
City of Lakewood

2022 Comprehensive Budget Document



Meghan F. George, Mayor



City of Lakewood, Ohio
For the Year Ending 12-31-2022



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lakewood
Ohio

For the Fiscal Year Beginning

January 01, 2021

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Lakewood, Ohio**, for its Annual Budget for the fiscal year beginning **January 01, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of Lakewood, Ohio

BUDGET

For the Fiscal Year
January 1 – December 31, 2022

Elected Officials and Senior Leadership

(As of November 15, 2021)

CITY COUNCIL

Daniel J. O'Malley
Council President (Ward 4)

John Litten
Council Vice President (Ward 3)

Tess Neff (Ward 1)
Jason Shachner (Ward 2)
Tom Bullock (At-Large)
Sarah Kepple (At-Large)
Tristan Rader (At-Large)

Maureen McHugh Bach, Clerk of Council
Nicholas Lascu, Deputy Clerk of Council

MUNICIPAL COURT

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

MAYOR

Meghan F. George

SENIOR LEADERSHIP

Michael Coletta, Information Technology Manager
Brian Corrigan, Esq., Law Director
Claudia M. Dillinger, SHRM-CP, Director of Human Resources
Roman Ducu, Public Works Director
Timothy P. Dunphy, Fire Chief
Antoinette Gelsomino, Human Services Director
Mark K. Papke, PE, CPESC, City Engineer
Kevin Kauchek, Police Chief
Shawn Leininger, AICP, Director of Planning & Development
Christopher S. Parmelee, Building Commissioner
Peter M. Rancatore, Jr., Finance Director
John O. Storey, Esq., 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 City of Lakewood, Ohio.

This document also serves as Lakewood's statutory Estimate of Expense, a 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 of expense 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 2022 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 2021 budgeted amount, and the 2022 proposed 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:

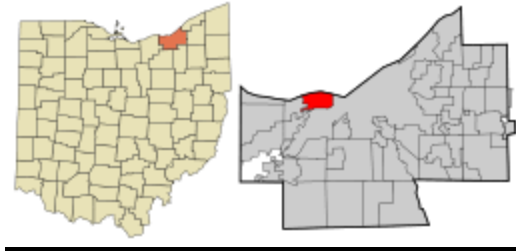
- Narratives describing the department or division
- 2021 accomplishments
- 2022 goals and/or strategic plan
- Past and projected expenditures
- Description of budgetary trends if applicable
- Organization chart
- Staffing levels (current and historical)

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 future program proposals. The policies provide the structure for financial decision-making with the goal of achieving and maintaining financial stability in the near and long-term.

Budget Award: The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Lakewood, Ohio for its Annual Budget for the fiscal year beginning January 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device. This award is valid for a period of one year only. Significant modifications to the City's budget document continue to be made to conform with calendar year 2022 program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

Lakewood Profile



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 5.53 square miles and 50,942 residents, making it the third largest city in Cuyahoga County, Ohio, according to the 2020 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 Metroparks, 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 while 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	
Demographic Data - 2010 US Census Data		
Population (2020 Data)	50,942	
Median Household Income	\$43,154	
Median Age	34.9	
Bachelor's Degree or Higher	38.9%	
Geography		
	in Miles	
Square Miles	5.53	
Streets	102	
Water Lines	120	
Storm Sewer Lines	69	
Sanitary Sewer Lines	65	
Combined Sewer Lines	35	
Bikeway	14	
Parks & Recreation		
Baseball Fields	6	
Basketball Courts	4	(1 full, 3 half)
Ice Rinks	2	
Parks	15	
Skate Boarding Areas	1	
Soccer Fields	2	
Public Works		
Street Lights	1,488	
Trees Planted	406	(in 2020)
Public Safety		
Police Stations	1	
Fire Stations	3	
Hydrants	1,648	
Street Signs	8,436	

Principal Employers*

<u>Employer</u>	<u>Activity</u>	<u>Employees</u>	<u>Percentage of Total City Employment</u>
Lakewood Board of Education	Education	1,016	8.68%
Cleveland Clinic Foundation	Health Care	660	5.64%
City of Lakewood	Government	554	4.73%
Riser Foods Company	Grocer	356	3.04%
St. Edward High School	Private School	304	2.60%
First Mutual Holding Company	Financial Institution	261	2.23%
Advance Energy Tech, Inc.	Manufacturing	147	1.26%
Onix Networking Group	Technology	120	1.02%
Roundstone Management LTD	Professional Services	93	0.79%
ADA Architects, Inc.	Professional Services	46	0.39%
Totals		3,557	30.38%
Total Lakewood City Employment		11,711	

*2020 Lakewood City Comprehensive Annual Financial Report # of W-2's filed with the city



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Meghan F. George
Mayor and Safety Director

Building our Post-Pandemic Future

Dear Residents of Lakewood and Members of Lakewood City Council

It is my privilege to present you with the City of Lakewood's 2022 proposed balanced budget, reflecting our community vision, values, and priorities while also remaining fiscally responsible and seizing the opportunity to take on transformative projects that improve the quality of life for our residents. We look forward to a bright future as we finish landmark 2021 projects while introducing unique quality of life projects for 2022 and beyond.

Public Safety & Human Services

- Community Center at Cove Church/Clean Water Act Project: By spring 2022, this historic building will serve as Lakewood's new community center and the headquarters of the Department of Human Services. Meanwhile, planning and development continues on a portion of this property dedicated to the City's Integrated Wet Weather Improvement Plan for stormwater management compliance with the federal Clean Water Act.
- Fire Station 2: Construction will be completed in the spring of 2022 on this historic century-old building that meets today's modern standards for fire apparatus and makes exhaust improvements that keep our first responders safe from harmful diesel exhaust carcinogens. The updated facility also provides our first female firefighter hired in 2021 with new quarters to accommodate an increasingly diverse workforce.

Parks & Public Spaces

- Foster Pool: Efforts in 2021 to engage the community have led to a plan that will upgrade Foster Pool by addressing long-term maintenance issues, resolve severe water loss from leakage, and incorporate new features that create a useful and friendly environment for intergenerational users.
- Parks & Fields: A momentous agreement with the Lakewood City School District provides for long overdue and necessary improvements to baseball fields, beginning with Kauffman and Foxx Parks in 2022.
- Lakewood Pier: Planning work begins as we explore establishing a public access multi-use pier, allowing residents to fully enjoy and experience the wonders of Lakewood's scenic location on the shores of Lake Erie.

Services and Community Priorities

- EV Charging Stations: The City continues to add EV charging stations at strategic locations to meet the growing demand of our residents and visitors with environmentally friendly non-combustion engines.
- ADA and HVAC Improvements: City-owned buildings will begin a multi-year effort to complete upgrades to our HVAC systems that improve efficiency, save energy and costs, and improve air quality while reducing the presence of airborne pathogens that have characterized this COVID era. We will also address facility needs that will better accommodate those with disabilities and meet statutory guidelines.

Despite COVID's financial challenges, we again expect to finish the 2021 fiscal year in a strong financial position, and I remain confident that we will work through any financial challenges that may arise in 2022 and beyond. I close with special thanks to our department directors that worked closely with our award-winning finance team to judiciously allocate limited resources that will make a difference in the lives of Lakewood residents. Let's keep building. Our progress is visible!

Sincerely,

Meghan F. George
Mayor & Safety Director

Executive Summary

Introduction

Lakewood’s 2022 Comprehensive Budget document incorporates a total budget of \$164.1 million for all funds, including \$47.3 million in the General Fund. The 2022 budget focuses on delivering core services to our residents, while also focusing on key capital projects that transform the way we interact while improving the quality of life for our residents. Major capital initiatives are highlighted in the Mayor’s Budget Letter. The 2022 budget also accommodates:

- Scheduled wage increases pursuant to collective bargaining agreements, including significant pay equity increases for police officers
- Additional budget for rising fuel costs
- Overdue upgrades to baseball fields and landscaping equipment
- Significant election expenses from the 2021 elections for Municipal Court and at-large council seats
- Turnout gear for the Fire Department as well as a new replacement generator
- Budget for the first new municipal court judge in over three decades
- Updated Police fleet with new, more energy efficient and environmentally friendly vehicles
- Three new refuse vehicles
- Additional allocations for hazardous Tree Removal and Stump Grinding
- The new General Fund position of Urban Forester
- Interfund transactions that provide additional funding to the City’s Hospitalization Fund, which provides healthcare services for employees

2022 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 (56%), the amount of financial resources available to provide city services is directly related to the health of the local economy. Estimated collections for 2022 are anticipated to be \$26.6 million.
- **Property Taxes:** Estimated revenues for 2022 are projected to be \$10.1 million which equals an increase of 25.2% compared to 2021. The increase is due to the triennial update as required by the Ohio Revised Code whereby property values are revalued reviewing comparable neighborhood sales. Final estimated amounts for 2022 will be available in December.

Total delinquent property taxes and special assessments owed to the City increased by \$405 thousand to \$1.41 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 2022 revenue from the Local Government Fund is \$2.09 million, an increase of \$407 thousand from 2021 estimated receipts, but \$1.2 million less than 2011 actual

Executive Summary

receipts representing the last year before a 50 percent reduction was implemented by the Ohio General Assembly.

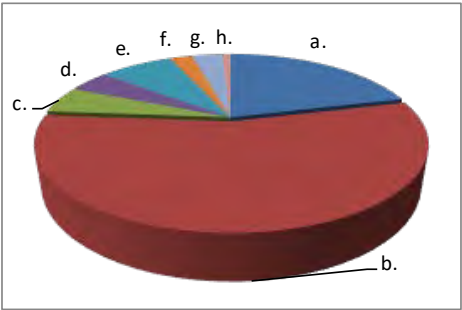
- Interest Earnings:** The City anticipates interest earnings of \$315 thousand in 2022 from our investable portfolio of \$116 million. This is a decrease of over \$1 million compared to 2019. This may be adjusted based on Federal Reserve Board actions effecting interest rates. The Finance Department 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 2022**

REVENUE DOLLAR BY SOURCE

Where the money came from

a.	Property Taxes	\$ 10,056,418	\$ 0.21
b.	Income Taxes	\$ 26,566,540	\$ 0.56
c.	Intergovernmental	\$ 3,779,653	\$ 0.08
d.	Licenses, Permits, and Fees	\$ 1,477,000	\$ 0.03
e.	Charges for Services	\$ 3,317,320	\$ 0.07
f.	Fines and Forfeitures	\$ 931,000	\$ 0.02
g.	Miscellaneous Income	\$ 724,385	\$ 0.02
h.	Transfers & Advances In	\$ 450,000	\$ 0.01
		\$ 47,302,316	\$ 1.00



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 2022 projected General Fund reserve is nearly 74 days.

The anticipated financial position at year-end 2022 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 \$500,000 for anticipated employee separation payments.
- Reserve an additional \$100,000 annually towards the next 27th pay anticipated in 2026.
- Increase the General Fund Budget Stabilization account line not to exceed 5% of the prior year’s revenues.

Executive Summary

City of Lakewood Financial Reserves 2011 - 2021							
	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	\$500,000	\$1M accumulated over 11 years	5% of Prior Year Revenues
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 - A	\$ 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	\$ 44,398,281	\$ 9,162,566	75.3	\$ 1,075,339	\$ 762,000	\$ 700,000	\$ 2,125,000
2021 Projected - B	\$ 46,483,746	\$ 9,372,476	73.6	\$ 1,150,000	C \$ 975,000	\$ 800,000	\$ 2,219,914

A - City of Lakewood Received \$ 7,765,222.18 in Estate Tax Revenues in 2014.

B - Excludes \$6,500,000 in ARP Revenue Replacement Funds.

C - Includes \$150,000 SBA Grant from Cuyahoga County.

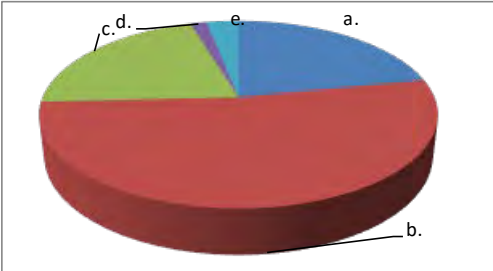
Executive Summary

City of Lakewood Operating Ratios-General Fund-Budget Basis For 2022

EXPENDITURE DOLLAR BY FUNCTION

Where the money was spent

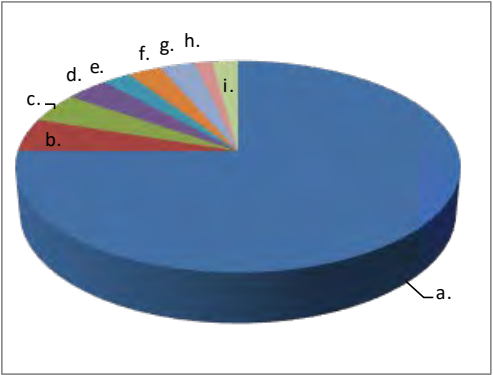
a.	General Government	\$ 10,503,906	\$ 0.22
b.	Public Safety	\$ 24,213,240	\$ 0.51
c.	Public Works	\$ 10,411,862	\$ 0.23
d.	Human Services	\$ 634,149	\$ 0.01
e.	Operating Transfers Out	\$ 1,500,106	\$ 0.03
		\$ 47,263,263	\$ 1.00



EXPENDITURE DOLLAR BY OBJECT

What the money was spent on

a.	Wages and Fringe Benefits	\$ 35,465,554	\$ 0.75
b.	Contractual Services	\$ 2,393,498	\$ 0.05
c.	Professional Services	\$ 2,128,485	\$ 0.05
d.	Materials & Supplies	\$ 1,724,580	\$ 0.04
e.	Utilities	\$ 1,116,500	\$ 0.02
f.	Capital Outlay	\$ 842,000	\$ 0.03
g.	Other	\$ 1,392,540	\$ 0.03
h.	Income Tax Refunds	\$ 700,000	\$ 0.01
i.	Transfer & Advances Out	\$ 1,500,106	\$ 0.02
		\$ 47,263,263	\$ 1.00



Executive Summary

2022 Capital Plan and Anticipated Debt Issuances

The City anticipates approximately \$27.6 million in capital projects in 2022 that include:

- Water, Sewer & Wastewater Treatment Plant = \$11,320,700
- Vehicles, Equipment and Systems = \$ 3,203,000
- Street Improvements, Traffic Signals and Sidewalks = \$ 3,833,000
- Park Improvements = \$ 2,485,000
- Building & Public Facility Improvements = \$ 6,820,000

These amounts include projects that began prior to 2022 but are still ongoing.

Project details for the City’s 2022-2026 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 2022, the City plans to issue \$23.285 million in bond anticipation notes (BANs) that include BANs that have been issued since 2019 for the capital improvement program, as well as \$1.5 million in capital lease financing for vehicles and equipment. See page 42 for more information regarding the City’s debt position.

2022 Bond Anticipation Notes ("New Money")	
Project	Amount
City Facility Roof repairs/replacements	\$ 250,000
City Facility HVAC repairs/replacements	\$ 900,000
City Facility Refuse Recycling facility/Animal Shelter	\$ 2,560,000
Parks Improvements/Foster Pool Reconstruction	\$ 2,050,000
2022 Roadway Improvements	\$ 1,000,000
Hilliard /Madison to Riverside Road Imp.	\$ 500,000
Sidewalk Program	\$ 500,000
2022 Watermain construction/Andrews, Gladys, Parkwood	\$ 3,400,000
Sewer Improvements/Digesters/CSO 052 Tanks	\$ 2,850,000
Total	\$ 14,010,000

Executive Summary

Lakewood is committed to the management, operation, and maintenance of its buildings and utilities infrastructure. New parks improvements include the Foster Pool reconstruction and new building improvements include the Refuse Recycling Facility. Included in the new capital projects budget are outlays of \$1.5 million in road improvements, including \$500,000 for Hilliard Road. Additionally, \$6.250 million in major capital projects include watermain replacement construction that updates and maintains the City’s waterlines along with various sewer improvements.

2022 Projects to be Financed using Municipal Capital Leases	Amount
Total =	\$ 1,480,000
Fire Station#3 Generator	\$ 70,000
Forestry-Bobcat	\$ 70,000
Police Vehicles-5	\$ 355,000
Rear Load Packer Truck	\$ 325,000
Automated Sideload Packer Trucks- 2	\$ 660,000

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

About Council Priorities

A time-honored tradition in Lakewood, Ohio is for the City Council to propose and/or weigh in on special programs and projects to the City’s administration in an effort to provide exceptional services for the City and its residents. As the budget process is ongoing, Council gathers ideas in a proposal format and submits them to the finance chair. Such priorities are typically passed together in resolution form at a City Council meeting to document the Council’s platforms, ideas, and wishes for the City’s future. Council members are expected to work with the Mayor and her administrative staff in order to fully examine and develop the proposals through to implementation.

As in past years, Council provided a plethora of outstanding ideas and projects for the administration to consider. The administration roughly estimates the value of Council’s 2022 priorities at approximately \$8.5 million. Many of these projects and programs are not currently feasible due to financial constraints in 2022, while others may be undertaken, just not at the requested funding levels. Some are already on the 5-year capital plan and are submitted with the hope that they may be moved up and come to fruition sooner than planned, while other new proposals may compete with other administrative initiatives already on the capital plan. Finally, other projects and program ideas remain on the Council priority list in development, perhaps coming to life in a future year as more collaborative resources become available. The following presents City Council’s 2022 proposals, and an estimate of their progress into implementation:

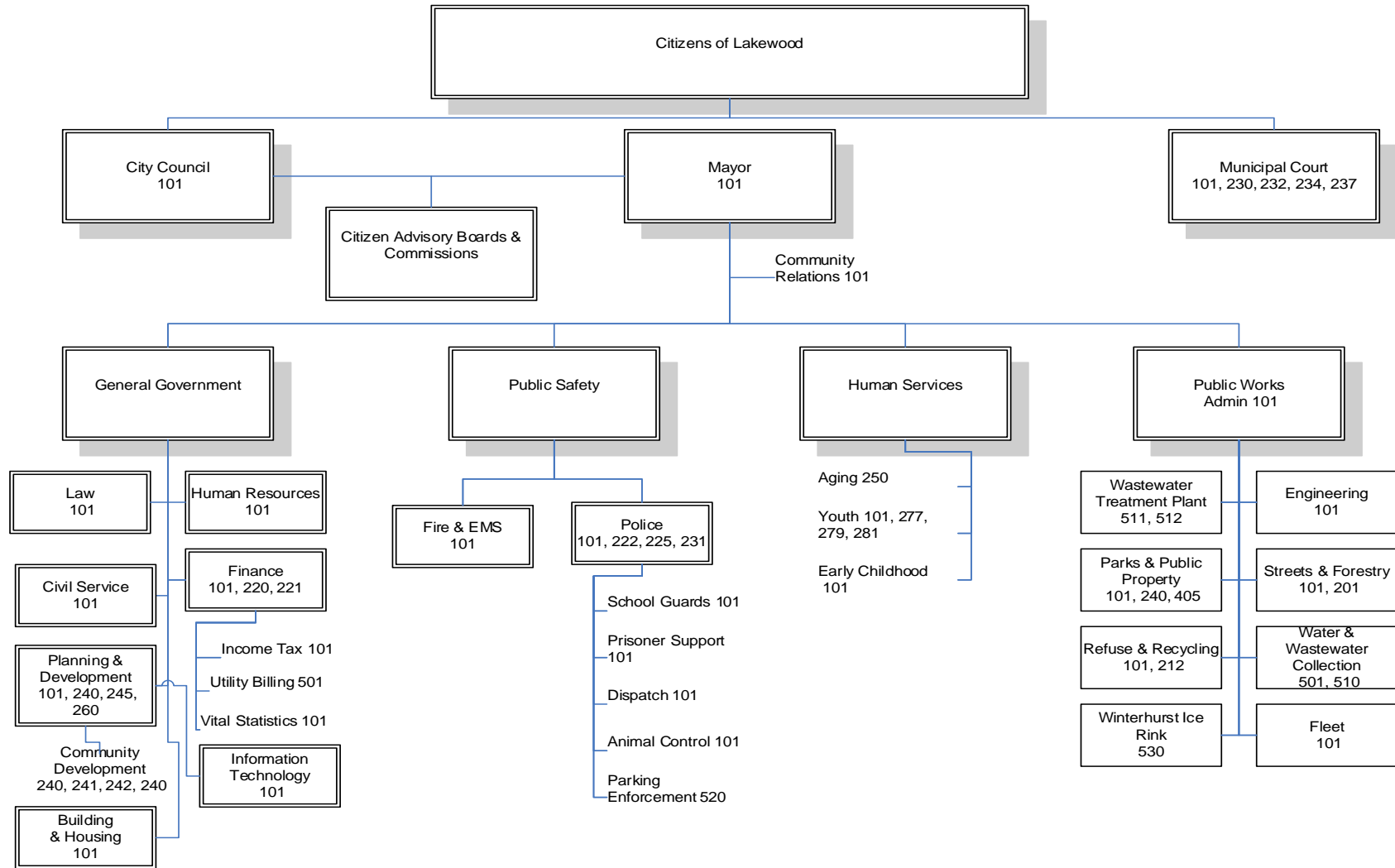
Executive Summary

2022 Lakewood, Ohio Council Priorities

Ref#	Description	Sponsor	Support	Status	Budget Page#
1	Niagra Park Improvements	Neff		In Capital Plan	182
2	Park Row Playground Equipment	Neff		In Capital Plan	183
3	Riverside Trail-Hilliard to Hogsback	Neff		In Capital Plan	185
4	Crosswalk	Shachner		Study/Design in Capital Plan	185
5	CPR "Pit Stop" Program	Rader		Implemented - Fire Operating Budget	126
6	Participatory Budgeting Process	Rader		Proposed	-
7	Skate Park Addition/Renovation	Litten	O'Malley; Bullock	2022-2023 Capital Plan	183
8	Urban Forester	Rader	Kepple	Implemented - Forestry Operating Budget	140
9	Website/App Integration & update	Kepple	Rader	Proposed	-
10	WIFI Update and Expansion	Kepple		Proposed	-
11	Juneteenth Celebration & Educational	Kepple	O'Malley	Proposed	-
12	Anti-Racism Task Force	Kepple		Implemented - HR Budget	66
13	Small Business Digital Development	Kepple	Litten, Shachner	Proposed	-
14	Traffic Calming Implementation	Bullock	Neff, Litten	In Capital Plan	184
15	Bicycle Infrastructure & Education	Bullock		Implemented	94
16	Public Art	Bullock		Implemented	94
17	Urban Forestry Initiatives	Bullock	Kepple, Rader	Implemented	140
18	Clean Emission Vehicles	Bullock	Rader	Additional Charging Station in Capital Plan	181
19	Sport Field Repair at City Parks	Bullock		Implemented - Parks Operating Budget	136
20	Replenishment of Property Acquisition Fund	O'Malley		Addressed in Separate Legislation	-
21	Hazard Pay for Essential Workers	O'Malley		Similar Initiative Implemented 12/2021	-
22	Madison Park Master Plan	O'Malley		In Capital Plan	183

Organization and Staffing Summary

Listed with accounting fund ownership:



Note: Associated fund number descriptions and responsibilities are listed on page 14

Organization and Staffing Summary

Legend

City of Lakewood Fund Responsibilities

Fund #	Fund	Department	Division
101	General Fund	Various	Various
201	State Highway	Public Works	Streets
211	Streets	Public Works	Streets
212	Litter Control	Public Works	Admin
213	Community Festival	Mayor	Community Relations
220	Police Pension	Finance	Admin
221	Fire Pension	Finance	Admin
222	Law Enforcement Trust Fund	Public Safety	Police
224	Bureau of Justice	Public Safety	Police
225	Federal Forfeiture	Public Safety	Police
230	Indigent Drivers	Municipal Court	Municipal Court
231	Enforcement & Education	Municipal Court	Municipal Court
232	Political Subdivision	Municipal Court	Municipal Court
233	Computer Legal Research	Municipal Court	Municipal Court
234	Computer Maintenance	Municipal Court	Municipal Court
235	Court Special Projects	Municipal Court	Municipal Court
236	Court Probation	Municipal Court	Municipal Court
237	IDIAM Fund	Municipal Court	Municipal Court
240	Community Development Block Grant	Planning/Development	Community Development
241	Emergency Shelter	Planning/Development	Community Development
242	Home Program	Planning/Development	Community Development
245	NSP	Planning/Development	Community Development
250	Office on Aging	Human Services	Human Services Admin
277	Help to Others	Human Services	Human Services Admin
279	Juvenile Diversion	Human Services	Youth
280	FEMA	Fire	Fire Admin
281	Family to Family	Human Services	Youth
285	Coronavirus Fiscal Recovery	Finance	Finance Admin
286	American Recovery Plan	Finance	Finance Admin
501	Water Fund	Public Works	Waste Water Collection
510	Waste Water Collection Fund	Public Works	Waste Water Collection
511	Waste Water Treatment	Public Works	Wastewater Treatment
512	Wastewater Improvement	Public Works	Wastewater Treatment
520	Parking	Planning/Development	Police

Organization and Staffing Summary

Department Name	2019 Full-Time Employees	2020 Full-Time Employees	2021 Full-Time Employees	2022 Proposed Employee Levels	2021-2022 Proposed Level Change
General Government					
Council	1	1	1	1	0
Mayor's Office	3	3	3	3	0
Civil Service	1	1	1	1	0
Human Resources	3	3	3	3	0
Law	4	5	5	5	0
Finance	7	7	7	7	0
Income Tax	6	6	6	6	0
Information Technology	3	4	4	4	0
General Admin	0	0	0	0	0
Vital Stats	1	1	1	1	0
Utility Billing	3	3	3	3	0
Planning & Development	6	6	6	6	0
Building & Housing	15	15	15	15	0
Community Relations	2	2	1	1	0
Total General Government	55	57	56	56	0
Public Safety					
Police	99	99	99	99	0
Dispatch	11	11	11	11	0
Support of Prisoners	2	2	2	2	0
Parking	2	2	2	2	0
Animal Control	3	3	3	3	0
Fire / EMS	90	91	90	90	0
Total Public Safety	207	208	207	207	0
Public Works					
Public Works Administration	3	3	3	3	0
Parks	18	18	18	18	0
Streets	16	16	16	16	0
Forestry	4	4	4	5	1
Refuse	27	27	27	27	0
Fleet	10	10	10	10	0
Water Distribution	5	5	5	5	0
Water Metering	5	5	5	5	0
Wastewater Collections	13	13	13	13	0
Wastewater Treatment	23	23	23	23	0
Engineering	3	3	3	3	0
Total Public Works	127	127	127	128	1
Human Services					
Human Services Administration	3	3	3	3	0
Aging	9	9	9	9	0
Early Childhood	1	1	1	1	0
Youth	6	6	6	6	0
Total Human Services	19	19	19	19	0
TOTAL FULL-TIME EMPLOYEES	408	411	409	410	1

The Budget Process

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 compiles the budget collaboratively through various meetings and interactions with each division and department head. The Mayor, Chief of Staff, Finance Department, and each individual division and their department head meet to discuss the operational needs for the upcoming year, while also planning for the future. Personnel is discussed, as well as all other operating expenditures. Additional meetings take place regarding the need for capital expenditures in both the near and long term. In between, the administration compiles the budget based on the various resources estimated to be available for the ensuing year after both the Municipal Court and the City Council provide the budgets to the administration. The administration routinely consults their underwriter and bond counsel in examining its annual capital needs to determine the overall borrowing capacity from both a legal and administrative standpoint.

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 a 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 Budget Process

Budget Schedule:

The following presents an outline of the administrative compilation process, and a separate schedule for public discourse from City Council on the budget and the City's overall operations.

August 2021

- **Week of August 2, 2021:** Review organizational objectives and strategic direction, including long-range financial planning, and philosophy of individual department/division goals to be incorporated into a budgetary process that links budgetary decisions to priorities supported that meet the City's overall goals (Mayor, Planning, and Finance).
- **Week of August 9, 2021:** Finance Department forwards 2022 Budget Worksheets, Estimate of Expense/Budget Sections, and 2022-26 Capital Project Plan via email, to include department and divisional narratives, goals, and objectives.

September 2021

September 3, 2021

- Deadline to return completed 2022 Preliminary Budget Worksheets and 2022 Estimate of Expense/Budget Sections to Finance Director and the Budget Manager.

September 7, 2021

- Begin discussion of Council Priorities in Finance Committee.

September 10, 2021

- 2022-26 Capital Project Plan due to Finance.

Week of September 20, 2021

- Discuss the development of the long-range capital plan, to include the specific 5 year plan and projects beyond (Mayor, Finance, Planning, City Engineer, and Public Works).
- Begin meetings with Division and Department heads to review individual Budgets and discuss goal setting.

The Budget Process

October 2021

Week of October 25th

- Finance Dept. distributes draft of the 2022 Estimate of Expense/Budget for Review and Comment to Directors and Department Heads.
- Convene meeting with outside bond counsel and underwriter to review capital plan to gauge overall borrowing capacity from both a legal and administrative standpoint; and how any capital transactions may affect the City's debt structure and overall bond rating.

October 29, 2021

- Review goal setting by individual departments and divisions
- Deadline to have updates/comments to the 2022 Estimate of Expense/Budget Book.
- Last day to enter 2021 Requisitions.
- Final Change of Encumbrances due for Blanket POs for purchases through year-end.
- No office/computer or janitorial supply orders can be placed after October 29, 2021.
- **City-owned P-card's shut-off Oct. 29, 2021** except for scheduled monthly payments (i.e. copier leases). Departments to email Purchasing monthly re-occurring charges so credit limits can be adjusted to account for those charges.
- Purchase Order and P-Card closed (except Court Funds and certain Special Revenue Funds). Any 2021 expenditures must have Finance Director approval.

November 2021

- Work with vendors to get invoices in if they want/need to be paid before year-end. Anything received after December 7th will be paid in 2022.
- Establish payment cutoff date for 2021 and notify Purchasing which POs need closed.
- Meet for a second time with Judge Carroll; this time including the newly elected judge.

The Budget Process

November 10, 2021

- Docket Deadline for the following:
 - Final 2021 Appropriation Ordinance
 - 4th Quarter/Final Transfer & Advance Ordinance
 - 2022 Permanent Appropriation Ordinance
 - 2022 Purchasing and Contracting Authority Ordinance
 - 2022 Planning & Development Program Purchasing and Contracting Authority Ordinance
 - 2022 Capital Contracting Ordinances

November 12, 2021

- **The 2022 Estimate of Expense/Budget finalized and distributed.**

Monday, November 15, 2021

- First Reading of the following:
 - Final 2021 Appropriation Ordinance
 - 4th Quarter/Final Transfer & Advance Ordinance
 - 2022 Permanent Appropriation Ordinance
 - 2022 Purchasing and Contracting Authority Ordinance
 - 2022 Planning & Development Program Purchasing and Contracting Authority Ordinance
 - 2022 Capital Contracting Ordinances
 - Budget Introduction to City Council

- Start of 2022 Budget Hearings – *Dates and topics determined by Council Finance Committee*

December 2021

Monday, December 6, 2021

- Second Reading of the following:
 - Final 2021 Appropriation Ordinance
 - 4th Quarter/Final Transfer & Advance Ordinance
 - 2022 Permanent Appropriation Ordinance
 - 2022 Purchasing and Contracting Authority Ordinance
 - 2022 Planning & Development Program Purchasing and Contracting Authority Ordinance
 - 2022 Capital Contracting Ordinances

The Budget Process

December 7, 2021

- Accounts Payable closing deadline. Documents necessary to issue 2021 payment must be received. Anything received after this date will be paid with the first check run in January.
- You may still purchase against your 2021 Blanket POs through December 31, but those purchases will not be paid for until January, utilizing your 2022 budget.
- Emergency POs are available in December. You may enter these confirming requisitions January 1, using your 2022 budget.

December 10, 2021

- Final vendor checks issued for 2021.

December 14, 2021

- 2021 Purchase Orders are closed.

Monday, December 20, 2021

- Final Reading of the following:
 - Final 2021 Appropriation Ordinance
 - 4th Quarter/Final Transfer & Advance Ordinance
 - 2022 Permanent Appropriation Ordinance
 - 2022 Purchasing and Contracting Authority Ordinance
 - 2022 Planning & Development Program Purchasing and Contracting Authority Ordinance
 - 2022 Capital Contracting Ordinances

Week of December 20th

- Upon passage of the 2022 appropriations ordinance, 2022 Budget loaded into Naviline.

December 31, 2021

- Deadline to have 2022 Permanent Appropriation Ordinance Passed.
- Final day of 2021 fiscal year.

January 2022

- Begin to enter 2022 Purchase Orders upon the Close of the 2021 Fiscal Year.

City Council Budget Hearings

Date	Time	Agenda	Hours
<p>Monday November 15 (Council night)</p> <p>Budget introduced on docket</p>	<p>5:45 – 7:30 p.m.</p>	<p>Overview of the Budget Document</p> <p>Budget 101</p> <p>Ordinance Review</p> <p>Council discussion on budget topics <i>Attendees : Finance Director & staff, Mayor</i></p>	<p>1</p>
<p>Monday November 22</p>	<p>6:00 – 8:30 p.m.</p>	<p>Lakewood Alive <i>Executive Director Ian Andrews & Housing & Internal Operations Director Allison Urbanek</i></p> <p>CDBG/ESG Allocations Discussion <i>Attendees: CAC Chair & Development Officer Dan Wyman</i></p> <p>Planning & Development Department <i>Shawn Leininger, Director of Planning & Development</i></p> <p>Council Discussion and Q&A</p>	<p>2.5</p>
<p>Monday November 29</p> <p>Monday after Thanksgiving</p>	<p>6:00 – 8:00 p.m.</p>	<p>Capital Budget & Public Works Department <i>Public Works Director Roman Ducu & IT Division Manager Michael Coletta</i></p> <p>Building & Housing Department <i>Building Commissioner Chris Parmelee</i></p> <p>Law Department <i>Law Director Corrigan</i></p>	<p>2</p>
<p>Monday December 6</p> <p>(Council night)</p> <p>2nd reading of ordinances</p>	<p>6:00 – 7:30 p.m.</p>	<p>Health Insurance, Workers' Comp, Salary Ordinance, HR items <i>Human Resources Director Dillinger</i></p> <p>Human Services Department <i>Director Toni Gelsomino</i></p> <p>Finance Department <i>Finance Director Rancatore & Assistant Finance Dir. Schuster</i></p>	<p>1.5</p>
<p>Monday December 13</p>	<p>6:00 – 8:00 p.m.</p>	<p>Lakewood Municipal Court Budget <i>Judge Patrick Carroll & Clerk of Courts Christina McCallum</i></p>	<p>2</p>

City Council Budget Hearings

		Public Safety Budgets <ul style="list-style-type: none"> • Fire Department <i>Fire Chief Dunphy</i> • Police Department <i>Chief Kauchek</i> 	
Monday December 20 (Council night) 3 rd reading of ordinances	6:30 – 7:30 p.m.	Council Office Budget <i>Clerk Bach</i> Mayor’s Office <i>Mayor George</i> Substitutions and finalization <i>Attendees : Finance Director & Staff</i>	1

Budget References

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 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

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 (201-286) – 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

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 City of Lakewood’s 2020 Comprehensive Annual Financial Report identifies 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 is 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 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.

ARP Local Fiscal Recovery Fund (286) – A special revenue fund accounting for the accumulation of resources that are restricted, committed, or assigned to expenditure activity related to the distribution of American Rescue Plan Act of 2021 dollars designed to facilitate the United States’ recovery from the devastating economic and health effects of the COVID-19 pandemic. Lakewood has received half of the nearly \$47.3 million scheduled for distribution and is scheduled to receive the other half during the 2022 calendar year.

Major Revenue Sources

Major Revenue Sources

Income Tax (56% of 2022 General Fund Budget)

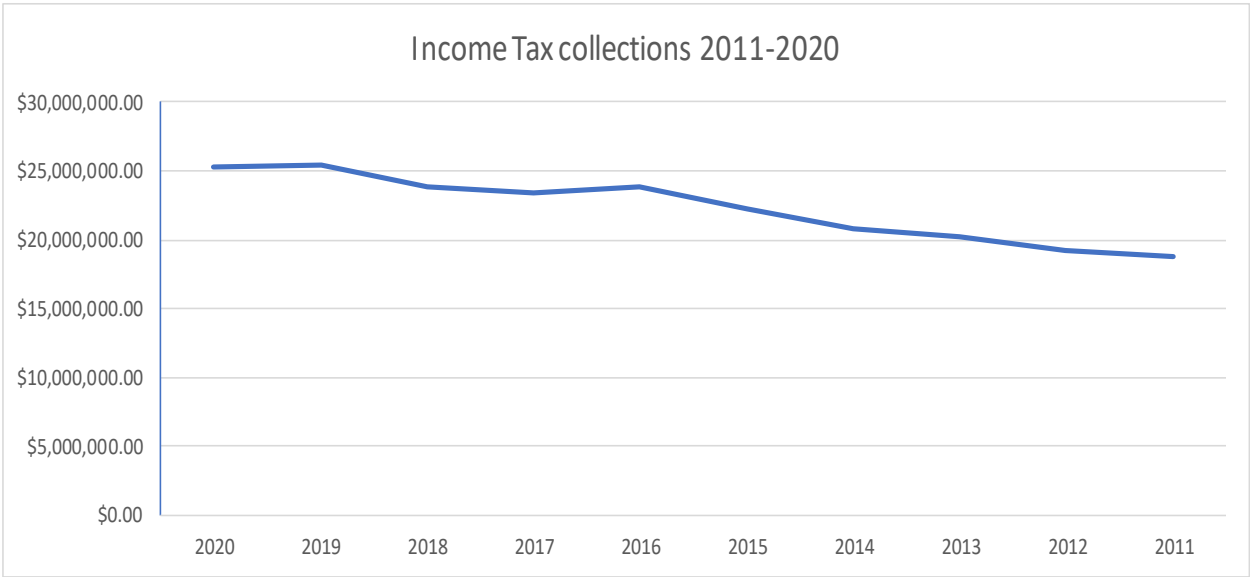
The City of Lakewood levies an income tax at a rate of 1.5%. The City's income tax is levied upon wages, salaries, and other personal service compensation earned by residents of the City and non-residents working within the City. Residents of the City are granted a credit for income taxes paid to other 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 2021, perhaps driven by the community's strong, young professional tax base. Lakewood's 2022 municipal income tax projections considered the City's strong historical growth amidst the backdrop of the current economic challenges. Lakewood is projecting approximately \$26.6 million in income tax for 2022, which represents an increase over the \$25.2 million budgeted for 2021 but may be less than the actual 2021 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.

City of Lakewood Income Tax Collections 2011-2021					
Year	Collections	Change	Income Tax Rate	Income Tax Credit	Credit Limit
2020	\$ 25,285,735	-0.48%	1.50%	50%	1%
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%
2021	\$ 25,198,400	5.43%	Increase over 2021 Budget		
2021	\$ 24,589,254	8.70%	(through October 2021 & vs October 2020)		
Avg Rate of Growth Since 2010*				3.64%	
*Considering 2010 tax =\$17,684,600					

Major Revenue Sources



Major Revenue Sources

Property Tax (21% of 2022 General Fund Budget)

Property taxes include amounts levied against all real and public utility property located in the City. 2021 real property taxes are levied October 1, 2021 on the assessed value as of January 1, 2021, the lien date. Assessed values are determined by the State of Ohio to be 35% of appraised market value. The 2021 real property taxes are collected in and intended to finance 2022 operations. Therefore, 2022 annual property tax revenue is largely dependent upon the tax year 2021 Assessed Valuation.

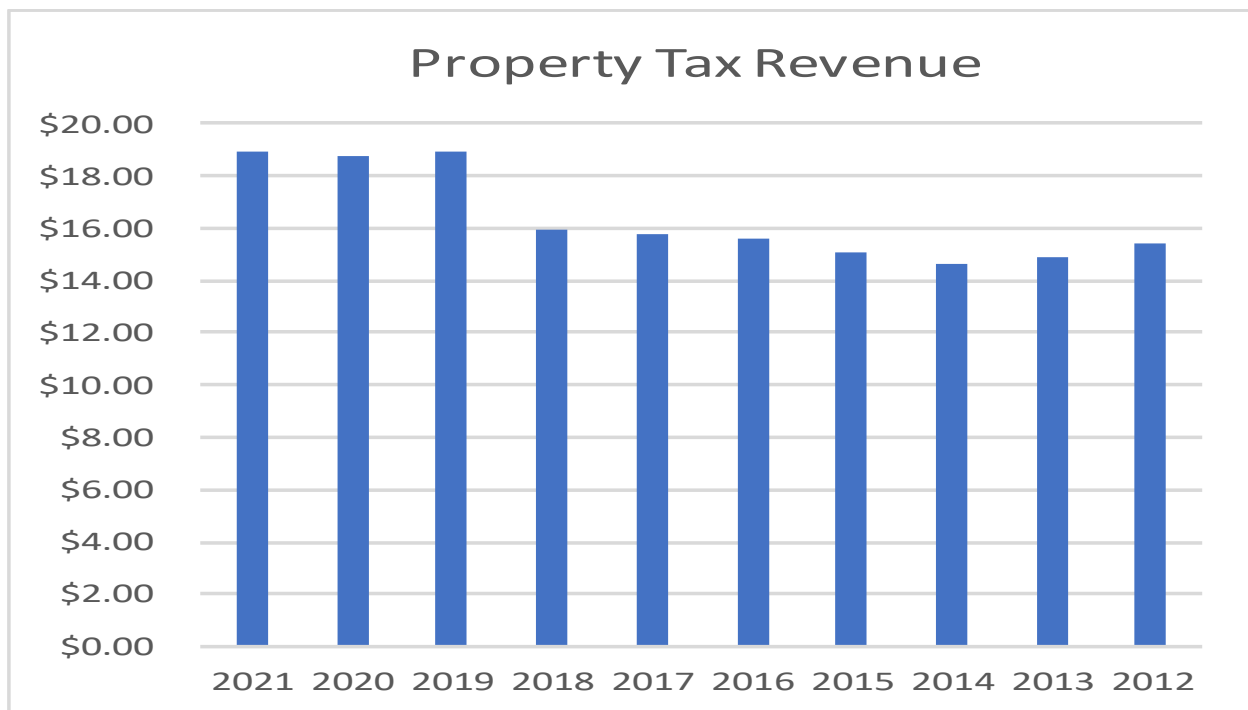
Assessed Valuation undergoes major changes every three years. The 2019 property tax collection year represented a complete Revaluation of properties throughout Cuyahoga County. This process involved an examination of the attributes of each individual parcel, with a new valuation assigned to each parcel 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).

Property tax is projected at \$10,056,418 in 2022, which represents an increase over the \$8,028,078 projected for 2021. The increase is due to the increase in assessed valuation expected from the Triennial update recently completed by the Cuyahoga County Fiscal Officer.

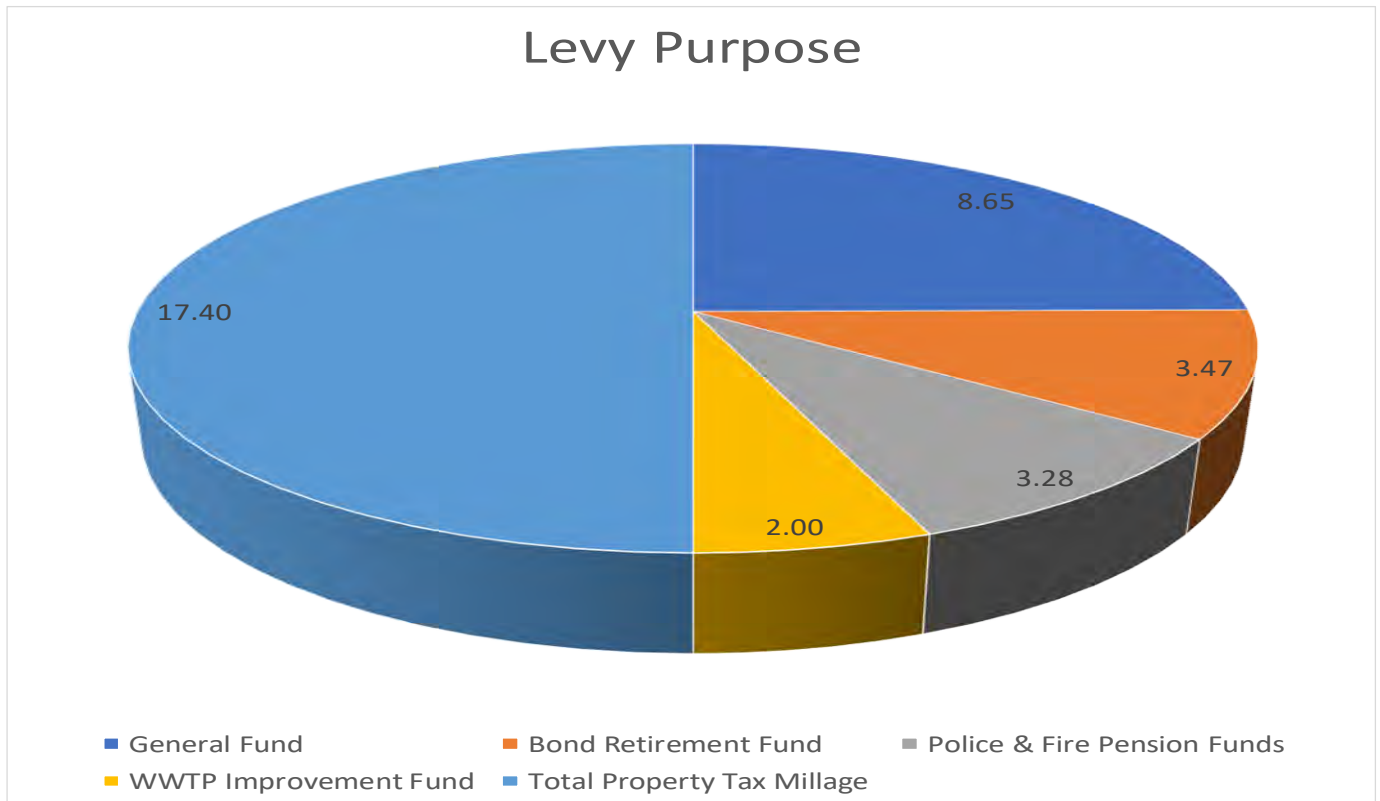
Real Property taxes are settled semi-annually by the Cuyahoga County Fiscal Officer, with 2022 payment dates scheduled for March 15, 2022 and August 15, 2022. Prior to those settlement dates, the City expects to receive advance payments on January 14, 2022, February 15, 2022, and July 15, 2022, although the dates can change as they did in 2020 due to the pandemic. Also, 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, and are not included as part of the 21% of the General Fund Budget cited above. The City projects an additional \$1.2 million in homestead and rollback payments associated with the property tax in 2022. Collectively, that would make the property tax's total overall impact at 24% of the total General Fund Budget.

Major Revenue Sources

Amounts (in Millions)										
Collection Year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Assessed Property Tax Valuation	\$1,091.69	\$1,087.44	\$1,093.06	\$913.09	\$901.37	\$895.48	\$853.74	\$852.57	\$853.30	\$897.58
Comments*	Reval			Update			Reval			
Property Tax Revenue^										
General Fund	\$9.42	\$9.34	\$9.41	\$7.94	\$7.79	\$7.76	\$7.42	\$7.24	\$7.39	\$7.64
Debt Service Fund	\$3.78	\$3.74	\$3.77	\$3.18	\$3.21	\$3.11	\$3.08	\$2.92	\$2.99	\$3.09
Police & Fire Pension Funds	\$3.57	\$3.54	\$3.57	\$3.01	\$2.95	\$2.94	\$2.83	\$2.76	\$2.80	\$2.91
WWTP Improvement Fund	\$2.18	\$2.16	\$2.18	\$1.84	\$1.80	\$1.79	\$1.73	\$1.68	\$1.71	\$1.70
Total Property Tax Revenues	\$18.95	\$18.78	\$18.93	\$15.97	\$15.75	\$15.60	\$15.06	\$14.61	\$14.89	\$15.43
<p>*Reval = Impacts from a County Property Revaluation Update= Impacts from a Triennial Update ^Includes Homestead and Rollback Funds from the State of Ohio</p>										



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	<u>2.00</u>
Total Property Tax Millage	17.40

Supplemental Budget Message and Strategies for 2022 and Beyond

The COVID-19 pandemic is the backdrop from which we've worked to provide services to our citizens. As a government, we recognize the importance of public safety, and our employees are playing a key role in developing a plan that keeps us safe and won't break the bank. Our Human Resource Director developed the COVID-19 Playbook that has been instrumental in how we operate in and around the COVID-19 environment. We use it today and continue to update it based on best practices.

We know our place and strive to really do those core services that our constituency expects, and we want to do it at the highest level. We also realize that the world around us continues to change. Additionally, we want to move forward with new initiatives that the public will find useful, all without financially crippling the City. 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 and 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 maintain an intimate understanding of their operation and delve into the 2022 budgetary needs and those long-range plans. 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 along with the qualitative and 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 income or property taxes, which have remained at their current levels for decades. Selected areas may, however, be asked to review their personnel rosters while examining current and perhaps future potential duties of each employee. Additionally, we want our charges for services to be up to date and fall in-line with costs required to provide those services both in Lakewood and our surrounding communities. We look to control costs and enhance revenue without raising our core income and property tax revenue streams, which together already account for roughly 80% of our general fund budget. In the meantime, our 2022 budget adheres 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 and develop viable benchmarks and metrics to better report the direction and plans of the overall operation.

Budget Overview

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 that advances the Community Vision.

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 organizations.
 - 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 to provide financial and other support as needed to residents and business in response to the on-going and evolving COVID-19 pandemic, while adapting and finding other ways to support our residents and businesses.
 - Meet with our businesses to discuss their needs and issues.
 - Collaborate with key businesses and community 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.
 - Complete a Climate Action Plan that will identify opportunities for efficiencies in our use of energy and other natural resources, 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 Overview

Parks:

- Improve and update Lakewood's parks
 - Make grading improvements to Usher Field at Madison Park and Foxx Field at Kauffman Park.
 - Complete the design of improvements to Foster Pool at Lakewood Park and prepare for construction following the 2022 swimming season.
 - Design Phase II of the Skate Park at Lakewood Park.
 - Complete a Pier Feasibility Study & Concept Plan.

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.
 - Review operations continuously to analyze and practices to reduce overall costs.
 - Participate in and look for additional ways to promote financial transparency.



Budget Overview

Comparative Summary of Revenues & Expenditures					
	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	% change 2021 - 2022
Balance of January 1	103,479,360	102,028,747	113,127,376	105,375,021	
Revenues By Type					
Property Taxes	20,212,915	19,974,432	19,446,137	24,129,394	23%
Municipal Income Taxes	25,407,039	25,285,735	25,198,400	26,566,540	5%
Charges for Services	34,937,877	36,276,171	38,129,590	39,365,475	3%
Licenses, Permits, and Fees	3,143,345	2,455,984	2,713,790	2,681,450	-1%
Fines and Forfeitures	752,344	600,154	660,000	675,000	2%
Intergovernmental	19,671,425	24,450,871	9,317,896	30,851,331	231%
Special Assessments	760,724	568,500	509,310	498,000	-2%
Contribution and Donations	88,878	54,888	80,000	122,000	53%
Interest	1,810,643	972,530	532,000	409,000	-23%
Miscellaneous	4,145,787	4,295,667	4,733,131	4,343,466	-8%
Debt Proceeds	40,827,926	28,549,912	44,565,000	24,985,000	-44%
Transfers & Advances In	4,599,263	7,019,980	9,045,762	4,250,106	-53%
Total Revenue	156,358,166	150,504,824	154,931,016	158,876,762	3%
Expenditures by Function					
General Government	18,755,045	15,452,436	19,997,974	17,923,894	-10%
Public Safety	25,780,527	26,075,704	26,770,429	28,167,082	5%
Public Works	20,347,766	17,813,846	21,331,287	22,597,558	6%
Human Services	2,037,931	2,117,680	2,117,680	2,193,164	4%
Purchased Water	5,578,856	5,834,617	6,300,000	6,300,000	0%
Capital	34,606,113	30,691,675	35,475,774	23,315,604	-34%
Debt Service	38,014,593	25,978,003	35,580,531	20,743,411	-42%
CDBG, ESG, HOME, NSP, Coronavirus	477,547	416,629	1,484,761	30,601,042	1961%
Transfer or Advance Out	4,380,674	6,914,734	5,874,185	3,950,106	-33%
Hospitalization & Workers Compensation	7,829,725	8,110,872	7,750,750	8,320,400	7%
Total Expenditures	157,808,778	139,406,196	162,683,370	164,112,260	1%
Balance December 31	102,028,747	113,127,376	105,375,021	100,139,523	

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 Overview

Comparative Summary of Revenues & Expenditures - All Funds 2022 Budget with 2021 Budgeted Totals							
	General Fund	Street Construction, Repair & Maintenance Funds	Police & Fire Pension Funds	Community Development Block Grant Fund	Office on Aging Fund	Lakewood Hospital Fund	Other Special Revenue Funds
Revenues By Type							
Property Taxes	\$ 10,056,418		\$ 4,266,525				
Municipal Income Taxes	\$ 26,566,540						
Charges for Services	\$ 3,317,320				\$ 110,000		
Licenses, Permits, and Fees	\$ 1,477,000	\$ 2,722,000					
Fines and Forfeitures	\$ 931,000						
Intergovernmental	\$ 3,779,653			\$ 2,928,516	\$ 75,000		\$ 25,980,068
Special Assessments	\$ -						
Payment in Lieu of Taxes							
Contribution and Donations					\$ 90,000		\$ 4,000
Interest	\$ 315,000						
Miscellaneous	\$ 409,385						
Debt Proceeds							
Transfers & Advances In	\$ 450,000				\$ 700,000		
Total Revenue	\$ 47,302,316	\$ 2,722,000	\$ 4,266,525	\$ 2,928,516	\$ 975,000	\$ -	\$ 25,984,068
Expenditures by Function							
Salaries	\$ 29,286,642	\$ 1,198,803		\$ 489,629	\$ 536,175		\$ 423,714
Fringe Benefits	\$ 6,178,912	\$ 387,004	\$ 3,831,362	\$ 131,953	\$ 185,811		\$ 66,734
Travel and Transportation	\$ 51,825			\$ 26,380	\$ 2,820		\$ 17,425
Professional Services	\$ 2,128,485	\$ 102,300		\$ 17,050	\$ 2,450	\$ 240,000	\$ 197,750
Communications	\$ 363,995	\$ 9,400		\$ 1,318	\$ 6,500		\$ 5,863
Contractual Services	\$ 2,393,498	\$ 513,500		\$ 1,172,747	\$ 115,000	\$ 2,500,000	\$ 1,386,247
Road Salt		\$ 238,000					
Materials & Supplies	\$ 1,724,580	\$ 379,275		\$ 350	\$ 27,325		\$ 112,100
Capital	\$ 842,000	\$ 90,000		\$ 1,667,392			\$ 243,212
Utilities	\$ 1,116,500	\$ 51,000			\$ 45,000		\$ 1,500
Purchased Water							
Other	\$ 976,720	\$ 1,200		\$ 51,600	\$ 53,700	\$ 60,000	\$ 18,000
Reserve Balance							
Economic Development Programs							
Debt Service							
Transfer or Advance	\$ 1,500,106			\$ -		\$ -	\$ 250,000
CDBG, ESG, HOME, NSP, Coronavirus				\$ 601,042			\$ 30,000,000
Income Tax Refunds	\$ 700,000						
Total Expenditures	\$ 47,263,263	\$ 2,970,482	\$ 3,831,362	\$ 4,159,461	\$ 974,781	\$ 2,800,000	\$ 32,722,544
Revenue over Expenditures	\$ 39,053	\$ (248,482)	\$ 435,163	\$ (1,230,945)	\$ 219	\$ (2,800,000)	\$ (6,738,476)

Budget Overview

Comparative Summary of Revenues & Expenditures - All Funds 2022 Budget with 2021 Budgeted Totals								
	Debt Service Funds	Capital Improvement Funds	Water Fund	WWC & WWTP Funds	Parking & Winterhurst Funds	Hospitalization & Workers Comp Internal Service Funds	Estimated 2022	Budgeted 2021
Revenues By Type								
Property Taxes	\$ 6,255,671			\$ 2,601,540			\$ 23,180,154	\$ 19,446,137
Municipal Income Taxes							\$ 26,566,540	\$ 25,198,400
Charges for Services			\$ 14,790,000	\$ 15,140,000	\$ 320,100		\$ 33,677,420	\$ 38,129,590
Licenses, Permits, and Fees							\$ 4,199,000	\$ 2,713,790
Fines and Forfeitures							\$ 931,000	\$ 660,000
Intergovernmental			\$ 1,000,000			\$ 6,654,606	\$ 40,417,843	\$ 9,317,896
Special Assessments			\$ 140,000				\$ 140,000	\$ 509,310
Payment in Lieu of Taxes							\$ -	\$ -
Contribution and Donations							\$ 94,000	\$ 80,000
Interest			\$ 72,000				\$ 387,000	\$ 532,000
Miscellaneous		\$ 4,000	\$ 5,420		\$ 430,000		\$ 848,805	\$ 4,733,131
Debt Proceeds	\$ 4,025,000	\$ 7,760,000	\$ 6,550,000	\$ 6,650,000			\$ 24,985,000	\$ 44,565,000
Transfers & Advances In	\$ 1,800,000			\$ 500,000			\$ 3,450,000	\$ 9,045,762
Total Revenue	\$ 12,080,671	\$ 7,764,000	\$ 22,557,420	\$ 24,891,540	\$ 750,100	\$ 6,654,606	\$ 158,876,762	\$ 154,931,016
Expenditures by Function								
Salaries			\$ 1,021,207	\$ 2,558,362	\$ 145,538		\$ 35,660,069	\$ 34,184,356
Fringe Benefits			\$ 317,057	\$ 867,521	\$ 50,352	\$ 8,320,400	\$ 20,337,106	\$ 19,022,817
Travel and Transportation			\$ 1,500	\$ 1,700			\$ 101,650	\$ 74,557
Professional Services			\$ 475,250	\$ 1,227,770	\$ 2,950		\$ 4,394,005	\$ 4,375,255
Communications			\$ 143,350	\$ 7,250	\$ 6,630		\$ 544,306	\$ 539,035
Contractual Services			\$ 38,600	\$ 772,500	\$ 218,800		\$ 9,110,892	\$ 6,308,857
Road Salt							\$ 238,000	\$ 238,000
Materials & Supplies			\$ 340,575	\$ 810,925	\$ 29,700		\$ 3,424,830	\$ 3,248,865
Capital		\$ 8,320,000	\$ 4,035,000	\$ 7,983,000	\$ 135,000		\$ 23,315,604	\$ 35,475,774
Utilities			\$ 58,500	\$ 313,200	\$ 278,000		\$ 1,863,700	\$ 1,668,400
Purchased Water			\$ 6,300,000				\$ 6,300,000	\$ 6,300,000
Other			\$ 559,214	\$ 922,147	\$ 184,960		\$ 2,827,540	\$ 3,020,639
Reserve Balance							\$ -	\$ 3,587,000
Economic Development Programs							\$ -	\$ 1,075,339
Debt Service	\$ 10,495,811		\$ 5,133,300	\$ 5,114,300	\$ -		\$ 20,743,411	\$ 35,580,531
Transfer or Advance				\$ 2,200,000	\$ -		\$ 3,950,106	\$ 5,874,185
CDBG, ESG, HOME, NSP, Coronavirus							\$ 30,601,042	\$ 1,484,761
Income Tax Refunds							\$ 700,000	\$ 625,000
Total Expenditures	\$ 10,495,811	\$ 8,320,000	\$ 18,423,552	\$ 22,778,674	\$ 1,051,930	\$ 8,320,400	\$ 164,112,260	\$ 162,683,370
Revenue over Expenditures	\$ 1,584,860	\$ (556,000)	\$ 4,133,868	\$ 2,112,866	\$ (301,830)	\$ (1,665,794)	\$ (5,235,498)	\$ (7,752,354)

Budget Overview

2022 Scheduled Fund Balances	2022 Projected Beginning Balance	2022 Projected Revenue	2022 Projected Expenditures	2022 Projected Ending Balance
General (101) Fund	\$ 9,372,476	\$ 47,302,316	\$ 47,263,263	\$ 9,411,530
Special Revenue Funds				
State Highway (201) & SCMR (211) Funds	\$ 1,155,056	\$ 2,722,000	\$ 2,970,482	\$ 906,573
Litter Control Grant (212) Fund	\$ 12,996	\$ 5,000	\$ 2,000	\$ 15,996
Community Festival (213) Fund	\$ 3,981	\$ 4,000	\$ 6,350	\$ 1,631
Police Pension (220) Fund	\$ 676,935	\$ 2,081,232	\$ 1,816,458	\$ 941,709
Fireman Pension (221) Fund	\$ 1,336,145	\$ 2,185,293	\$ 2,014,904	\$ 1,506,534
Law Enforcement Trust (222) Fund	\$ 74,360	\$ 69,600	\$ 119,050	\$ 24,910
Drug Enforcement Trust (223) Fund	\$ 13,246	\$ 2,000	\$ -	\$ 15,246
Federal Forfeiture (225) Fund	\$ 31,916	\$ 15,400	\$ 45,000	\$ 2,316
Indigent Driver's Alcohol Treatment (230) Fund	\$ 155,368	\$ 10,000	\$ 40,000	\$ 125,368
Enforcement and Education (231) Fund	\$ 35,533	\$ 2,600	\$ 25,500	\$ 12,633
Political Subdivision (232) Fund	\$ 20,242	\$ 450	\$ 10,000	\$ 10,692
Computer Maintenance (234) Fund	\$ 12,722	\$ 34,500	\$ 12,000	\$ 35,222
Court Special Projects (235) Fund	\$ 373,598	\$ 44,000	\$ 211,613	\$ 205,985
Court Probation Services (236) Fund	\$ 130,312	\$ 18,500	\$ 41,000	\$ 107,812
IDIAM (237) Fund	\$ 161,819	\$ 13,000	\$ 60,000	\$ 114,819
Community Development Block Grant (240) Fund	\$ 1,379,244	\$ 2,928,516	\$ 4,159,461	\$ 148,299
Emergency Shelter Grant (241) Fund	\$ 8,050	\$ 214,000	\$ 177,449	\$ 44,601
HOME Investment Program (242) Fund	\$ 135,024	\$ 930,000	\$ 930,000	\$ 135,024
Neighborhood Stabilization Program (245) Fund	\$ 307,438	\$ -	\$ 30,000	\$ 277,438
Aging (250) Fund	\$ 1,219,106	\$ 975,000	\$ 974,781	\$ 1,219,325
Lakewood Hospital (260) Fund	\$ 7,786,877	\$ -	\$ 2,800,000	\$ 4,986,877
Help to Others (277) Fund	\$ 6,171	\$ 45,000	\$ 39,344	\$ 11,827
Juvenile Diversion (279) Fund	\$ 1,551	\$ 17,400	\$ 13,854	\$ 5,097
FEMA (280) Fund	\$ 20,664	\$ 178,830	\$ 196,712	\$ 2,782
Family to Family (281) Fund	\$ 92,455	\$ 700,000	\$ 691,171	\$ 101,283
Local Coronavirus Relief (285) Fund	\$ 0	\$ 70,000	\$ 70,000	\$ 0
ARP Local Fiscal Recovery (286) Fund	\$ 15,997,161	\$ 23,609,788	\$ 30,000,000	\$ 9,606,949
Total Special Revenue Funds	\$ 31,147,969	\$ 36,876,109	\$ 47,457,129	\$ 20,566,948
Debt Service Funds				
Bond Retirement (301) Fund	\$ 4,203,590	\$ 10,595,671	\$ 9,401,201	\$ 5,398,060
TIF Bond Retirement (302) Fund	\$ 911,347	\$ 1,485,000	\$ 1,094,610	\$ 1,301,737
Total Debt Service Funds	\$ 5,114,937	\$ 12,080,671	\$ 10,495,811	\$ 6,699,797
Capital Projects Funds				
Capital Improvement (401) Fund	\$ 637,847	\$ 7,760,000	\$ 8,310,000	\$ 87,847
Land Acquisition (404) Fund	\$ 1,320,703	\$ -	\$ -	\$ 1,320,703
City Park (405) Improvement Fund	\$ 33,922	\$ 4,000	\$ 10,000	\$ 27,922
TIF Capital Improvement (406) Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Projects Funds	\$ 1,992,472	\$ 7,764,000	\$ 8,320,000	\$ 1,436,472
Enterprise Funds				
Water Operating (501) Fund	\$ 16,156,314	\$ 22,557,420	\$ 18,425,052	\$ 20,288,681
Wastewater Collection (510) Fund	\$ 14,972,426	\$ 13,888,000	\$ 9,756,345	\$ 19,104,081
Wastewater Treatment (511) Fund	\$ 5,725,770	\$ 8,402,000	\$ 10,790,979	\$ 3,336,791
Wastewater Improvement (512) Fund	\$ 2,219,021	\$ 2,601,540	\$ 2,231,350	\$ 2,589,211
Parking Facilities (520) Fund	\$ 683,230	\$ 320,100	\$ 516,930	\$ 486,400
Winterhurst Ice Rink (530) Fund	\$ 253,267	\$ 430,000	\$ 535,000	\$ 148,267
Total Enterprise Funds	\$ 40,010,028	\$ 48,199,060	\$ 42,255,656	\$ 45,953,432
Internal Service Funds				
Hospitalization (600) Fund	\$ 5,854,793	\$ 6,324,077	\$ 7,795,000	\$ 4,383,870
Worker's Compensation (601) Fund	\$ 870,810	\$ 330,529	\$ 525,400	\$ 675,939
Total Internal Service Funds	\$ 6,725,603	\$ 6,654,606	\$ 8,320,400	\$ 5,059,809
TOTALS	\$ 94,363,485	\$ 158,876,762	\$ 164,112,260	\$ 89,127,988

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 should maintain its position in 2022 but will be under pressure to maintain stability over the longer term as the City grapples with its collective bargaining units and attempts to arrive at a methodology to better address rising health care costs. In the meantime, the City will maintain, improve, and follow its financial policies to plan for both the current year and the future, with the goal of grow fund balance over the long-term to keep pace with rising expenditures.

Police and Fire Pension (220-221) – The City's pension costs rise with wages, and there will be a substantial "equity" increase in the police wages in 2022. However, Lakewood's funds rely on the property tax, and the recent revaluation by the County Fiscal Officer will provide a substantial increase that will slow the erosion of the fund balances for the Police and Fire Pension funds. Note that there exist no post-employment benefits associated with these funds, as the City's legal liability terminates after payments are made to the respective Police and Fire Pension Funds.

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, as the fund is not expected to have any source of viable revenue moving forward. Remaining balance is used to remediate the site, and substantial remediation is expected in 2022. Additionally, it has also been used for one-time projects that are centered on the site itself or for healthcare related projects or issues. Funds have been appropriated for a Fire/EMS station addition that, if not corrected, could pose a health concern for firefighters. With the project nearing completion in 2021 but not complete until 2022, the balance is expected to decline.

ARP Local Fiscal Recovery (286) – The American Rescue Plan will be buoyed by another \$23 million infusion of revenue again in 2022, temporarily inflating the balance. Although appropriations will exist in 2022, the actual expenditures from large projects will more likely occur in 2023 and 2024 as the City ramps up major projects. The City has dedicated \$25 million of these funds for its sewer infrastructure. Although the City may want to also address its capital needs with fund balance, the City awaits and analyzes the final guidance from the Department of the Treasury to fully determine how it may use these funds to offset its backlog of capital needs.

Budget Overview

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 its 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 is the funding source for the Cove Church Community Center project. However, the administration is proposing legislation that will provide the Land Acquisition Fund with a revenue stream from sales of real property in government funds. This is expected to stabilize the fund balance, as it is effective for 2021 transactions, while also providing longer-term growth.

Enterprise Funds (501-530) – Both the Water Operating Fund (501) and the Wastewater Collection Fund (510) will increase in 2022 due to the 4% scheduled rate increases. 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 growth will be tempered somewhat as these divisions use existing fund balance instead of debt to finance a portion of their capital expenditures. The Parking Facilities Fund (520) is beginning to recover from the overall effects of COVID-19 and the working from home movement. Longer term, the City will develop a plan to better address parking needs, and the community's needs associated with vehicle charging stations, which may be addressed from the Parking Facilities Fund. The Winterhurst Ice Rink Fund (530) is scheduled to increase from receivables and compliance with the lease agreement, while transfers from the General Fund will temporarily boost fund balance until repairs or upgrades take place at the Ice Rink.

Hospitalization (600) – The City is self-insured and continues to work on adjustments to its health care plan that will provide savings and stability over the long-term. City administration is working closely with health care partners and encouraging preventative care and promoting healthy lifestyles to help combat rising health care costs. In the short-term, the fund balance will be supported via a transfer of funds to cover deficiencies in annual costs, with the goal of flattening out annual revenue with expenditures in the near-term future as health care program design changes begin to take place.

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, 2021, the City had no outstanding Revenue Bond debt.

The City of Lakewood's bond rating for general obligation debt is Aa2 by Moody's Investor Services, which was re-affirmed in March 2021.

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

LONG-TERM DEBT OUTSTANDING - BONDS					
	Original Amount	Principal Outstanding as of Dec. 31, 2021	Call Date	Security	2022 Debt Service Payments
2021	\$ 22,175,000	\$ 21,820,000	12/1/2031	GO	\$ 1,319,300
2021	\$ 5,300,000	\$ 4,630,000	Not Callable - Matures in 2028	GO (includes refunded 2011 Bonds)	\$ 774,800
2019	\$ 16,215,000	\$ 14,975,000	12/1/2029	GO	\$ 1,132,962
2017	\$ 5,890,000	\$ 1,570,000	Not Callable - Matures in 2026	Private Placement Refunding of 2007 GO Bonds	\$ 339,250
2016	\$ 39,460,000	\$ 27,325,000	12/1/2026	GO (includes refunded series 2005, 2004 (Rockport TIF), and 2006 water and sewer revenue bonds)	\$ 3,462,510
2012	\$ 5,445,000	\$ 1,280,000	Not Callable - Matures in 2023	GO (includes refunded 2003 Bonds)	\$ 660,600
Total	\$ 94,485,000	\$ 71,600,000		Total	\$ 7,689,422
Total GO	\$ 94,485,000	\$ 71,600,000			
Total Revenue	\$ -	\$ -			

Debt Overview

SHORT -TERM DEBT OUTSTANDING - NOTES				
	Original Amount	Maturity Date	Coupon Rate	2022 Debt Service Payments
2021	\$ 9,275,000	3/22/2022	0.75%	\$ 9,344,369
Total	\$ 9,275,000		Total	\$ 9,344,369
MUNICIPAL CAPITAL LEASES				
	Original Amount	Amount Outstanding as of Dec. 31, 2021	Final Maturity Year	2022 Debt Service Payments
2021	\$ 2,382,500	\$1,927,900	2027	\$ 454,600
2020	\$ 2,597,000	\$1,819,145	2029	\$ 410,296
2019	\$ 2,422,000	\$1,672,575	2029	\$ 325,758
2018	\$ 1,464,423	\$840,547	2028	\$ 160,074
2017	\$ 1,657,000	\$520,662	2027	\$ 178,735
2016	\$ 1,617,000	\$445,716	2026	\$ 109,442
2015	\$ 3,740,000	\$1,833,839	2030	\$ 313,952
2013	\$ 1,792,646	\$236,846	2023	\$ 170,071
2012	\$ 1,137,080	\$24,042	2022	\$ 24,221
Total	\$ 16,427,149	\$ 9,321,272		\$ 2,147,149
LOANS & SPECIAL ASSESMENTS				
	Amount Outstanding as of Dec. 31, 2021	Final Maturity Year	2022 Debt Service Payments	
OPWC	\$7,161,364	2040	\$ 677,843	
Special Assesments	\$75,000	2026	\$ 18,158	
Total	\$7,236,364	Total	\$ 696,001	

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

DEBT POSITION	
Assessed Valuation (2021)	\$ 1,091,693,100
2020 Census Population	50,942
Total Outstanding General Obligation Debt	
Long-Term Debt	\$ 71,600,000
Short-Term Debt, Loans & Leases	\$ 25,832,636
Total Outstanding Debt	\$ 97,432,636
LESS	
Water Backed Bonds	\$ (12,557,575)
TIF Bonds	\$ (1,142,899)
Municipal Capital Leases	\$ (9,321,272)
Sewer Backed Bonds	\$ (25,093,673)
Special Assessment Bonds & Loans	\$ (7,236,364)
Exempt Debt	\$ (55,351,784)
5.5% Unvoted Debt Limit	\$ 60,043,121
Debt Leeway	\$ 37,389,516
Debt Ratios	
Net Debt to Full Value	3.12%
Total Debt per Capita	\$1,912.62
Notes as a % of Total Debt	9.52%

Therefore, per the Ohio Revised Code, the City has the legal capacity to borrow upwards of \$37.3 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 2022 Principal and Interest payments are as follows (excludes short-term notes):

Fund 301-302 Bond Retirement	\$5,649,241
Fund 501 Water Fund	\$1,995,427
Fund 510-511 Sewer Fund	<u>\$2,887,904</u>
Total 2022 Principal and Interest	<u>\$10,532,572</u>

Performance Measures

Performance Measures

Each year, division and department heads compile a list of initiatives for the ensuing year. In order to gain an understanding of the progress of the City, managers perform a self-evaluation relating to the progress made on initiatives. This evaluation is based upon the initiatives identified in the 2021 Comprehensive Budget Document. The status of these initiatives is measured via milestone levels. The self-evaluation tool provides a 25%, 50%, 75%, and 100% met criterion, and a small space for comments. Milestone levels are useful in that many projects and programs are multi-year initiatives. Additionally, it's noteworthy that managers are evaluating while some time remains before the end of their year. The following presents the 2021 performance measure criteria in a chart form.



Performance Measures

2021 City of Lakewood, Ohio Performance Report

Page A

Division	2021 Goal	% Complete			Comment	2021 Page#	
		Met	75%	50%			25%
Council	Focus on Council's Budget Priorities	√				52	
	Transition to in person Meetings	√					
	Support & Information to City Hall	√					
Community Relations	Communicate COVID-19 Response	√				61	
	Increase Social Media Presence	√					
	Add a City e-Newsletter	√			Launched E-Newsletter 2/2021		
	Improve City's Website	√					
	Coordinate w/Community Groups	√					
Civil Service	Conduct Firefighter/Paramedic Exam	√			11 non-competitive Exams Conducted	63	
	Conduct Assistant Fire Chief Exam	√					
	Conduct Police Sergeant Exam	√					
	Conduct Police Lieutenant Exam	√					
	Conduct Police Captain Exam	√					
Human Resources	Compensation Study				Withdrawn for Priority Projects	65	
	Retail Pharmacy	√					
	Expanded Wellness Program	√					
	Medical Benefits Review	√					
Law	Support Planning & Development, Council and Mayor w/Hospital Site		√			68	
	Implement New Court Scheduling Program				√		Municipal Court Software Delay -arrives in April 2022
	Implement more technology into operations				√		
Finance (Admin)	GFOA Financial Reporting Award	√			Awarded	71	
	Submit Budget to GFOA	√			Submitted + Awarded		
	Modify Budgetary Document & Process		√		More Progress in 2022		
	Ohio Online Financial Transparency Project	√			Posted		
Income Tax	Adjust Customer Service Ops for COVID-19	√			Glass Barriers; Enforce Masks	76	
	Online Bill Pay for Estimated Tax + All Bills	√			Online Payments Growing		
	HB 197 Compliance	√			Ongoing - Tax Revenue Up		
	Ohio Tax Department Opt in Compliance	√			Employee Assigned		
Utility Billing	Adjust Customer Service Ops for COVID-19	√			Glass Barriers; Enforce Masks	78	
	Promote Online Payment & Auto Withdrawal	√					
	Implement Fixed Base Notification Benefit	√					
Vital Statistics	Adjust Customer Service Ops for COVID-19	√			Glass Barriers; Enforce Masks	80	
	Migrate to Ohio's IPHIS System	√					
	Promote Affidavit System for Vital Changes	√					
	Meet Increased Volume	√			Dramatic Increase in Volume		
Information Technology	Transition to Cloud				√	Scheduled - November 2021	85
	Upgrade Dispatch Center Technology	√				Zetron Max Dispatch Upgrade	
	Digitize Housing and Building Documents					Rebidding - Vendor Issues	
	Upgrade Financial Server	√				Upgrade to IBM 9	
	Expand Surveillance Camera Technology	√				Added 12 Surveillance & 40 license Plate Readers	

Performance Measures

Division	2021 Goal	% Complete			Comment	2021 Page#
		Met	75%	50%		
Planning & Development	Provide COVID-19 Assistance	√				87
	Detroit & Belle Development Partners		√		Casto/NPR preparing updated Proposal	
	Car Dealership Lot Progress	√			Approved Agreement	
	Phantasy & Mack Building Progress	√			Construction Commenced	
	Trinity Church Repurposing Progress	√			Scalish submitted Permits	
	Board of Ed Buildings Repurposing Progress	√			Historic Tax Credits Pending	
	Update Architectural Design & Historic Preservation Standards Progress		√		Review & Draft changes complete. Resume in 2022	
	Provide ADA Support	√			Staff Assigned/Consultant Hired	
	Update 2012 Bicycle Master Plan			√	On Hold until 2022	
	Progress on Public Art Master Plan			√	Initial Draft; Resume 2022	
	Retain Community Health Needs Assessment Consultant	√			Consultant hired; Steereing Committee, Advisory Panel. Assessment underway.	
	Support City Council Projects	√				
Community Development	Renovate 8 EDEN Nelson Court (ENC) units			√	HOME Funds Committed;	99
	Create 2 new ENC units			√	EDEN securing final financing	
	Construct 2 New Affordable Homes	√			Plover&Shaw homes Complete in 2022	
	Provide COVID Relief to Residents	√			Provided over \$1.25 Million	
	Provide COVID Relief to Small Businesses	√			Provided over \$310K	
	Administrate Emergency rental Assistance	√				
	Preserve & Increase Affordable Units	√				
	Administrate Home Improvement Program	√				
	Administrate an Energy Efficiency Program	√				
Invest in Lakewood Housing	√					
Building and Housing	Examine & Update Fees for Services	√			Added 2 permits	103
	Examine Positions for Reorganization		√		In Progress w/HR	
	Increase Residential Rental Compliance	√			More Enforcement Since the	
	Increase Commercial Code Compliance	√			Lifting of Covid Restrictions	
Police & Law Enforcement	Mental Health Awareness Training			√	ongoing	108
	Train/Cross Train Officers in Technology	√				
	Cyber & medica crime Training for Detectives			√	ongoing	
Prisoner Support	Training in Jail Procedures			√	ongoing	114
	Examine Staffing	√				
	Modernize jail's inner perimeter	√			Updates complete	
Dispatch	Examine Staffing	√				117
	Provide Dispatch Training	√				
	Upgrade Communication Equipment	√				
Parking Enforcement	Collaborative dialogues with businesses			√	ongoing	119
	Modernizing Payment Methods			√	Continuing work with kiosks	
Animal Control	Design New Animal Shelter	√				121
	Improve/upgrade response vehicles			√	Purchase moved to 2023	
	Improve communication capabilities		√		Registrations through CitizenServe	
Crossing Guards	Examine Staffing Review			√	ongoing	123
	Control Overtime Usage			√	ongoing	

Performance Measures

Division	2021 Goal	% Complete			Comment	2021 Page#
		Met	75%	50%		
Fire & EMS	Replace Rescue Truck w/Efficient Model	√				125
	Collaborate w/City Engineer on Construction of Female Quarters for Fire Station 2	√			Project Completion in the Spring of 2022	
Public Works Admin	Divisional Personnel Assessment		√		Urban Forester Position in 2022 Budget	132
Parks and Public Property	Examine Energy Efficient lighting	√			Replaced 50 Fixtures w/LED	135
	Examine Car Charging Stations			√	Lakewood Park & City Hall Done	
	Examine HVAC Replacements		√		Womens Club Pavillion incomplete	
	Examine Cost Friendly Facility Improvements		√		Waiting on Carpet for Police	
Streets and Forestry	Pre-Treat Salt for deicing Streets	√				139
	Apply Tanker Truck Applications for Storms	√			When Temp is below 25 degrees	
	Examine in-house Sign Replacement	√			Ongoing	
	Develop Compressive Tree Planting Plan	√				
	Plant one tree for each removal	√			162 Removed; 408 Planted	
	Plant on 10% of the viable Planting Sites	√				
Refuse & Recycling	Implement Recycling Education Initiatives	√				143
	Apply for & be Approved for County Grant	√				
	Minimize Overtime Costs	√				
Fleet Management	Foster a Continuous Improvement Culture			√	Ongoing	146
	Provide Training			√	Ongoing	
	Continuously Evaluate to Right Size the Fleet		√		Year by Year Analysis	
	Reduce Parts Inventory		√		Reduced 21% in 2021	
Water & Wastewater Collection	Compliance with US EPA and Ohio EPA	√				152
	Inventory and Triage 3,000 sewer manholes				√ Equipment arrived Mid-year for this multi-year project	
Division of Wastewater Treatment	Collaborate with City Engineer & Consultants to evaluate existing Treatment	√				157
	Examine Treatment Process Automation	√				
	Utilize Comprehensive Maintenance	√				
Human Services	Initiate Community Forums for Cove Intergenerational Community Center	√				161
	Advocate for WIFI for Underprivileged			√		
Aging	Safely Reopen in-person Program & Services		√			164
	Evaluate Transportation Service Boundaries	√				
	Engage Senior Citizens Regarding the Intergenerational Community Center	√				
Youth	Complete County's RFP Process	√				167
	Engage Families and Youth Re: Community Center	√			Youth & Family Focus Groups w/Moody Nolan & Infinity	
	H2O Staff Working on HOME ALONE Program	√			3 Sessions Completed	
Early Childhood	Increase Virtual Programming		√			172
	Increase Partnerships w/Local Organizations		√			
	Add Lakewood Family Room Programming	√				
	Engage Families Re: Community Center	√				

Performance Measures

Engineering	2021 Engineering Goals	% Complete			Comment	2021 Page#
		Met	75%	50%		
EPA IWWIP	Construction Completion & Start-Up HRT	√				148
	Develop a Wet Weather Fee	√			1st Billing in January 2022	
	Begin Pilot Post-Construction Pollutant Testing Program	√			Started on Andrews	
	Report Overflow Monitoring to EPA	√			Reports Submitted Monthly	
Infrastructure Improvements	Design & Study Hilliard Road Resurfacing w/Bicycle lanes	√			Met ODOT Ellis Dates	148-149
	Design OPWC Grant Application for 2022 Watermain & IWWIP Improvements for Andrews and Gladys		√		OPWC Grant Submitted & Received; Design to be Completed in Dec 2021, Bid early 2022; 1 year for completion due to intensive IWWIP work on Both Streets	
	Explore NOACA Funding for Traffic Signals	√			2023 Traffic Studies Scheduled	
	Get Signal Timing Optimization Program Upgrades for Detroit Avenue	√			GPS Clocks Installed; timing & synchronization scheduled for December 2021	
	Plan for CSO-052 Storage Tanks	√			Began Data Collection	
	Bid & Construct ODOT LPA Detroit-Sloan Pedestrian Improvements Project	√			Paving Complete, Permeable pavers being installed, landscaping underway	
	Design, Bid, Construct Deep Grind overlay of City-wide Streets & Restriping & Guardrail Replacements	√			Project Closeout Underway	
	Bid & Construct Fire Station 2 Addition	√			Substantively Complete	
	Bid and Construct Jail Improvements	√			Project Closeout Underway	
	Bid & Construct Lakewood Park Skatehouse	√			Project Closeout Underway	
	Bid and Construct Summit Road Outfall Revetment Project		√		60% Complete; Materials Delays	
	Right of Way Inspection for Dominion EO	√			Ongoing	
	Bid and Construct Kaufmann Park Improvements including the looping of the dead-end watermain	√			Substantively Complete; Awaiting some Final Materials	
	Design Refuse Site Improvements for Recycling Center, Animal Shelter, and PW Storage Yard		√		Animal Shelter Project undergoing further review; Scheduled for bid in 2022	
	City-Wide Development	Finalize Plan review & Begin Construction inspection for Solove Development sites				
Plan Review, post construction BMP agreements, and inspection of all active development sites for Compliance		√				
GIS Advancement & Asset Assessment	Building out Asset Management System				Progressing slowly through 2022	148
	Collecting Manhole Scan/inspections and sanitary sewer videos with Cleaning			√		
	Create Dashboards to Advance and Ease Management of City Infrastructure	√				

Budget Overview of General Government

Total Expenditures by Division	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Office of City Council	220,693	221,344	256,058	256,428	0%
Municipal Court	1,273,084	1,343,602	1,546,022	1,721,133	11%
Office of Mayor	315,581	294,089	323,619	330,280	2%
Office of Civil Service	104,088	112,083	123,856	110,746	-11%
Human Resources	300,639	266,690	309,716	338,403	9%
Law	584,973	580,895	622,137	681,111	9%
Finance	692,204	707,883	745,418	773,287	4%
Income Tax	899,122	882,443	994,904	1,039,715	5%
Utility Billing	9,748,231	7,155,843	8,188,090	6,291,218	-23%
Vital Statistics & Nuisance Abatement	373,713	398,928	394,749	431,167	9%
General Administration	3,634,628	5,645,696	5,905,764	2,721,206	-54%
Information Technology	2,113,145	1,333,198	1,870,832	1,129,933	-40%
Planning and Development	7,031,758	3,720,744	5,986,442	4,061,522	-32%
Building & Housing	1,483,083	1,407,810	1,588,980	1,595,594	0%
Community Development	799,587	832,835	1,837,204	2,246,288	22%
Community Relations	133,991	117,513	137,934	144,768	5%
CDBG, ESG, HOME, NSP Pass-Through	\$ 477,040	\$ 416,629	\$ 400,500	\$ 601,042	50%
Income Tax Refunds	722,427	741,784	625,000	700,000	12%
Total Expenditures	30,907,985	26,180,010	31,857,228	25,173,841	-21%

Total Expenditures by Category	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Salaries	5,046,070	4,873,588	5,482,376	5,732,132	5%
Fringe Benefits	1,580,048	1,730,741	1,532,280	1,612,128	5%
Travel and Transportation	46,877	24,573	52,562	67,580	29%
Professional Services	2,126,498	1,976,678	2,313,960	2,332,390	1%
Communications	290,336	232,046	346,640	347,953	0%
Contractual Services	6,837,019	3,464,723	3,256,927	5,485,091	68%
Materials & Supplies	162,314	224,321	158,390	185,305	17%
Capital	747,118	34,960	508,354	15,500	-97%
Utilities	9,915	6,435	9,300	8,100	-13%
Other	1,328,204	1,354,079	1,558,200	1,453,214	-7%
Reserve Balance	369,411	501,714	3,587,000	-	-100%
Economic Development Programs	235,927	321,753	1,075,339	-	-100%
Debt Service	8,717,108	6,136,801	7,086,715	5,133,300	-28%
Transfer or Advance	2,211,674	4,139,184	3,863,685	1,500,106	-61%
CDBG, ESG, HOME, NSP Pass-Through	477,040	416,629	400,500	601,042	50%
Income Tax Refunds	722,427	741,784	625,000	700,000	12%
Total Expenditures	30,907,985	26,180,010	31,857,228	25,173,841	-21%

Budget Overview of General Government

General Fund Total Expenditures by Category	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Salaries	4,448,271	4,311,201	4,947,519	5,114,358	3%
Fringe Benefits	1,375,933	1,519,876	1,371,458	1,426,241	4%
Travel and Transportation	40,873	16,005	40,412	41,200	2%
Professional Services	1,657,577	1,493,910	1,696,395	1,561,440	-8%
Communications	199,979	158,457	214,470	215,785	1%
Contractual Services	72,625	25,055	336,300	352,252	5%
Materials & Supplies	155,211	191,717	136,245	145,130	7%
Capital	747,118	34,960	508,354	14,000	-97%
Utilities	2,909	2,705	7,300	6,100	-16%
Other	768,184	808,956	999,519	927,400	-7%
Reserve Balance	369,411	501,714	3,587,000	-	-100%
Economic Development Programs	235,927	321,753	4,662,339	-	-100%
Debt Service	-	-	-	-	
Transfer or Advance	2,072,174	3,927,430	1,113,685	1,500,106	35%
Income Tax Refunds	722,427	741,784	625,000	700,000	12%
Total Expenditures	12,868,618	14,055,522	20,245,996	12,004,012	-41%



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.

2021 Accomplishments

- Increased access to public meetings by creating, editing and publishing video recordings of all committee meetings in Council Chambers.
- Smoothly and quickly adapted public meetings to accommodate remote, hybrid and in-person modalities as-needed.
- Made progress on 2021 Council budget priorities including neighborhood traffic calming, expansion of clean power use and investment in a Climate Action Plan.
- Strategically allocated American Rescue Plan funds toward sewer investments and assisting the community’s most vulnerable.

2022 & Beyond Strategic Plan

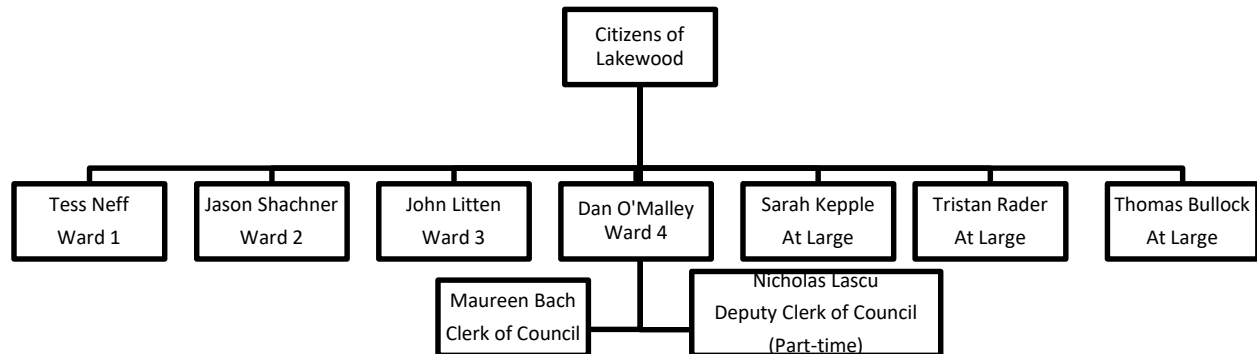
- Focus on Council’s agreed upon 2022 budget priorities.
- Invest in new auditorium hardware for video quality enhancement.
- Provide a high level of support and information to councilmembers on policy issues, community issues, and the happenings within City Hall.
- Continue to provide responsive constituent services for all residents.
- Explore strategic use of remaining American Rescue Plan funds.

Office of City Council

City Council Budget

General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	161,415	163,399	176,620	188,504	7%
Fringe Benefits	38,288	40,260	38,285	39,624	3%
Travel and Transportation	1,153	1,328	5,487	3,900	-29%
Professional Services	13,248	10,959	25,750	15,700	-39%
Communications	458	200	950	600	-37%
Contractual Services					
Materials & Supplies	2,245	958	2,500	2,500	0%
Capital	-	-	715	-	-100%
Utilities					
Other	3,886	4,240	5,750	5,600	-3%
Debt Service					
Transfer or Advance					
Total	220,693	221,344	256,058	256,428	0%

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Council				
<u>Full-Time Employees</u>				
Clerk of Council	1	1	1	1
Total Full-Time Employees	1	1	1	1
<u>Part-Time Employees</u>				
Deputy Clerk of Council	1	1	1	1
Council Members	7	7	7	7
Seasonal Intern	0	0	0	1
Total Part-Time Employees	8	8	8	9



Municipal Court

The following table represents the actual General Fund 2019 and 2020 expenditures of the Lakewood Municipal Court, and the 2021 and 2022 Budgets submitted by the Court.

General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Expenditures by Category				
Salaries	899,670	916,813	993,840	1,021,070
Fringe Benefits	138,010	139,216	154,048	155,600
Travel and Transportation	12,931	2,206	6,650	6,850
Professional Services	50,483	38,770	61,700	68,300
Communications	40,736	29,125	46,000	52,000
Contractual Services				
Materials & Supplies	16,547	9,821	19,750	19,950
Capital	-	-	-	10,000
Utilities				
Other	7,266	8,415	11,750	12,750
Debt Service				
Transfer or Advance				
Total	1,165,644	1,144,365	1,293,738	1,346,520

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)	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Expenditures by Category				
Salaries				
Fringe Benefits				
Travel and Transportation				
Professional Services	7,348	4,060	15,000	20,000
Communications				
Contractual Services	-	-	-	-
Materials & Supplies	2,725	1,750	2,800	20,000
Capital				
Utilities				
Other				
Debt Service				
Transfer or Advance				
Total	10,073	5,810	17,800	40,000

Municipal Court

Political Subdivision (Fund 232)	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Expenditures by Category				
Salaries				
Fringe Benefits				
Travel and Transportation				
Professional Services	-	-	2,000	10,000
Communications				
Contractual Services				
Materials & Supplies				
Capital				
Utilities				
Other				
Debt Service				
Transfer or Advance				
Total	-	-	2,000	10,000

Computer Maint (Fund 234)	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Expenditures by Category				
Salaries				
Fringe Benefits				
Travel and Transportation				
Professional Services				
Communications				
Contractual Services	35,805	41,065	30,627	12,000
Materials & Supplies				
Capital				
Utilities				
Other				
Debt Service				
Transfer or Advance				
Total	35,805	41,065	30,627	12,000

Municipal Court

Court Special Projects (Fund 235)	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Expenditures by Category				
Salaries	22,111	17,480	25,000	25,000
Fringe Benefits	3,416	2,699	3,863	3,863
Travel and Transportation				
Professional Services	-	2,750	15,000	15,000
Communications				
Contractual Services	29,897	92,115	100,000	150,000
Materials & Supplies	163	27,736	17,750	17,750
Capital	-	-	-	-
Utilities				
Other				
Debt Service				
Transfer or Advance	-	6,754		
Total	55,587	149,534	161,613	211,613

Court Probation (Fund 236)	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Expenditures by Category				
Salaries	-	-	-	-
Fringe Benefits	-	-	-	-
Travel and Transportation	-	-	-	-
Professional Services	5,752	2,281	25,000	40,000
Communications				
Contractual Services				
Materials & Supplies	222	547	245	1,000
Capital	-	-	-	-
Utilities				
Other				
Debt Service				
Transfer or Advance				
Total	5,974	2,828	25,245	41,000

Municipal Court

IDIAM (Fund 237)	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Expenditures by Category				
Salaries				
Fringe Benefits				
Travel and Transportation				
Professional Services	-	-	15,000	60,000
Communications				
Contractual Services				
Materials & Supplies	-	-	-	-
Capital				
Utilities				
Other				
Debt Service				
Transfer or Advance				
Total	-	-	15,000	60,000
TOTAL	1,273,084	1,343,602	1,546,022	1,721,133

Division of the Mayor’s Office

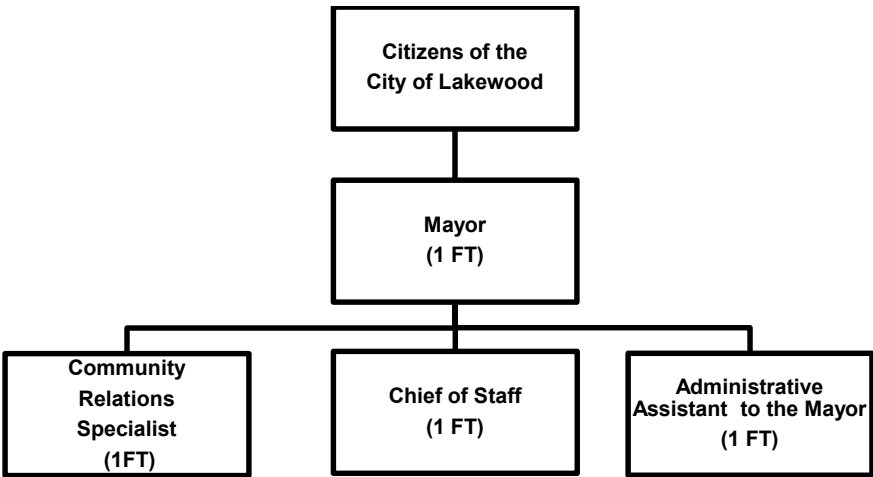
Description

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.

Mayor’s Office Budget

General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	224,157	205,721	237,415	236,957	0%
Fringe Benefits	75,792	77,597	69,854	69,808	0%
Travel and Transportation	2,539	-	2,600	3,150	21%
Professional Services	9,797	9,389	10,040	17,500	74%
Communications	1,721	368	1,960	650	-67%
Contractual Services	-	-	-	-	
Materials & Supplies	985	345	1,000	1,015	2%
Capital					
Utilities					
Other	590	669	750	1,200	60%
Debt Service					
Transfer or Advance					
Total	315,581	294,089	323,619	330,280	2%

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Mayor's Office				
<u>Full-Time Employees</u>				
Mayor	1	1	1	1
Administrative Assistant to Mayor	2	2	1	1
Chief of Staff	0	0	1	1
Total Full-Time Employees	3	3	3	3



Division of Community Relations

Description

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

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

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

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

2021 Accomplishments

- Continued to effectively communicate with residents and businesses regarding our COVID-19 response with regular local and state updates. Provided vaccination information to residents.
- Successful community event coordination including four Concerts in the Park, five Friday Night Flicks, Fourth of July fireworks, Lakewood Arts Festival, Lakewood Community Festival, and Lakewood Veterans Day Ceremony.
- Significantly increased information sharing through social media and web presence. We changed our domain name to lakewoodoh.gov to better identify the web site as the official website government site. We also added an SSL Certificate to the website which is an added layer to make it more safe and secure. 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 11,653. Our Twitter followers have increased to 7264. And we have increased the followers on our Instagram page by 33% with a total number of followers reaching 4197 to date.

Division of Community Relations

- Continued to increase the number of residents we communicate with on a regular basis. We launched a monthly resident e-newsletters. We also sent out a printed newsletter two times this year to all Lakewood residents and businesses.

Strategic Plan

- Continue to build a wider audience for City messages by continuing to increase our social media presence, continued improvement of the city's website, and joint coordination with community groups.
- Continue to improve quality and attendance of city events and programming.

2022 Goals

- Continued enhancements to city website to make it even more customer-oriented including by adding more interactive forms and FAQs.
- Meet with every department/division to update their web pages and ensure that the information on their pages is correct and up-to-date.
- Create a centralized photo storage repository so that departments can easily find and share photos with each other.

Community Relations Budget

General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	60,692	57,648	64,246	65,827	2%
Fringe Benefits	23,342	24,406	21,334	21,637	1%
Travel and Transportation	-	-	-	-	
Professional Services	7,253	7,264	7,250	7,000	-3%
Communications	24,115	20,697	24,430	23,130	-5%
Contractual Services	5,000	-	5,000	5,000	0%
Materials & Supplies	793	141	625	525	-16%
Capital					
Utilities					
Other	12,796	7,356	15,050	21,650	44%
Debt Service					
Transfer or Advance					
Total	133,991	117,513	137,934	144,768	5%

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Community Relations				
Full-Time Employees				
Community Relations Specialist	1	1	1	1
Public Information Officer	1	1	0	0
Total Full-Time Employees	2	2	1	1

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.

2021 Accomplishments

- The Commission approved and conducted noncompetitive examinations for the positions of Public Works, Division Manager; Finance Department, Assistant Finance Director; Human Services, Programs Manager; Building and Housing, Assistant Building Commissioner; Building and Housing, Building Commissioner; WWTP, Project Manager; WWTP, Division Manager.
- The Commission held a competitive examination for the following:
 - Police Sergeant with 18 applicants. The eligible list was certified and will expire 3/24/23.
 - Police Lieutenant with 3 applicants. The eligible list was certified and will expire 3/10/23.
 - Police Captain with two applicants. The eligible list was certified and will expire 2/10/23.
 - Fire Entry Level with 69 applicants. The eligible list was certified and will expire 3/4/22.
- The Commission anticipates competitive examinations for Assistant Fire Chief and Entry-Level Police, and noncompetitive examinations for City Architect and Administrative Finance Manager.
- Updated rules governing lateral hires to Police Department to maintain the Department's appeal for top applicants.

2022 & Beyond Strategic Plan

- Maintain and support an educated and trained workforce.
- Continue to conduct competitive and noncompetitive examinations as needed to maintain staffing levels. In 2022, we will be conducting an entry-level examination for the position of police officer, as well as promotional examinations for the positions of Police Lieutenant and Police Captain.
- Continue to review and update job descriptions and noncompetitive examinations as needed. Maintain or improve response rates for public records requests through departmental communication and training:
 - Maintain the median number of days taken to fulfill all requests in 2021 at three (3) days.
 - Reduce the 2021 percentage rate of overdue responses (11%) to less than 10%.
 - Reduce the 2021 percentage rate of requests where an initial response was sent after the response window expired (14%) to less than 10%.

Office of Civil Service

Civil Service Budget

General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	61,412	57,092	64,066	65,760	3%
Fringe Benefits	23,146	24,017	20,896	21,216	2%
Travel and Transportation					
Professional Services	18,458	30,573	37,725	22,725	-40%
Communications	401	230	485	485	0%
Contractual Services					
Materials & Supplies	671	171	685	560	-18%
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	104,088	112,083	123,856	110,746	-11%

Budget Trends

The number of civil service examinations is expected to decrease, resulting in significantly lower costs.

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Civil Service				
<u>Full-Time Employees</u>				
Civil Service/ Med. Prog. Coordinator/Parking Violations Appeals Clerk	1	1	1	1
Total Full-Time Employees	1	1	1	1
<u>Part-Time Employees</u>				
Civil Service Commissioner	3	3	3	3
Total Part-Time Employees	3	3	3	3

Division of Human Resources

Description

The Division of Human Resources is responsible for:

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

2021 Accomplishments

- Decreased our ACA tracking expenses by \$5,000 by migrating to a new company, while adding additional compliance measures for tracking p/t employee hours.
- Introduced SAVEonSP pharmacy program estimated savings of \$100,000 in 2021.
- Established an on-line benefits portal to simplify our benefit administration process, at zero costs.
- Introduced an on-line training and tracking system to offer further HR compliance records for all employees.
- YTD Data:
 - Processed 90 FMLA cases
 - Processed nine (9) new workers compensation claims, while managing on-going claims
 - Hired/onboarded 54 new employees

Division of Human Resources

2022 & Beyond Plan

- Scanning project to move our current personnel files to a digital platform, which includes 500+ personnel files for both active and recently terminated employees.
- Updating the human resources policy and procedure manual for compliance with local, state, and federal laws. Currently 30% complete, with objective to be substantially complete in 2022.

Human Resources Budget

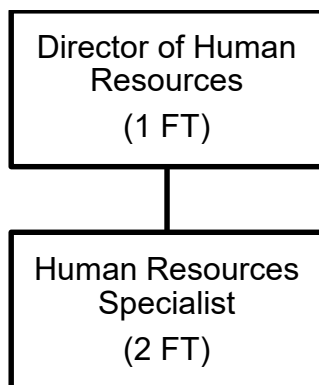
General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	201,969	178,644	205,680	217,660	6%
Fringe Benefits	72,259	73,355	64,817	66,843	3%
Travel and Transportation	26	-	30	50	67%
Professional Services	23,105	11,631	25,675	49,700	94%
Communications	743	584	865	900	4%
Contractual Services					
Materials & Supplies	1,672	1,569	11,600	2,200	-81%
Capital	-	-			
Utilities					
Other	865	908	1,050	1,050	0%
Debt Service					
Transfer or Advance					
Total	300,639	266,690	309,716	338,403	9%

Hospitalization (Fund 600)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries					
Fringe Benefits	7,367,660	7,551,330	7,140,000	8,114,000	14%
Travel and Transportation					
Professional Services	79,910	75,625	115,000	324,000	182%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance					
Total	7,447,570	7,626,955	7,255,000	8,438,000	16%

Division of Human Resources

Workers' Comp (Fund 601)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries					
Fringe Benefits	288,521	390,270	393,000	400,000	2%
Travel and Transportation					
Professional Services	21,190	19,671	30,250	35,400	17%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other	72,444	73,976	72,500	90,000	24%
Reserve Balance					
Debt Service					
Transfer or Advance					
Total	382,155	483,917	495,750	525,400	6%

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Human Resources				
Full-Time Employees				
Director of Human Resources	1	1	1	1
Human Resources Specialist	2	2	2	2
Total Full-Time Employees	3	3	3	3



Law Department

Description

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

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

The Law Department provides for and conducts 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.

2021 Accomplishments

- Met and worked with the Board of Recreation / Lakewood School Board on a variety of issues to insure the delivery of quality services at city facilities.
- Worked with State and Federal regulators and consultants regarding reaching consensus in our short- and long-term compliance with the Federal Clean Water Act.
- Participated in Opioid strategies, as this complex litigation proceeds through numerous stages of Federal Court.

Strategic Plan

- Continue to hold Prosecutor meetings to open the lines of communication and achieve compliance in Building Code violation areas of concern before it is referred to Court for prosecution. 85 such meetings were scheduled from February through October as we strive to increase the efficiency and effectiveness of these meetings and obtain awareness and compliance.
- Cross-training Civil Service in LEADS certification and with the duties associated in support of the criminal docket. Currently, employees are authorized to run LEADS.
- Transitioning of the Criminal Division to the anticipated implementation of the new Court software system that will put a much greater reliance on technology in the day to day operation of the Court.

Law Department

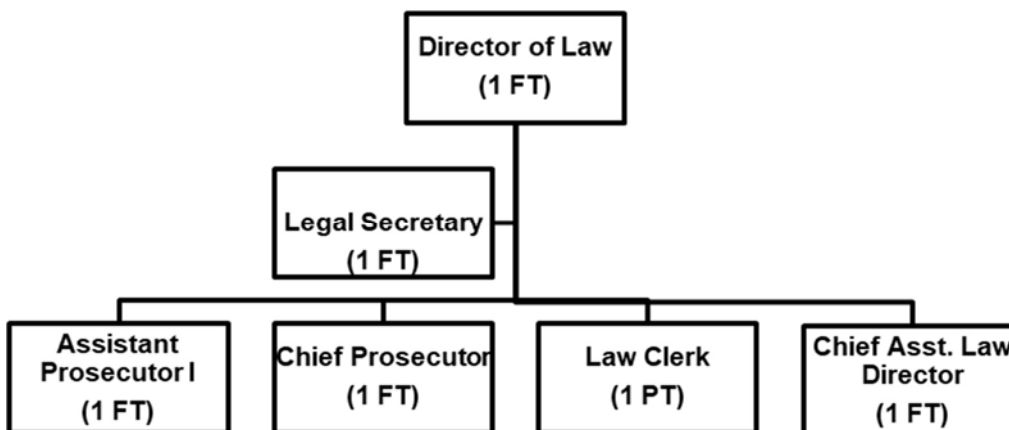
2022 Goals

- Expand certification to access LEADS from 2 to 3 staff members. Certify 2 additional staff members to handle LEADS information.
- Interview and train new student intern to assist in both Civil and Criminal matters.

Law Budget

General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	393,082	390,242	420,729	460,562	9%
Fringe Benefits	122,067	136,432	106,578	125,988	18%
Travel and Transportation	1,094	210	345	500	45%
Professional Services	53,722	38,189	78,075	78,250	0%
Communications	1,316	754	1,260	1,260	0%
Contractual Services					
Materials & Supplies	12,482	13,190	12,150	12,550	3%
Capital	-	-	1,000	-	-100%
Utilities					
Other	1,210	1,879	2,000	2,000	0%
Debt Service					
Transfer or Advance					
Total	584,973	580,895	622,137	681,111	9%

Organizational Chart



Law Department

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Law				
<u>Full-Time Employees</u>				
Director of Law	0	1	1	1
Chief Asst. Law Director	1	1	1	1
Chief Prosecutor	1	1	1	1
Asst. Law Director/Pros. I	1	1	1	1
Legal Secretary	1	1	1	1
Total Full-Time Employees	4	5	5	5
<u>Part-Time Employees</u>				
Director of Law	1	0	0	0
Law Clerk	1	1	1	1
Total Part-Time Employees	2	1	1	1



Department of Finance

Accounting and Administrative Division

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

2021 Accomplishments

- Received the Government Finance Officers Association (GFOA) award for the preparation of the 2020 Comprehensive Annual Financial Report.
- Received the Government Finance Officers Association award for the Distinguished Budget Presentation Award Program for the 2021 budget.
- Completed the 2020 Financial Audit by The Auditor of State with no citations, resulting in the prestigious Auditor of State Award with Distinction, which is earned by approximately 3% of all governments in the State of Ohio.
- Developed a fraud policy.
- Collaborated w/IT to find and develop an electronic paystub and W-2 portal.
- Reaffirmed Aa2 Bond rating from Moody's Investor Services for general obligation debt.

Strategic Plan

- Lead a structured effort to evolve the City's operations into a more performance-based and metrics driven organization.
- Expand the horizon of long-range financial planning by beginning the process of identifying and documenting the City's capital needs beyond 5 years.
- Assist in leading the effort in transparency by partaking in various GFOA programs for financial reporting.

2022 Goals

- Assist City departments and their divisions in developing performance metrics and implement a City-Wide Control sheet to measure the City's performance for insertion into the annual budget document.
- Identify and track the City's properties, their taxes, and apply for exemptions wherever appropriate until resolution or disposition is officially determined.
- Obtaining the following GFOA Awards for the:
 - Comprehensive Annual Financial Report
 - Distinguished Budget Presentation Award
 - Popular Annual Financial Report Award
 - Participate in the Ohio State Treasurer's transparency project, "Ohio Checkbook" by furnishing details of all expenditures.

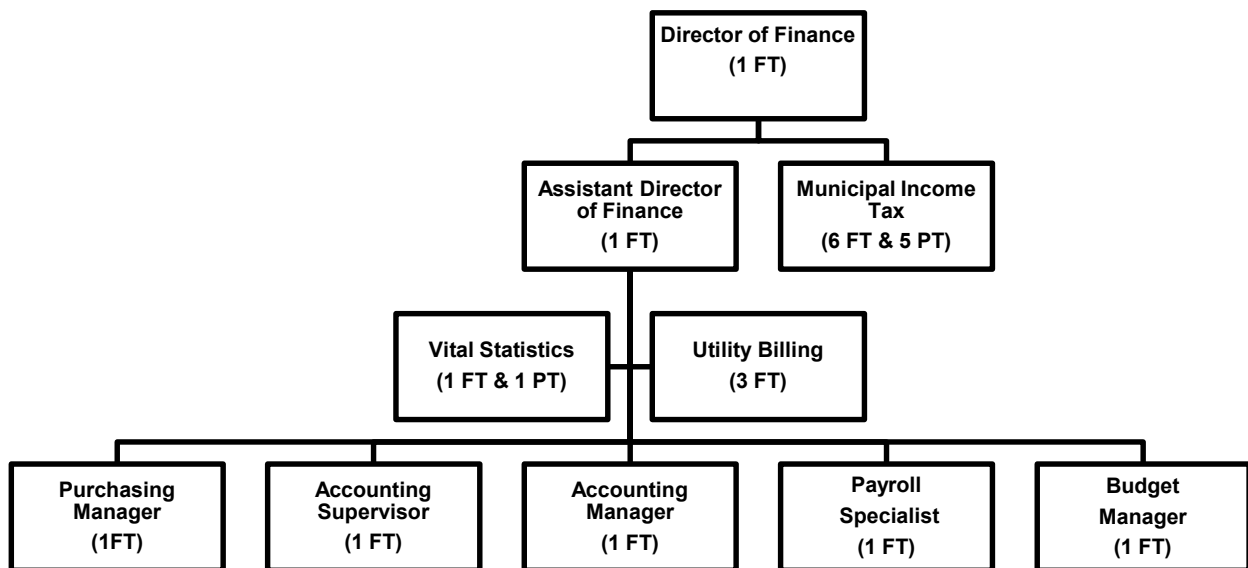
Division of Finance

- Review & update $\geq 50\%$ of information on finance portion of the City's website.
- Work in conjunction with the Information Technology Manager to examine electronic transaction costs to dramatically lower these costs from current levels.

Finance Budget

General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	444,731	442,250	490,762	503,716	3%
Fringe Benefits	165,919	176,509	154,437	167,121	8%
Travel and Transportation	1,202	-	1,250	950	-24%
Professional Services	69,632	75,423	86,100	88,000	2%
Communications	4,254	7,821	8,270	8,600	4%
Contractual Services					
Materials & Supplies	2,933	2,362	2,200	2,200	0%
Capital	-	-	-	-	
Utilities					
Other	3,535	3,518	2,400	2,700	13%
Debt Service					
Transfer or Advance					
Total	692,204	707,883	745,418	773,287	4%

Organizational Chart



Division of Finance

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Finance				
<u>Full-Time Employees</u>				
Director of Finance	1	1	1	1
Assistant Finance Director II	1	1	1	1
Purchasing Manager	1	1	1	1
Accounting Manager	1	1	1	1
Accounting Supervisor	1	1	1	1
Payroll Specialist	1	1	1	1
Budget Manager	1	1	1	1
Total Full-Time Employees	7	7	7	7





Peter M. Rancatore, Jr.
Director of Finance

12650 DETROIT AVENUE • 44107 • 216/529-6092 • FAX 216/529-6806

September 20, 2021

Re: 2020 Financial Reporting and Budget Awards and Recognition

Dear President O'Malley and Members of Council:

The City of Lakewood was recently featured in the August 2021 edition of *Government Finance Review* for its budget process while also earning, for the first time since 2007, the Distinguished Budget Presentation Award from the Government Finance Officers Association.

Moreover, the Ohio Auditor of State's Northeast Regional Liaison is in attendance tonight to present the City with the Ohio Auditor of State's Award with Distinction for its financial reporting. This award is selectively presented to the few government entities that meet the Ohio Auditor of State's stringent financial reporting and record keeping criteria. It is also noteworthy that the Auditor of State rated Lakewood with its highest transparency rating of 4 "STarS" as part of its review that analyzes how Lakewood responds to public records requests.

Because keeping good financial records requires teamwork on an organization-wide basis to obtain desired financial outcomes and excellent financial reporting, this recognition is something that all the directors, their staff, and city Council can be proud of. I'd especially like to recognize our administrative finance team that worked so hard for months while the budget preparation and the audit and annual financial report compilation is on-going: Jessica Eddy, Kim Deyarmin, Paul Namitka, Irene Drazen, John Hribar, and Assistant Finance Director Keith Schuster. Finally, I so appreciate Mayor Meghan George's leadership, input, support of staff, and dedication to the cause of maintaining the City's bond rating and continually improving financial policies and practices.

Thank you, Mr. President and members of council. I ask you to welcome Jake Altman from the Ohio Auditor of State's office.

Sincerely,

Peter M. Rancatore, Jr.
Director of Finance





HONORING
THE CITY OF LAKEWOOD
FOR OUTSTANDING ATTAINMENT

On behalf of the members of the Senate of the 134th General Assembly of Ohio, we are pleased to congratulate the City of Lakewood on earning an Auditor of State Award with Distinction from Ohio Auditor of State Keith Faber.

Lakewood is, indeed, deserving of acknowledgement, for it has received a clean financial audit report this year, and we are certain that this fine municipality will continue to advance its standard of excellence long into the future. Without a doubt, its exemplary record-keeping practices will serve as a model for other cities throughout the state, and its success is a justifiable source of pride and a fine reflection on the community.

Lakewood has become known for the superior fiscal responsibility of its finance director and the department's hard-working staff. Indeed, all those responsible for this award have cause for celebration, for they have established a tradition of excellence upon which they can build an even more productive and rewarding future. Their tremendous efforts have certainly demonstrated how very much can be accomplished by a group of conscientious people with clear objectives and firm resolve.

Thus, it is with great pleasure that we pay tribute to the City of Lakewood on its accomplishment and offer best wishes for ongoing success in the years to come.



Matt Hoffman
Senator Matt Hoffman
President of the Ohio Senate

Nickie J. Antonio

Senator Nickie J. Antonio
Assistant Minority Leader

Division of Income Tax

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.

2021 Accomplishments

- Successfully promoted E-File service for remote filing/ payment of current tax year, as well as remote filing of delinquent prior year tax returns via E-File electronic document upload.
- Seamlessly implemented the E-Pay service to allow remote payment of online quarterly estimate bills.
- Effectively responded to the COVID-19 crisis by adjusting the Division's standard operating procedures to meet CDC guidelines, keeping the safety and health of the Division's customers and employees as the top priority.
- Complied with State mandates related to the Ohio Department of Taxation (ODT) Opt-In program for business net profit returns.

2022 & Beyond Strategic Plan

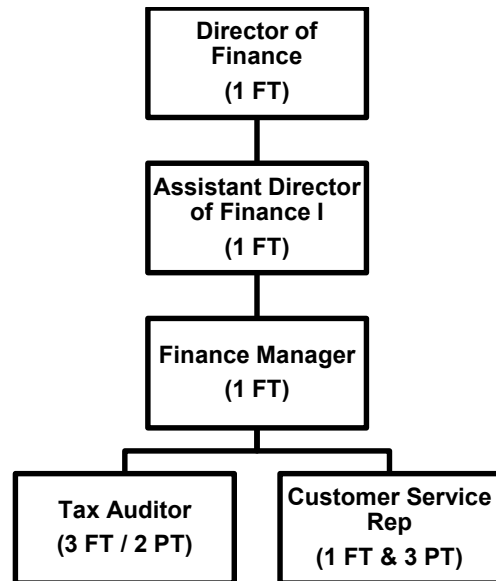
- Increase the number and dollar amount of electronic tax payments and tax return filed to 25% within 5 years.

Income Tax Budget

General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	424,121	414,078	487,007	495,241	2%
Fringe Benefits	149,028	156,673	141,657	145,759	3%
Travel and Transportation	4,425	1,011	3,725	3,800	2%
Professional Services	142,737	161,087	168,490	199,390	18%
Communications	84,630	67,813	84,600	84,600	0%
Contractual Services	1,733	2,400	1,800	1,800	0%
Materials & Supplies	3,268	2,199	2,825	3,025	7%
Capital	-	-	-	4,000	
Utilities	2,909	2,705	2,800	3,100	11%
Other	86,271	74,478	102,000	99,000	-3%
Debt Service					
Transfer or Advance					
Total	899,122	882,443	994,904	1,039,715	5%

Division of Income Tax

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Income Tax				
<u>Full-Time Employees</u>				
Assistant Finance Director I	1	1	1	1
Finance Manager	1	1	1	1
Tax Auditor	3	3	3	3
Customer Service Rep	1	1	1	1
Total Full-Time Employees	6	6	6	6
<u>Part-Time Employees</u>				
Tax Auditor	2	2	2	2
Customer Service Rep	3	3	3	3
Total Part-Time Employees	5	5	5	5

Division of Utility Billing

Description

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

2021 Accomplishments

- Obeyed 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.
- Effectively prepared for and utilized Neptune 360—an upgraded version of Fixed Base—to provide customers with timely water usage information, thereby helping to promptly identify usage anomalies (indicating potential leaks) and promote greater customer satisfaction.
- Prepared for the September 1st roll-out of Payrazr Rx, an improved online bill payment system with a streamlined user-friendly customer interface.
- Collected \$8,300,000 (an increase of 10% over 2020) and facilitated over 55,000 transactions (an increase of 10% over 2020) via Online Bill Pay

2022 Goals

- Promote online bill payment through Payrazr Rx and automatic withdrawal as convenient, frustration-free customer solutions to bill payment.
- Contact customers displaying usage anomalies in Neptune 360 within a 24 hour window using a variety of methods, including phone calls, mailed correspondence, and door hangers.

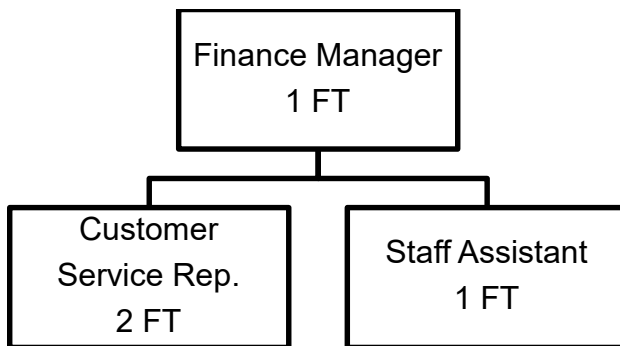


Division of Utility Billing

Utility Billing Budget

Water Fund Budget (Fund 501)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	163,426	151,088	167,188	175,816	5%
Fringe Benefits	68,022	70,117	60,205	61,563	2%
Travel and Transportation					
Professional Services	254,081	275,880	318,900	368,900	16%
Communications	88,244	72,788	130,850	130,850	0%
Contractual Services	1,733	2,400	2,000	2,000	0%
Materials & Supplies	654	845	1,050	1,075	2%
Capital	-	-	-	1,500	
Utilities	1,811	1,753	2,000	2,000	0%
Other	453,152	444,170	419,182	414,214	-1%
Debt Service	8,717,108	6,136,801	7,086,715	5,133,300	-28%
Transfer or Advance	-	-	-	-	
Total	9,748,231	7,155,843	8,188,090	6,291,218	-23%

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Utility Billing				
Full-Time Employees				
Finance Manager (20% of time)	1	1	1	1
Staff Assistant	1	1	1	1
Customer Service Rep	2	2	2	2
Total Full-Time Employees	4	4	4	4

Division of Vital Statistics

Description

Local Registrar for Vital Statistics District 1802 is responsible for:

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

2021 Accomplishments

- Met the challenges presented by COVID-19 by strictly adhering to pandemic-influenced standard operating procedures in an attempt to provide consistent customer care while ensuring the safety of both Division employees and customers.
- Served Lakewood residents and Northeastern Ohio residents at large as the only open vital statistics office in the area for a time in 2021, prompting the BMV to send all birth certificate inquiries to the Division.
- 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 3,600 in 2021. This is due to current mandates requiring a birth certificate in order to obtain a new driver's license, along with the ability to provide services to anyone who is in need of an Ohio birth certificate.

2022 & Beyond Strategic Plan

- Continue to use the Integrated Perinatal Health Information System (IPHIS) to print copies of birth certificates upon request, as mandated by the State of Ohio.
- Examine current staffing operations to ensure proper coverage and the ability to provide excellent customer service.

Division of Vital Statistics

Vital Statistics Budget

Lakewood Hospital (Fund 260) / General Fund (Fund 101) beginning in 2020	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	86,090	78,245	69,907	87,396	25%
Fringe Benefits	26,926	27,602	26,492	24,969	-6%
Travel and Transportation	-	-	-	-	
Professional Services	1,495	1,459	1,515	1,550	2%
Communications	926	204	990	300	-70%
Contractual Services	248,834	286,514	286,800	308,652	8%
Materials & Supplies	3,016	1,543	3,150	3,600	14%
Capital	-	-	-	-	
Utilities	5,194	1,977	4,500	3,000	-33%
Other	1,231	1,385	1,395	1,700	22%
Debt Service					
Transfer or Advance	-	-	-	-	
Total	373,713	398,928	394,749	431,167	9%

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Finance/Vital Statistics				
<u>Full-Time Employees</u>				
Administrative Assistant 1	1	1	1	1
Total Full-Time Employees	1	1	1	1
<u>Part-Time Employees</u>				
Customer Service Representative	1	1	1	1
Total Part-Time Employees	1	1	1	1

Division of General Administration

Division of General Administration

Description

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

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

General Administration Budget

General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	136,529	106,813	125,000	130,000	4%
Fringe Benefits	38,598	102,595	59,150	60,450	2%
Travel and Transportation	-	-	-	-	
Professional Services	355,910	187,469	143,750	221,750	54%
Communications	1,922	9,015	7,000	10,000	43%
Contractual Services	10,192	5,511	9,600	8,800	-8%
Materials & Supplies	6,207	100,980	7,105	15,350	116%
Capital	-	-	5,200	-	-100%
Utilities					
Other	643,684	704,170	848,274	774,750	-9%
Reserve Balance	369,411	501,714	3,587,000	-	-100%
Debt Service					
Transfer or Advance	2,072,174	3,927,430	1,113,685	1,500,106	35%
Total	3,634,628	5,645,696	5,905,764	2,721,206	-54%

Division of General Administration

Local Coronavirus Relief Fund

- Emergency funding for local governments
- Support urgent COVID-19 response efforts
- Replace lost revenue to strengthen support for vital public services and help retain jobs

Local Coronavirus Relief (Fund 285)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries		4,498,326	-	-	
Fringe Benefits		945,442	-	-	
Travel and Transportation					
Professional Services					
Communications					
Contractual Services		1,176,272	1,084,261	70,000	-94%
Materials & Supplies		27,000	-	-	
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance		-	-	-	
Total	-	6,647,039	1,084,261	70,000	-94%

Division of General Administration

ARP Local Fiscal Recovery

The American Rescue Plan (ARPA) Act is a federal stimulus bill to aid public health and economic recovery from the COVID-19 pandemic. The plan includes \$350 billion in emergency funding for state, local and territorial and tribal governments, known as the Coronavirus State and Local Fiscal Recovery Funds. Lakewood has set up the ARP Local Fiscal Recovery Fund pursuant to Ohio Auditor of State guidelines. Lakewood is expected to receive \$47,219,575 from the Federal Government and has received half of that amount to date. The remainder is scheduled to be distributed in 2022. These funds come with restrictions that have not been fully articulated as of this date, and we are awaiting guidance from the US Treasury to fully determine the purposes for which these funds may be used. The City must at least obligate these funds by December 31, 2024 and have them all spent by Dec. 31, 2026.

In an effort to plan for the usage of these funds, the City of Lakewood has formulated general criterion for which these funds should be utilized:

- 1) Deliver programming that provides relief to those impacted by COVID-19 while also providing a balanced impact to Lakewood citizens given the U.S. Treasury restrictions
- 2) Meet qualifying pent-up capital needs while preserving a structurally sound and balanced budget
- 3) Avoid restrictive and/or questionable programming or expenditures that may result in ARP repayment to the U.S. Government

Although many uses of these funds are clearly articulated, many are not, and the City awaits final guidance from the U.S. Treasury to fully determine how these funds may be used so it can make the best decisions possible for our constituency.

ARP Local Fiscal Recovery (Fund 286)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services			8,225,000	30,000,000	265%
Materials & Supplies					
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance					
Total	-	-	8,225,000	30,000,000	265%

Division of Information Technology

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.

2021 Accomplishments

- Planned and oversaw the installation of 40 advanced license plate reader cameras for the Division of Police
- Introduced a new cybersecurity platform, email phishing protection and password management system
- Provided IT support and project management for Lakewood Municipal Court
- Upgraded dispatch communications system
- Began transition to cloud server infrastructure

2022 Goals

- Finish migrating servers to cloud to provide a safer and more robust platform for the city's mission critical data
- Assist Lakewood Municipal Court onto new court management software
- Upgrade Division of Fire's records management system due to technological obsolescence of the current system
- Assist with technology needs of new intergenerational community center
- Replace the City's PC's over the next 3 years

Information Technology Budget

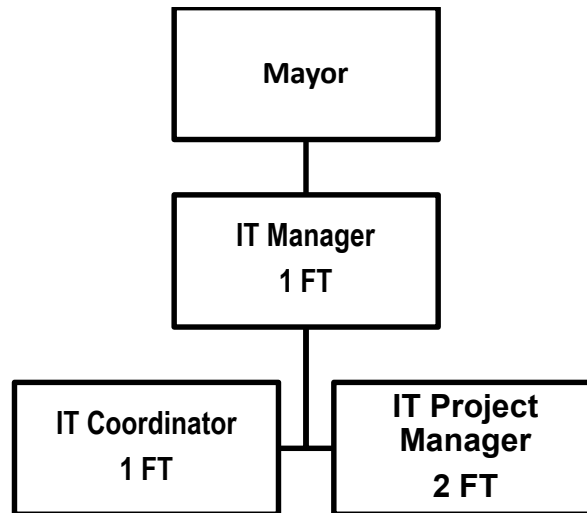
General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	363,237	337,396	348,836	360,210	3%
Fringe Benefits	111,329	113,471	98,317	100,308	2%
Travel and Transportation	-	-	-	-	
Professional Services	750,004	777,354	845,000	570,000	-33%
Communications	21,715	6,781	15,760	15,760	0%
Contractual Services	26,441	6,557	10,000	10,000	0%
Materials & Supplies	98,244	56,678	63,380	73,655	16%
Capital	742,176	34,960	489,539	-	-100%
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	2,113,145	1,333,198	1,870,832	1,129,933	-40%

Division of Information Technology

Budget Trends

- Cybersecurity costs have increased substantially due to increased threats
- Virtual meeting software costs will continue

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Information Technology				
<u>Full-Time Employees</u>				
I.T. Manager	1	1	1	1
I.T. Project Manager	1	2	2	2
I.T. Coordinator	1	1	1	1
Total Full-Time Employees	3	4	4	4
<u>Part-Time Employees</u>				
I.T. Project Manager	1	0	0	0
Total Part-Time Employees	1	0	0	0

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, the Citizens Advisory Committee, and other various Boards, Commissions, and Task Forces. The Department houses the Division of Community Development.

Core Functions:

- Planning and Zoning Administration
- Economic Development
- Support Capital Improvement Program
- Administration of Grant Programs
- Board, Commission, Committee, and Task Force Support
- City Planning and Policy Development and Implementation

2021 Accomplishments

- Continued to lead the City of Lakewood COVID-19 pandemic response in providing financial and other supportive measures to the small business community and low-income rental households:
 - Over the past two years, with the Community Development Division and LakewoodAlive, provided nearly \$900,000 (CARES Act Fund and Economic Development Account General Fund) in rent and job retention assistance to 216 small businesses.
 - Also with the Community Development Division, led the commitment of \$1.6M in American Rescue Plan Act funds to provide rent assistance to low-income households facing eviction following expiration of national eviction moratorium.
 - Supported socially distanced shopping and dining through the management of over two dozen expanded outdoor dining areas, over 30 express parking spaces, and two on-street parklets.
 - With the Mayor's Office, continued to lead the Mayor's Small Business Task Force meeting regularly with leaders in the business community to share information and discuss strategies for addressing the COVID-19 pandemic.
- Pivoted the Downtown Development site to the CASTO & North Pointe Realty development team and currently finalizing the negotiation of the term sheet to advance the project into the public review and rezoning process.
- Kicked off three critical community planning efforts that will provide a focused and integrated set of actions and goals that facilitate a measurable shift in outcomes towards an appropriate balance of environmental, economic, and social well-being across our community. The three studies are:
 - Community Health Needs Assessment & Action Plan
 - Climate Action Plan
 - ADA Transition Plan

Division of Planning & Development

- Led the water and sewer rate restructuring effort for implementation in 2022, which includes an impervious surface fee, reduction in the previously approved rate increases due to ARPA funding, and a tiered water rate structure.
- Reimagined Kauffman Park and Clifton Prado Park with updated park plans and assisted the Public Works Department in the construction implementation.
- Created and implemented the Neighborhood Traffic Calming Program – to date, responding to 76 individual complaints submitted by residents for 43 different streets.
- In coordination with Public Works, leveraged NOPEC and OEPA grant funding to purchase four additional electric vehicle charging stations for installation – continuing to expand charger availability across the city.
- Provided economic development support for the reuse of historic structures including the former St. James Catholic School, the former Mac Products and Phantasy Theater, and the former BiRite Market.
- Supported regional planning efforts to provide bicycle and pedestrian connections through the Lakewood community to Rocky River and the Metroparks in the Community Confluence Plan and public access to the Lake Erie lakefront in the Cuyahoga County Lakefront Public Access Plan.

2022 & Beyond Strategic Plan

The Lakewood Community Vision is a picture of the desired future for the City of Lakewood in terms of broad goals in the six areas of Economic Development, Housing, Community Wellness, Safety, Mobility, and Education & Culture. In this regard, the Division of Planning & Development has both incorporated these goals into its operations and has prioritized the following goals in establishing its initiatives and budget for 2022:

Economic Development

- Support Downtown Lakewood and other commercial districts via public/private partnerships;
- Improve the commercial streetscape with amenities such as trees, benches, and public art;
- Adopt and maintain a Zoning Code that is nimble enough to address evolving markets and commercial opportunities, including changes in energy production and distribution; and
- Preserve and respect historic context in commercial development projects.

Community Wellness

- Build and maintain infrastructure to support active lifestyles;
- Provide access to the Lake for all residents;
- Provide public spaces that are open and inviting with access for all;
- Expand public greenspace and makes it useful year-round;
- Encourage thoughtful transit-oriented development where opportunities exist, while respecting the “City of Beautiful Homes;” and
- Have an overall culture which promotes community health and wellness, respects diversity, and embraces environmental stewardship.

Safety

- Maintain public spaces that are beautiful, functional, and safe for all following established best practices.

Division of Planning & Development

Mobility

- Light all streets effectively with non-sleep-disrupting, energy-efficient lights linked by smart technology;
- Expand the dedicated bicycle network city-wide;
- Improve and maintain the existing transportation infrastructure considering universal design, affordability, and environmental impact;
- Implement traffic calming where necessary to limit speed and volume to levels appropriate for neighborhood conditions;
- Pursue creative solutions to meet parking demands; and
- Employ smart technology to improve the efficient use of parking.

Education & Culture

- Capture and shares local history and celebrate the diversity of cultures among Lakewood residents;
- Incorporate Lake Erie, the Rocky River, the Metroparks, and other green spaces in community programming;
- Accommodate coworking and live-work units in the Zoning Code; and
- Recognize that preservation of structures is important for sustainability.

The Division of Planning & Development will implement the goals of the Community Vision through the following initiatives planned to be continued, commenced, and/or completed in 2022.

- Continue to provide financial and other support as needed to residents and business in response the on-going and evolving COVID-19 pandemic.
- Complete the Community Health Needs Assessment & Action Plan, Climate Action Plan, and ADA Transition Plan.
- With CASTO & North Pointe Realty, advance the Downtown Development through the adoption of a Planned Development Zoning on the site and a Development Agreement.
- Initiate a comprehensive update to the City of Lakewood Zoning Code to modernize the zoning and development regulations into a modern, predictable, and efficient set of rules that allow for the type of development and amenities desired by the community.
- Update the 2015-2020 Parks Strategic Plan to reflect recent improvements and identify the next phases of park improvements upgrading, expanding, and adding facilities and amenities to the City's park system.
- Update/replace 2012 Bicycle Master Plan with a contemporary active transportation plan.
- With the Public Works Department:
 - Complete the design of improvements to Foster Pool at Lakewood Park and prepare for construction following the 2022 swimming season.
 - Design Phase II of Skate Park at Lakewood Park.
 - Complete a Pier Feasibility Study & Concept Plan for a pier.
- Examine and, if appropriate, nominate Madison Avenue from Bird Town to Riverside Drive as a Historic District listed on the National Register of Historic Places.
- If awarded, utilize a Cuyahoga County Community Development Supplemental Grant to implement Warren Road Streetscape Improvements Phase 3 in partnership with LakewoodAlive.
- Enhance the management and use of public on-street and off-street parking throughout the City through the addition of mobile/app based technology.
- Support and expand public art throughout the community through the development of a Public Art Master Plan.
- Support and implement priority projects of City Council.

Division of Planning & Development

Planning and Development Budgets

General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	242,435	232,626	343,680	358,961	4%
Fringe Benefits	93,209	97,361	103,008	113,793	10%
Travel and Transportation	403	-	2,500	4,000	60%
Professional Services	21,202	31,204	23,250	26,000	12%
Communications	4,474	4,602	6,100	6,100	0%
Contractual Services	3,008	6,836	13,100	8,000	-39%
Materials & Supplies	2,188	971	3,100	4,000	29%
Capital	1,560	-	1,900	-	-100%
Utilities					
Other	1,363	1,067	1,600	2,000	25%
Economic Development Programs	235,927	321,753	1,075,339	-	-100%
Debt Service					
Transfer or Advance					
Total	605,769	696,422	1,573,577	522,854	-67%

CDBG Fund Budget (Fund 240)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	147,752	146,373	157,390	154,880	-2%
Fringe Benefits	77,957	83,740	68,165	80,213	18%
Travel and Transportation	889	-	350	350	0%
Professional Services	11,080	7,249	10,165	10,550	4%
Communications	953	388	995	725	-27%
Contractual Services	23,350	2,200	410,000	410,000	0%
Materials & Supplies	323	183	300	350	17%
Capital	-	-	-	-	
Utilities					
Other	58,657	56,115	51,500	51,600	0%
Debt Service					
Transfer or Advance	128,000	140,000	200,000	-	-100%
Total	448,962	436,249	898,865	708,668	-21%

Division of Planning & Development

Neighborhood Stabilization Program (Fund 245)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services	28	-	266,000	30,000	-89%
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	28	-	266,000	30,000	-89%

Lakewood Hospital Fund (Fund 260)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	185,046	185,180	210,000	240,000	14%
Communications					
Contractual Services	5,744,972	2,359,440	450,000	2,500,000	456%
Materials & Supplies					
Capital					
Utilities					
Other	46,981	43,453	88,000	60,000	-32%
Debt Service					
Transfer or Advance	-	-	2,500,000	-	
Total	5,976,999	2,588,074	3,248,000	2,800,000	-14%
TOTAL	7,031,758	3,720,744	5,986,442	4,061,522	-32%

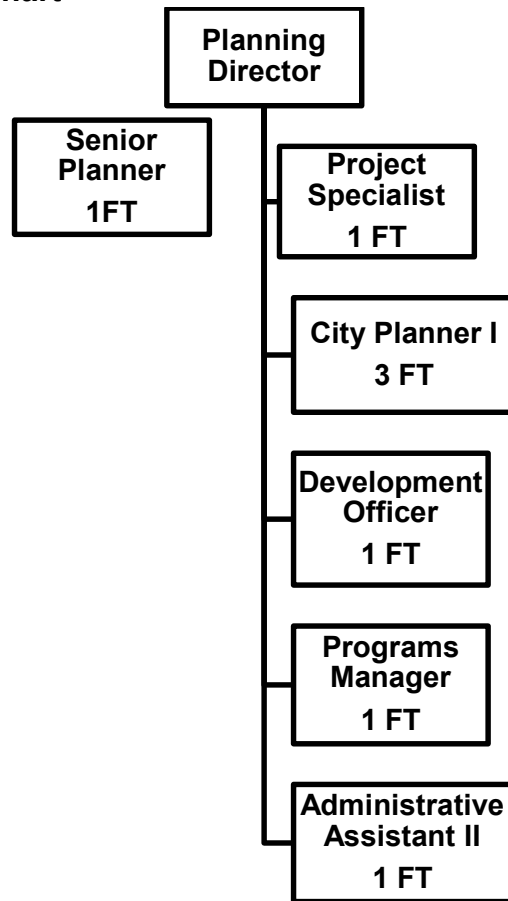
Budget Trends

Changes in personnel (City Architect and Intern) during 2021 resulted in less expenditures than projected in the adopted 2021 budget. As a result of reclassifying the City Architect to City Planner position in 2021, there is a proposed budget decrease in 2022. There are no proposed personnel changes in 2022.

Overall, the Operations budget shows a slight increase over budgeted 2021 amounts to account for a new copier lease and maintenance agreement, increased postage, and office chairs for Division staff.

Division of Planning & Development

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Planning & Development				
<u>Full-Time Employees</u>				
Director of Planning & Development	1	1	1	1
Urban Designer	1	1	1	0
City Planner I	1	1	2	3
Senior City Planner	0	1	1	1
City Planner II	2	1	0	0
Administrative Asst. II	1	1	1	1
Total Full-Time Employees	6	6	6	6
<u>Part-Time Employees</u>				
City Planner I	1	1	1	0
Intern	0	0	1	1
Total Part-Time Employees	1	1	2	1

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

2021 Accomplishments

- Continued to lead the City of Lakewood COVID-19 pandemic response in providing financial and other supportive measures to the small business community and low-income rental households:
 - Over the past two years, with the Planning & Development Division and LakewoodAlive, provided nearly \$900,000 (CARES Act Fund and Economic Development Account General Fund) in rent and job retention assistance to 216 small businesses.
 - Through the Lakewood Community Services Center, provided residential rent assistance to 758 low-income households supporting over 1,400 people with \$1,362,000 in residential rents paid.
 - In conjunction with the Planning & Development Division, led the commitment of \$1.6M in American Rescue Plan Act funds to provide rent assistance to low-income households facing eviction following expiration of national eviction moratorium.
- Furthered the implementation of the City's Affordable Housing Strategy by the following:
 - Completed the construction of two new affordable single-family homes with Federal HOME funds totaling \$483,000 resulting in both homes being sold to low- and moderate-income homebuyers.
 - Renovated 16 units with \$106,366 in Federal CDBG funds made available through the City's Homeowner Rehabilitation Program, resulting in investment into the City's housing stock and assisting low-income homeowners.
 - An additional 11 units serving low-income rental households, including 9 units occupied by veterans, were renovated with \$133,000 of Federal HOME funds through the City's Rental Restoration Loan Program.
- With LakewoodAlive, completed the painting of 10 units for an investment of \$25,000 through the Paint Program.
- Invested \$64,878 of Federal CDBG funds in the renovation of 5 commercial buildings through the Storefront Renovation Program, resulting in investment into the City's commercial corridors.

Division of Community Development

2022 Goals

- Renovate 2048 Halstead, a vacant 2-family home, converting it to an affordable single-family home for low- and moderate-income households.
- Renovate 9 rental units through the Rental Restoration Loan Program.
- Develop 1 – 2 new construction single family homes on vacant parcels held in the City of Lakewood's landbank
- Complete 11 storefront renovation projects with a city investment of approximately \$300,000 and a total investment of \$750,000
- Continue to strategically invest federal funds into Lakewood's housing stock resulting in the preservation of an increase in the number of affordable housing units
- Promote City renovation programs via water bills, social media, newsletters, and community partners to assist homeowners and landlords in making essential improvements, bringing properties up to code and increasing energy efficiency.
- Support and implement priority projects of City Council

Community Development Budget

CDBG (Fund 240)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	82,744	82,336	88,650	158,351	79%
Fringe Benefits	12,686	13,022	13,728	24,302	77%
Travel and Transportation	3,256	7,117	10,000	22,000	120%
Professional Services	4,118	3,908	6,500	6,500	0%
Communications	234	210	325	593	82%
Contractual Services	313,059	249,985	482,000	927,093	92%
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other	-	-	-	-	
Debt Service	-	-	-	-	
Transfer or Advance					
Total	416,097	356,577	601,203	1,138,839	89%

Division of Community Development

Home Investment Program (Fund 242)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications					
Contractual Services	145,502	239,583	1,030,000	930,000	-10%
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
Total	145,502	239,583	1,030,000	930,000	-10%

ESG (Fund 241)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	4,572	4,600	5,200	4,940	-5%
Fringe Benefits	703	708	801	763	-5%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	221,213	166,366	150,000	171,746	14%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	11,500	65,000	50,000	-	-100%
Total	237,988	236,674	206,001	177,449	-14%
TOTAL	799,587	832,835	1,837,204	2,246,288	22%

Budget Trends

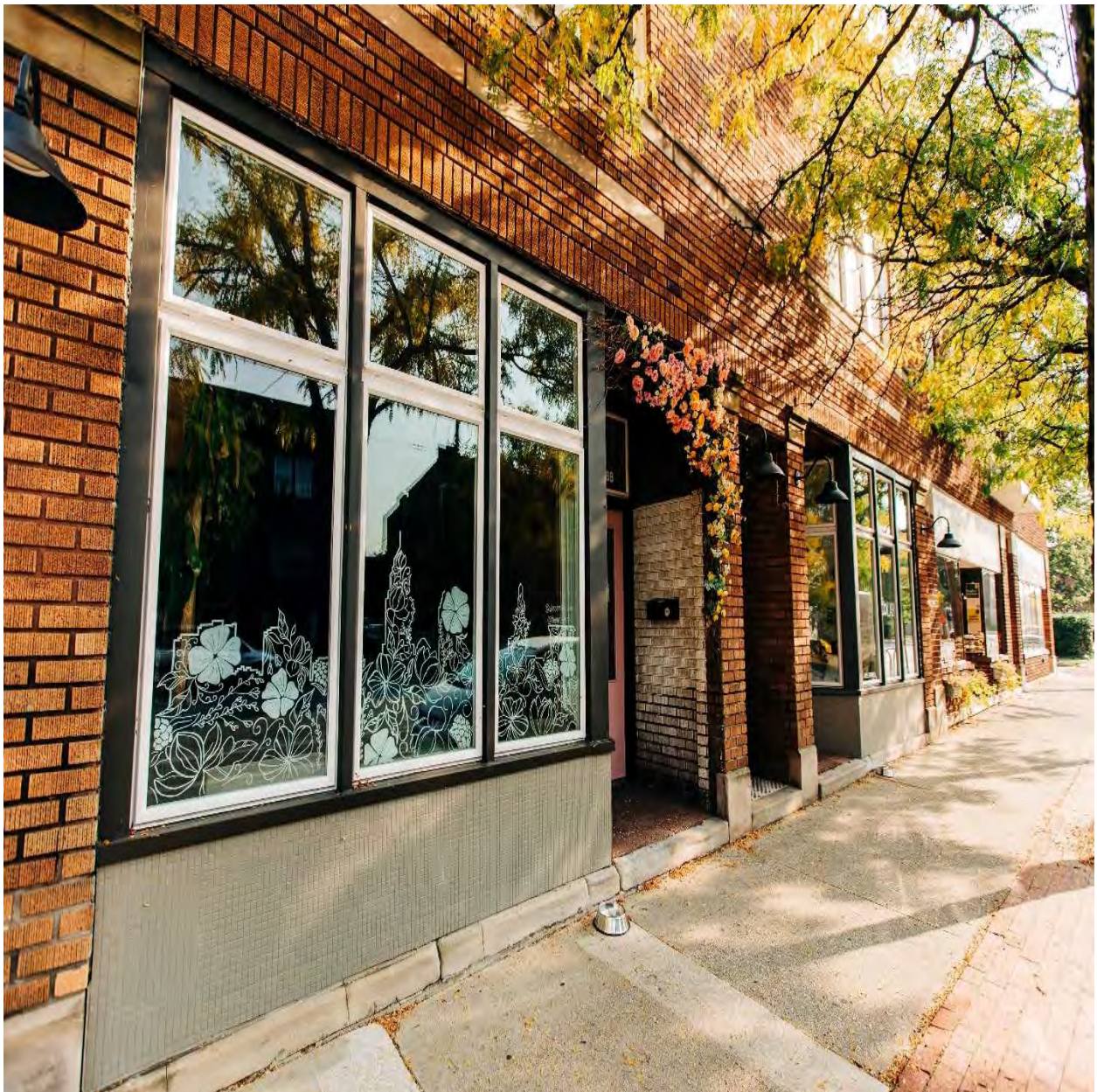
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Overall, the Operations budget shows a slight increase over budgeted 2021 amounts to account for a new copier lease and maintenance agreement, increased postage, and office chairs for Division staff.

Division of Community Development

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Community Development				
<u>Full-Time Employees</u>				
C. D. Programs Manager	1	1	1	1
C. D. Development Officer	1	1	1	1
Total Full-Time Employees	2	2	2	2



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

Important 2021 Accomplishments & Programs

- Reviewed 254 Commercial Plans and 626 Residential Plans
- Issued 2,336 Permits for a construction valuation of \$50,326,022.06
- Inspected large high-rise building structures to prevent catastrophic structural failures.

Strategic Plan

- Engage in activity that brings awareness to building and property maintenance and safety in order to provide a safe community environment for our residents.
- Maintain and improve a reasonable fee schedule that undergoes an annual review to keep our revenue in line with our costs.

2022 Goals

- Implement a reasonable residential plan fee.
- Increase the sidewalk permitting fee to a level that more reasonably covers costs associated with the service.

Division of Building & Housing

Building and Housing Budgets

General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	834,822	808,478	919,731	922,493	0%
Fringe Benefits	324,946	357,985	312,585	313,126	0%
Travel and Transportation	17,099	11,250	17,825	18,000	1%
Professional Services	142,028	114,598	182,075	195,575	7%
Communications	13,495	10,467	15,800	11,400	-28%
Contractual Services	26,250	3,750	10,000	10,000	0%
Materials & Supplies	6,975	2,330	6,175	4,000	-35%
Capital	3,382	-	10,000	-	-100%
Utilities					
Other	6,718	2,257	7,500	3,000	-60%
Debt Service					
Transfer or Advance					
Total	1,375,715	1,311,115	1,481,691	1,477,594	0%

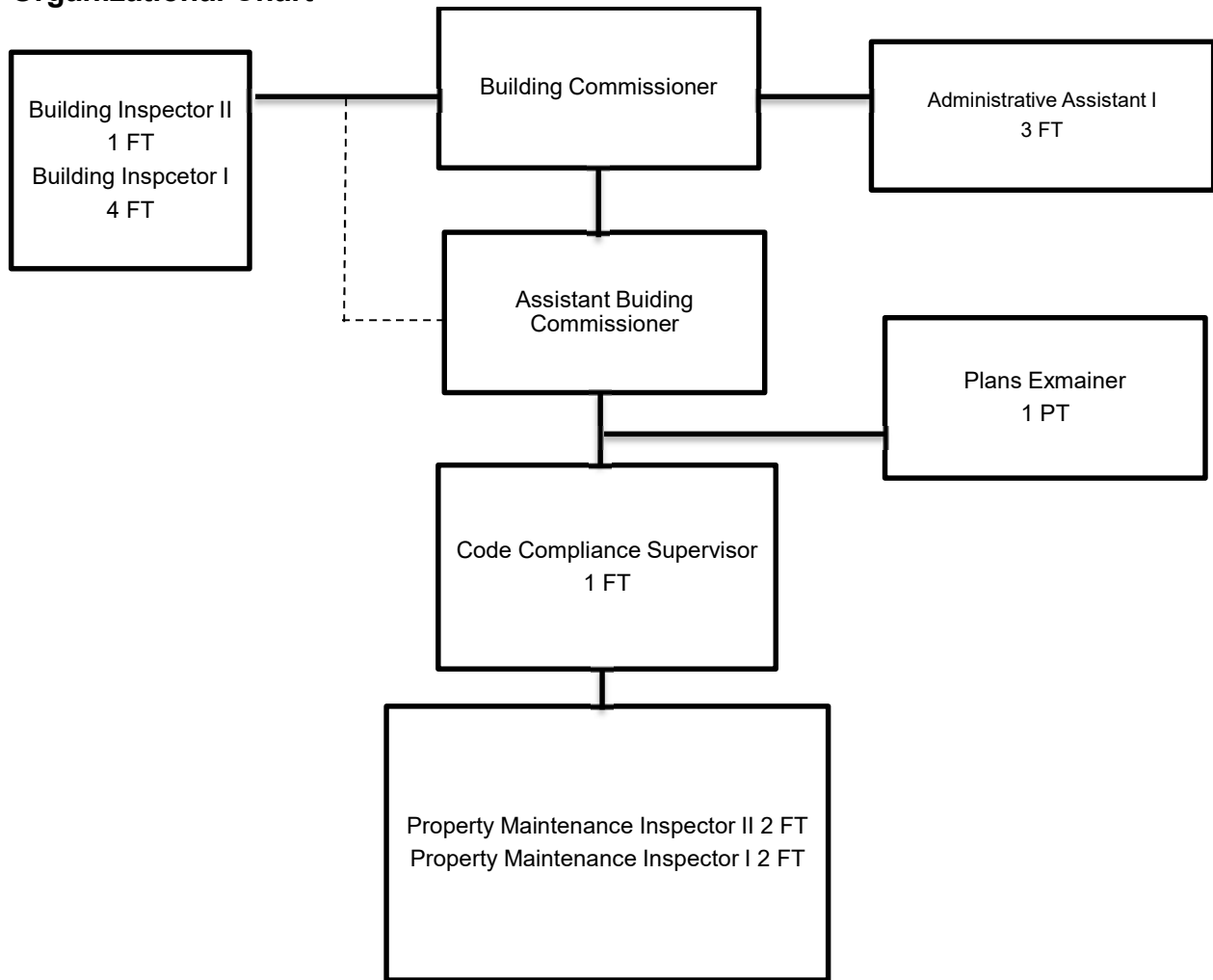
Community Development Block Grant Fund (Fund 240)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	91,105	82,266	91,429	98,787	8%
Fringe Benefits	14,404	12,978	14,060	15,184	8%
Travel and Transportation	1,859	1,451	1,800	4,030	124%
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	107,368	96,695	107,289	118,001	10%
TOTAL EXPENDITURES	1,483,083	1,407,810	1,588,980	1,595,594	0%

Budget Trends

Commercial plan reviews will continue to be sent out to a third party plan reviewer (unless building only). This number is extremely difficult to forecast due to the ebbs and flows of the market, material costs, etc. For instance in 2017 we built new elementary schools, a family medical center, and commercial townhomes. We anticipated a couple large projects in 2021 that won't come to fruition until 2022.

Division of Building & Housing

Organizational Chart



Division of Building & Housing

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Building & Housing				
<u>Full-Time Employees</u>				
Building Commissioner	1	1	1	1
Assistant Building Commissioner	1	1	1	1
Building Inspector I	4	4	4	4
Building Inspector II	1	1	1	1
Code Compliance Supervisor	1	1	1	1
Property Maintenance Inspector I	2	2	2	2
Property Maintenance Inspector II	2	2	2	2
Administrative Assistant I	3	3	3	3
Total Full-Time Employees	15	15	15	15
<u>Part-Time Employees</u>				
Plans Examiner	1	1	1	1
Total Part-Time Employees	1	1	1	1



Budget Overview of Public Safety

Total Expenditures by Division All Funds	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Police Division	12,626,043	10,167,123	12,972,356	13,653,003	5%
Dispatch Division	895,006	918,816	941,063	1,001,507	6%
Prisoner Support Division	297,729	261,930	294,341	310,886	6%
School Guards Division	192,401	124,067	214,042	214,042	0%
Animal Control Division	225,279	224,420	239,180	241,235	1%
Parking Enforcement Division	483,594	348,865	444,830	516,930	16%
Fire & EMS Department	12,007,445	8,892,254	11,826,584	13,010,191	10%
Total Expenditures	26,727,496	20,937,476	26,932,395	28,947,794	7%

Total Expenditures by Category All Funds	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Salaries	17,430,182	13,238,947	18,783,232	19,673,113	5%
Fringe Benefits	6,774,769	6,250,672	6,487,442	6,916,143	7%
Travel and Transportation	19,532	5,466	6,450	17,275	168%
Professional Services	346,882	244,642	325,750	381,000	17%
Communications	126,645	127,750	139,130	138,230	-1%
Contractual Services	304,381	177,592	222,500	216,116	-3%
Materials & Supplies	556,043	356,808	545,950	494,025	-10%
Capital	677,249	273,637	130,570	780,712	498%
Utilities	90,748	90,145	106,000	109,500	3%
Other	131,344	139,914	153,975	221,680	44%
Debt Service	269,720	31,901	31,396	-	-100%
Transfer or Advance	-	-	-	-	
Total	26,727,496	20,937,476	26,932,395	28,947,794	7%

Total Expenditures by Category General Fund	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Salaries	16,647,562	13,112,040	18,622,227	19,527,575	5%
Fringe Benefits	3,302,208	3,767,827	2,967,614	3,089,429	4%
Travel and Transportation	8,553	1,816	1,150	7,975	593%
Professional Services	197,353	219,963	285,200	337,800	18%
Communications	122,601	127,040	136,500	131,600	-4%
Contractual Services	297,773	172,512	217,200	186,816	-14%
Materials & Supplies	413,859	326,648	478,900	414,825	-13%
Capital	60,206	265,474	40,000	404,000	910%
Utilities	66,187	65,873	80,000	81,500	2%
Other	23,068	31,706	34,020	31,720	-7%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total Expenditures	21,139,370	18,090,899	22,862,811	24,213,240	6%

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.

2021 Accomplishments

- Obtained Certification from the Ohio Collaborative Community Police Advisory Board for our adherence to policies on Use of Force and Recruiting.
- Maintained full staffing during unprecedented recruiting challenges that are currently being encountered by Law Enforcement agencies throughout the country.
- Reinstated special events in the City after COVID restrictions were lifted.
- Installed an additional 40 vehicle identification cameras throughout Lakewood to assist in identifying criminal suspects and their vehicles.

2022 & Beyond Strategic Plan

- Implement electronic ticketing to increase accuracy and efficiency in the processing of offender information while reducing our carbon footprint.
- Increase OVI enforcement to reduce alcohol related crashes and injuries.
- Reduce on-duty injuries through the use of defensive tactics training.
- Implement a drone program for crime scene and traffic crash investigation.

Division of Police & Law Enforcement

Division Budgets

General Fund (Fund 101)	2019 Actual	2020 Actual*	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	8,606,488	6,692,809	9,269,970	9,734,543	5%
Fringe Benefits	1,612,641	1,747,982	1,347,533	1,404,785	4%
Travel and Transportation	126	36	125	125	0%
Professional Services	74,063	54,826	67,900	89,800	32%
Communications	96,799	97,025	103,675	97,800	-6%
Contractual Services	243,240	125,726	131,100	128,816	-2%
Materials & Supplies	190,547	150,521	188,775	174,925	-7%
Capital	60,206	-	17,000	1,000	-94%
Utilities					
Other	9,737	17,184	17,500	15,200	-13%
Debt Service					
Transfer or Advance					
Total	10,893,846	8,886,107	11,143,578	11,646,995	5%

*Certain expenditures moved to the Local Coronavirus Relief Fund #285

Police Pension Fund (Fund 220)	2019 Actual	2020 Actual*	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries					
Fringe Benefits	1,589,364	1,213,196	1,673,365	1,790,458	7%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other				26,000	
Debt Service					
Transfer or Advance	-	-	-	-	
Total	1,589,364	1,213,196	1,673,365	1,816,458	9%

*Certain expenditures moved to the Local Coronavirus Relief Fund #285

Division of Police & Law Enforcement

Law Enforcement Trust Fund (Fund 222)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	-	-	15,000	-	
Fringe Benefits	-	-	3,143	-	
Travel and Transportation	9,419	3,650	5,300	9,300	75%
Professional Services	51,155	21,762	37,600	40,250	7%
Communications	-	-	-	-	
Contractual Services	450	-	500	500	0%
Materials & Supplies	74,376	23,800	42,800	54,000	26%
Capital	-	-	-	-	
Utilities					
Other	4,748	10,445	15,000	15,000	0%
Debt Service					
Transfer or Advance					
Total	140,148	59,657	119,343	119,050	0%

Federal Forfeiture Fund (Fund 225)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	2,686	8,163	30,570	45,000	47%
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	2,686	8,163	30,570	45,000	47%

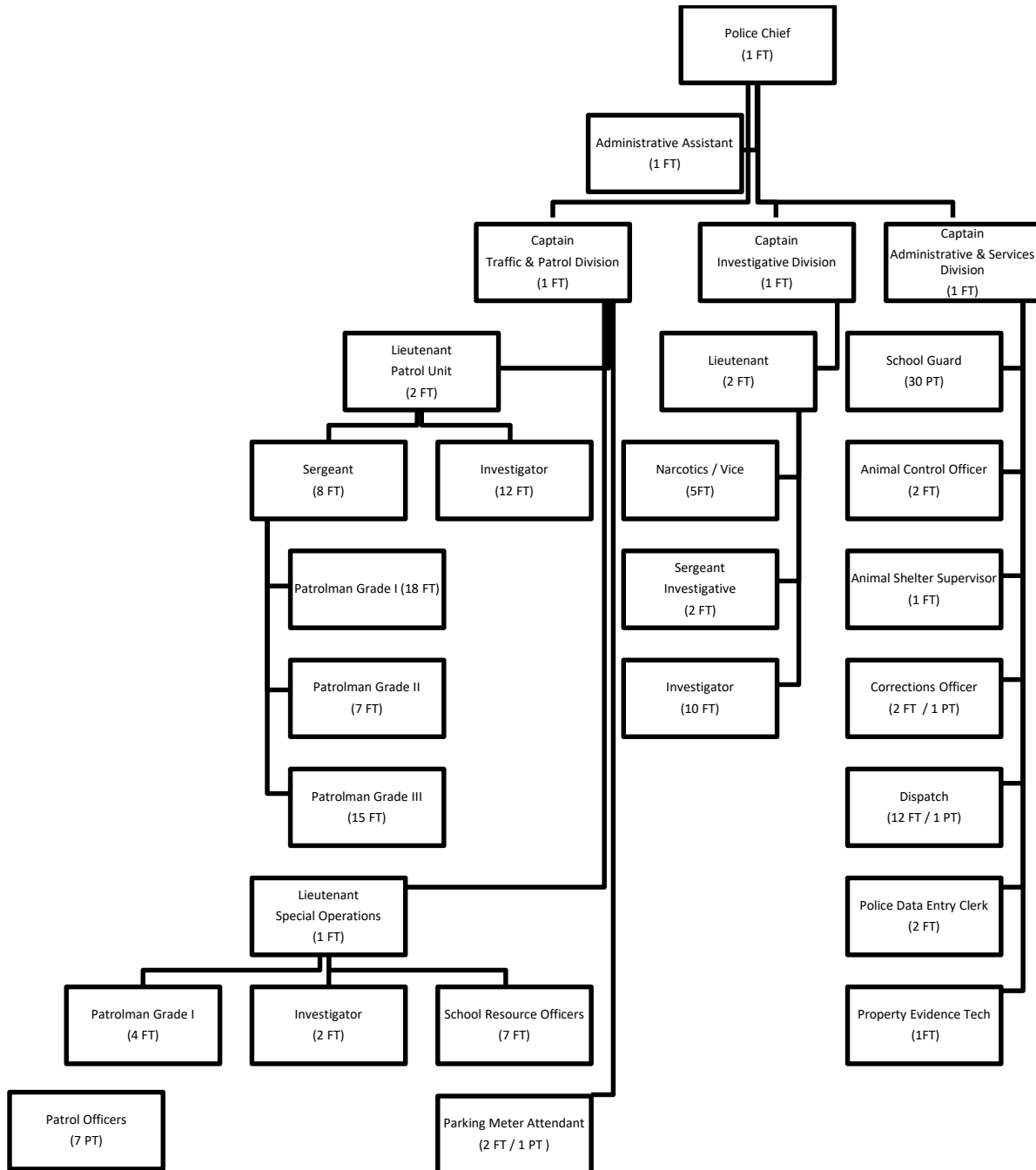
Division of Police & Law Enforcement

Enforcement & Education Fund (Fund 231)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	-	-	-	20,000	-
Materials & Supplies	-	-	5,500	5,500	0%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	-	-	5,500	25,500	364%
TOTAL EXPENDITURES	12,626,043	10,167,123	12,972,356	13,653,003	5%



Division of Police & Law Enforcement

Organizational Chart



Division of Police & Law Enforcement

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Police Division				
<u>Full-Time Employees</u>				
Police Chief	1	1	1	1
Administrative Assistant	1	1	1	1
Captain	3	3	3	3
Lieutenant	4	4	4	4
Sergeant	10	10	10	10
Investigator	24	24	26	26
Patrolman Assigned to Detective Bureau	5	5	4	0
Special Operations	1	1	1	0
Safety Education Officers - 22 years	3	3	5	7
Patrolman grade I	32	29	21	18
Patrolman grade II	1	1	3	7
Patrolman grade III	6	10	9	15
Police Data Entry Clerk	3	3	2	2
Neighborhood Police Officer	4	4	4	4
Property Evidence Tech.	1	1	1	1
Total Full-Time Employees	99	99	99	99
<u>Part-Time Employees</u>				
Patrol Officers	7	7	7	7
Total Part-Time Employees	7	7	7	7



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.

2021 Accomplishments

- Completed Jail renovations to bring the facility into compliance with State of Ohio secure perimeter standards.
- Created working contracts with other facilities so that when the need arises, we have additional locations to house prisoners and we are able to offer other agencies housing for their prisoners if they are in need.
- Successfully implemented COVID procedures in the jail.

Strategic Plan

To fulfill all incarceration functions in a lawful, humane, and economical manner.

2022 Goals

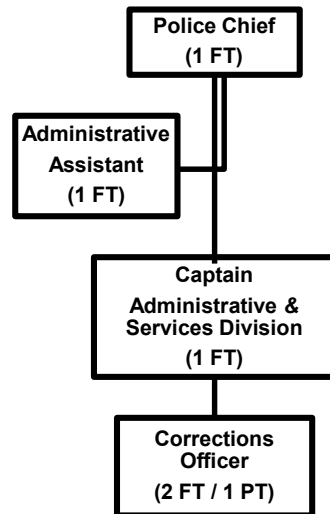
- Update the Jail kitchen and/or explore additional options for jail food service.
- Best account for and determine staffing needs.
- Develop a regular maintenance schedule for upkeep of the facility.

Division of Prisoner Support

Prisoner Support Budget

General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	121,423	118,420	132,740	149,064	12%
Fringe Benefits	46,556	49,605	43,601	43,822	1%
Travel and Transportation					
Professional Services	63,897	39,315	37,000	50,000	35%
Communications					
Contractual Services	36,094	31,774	65,500	38,500	-41%
Materials & Supplies	29,759	21,916	15,500	29,500	90%
Capital	-	899	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	297,729	261,930	294,341	310,886	6%

Organizational Chart



Division of Prisoner Support

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Prisoner Support Division				
<u>Full-Time Employees</u>				
Corrections Officer	2	2	2	2
Total Full-Time Employees	2	2	2	2
<u>Part-Time Employees</u>				
Corrections Officer	1	1	1	1
Total Part-Time Employees	1	1	1	1



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.

2021 Accomplishments

- All Dispatchers reached full compliance in Emergency Medical Dispatch training.
- Trained a current Dispatcher to work with new hires as a Dispatch Training Officer.
- Upgraded the software in the Communication Center.
- Installed new equipment to better monitor City cameras.

Strategic Focus

To provide rapid assessment and dispatch of safety forces personnel to emergency situations through exceptional training and communications methodologies.

2022 Goal

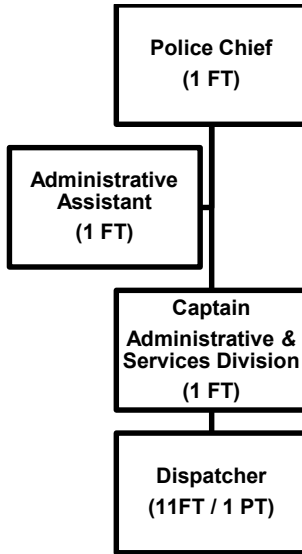
- Expand opportunities for dispatchers to obtain additional training.

Dispatch Budget

General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	615,157	631,720	689,035	724,832	5%
Fringe Benefits	265,036	271,040	234,377	255,275	9%
Travel and Transportation					
Professional Services	-	-	-	5,000	-
Communications					
Contractual Services					
Materials & Supplies	1,662	1,691	2,650	1,400	-47%
Capital					
Utilities					
Other	13,150	14,365	15,000	15,000	0%
Debt Service					
Transfer or Advance					
Total	895,006	918,816	941,063	1,001,507	6%

Dispatch Unit

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Dispatch Division				
<u>Full-Time Employees</u>				
Dispatcher	11	11	11	11
Total Full-Time Employees	11	11	11	11
<u>Part-Time Employees</u>				
Dispatcher	1	1	1	1
Total Part-Time Employees	1	1	1	1

Parking Enforcement Division

Parking Enforcement Division

Description

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

2021 Accomplishments

- Increased supervision of the unit which led to an increase in citations issued.
- Restructured the unit to equalize the workload among employees.
- Created an on-boarding/field training program for new hires.

Strategic Focus

More effectively represent the public parking interest by improving the monitoring of public parking spaces by working with staff, IT, and the Planning & Development Department to research and implement new parking enforcement technology and viable vehicles uses for public parking spaces.

2022 Goals

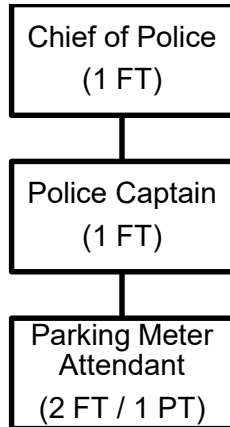
- Familiarize more police supervisors with the duties and responsibilities of the Parking Enforcement Officers.
- Update and implement a new uniform policy.

Parking Enforcement Budget

Parking Facilities (Fund 520)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	133,426	126,907	146,005	145,538	0%
Fringe Benefits	54,903	52,953	47,344	50,352	6%
Travel and Transportation					
Professional Services	2,823	2,917	2,950	2,950	0%
Communications	2,718	711	2,630	6,630	152%
Contractual Services	5,468	5,081	4,800	8,800	83%
Materials & Supplies	21,452	6,360	18,750	19,700	5%
Capital	105,213	-	60,000	135,000	125%
Utilities	24,561	24,272	26,000	28,000	8%
Other	100,635	97,763	104,955	119,960	14%
Debt Service	32,393	31,901	31,396	-	-100%
Transfer or Advance	-	-	-	-	
Total	483,594	348,865	444,830	516,930	16%

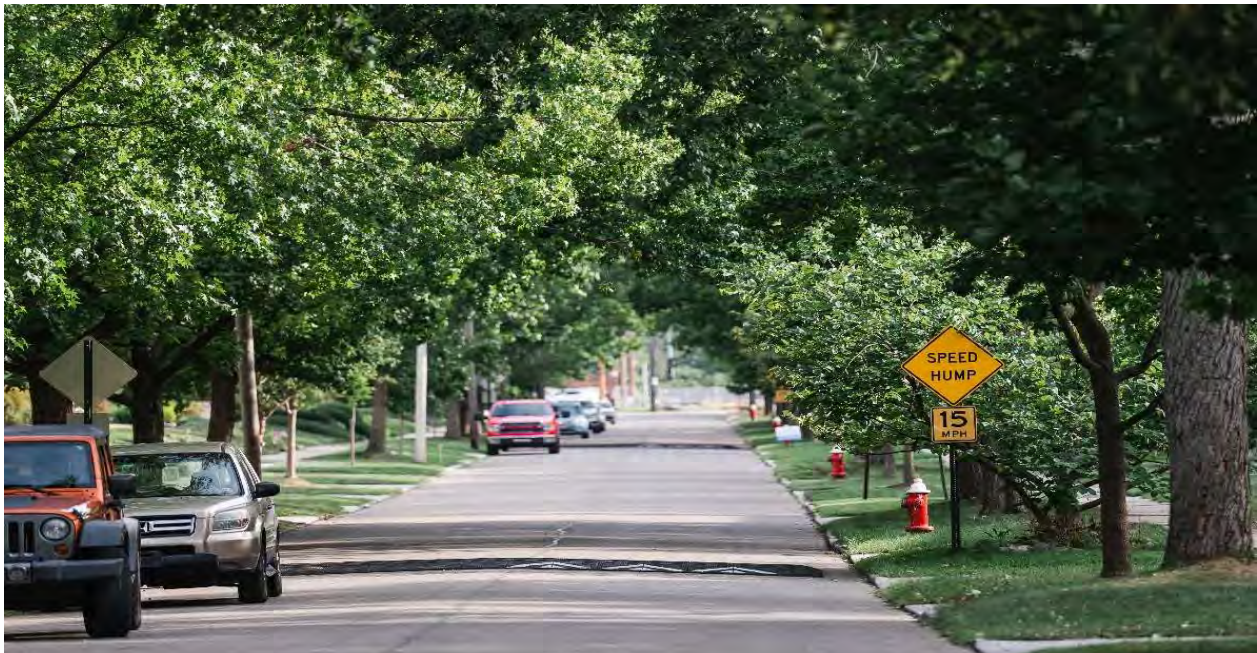
Parking Enforcement Division

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Parking Enforcement Division				
<u>Full-Time Employees</u>				
Parking meter attendant	2	2	2	2
Total Full-Time Employees	2	2	2	2
<u>Part-Time Employees</u>				
Parking meter attendant	1	1	1	1
Total Part-Time Employees	1	1	1	1



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.

2021 Accomplishments

- Migrated the registration process for beehives and chickens to CitizenServe, which improved efficiency in the application process.
- Successfully enforced new animal code ordinances to include vicious animal registration and retractable leash law.

2022 & Beyond Strategic Plan

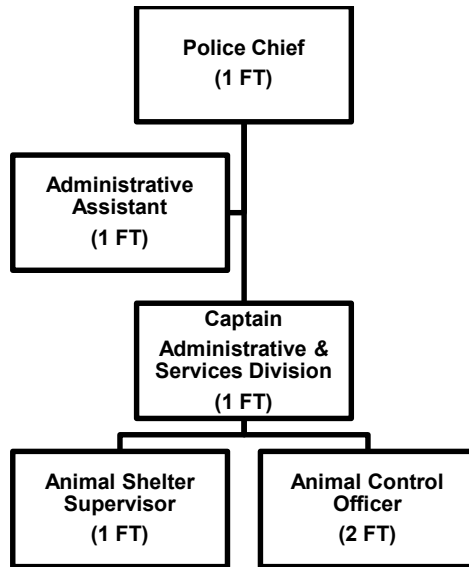
- Design & construct a new animal shelter facility.
- Research and locate opportunities for continuing education for Animal Control Officers.
- Update and implement a new uniform policy.

Animal Control Budget

General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	144,774	141,270	154,854	158,657	2%
Fringe Benefits	64,648	68,673	58,276	60,128	3%
Travel and Transportation					
Professional Services	85	3,449	4,300	4,200	-2%
Communications	437	266	550	550	0%
Contractual Services	3,592	2,188	3,000	2,500	-17%
Materials & Supplies	3,727	1,238	9,200	5,700	-38%
Capital	-	-	-	-	
Utilities	8,016	7,336	9,000	9,500	6%
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	225,279	224,420	239,180	241,235	1%

Division of Animal Control

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Animal Control Division				
<u>Full-Time Employees</u>				
Animal Control Officer	2	2	2	2
Animal Shelter Supervisor	1	1	1	1
Total Full-Time Employees	3	3	3	3



Division of Crossing Guards

Division of Crossing Guards

Description

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

2021 Accomplishments

- Upgraded equipment for all personnel in compliance with NHTSA.
- Expanded our recruiting strategy to include Lakewood City Schools to assist in marketing open positions.
- Experienced no crossing related traffic accidents while the Guards were present.

Strategic Plan

Develop ways to attract and maintain crossing guards while also improving training and safety techniques that keep our children safe.

2022 Goals

- Survey current Guards for their input on ways to retain employees.

Crossing Guard Budget

General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	164,237	105,093	181,500	181,500	0%
Fringe Benefits	27,407	18,974	31,542	31,542	0%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	758	-	1,000	1,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	192,401	124,067	214,042	214,042	0%

Division of Crossing Guards

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Crossing Guards Division				
<u>Part-Time Employees</u>				
Crossing Guards	33	33	33	33
Total Part-Time Employees	33	33	33	33



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.

2021 Accomplishments

- Replaced Rescue Truck with newer, smaller, more efficient and user-friendly vehicle.
- Replaced Medic 3 and continued the Ambulance Rotation Program.
- Contracted with DS Architecture for the addition to Station 2.
- Began the Building stage with RFC Contractors for Station 2 addition.

2022 & Beyond Strategic Plan

- Complete the construction of Fire Station 2 addition.
- The Apparatus Committee will continue with the vehicle rotation program and start the specification process of a new Fire Boat.
- Redevelop the position of a Community Paramedic.
- Enhance the Departments community engagements and education opportunities.
- Develop two community relations programs; Children Car Seat Fit Stop Program and Community CPR Program.

Division of Fire & EMS

Division Budgets

General Fund (Fund 101)	2019 Actual	2020 Actual*	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	6,995,482	5,422,728	8,194,127	8,578,978	5%
Fringe Benefits	1,285,921	1,611,552	1,252,285	1,293,877	3%
Travel and Transportation	8,427	1,780	1,025	7,850	665%
Professional Services	59,308	122,373	176,000	188,800	7%
Communications	25,365	29,749	32,275	33,250	3%
Contractual Services	14,847	12,824	17,600	17,000	-3%
Materials & Supplies	187,407	151,282	261,775	202,300	-23%
Capital	-	264,575	23,000	403,000	1652%
Utilities	58,171	58,537	71,000	72,000	1%
Other	182	158	1,520	1,520	0%
Debt Service					
Transfer or Advance					
Total	8,635,110	7,675,558	10,030,607	10,798,575	8%
*Certain expenditures moved to the Local Coronavirus Relief Fund #285					

Firemen's Pension Fund (Fund 221)	2019 Actual	2020 Actual*	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries					
Fringe Benefits	1,610,024	1,216,696	1,795,977	1,985,904	11%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other				29,000	
Debt Service					
Transfer or Advance	-	-	-	-	
Total	1,610,024	1,216,696	1,795,977	2,014,904	12%
*Certain expenditures moved to the Local Coronavirus Relief Fund #285					

Division of Fire & EMS

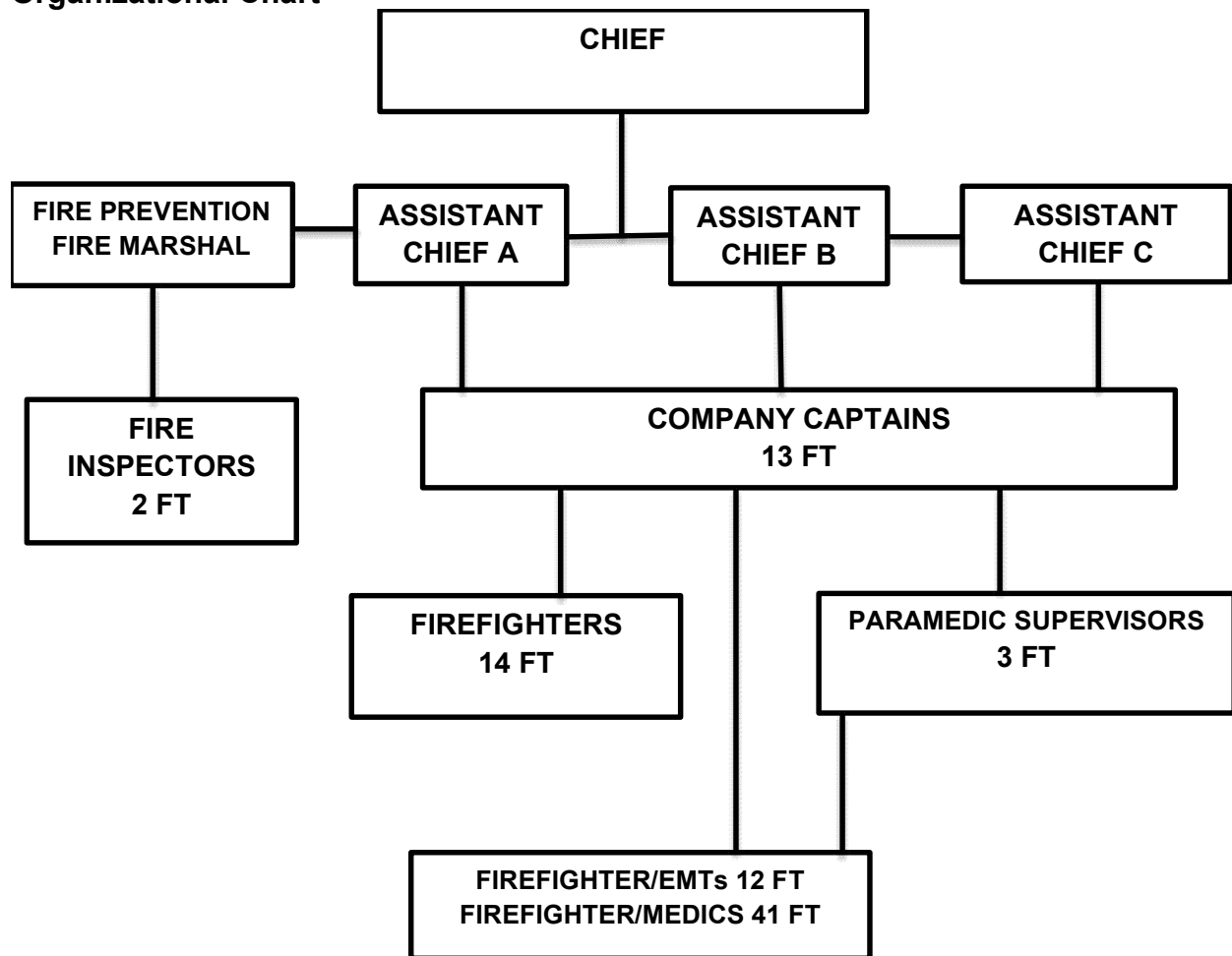
Lakewood Hospital Special Revenue Fund (Fund 260)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries	649,194	-	-	-	0%
Fringe Benefits	218,270	-	-	-	0%
Travel and Transportation	1,560	-	-	-	0%
Professional Services	95,550	-	-	-	0%
Communications	1,326	-	-	-	0%
Contractual Services	691	-	-	-	0%
Materials & Supplies	46,357	-	-	-	0%
Capital	509,144	-	-	-	0%
Utilities					
Other	2,893	-	-	-	0%
Debt Service	237,327	-	-	-	0%
Transfer or Advance					
Total	1,762,312	-	-	-	0%

FEMA Fund (Fund 280)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-2022
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital				196,712	-
Utilities					
Other					
Debt Service					
Transfer or Advance				-	
Total				196,712	-
TOTAL EXPENDITURES	12,007,445	8,892,254	11,826,584	13,010,191	10%

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 the number of incidences of serious illness or injury of our members.
- Resuming the necessary training and education of our members will impact our budget.

Organizational Chart



Personnel Staffing

- Chief
- 3 – Assistant Chiefs
- 13 – Captains
- 1 – Fire Marshal
- 3 – EMS Supervisors
- 2 – Fire Inspectors
- 14 – Firefighters
- 12 – Firefighter/EMT's
- 41 – Firefighter/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

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Fire & EMS Division				
<u>Full-Time Employees</u>				
Fire Chief	1	1	1	1
Assistant Chief	3	3	3	3
Fire Captain	13	13	13	13
Fire Marshall	0	1	1	1
Firefighter I	44	46	46	48
Firefighter II	11	9	9	7
Firefighter III	6	8	8	8
Fire Electrician/Mechanic	3	3	3	4
Fire Inspector	2	2	2	2
Paramedic Supervisor	3	2	2	3
Paramedic	4	2	2	0
Total Full-Time Employees	90	90	90	90



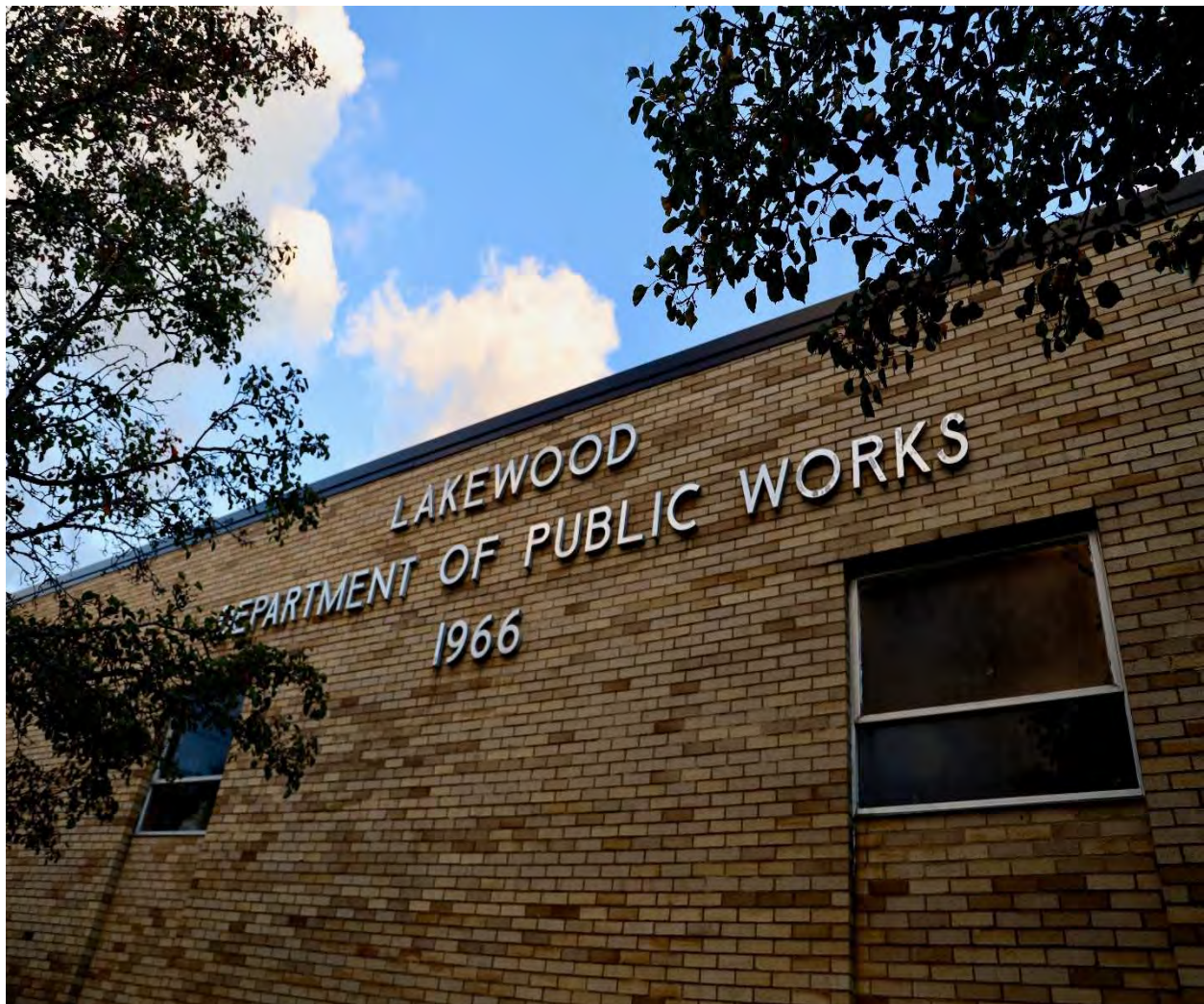
Budget Overview of Public Works

Total Expenditures by Division All Funds	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Public Works Admin	151,898	92,829	100,042	109,424	9%
Street Lighting	557,769	667,576	600,000	750,000	25%
Parks & Public Property	2,604,894	2,295,000	2,860,003	3,676,787	29%
Streets & Forestry	3,064,451	3,230,135	3,330,208	3,712,720	11%
Refuse & Recycling	3,404,152	3,168,757	3,800,826	4,034,057	6%
Fleet	1,609,747	1,510,128	1,677,468	1,839,463	10%
Engineering	977,307	641,300	558,083	945,636	69%
Water & Wastewater Collection	29,872,662	19,315,587	23,438,353	21,890,180	-7%
Wastewater Treatment Plant	23,453,850	27,765,855	21,384,041	13,022,329	-39%
Winterhurst	373,856	471,654	364,000	535,000	47%
Total Expenditures	66,070,585	59,158,820	58,113,026	50,515,595	-13%

Total Expenditures by Category All Funds	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Salaries	8,011,349	7,329,920	8,492,583	8,821,306	4%
Fringe Benefits	3,116,785	3,196,572	2,816,191	2,985,105	6%
Travel and Transportation	5,571	1,234	4,425	5,625	27%
Professional Services	1,227,278	588,518	1,710,795	1,664,340	-3%
Communications	33,870	27,769	36,800	41,650	13%
Contractual Services	2,989,042	2,106,655	2,714,080	3,386,730	25%
Road Salt	252,937	241,559	238,000	238,000	0%
Materials & Supplies	1,935,119	1,587,410	2,509,700	2,702,300	8%
Capital	28,444,208	26,219,245	21,831,850	14,209,392	-35%
Utilities	1,393,204	1,447,950	1,512,600	1,694,600	12%
Purchased Water	5,578,856	5,834,617	6,300,000	6,300,000	0%
Other	1,382,611	1,286,258	1,296,114	1,152,247	-11%
Debt Service	9,656,754	6,515,562	6,639,389	5,114,300	-23%
Transfer or Advance	2,043,000	2,775,550	2,010,500	2,200,000	9%
Total Expenditures	66,070,585	59,158,820	58,113,026	50,515,595	-13%

Budget Overview of Public Works

Total Expenditures by Category General Fund	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Salaries	3,800,419	3,488,620	3,997,006	4,213,251	5%
Fringe Benefits	1,539,575	1,593,903	1,398,328	1,474,236	5%
Travel and Transportation	1,738	55	1,225	2,425	98%
Professional Services	142,042	133,757	188,375	227,920	21%
Communications	14,780	8,053	11,025	12,500	13%
Contractual Services	1,438,665	1,097,447	1,706,980	1,854,130	9%
Materials & Supplies	1,012,292	876,655	1,086,700	1,162,600	7%
Capital	539,675	449,377	123,000	424,000	245%
Utilities	801,432	888,124	859,900	1,023,900	19%
Other	7,274	2,863	13,200	16,900	28%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total Expenditures	9,297,893	8,538,852	9,385,739	10,411,862	11%



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.

2021 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.
- Completed required forklift training in-house for all Public Works employees.

2022 & Beyond Strategic Plan

- Develop a comprehensive divisional analysis that right-sizes the personnel deployed to each division and minimizes personnel and overtime costs.
- Pursue additional “Train the Trainer” opportunities to complete in-house Public Works employee safety training.

Public Works Budgets

General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	90,594	38,043	51,394	55,825	9%
Fringe Benefits	54,856	51,807	40,790	41,499	2%
Travel and Transportation	63	24	-	1,200	-
Professional Services	725	1,053	1,300	1,950	50%
Communications	500	430	550	550	0%
Contractual Services	-	-	-	-	
Materials & Supplies	508	739	1,100	1,200	9%
Capital					
Utilities					
Other	593	733	850	850	0%
Debt Service					
Transfer or Advance					
Total	147,840	92,829	95,984	103,074	7%

Division of Public Works Administration

Community Festival (Fund 212)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	3,500	-	3,500	5,500	57%
Fringe Benefits	558	-	558	850	52%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	4,058	-	4,058	6,350	56%
TOTAL EXPENDITURES	151,898	92,829	100,042	109,424	9%

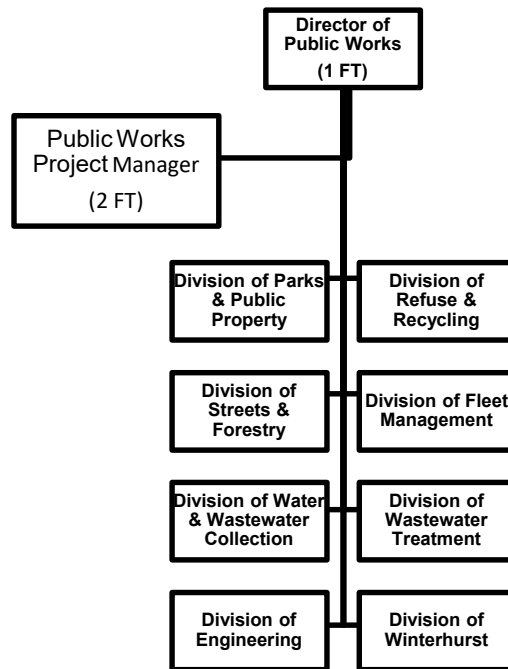
Division of Street Lighting Budget

General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Utilities	557,769	667,576	600,000	750,000	25%
Total	557,769	667,576	600,000	750,000	25%



Division of Public Works Administration

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Public Works Administration				
<u>Full-Time Employees</u>				
Director of Public Works	1	1	1	1
Project Manager	2	2	2	2
Total Full-Time Employees	3	3	3	3



Division of Parks and Public Property

Description

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

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

2021 Accomplishments

- Police roll call room remodel
- Upgrades of 5 HVAC units including filtration
- Replaced roof on Fleet garage and added ventilation
- Installation of 4 car charging stations- Madison Park, Lakewood Park, Detroit extension and City Hall
- Replacement of Usher baseball field field lights and scoreboard

2022 & Beyond Strategic Plan

- Explore energy efficient trends such as; LED lighting, electric car charging stations and HVAC replacements
- Continue to upgrade facility air filtration as we replace HVAC units
- Partner with the Lakewood Recreation Department to upgrade two baseball fields while making all athletic fields and courts safe and inviting
- Explore proactive and cost effective improvements to our parks, facilities and pools



Division of Parks & Public Property

Parks and Public Property Budgets

General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Program					
Parks	2,406,748	2,191,164	2,313,159	2,601,243	12%
Security	126,072	88,344	132,768	132,768	0%
Band Concerts	12,900	-	13,000	14,000	
Museums	2,115	4,214	6,700	7,800	16%
Fourth of July Festival	53,501	-	62,277	72,277	16%
Tennis Courts	11,466	11,278	12,100	13,700	13%
Total	2,612,804	2,295,000	2,540,003	2,841,787	12%

General Fund (Fund 101) Expenditures by Category	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Salaries	1,194,450	1,055,663	1,254,418	1,284,723	2%
Fringe Benefits	450,488	457,495	412,556	424,834	3%
Travel and Transportation	-	-	-	-	
Professional Services	122,444	124,471	172,550	195,550	13%
Communications	3,385	2,761	4,050	5,250	30%
Contractual Services	206,306	104,209	214,030	234,030	9%
Materials & Supplies	213,799	171,685	244,400	247,400	1%
Capital	199,581	179,072	3,000	200,000	6567%
Utilities	219,510	199,168	230,800	245,500	6%
Other	2,840	476	4,200	4,500	7%
Debt Service					
Transfer or Advance					
Total	2,612,804	2,295,000	2,540,003	2,841,787	12%

City Park Improvement (Fund 405)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Capital	9,875	-	10,000	10,000	0%
Total	9,875	-	10,000	10,000	0%

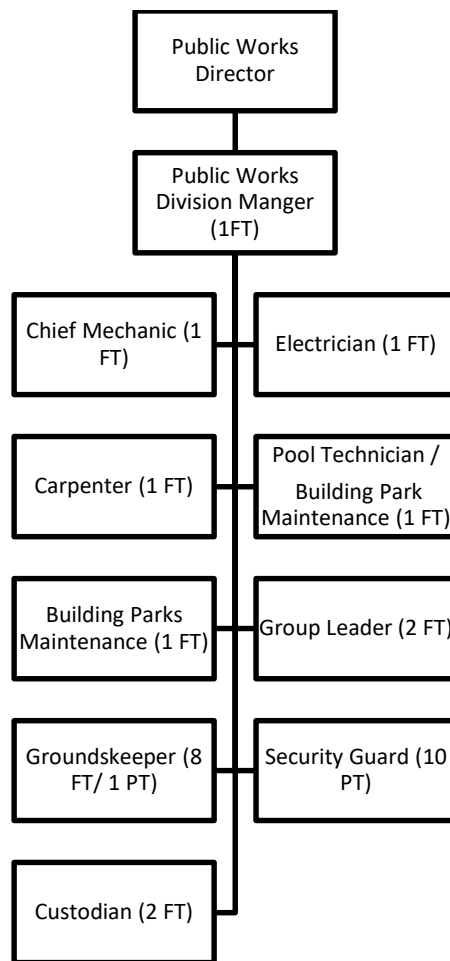
CDBG (Fund 240)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Capital	(17,785)	-	310,000	825,000	166%
Total	(17,785)	-	310,000	825,000	166%
TOTAL	2,604,894	2,295,000	2,860,003	3,676,787	29%

Division of Parks & Public Property

Budget Trends

- The loss of a consistent Community Service program has put a strain on the department to pick up loose ends
- Parts, Materials, and supplies have increased significantly in the past year and will continue to be a major portion of the Division's expenditures
- 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.

Organizational Chart



Division of Parks & Public Property

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Parks and Public Properties				
Security				
<u>Part-Time Employees</u>				
Security Guard	10	10	10	10
Total Part-Time Employees	10	10	10	10
Parks				
<u>Full-Time Employees</u>				
Public Works Division Manager	1	1	1	1
Groundskeeper	8	8	8	8
Pool Tech/Bldg. Park Maintenance	1	1	1	1
Group Leader	2	2	2	2
Chief Mechanic	1	1	1	1
Building Park Maintenance	1	1	1	1
Carpenter	1	1	1	1
Electrician	1	1	1	1
Custodian	2	2	2	2
Total Full-Time Employees	18	18	18	18
<u>Part-Time Employees</u>				
Groundskeeper	1	1	1	1
Total Part-Time Employees	1	1	1	1



Division of Streets & Forestry

Description

The Streets Maintenance and Repair Unit is responsible for street pavement maintenance operations such as crack sealing and pothole patching, pavement and sidewalk repair following City utility work, winter snow and ice control, street sweeping, 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 arborists (3 certified) 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.

2021 Accomplishments

- Crack sealed approximately 18 lane miles of city streets.
- Planted 150 trees in the spring and on target to plant an additional 250 trees in the fall.
- Removed 53 hazardous trees.
- Proactively pruned the city's tree inventory to address structural and storm related defects, young tree training for optimum future growth and to achieve minimum elevation clearance over street and sidewalks.
- Sign replacement program: Continued with fifth year of a fifteen year replacement program to meet MUTCD standards.
- Installed 35 new license plate camera readers.

Division of Streets & Forestry

2022 & Beyond Strategic Plan

- Continue to plant a diverse population of trees. Trees will be selected based on the largest and most urban tolerant species suitable for each location.
- Continue pre-treatment of road salt with liquid deicer to lower the freeze point effectiveness of the salt and maximize its effectiveness as measures to reduce salt usage and negative affects to the environment.
- Work with consultant to improve signal timing on Detroit Avenue to improve vehicle movements and associated environmental impact.
- Continue maintenance and repairs in 94 signalized intersections and 150 cameras located throughout the city.
- Continue year six of fifteen year plan to replace MUTCD signage.

Streets and Forestry Budgets

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Program					
Streets, Traffic Signs & Signals	2,364,426	2,587,818	2,754,834	2,970,482	8%
Forestry	700,025	642,317	575,375	742,238	29%
Total	3,064,451	3,230,135	3,330,208	3,712,720	11%

DIVISION OF FORESTRY					
General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	242,812	208,034	261,594	346,148	32%
Fringe Benefits	96,898	97,871	89,481	115,690	29%
Travel and Transportation					
Professional Services	1,775	1,295	2,400	2,400	0%
Communications	-	-	-	-	
Contractual Services	76,737	68,222	76,000	120,000	58%
Materials & Supplies	30,093	10,696	25,400	27,500	8%
Capital	251,225	256,199	120,000	130,000	8%
Utilities					
Other	486	-	500	500	
Debt Service					
Transfer or Advance					
Total	700,025	642,317	575,375	742,238	29%

Division of Streets & Forestry

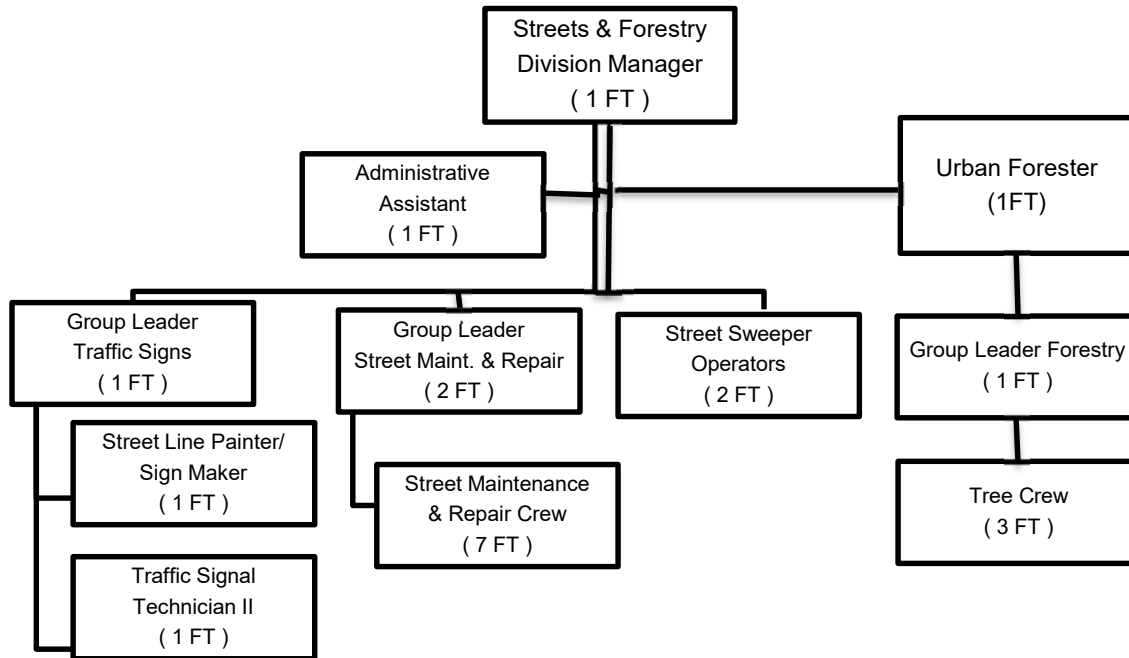
DIVISION OF STREETS					
State Highway Fund Budget (Fund 201)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Road Salt	139,995	175,700	170,000	170,000	0%
Total Expenditures	139,995	175,700	170,000	170,000	0%

DIVISION OF STREETS					
Street Construction, Maintenance and Repair Budget (SCMR) (Fund 211)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	1,153,650	1,026,569	1,174,788	1,198,803	2%
Fringe Benefits	413,726	419,188	358,546	387,004	8%
Travel and Transportation	41	-	-	-	
Professional Services	22,259	85,999	52,300	102,300	96%
Communications	4,887	5,666	6,025	9,400	56%
Contractual Services	31,115	26,190	303,500	513,500	69%
Road Salt	112,943	65,859	68,000	68,000	0%
Materials & Supplies	255,422	178,173	276,175	379,275	37%
Capital	181,046	556,545	295,000	90,000	-69%
Utilities	48,867	47,452	50,000	51,000	2%
Other	476	476	500	1,200	140%
Debt Service					
Transfer or Advance	-	-	-	-	
Total	2,224,431	2,412,118	2,584,834	2,800,482	8%



Division of Streets & Forestry

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Streets & Forestry				
Streets				
<u>Full-Time Employees</u>				
Public Works Division Manager	1	1	1	1
Group Leader	3	3	3	3
Administrative Asst. I	1	1	1	1
SCMR Crew	7	7	7	7
Street Sweeper Operator	2	2	2	2
Traffic Signal Technician II	1	1	1	1
Street Line Painter/Sign Maker	1	1	1	1
Total Full-Time Employees	16	16	16	16
Forestry				
<u>Full-Time Employees</u>				
Group Leader	1	1	1	1
Tree Crew	3	3	3	3
Urban Forester	0	0	0	1
Total Full-Time Employees	4	4	4	5

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.

2021 Accomplishments

- Certified by Cuyahoga County Solid Waste District for diversion of 50% of waste kept out of landfills for 8th year in row.
- Refuse Division was awarded \$6,000 Grant from Cuyahoga County Solid Waste District to help educate residents in the proper way to Recycle.
- On pace to have over 24,000 Lakewood residents use the drop-off facility on Berea Rd.
- Division collected households, townhomes, special collections for refuse, recycling & yardwaste collection on a weekly basis from over 50,000 residents during covid-19 pandemic.
- Continued to work on ways to help reduce overtime costs.

2022 & Beyond Strategic Plan

- In 2020 Refuse Division diverted 19,967.14 tons of recycled & composted materials for a total of 50% diverted materials from landfill. Looking ahead for 2021, the Refuse Division sent magnets to help educate residents and set a bench mark of 51% or higher for diverted materials.
- Continue with the plan developed in 2021 to reduce overtime costs by employing Lakewood residents for seasonal help.
- Minimize vehicle downtime by working with the Fleet Department to better examine and maintain our Refuse and Recycling vehicles.
- Continue working with the Public Works Director and City Engineer on plans for the new Refuse and Recycling Drop-Off Facility.

Division of Refuse & Recycling

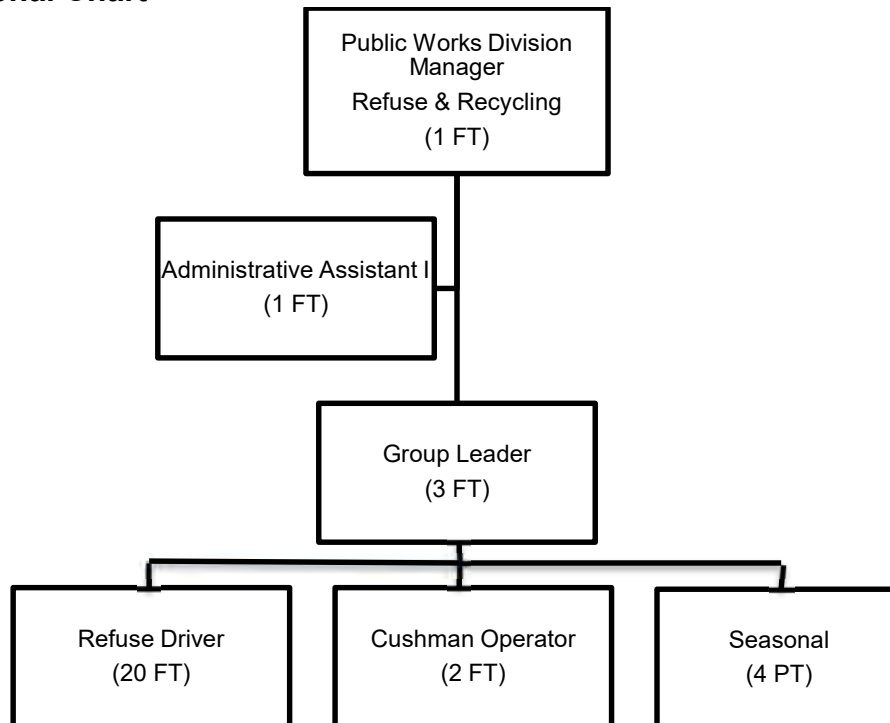
Refuse and Recycling Budgets

General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	1,563,652	1,485,109	1,680,870	1,752,137	4%
Fringe Benefits	640,482	670,132	588,506	605,470	3%
Travel and Transportation	-	-	-	-	
Professional Services	3,547	2,754	3,525	2,700	-23%
Communications	7,018	1,296	1,950	2,225	14%
Contractual Services	933,751	867,422	1,325,850	1,390,000	5%
Materials & Supplies	159,620	123,744	168,425	219,525	30%
Capital	72,453	-	-	25,000	-
Utilities	20,380	18,298	24,100	26,000	8%
Other	1,536	-	5,600	9,000	
Debt Service					
Transfer or Advance					
Total	3,402,439	3,168,757	3,798,826	4,032,057	6%

Litter Control (Fund 212)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	1,713	-	2,000	2,000	0%
Debt Service					
Transfer or Advance					
Total	1,713	-	2,000	2,000	0
TOTAL EXPENDITURES	3,404,152	3,168,757	3,800,826	4,034,057	6%

Division of Refuse & Recycling

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Refuse & Recycling				
<u>Full-Time Employees</u>				
Public Works Division Manager	1	1	1	1
Group Leader	3	3	3	3
Refuse Driver	19	19	20	20
Cushman Operator	3	3	2	2
Administrative Assistant 1	1	1	1	1
Total Full-Time Employees	27	27	27	27
<u>Part-Time Employees</u>				
Seasonal	0	0	0	4
Total Part-Time Employees	0	0	0	4

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.

2021 Accomplishments

- Added 5 additional hybrid police vehicles to the fleet bringing the total number to six units. There are also 5 additional units on order that will deliver in early 2022.
- Partnered with Enterprise to lease selected cars and trucks within the fleet.
- Worked with Human Services Department to procure another bus with grant funding.

2022 & Beyond Strategic Plan

- Continue to replace police cruisers with ecofriendly and fuel-efficient hybrid models.
- Expand Enterprise lease program to include alternative fuel vehicles.
- Assist the Administration in planning infrastructure in place for future vehicles.
- Continue to right size the fleet by disposing of under-utilized vehicles and replacing single-use equipment with multi-use equipment.

Fleet Budget

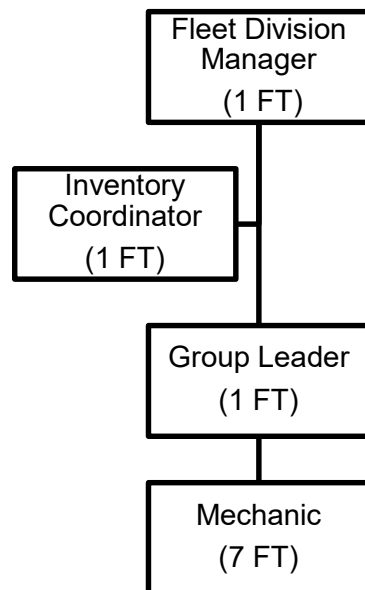
General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	665,930	610,812	701,475	722,715	3%
Fringe Benefits	248,533	255,854	225,793	244,828	8%
Travel and Transportation	115	-	-	-	
Professional Services	12,093	3,049	6,650	23,370	251%
Communications	825	596	675	675	0%
Contractual Services	63,502	53,063	91,100	110,100	21%
Materials & Supplies	606,987	568,588	645,575	665,175	3%
Capital	7,010	14,106	-	69,000	
Utilities	3,775	3,082	5,000	2,400	-52%
Other	977	977	1,200	1,200	0%
Debt Service					
Transfer or Advance					
Total	1,609,747	1,510,128	1,677,468	1,839,463	10%

Division of Fleet Management

Budget Trends

Parts, materials, and supplies have increased significantly in the past year and will continue to be a major portion of the Division's expenditures. The advancement of technology and the procurement of alternative fueled vehicles will require the need for additional training and specialty software and tools. Training of the technicians needs to be ongoing moving forward. An effective preventive maintenance program, continuing to right size the fleet with multi-use and alternative fuel 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

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Fleet Management				
<u>Full-Time Employees</u>				
Public Works Division Manager	1	1	1	1
Inventory Coordinator	1	1	1	1
Group Leader	1	1	1	1
Mechanic - Fleet Management	7	7	7	7
Total Full-Time Employees	10	10	10	10

Division of Engineering

Description

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

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

2021 Accomplishments

EPA Integrated Wet Weather Improvements Planning

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

Infrastructure Improvements

- Bid and Construct ODOT LPA Detroit-Sloane Pedestrian Improvements Project;
- Design, Bid, and Construct - Deep grind overlay of CDBG City wide streets Dowd and Magee, Sealcoating City Hall parking lot, and various restriping;
- Preliminary Engineering – Lakewood Interceptor Tunnel Rehabilitation;
- Preliminary Engineering – CSO-052;
- Bid and Construct - 2021 Watermains replacement, IWWIP improvements, and sewer rehabilitation on Elbur (Athens to Lakewood Hts), Lauderdale, and Leedale;
- Bid and Construct – Fire Station #2 Addition;
- Design – Women's Quarters at Fire Station #2;
- Bid and Construct - LPD Jail Improvements;
- Bid and Construct - Lakewood Park Skatehouse;
- Bid and Construct - Summit Road Outfall Revetment Project;

Division of Engineering

- Bid and Construction - Kaufmann Park Improvements including the looping of the dead-end watermain;
- Design and Implementation – Signal Timing Optimization Program for Detroit Ave;
- Design – Foster Pool Improvements and Lakewood Park Parking Lot Renovations;
- Design – Hilliard Road Resurfacing and Bicycle Lanes;
- Design - Refuse Site Improvements (new recycling center, relocation of animal shelter and PW storage yard);
- Design – Traffic Signals at Detroit/Hird and Detroit/Ridgewood/Cove intersections;
- Design - 2022 Watermains replacement, IWWIP improvements, and sewer rehabilitation on Andrews and Gladys (Detroit to Clifton Blvd). Design work nearly completed. Secured \$1,863,000 in OPWC funding; and
- Right of Way inspection of multiple Dominion East Ohio replacement projects;

City-Wide Development

- Plan review and monitoring of SWPPP for four (4) 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 utilizing the 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.

2022 & Beyond Strategic Plan

EPA Integrated Wet Weather Improvements Planning

- HRT in full operation;
- Preliminary Engineering for CSO-052;
- Continue negotiations with regulators with additional analysis;
- Continue Pilot Post-Construction Pollutant testing program; and,
- Continue Overflow monitoring and reporting to Ohio EPA.

Infrastructure Improvements

- Design, Bid, and Construct - Deep grind overlay of Capital and CDBG City wide streets, City Parking Lot improvements, guardrail replacement, and various restriping;
- Bid and Construct – Foster Pool Improvements secured \$150,000 ODNR Nature Works Grant funding
- Continue design of Lakewood Park Parking Lot Renovations;
- Bid and Construct – Hilliard Road Resurfacing and Bicycle Lanes;
- Bid and Construct - Refuse Site Improvements (new recycling center, relocation of animal shelter and PW storage yard) over next 3 years;
- Bid and Construct - 2022 Watermains replacement, IWWIP improvements, and sewer rehabilitation on Andrews and Gladys (Detroit to Clifton Blvd);
- Construct – Women’s Quarters at Fire Station #2;
- Design – Lakewood Interceptor Tunnel Rehabilitation;
- Design – 2023 Watermain Replacement and IWWIP Improvements at Parkwood (Madison to Detroit), Reveley (Athens to Madison) and Elmwood (Athens to Madison);
- Design – WWTP Digester #3 improvements;
- Construct – Women’s Quarters at Fire Station #3;
- Preliminary Concepts and Engineering – Lakewood Park Pier;

Division of Engineering

- Preliminary Engineering – Riverside watermain replacement and shared use path (Hilliard to Hogsback);
- Engineering & Design – Lewis (Franklin to Waterbury) sewer improvements and resurfacing;
- Design, Bid, and Construct – Belle Sewer Laterals;
- Construction Partnership with GCRTA – West 117th Underpass Improvements
- City-wide PCR of all roadways;
- Traffic studies for CMAQ eligible areas and pedestrian crossing improvement areas; and,
- Right of Way inspection of multiple Dominion East Ohio replacement projects;

City-Wide Development

- Plan review and monitoring of SWPPP for future 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 utilizing the 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.

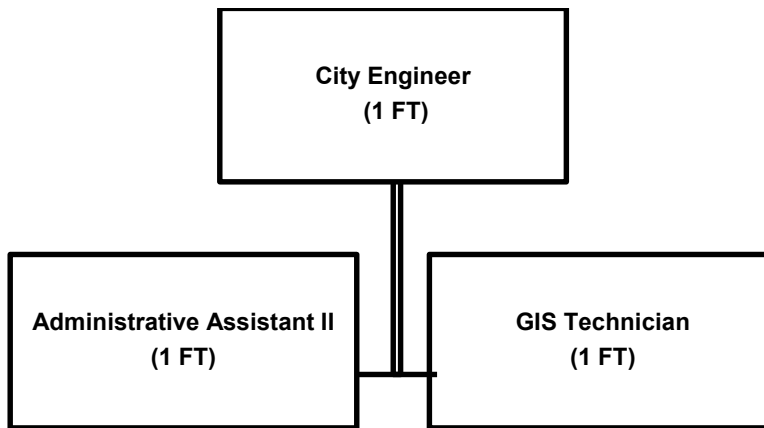
Engineering Budgets

General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	42,981	90,959	47,255	51,704	9%
Fringe Benefits	48,318	60,743	41,203	41,915	2%
Travel and Transportation	1,560	31	1,225	1,225	0%
Professional Services	1,457	1,135	1,950	1,950	0%
Communications	3,052	2,969	3,800	3,800	0%
Contractual Services	158,369	4,531	-	-	
Materials & Supplies	1,285	1,203	1,800	1,800	0%
Capital	9,405	-	-	-	
Utilities					
Other	841	676	850	850	0%
Debt Service					
Transfer or Advance					
Total	267,270	162,246	98,083	103,244	5%

Division of Engineering

CDBG (Fund 240)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Capital	710,037	479,054	460,000	842,392	83%
Total	710,037	479,054	460,000	842,392	83%
TOTAL	977,307	641,300	558,083	945,636	69%

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Engineering				
<u>Full-Time Employees</u>				
City Engineer	1	1	1	1
GIS Technician	1	1	1	1
Administrative Assistant II	1	1	1	1
Total Full-Time Employees	3	3	3	3

Division of Water and Wastewater Collection

Description

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

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

2021 Accomplishments

- During this year's Water main replacement program, the distribution unit and the city's chosen contractor removed approximately 6500 feet of lead from the water system.
- Worked with the Planning & Development Department to reduce costs by adding improvements in-house at Madison Park..
- Installed a Fire line for the Cove Community Center renovation at a moderate cost savings.

2022 & Beyond Strategic Plan

- Continued integration of the Wastewater collection data into the GIS work order system.
 - We will continue working closely with the USEPA and OEPA to stay in compliance with both Drinking Water and Wastewater regulations.
 - With the addition of our new camera truck, the Division will able to televise/record and accurately map the cities Sewer system.

Division of Water & Wastewater Collection

Water and Wastewater Collection Budgets

	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Program					
Water Distribution	16,692,668	9,693,460	12,451,640	11,556,229	-7%
Water Metering	496,741	499,233	560,430	577,605	3%
Total	17,189,409	10,192,693	13,012,069	12,133,835	-7%

Water Fund (Fund 501)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	784,204	640,147	824,579	845,390	3%
Fringe Benefits	270,879	263,156	242,490	255,494	5%
Travel and Transportation	1,734	654	1,500	1,500	0%
Professional Services	354,873	80,388	106,350	106,350	0%
Communications	8,329	10,034	12,500	12,500	0%
Contractual Services	35,604	17,863	54,100	36,600	-32%
Materials & Supplies	285,120	208,168	337,700	339,500	1%
Capital	9,726,013	2,973,433	4,938,850	4,035,000	-18%
Utilities	40,790	30,896	49,000	56,500	15%
Purchased Water	5,578,856	5,834,617	6,300,000	6,300,000	0%
Other	103,007	133,337	145,000	145,000	0%
Debt Service					
Transfer or Advance					
Total	17,189,409	10,192,693	13,012,069	12,133,835	-7%

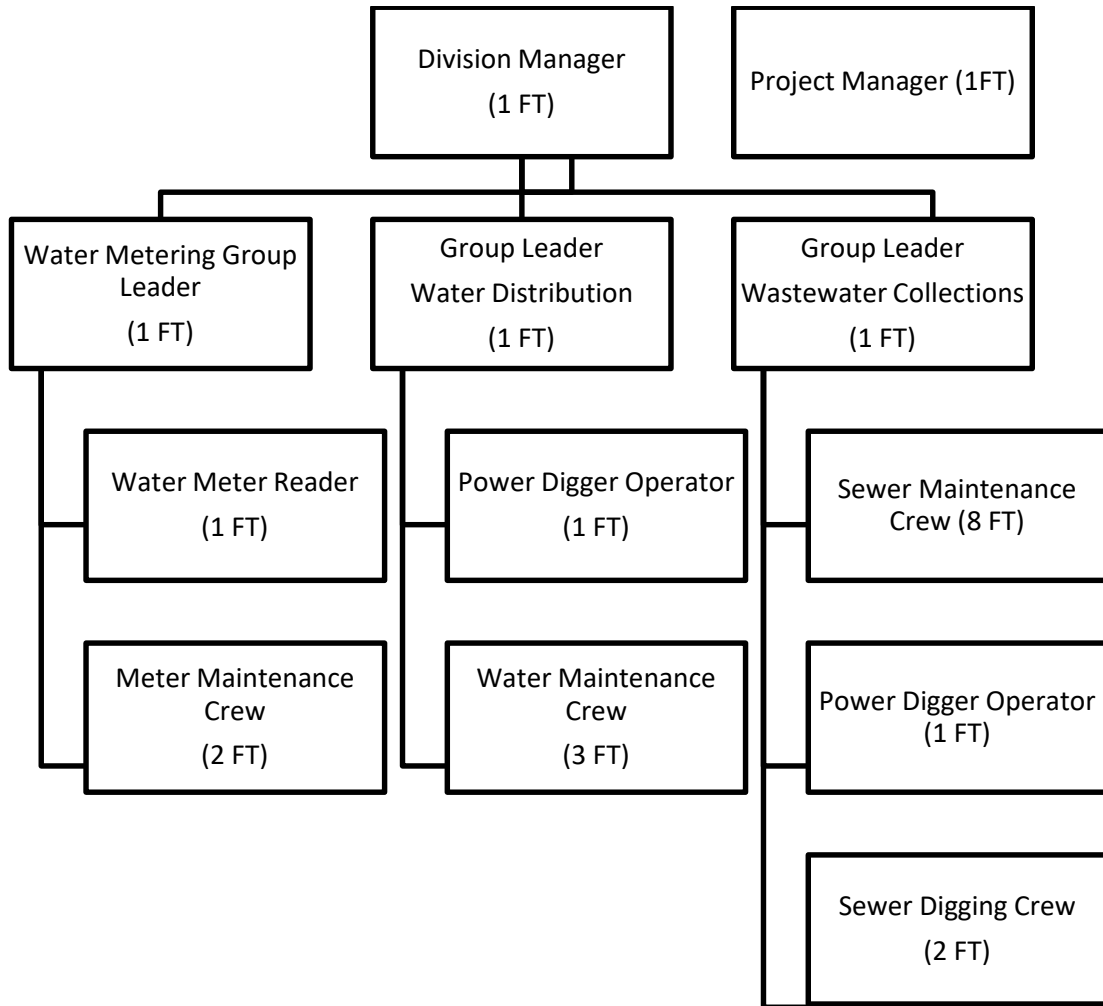
Division of Water & Wastewater Collection

Wastewater Fund (Fund 510)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	864,079	763,176	911,995	937,760	3%
Fringe Benefits	323,523	329,475	298,023	307,489	3%
Travel and Transportation	37	101	500	500	0%
Professional Services	558,542	242,277	616,100	616,100	0%
Communications	1,972	2,134	2,500	2,500	0%
Contractual Services	1,193,561	709,504	368,500	416,500	13%
Materials & Supplies	131,996	101,589	185,950	187,950	1%
Capital	240,139	151,267	1,990,000	2,850,000	43%
Utilities	7,825	9,853	8,700	13,200	52%
Other	555,239	493,677	476,314	476,346	0%
Debt Service	8,806,339	5,644,292	5,567,702	3,948,000	-29%
Transfer or Advance	-	675,550	-	-	
Total	12,683,253	9,122,894	10,426,284	9,756,345	-6%
TOTAL	29,872,662	19,315,587	23,438,353	21,890,180	-7%



Division of Water & Wastewater Collection

Organizational Chart



Division of Water & Wastewater Collection

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Water and Wastewater Collection				
Water Distribution Unit				
<u>Full-Time Employees</u>				
Group Leader	1	1	1	1
Power Digger Operator	1	1	1	1
Water Maintenance Crew	3	3	3	3
Total Full-Time Employees	5	5	5	5
Water Metering Unit				
<u>Full-Time Employees</u>				
Public Works Division Manager	1	1	1	1
Group Leader	1	1	1	1
Water Meter Reader	1	1	1	1
Meter Maintenance Crew	2	2	2	2
Total Full-Time Employees	5	5	5	5
Wastewater Collection Unit				
<u>Full-Time Employees</u>				
Project Manager	1	1	1	1
Group Leader	1	1	1	1
Sewer Digging Crew	2	2	2	2
Sewer Maintenance Crew	8	8	8	8
Power Digger Operator	1	1	1	1
Total Full-Time Employees	13	13	13	13



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.

2021 Accomplishments

- Complied with NPDES (National Pollutant Discharge Elimination System) Permit, without experiencing any major permit violations and successfully incorporated any changes required by the NPDES Permit.
- Worked with Engineering, Kokosing, and AECOM on the Digester Design Build Project. The project included a new building, new boilers, new PLC (Programable Logic Controller), new heat exchangers, new digester cover, new digester sludge mixing and sludge recirculating pumps, and CHP (Combined Heat and Power) Generator. This project is completed.
- Worked with Engineering, CT Consultants and Kokosing on the final construction phase of the CEHRT (Chemically Enhanced High Rate Treatment), and the existing WWTP UV (Ultra Violet) Disinfection System modification. The existing WWTP UV System modification is completed. The CEHRT start-up is scheduled for October 2021.
- Conversion of Hach OPS32 to Hach WIMS. (Data collection and storage).
- NPDES – August 1st, 2021 start date of new NPDES Permit

2022 & Beyond Strategic Plan

- Replace Aeration Air Blowers.
- Replace Rag Compactor in S&G (Screen and Grit) Building.
- Install Sludge Mixing System for Sludge Storage Tank #3.
- Clean and rust proof metal sweep mechanisms and catwalks on final clarifiers.

Division of Wastewater Treatment

- Coordinate with the City's Engineering Division and Engineering Consultants in the evaluation of existing treatment process to ensure they are cost effective and are meeting current and future EPA mandates.
- Build a new building for Sodium Aluminate Storage Tank.
- Install the hoist system for UV modules removal/replacement.
- Install Davit Arms and hoist system on Aeration Tanks side walls.

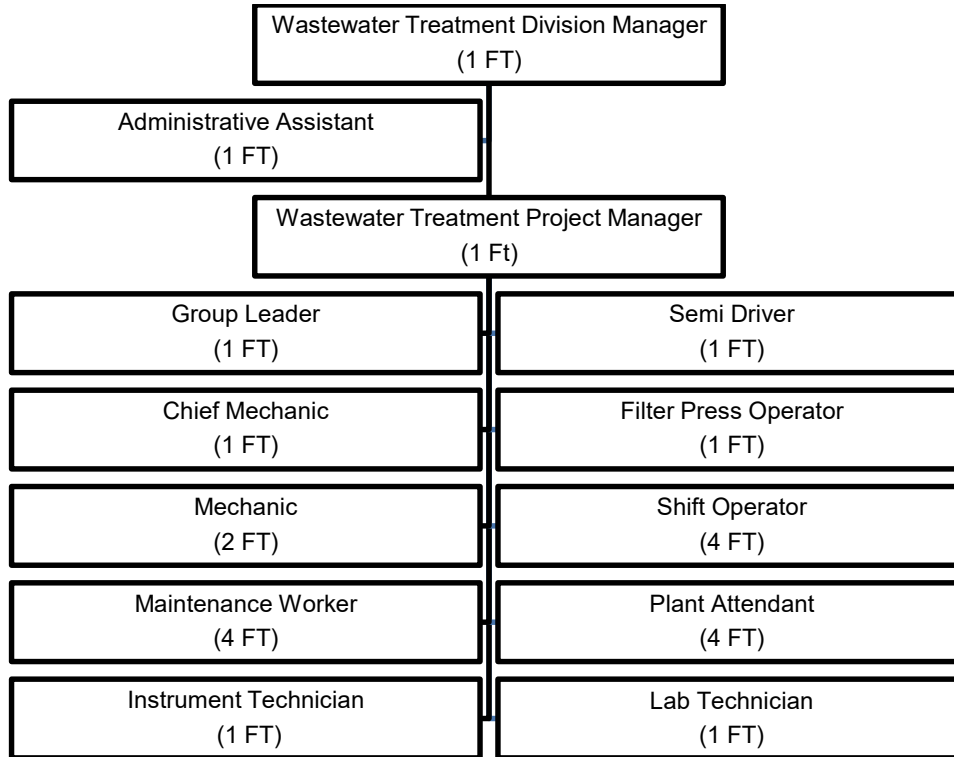
Wastewater Treatment Budgets

Wastewater Treatment Fund (Fund 511)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	1,405,498	1,411,407	1,580,714	1,620,602	3%
Fringe Benefits	568,525	590,851	518,246	560,031	8%
Travel and Transportation	2,021	425	1,200	1,200	0%
Professional Services	149,562	46,097	747,670	611,670	-18%
Communications	3,902	1,883	4,750	4,750	0%
Contractual Services	284,297	176,049	281,000	356,000	27%
Materials & Supplies	250,289	222,826	613,175	622,975	2%
Capital	17,055,208	21,609,569	13,705,000	5,133,000	-63%
Utilities	226,597	236,974	250,000	300,000	20%
Other	657,537	598,504	600,099	414,451	-31%
Debt Service	850,414	871,271	1,071,687	1,166,300	9%
Transfer or Advance	-	-	-	-	
Total	21,453,850	25,765,855	19,373,541	10,790,979	-44%

Wastewater Improvement Fund (Fund 512)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other				31,350	-
Debt Service					
Transfer or Advance	2,000,000	2,000,000	2,010,500	2,200,000	9%
Total	2,000,000	2,000,000	2,010,500	2,231,350	11%
TOTAL	23,453,850	27,765,855	21,384,041	13,022,329	-39%

Division of Wastewater Treatment

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Wastewater Treatment Plant				
<u>Full-Time Employees</u>				
Public Works Division Manager	1	1	1	1
Public Works Project Manager	1	1	1	1
Group Leader	1	1	1	1
Filter Press Operator	1	1	1	1
Chief Mechanic	1	1	1	1
Semi-Truck Driver	1	1	1	1
Instrument Technician	1	1	1	1
Lab Technician	1	1	1	1
Maintenance Worker	4	4	4	4
Mechanic	2	2	2	2
Plant Attendant	4	4	4	4
Administrative Assistant	1	1	1	1
Shift Operator	4	4	4	4
Total Full-Time Employees	23	23	23	23

Winterhurst Ice Rink

Winterhurst Ice Rink

Description

Winterhurst Ice Rink is a double-rink, indoor ice skating facility owned by the City of Lakewood. It is one of the largest municipal skating facilities in the Country. Although operated by the City since its construction in 1974, in recent years the facility 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.

Winterhurst Ice Rink Budget

Winterhurst Ice Rink Fund (Fund 530)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	5,800	79,603	-	210,000	-
Materials & Supplies	-	-	10,000	10,000	
Capital					
Utilities	267,692	234,651	295,000	250,000	-15%
Other	57,364	57,400	59,000	65,000	10%
Debt Service	-	-	-	-	
Transfer or Advance	43,000	100,000	-	-	
Total	373,856	471,654	364,000	535,000	47%

2022 Goal

- To more closely examine Winterhurst needs, which may include funding an outside to examine the facility needs and deficiencies.

Budget Overview of Human Services

Total Expenditures by Division All Funds	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Human Services Admin	313,595	320,414	317,784	324,540	2%
Division of Early Childhood	80,120	68,043	81,159	96,789	19%
Division of Youth	834,842	866,583	731,084	986,052	35%
Division of Aging	937,337	873,029	987,653	1,035,784	5%
Total Expenditures	2,165,894	2,128,068	2,117,680	2,443,164	15%

Total Expenditures by Category All Funds	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Salaries	1,321,997	1,261,609	1,426,166	1,433,517	1%
Fringe Benefits	469,090	489,382	436,154	448,329	3%
Travel and Transportation	12,913	3,753	11,120	11,170	0%
Professional Services	24,052	25,869	24,750	16,275	-34%
Communications	14,393	13,089	16,465	16,473	0%
Contractual Services	105,844	79,765	115,350	115,300	0%
Materials & Supplies	42,367	20,336	34,825	43,200	24%
Capital	1,963	-	-	-	
Utilities	34,272	31,757	40,500	51,500	27%
Other	13,003	15,508	12,350	57,400	365%
Debt Service	-	-	-	-	
Transfer or Advance	126,000	187,000	-	250,000	
Total	2,165,894	2,128,068	2,117,680	2,443,164	15%

Total Expenditures by Category General Fund	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Salaries	398,613	377,281	417,126	431,457	3%
Fringe Benefits	199,607	211,973	176,124	189,006	7%
Travel and Transportation	150	-	175	225	
Professional Services	2,122	1,509	1,300	1,325	2%
Communications	3,345	2,843	4,445	4,110	-8%
Contractual Services	289	-	350	300	
Materials & Supplies	1,777	1,450	2,125	2,025	-5%
Capital	-	-	-	-	
Utilities	3,975	3,921	5,000	5,000	0%
Other	656	250	650	700	8%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total	610,535	599,227	607,294	634,149	4%

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.

2021 Accomplishments

- Planning and preparation for HS move to the Cove Community Center.
- Maintained core services through Covid-19 and facilitated a phased return to in-person services.
- Staff support of the Anti Racism Task Force.
- Developed systems automation through computer programming to improve process and efficiency with frequently executed data driven tasks within the Divisions.
- Reinvigorated interdepartmental/interagency Crisis Intervention Team to effectively and efficiently pull together resources to levy against complex multidimensional issues being experienced by community members.

2022 & Beyond Strategic Plan

- Expand program offerings at the Cove Community Center by creating a minimum of 5 new programs based on the 8 Dimensions of Wellness: Emotional, Environmental, Financial, Intellectual, Occupational, Physical, Social, Spiritual.

Division of Human Services Administration

- Identify, promote, and establish 5 unique intergenerational programs across the Divisions.
- Identify and support 5 new volunteer opportunities to assist in meeting needs of residents.
- Foster 5 new strategic partnerships with community agencies to broaden and improve residents access to critical resources and offer new and innovative service delivery.
- Partner with the Healthy Lakewood Foundation and the Help Foundation to support identified community needs.

Human Services Administration Budget

General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	235,621	237,863	245,686	251,622	2%
Fringe Benefits	76,576	81,590	70,388	71,308	1%
Travel and Transportation	27	-	25	75	
Professional Services	589	450	600	550	-8%
Communications	227	201	285	285	0%
Contractual Services	-	-	50	-	
Materials & Supplies	526	310	750	650	-13%
Capital	-	-	-	-	
Utilities					
Other	28	-	-	50	
Debt Service					
Transfer or Advance					
Total	313,595	320,414	317,784	324,540	2%

Budget Trends

Potential for minimal additional costs associated with the opening of the Cove Community Center. However, the consolidation of all Human Service staff into a single location should also serve to offset costs such as overtime/comp time, utility, and supplies.

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Human Services Administration				
<u>Full-Time Employees</u>				
Director of Human Services	1	1	1	1
Assist. Director of Human Services	1	1	1	1
Administrative Assistant II	1	1	1	1
Total Full-Time Employees	3	3	3	3

Division of Aging

Description

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

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

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

2021 Accomplishments

- Social Workers provided Senior Supportive Services over 1,650 times to 827 individual residents YTD in addition to over 3,000 well-check calls.
- Delivered 11,906 Home Delivered Meals to homebound residents, including 235 boxes of fresh produce totaling over 8,000lbs.
- Transitioned from a wholly virtual model of service delivery, through a phased reopening to now in-person programming and activities, congregate meals, and trips following Covid-19 protocol.
- Maintained medical transportation services throughout 2021, providing 1,931 rides.

2022 & Beyond Strategic Plan

- Develop 5 new programming opportunities that bring the generations together to benefit from each other's perspective and life experience at the new Cove Community Center.
- Increase the number of volunteers by 25% and the means of service contribution by 10% within Aging and the broader community.
- Establish 10 new strategic partnerships and collaborations to provide resources and services that meet existing and future needs of the community.

Division of Aging

Division of Aging Budgets

Aging Fund Budget (Fund 250)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	530,444	500,809	577,767	536,175	-7%
Fringe Benefits	207,471	216,983	192,004	185,811	-3%
Travel and Transportation	2,569	1,050	2,820	2,820	0%
Professional Services	1,644	3,600	2,450	2,450	0%
Communications	5,913	5,267	6,500	6,500	0%
Contractual Services	105,555	79,765	115,000	115,000	0%
Materials & Supplies	23,016	7,234	24,425	27,325	12%
Capital	1,963	-	-	-	
Utilities	28,505	27,211	34,000	45,000	32%
Other	2,796	3,384	3,700	53,700	1351%
Debt Service					
Transfer or Advance					
Total	909,876	845,302	958,666	974,781	2%

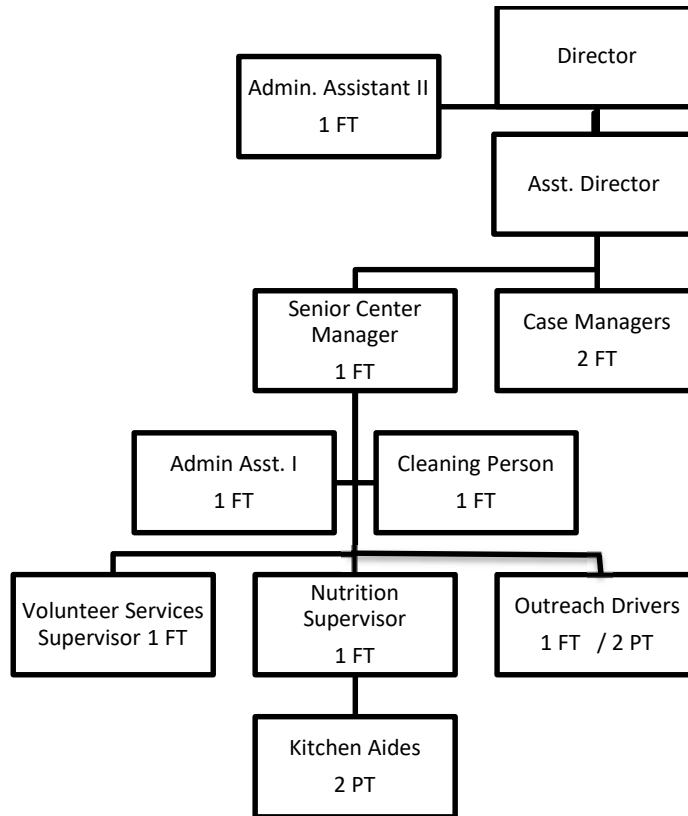
CDBG (Fund 240)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	23,773	23,960	25,000	52,611	110%
Fringe Benefits	3,688	3,766	3,988	8,391	110%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	27,461	27,726	28,988	61,002	110%
TOTAL EXPENDITURES	937,337	873,029	987,653	1,035,784	5%

Budget Trends

Cuyahoga County Department of Senior and Adult Services, and the Western Reserve Area Agency on Aging (financial offsets to Aging's budget) reimburse for services after they are provided. Staff has had to aggressively redesign services, and their delivery during Covid-19 and as they returned in a phased approach to in-person with purpose of recouping revenue lost earlier in the year. Even with these adjustments, there may be a small reduction in offset by the end of 2021.

Division of Aging

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Aging				
<u>Full-Time Employees</u>				
Administrative Assistant I	1	1	1	1
Human Services Case Manager	2	2	2	2
Nutrition Supervisor	1	1	1	1
Outreach Driver	1	1	1	1
Senior Center Manager	1	1	1	1
Transportation Supervisor	1	1	1	0
Volunteer Services Supervisor	1	1	1	1
Cleaning Person	1	1	1	1
Total Full-Time Employees	9	9	9	8
<u>Part-Time Employees</u>				
Outreach Driver	1	1	1	2
Kitchen Aide	2	2	2	2
Total Part-Time Employees	3	3	3	4

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.

2021 Accomplishments

- Awarded \$450,000 from Cuyahoga County Department of Children and Families to provide services to families and children at risk.
- Maintained case management services to 126 families with 290 children utilizing zoom and phone contact until returning to in-person supportive services in June.
- H2O, through The Lakewood Foundation, raised \$24,000 to match an award from the Thomas J. and Marjorie S. Grey Foundation, to support the Leadership component of the Home Alone project.
- H2O hosted three in person sessions of Summer Service Camp which engaged 133 youth volunteers in service, mentorship, reflection, education, and fun. Home Alone, a safety program led by H2O Youth Leaders, provided safety education to 62 parents and 70 children over 2 in-person sessions.
- Juvenile Diversion worked with 36 youth who committed low level criminal offenses. Through this process, juveniles were referred for alcohol/drug assessment, counseling, employment and mental health services. Academics were monitored and improved, and 460 community service hours completed.

Division of Youth

2022 & Beyond Strategic Plan

- Increase H2O Activities Coordinator from PT to FT to support the growing interest and participation in Youth Service Learning and Leadership development.
- Review systems within the division to improve process, efficiency, and accuracy through the utilization of technology and other methods.
- Increase the number of families served through DCFS and community-based referrals by 10%.
- Improve family stabilization by engaging with families and offering resources and supports as measured by improved CAM scores.
- Identify and Implement 3 innovative programs and 10 new partners to support intergenerational health and wellness as Human Services moves into the new Cove Community Center.

Division of Youth Budgets

General Fund (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	118,590	107,187	124,556	131,455	6%
Fringe Benefits	102,475	110,159	87,429	99,152	13%
Travel and Transportation	123	-	150	150	0%
Professional Services	1,533	1,059	700	700	0%
Communications	2,365	2,351	3,300	3,000	-9%
Contractual Services	289	-	300	300	0%
Materials & Supplies	1,208	1,089	1,325	1,325	0%
Capital	-	-	-	-	
Utilities	3,975	3,921	5,000	5,000	0%
Other	600	250	600	600	0%
Debt Service					
Transfer or Advance					
Total	231,158	226,016	223,360	241,682	8%

Division of Youth

Help to Others Fund (Fund 277)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	31,021	13,003	32,000	32,000	0%
Fringe Benefits	4,793	2,009	4,944	4,944	0%
Travel and Transportation	-	-	50	50	0%
Professional Services	-	-	-	-	
Communications	100	105	100	100	0%
Contractual Services					
Materials & Supplies	1,648	368	2,175	2,250	3%
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
Total	37,561	15,485	39,269	39,344	0%

Juvenile Diversion Program Fund Budget (Fund 279)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	15,001	17,607	17,000	12,000	-29%
Fringe Benefits	2,368	2,802	2,627	1,854	-29%
Travel and Transportation	-	-	-	-	
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
Total	17,370	20,410	19,627	13,854	-29%

Division of Youth

Family to Family Program Fund Budget (Fund 281)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	310,711	315,725	344,274	344,274	0%
Fringe Benefits	49,257	49,826	54,460	54,460	0%
Travel and Transportation	10,194	2,703	8,075	8,075	0%
Professional Services	20,286	20,760	21,000	12,500	-40%
Communications	5,035	4,874	5,420	5,763	6%
Contractual Services	-	-	-	-	
Materials & Supplies	15,926	11,285	6,100	11,600	90%
Capital	-	-	-	-	
Utilities	1,792	625	1,500	1,500	0%
Other	9,551	11,874	8,000	3,000	-63%
Debt Service					
Transfer or Advance	126,000	187,000	-	250,000	-
Total	548,753	604,672	448,828	691,171	54%
TOTAL EXPENDITURES	834,842	866,583	731,084	986,052	35%

Budget Trends

Increase in general fund contribution to Juvenile Diversion Program due to reduced funding from Juvenile Court. (approximately \$5,400)

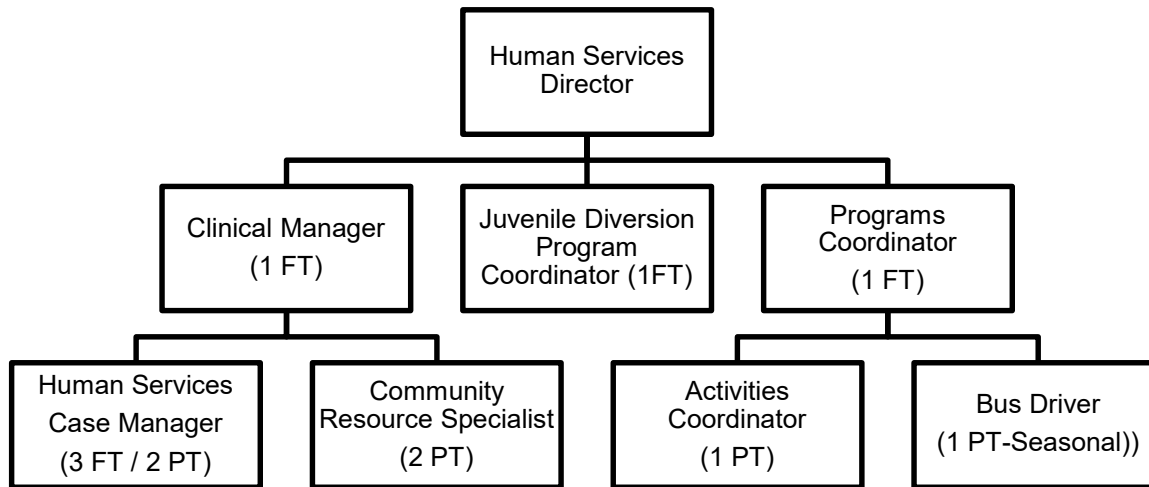
Increase in general fund contribution to H2O Activities Coordinator position of approximately \$5,000.

Two new staff will receive step increases totalling approximately \$6,400.



Division of Youth

Organizational Chart



Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Youth				
<u>Full-Time Employees</u>				
Clinical Manager	1	1	1	1
HS Case Manager	3	3	3	3
Community Resource Specialist	0	0	0	1
Juvenile Diversion Program Coordinator	1	1	1	1
Program Coordinator	1	1	1	0
Activities Coordinator	0	0	0	1
Programs Manager	0	0	0	1
Total Full-Time Employees	6	6	6	8
<u>Part-Time Employees</u>				
Bus Driver	1	1	1	1
Activities Coordinator	1	1	1	1
HS Case Manager	2	2	1	0
Community Resource Specialist	2	2	2	0
Total Part-Time Employees	6	6	5	2

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

2021 Accomplishments

- Leveraged the support of volunteers to provide families with at home art kits and weekly Zoom story hour programs to stay connected during Covid-19. Kits were distributed to 15-20 households per month and weekly story hour Zooms had an average attendance of 10 families per week.
- In June, resumed in person programming with eight programs per week located in five parks across the city.
- Partnered with Bike Lakewood to provide the city's only in-person story time as well as free books to every attendee.

2022 & Beyond Strategic Plan

- Design, implement, and promote a home childcare provider network (of 5-10 providers) which will offer information sharing, assistance with becoming licensed, and a list of providers to share with parents looking for care.
- At the Cove Community Center, resume pre-Covid programming, and expand programming into evening and weekend hours that will allow working families to connect and use the Lakewood Family Room that promotes support and long-lasting community.
- Facilitate quarterly parent education opportunities including, but not limited to, Active Parenting classes facilitated by Program Manager and other topics via community

Division of Early Childhood

Early Childhood Budgets

General Fund Budget (Fund 101)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	44,402	32,231	46,884	48,380	3%
Fringe Benefits	20,556	20,224	18,307	18,546	1%
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	75	
Communications	753	291	860	825	-4%
Contractual Services	-	-	-	-	
Materials & Supplies	43	51	50	50	
Capital	-	-	-	-	
Utilities					
Other	28	-	50	50	
Debt Service					
Transfer or Advance					
Total	65,782	52,798	66,150	67,926	3%

Community Development Block Grant Fund (Fund 240)	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	Percent Change 2021-22
Expenditures by Category					
Salaries	12,432	13,223	13,000	25,000	92%
Fringe Benefits	1,906	2,022	2,009	3,863	92%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	14,338	15,246	15,009	28,863	92%
TOTAL EXPENDITURES	80,120	68,043	81,159	96,789	19%

Division of Early Childhood

Personnel Staffing

	Budgeted 2019	Budgeted 2020	Budgeted 2021	Proposed 2022
Early Childhood				
<u>Full-Time Employees</u>				
Programs Manager	1	1	1	1
Total Full-Time Employees	1	1	1	1



Long-Range Financial Planning

The City of Lakewood has traditionally focused much of its long-range planning on the General Fund, while also composing a five year capital plan. However, there exists substantial needs for improvements in the City's infrastructure, and a more comprehensive evaluation of the City's capital demand needs undertaken. Thus far, adherence to the Financial Policies and Guidelines has provided a solid basis for sustained financial growth and the development of adequate reserves. However, the 2021 budget process identified that a more holistic and detailed approach is necessary to identify the next steps in the development of a long-range blueprint for the City's long-range financial plan. This process involves 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. Specifically, a more detailed capital plan is required.

Traditionally, the 5 year capital plan along with the Financial Policies and Guidelines has served as the major components of the City's long-range financial plan. Other important considerations of the long-term financial plan are necessary and include:

- Annual review and update of current Financial Policies and Guidelines.
- Consideration of collective bargaining agreements.
- A 5 year capital budget, along with a schedule of needs beyond the 5 year scope, and an analysis of our borrowing capacity and the projected overall affect on our bond rating.
- A near term fund balance projection for major and other key funds identified that projects three years into the future.
- Continuous identification of facilities needs through a systematic plan of inspection and analysis of the City's current assets. The analysis of the City facilities by the building and inspection division will provide a more comprehensive picture of the City's current capital needs. This is a process started in 2021, but one that will continuously evaluate the current status of City assets, while documenting the need for improvements.

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
	354						

^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

The above chart indicates the City's contractual wages which are expected to have over \$1.6 million of General Fund impact in 2022 versus 2021. This includes a substantial equity adjustment for police compensation. With all collective bargaining unit contracts expiring at the end of 2022, contract negotiations are expected to resume again in the fall of 2022, with final resolution that could extend into 2023.

Long-Range Financial Planning

City of Lakewood, Ohio Long-Term Year-End Fund Balance Projections

<u>General Fund</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	\$9,372,476	\$9,411,530	\$8,583,108
Revenues	\$47,302,316	\$48,130,107	\$48,972,383
Expenditures	<u>\$47,263,263</u>	<u>\$48,958,528</u>	<u>\$50,687,699</u>
Fund Balance	\$9,411,530	\$8,583,108	\$6,867,793
<u>Lakewood Hospital Fund</u>			
Beginning Balance	\$7,786,877	\$4,986,877	\$4,886,877
Revenues	\$0	\$0	\$0
Expenditures	<u>\$2,800,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
Fund Balance	\$4,986,877	\$4,886,877	\$4,786,877
<u>Bond Retirement</u>			
Beginning Balance	\$4,203,590	\$5,398,060	\$6,602,060
Revenues	\$10,595,671	\$18,350,000	\$29,022,000
Expenditures	<u>\$9,401,201</u>	<u>\$17,146,000</u>	<u>\$28,815,000</u>
Fund Balance	\$5,398,060	\$6,602,060	\$6,809,060
<u>CDBG</u>			
Beginning Balance	\$1,379,244	\$148,299	\$315,192
Revenue	\$2,928,516	\$3,078,516	\$2,913,516
Expenditures	<u>\$4,159,461</u>	<u>\$2,911,623</u>	<u>\$3,057,204</u>
Fund Balance	\$148,299	\$315,192	\$171,504
<u>Police Pension Fund</u>			
Beginning Balance	\$676,935	\$941,709	\$1,089,552
Revenue	\$2,081,232	\$2,018,795	\$1,988,513
Expenditures	<u>\$1,816,458</u>	<u>\$1,870,952</u>	<u>\$1,922,403</u>
Fund Balance	\$941,709	\$1,089,552	\$1,155,663
<u>Fire Pension Fund</u>			
Beginning Balance	\$1,336,145	\$1,506,534	\$1,571,066
Revenue	\$2,185,293	\$2,119,734	\$2,087,938
Expenditures	<u>\$2,014,904</u>	<u>\$2,055,202</u>	<u>\$2,096,306</u>
Fund Balance	\$1,506,534	\$1,571,066	\$1,562,698
<u>Capital Fund</u>			
Beginning Balance	\$637,847	\$87,847	\$1,012,847
Revenue	\$7,760,000	\$11,925,000	\$13,495,000
Expenditures	<u>\$8,310,000</u>	<u>\$11,000,000</u>	<u>\$12,000,000</u>
Fund Balance	\$87,847	\$1,012,847	\$2,507,847

Long-Range Financial Planning

City of Lakewood, Ohio Long-Term Year-End Fund Balance Projections (continued)

<u>ARP Fiscal Recovery</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Beginning Balance	\$15,997,161	\$9,606,949	\$1,606,949
Revenues	\$23,609,788	\$0	\$0
Expenditures	<u>\$30,000,000</u>	<u>\$8,000,000</u>	<u>\$1,606,949</u>
Fund Balance	\$9,606,949	\$1,606,949	\$0
<u>Water Fund</u>			
Beginning Balance	\$16,156,314	\$20,288,681	\$24,093,872
Revenues	\$22,557,420	\$22,782,994	\$23,010,824
Expenditures	<u>\$18,425,052</u>	<u>\$18,977,804</u>	<u>\$19,547,138</u>
Fund Balance	\$20,288,681	\$24,093,872	\$27,557,558
<u>Wastewater Collection</u>			
Beginning Balance	\$14,972,426	\$19,104,081	\$22,581,926
Revenues	\$13,888,000	\$14,026,880	\$14,167,149
Expenditures	<u>\$9,756,345</u>	<u>\$10,549,035</u>	<u>\$11,365,506</u>
Fund Balance	\$19,104,081	\$22,581,926	\$25,383,568
<u>Wastewater Treatment</u>			
Beginning Balance	\$5,725,770	\$3,336,791	\$1,476,143
Revenues	\$8,402,000	\$10,154,060	\$11,958,682
Expenditures	<u>\$10,790,979</u>	<u>\$12,014,708</u>	<u>\$12,675,150</u>
Fund Balance	\$3,336,791	\$1,476,143	\$759,675
<u>Wastewater Improvement</u>			
Beginning Balance	\$2,219,021	\$2,589,211	\$2,464,736
Revenues	\$2,601,540	\$2,575,525	\$2,575,525
Expenditures	<u>\$2,231,350</u>	<u>\$2,700,000</u>	<u>\$2,700,000</u>
Fund Balance	\$2,589,211	\$2,464,736	\$2,340,260

Category	2022	2023	2024	2025	2026
ALL PROJECT TOTAL	\$27,661,700	\$57,644,500	\$26,219,000	\$20,510,000	\$14,555,000
Building & Public Facility Improvements	\$6,820,000	\$5,380,000	\$4,080,000	\$670,000	\$170,000
Park and Pool Improvements	\$2,485,000	\$5,605,000	\$4,685,000	\$445,000	\$1,430,000
Sidewalks, Streets & Traffic Signs and Signals	\$3,833,000	\$8,180,000	\$6,210,000	\$5,670,000	\$7,640,000
Vehicles, Equipment & Computer Systems	\$3,203,000	\$5,434,000	\$3,294,000	\$1,365,000	\$315,000
Water, Sewer & Wastewater Treatment Plant Improvements	\$11,320,700	\$33,045,500	\$7,950,000	\$12,000,000	\$5,000,000

Primary Dept.	Project Name	2021 expenditures including encumbrances	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Totals =	\$ 41,139,613	\$ 27,736,700	\$ 57,644,500	\$ 26,219,000	\$ 20,150,000	\$ 14,555,000			
	Building & Public Facility Improvements	\$ 7,342,711	\$ 6,895,000	\$ 5,380,000	\$ 4,080,000	\$ 670,000	\$ 170,000			
Fire	Fire Station #2 Addition	\$ 1,772,750						Lakewood Hospital Fund	401-2040-470-82-30	should be done by 2022
P&D	Cove Community Center	\$ 4,168,000	\$ 1,000,000					Land Acq Fund 404; Rollover Bans \$747k, \$1.2m-GF	401-4020-470-82-10	additional \$1mil for new roof
PW Admin	Refuse/Recycling Facility Assessments and Repairs	\$ 466,292						2021 New Money BANS Fund 401; CDBG?	401-3040-470-82-10	Close out design in 2022. Construction new project below. Not eligible for CDBG funds
Engineering	Refuse Recycling Facility, Truck Facility Renovations, Spoils Storage Yard, and New Animal Shelter		\$ 2,560,000	\$ 2,560,000	\$ 2,560,000			2022, 2023, 2024 New Money BANS Fund 401;	401-3040-470-82-10	Construction of new Recycling Center, renovate exiting truck facility, demolish Incineration bldg & domar to create new storage materials for stockpiling spoils, major site work and construct new animal shelter. Contracting authority will need to be for the full amount but payment will be spread over 2022, 2023, and 2024. Current construction estimate \$7 M with 30% contingency (20% pandemic increase and normal 10% contingency) and \$700K for construction admin.
PW Admin	Police carport			\$ 50,000	\$ 500,000					need further discussion, electric cars, etc.
Police	Mens locker room Reno			\$ 110,000						Moved to 2023. Determine if capacity in 2021.
Fire/PW Admin	Replace single garage doors with one double door at Fire St 1	\$ -		\$ 75,000				Fire operating budget	101-2040-422.86-12	project may have increased to \$75,000. need to confirm amount, work not able to be performed by in-house staff
PW Admin	City hall air handler upgrades	\$ -		\$ 1,500,000				ARP Funds	401-3010-470-84-10	Number should be around \$1.5, hoping for solid quote in the next month or two
Parks & Facilities	HVAC controls replacement(city hall)	\$ 50,000						2021 BANS	401-3010-470-84-10	This number should be \$50k and project will completed by end of year
Planning & Parking Enforcement	Parking Street Meters	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	Parking Enforcement	520-3005-437.39-10	No fee for app, may need new meters

Primary Dept.	Project Name	2021 expenditures including encumbrances	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Totals =	\$ 41,139,613	\$ 27,736,700	\$ 57,644,500	\$ 26,219,000	\$ 20,150,000	\$ 14,555,000			
	Building & Public Facility Improvements	\$ 7,342,711	\$ 6,895,000	\$ 5,380,000	\$ 4,080,000	\$ 670,000	\$ 170,000			
P&D	ADA City Buildings and Facilities - Transition Plan	\$ 150,000						CDBG: \$100k	240-3010-461-84-10	
Parks & Facilities	ADA City Buildings and Facilities - Improvements			\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	BANS		Removed 2022.
Parks & Facilities	City facilities HVAC	\$ 250,264	\$ 900,000	\$ 200,000	\$ 200,000			2022 BANS	401-3010-470-84-10	This number should be \$250k and projects will be completed by end of year. 2022 \$900k CH chiller and two rt's at Station 1. *chiller may be ordered in 2021
PW Admin	City facility roof repairs/replacements	\$ 246,672	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000		2022 BANS, 401-3010-470-82-20	2021 is Fleet using state contracting, 2022 City Hall above judges chamber, 2023 MUG, extend out to 2025	Fleet roof is completed other than a few punch list items that remain. 2022- Judges chamber roof, CH canopies and PW garage shed roofs
Parks & Facilities	Roof replacement - Old Stone House			\$ 50,000						Included in \$250,000? Moved to 2023. May be able to fit in 2022 with good pricing.
Parks & Facilities	Replace City Hall windows			\$ 250,000	\$ 250,000	\$ 250,000				
Planning & Engineering	Winterhurst building evaluation		\$ 100,000						530-3090-451-39-10	Contract A/E to perform a building assessment to plan for future improvements needed
Planning & Engineering	Former Lakewood Hospital site		\$ 2,000,000					Lakewood Hospital Fund and 510- \$1.75mil from 260, \$250,000 from 510		Bring the site up to grade with engineered fill, abandon the sump system, re-route buried storm sewer. Includes Construction, Plans, and contract administration. NOTE if pump system cannot be abandoned in place then this estimate will need to increase due to PCE issue and filtering system would be required (+/- \$500K)
	Electric Vehicle Charging Stations	\$ 9,384		\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000	SCMR & FY22 NOACA Grant (Reimbursement)	211-3030-435-84-50	Removed 2022. Increased 2023 to \$25K.
Parks & Facilities	Elevator Modernization - City Hall			\$ 150,000	\$ 150,000					
217010	City Hall Chiller	\$ 605,000						2022 BANS	401-3010-470.84-10	Equipment ordered October 2021, set for delivery March 2022

Primary Dept.	Project Name	2021	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Park and Pool Improvements	\$ 1,520,945	\$ 2,485,000	\$ 5,605,000	\$ 4,685,000	\$ 445,000	\$ 1,430,000			
Parks & Facilities	Prado Park	\$ 11,831	\$ 5,000					CDBG: \$35k	240-3010-461-84-10	
Parks & Facilities	Kauffman Park Improvements	\$ 880,247	25,000					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	Cook under contract for \$755K; Capital (401) \$348K, Water (501) \$97K, CDBG \$260K, CDSG grant \$50K, DLZ contract admin \$107K (401); project should be closed out first quarter of 2022
PW Admin	Lakewood Park Skatehouse	\$ 388,867	\$ 5,000					2019 Rollover BANS Fund 401	401-3010-470-84-10	Scalish under contract for \$330K (401); DLZ under contract for construction admin \$25K (401). May need an additional \$5K for DLZ for addressing many issues. Project should be closed out in first quarter of 2022.
Parks & Facilities	Lakewood Park northwest fence									
Parks & Facilities	City Center Park			\$ 50,000	\$ 250,000					Potential realignment of Marc's driveway with Cook.
Parks & Facilities	Sloane park enhancements						\$ 25,000			
Parks & Facilities	Tennis court upgrades / conversion (Webb, Kauffman, Lakewood)			\$ 130,000	\$ 85,000	\$ 195,000	\$ 130,000			Kauffman in 2023 \$130k; Webb in 2024 \$85k, Lakewood Park in 2025 \$195k & Madison in 2026 \$130k
Parks & Facilities	Merl/Bunts Park Improvements			\$ 25,000	\$ 200,000					
Parks & Facilities	Celeste park enhancements						\$ 25,000			
Parks & Facilities	Niagra Park Improvements			\$ 100,000						

Primary Dept.	Project Name	2021	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Park and Pool Improvements	\$ 1,520,945	\$ 2,485,000	\$ 5,605,000	\$ 4,685,000	\$ 445,000	\$ 1,430,000			
Planning & PW	Park Row Park				\$ 50,000					
Planning & PW	Madison Park			\$ 25,000	\$ 500,000					Council Priority
Planning & PW	Webb Park					\$ 50,000				
Planning & PW	Pools - Planning, Design, & Construction	\$ 240,000					\$ 250,000			Sixmo under contract for \$240K (401) for Foster Pool, design should be completed first quarter of 2022, Beginning Planning Beck in 2025. INCREASED 2021 DESIGN.
Planning & PW	Foster Pool and Lakewood Park Parking Improvements		\$ 2,000,000	\$ 4,850,000				2022, 2023 BANS, ARPA?, \$150k Grant from State		Plan to go to bid in early 2022; Begin parking lot improvements in summer of 2022, begin pool renovations in Fall of 2022, Complete project in Summer of 2023; Need full amount authorized for contracting authority; Pool Estimate/Bath House Renov is \$4.5M, Parking Lot Improvements \$1.1M, Construction Contingency \$550K, Electric utility pool allowance \$200K, \$500K construction admin
Planning & PW	Lakewood Pier		\$ 150,000	\$ 300,000	\$ 3,000,000			Economic Development Account (2022 only)	101-7001-461-93-02 (2022 only)	Multi use pier with public access, potential grant funding
Planning & PW	Lakewood Park Skate Park- Addition to skate park		\$ 50,000		\$ 350,000			TBD: Private funding, GF, Grant, ARP Funds		council priority. Moved to 2024-2025
Planning & PW	Bernice Pyke Park			\$ 25,000	\$ 150,000					
Parks & Facilities	Ballfield Maintenance		\$ 250,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	2022- ARP Fiscal Recovery	Fund 286 and Gen Fund 101	Ongoing maintenance for agreement with schools and rec department
Parks & Facilities	Lakewood Park Bandstand					\$ 100,000	\$ 900,000			need further evaluation

Primary Dept.	Project Name	2021	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Sidewalks, Streets & Traffic Signs and Signals	\$ 3,961,758	\$ 3,833,000	\$ 8,180,000	\$ 6,210,000	\$ 5,670,000	\$ 7,640,000			
Engineering	Phase 6 - Traffic Signal Improvements				\$ 3,000,000			2024 BANS	401-3034-470-84-02	See traffic studies below
Planning	Warren Road Streetscape Improvements at Lakewood Heights		\$ 50,000							
Planning & PW	Street Light LED Conversion Phase 3 & 4		\$ 200,000	\$ 150,000						
Engineering	Phase 7 - Traffic Signal Improvements				\$ 200,000	\$ 2,100,000		SCMR Fund & NOACA		
Engineering	Signal Timing Optimization (aka "STOP")	\$ 150,000				\$ 125,000	\$ 125,000	SCMR Fund & NOACA		Push STOP for Madison and Clifton further back. Not a real top priority for Madison and Clifton at this time
Engineering	Traffic Signal Intersection Improvements at Detroit/Cove and Detroit Ridgewood	\$ 50,000		\$ 800,000				2023 BANS	401-3030-470-84-40	\$660K estimate at 50% plan submission includes 10% contingency, \$30K First Energy power, and contract admin \$44K. CT is currently under contract for \$50K
Engineering	Detroit/Sloane intersection	\$ 1,957,813						\$1,435 ODOT, \$360k CDBG, \$250k, Water, \$200k, Sewer, \$655k 2021 BANS, \$100k Gen Fund Public art	240-3030-461-84-50	Fabrizi awarded contract for \$2.85M including contingency; NOACA \$1,434,786, Metroparks \$25K, Water \$210K (501), Sewer \$286K (510) & Capital \$919,214. GPI contract for construction admin is \$250K(401). Project should be closed out by Summer of 2022
Planning	Public Art	\$ 100,000	\$ 10,000	\$ 75,000				Econ Dev Account &or Project Cost	101-7001-461-93-02	Moved to 2023.
Engineering	CDBG Streets		\$ 688,000	\$ 360,000	\$ 360,000	\$ 360,000		CDBG Fund	240-3030-461-84-50	CDBG Funds not used for Detroit-Sloane due to conflict with FHWA funding, Paved Dowd and Magee instead; Shelly under contract for \$376.5K for both streets, 2022 CDBG allocation increased and includes Cohasset (Detroit to Madison) and Bramley for 2022 program
PW Admin	Sidewalk Program	\$ 640,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 200,000	2022 New Money BANS Fund 401	401-3030-470-84-40	\$200k leftover from 2021 to be used in 2022

Primary Dept.	Project Name	2021	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Sidewalks, Streets & Traffic Signs and Signals	\$ 3,961,758	\$ 3,833,000	\$ 8,180,000	\$ 6,210,000	\$ 5,670,000	\$ 7,640,000			
Engineering	Streets Improvement Program	\$ 376,500	\$ 775,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000		2022 BANS	401-3030-470-84-50	
Engineering	City parking lot paving	\$ 43,500	\$ 125,000	\$ 75,000	\$ 75,000	\$ 75,000		parking enforcement	520-3005-437-86-12	
Engineering	City Wide Striping	\$ 172,000	\$ 250,000	\$ 250,000	\$ 125,000	\$ 125,000		SCMR Fund	211-3030-435-39-10	TBD
Planning & Engineering	Riverside Bicycle Lanes & Signage					\$ 35,000	\$ 165,000	SCMR Fund and NOACA	211-3030-435-39-10	
Engineering	Hilliard (Madison to Riverside)	\$ 261,945	\$ 500,000					2021 BANS and NOACA	401-3030-435-470-84-40	County will be bidding and awarding the contract under their program. The City will need to put in their share for construction and construction admin costs which is estimated to be \$450K
Planning/Engineering	Upgrade - City Signs and Posts	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		SCMR Fund	211-3030-435-39-10	
Planning & PW	Bikeway Signage - City Wide			35,000	\$ 50,000			SCMR Fund	211-3030-435-39-10	Support for Bike / Scooter Share Program launch.
Planning & PW	Speed/Traffic Calming & Pedestrian Program	\$ 60,000	\$ 60,000	\$ 160,000	\$ 100,000	\$ 100,000		SCMR Fund	211-3030-435-39-10	HAWK moved
Planning & PW	Riverside and Hogsback		\$ 25,000	\$ 75,000				Water Fund, SCMR Fund		80% 501, 20% 211 Watermain replacement on Riverside
Engineering	West Clifton - Shared use path				\$ 50,000	\$ 500,000	\$ 7,000,000		\$2mil 510	Watermain needs to be replaced
Engineering	Lewis - Resurfacing and Sewer Improvements Franklin to Detroit		\$ 50,000	\$ 3,750,000				Sewer Fund	510	
Engineering	Traffic Studies for CMAQ and pedestrian improvement areas		\$ 150,000					SCMR Fund	211	
Planning & PW	ADA Improvements including Sidewalks, Curb Ramps, On-street Parking, and pedestrian signals		\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	SCMR Fund	211-3030-435-30-11	
Engineering	Pavement Condition Rating - City Wide		\$ 50,000					SCMR Fund	211-3030-435-30-10	
	W 117 Underpass Improvements		\$ 300,000					2022 BANS	401-3030-435-470-84-40	NEW
P&D	Pedestrian Connection- Lake Ave from Cove to W. 117th			\$ 200,000						\$25,000 design, \$175,000 construction

Primary Dept.	Project Name	2021	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Vehicles, Equipment & Computer Systems	\$ 3,049,983	\$ 3,203,000	\$ 5,434,000	\$ 3,294,000	\$ 1,365,000	\$ 315,000			
	Fire	\$ -	\$ 400,000	\$ 665,000	\$ 670,000	\$ -	\$ -			
Fire	Fire - Medical Squad			\$ 270,000						
Fire	Replacement Car 7			\$ 45,000				capital lease		
Fire	Replace Rescue 1									
Fire	Rescue Boat			\$ 300,000				capital lease		
Fire	Car 3				\$ 45,000					
Fire	Engine 4				\$ 625,000					
Fire	Car 4			\$ 50,000				capital lease		
Fire	Turnout gear		\$ 400,000					Fire operating budget	101-2040-422-86-12	
	Fleet	\$ 30,000	\$ 28,000	\$ 65,000	\$ 55,000	\$ -	\$ -			
Fleet	New 10 pass transit van Pool vehicle - PW Pooled Vehicle	\$ 30,000						2021 capital lease		
Fleet	Fleet Vehicle # 1105 Welders Truck			\$ 65,000				capital lease		
Fleet	Fleet Vehicle # 1103 Service Van				\$ 55,000					
Fleet	WWTP UST removal		\$ 28,000					WWTP	511-3072-432-86-12	
	Emergency Generators	\$ 132,000	\$ 70,000	\$ 280,000	\$ 60,000	\$ -	\$ -			
Fleet	MUG generator	\$ 52,000						2021 capital lease		
Fleet	Fire Station 1	\$ 80,000						2021 capital lease		
Fleet	Fire Station 3		\$ 70,000					2022 lease		James received quote
Fleet	Public Works Generator			\$ 80,000						Replace 2000 model moved from 2024 to 2023.
Fleet	Annex Generator				\$ 60,000					Replace 2002 Model. Moved from 2025 to 2024
Fleet	Cove church generator			\$ 200,000						should be included in Cove Community center project for 2023 expense, further analysis required

Primary Dept.	Project Name	2021	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Vehicles, Equipment & Computer Systems	\$ 3,049,983	\$ 3,203,000	\$ 5,434,000	\$ 3,294,000	\$ 1,365,000	\$ 315,000			
	Forestry	\$ 42,000	\$ 70,000	\$ 250,000	\$ -	\$ -	\$ -			
Forestry	Forestry Vehicle #190 Pickup Truck with plow	\$ 42,000						Enterprise		
Forestry	Forestry large bucket truck #606			\$ 250,000						
Forestry	Bobcat		\$ 70,000					2022 lease		
	Information Technology	\$ 174,983	\$ 409,000	\$ 1,185,000	\$ 185,000	\$ -	\$ -			
IT	Server Migration to Microsoft Azure Cloud	\$ 30,000	\$ 54,000					General Fund	101-5050-412.86-12	
IT	Upgrade of Public Admin CentralSquare Server	\$ 54,266							101-5050-412.86-12	
Police	Zetron Max Dispatch Upgrade	\$ 90,717							101-5050-412.86-12	
Housing & Building	Scanning and Indexing of Housing and Building Records			\$ 60,000	\$ 60,000			General Fund		
IT	New Fire Records Mgmt Software w/interfaces for CAD & Payroll		\$ 80,000					General Fund or ARPA	101-5050-412.86-12	
IT	MARCS radio replacement for police and fire			\$ 1,000,000				ARPA funds		
IT	Replacement WiFi Access Points for Police Cameras in the parks		\$ 150,000					ARPA funds	286	
IT	Citywide PC Replacement		\$ 125,000	\$ 125,000	\$ 125,000			police and fire pc's in 2022 - ARPA	101-5050-412.86-12 and fund 286	
	Office of Aging	\$ 59,000	\$ -	\$ 65,000	\$ -	\$ -	\$ -			
Aging	OOA Vehicle #715 Transport bus	\$ 59,000						Lkwd Foundation / NOACA		
Aging	OOA Vehicle #702 Transport bus			\$ 65,000						

Primary Dept.	Project Name	2021	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Vehicles, Equipment & Computer Systems	\$ 3,049,983	\$ 3,203,000	\$ 5,434,000	\$ 3,294,000	\$ 1,365,000	\$ 315,000			
	Parks	\$ 202,000	\$ 60,000	\$ 107,000	\$ 62,000	\$ 65,000	\$ -			
Parks	Mower & Equipment Upgrades		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		Parks operating budget	101-3010-451-86-12	
Parks	Parks vehicle # 610 pickup truck		\$ 40,000					Enterprise lease	Fleet	extended for 2021 (Enterprise)
Parks	Parks #640 pickup truck w/plow	\$ 40,000						Enterprise lease	Fleet	on order with Enterprise
Parks	Parks #630 pickup truck w/plow & liftgate	\$ 42,000						Enterprise lease	Fleet	on order with Enterprise
Parks	Parks #631 Dump truck w/ 1-ton plow	\$ 90,000						2021 capital lease		
Parks	Parks #5411 Cushman	\$ 30,000						2021 capital lease		Replace 2005 with another cart for brine sprayer
Parks	Parks #633 van			\$ 45,000						
Parks	Parks vehicle # 603 pickup truck			\$ 42,000						
Parks	Parks vehicle # 623 painter van				\$ 42,000					
Parks	Parks vehicle # 621 electrician van					\$ 45,000				
	Police	\$ 310,000	\$ 455,000	\$ 747,000	\$ 437,000	\$ -	\$ -			
Police	Police Vehicles 4-5 cars each year	\$ 310,000	\$ 300,000	\$ 337,000	\$ 337,000			capital lease	401-2010-470.86-20	4 police cars + chief car
Police	Replace #200 Chief's car		\$ 55,000					capital lease	401-2010-470.86-20	
Police	Citywide Surveillance Camera Program		\$ 100,000	\$ 100,000	\$ 100,000				IT operating budget	
Police	Animal Warden Truck #280			\$ 60,000						
Police	Armored Vehicle			\$ 250,000						Replace 2005 model. Explore grant funding and/or trade in option.
	Refuse	\$ 1,000,000	\$ 1,047,000	\$ 985,000	\$ 985,000	\$ 985,000	\$ -			
Refuse	Rear load packer trucks	\$ 630,000	\$ 325,000	\$ 660,000	\$ 325,000	\$ 660,000		2022 capital lease	401-3040-470.86-12	
Refuse	Automated sideloader truck	\$ 320,000	\$ 660,000	\$ 325,000	\$ 660,000	\$ 325,000		2022 capital lease	401-3040-470.86-12	
Refuse	Pickup truck #400		\$ 37,000					Enterprise Lease	101-3050 Fleet	extended for 2021 (Enterprise)
Refuse	Refuse Stake body with liftgate	\$ 50,000						2021 capital lease		
Refuse	Replacement carts		\$ 25,000						101-3040-433.86-12	

Primary Dept.	Project Name	2021	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Vehicles, Equipment & Computer Systems	\$ 3,049,983	\$ 3,203,000	\$ 5,434,000	\$ 3,294,000	\$ 1,365,000	\$ 315,000			
	Streets	\$ 380,000	\$ 57,000	\$ 190,000	\$ 225,000	\$ 225,000	\$ 225,000			
Streets	Streets Vehicle #102 Pickup Truck w/Plow		\$ 42,000					Enterprise Lease	101-3050 Fleet	extended for 2021 (Enterprise)
Streets	Streets vehicle # 140 1ton dump truck with plow	\$ 90,000						2021 capital lease		
Streets	Streets Vehicle #104 hooklift Truck w/Salt Sprdr and Plow	\$ 225,000						2021 capital lease		
Streets	Streets Vehicle #100			\$ 40,000						enterprise lease
Streets	Streets Vehicle #170 Contractor Body Trk for concrete work	\$ 45,000						2021 capital lease		
Streets	Streets Vehicle #105									
Streets	Streets Vehicle #129			\$ 90,000						
Streets	Streets Vehicle #122				\$ 225,000					Replace 2009 model
Streets	Streets Vehicle #119					\$ 225,000				Replace 2012 model
Streets	Streets Vehicle #171			\$ 45,000						
Streets	Streets Vehicle #111						\$ 225,000			
PW	Purchase new sign printer for Sign Shop	\$ 20,000							211-3030-435.86-12	
Streets	Purchase a LED mobile display to be used City wide for events and notices		\$ 15,000	\$ 15,000				SCMR Fund	211-3030-435.86-12	Currently available through state bid.

Primary Dept.	Project Name	2021	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Vehicles, Equipment & Computer Systems	\$ 3,049,983	\$ 3,203,000	\$ 5,434,000	\$ 3,294,000	\$ 1,365,000	\$ 315,000			
	Water & Sewer	\$ 720,000	\$ 607,000	\$ 895,000	\$ 615,000	\$ 90,000	\$ 90,000			
Water & Sewer	WWTP Sludge trailer	\$ 130,000	\$ 130,000		\$ 140,000			WWTP Fund	511-3072-432-86-12	
Water & Sewer	New manhole inspection camera							WWC Fund	510-3070-431-86-12	
Water & Sewer	Sewer Vehicle #805 1-ton dump 4X4	\$ 90,000						2021 capital lease		
Water & Sewer	Sewers #818 Camera truck	\$ 400,000						21 Capital lease	510-3070-431.86-12	
Water & Sewer	Hook lift leaf collector body	\$ 100,000						21 Capital lease	510	
Water & Sewer	WWTP forklift #5200		\$ 42,000					WWTP Fund	operating	
Water & Sewer	Sewers #5716 Walk behind concrete saw		\$ 45,000					Water Fund	operating	
Water & Sewer	Backhoe Replacement Equipment #136		\$ 140,000					Water Fund	operating	
Water & Sewer	Water #309 dump truck		\$ 250,000					Water Fund	operating	
Water & Sewer	Hook lift leaf collector body			\$ 110,000						Replace tow behind trailers with hooklift. Further analysis required
Water & Sewer	Water Vehicle #316 1-ton dump 4X4			\$ 90,000						Replace 2008 model
Water & Sewer	Sewer #806 dump truck			\$ 95,000						
Water & Sewer	WWTP #821 Semi tractor			\$ 150,000						
Water & Sewer	Sewer #816 Cleaning Truck			\$ 450,000						Replace 2012 unit with new sewer cleaning truck
Water & Sewer	Sewer #824 Dump truck				\$ 225,000					
Water & Sewer	Sewer #810 dump truck				\$ 250,000					
Water & Sewer	Sewer #803 truck					\$ 45,000				
Water & Sewer	Sewer #804 Truck					\$ 45,000				
Water & Sewer	WWTP Dump Truck						\$ 90,000			

Primary Dept.	Project Name	2021	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Water, Sewer & Wastewater Treatment Plant Improvements	\$ 25,264,216	\$ 11,320,700	\$ 33,045,500	\$ 7,950,000	\$ 12,000,000	\$ 5,000,000			
	CSO-052 Storage Tanks	\$ 98,634	\$ 750,000	\$ 1,000,000	\$ 2,500,000	\$ 5,000,000	\$ 5,000,000	WWTP Fund, 2022,2023,2024,2025,2026 BANS	511-3072-432-86-12	Plan consistent will need additional engineering and metering for flows south of Madison up to Indianola
Engineering	Final Clarifier Deflector Rings and Sweep Arm Cleaning/Re-coating	\$ 45,000						WWTP Fund	511-3072-432-86-12	
WWTP	UV Lamp bulb replacement		\$ 50,700					WWTP Fund	511-3072-432-86-12	
Engineering	High Rate Treatment Construction	\$ 19,877,357						OPWC and OWDA/WPCLG Grants and Loans	511-3072-432-82-30	Project nearing end. Kokosing has extra work that should be added to the loan portion of the contract. Will need additional contracting authority. Most will be reimbursed due to design errors by CT Consultants
WWTP	Truck Scale Replacement	\$ 50,000						WWTP Fund	511-3072432-86-12	
Sewers	Belle sewer laterals	\$ 100,000						WWC Fund	510-3070-431-84-75	
Engineering	Outfall Repairs Construction (Summit)	\$ 1,892,850	\$ 50,000					2020 Fund 510 BANS and OPWC	510-3070-431-84-75	Marra awarded construction for \$2.2M, KS Associates awarded construction admin for \$93,350, Dr. Walter Assoc awarded for \$12,500 for pre-construction documentation and vibration monitoring. Project should be completed by June 2022
Engineering	Outfall Repairs Design (Cliff Dr)			\$ 50,000	\$ 100,000			WWC Fund & OPWC	510-3070-431-84-75	Actually two outfalls at this location
Engineering	Outfall Repairs Construction (Cliff Dr)					\$ 2,500,000		WWC Fund & OPWC	510-3070-431-84-75	
Engineering	Outfall Repairs Design (TBD)				\$ 100,000			WWC Fund & OPWC		
Engineering	Outfall Construction					\$ 1,500,000		WWC Fund & OPWC		
Engineering	2022 Watermain	\$ 325,000	\$ 6,750,000					Water Fund = \$3M, Sewer Fund = \$2M, OPWC = \$2M, CDBG = \$100,000, BANS	501, 510, & 240	Osborn undwr contract for design for \$325K (Water 501 is \$125 and Sewer 510 is \$200K). OPWC agreement is zero percent interest loan is \$1,863,000. CDBG is \$100K; Sewer (511) is \$2M; Water (501) is \$3M. ALSO submitted a request to Marci Kaptur for earmark in April 2021 for \$2M & Investing in Ohio's Future Water and Wastewater grant for \$3.5M (should be hearing soon); Need Full amount for Contracting authority
Engineering	2021 Watermain Construction	\$ 2,795,375	\$ 100,000					OPWC = \$1,616,850 Water Fund = \$3,000,000 CDBG = \$100,000	501 & 240	Fabrizi awarded contract for \$4,025,000; DLZ awarded construction admin contract for \$175,000. As of Sept. 2022, project is within this budget. OPWC \$750K s grant and \$866,850 zero percent interest loan

Primary Dept.	Project Name	2021	2022	2023	2024	2025	2026	Funding Source	Account #	Current Year Comments / Project Description
	Water, Sewer & Wastewater Treatment Plant Improvements	\$ 25,264,216	\$ 11,320,700	\$ 33,045,500	\$ 7,950,000	\$ 12,000,000	\$ 5,000,000			
Engineering	2023 Watermain		\$ 400,000	\$ 6,345,500				Water, Sewer, OPWC, BANS		Submitted to OPWC for funding; Total Project budget \$6,745,500: OPWC Request is \$1,349,300; City Amount is \$5,396,200; Water (501) is \$3.1M and Sewer (511) is \$2.3M; Streets are Parkwood (Detroit to Madison) and Elmwood and Reveley (Madison to Athens)
Engineering	2024 Watermain			\$ 250,000	\$ 5,000,000			Water, Sewer, OPWC,		
Engineering	2025 Watermain				\$ 250,000	\$ 3,000,000		TBD		
WWTP	ERB PLC and Aeration Blower SCADA Interface	\$ 50,000						WWTP Fund	511-3072-432-86-12	
WWTP	Finalize Cleaning/Mothballing Primary Digester #1	\$ 30,000						WWTP Fund	511-3072-432-86-12	
Engineering	Lakewood Interceptor Tunnel Rehabilitation		\$ 2,000,000	\$ 24,400,000				ARP Funds	510	Total Estimate is \$26.4M, \$24M for construction, \$1M design, \$1M constr admin, Submitted Grant Applications for OPWC for \$2.4M in grant (expect to hear back 11/29/2021) and Investing in Ohio's future Water and Wastewater program for \$5M (expect to hear back 10/27/2021), Would like to contract with AECOM, ASAP, they are working on a proposal for design
WWTP	HRT SCADA Incorporation and new OEPA edmr reporting updates		\$ 60,000					WWTP Fund	511-3072-432-86-12	Once the HRT is up and running and fine tuned, Rockwell will need to incorporate the HRT controls in the plant SCADA system. Also need to incorporate new programming for OEPA E-Dmr reporting
Engineering	Digester #3 Upgrades		\$ 100,000	\$ 1,000,000				WWTP Fund, BANS	511-3072-432-86-12	Design-Build to upgrade digester #3 which would provide 120 day storage such that we would not need to pay for disposal of solids during non-agricultural season. Improvements needed for mixers and providing power, piping and controls. EPA mandate
WWTP	Hili-Clean Rag Compactor		\$ 80,000						511-3072-432-86-12	Compresses and removes rags, buy equipment and City staff to install, will free up staff for operating HRT
Engineering	Belle Sewer Laterals		\$ 300,000					WWC Fund	510-3070-431-84-75	Consultant to put PS&E together (\$50K), Construction (\$400K), Construction Admin (\$50K)
WWTP	Three Aeration Blowers		\$ 650,000					ARP & WWTP Fund	511-3072-432-86-12	Atlas trade-in existing blowers and upgrade to more efficient blowers
WWTP	WWTP tank removal		\$ 30,000							

Capital Projects Impact Statement

Capital Projects Impact Statement

The City is dedicated to comprehensive and transparent financial analysis and is in the process of gauging the legacy impacts of projects before they begin and will be an important part of the capital project decision making progress. The following is meant to provide a general analysis of the immediate and long-term impact(s) that certain capital projects have on the City's financial position into the future.

- **Fire Station 2 Addition:** This project was performed to provide space for more modern fire apparatus, and for employee safety concerns. The immediate impact will be a \$1.7million impact to the Lakewood Hospital Fund. Legacy impacts include additional heating and cooling costs to the General Fund for the additional space.
- **Police Vehicle Replacement Program:** The City's capital lease program calls for annual expenditures of roughly \$350,000 of purchases annually, plus interest costs, paid for out of the Capital Fund for police vehicles. In an effort to both be environmentally conscious and save fuel costs, the City is purchasing hybrid vehicles for the police fleet at a rate of approximately 4 per year. Although the hybrid vehicles come with a higher initial cost, they come with a longer warranty (8 years) and save on fuel costs. This type of warranty may also save on the man hours and overtime that the Public Works – Fleet Division dedicates to fixing vehicles. Worth noting is that the hybrid technology is not brand new, and the price is more palatable than initial introduction models, making them more attractive. The savings in fuel and maintenance are reductions in General Fund expenditures. Fuel cost savings for the Police positively impacts the General Fund, and it's estimated from a small sample size that the fuel savings is generally anywhere from approximately 40% to more than 300% more efficient than some vehicles in the fleet in use that are 10 years old. A more in-depth analysis will be underway to better quantify any savings these vehicle purchases have over other more traditional gas-powered vehicles.
- **Cove Church Community Center:** The total project costs for this are estimated to be roughly \$5 million from the Land Acquisition Fund, and \$1 million from the General Fund. Currently, the Department of Human Services is spread across the City in multiple locations. This project provides one headquarters for the operation. At least one building may be sold, which should benefit the Land Acquisition Fund. Some legacy costs associated with heat and utilities at the former buildings may continue as the previous lease agreement gets settled. Any on-going expenditures will impact that Aging Fund and General Funds.
- **Lakewood Hospital Site Development:** This project levels the ground at the former Lakewood Hospital site and prepares it for development. The costs of up to \$2 million will be born by the Hospital Fund, with the hope that development will positively impact the City by permanent jobs. The City's income tax is like the Medicare tax base and is 1.5% of gross income, which means that those permanent jobs that arrive here from this project will positively impact the General Fund for the duration that the business has employees working here. The City's Planning and Development director is actively engaged with a development partner exploring this project.

Capital Projects Impact Statement

- **Rear Load Packer and Automated side-loader Trucks:** These trucks help upgrade an aging fleet and cost close to \$1 million and are paid off with interest as part of the Capital Lease Program in the Capital Improvement Fund. Costs associated with these vehicles have undergone scrutiny, and replacement was previously placed on the backburner. This has created an aging fleet more likely to have work interruptions due to mechanical failure. As these vehicles generally experience a substantial amount of man hours and resources to repair, the City’s plan is to replace the aging vehicles sooner while they still have a reasonable amount of salvage value. As the Fleet Division is part of the General Fund, the costs associated with the major repairs are projected to be reduced, thus benefitting the General Fund.
- **Refuse and Recycling Facility/Animal Shelter:** This project is a multi-year transformation of the current refuse facility and old city incinerator on Berea Road. The first phase includes the construction of the new recycling facility. The second phase includes the demolition of the existing incinerator building, and the final phase includes the construction of a new animal shelter relocated from the current location close to the Wastewater Treatment Plant. The project also includes some work on the existing refuse truck storage facility. Total costs are expected to be \$7.7 million and is expected to be completed in 2024. The new facility will have an undercarriage washer that can clean the hydraulic and brake lines of vehicles, which is expected to extend the useful lives of our refuse and recycling vehicles. The new facility is also expected to have lower heating and cooling costs, and will have more energy efficient LED lighting.
- **Foster Pool and Lakewood Park Parking Department:** The replacement of Foster pool will be a two year project beginning with demolition of the existing facility. The new pool facility will be built in the same area as the current facility. Additional work to the bathhouse and parking lot in Lakewood Park is also part of the project. Total cost is projected to be \$6.8 million and should be complete in 2023. Foster Pool is over 60 years old, and has been prone to continuous patching and a failed hydraulic floor. It is also estimated to leak over 1 million gallons of water, so this reconstruction, albeit expensive, will eliminate the need for constant repairs and is environmentally responsible.
- **Lakewood Interceptor Tunnel Rehabilitation:** This project includes the relining of the entire main sewer tunnel that was constructed from 1918-1940 and is over 3 miles in length ending at the Wastewater Treatment Plant. This multiyear project is expected to cost more than \$26 million and is expected to be completed in 2024. The city has committed up to \$25 million in ARP- American Rescue Plan funds for this project. The City has also applied for a grant from the Ohio Public Works Commission of \$2.4 million. This assets is far beyond its useful life, and this project will alleviate the need for major periodic repairs, and its necessary for the health and welfare for Lakewood residents.

City of Lakewood Financial Policies and Guidelines

Introduction

These financial policies guide the City through everyday financial matters, and in short and long-term budgetary planning. Additionally, they provide guidelines for evaluating both current activities and proposals for future programs. The policies also provide the structure for 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 and its budgetary processes are to maintain the confidence of City Council, taxpayers, and the investment community by providing information which demonstrates that:

- Public Funds and property are handled responsibly; the current financial position is fully disclosed; and financial and business activities are operating at a seamless level of proficiency that builds the public's confidence and trust.
- Financial reporting conforms to all laws, ordinances, policies, and Governmental Accounting practices and procedures and is free of material misstatements.

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 the City remains both current and committed in fiscally responsible practices that display dedication to maintaining and improving its overall financial condition and internal control structure. The date of most current review and update was November 5, 2021.

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 City's funds 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

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 Project 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 and cannot be used to support the City's projects and programs. Therefore, City Council need not authorize and/or appropriate for the disbursement of such funds.

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 statement no. 34 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 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 Comprehensive Annual Financial Report for proprietary funds. At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. The encumbered appropriation balance is carried over to the subsequent year's expenditures and is not re-appropriated.

Budget Process Description

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

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

City of Lakewood Financial Policies and Guidelines

The documents 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 the levy of property tax at the rates specified. The certificate of estimated resources establishes a limit on the amount Council may appropriate.

The appropriations ordinance is Council's authorization to spend resources while providing annual limits on expenditures at a legal level of control. 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, ORC § 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 ordinance at the legal level of control. The Finance Director is 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.

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:

City of Lakewood Financial Policies and Guidelines

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

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

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

Temporary Appropriations

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

Best practices attempt final passage on the Annual/Permanent Appropriation Ordinance by Council prior to December 31st of the preceding budget year. However, this policy recognizes that a temporary appropriation or an amended budget may better serve Lakewood residents when a new mayoral administration takes office.

City of Lakewood Financial Policies and Guidelines

Annual Appropriations

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

Revised Appropriations

This ordinance is the legal instrument permitting changes to the Annual Appropriation ordinance. This ordinance is needed to adjust appropriations due to the unanticipated costs which were not budgeted, costs savings achieved throughout the year, or an unanticipated revenue increase or decrease. The ordinance is presented to Council for adoption. A revised appropriation may be presented any time after the annual appropriation has 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, council priorities may arise when residents bring integral community issues 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 proposed expenditures of each 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 revenue, grants from entities with different fiscal years thus resulting in a timing difference, or funds established that have occasional, non-operating or one-time expenditures.

Revenue for all funds is conservatively estimated based on economic forecasts, trend analysis, third-party data, grant awards, financing, and intelligence from individual departments.

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

- the terms of the City's eight collective bargaining unit contracts,

City of Lakewood Financial Policies and Guidelines

- 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 revenue, effort will focus on reducing expenditures while preserving core services provided by the City followed by a review of operations that analyzes the City’s current fee and tax structure that may result in targeted and necessary revenue enhancement. Budgeting to utilize general fund balance will be considered only as a last resort.

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 revenue without cutting City services or operations, without imposing new taxes and fees.

As recommended by the Government Finance Officers 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 identifies the following reserve accounts to maintain the following recommended minimum annual contributions and/or balances in the following accounts and funds:

- \$100,000 Annually towards the 27th pay period, with the next 27th pay scheduled currently identified in 2026 (with a \$1.5 million max); \$500,000 Separation payments at time of termination;
- \$1,000,000 Unpaid claims liability and reserve requirements within the Hospitalization Internal Service Fund;
- \$600,000 Unpaid claims liability and reserve requirements within the Workers Compensation Internal Service Fund;
- \$1,000,000 Economic development projects within the General Fund;
- \$300,000 Information technology projects.
- \$1,500,000 Minimum for Budget Stabilization, not to exceed five percent of total prior year revenues as identified in ORC 5705.13.

City of Lakewood Financial Policies and Guidelines

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 the year identified.

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 strives to continuously examine and develop a diversified revenue system. Revenue categories include local income and property taxes, fees and charges for services, interest earnings, grants, fines and forfeitures, intergovernmental revenue, and other miscellaneous sources.

Tax Policy

Tax policy seeks a balanced approach that avoids excessive or burdensome taxes that disproportionately affect any particular taxpayer group.

The overall tax structure is designed to provide a stable and predictable stream of revenue to fund City services, make collection of revenue simple and reliable, and to retain and promote the prosperity of our 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 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.

The delinquency threshold is \$50.00 and 30 days past due for all City of Lakewood receivables with the exception of the 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.

City of Lakewood Financial Policies and Guidelines

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 designed 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 prescribed time, the information may be turned over to the Law Department and/or the Lakewood Police for further action.

Debt Policies and Guidelines

The City will use current revenues to meet daily operations and working capital needs and will not issue debt to fund 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.

City of Lakewood Financial Policies and Guidelines

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 issued to retire the notes unless market conditions warrant that the debt remain in notes.

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

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

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

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

The City will monitor its debt portfolio for refunding opportunities on a regular basis to determine if an advance refunding nets savings while being consistent with the City's financial goals and objectives.

City of Lakewood Financial Policies and Guidelines

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 is 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 is allocated to investment earnings of the Federal Forfeiture Fund (225), Bond Retirement Fund (301), the Water Fund (501), the Wastewater Collection Fund (510), and the Wastewater Treatment Fund (511), and the balance of earnings to the General Fund (101).

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, with an objective that mitigates 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 are invested according to Ohio law in that investments will not exceed five years in duration.

The structure of the City's investment portfolio is designed to meet cash requirements for ongoing operations and/or long-term debt payments and avoid the need to sell securities or terminate investments such as certificates of deposit prior to maturity.

Credit Risk

The City of Lakewood minimizes 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; and
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer is 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

City of Lakewood Financial Policies and Guidelines

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.

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:

City of Lakewood Financial Policies and Guidelines

- 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; and
- 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.

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

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

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

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

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 capital 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 life 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.

City of Lakewood Financial Policies and Guidelines

The City's minimum capitalization threshold is \$5,000. Land is capitalized but not depreciated. 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 is based on 5% of the original cost, with the exception of infrastructure. Capital asset lives are 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 to the basic value of capital assets must be adequately documented.

Only those assets above the \$5,000 threshold will be depreciated. The 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 RED capital 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 is forwarded to the Finance Department to ensure proper recording.

A physical inventory will be taken annually by each department and compared to the physical inventory records. The results will be forwarded to the Finance Department, where appropriate adjustments will be made to the 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 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. An adjustment to record gain/loss, remove assets and associated accumulated depreciation is made during preparation of the GAAP financial statements.

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 documentation is required with orders. If an item cannot be purchased locally, it shall be stated 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. A full list of other exceptions is outlined in Chapter 111.04(a) of the Lakewood Codified Ordinance and includes professional or technical services, including, without limitation, services of engineers, architects, attorney, accountants, or other professional or technical consultants.

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

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

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

Completed bid packages/RFPs are forwarded to the appropriate City department for review and recommendation of vendor, contractor or consultant. The Purchasing Manager verifies contracting authority is 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 that 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, with special supplementary meetings occurring as necessary. 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, selection is

City of Lakewood Financial Policies and Guidelines

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 employee's 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.

Vendor Registration and Maintenance

Active vendors for the City of Lakewood (City) are required to fill out a City of Lakewood Vendor Registration Packet to receive purchase orders for goods and services and ultimately payment by check. The packet includes a Vendor Registration form, an Ethics Affidavit, and a federal W-9 form, which can be obtained online. The Ethics Affidavit requires vendors to make attestations that they avoid circumstances and conduct which could give the appearance of impropriety and/or be a conflict of interest when interacting with the City of Lakewood and its staff.

Up to date vendor registration forms and current federal W-9 and Ethics Affidavit forms are maintained indefinitely by the Purchasing Manager in the Department of Finance. Separation of duty procedures are maintained such that regular periodic reviews of the vendor list are performed, and checks are sent out by finance personnel other than the Purchasing Manager.

Credit Card Policies and Guidelines

The City of Lakewood uses commercial credit cards for the convenience and administrative ease of purchasing goods and services that comply with the Purchasing Policies and Guidelines. There are also both time value of money and rebate benefits that make the commercial credit card program an attractive and viable operational instrument. Various controls have been designed to inhibit misuse of the credit card. The City's Purchasing Manager in the Department of Finance is the designated administrator of the City's credit card usage program.

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

City of Lakewood Financial Policies and Guidelines

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.

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. This is an important function that creates an appropriately detailed audit trail. As the card is City property, employees are required to comply with internal control procedures designed to protect City assets. This includes producing the card to validate its existence and card account number.

Credit card usage is closely monitored and reconciled regularly by the purchasing manager, with an additional review and sign-off by the Finance Director. The cards are for City-approved purchases only, and personal charges are strictly forbidden, as are purchases for entertainment, alcoholic beverages, and other inappropriate items identified at the time that the use agreement is signed, and the Purchasing Manager issues the card to the employee. Employees will be held personally responsible for any improper charges against the card, and such incidents may be referred to the appropriate director, the law department, the human resource director, and/or the chief of police.

Debit card usage is prohibited.

Employees are required to surrender the card prior to termination of employment.

This aforementioned policy and the “Agreement to Accept the Commercial Card” are designed to comply with best practices identified by the Ohio Auditor of State.

Fraud Management, Prevention, and Reporting

In the spirit of being accountable, transparent, and ethical in its administrative functions and to maintain and improve the City’s financial condition and the confidence and trust of our constituency, community stakeholders, and the public; the City of Lakewood recognizes the threat posed by fraudulent financial activities and promulgates this policy statement and its procedures and practices to mitigate financial risk and strengthen the City’s internal control structure and financial viability. The following policy statements are in addition to other such financial controls instituted, notably those regarding credit card usage and vendor registration and maintenance in the preceding sections of this financial policy, information technology protocols, and those behavioral and ethical policies outlined in the City’s employee manual.

Fraudulent activities include but are not limited to bribery, extortion, theft, embezzlement, and deception that creates financial gain at the expense of the Lakewood taxpayers. It is incumbent upon the City to report and investigate fraudulent activities whenever such activity is suspected. Such reporting may be done confidentially and directly through the City Law Director, and/or

City of Lakewood Financial Policies and Guidelines

through the Auditor of State's Fraud-Reporting System. Note that the Ohio Auditor of State (AOS) maintains a system to report fraud, including the misuse of public money by any public official or governmental office in Ohio. The AOS system provides a process and formal mechanism to make anonymous reports and complaints through a toll-free number, the AOS website, or through the US mail. Pertinent AOS contact data is as follows:

- Telephone (866)372-8364 (FRAUDOH)
- Web Address www.ohioauditor.gov
- US Mail Ohio Auditor of State, Special Investigations Unit
88 East Broad Street
PO Box 1140
Columbus, OH 43215

Note that depending upon the circumstance, it may be appropriate to contact the Ohio Ethics Commission at (614)466-7090. Individuals reporting instances of fraudulent activity should avoid contacting the alleged perpetrator to obtain additional facts, discussing the case or allegations of impropriety with anyone, or attempting to personally conduct investigations or interviews, as these duties will be assigned to an investigator. Frivolous, bad faith, malicious, and any allegations made for personal and/or political gain undermine the purpose and intent of this fraud reporting system and shall be addressed and pursued to the fullest extent the law allows.

The Finance and Law Directors shall work in concert and cooperate with investigations by outside authorities. Additionally, the Lakewood Finance Department shall notify its outside auditors should it become aware of any suspected or reported fraudulent activity and shall work cooperatively to provide the outside auditors the information necessary to bring resolution to the suspected fraudulent activity. The Finance Department shall also institute further internal controls and processes in response to any suspected fraudulent activity. The City shall document any conclusions regarding the findings of any fraud investigation. Administrative responses to include new or improved internal controls shall also be documented and reported to the Mayor and the Audit Committee.

Where the City of Lakewood has suffered a financial loss in terms of funds and/or assets, efforts shall be made to implement a plan of restitution from the responsible party or parties, and from any appropriate insurance policy or policies. This recoupment of funds may include the cost of time involved in the investigation of an activity determined to be fraudulent. The City's response may be civil and/or criminal, and employees involved in such activity may be subject to disciplinary action up to and including termination.

Disaster Preparedness Policies and Guidelines

The City of Lakewood disaster preparedness plan 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 includes the ability to relocate the financial operations to a new site; secure computer equipment, have adequate supplies of material and instructions on hand; and have properly trained personnel available to continue with the normal business operations of the City. The full disaster preparedness plan is maintained by the City's IT manager.

City of Lakewood Financial Policies and Guidelines

The City of Lakewood is committed to implementing technology to create efficiencies in its operations. Along with the benefits of technology and using Internet-connected and online systems comes disadvantages in the form of vulnerability to cyberattack. Lakewood strives to implement advancements in technologies only after ensuring that necessary precautions in its existing systems and the new technologies are secure, while continuing to improve those security systems for safeguard against security breaches.

Financial Glossary

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.

Comprehensive Annual Financial Report: Financial statements that comply with the Governmental Accounting Standards Board (GASB), consisting of three sections: Introductory, Financial, and Statistical. The Comprehensive Annual Financial Report 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

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 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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