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# City of Lakewood

## 2023 Comprehensive Budget Document



**Meghan F. George, Mayor**



City of Lakewood, Ohio  
For the Year Ending 12-31-2023



GOVERNMENT FINANCE OFFICERS ASSOCIATION

# Distinguished Budget Presentation Award

PRESENTED TO

City of Lakewood  
Ohio

For the Fiscal Year Beginning

January 01, 2022

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, 2022**. 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, 2023

**Elected Officials and  
Senior Leadership**  
(As of November 15, 2022)

**CITY COUNCIL**

John Litten  
Council President (Ward 3)

Sarah Kepple  
Council Vice President (At-Large)

Kyle Baker (Ward 1)  
Jason Shachner (Ward 2)  
Tom Bullock (At-Large)  
Cindy Marx (Ward 4)  
Tristan Rader (At-Large)

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

**MUNICIPAL COURT**

Judge Tess Neff, Administrative and Presiding Judge

**MAYOR**

Meghan F. George

**SENIOR LEADERSHIP**

Chatham Berry, Human Services Director  
Michael Coletta, Information Technology Manager  
Claudia M. Dillinger, SHRM-CP, Director of Human Resources  
Timothy P. Dunphy, Fire Chief  
Kevin Kauckeck, Police Chief  
Shawn Leininger, AICP, Director of Planning & Development  
Mark K. Papke, PE, CPESC, City Engineer, Interim Public Works Director  
Christopher S. Parmelee, Building Commissioner  
Peter M. Rancatore, Jr., Finance Director  
John O. Storey, Esq., Chief of Staff  
Ernest Vargo, Law Director

**Table of Contents**

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**Introduction & Financial Overview**

About this Document.....1

Lakewood Profile.....3

Transmittal Letter from the Mayor.....5

Executive Summary.....6

Organization and Staffing Summary.....12

Budget Process and Timelines .....16

City Council Budget Hearings.....21

Budget References.....23

Major Revenue Sources.....26

Budget Overview.....31

Debt Overview.....37

**General Government**

Overview of General Government.....41

Office of City Council.....43

Lakewood Municipal Court.....46

Office of Mayor.....52

Community Relations.....54

Office of Civil Service.....56

Human Resources.....58

Law.....62

**Table of Contents**

---

Finance..... 65

    Income Tax..... 68

    Utility Billing..... 71

    Vital Statistics..... 74

    General Administration..... 76

Information Technology..... 78

Planning & Development..... 81

    Community Development..... 87

**Public Safety**

Overview of Public Safety..... 91

Police and Law Enforcement..... 92

    Support of Prisoners..... 98

    Police and Fire Dispatch..... 100

    Parking Enforcement..... 102

    Animal Control..... 104

    School Crossing Guards..... 106

Fire and EMS..... 108

Building & Housing..... 113

**Table of Contents**

---

**Public Works**

Overview of Public Works..... 117

Public Works Administration..... 119

Parks and Public Property..... 122

Streets and Forestry ..... 126

Refuse and Recycling..... 131

Fleet Management..... 134

Engineering ..... 137

Water and Wastewater Collection..... 142

Wastewater Treatment..... 146

Winterhurst Ice Rink..... 151

**Human Services**

Overview of Human Services ..... 152

Human Services Administration..... 153

Division of Aging ..... 156

Division of Youth..... 160

Division of Early Childhood..... 164

Long-Range Financial Planning..... 167

Five-Year Capital Plan ..... 169

Capital Projects Impact Statement ..... 185

Financial Policies and Guidelines..... 187

Financial Glossary..... 205

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 provide an overview of the financial and budget practices of 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 2023 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 and division.

A budget summary is presented in the **Summary of Revenues and Expenditures** section. Included in this summary are listings of actual total revenues and expenditures for the past two fully completed fiscal years, the 2022 budgeted amount, and the 2023 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
- 2022 accomplishments
- 2023 goals and/or strategic plan
- Past and projected expenditures
- Organization chart
- Staffing levels (current and historical)

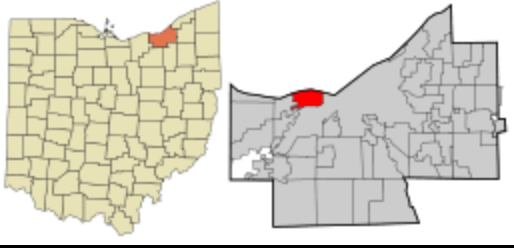
The **Five-Year Capital Plan** lists the anticipated capital projects which are typically equipment, facility or infrastructure purchases or improvements, or studies or engineering for projects totaling more than \$10,000 with a useful life of over 1 year. The project is described with the anticipated 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, 2022. 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. Strategic modifications to the City's budget document continue to be made to conform with calendar year 2023 program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

# Lakewood Profile

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## **History and Geography**

The City of Lakewood is located on the southern shores of Lake Erie in Northeast Ohio and part of the Greater Cleveland Metropolitan Area, approximately five miles west of downtown Cleveland. Originally a forested wilderness settled by Native Americans, Lakewood grew with the streetcar infrastructure to become the first suburb west of Cleveland. Originally organized as a hamlet in 1889, Lakewood incorporated as a village in 1903 and as a city in 1911. Lakewood is recognized as a beautiful city of historic homes and a residential community of 5.53 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.

<b>Key Lakewood Data</b>			
	<b>Year Incorporated</b>	1911	
<b>Form of Government</b>	Mayor - Council Mayor serves as Chief Executive and Administrative Officer		
<b>Elected Officials</b>		<b>Parks &amp; Recreation</b>	
Council Members	7	Baseball Fields	6
Mayor	1	Basketball Courts	4 (1 full, 3 half)
Municipal Court Judge	1	Ice Rinks	2
<b>Demographic Data - 2010 US Census Data</b>		Parks	15
Population (2020 Data)	50,942	Pickeball	1 (Shared)
Median Household Income	\$58,849	Skate Boarding Area	1
Median Age	37.3	Soccer Fields	2
Bachelor's Degree or Higher	35.0%	Tennis Courts	6 (1 Shared)
<b>Geography</b>	<b>in Miles</b>	<b>Public Works</b>	
Square Miles	5.53	Street Lights	1,488
Streets	102	Trees Planted	408
Water Lines	120	<b>Public Safety</b>	
Storm Sewer Lines	69	Police Stations	1
Sanitary Sewer Lines	65	Fire Stations	3
Combined Sewer Lines	35	Hydrants	1,648
Bikeway	14	Street Signs	8,436
<b>Moody's Bond Rating:</b>	Aa2		
<b>Principal Employers*</b>			
<b>Employer</b>	<b>Activity</b>	<b>Employees</b>	<b>Percentage of Total City Employment</b>
Lakewood Board of Education	Education	1,046	8.82%
Cleveland Clinic Foundation	Health Care	670	5.65%
City of Lakewood	Government	568	4.79%
Riser Foods Company	Grocer	354	2.98%
St. Edward High School	Private School	324	2.73%
First Mutual Holding Company	Financial Institution	263	2.22%
University Tees	Manufacturing	247	2.08%
Onix Networking Group	Technology	122	1.03%
Roundstone Management LTD	Professional Services	95	0.80%
<b>Totals</b>		<b>3,838</b>	<b>32.36%</b>
<b>Total Lakewood City Employment</b>		<b>11,861</b>	
*2021 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

Dear Residents of Lakewood and Members of Lakewood City Council

It is again my privilege to present you with the City of Lakewood's 2023 proposed balanced budget, reflecting our community vision, values, and priorities while also remaining fiscally responsible in our operations and objectives. We enter 2023 maintaining a strong financial position and enjoying an excellent Aa2 Moody's bond rating. I remain confident that we will work through the financial challenges that the 2023 economy will likely present while continuing to provide residents with first-class services and transformative projects and initiatives in 2023:

#### **Public Infrastructure and Environmental Interventions**

- Interceptor Tunnel Project: The City will begin a massive project on its main, 100-year-old 3.6-mile artery of sanitary sewer pipe that flows across northern Lakewood before going south to the City's wastewater treatment plant. We are cleaning, repairing, and "sliplining" the pipe, while also adding access maintenance shafts. This project is part of the City's multi-year plan for stormwater management compliance with the federal Clean Water Act. The City is dedicating \$25 million in American Rescue Plan Act (ARPA) funds to keep costs as reasonable as possible for our utility rate payers.

#### **Parks & Public Spaces**

- Foster Pool: Construction continues at Foster Pool to realize the community vision developed from extensive community input in the redesign of this beloved Lakewood asset. It's a project that will resolve long-term maintenance issues including severe water loss from leakage, while also incorporating new features that create a more useful and friendly environment for people of all ages and abilities.
- Parks & Fields: At Lakewood Park, the City will upgrade and expand the heavily used skate park and make major upgrades and address maintenance at Lakefront Field as the ballfield management program continues. Various capital projects will also take place at Kauffman, Merl, and Niagara Parks.

#### **Public Safety and Energy Efficiency**

- Alternative Energy Vehicles: The City continues to replace older, less efficient combustion engine models with hybrid police vehicles that enjoy significant fuel savings and come with a generous warranty that dramatically reduces maintenance costs. Additionally, the City is strategically targeting certain vehicle replacement candidates for its all-electric vehicles as our fleet of alternative energy vehicles continues to diversify.
- Fire and Police Equipment: The Ohio Emergency Management Agency has awarded Lakewood nearly \$250,000 for necessary upgrades to our police and fire radio equipment. We will use over \$1 million in ARPA funds to backfill the remaining costs of this important project that helps keep our community safe and our local taxes as low as possible. In addition, vital dollars are being dedicated to increasing our citywide safety camera program to both deter and help solve crimes occurring in Lakewood.

I close with special thanks to the City's award-winning finance team and senior departmental staff who worked collaboratively in creating a budget that makes a difference in the lives of all Lakewood residents. I look forward to continuing to provide superior public service to our residents as we modernize and transform our vibrant and dynamic community.

Sincerely,

Meghan F. George  
Mayor & Safety Director

# Executive Summary

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## Introduction

Lakewood’s 2023 Comprehensive Budget document incorporates a total budget of \$209.5 million for all funds, including \$52.6 million in the General Fund. The 2023 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. The 2023 budget also includes both major capital and operational initiatives:

- Wage increases based on presumptive agreements with collective bargaining units
- Beginning the Interceptor Tunnel Project to dramatically improve the City’s stormwater management while meeting compliance with the Clean Water Act.
- The Foster Pool reconstruction project that will resolve long-standing maintenance issues and prevent the on-going water leakage occurring at Lakewood Park.
- Various capital upgrades throughout our public parks, including an upgrade to the skate park and maintenance at Lakefront Field at Lakewood Park.
- New Police cruisers that are more energy efficient and environmentally friendly than traditional gas combustion engines, along with electric vehicles in other divisions.
- Two new refuse vehicles, and additional budget for rising fuel costs.
- Provide upgrade to vital radio equipment for our Fire and Police forces.

## 2023 General Fund Revenue Highlights

- **Municipal Income Taxes:** Represent the largest revenue source to the city and are generated by a 1.5% tax on wages and corporate earnings. Because the income tax accounts for such a large proportion of estimated general fund revenues (58%), the financial resources available to provide city services is directly related to the health of the local economy. Estimated collections for 2023 are anticipated to be \$30.5 million.
- **Property Taxes:** Estimated revenues for 2023 are projected to be \$10.1 million which is comparable to 2022. Final estimated amounts for 2023 will be available in December.

Total delinquent property taxes and special assessments owed to the City increased by \$17 thousand to \$1.58 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 2023 revenue from the Local Government Fund is \$2.51 million, an increase of \$415,000 from 2022 estimated receipts, but \$827,000 less than 2011 actual receipts representing the last year before a 50 percent reduction was implemented by the Ohio General Assembly.

- **Interest Earnings:** The City anticipates interest earnings of \$1.1 million in 2023 from our investable portfolio of \$152 million. This is due to Federal Reserve Board actions to increase interest rates in 2022. The Finance Department continues to analyze cash flows and monitor investment strategies to maximize interest earnings while minimizing risk.

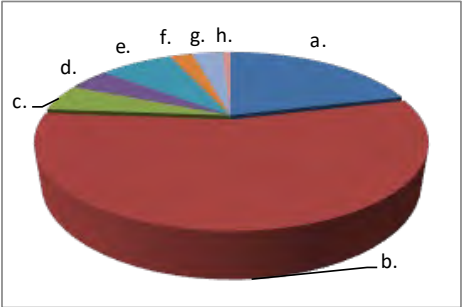
# Executive Summary

## City of Lakewood Operating Ratios-General Fund-Budget Basis For 2023

**REVENUE DOLLAR BY SOURCE**

Where the money came from

a.	Property Taxes	\$ 10,090,000	\$ 0.19
b.	Income Taxes	\$ 30,556,100	\$ 0.58
c.	Intergovernmental	\$ 4,183,514	\$ 0.08
d.	Licenses, Permits, and Fees	\$ 1,480,000	\$ 0.03
e.	Charges for Services	\$ 3,386,000	\$ 0.06
f.	Fines and Forfeitures	\$ 946,000	\$ 0.02
g.	Miscellaneous Income	\$ 1,518,373	\$ 0.03
h.	Transfers & Advances In	\$ 450,000	\$ 0.01
		\$ 52,609,987	\$ 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 2023 projected General Fund reserve is nearly 66 days.

The anticipated financial position at year-end 2023 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 at least an additional \$100,000 annually towards the next 27<sup>th</sup> 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 2012 - 2022							
	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	\$1.5M maximum accumulation	< 5% of Prior Year Revenues
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	\$ 52,997,680	\$ 9,225,465	63.5	\$ 1,084,018	\$ 1,050,539	\$ 800,000	\$ 2,219,914
2022 Projected	\$ 53,000,000	\$ 9,522,128	65.6	\$ 1,150,000	\$ 1,124,820	\$ 1,000,000	\$ 2,649,884

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

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



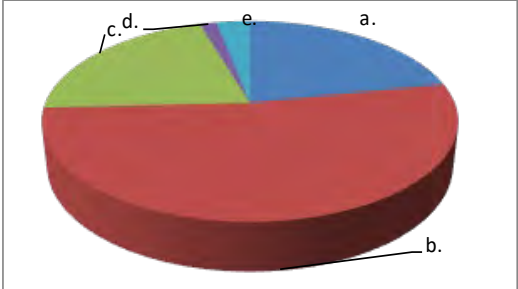
# Executive Summary

## City of Lakewood Operating Ratios-General Fund-Budget Basis For 2023

### EXPENDITURE DOLLAR BY FUNCTION

Where the money was spent

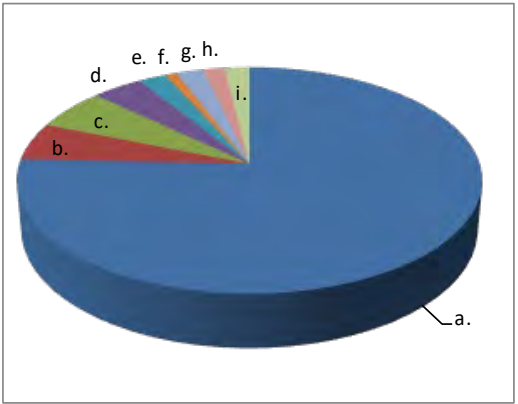
a.	General Government	\$ 11,050,700	\$ 0.21
b.	Public Safety	\$ 28,269,830	\$ 0.54
c.	Public Works	\$ 11,361,511	\$ 0.22
d.	Human Services	\$ 843,685	\$ 0.02
e.	Operating Transfers Out	\$ 1,050,000	\$ 0.02
		\$ 52,575,726	\$ 1.00



### EXPENDITURE DOLLAR BY OBJECT

What the money was spent on

a.	Wages and Fringe Benefits	\$ 39,787,347	\$ 0.76
b.	Contractual Services	\$ 2,813,025	\$ 0.05
c.	Professional Services	\$ 3,092,234	\$ 0.06
d.	Materials & Supplies	\$ 2,127,610	\$ 0.04
e.	Utilities	\$ 1,171,000	\$ 0.02
f.	Capital Outlay	\$ 487,000	\$ 0.01
g.	Other	\$ 1,157,510	\$ 0.02
h.	Income Tax Refunds	\$ 890,000	\$ 0.02
i.	Transfer & Advances Out	\$ 1,050,000	\$ 0.02
		\$ 52,575,726	\$ 1.00



**Executive Summary**

**2023 Capital Plan and Anticipated Debt Issuances**

The City anticipates approximately \$59.6 million in capital projects in 2023 that include:

- Water, Sewer & Wastewater Treatment Plant = \$38,415,500
- Vehicles, Equipment and Systems = \$ 3,897,500
- Street Improvements, Traffic Signals and Sidewalks = \$ 8,550,000
- Park Improvements = \$ 1,000,000
- Building & Public Facility Improvements = \$ 7,775,000

These amounts include projects that began prior to 2023 but are still ongoing.

Project details for the City’s 2023-2027 Capital Improvement Plan is on page 169. 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, and/or negatively impact the City’s bond rating.

In March of 2024, the City plans to issue \$16.4 million in bond anticipation notes (BANs) that include BANs that have been issued since 2019 for the capital improvement program, as well as \$3.575 million in capital lease financing for vehicles and equipment. See page 37 for more information regarding the City’s debt position.

<b>2023 Bond Anticipation Notes ("New Money")</b>	
<b>Project</b>	<b>Amount</b>
City Facility Roof repairs/replacements	\$ 250,000
City Facility Refuse Recycling facility/Animal Shelter	\$ 8,140,000
Parks Improvements/Foster Pool Reconstruction	\$ 5,370,000
2023 Roadway Improvements	\$ 2,000,000
Sidewalk Program	\$ 650,000
<b>Total</b>	<b>\$ 16,410,000</b>

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 \$2.0 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.

# Executive Summary

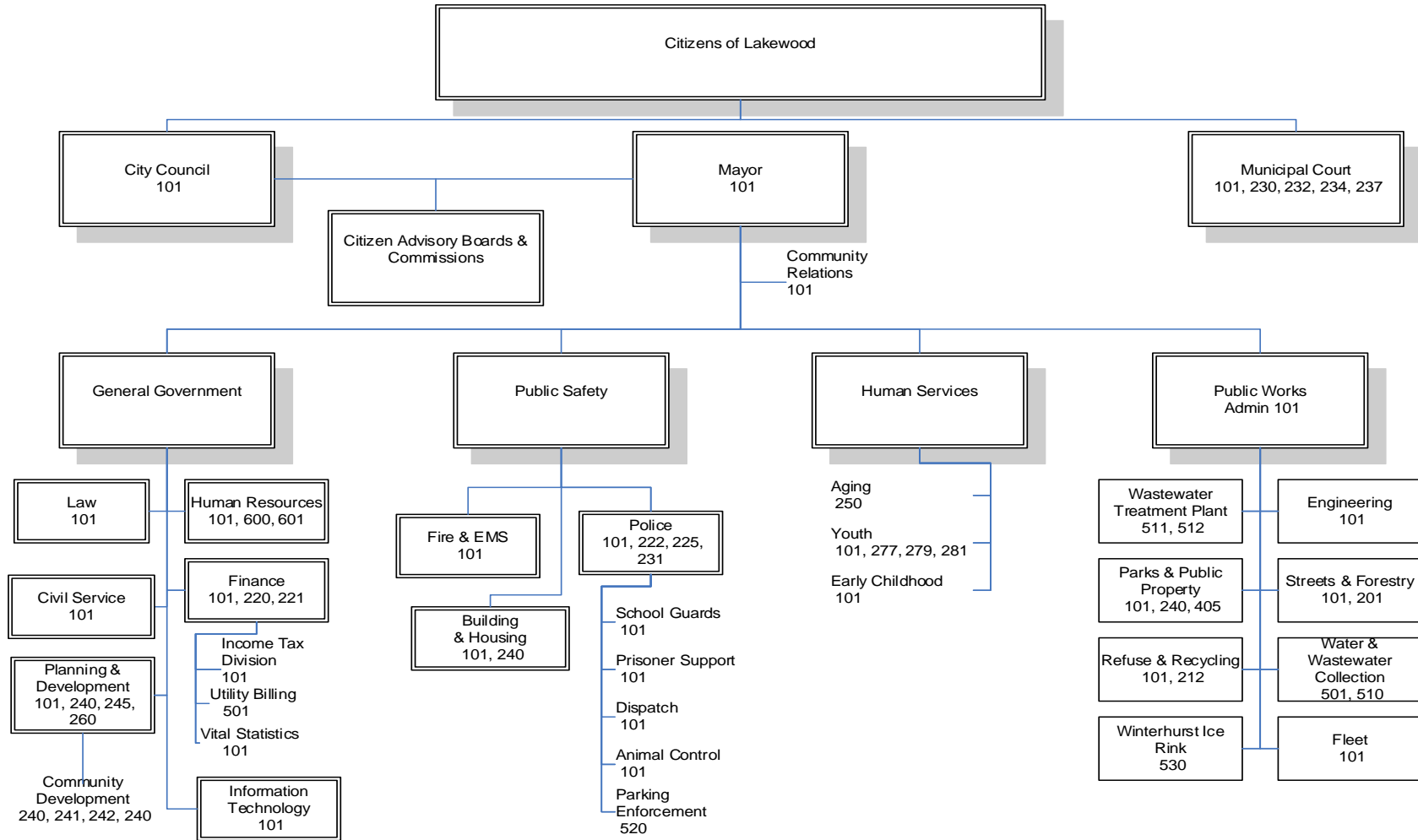
2023 Projects to be Financed using Municipal Capital Leases	Amount
<b>Total =</b>	<b>\$ 3,695,000</b>
Fire-vehicle #7	\$ 65,000
Police Vehicles-5	\$ 350,000
Fleet-Welders Truck	\$ 95,000
Fleet- Pool 10 Passenger Van	\$ 60,000
Streets-Vehicle #171	\$ 125,000
Rear Load Packer Truck-2	\$ 700,000
Sewers-Aeration Blowers/SCADA interface	\$ 2,300,000

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



# Organization and Staffing Summary

Listed with accounting fund ownership:



Note: Associated fund number descriptions and responsibilities are listed on page 13

**Organization and Staffing Summary**

**Legend**

**City of Lakewood Fund Responsibilities**

<b>Fund #</b>	<b>Fund</b>	<b>Department</b>	<b>Division</b>
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
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
405	City Park Improvement Fund	Public Works	Parks & Public Property
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
530	Winterhurst	Public Works	Parks & Public Property
600	Hospitalization	Human Resources	Human Resources
601	Workers Compensation	Human Resources	Human Resources

# Organization and Staffing Summary

Department Name	2020 Full-Time Employees	2021 Full-Time Employees	2022 Full-Time Employees	2023 Proposed Employee Levels	2022-2023 Proposed Level Change
<b>General Government</b>					
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	2	-1
Law	5	5	5	5	0
Finance	7	7	7	7	0
Income Tax	6	6	6	6	0
Information Technology	4	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	7	1
Community Relations	2	1	1	1	0
<b>Total General Government</b>	<b>42</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>0</b>
<b>Public Safety</b>					
Police	99	99	99	103	4
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	91	90	90	90	0
Building & Housing	15	15	15	15	0
<b>Total Public Safety</b>	<b>223</b>	<b>222</b>	<b>222</b>	<b>226</b>	<b>4</b>
<b>Public Works</b>					
Public Works Administration	3	3	3	4	1
Parks	18	18	18	19	1
Streets	16	16	16	16	0
Forestry	4	4	5	4	-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	4	1
<b>Total Public Works</b>	<b>127</b>	<b>127</b>	<b>128</b>	<b>130</b>	<b>2</b>
<b>Human Services</b>					
Human Services Administration	3	3	3	4	1
Aging	9	9	9	9	0
Early Childhood	1	1	1	1	0
Youth	6	6	6	6	0
<b>Total Human Services</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>20</b>	<b>1</b>
<b>TOTAL FULL-TIME EMPLOYEES</b>	<b>411</b>	<b>409</b>	<b>410</b>	<b>417</b>	<b>7</b>



# ***The Budget Process and Budget Timelines***

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## **The Budget Process**

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

The administration 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 during the annual capital needs process to determine the overall borrowing capacity from both a legal and operating perspective, while also carefully considering the opinion of their underwriter and bond counsel with respect to how additional debt may impact the current Moody's Aa2 Bond rating.

City Council has a practice whereby council meets to discuss their priorities for the budget process. City Council also develops a budget hearing schedule that incorporates both the Court and the Administration to meet and discuss the budget that is ultimately passed by City Council in a public forum. The official budget is passed at the final Council meeting in December before year end.



# ***The Budget Process and Budget Timelines***

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## **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.

### **July – August 2022**

July 18, 2022 – Council begins discussion of Council Priorities in Finance Committee.

Week of August 8, 2022: 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).

### **September 2022**

Week of September 6, 2022

- Finance Department forwards 2023 Budget Worksheets, Estimate of Expense/Budget Sections, and 2023-27 Capital Project Plan via email, to include department and divisional narratives, goals, and objectives.

September 23, 2022

- Deadline to return completed 2023 Preliminary Budget Worksheets, Estimate of Expense/Budget Sections, and 2023-27 Capital Project Plan to Finance Director and the Assistant Finance Director I.

Week of September 26, 2022

- Begin meetings with Division and Department heads to review individual Budgets.



# ***The Budget Process and Budget Timelines***

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## **October 2022**

Week of October 3rd

- 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).

Week of October 10th

- Discuss the Capital lease program and financing of capital projects (Mayor, Finance, Planning, City Engineer, and Public Works).

October 28, 2022

- Last day to enter 2022 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 28, 2022.
- City-owned P-card's shut-off Oct. 28, 2022 except for scheduled monthly payments (i.e. copier leases). Please email Purchasing your 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 2022 expenditures must have Finance Director approval.

Week of October 31st

- Finance Dept. distributes updated Budget Worksheets and the 2023 Estimate of Expense/Budget for Review and Comment to Directors and Department Heads.
- Deadline to have updates/comments to the 2023 Estimate of Expense/Budget Book.

# ***The Budget Process and Budget Timelines***

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## **November 2022**

- Work with your vendors to get invoices in if they want/need to be paid before year-end. Anything received after December 6th will be paid in 2022.
- Establish payment cutoff date for 2022 and notify Purchasing which POs need closed.

November 15, 2022

- The 2023 Estimate of Expense/Budget Document finalized and distributed.

November 16, 2022

- Docket Deadline for the following:
  - Final 2022 Appropriation Ordinance
  - 4th Quarter/Final Transfer & Advance Ordinance
  - 2023 Permanent Appropriation Ordinance
  - 2023 Purchasing and Contracting Authority Ordinance
  - 2023 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2023 Membership Ordinance
  - 2023 Capital Contracting Ordinances

Monday, November 21, 2022

- First Reading of the following:
  - Final 2022 Appropriation Ordinance
  - 4th Quarter/Final Transfer & Advance Ordinance
  - 2023 Permanent Appropriation Ordinance
  - 2023 Purchasing and Contracting Authority Ordinance
  - 2023 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2023 Membership Ordinance
  - 2023 Capital Contracting Ordinances
  - Budget Introduction to City Council
- Start of 2023 Budget Hearings – Dates and topics determined by Council Finance Committee

# ***The Budget Process and Budget Timelines***

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## **December 2022**

Monday, December 5, 2022

- Accounts Payable closing deadline - Documents necessary to issue 2022 payment must be received; Otherwise, items after this date will be paid with the first check run in January.
- You may still purchase against your 2022 Blanket POs through December 31, but those purchases will not be paid for until January, utilizing your 2023 budget.
- Emergency POs are available in December. You may enter these confirming requisitions January 1, using your 2023 budget.
- Second Reading of the following:
  - Final 2022 Appropriation Ordinance
  - 4th Quarter/Final Transfer & Advance Ordinance
  - 2023 Permanent Appropriation Ordinance
  - 2023 Purchasing and Contracting Authority Ordinance
  - 2023 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2023 Membership Ordinance
  - 2023 Capital Contracting Ordinances

December 9, 2022

- Final vendor checks issued for 2022.

December 12, 2022

- 2022 Purchase Orders are closed.

Monday, December 19, 2022

- Final Reading of the following:
  - Final 2022 Appropriation Ordinance
  - 4th Quarter/Final Transfer & Advance Ordinance
  - 2023 Permanent Appropriation Ordinance
  - 2023 Purchasing and Contracting Authority Ordinance
  - 2023 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2023 Membership Ordinance
  - 2023 Capital Contracting Ordinances

Week of December 19th

- Upon passage of the 2023 appropriations ordinance, 2023 Budget loaded into Naviline.

December 31, 2022 – Last day of fiscal year and deadline to pass 2023 Appropriation Ordinance.

**January 2023** - Begin to enter 2023 Budget & Purchase Orders after closing 2022 Fiscal Year.

## City Council Budget Hearings

Date	Time	Agenda	Hours
<p>Monday November 21 (Council night)</p> <p>Budget introduced on docket</p>	<p>6:00 – 7:30 p.m.</p>	<p><b>Overview of the Budget Document (30 min)</b> <i>Finance Director &amp; staff, Mayor</i></p> <p><b>Council Office Budget (30 min)</b> <i>Clerk Bach</i></p> <p><b>Mayor’s Office (30 min)</b> <i>Mayor George</i></p>	<p>1.5</p>
<p>Monday November 28</p> <p>Monday after Thanksgiving</p>	<p>6:30 – 9:30 p.m.</p>	<p><b>Lakewood Municipal Court Budget (15min)</b> <i>Judge Tess Neff &amp; Clerk of Courts Christina McCallum</i></p> <p><b>Law Department (15 min)</b> <i>Law Director Ernie Vargo</i></p> <p><b>Public Safety Budgets (1 hr)</b> Fire Department <i>Fire Chief Dunphy</i></p> <p>Police Department <i>Chief Kauchek</i></p> <p><b>CDBG/ESG Allocations Discussion (30 min)</b> <i>Attendees: CAC Chair &amp; Development Officer Dan Wyman</i></p> <p><b>Lakewood Alive- invited to attend to answer questions, but no presentation</b> <i>Executive Director Ian Andrews &amp; Housing &amp; Internal Operations Director Allison Urbanek</i></p> <p><b>Planning &amp; Development Department (1 hr)</b> <i>Shawn Leininger, Director of Planning &amp; Development</i></p>	<p>3</p>
<p>Monday December 5</p> <p>(Council night)</p> <p>2<sup>nd</sup> reading of ordinances</p>	<p>5:30 – 7:30p.m.</p>	<p><b>Human Services Department (1hr)</b> <i>Director Chad Berry</i></p> <p><b>Health Insurance, Workers’ Comp, Salary Ordinance, HR items (30 min)</b> <i>Human Resources Director Dillinger</i></p> <p><b>Finance Department (30 min)</b> <i>Finance Director Rancatore &amp; Assistant Finance Dir. Eddy</i></p>	<p>2</p>

# City Council Budget Hearings

Monday December 12	6:00 – 9:00 p.m.	<p><b>Building &amp; Housing Department (1 hr)</b> <i>Building Commissioner Chris Parmelee</i></p> <p><b>IT Division (30 min)</b> <i>IT Division Manager Michael Coletta</i></p> <p><b>Capital Budget &amp; Public Works Department (1.5 hrs)</b> <i>Acting Public Works Director Papke</i> <i>IT Division Manager Michael Coletta</i> <i>Planning Director Shawn Leininger</i></p>	3
Monday December 19 (Council night)	6:00 – 7:30 p.m.	<p><b>Substitutions and finalization</b> <i>Attendees: Finance Director &amp; Staff, Law Director and/or Assistant Law Director</i></p>	1.5
3 <sup>rd</sup> reading of ordinances			



## ***Budget References***

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

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

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

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

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

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

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

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

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

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

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

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

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

## ***Budget References***

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

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

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**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

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## Major Fund Descriptions (Subject to Appropriation)

**Major Fund** – Major Funds are reported in a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor’s report. The City of Lakewood’s 2021 Annual Comprehensive 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.

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**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.

# Major Revenue Sources

## Major Revenue Sources

### Income Tax (58% of 2023 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.

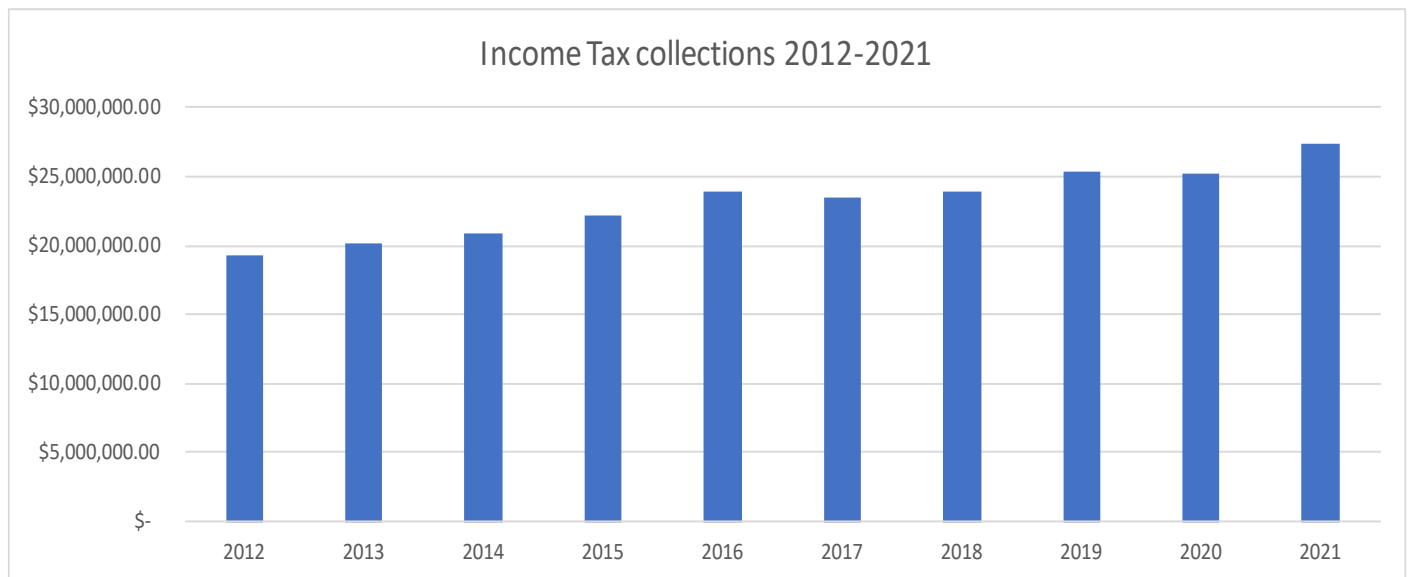
Additionally, the City’s income tax is levied upon the net income of corporations and other business entities. Corporations and other self-employed taxpayers are also required to pay estimated tax quarterly and file a declaration annually with the City.

Income tax revenue is vital to Lakewood’s economic stability, and it is also economically sensitive. Lakewood’s income tax generated healthy income tax revenue in 2022, perhaps driven by the community’s strong, young professional tax base and the work from home movement. Lakewood’s 2023 municipal income tax projections considered the City’s strong historical growth amidst the backdrop of the current economic challenges and a changing dynamic in Lakewood’s income tax stream. Lakewood is projecting approximately \$30.6 million in income tax for 2023, which represents an increase over the \$26.6 million budgeted for 2022 but may be less than the actual 2022 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.



## Major Revenue Sources

City of Lakewood Income Tax Collections 2012-2021					
Year	Collections	Change	Income Tax Rate	Income Tax Credit	Credit Limit
2021	\$ 27,433,222	7.83%	1.50%	50%	1%
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%
2022	\$ 26,566,540	Budget			
To Date 2022	\$ 27,656,643	12.47%	(through October 2022 & vs October 2021)		
2023E	\$ 30,556,100	15.00%	Over 2022 Budgeted Amount		



# Major Revenue Sources

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## Property Tax (19% of 2022 General Fund Budget)

Property taxes include amounts levied against all real and public utility property located in the City. 2022 real property taxes are levied October 1, 2022 on the assessed value as of January 1, 2022, the lien date. Assessed values are determined by the State of Ohio to be 35% of appraised market value. The 2022 real property taxes are collected in and intended to finance 2023 operations. Therefore, 2023 annual property tax revenue is largely dependent upon the tax year 2022 Assessed Valuation.

Assessed Valuation undergoes major changes every three years. The 2022 property tax collection year included the results of a Triennial update of properties throughout Cuyahoga County. This process requires an examination of sales trends in each neighborhood, with adjustments to each property based on those overall sales trends of the area. A Revaluation, scheduled to impact the 2025 revenues, involves a complete reexamination of the attributes of each individual parcel, with a new valuation assigned to each parcel based upon the analysis. 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 Triennial update was completed in 2021 (impacting 2022 revenue), with the total revaluation scheduled for 2024 (impacting 2025 revenue).

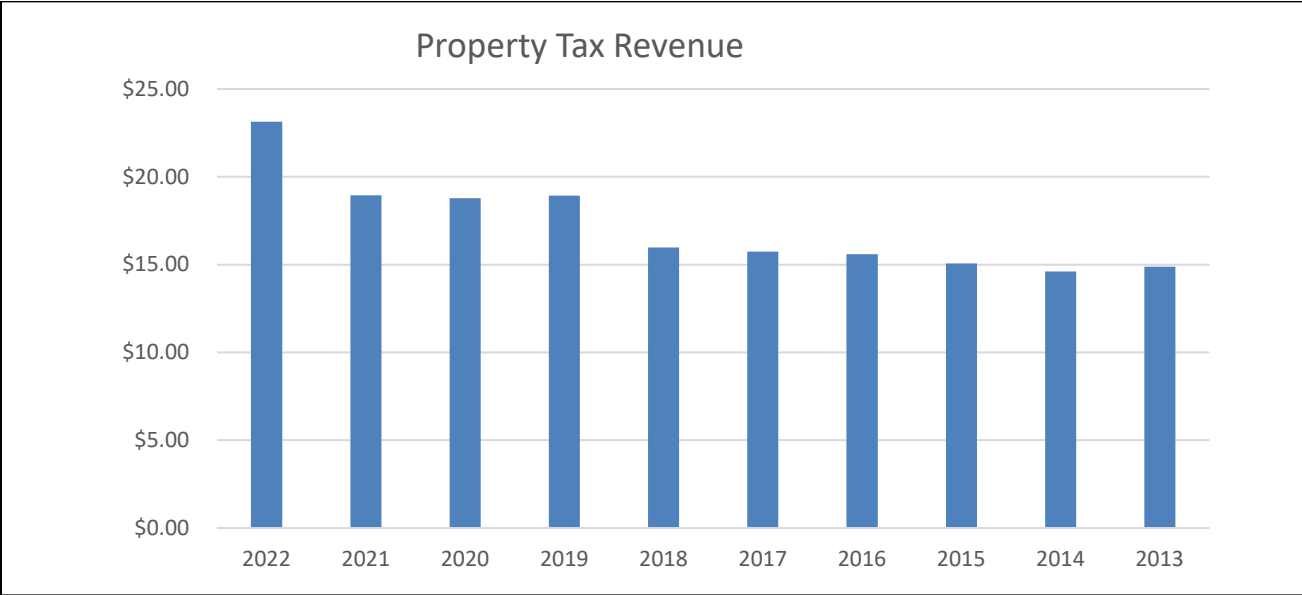
Property tax is projected at \$10,090,000 in 2023, which represents a 3% decrease compared to the \$10,407,662 recorded in 2022. Decreases typically occur the year after mass public appraisals take place when there is a substantial rise in value, as has been the case in Lakewood, as a result of the Triennial update recently completed by the Cuyahoga County Fiscal Officer.

Real Property taxes are settled semi-annually by the Cuyahoga County Fiscal Officer, scheduled for March 15, 2023 and August 15, 2023. 2023, and August 15, 2023. Prior to those settlement dates, the City expects to receive advance payments on January 17, 2023; February 15, 2023,

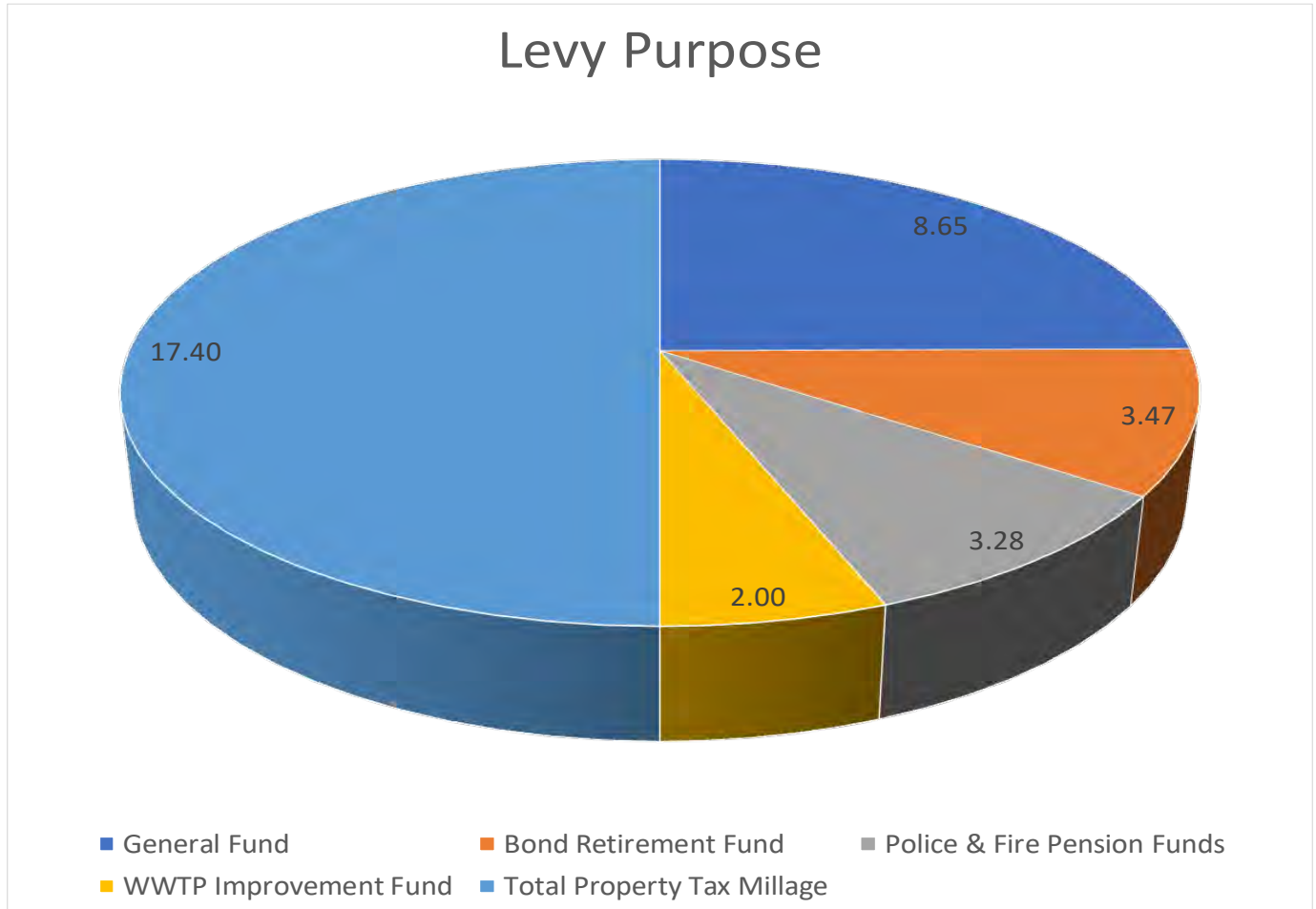
# Major Revenue Sources

and July 14, 2023. 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 19% of the General Fund Budget cited above. The City projects nearly \$1.3 million in homestead and rollback payments associated with the property tax in 2023. Collectively, that would make the property tax’s total overall impact at 22% of the total General Fund Budget.

Amounts (in Millions)										
Collection Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Assessed Property Tax Valuation	\$1,363.41	\$1,091.69	\$1,087.44	\$1,093.06	\$913.09	\$901.37	\$895.48	\$853.74	\$852.57	\$853.30
<b>Comments*</b>	Update			Reval			Update			Reval
<b>Property Tax Revenue^</b>										
General Fund	\$11.57	\$9.42	\$9.34	\$9.41	\$7.94	\$7.79	\$7.76	\$7.42	\$7.24	\$7.39
Debt Service Fund	\$4.66	\$3.78	\$3.74	\$3.77	\$3.18	\$3.21	\$3.11	\$3.08	\$2.92	\$2.99
Police & Fire Pension Funds	\$4.28	\$3.57	\$3.54	\$3.57	\$3.01	\$2.95	\$2.94	\$2.83	\$2.76	\$2.80
WWTP Improvement Fund	\$2.63	\$2.18	\$2.16	\$2.18	\$1.84	\$1.80	\$1.79	\$1.73	\$1.68	\$1.71
<b>Total Property Tax Revenues</b>	<b>\$23.14</b>	<b>\$18.95</b>	<b>\$18.78</b>	<b>\$18.93</b>	<b>\$15.97</b>	<b>\$15.75</b>	<b>\$15.60</b>	<b>\$15.06</b>	<b>\$14.61</b>	<b>\$14.89</b>
*Reval = Impacts from a County Property Revaluation										
Update= Impacts from a Triennial Update										
^Includes Homestead and Rollback Funds from the State of Ohio										



## Major Revenue Sources



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

# Budget Overview

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## Our Mission, Budget Message, and Strategies for 2023 and Beyond

We understand our mission and the community vision and strive to perform core services that our constituency expects in exemplary fashion. We realize that the pandemic has changed our world, and we want to move forward with initiatives and services that the public finds useful, while being mindful of our financial resources in the face of extraordinary inflationary pressure. We remain committed to advancing the quality of life for our residents and businesses as we move forward in a post-pandemic economy. Our Human Services Department has been consolidated to one location in 2022 when we opened the Lakewood Community Center in the former Cove Church site, bringing back programs that we once performed pre-pandemic in an outstanding new facility. The Planning Department continues to work with the business community in developing projects that expand our business base while administering worthwhile programs that assist the needs-based population. We are also committed to diversifying our residential housing market to include expanding the presence of affordable housing alternatives. We will also move forward purchasing energy efficient vehicles and taking on alternative energy programs that are financially suitability for Lakewood.

Over the long-term, we seek creative ways to fund 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. 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 and continue to update them. Selected areas may, however, be asked to review their personnel rosters while examining current and perhaps future potential duties of each employee. Additionally, we look to control costs and enhance revenue without raising our core income and property tax revenue tax rates, which together account for roughly 80% of our general fund budget. In the meantime, our 2023 budget adheres to our financial guidelines and policies to keep us financially viable not only for the current year, but for the long-term.

Each year, each division is tasked with develop benchmarking criteria to examine the results of their operation. These performance measures will be critical to future evaluation of the overall operation of the City and its management. Division leaders are tasked with developing their goals in support of the overall City Mission, Strategies, and overall goals listed below:

### City of Lakewood Strategic Objectives

Mission: To deliver exceptional essential core municipal services, going above and beyond the call of duty while advancing a high quality of life for residents, businesses, and visitors of Lakewood, Ohio as we build a diverse, safe, and inclusive, community.

#### Public Safety:

- Maintain and enhance the overall delivery of public safety in the Lakewood community

#### Economic Vitality:

- Maintain and enhance economic vitality of Lakewood by attracting and expanding investment in key areas of the City
- Providing economic assistance and opportunities for Lakewood Residents

## ***Budget Overview***

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### **Capital Investment:**

- Maintain and improve the City's infrastructure

### **Environment:**

- Explore and engage in clean and alternative power projects that can diversify and assist the City and its residents in cost savings and alternatives to traditional energy sources
- Transform the city's water and sewer infrastructure into a sustainable, modern-day system that promotes and protects Lake Erie and its tributaries

### **Community:**

- Create a progressive, inclusive, and vibrant community by providing activities encompassing an intergenerational population

### **Parks:**

- Maintain and improve Lakewood's parks

### **Financial and Administrative:**

- Promote strength, Austerity, and Transparency in Capital Planning and Public Finance.
- Develop a cohesive, well-trained, and healthy workforce that shows commitment to the community



## Budget Overview

Comparative Summary of Revenues & Expenditures					
	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	% change 2022 - 2023
Balance of January 1	102,028,747	113,127,375	139,574,321	126,843,578	
<b>Revenues By Type</b>					
Property Taxes	19,974,432	20,192,254	24,354,270	24,559,519	1%
Municipal Income Taxes	25,285,735	27,433,222	26,566,540	30,556,100	15%
Charges for Services	36,276,171	35,234,653	39,365,475	42,801,224	9%
Licenses, Permits, and Fees	2,455,984	2,842,295	2,681,450	2,630,350	-2%
Fines and Forfeitures	600,154	646,176	675,000	675,299	0%
Intergovernmental	24,450,871	43,192,521	30,851,331	10,303,914	-67%
Special Assessments	568,500	807,787	498,000	625,000	26%
Contribution and Donations	54,888	619,285	123,000	58,000	-53%
Interest	972,530	579,685	409,000	1,300,000	218%
Miscellaneous	4,295,667	3,893,793	4,347,880	4,618,964	6%
Debt Proceeds	28,549,912	41,095,635	24,985,000	39,355,000	58%
Transfers & Advances In	7,019,980	17,157,951	5,115,106	4,395,000	-14%
<b>Total Revenue</b>	<b>150,504,824</b>	<b>193,695,256</b>	<b>159,972,052</b>	<b>161,878,370</b>	<b>1%</b>
<b>Expenditures by Function</b>					
General Government	15,452,436	14,126,983	16,331,295	19,100,787	17%
Public Safety	26,075,704	26,448,843	29,739,676	33,133,981	11%
Public Works	17,813,846	18,971,137	22,868,354	25,493,476	11%
Human Services	2,117,680	1,856,076	2,231,662	2,469,101	11%
Purchased Water	5,834,617	5,802,642	6,300,000	6,300,000	0%
Capital	30,691,675	30,891,415	30,854,848	37,160,200	20%
Debt Service	25,978,003	38,700,868	20,743,411	32,342,350	56%
CDBG, ESG, HOME, NSP, Coronavirus, ARPA	416,629	8,759,327	30,789,043	39,695,756	29%
Transfer or Advance Out	6,914,734	13,554,094	3,881,106	4,422,000	14%
Hospitalization & Workers Compensation	8,110,872	8,136,925	8,963,400	9,397,400	5%
<b>Total Expenditures</b>	<b>139,406,196</b>	<b>167,248,310</b>	<b>172,702,795</b>	<b>209,515,050</b>	<b>21%</b>
<b>Balance December 31</b>	<b>113,127,375</b>	<b>139,574,321</b>	<b>126,843,578</b>	<b>79,206,898</b>	

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

# Budget Overview

Comparative Summary of Revenues & Expenditures - All Funds 2023 Budget with 2022 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
<b>Revenues By Type</b>							
Property Taxes	\$ 10,090,000		\$ 4,280,488				
Municipal Income Taxes	\$ 30,556,100						
Charges for Services	\$ 3,386,000				\$ 110,000		
Licenses, Permits, and Fees	\$ 1,480,000	\$ 2,722,000					
Fines and Forfeitures	\$ 946,299						
Intergovernmental	\$ 4,183,514			\$ 3,035,000	\$ 60,000		\$ 5,138,350
Special Assessments	\$ -						
Payment in Lieu of Taxes							
Contribution and Donations					\$ 25,000		\$ 5,000
Interest	\$ 1,100,000						
Miscellaneous	\$ 418,074						
Debt Proceeds							
Transfers & Advances In	\$ 450,000				\$ 400,000		\$ 15,000
<b>Total Revenue</b>	<b>\$ 52,609,987</b>	<b>\$ 2,722,000</b>	<b>\$ 4,280,488</b>	<b>\$ 3,035,000</b>	<b>\$ 595,000</b>	<b>\$ -</b>	<b>\$ 5,158,350</b>
<b>Expenditures by Function</b>							
Salaries	\$ 31,363,044	\$ 1,373,410		\$ 522,640	\$ 564,419		\$ 433,364
Fringe Benefits	\$ 8,424,303	\$ 475,808	\$ 4,254,270	\$ 159,340	\$ 229,837		\$ 68,224
Travel and Transportation	\$ 66,545	\$ 50		\$ 55,174	\$ -		\$ 12,950
Professional Services	\$ 3,092,234	\$ 116,200		\$ 144,439	\$ -	\$ 506,000	\$ 221,150
Communications	\$ 377,755	\$ 9,900		\$ 1,125	\$ -		\$ 5,400
Contractual Services	\$ 2,813,025	\$ 633,500		\$ 1,208,778	\$ 150,000	\$ 810,000	\$ 3,393,578
Road Salt		\$ 238,000					
Materials & Supplies	\$ 2,127,610	\$ 422,325		\$ 400	\$ 20,000	\$ 22,000	\$ 102,033
Capital	\$ 487,000	\$ 205,000		\$ 1,275,628	\$ 10,000	\$ 20,572	\$ 40,000
Utilities	\$ 1,171,000	\$ 51,500			\$ 51,000		\$ 6,200
Purchased Water							
Other	\$ 713,210	\$ 1,200		\$ 51,600	\$ -	\$ 35,000	\$ 17,500
Reserve Balance							
Economic Development Programs							
Debt Service							
Transfer or Advance	\$ 1,050,000			\$ 130,000		\$ -	\$ 342,000
CDBG, ESG, HOME, NSP, Coronavirus, ARPA				\$ 618,731			\$ 39,248,095
Income Tax Refunds	\$ 890,000						
<b>Total Expenditures</b>	<b>\$ 52,575,726</b>	<b>\$ 3,526,893</b>	<b>\$ 4,254,270</b>	<b>\$ 4,167,855</b>	<b>\$ 1,025,256</b>	<b>\$ 1,393,572</b>	<b>\$ 43,890,494</b>
<b>Revenue over Expenditures</b>	<b>\$ 34,262</b>	<b>\$ (804,893)</b>	<b>\$ 26,218</b>	<b>\$ (1,132,855)</b>	<b>\$ (430,256)</b>	<b>\$ (1,393,572)</b>	<b>\$ (38,732,144)</b>

# Budget Overview

Comparative Summary of Revenues & Expenditures - All Funds 2023 Budget with 2022 Budgeted Totals								
	Debt Service Funds	Capital Improvement Funds	Water Fund	WWC & WWTP Funds	Parking & Winterhurst Funds	Hospitalization & Workers Comp Internal Service Funds	Estimated 2023	Budgeted 2022
<b>Revenues By Type</b>								
Property Taxes	\$ 6,553,379			\$ 2,628,652			\$ 23,552,519	\$ 24,354,270
Municipal Income Taxes							\$ 30,556,100	\$ 26,566,540
Charges for Services			\$ 14,790,000	\$ 16,332,000	\$ 320,000		\$ 34,938,000	\$ 39,365,475
Licenses, Permits, and Fees							\$ 4,202,000	\$ 2,681,450
Fines and Forfeitures							\$ 946,299	\$ 675,000
Intergovernmental			\$ 1,000,000			\$ 8,859,324	\$ 22,276,188	\$ 30,851,331
Special Assessments			\$ 197,000				\$ 197,000	\$ 498,000
Payment in Lieu of Taxes							\$ -	\$ -
Contribution and Donations							\$ 30,000	\$ 123,000
Interest			\$ 150,000				\$ 1,250,000	\$ 409,000
Miscellaneous		\$ 10,000	\$ 2,190		\$ 380,000		\$ 810,264	\$ 4,347,880
Debt Proceeds	\$ 11,785,000	\$ 16,410,000	\$ 5,625,000	\$ 5,535,000			\$ 39,355,000	\$ 24,985,000
Transfers & Advances In	\$ 1,800,000			\$ 1,100,000			\$ 3,765,000	\$ 5,115,106
<b>Total Revenue</b>	<b>\$ 20,138,379</b>	<b>\$ 16,420,000</b>	<b>\$ 21,764,190</b>	<b>\$ 25,595,652</b>	<b>\$ 700,000</b>	<b>\$ 8,859,324</b>	<b>\$ 161,878,370</b>	<b>\$ 159,972,052</b>
<b>Expenditures by Function</b>								
Salaries			\$ 1,110,333	\$ 2,714,809	\$ 155,332		\$ 38,237,350	\$ 35,545,415
Fringe Benefits			\$ 409,347	\$ 1,085,387	\$ 60,705	\$ 9,397,400	\$ 24,564,622	\$ 21,094,753
Travel and Transportation			\$ 1,500	\$ 1,900			\$ 138,119	\$ 121,793
Professional Services			\$ 468,950	\$ 1,108,750	\$ 3,300		\$ 5,661,023	\$ 4,596,727
Communications			\$ 134,900	\$ 10,350	\$ 6,600		\$ 546,030	\$ 532,091
Contractual Services			\$ 66,100	\$ 1,277,500	\$ 109,000		\$ 10,461,481	\$ 9,196,361
Road Salt							\$ 238,000	\$ 238,000
Materials & Supplies			\$ 578,375	\$ 934,425	\$ 25,500		\$ 4,232,668	\$ 3,479,780
Capital		\$ 20,180,000	\$ 5,100,000	\$ 9,392,000	\$ 450,000		\$ 37,160,200	\$ 30,854,848
Utilities			\$ 61,000	\$ 317,700	\$ 281,000		\$ 1,939,400	\$ 1,862,200
Purchased Water			\$ 6,300,000				\$ 6,300,000	\$ 6,300,000
Other			\$ 574,214	\$ 958,797	\$ 163,460		\$ 2,514,980	\$ 2,767,267
Reserve Balance							\$ -	\$ -
Economic Development Programs							\$ -	\$ -
Debt Service	\$ 19,114,350		\$ 7,767,000	\$ 5,461,000	\$ -		\$ 32,342,350	\$ 20,743,411
Transfer or Advance				\$ 2,900,000	\$ -		\$ 4,422,000	\$ 3,881,106
CDBG, ESG, HOME, NSP, Coronavirus							\$ 39,866,826	\$ 30,789,043
Income Tax Refunds							\$ 890,000	\$ 700,000
<b>Total Expenditures</b>	<b>\$ 19,114,350</b>	<b>\$ 20,180,000</b>	<b>\$ 22,571,719</b>	<b>\$ 26,162,618</b>	<b>\$ 1,254,897</b>	<b>\$ 9,397,400</b>	<b>\$ 209,515,050</b>	<b>\$ 172,702,795</b>
<b>Revenue over Expenditures</b>	<b>\$ 1,024,029</b>	<b>\$ (3,760,000)</b>	<b>\$ (807,529)</b>	<b>\$ (566,966)</b>	<b>\$ (554,897)</b>	<b>\$ (538,076)</b>	<b>\$ (47,636,679)</b>	<b>\$ (12,730,743)</b>

# Budget Overview

2023 Scheduled Fund Balances	2023 Projected Beginning Balance	2023 Projected Revenue	2023 Projected Expenditures	2023 Projected Ending Balance
<b>General (101) Fund</b>	<b>\$ 9,522,128</b>	<b>\$ 52,609,987</b>	<b>\$ 52,575,726</b>	<b>\$ 9,556,390</b>
<b>Special Revenue Funds</b>				
State Highway (201) & SCMR (211) Funds	\$ 1,341,833	\$ 2,722,000	\$ 3,526,893	\$ 536,940
Litter Control Grant (212) Fund	\$ 19,899	\$ 5,000	\$ 2,000	\$ 22,899
Community Festival (213) Fund	\$ 1,808	\$ 5,000	\$ 6,350	\$ 458
Police Pension (220) Fund	\$ 745,216	\$ 2,087,821	\$ 2,014,958	\$ 818,079
Fireman Pension (221) Fund	\$ 1,201,332	\$ 2,192,667	\$ 2,239,312	\$ 1,154,687
Law Enforcement Trust (222) Fund	\$ 39,622	\$ 52,500	\$ 39,950	\$ 52,172
Drug Enforcement Trust (223) Fund	\$ 14,372	\$ 2,000	\$ -	\$ 16,372
Federal Forfeiture (225) Fund	\$ 31,642	\$ 15,400	\$ 30,000	\$ 17,042
D.A.R.E. (226) Fund	\$ 31,456	\$ 15,000	\$ 20,000	\$ 26,456
Indigent Driver's Alcohol Treatment (230) Fund	\$ 160,196	\$ 10,000	\$ 60,000	\$ 110,196
Enforcement and Education (231) Fund	\$ 37,541	\$ 2,600	\$ 25,500	\$ 14,641
Political Subdivision (232) Fund	\$ 20,562	\$ 450	\$ 10,000	\$ 11,012
Computer Maintenance (234) Fund	\$ 45,170	\$ 34,500	\$ 20,000	\$ 59,670
Court Special Projects (235) Fund	\$ 372,034	\$ 44,000	\$ 211,613	\$ 204,421
Court Probation Services (236) Fund	\$ 135,676	\$ 18,500	\$ 41,000	\$ 113,176
IDIAM (237) Fund	\$ 165,044	\$ 9,000	\$ 61,000	\$ 113,044
Community Development Block Grant (240) Fund	\$ 1,139,181	\$ 3,035,000	\$ 4,167,855	\$ 6,326
Emergency Shelter Grant (241) Fund	\$ 53,247	\$ 214,000	\$ 243,516	\$ 23,732
HOME Investment Program (242) Fund	\$ 391,031	\$ 3,930,000	\$ 3,000,000	\$ 1,321,031
Neighborhood Stabilization Program (245) Fund	\$ 41,238	\$ -	\$ 41,238	\$ -
Aging (250) Fund	\$ 683,575	\$ 595,000	\$ 1,025,256	\$ 253,319
Lakewood Hospital (260) Fund	\$ 6,389,780	\$ -	\$ 1,393,572	\$ 4,996,208
Help to Others (277) Fund	\$ 26,566	\$ 45,000	\$ 49,735	\$ 21,832
Juvenile Diversion (279) Fund	\$ 9,398	\$ 37,400	\$ 35,854	\$ 10,944
FEMA (280) Fund	\$ 18,472	\$ -	\$ -	\$ 18,472
Family to Family (281) Fund	\$ 25,146	\$ 710,000	\$ 729,645	\$ 5,501
Opioid Settlement (283) Fund	\$ 8,713	\$ 8,000	\$ 15,000	\$ 1,713
Local Coronavirus Relief (285) Fund	\$ -	\$ -	\$ -	\$ -
ARP Local Fiscal Recovery (286) Fund	\$ 39,248,095	\$ -	\$ 39,248,095	\$ -
<b>Total Special Revenue Funds</b>	<b>\$ 52,397,846</b>	<b>\$ 15,790,838</b>	<b>\$ 58,258,341</b>	<b>\$ 9,930,344</b>
<b>Debt Service Funds</b>				
Bond Retirement (301) Fund	\$ 5,990,972	\$ 18,528,379	\$ 17,764,700	\$ 6,754,651
TIF Bond Retirement (302) Fund	\$ 1,284,070	\$ 1,610,000	\$ 1,349,650	\$ 1,544,420
<b>Total Debt Service Funds</b>	<b>\$ 7,275,042</b>	<b>\$ 20,138,379</b>	<b>\$ 19,114,350</b>	<b>\$ 8,299,071</b>
<b>Capital Projects Funds</b>				
Capital Improvement (401) Fund	\$ 7,905,554	\$ 16,410,000	\$ 19,470,000	\$ 4,845,554
Land Acquisition (404) Fund	\$ 1,271,104	\$ -	\$ 700,000	\$ 571,104
City Park (405) Improvement Fund	\$ 51,026	\$ 10,000	\$ 10,000	\$ 51,026
TIF Capital Improvement (406) Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Projects Funds</b>	<b>\$ 9,227,683</b>	<b>\$ 16,420,000</b>	<b>\$ 20,180,000</b>	<b>\$ 5,467,683</b>
<b>Enterprise Funds</b>				
Water Operating (501) Fund	\$ 13,830,908	\$ 21,764,190	\$ 22,571,719	\$ 13,023,379
Wastewater Collection (510) Fund	\$ 14,752,855	\$ 11,219,400	\$ 12,522,638	\$ 13,449,617
Wastewater Treatment (511) Fund	\$ 10,078,963	\$ 11,747,600	\$ 10,702,980	\$ 11,123,583
Wastewater Improvement (512) Fund	\$ 2,161,195	\$ 2,628,652	\$ 2,937,000	\$ 1,852,847
Parking Facilities (520) Fund	\$ 571,116	\$ 320,000	\$ 584,897	\$ 306,219
Winterhurst Ice Rink (530) Fund	\$ 534,725	\$ 380,000	\$ 670,000	\$ 244,725
<b>Total Enterprise Funds</b>	<b>\$ 41,929,762</b>	<b>\$ 48,059,842</b>	<b>\$ 49,989,234</b>	<b>\$ 40,000,371</b>
<b>Internal Service Funds</b>				
Hospitalization (600) Fund	\$ 10,063,583	\$ 8,317,324	\$ 8,872,000	\$ 9,508,907
Worker's Compensation (601) Fund	\$ 963,428	\$ 542,000	\$ 525,400	\$ 980,028
<b>Total Internal Service Funds</b>	<b>\$ 11,027,012</b>	<b>\$ 8,859,324</b>	<b>\$ 9,397,400</b>	<b>\$ 10,488,936</b>
<b>TOTALS</b>	<b>\$ 131,379,473</b>	<b>\$ 161,878,370</b>	<b>\$ 209,515,050</b>	<b>\$ 83,742,793</b>

# 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, 2022, 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.

City of Lakewood, Ohio

<b>LONG-TERM DEBT OUTSTANDING - BONDS</b>					
	<b>Original Amount</b>	<b>Principal Outstanding as of Dec. 31, 2022</b>	<b>Call Date</b>	<b>Security</b>	<b>2023 Debt Service Payments</b>
<b>2021</b>	\$ 22,175,000	\$ 21,290,000	12/1/2031	GO	\$ 1,318,100
<b>2021</b>	\$ 5,300,000	\$ 4,055,000	Not Callable - Matures in 2028	GO (includes refunded 2011 Bonds)	\$ 791,800
<b>2019</b>	\$ 16,215,000	\$ 14,470,000	12/1/2029	GO	\$ 1,132,713
<b>2017</b>	\$ 5,890,000	\$ 1,570,000	Not Callable - Matures in 2026	Private Placement Refunding of 2007 GO Bonds	\$ 341,750
<b>2016</b>	\$ 39,460,000	\$ 24,536,643	12/1/2026	GO (includes refunded series 2005, 2004 (Rockport TIF), and 2006 water and sewer revenue bonds)	\$ 3,469,349
<b>2012</b>	\$ 5,445,000	\$ 645,000	Not Callable - Matures in 2023	GO (includes refunded 2003 Bonds)	\$ 657,900
<b>Total</b>	<b>\$ 94,485,000</b>	<b>\$ 66,566,643</b>		<b>Total</b>	<b>\$ 7,711,612</b>
<b>Total GO</b>	<b>\$ 94,485,000</b>	<b>\$ 66,566,643</b>			
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>			

**Debt Overview**

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:

<b>SHORT -TERM DEBT OUTSTANDING - NOTES</b>				
	Original Amount	Maturity Date	Coupon Rate	2023 Debt Service Payments
2022	\$ 21,285,000	3/16/2023	1.75%	\$ 21,656,454
<b>Total</b>	<b>\$ 21,285,000</b>		<b>Total</b>	<b>\$ 21,656,454</b>

<b>MUNICIPAL CAPITAL LEASES</b>				
	Original Amount	Amount Outstanding as of Dec. 31, 2022	Final Maturity Year	2023 Debt Service Payments
2022	\$ 1,500,000	\$1,188,062	2026	\$ 311,937
2021	\$ 2,382,500	\$1,488,342	2027	\$ 454,598
2020	\$ 2,597,000	\$1,444,424	2029	\$ 410,297
2019	\$ 2,422,000	\$1,392,865	2028	\$ 325,758
2018	\$ 1,477,000	\$658,971	2028	\$ 150,163
2017	\$ 1,657,000	\$351,242	2027	\$ 82,143
2016	\$ 1,617,000	\$344,193	2026	\$ 109,442
2015	\$ 3,740,030	\$1,602,475	2030	\$ 247,766
2013	\$ 1,792,646	\$70,445	2023	\$ 70,864
<b>Total</b>	<b>\$ 17,685,176</b>	<b>\$ 8,541,019</b>		<b>\$ 2,162,968</b>

<b>LOANS &amp; SPECIAL ASSESMENTS</b>			
	Amount Outstanding as of Dec. 31, 2022	Final Maturity Year	2023 Debt Service Payments
<b>OPWC/OWDA</b>	\$33,996,125	2053	\$ 1,552,806
<b>Special Assesments</b>	\$60,000	2026	\$ 17,537
<b>Total</b>	<b>\$34,056,125</b>	<b>Total</b>	<b>\$ 1,570,343</b>

**Debt Overview**

<b>DEBT POSITION</b>	
Assessed Valuation (2022)	\$ 1,363,408,570
2020 Census Population	50,942

<b>Total Outstanding General Obligation Debt</b>	
Long-Term Debt	\$ 66,566,643
Short-Term Debt, Loans & Leases	\$ 63,882,144
<b>Total Outstanding Debt</b>	<b>\$ 130,448,787</b>
<b>LESS</b>	
Water Backed Bonds	\$ (11,903,194)
TIF Bonds	\$ (782,955)
Municipal Capital Leases	\$ (8,541,019)
Sewer Backed Bonds	\$ (23,499,524)
Special Assessment Bonds & Loans	\$ (34,056,125)
<b>Exempt Debt</b>	<b>\$ (78,782,817)</b>
<b>5.5% Unvoted Debt Limit</b>	<b>\$ 74,987,471</b>
<b>Debt Leeway</b>	<b>\$ 55,461,316</b>
<b>Debt Ratios</b>	
Net Debt to Full Value	3.35%
Total Debt per Capita	\$2,560.73
Notes as a % of Total Debt	16.32%

Therefore, per the Ohio Revised Code, the City has the legal capacity to borrow upwards of \$55.4 million in general obligation debt. However, this legal level does not reflect the City's ability to repay the debt. Debt service is paid via several funds. General obligation debt and capital leases are paid primarily through the Bond Retirement Fund (Fund 301) and the Enterprise Funds (Fund 501-511).

The 2023 Principal and Interest payments are as follows (excludes short-term notes):

Fund 301-302 Bond Retirement	\$5,776,589
Fund 501 Water Fund	\$1,889,287
Fund 510-511 Sewer Fund	\$3,779,047
<b>Total 2023 Principal and Interest</b>	<b><u>\$11,444,923</u></b>

# Debt Overview

## Debt to Maturity Schedules Governmental Funds 301-302

	General Obligation Bonds		Capital Leases		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$2,803,327	\$1,221,440	\$1,615,215	\$136,606	\$4,418,542	\$1,358,046
2024	2,495,466	1,126,764	1,509,895	106,239	4,005,361	1,233,003
2025	2,211,768	1,032,212	1,359,879	77,387	3,571,647	1,109,599
2026	2,133,511	938,137	999,999	51,443	3,133,510	989,580
2027	1,885,206	848,503	613,833	28,465	2,499,039	876,968
2028-2032	7,424,193	3,067,507	791,093	19,439	8,215,286	3,086,946
2033-2037	7,286,028	1,563,666	0	0	7,286,028	1,563,666
2038-2042	3,410,759	563,415	0	0	3,410,759	563,415
2043-2046	1,541,112	157,100	0	0	1,541,112	157,100
	<u>\$31,191,370</u>	<u>\$10,518,744</u>	<u>\$6,889,914</u>	<u>\$419,578</u>	<u>\$38,081,284</u>	<u>\$10,938,322</u>

The purpose of governmental funds obligations for general obligation bonds include:

- Building and Facility Improvements
- Park Improvements
- Street Improvements
- Sidewalk Improvements

Governmental funds obligations for capital leases are for vehicles and equipment.

## Debt to Maturity Schedules Enterprise Funds 501-511

	General Obligation Bonds		Capital Leases		OPWC/OWDA Loans	Total	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2023	\$2,311,672	\$1,392,709	\$381,518	\$29,629	\$1,552,806	\$4,245,996	\$1,422,338
2024	2,089,535	1,317,599	353,102	23,159	1,476,003	\$3,918,640	\$1,340,758
2025	2,193,234	1,231,501	266,089	16,760	1,483,888	\$3,943,211	\$1,248,261
2026	1,991,490	1,125,875	187,234	12,224	1,483,888	\$3,662,612	\$1,138,099
2027	2,084,795	1,030,509	179,845	8,586	1,483,888	\$3,748,528	\$1,039,095
2028-2032	10,407,446	3,696,771	283,317	7,873	7,319,440	\$18,010,203	\$3,704,644
2033-2037	6,128,968	1,948,378	0	0	7,192,003	\$13,320,971	\$1,948,378
2038-2042	4,974,243	1,037,597	0	0	5,721,959	\$10,696,202	\$1,037,597
2043-2046	3,253,890	331,700	0	0	3,141,125	\$6,395,015	\$331,700
2047-2051	0	0	0	0	3,141,125	\$3,141,125	\$0
	<u>\$35,435,273</u>	<u>\$13,112,639</u>	<u>\$1,651,105</u>	<u>\$98,232</u>	<u>\$33,996,125</u>	<u>\$71,082,503</u>	<u>\$13,210,871</u>

The purpose of enterprise funds obligations for general obligation bonds include:

- Water-Sewer Line Improvements
- Waste-Water treatment plant improvements

Enterprise funds obligations for capital leases are for vehicles and equipment.

Enterprise funds obligations for Ohio Public Works Commission (OPWC) and Ohio Water Development Authority (OWDA) loan payments are for improvements to water/sewer lines and the waste-water treatment plant.

# Budget Overview of General Government

Total Expenditures by Division	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
Office of City Council	221,344	222,437	256,428	263,015	3%
Municipal Court	1,343,602	1,283,550	1,721,133	2,453,553	43%
Office of Mayor	294,089	327,864	330,280	356,727	8%
Office of Civil Service	112,083	127,053	110,745	166,963	51%
Human Resources	266,690	312,181	338,402	351,787	4%
Law	580,895	628,486	681,110	735,904	8%
Finance	707,883	704,341	773,287	809,376	5%
Income Tax	882,443	818,519	1,043,715	1,118,860	7%
Utility Billing	7,155,843	8,250,163	6,291,217	8,932,616	42%
Vital Statistics & Nuisance Abatement	398,928	407,572	431,166	457,630	6%
General Administration	5,645,696	10,312,579	2,721,206	2,148,000	-21%
Information Technology	1,333,198	1,864,034	1,619,472	1,971,378	22%
Planning and Development	3,720,744	4,246,525	4,061,523	3,009,160	-26%
Building & Housing	1,407,810	1,425,204			
Community Development	832,835	1,341,027	2,245,289	4,470,737	99%
Community Relations	117,513	110,439	144,768	162,082	12%
CDBG, ESG, HOME, NSP Pass-Through	\$ 416,629	\$ 365,954	\$ 601,042	\$ 618,731	3%
Income Tax Refunds	741,784	672,719	700,000	890,000	27%
<b>Total Expenditures</b>	<b>26,180,010</b>	<b>33,420,647</b>	<b>24,070,783</b>	<b>28,916,518</b>	<b>20%</b>
Total Expenditures by Category	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
Salaries	4,873,588	5,166,364	4,710,612	5,532,027	17%
Fringe Benefits	1,730,741	1,447,480	1,284,055	1,618,746	26%
Travel and Transportation	24,573	26,895	45,723	58,190	27%
Professional Services	1,976,678	2,025,050	2,129,522	3,353,767	57%
Communications	232,046	242,039	323,053	332,905	3%
Contractual Services	3,464,723	2,112,895	5,470,091	5,928,173	8%
Materials & Supplies	224,321	137,472	194,405	223,365	15%
Capital	34,960	461,863	505,040	180,000	-64%
Utilities	6,435	6,064	8,100	8,500	5%
Other	1,354,079	1,269,711	1,465,734	1,155,114	-21%
Reserve Balance	501,714	462,352	-	-	-
Economic Development Programs	321,753	557,941	-	-	-
Debt Service	6,136,801	7,212,254	5,133,300	7,767,000	51%
Transfer or Advance	4,139,184	11,253,594	1,500,106	1,250,000	-17%
CDBG, ESG, HOME, NSP Pass-Through	416,629	365,954	601,042	618,731	3%
Income Tax Refunds	741,784	672,719	700,000	890,000	27%
<b>Total Expenditures</b>	<b>26,180,010</b>	<b>33,420,647</b>	<b>24,070,783</b>	<b>28,916,518</b>	<b>20%</b>

# Budget Overview of General Government

General Fund Total Expenditures by Category	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
Salaries	4,311,201	4,653,331	4,191,625	4,938,299	18%
Fringe Benefits	1,519,876	1,290,205	1,113,350	1,394,878	25%
Travel and Transportation	16,005	19,060	23,373	28,600	22%
Professional Services	1,493,910	1,630,576	1,378,572	2,197,578	59%
Communications	158,457	139,621	189,625	210,880	11%
Contractual Services	25,055	316,371	342,252	378,025	10%
Materials & Supplies	191,717	132,132	144,230	172,140	19%
Capital	34,960	461,863	503,540	180,000	-64%
Utilities	2,705	4,436	6,100	6,000	-2%
Other	808,956	755,878	925,920	654,300	-29%
Reserve Balance	501,714	462,352	-	-	-
Economic Development Programs	321,753	1,020,293	-	-	-
Debt Service	-	-	-	-	-
Transfer or Advance	3,927,430	8,848,578	1,500,106	1,050,000	-30%
Income Tax Refunds	741,784	672,719	700,000	890,000	27%
<b>Total Expenditures</b>	<b>14,055,522</b>	<b>20,407,417</b>	<b>11,018,693</b>	<b>12,100,700</b>	<b>10%</b>



# **Office of City Council**

## **Description**

Lakewood operates under a City Charter that provides for a Mayor/Council form of government and designates City Council as the legislative branch of Lakewood's City government. Lakewood City Council is comprised of seven councilmembers. Three represent the city at-large and four represent each of the city's wards. Councilmembers are elected in non-partisan elections and serve staggered four-year terms.

As the legislative arm of Lakewood City government, City Council monitors and oversees city finances and operations and initiates changes in response to new information and resident feedback. In addition, Council members serve as their constituents' links to their local wards. City Councilmembers are ambassadors for the City, liaisons to City Hall and experienced problem solvers who help residents navigate questions and concerns about neighborhood issues and city services.

Lakewood City Council is supported by a full-time Clerk of Council and a part-time Deputy Clerk. The Clerk's office is the designated repository for all official documents of the City. The Clerk's Office publishes the minutes to reflect all legislative action, provides notice of all Council meeting, and provides reference and research services regarding enacted or pending legislation.

## **2022 Accomplishments**

- Introduced new tool to distribute Council meeting agendas quickly and efficiently through a resident initiated online process.
- Continued to grow public engagement through increases in eComment subscribers, meeting attendance, and virtual views of Council meeting videos.
- Increased Council presence and improved quality of outreach at community events with updated literature and giveaways.

## **2023 Strategic Goals**

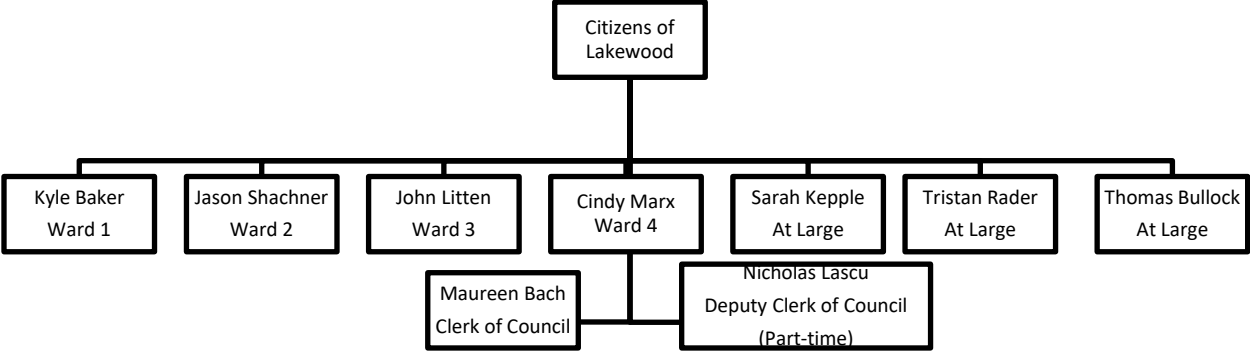
- Increase the number of historic documents published on the Council archives web portal.
- Pursue improved Council video quality and accessibility features.
- Pursue strategy for fair, targeted, transformative allocation of Council's portion of American Rescue Plan funds.

**Office of City Council**

**City Council Budget**

<b>OFFICE OF CITY COUNCIL</b>					
<b>General Fund Budget (Fund 101)</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Percent Change 2022-2023</b>
<b>Expenditures by Category</b>					
Salaries	163,399	169,154	188,499	186,966	-1%
Fringe Benefits	40,260	36,741	39,629	45,148	14%
Travel and Transportation	1,328	-	3,923	5,700	45%
Professional Services	10,959	10,528	15,677	17,200	10%
Communications	200	176	600	700	17%
Contractual Services					
Materials & Supplies	958	1,567	2,500	2,500	0%
Capital	-	410	-	-	
Utilities					
Other	4,240	3,861	5,600	4,800	-14%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>221,344</b>	<b>222,437</b>	<b>256,428</b>	<b>263,015</b>	<b>3%</b>

**Organizational Chart**



**Personnel Staffing**

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Council</b>				
<u>Full-Time Employees</u>				
Clerk of Council	1	1	1	1
<b>Total Full-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<u>Part-Time Employees</u>				
Deputy Clerk of Council	1	1	1	1
Council Members	7	7	7	7
Seasonal Intern	0	0	1	1
<b>Total Part-Time Employees</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>



## **Municipal Court**

### **Description**

The Lakewood Municipal Court is a single jurisdiction court with one elected judge. The Court has territorial jurisdiction and serves the City of Lakewood, portions of the Cleveland Metro Parks, the US Interstate 90, and the adjacent Lake Erie Waters to the Canadian border.

The Court is comprised of the following departments: Clerk of Court Office, Criminal and Traffic Division, Civil Division, Probation Department, Magistrates, Court Bailiffs, and Security Bailiffs.

The criminal and traffic jurisdiction comprises all misdemeanor classification offenses, felony arraignments and preliminary appearances. The monetary jurisdiction for civil cases is \$15,000 and \$6,000 for small claims cases. Eviction cases are also a civil filing.

The Court strives to provide equal access for all individuals, to treat each case impartially, and to administer fair justice.

### **2022 Accomplishments**

- Increased access to the Probation Department by opening the office on Fridays to provide more availability for court clients to communicate with their probation officer.
- Coordinated meetings with Court Community Service and several Lakewood nonprofit agencies to work toward increasing community service hours in the Lakewood community.
- Entered into a Memorandum of Understanding with the Cleveland Municipal Court to allow Lakewood probation clients to access their certified specialized dockets such as Drug Court, Mental Health Court, Human Trafficking Court, and Veterans Court.
- Implemented Language Line Services offered through the Ohio Supreme Court for the Ohio Judiciary, which is free of charge, and will allow the Court to save money for charges incurred by private interpreting service agencies.
- Improved the clerk's department and other office spaces which have not been upgraded in decades.
- Applied for a grant through the State's Ohio Court Backlog Reduction Program and was awarded \$425,000.

### **2023 & Beyond Strategic Plan**

- Implement fully the new case management system to allow for e-filing, increased efficiency in case processing, electronic journal entries, and easier access to Court services.
- Decrease the length of time between the filing of a case and its final disposition. Including being able to assist Defendant's with reasonable payment plans and create easier forms of payment to be accepted by the Court.

# Municipal Court

- Obtain a public defender to be on site during arraignments for indigent defendants seeking assigned counsel, which will expedite case flow.
- Secure a local company to scan closed files, making outdated court tickets and filings digital for future. This will also free up unused space throughout the Courthouse that could be used more efficiently.
- Financially plan for further updates to the Court including an additional courtroom, conference rooms, and office spaces.
- Financially plan for further updates to the Court including the courtroom, conference rooms, and office spaces.

## Municipal Court Budgets

### Municipal Court

General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	916,813	901,647	1,021,070	1,635,823	60%
Fringe Benefits	139,216	136,416	155,600	212,418	37%
Travel and Transportation	2,206	3,779	6,850	14,400	110%
Professional Services	38,770	35,209	80,300	100,800	26%
Communications	29,125	34,864	40,000	47,000	18%
Contractual Services					
Materials & Supplies	9,821	10,790	21,950	21,250	-3%
Capital	-	-	10,000	5,000	-50%
Utilities					
Other	8,415	8,038	10,750	13,250	23%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,144,365</b>	<b>1,130,744</b>	<b>1,346,520</b>	<b>2,049,941</b>	<b>52%</b>

## Municipal Court

Indigent Driver Treatment (Fund 230)	2020 Actual	2021 Budget	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	4,060	3,325	20,000	30,000	50%
Communications					
Contractual Services	-	-	-	-	#DIV/0!
Materials & Supplies	1,750	1,700	20,000	30,000	50%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>5,810</b>	<b>5,025</b>	<b>40,000</b>	<b>60,000</b>	<b>50%</b>

Political Subdivision (Fund 232)	2020 Actual	2021 Budget	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	-	-	10,000	10,000	0%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>0%</b>

## Municipal Court

Computer Maint (Fund 234)	2020 Actual	2021 Budget	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	41,065	30,688	12,000	20,000	67%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>41,065</b>	<b>30,688</b>	<b>12,000</b>	<b>20,000</b>	<b>67%</b>

Court Special Projects (Fund 235)	2020 Actual	2021 Budget	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	17,480	21,457	25,000	25,000	0%
Fringe Benefits	2,699	3,245	3,863	3,863	0%
Travel and Transportation					
Professional Services	2,750	-	15,000	15,000	0%
Communications					
Contractual Services	92,115	68,847	150,000	150,000	0%
Materials & Supplies	27,736	-	17,750	17,750	0%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance	6,754				
<b>Total</b>	<b>149,534</b>	<b>93,550</b>	<b>211,613</b>	<b>211,613</b>	<b>0%</b>

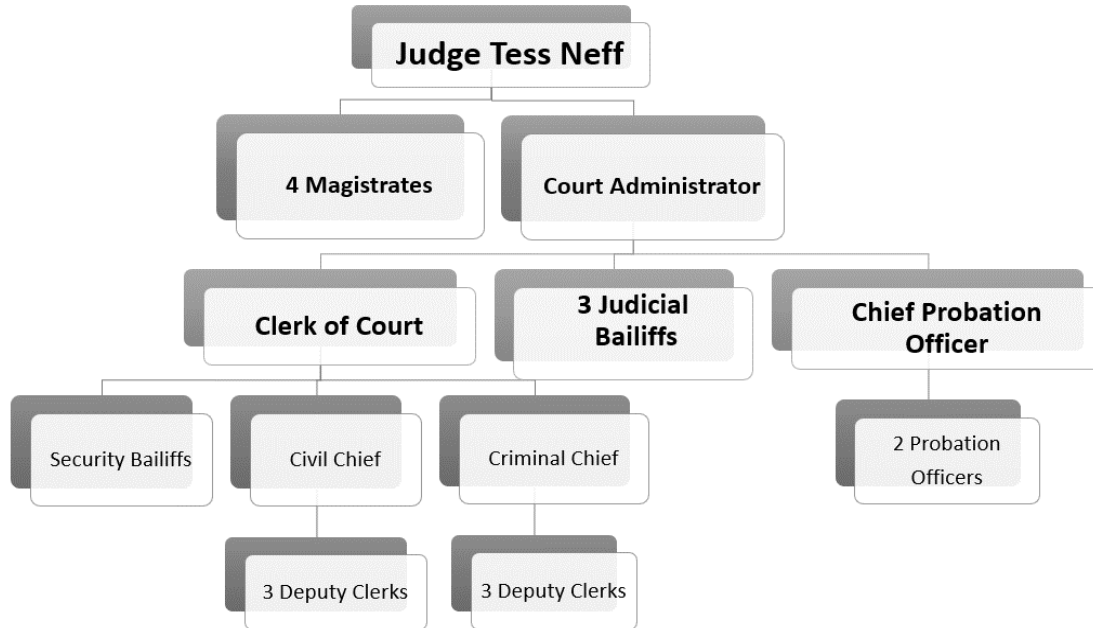
# Municipal Court

Court Probation (Fund 236)	2020 Actual	2021 Budget	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	2,281	22,936	40,000	40,000	0%
Communications					
Contractual Services					
Materials & Supplies	547	307	1,000	1,000	0%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>2,828</b>	<b>23,243</b>	<b>41,000</b>	<b>41,000</b>	<b>0%</b>

IDIAM (Fund 237)	2020 Actual	2021 Budget	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	-	-	50,000	60,000	20%
Communications					
Contractual Services					
Materials & Supplies	-	300	10,000	1,000	-90%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>	<b>300</b>	<b>60,000</b>	<b>61,000</b>	<b>2%</b>
<b>TOTAL</b>	<b>1,343,602</b>	<b>1,283,550</b>	<b>1,721,133</b>	<b>2,453,553</b>	<b>43%</b>

**Organizational Chart**

# Lakewood Municipal Court



## Office of the Mayor

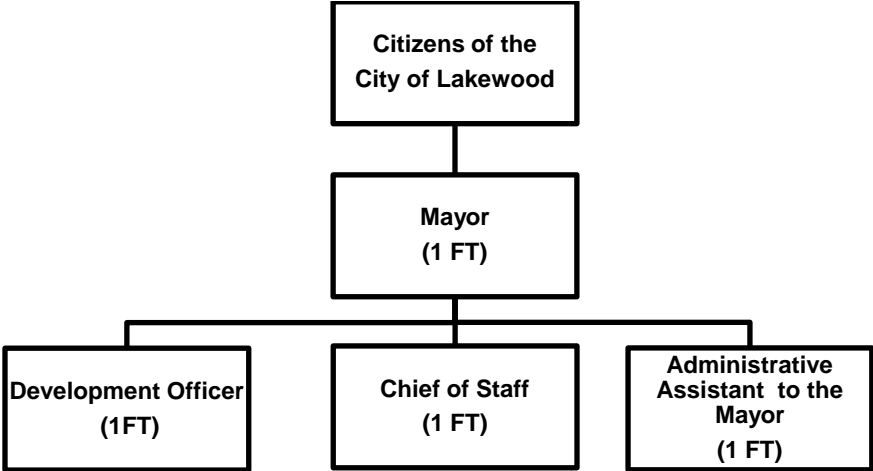
### Description

The Mayor is elected and serves as both the City’s full time Chief Executive and Administrative Officer. She supervises the administration of the City, and ensures that 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

<b>OFFICE OF MAYOR</b>					
<b>General Fund Budget (Fund 101)</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Percent Change 2022-2023</b>
<b>Expenditures by Category</b>					
Salaries	205,721	240,352	236,957	241,780	2%
Fringe Benefits	77,597	70,170	69,808	88,682	27%
Travel and Transportation	-	-	3,150	2,550	-19%
Professional Services	9,389	14,683	17,180	20,500	19%
Communications	368	365	650	650	0%
Contractual Services	-	-	-	-	
Materials & Supplies	345	1,505	1,115	1,365	22%
Capital					
Utilities					
Other	669	789	1,420	1,200	-15%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>294,089</b>	<b>327,864</b>	<b>330,280</b>	<b>356,727</b>	<b>8%</b>

### Organizational Chart



Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Mayor's Office</b>				
<u>Full-Time Employees</u>				
Mayor	1	1	1	1
Administrative Assistant to Mayor	2	1	1	1
Chief of Staff	0	1	1	1
<b>Total Full-Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



# **Division of Community Relations**

## **Description**

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

## **2022 Accomplishments**

- Successful community event coordination including eight Concerts in the Park, five Friday Night Flicks, Meet the Trucks, Community Diversity Potluck, Summer Solstice Celebration, Fourth of July Parade, Lakewood Arts Festival, Lakewood Community Festival, and Lakewood Veterans Day Ceremony.
- We continued our strong social media communication that has resulted in more people following us and receiving information through social media. Our Facebook followers have grown to 14,314 which is an increase of 11.3%. Our Twitter followers increased to 8,636, an increase of 8%. We increased the followers on our Instagram page by 24.8%, or a total number of 5,236 followers.

# Division of Community Relations

- Continued to increase the number of residents we communicate with on a regular basis. We launched a monthly resident e-newsletter. Subscribers to this e-newsletter increased to a total of 6,671, which is an increase of 10.3%. We also sent out a printed newsletter one time this year to all Lakewood residents and businesses.

### 2023 Strategic Goal

- Continue to increase the number of people who receive our information and who we communicate with on a regular basis.

### Community Relations Budget

DIVISION OF COMMUNITY RELATIONS					
General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	57,648	64,943	65,827	78,650	19%
Fringe Benefits	24,406	21,114	21,636	29,127	35%
Travel and Transportation	-	-	-	-	
Professional Services	7,264	8,454	7,000	7,000	0%
Communications	20,697	7,670	23,130	23,130	0%
Contractual Services	-	675	5,000	2,000	-60%
Materials & Supplies	141	879	525	525	0%
Capital					
Utilities					
Other	7,356	6,703	21,650	21,650	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>117,513</b>	<b>110,439</b>	<b>144,768</b>	<b>162,082</b>	<b>12%</b>

### Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Community Relations</b>				
<u>Full-Time Employees</u>				
Community Relations Specialist	1	1	1	0
Development Officer	0	0	0	1
<b>Total Full-Time Employees</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Office of Civil Service

### Description

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

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

### 2022 Accomplishments

- The Commission approved and conducted noncompetitive examinations for the positions of Community Relations Development Officer; Planning and Development Program Manager; Engineering Project Manager; Human Resource Specialist; Human Services Assistant Director; Human Services Program Specialist II; Information Services Program Manager; Water/Sewer/Meter Division Manager; and Planning and Development Assistant Director.
- The Commission held competitive examinations for the following:
  - Police entry-level with 72 applicants. The eligible list was certified and will expire June 21, 2023.
  - Fire Captain with 13 applicants. The eligible list was certified and will expire June 27, 2024.
  - Entry-level firefighter with 83 applicants. It is anticipated the eligible list will be certified in November 2022, with an expiration date in November 2023.
- Noncompetitive examinations for Planning and Development City Planner and Public Works Project Manager are expected before the end of 2022.

### 2023 Strategic Goals

- Maintain and support an educated and trained workforce.
- Conduct competitive and noncompetitive examinations as needed to maintain staffing levels. In 2023, we will be conducting an entry-level examination for the positions of Firefighter/Paramedic and Police Officer. Promotional examinations for the positions of Fire Chief, Police Sergeant, Police Lieutenant, and Police Captain will also be held.
- 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 2023 at three (3) days or less.
  - Maintain the 2023 percentage rate of overdue responses at the current rate of five percent (5%) or less.
  - Maintain the 2023 percentage rate of requests where an initial response was sent after the response window expired at the current rate of seven percent (7%) or less.

## Office of Civil Service

### Civil Service Budget

OFFICE OF CIVIL SERVICE					
General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	57,092	69,745	65,760	67,359	2%
Fringe Benefits	24,017	21,705	21,215	27,679	30%
Travel and Transportation					
Professional Services	30,573	35,033	22,725	70,725	211%
Communications	230	426	485	600	24%
Contractual Services					
Materials & Supplies	171	145	560	600	7%
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>112,083</b>	<b>127,053</b>	<b>110,745</b>	<b>166,963</b>	<b>51%</b>

### Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Civil Service</b>				
<u>Full-Time Employees</u>				
Civil Service/ Med. Prog. Coordinator/Parking Violations Appeals Clerk	1	1	1	1
<b>Total Full-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<u>Part-Time Employees</u>				
Civil Service Commissioner	3	3	3	3
<b>Total Part-Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# **Division of Human Resources**

## **Description**

The Division of Human Resources is responsible for:

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

## **2022 Accomplishments**

- Pharmacy Benefit Management (PBM) procurement audit, which allowed us to renegotiate our contract with MMO regarding: rebate sharing, ingredient costs, and transaction fees for an estimated savings of \$1,066,050.00 over the next three years.
- Held an in-person and virtual wellness fair, including a flu and COVID-19 vaccine clinic.
  - 66 Regular QIV (flu) shots; 11 Flu (65+); 52 COVID-19 booster
- Scanned all 833 active and recently terminated personnel files.
- Digitalized personnel forms to be completed and signed via Hello Sign.
- Started negotiations with seven (7) labor agreements.

# Division of Human Resources

## 2023 Strategic Goals

- Conduct a salary study of non-union positions to remain competitive in recruiting highly qualified candidates.
- Reduce the frequency and/or severity of BWC claims by introducing new safety initiatives, evaluating our accident/incident investigation process, and increasing safety training opportunities.
- Improve employee utilization and consumerism of medical and pharmacy benefits, by evaluating our plan designs (introducing copays), and educating employees on High Deductible Health Plans (HDHP).

## Human Resources Budgets

DIVISION OF HUMAN RESOURCES					
General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	178,644	203,076	217,426	215,248	-1%
Fringe Benefits	73,355	64,001	67,076	69,790	4%
Travel and Transportation	-	-	200	200	0%
Professional Services	11,631	32,841	49,550	62,450	26%
Communications	584	727	900	800	-11%
Contractual Services					
Materials & Supplies	1,569	10,671	2,200	2,300	5%
Capital	-				
Utilities					
Other	908	865	1,050	1,000	-5%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>266,690</b>	<b>312,181</b>	<b>338,402</b>	<b>351,787</b>	<b>4%</b>

**Division of Human Resources**



Hospitalization (Fund 600)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	7,551,330	7,623,269	8,114,000	8,413,000	4%
Travel and Transportation					
Professional Services	75,625	106,819	324,000	459,000	42%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>7,626,955</b>	<b>7,730,088</b>	<b>8,438,000</b>	<b>8,872,000</b>	<b>5%</b>

Workers' Comp (Fund 601)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	390,270	298,693	400,000	400,000	0%
Travel and Transportation					
Professional Services	19,671	27,582	35,400	35,400	0%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other	73,976	80,562	90,000	90,000	0%
Reserve Balance					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>483,917</b>	<b>406,837</b>	<b>525,400</b>	<b>525,400</b>	<b>0%</b>

**Internal Service Funds Overview**

The City of Lakewood uses two internal service funds to report financial activity that allocates operational costs to divisions throughout the City: The Workers Compensation Fund and the Hospitalization Fund. The day-to-day operational supervision of the funds is performed by Human Resources, while Finance assists in directing the overall performance management of the funds.

**Workers' Compensation Fund**

The Workers Compensation Fund covers the costs associated with the City's Workers' Compensation coverage under a self-insurance plan. The Fund covers premiums, claims, and third party administration fees associated with work-related injuries and illnesses.

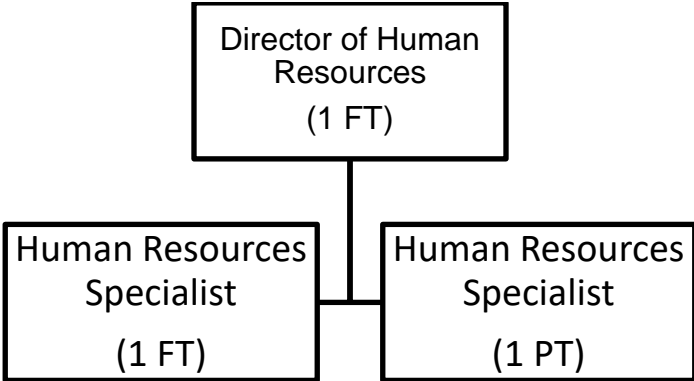
**Division of Human Resources**

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**Hospitalization Fund**

The Hospitalization Fund accounts for medical, dental, and vision benefits to the City’s eligible employees. The Hospitalization Fund makes payments for services provided to employees (claims), third party administrators(s), stop-loss coverage, and employee incentive payments designed to encourage healthy lifestyle choices and prudent medical spending.

**Organizational Chart**



**Personnel Staffing**

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Human Resources</b>				
<u>Full-Time Employees</u>				
Director of Human Resources	1	1	1	1
Human Resources Specialist	2	2	2	1
<b>Total Full-Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<u>Part-Time Employees</u>				
Human Resources Specialist	0	0	0	1
<b>Total Part-Time Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

## **Law Department**

### **Description**

The Law Department of the City of Lakewood, under the direction of the city's law director, functions as the attorney for the City of Lakewood and its officials by providing legal advice to the mayor, city council and all of the various departments. The Law Department represents or oversees the representation of the city in court proceedings and before any administrative bodies. It is responsible for the drafting and approval of all ordinances, resolutions, contracts, and other legal documents. The Law Department protects and ensures that the 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 building and housing code violations; representing and defending the city in 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, as well as city counsel, 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.

### **2022 Accomplishments**

- Almost 100% of new criminal files are created electronically as pdf's and less than 10% of all criminal files are maintained as a hard copy.
- Expanded LEADS certification from two to three members of the department.
- Acquired desktop access for all Law staff to driving records which streamlines and reduces the need to access LEADS records.

### **2023 Strategic Goals**

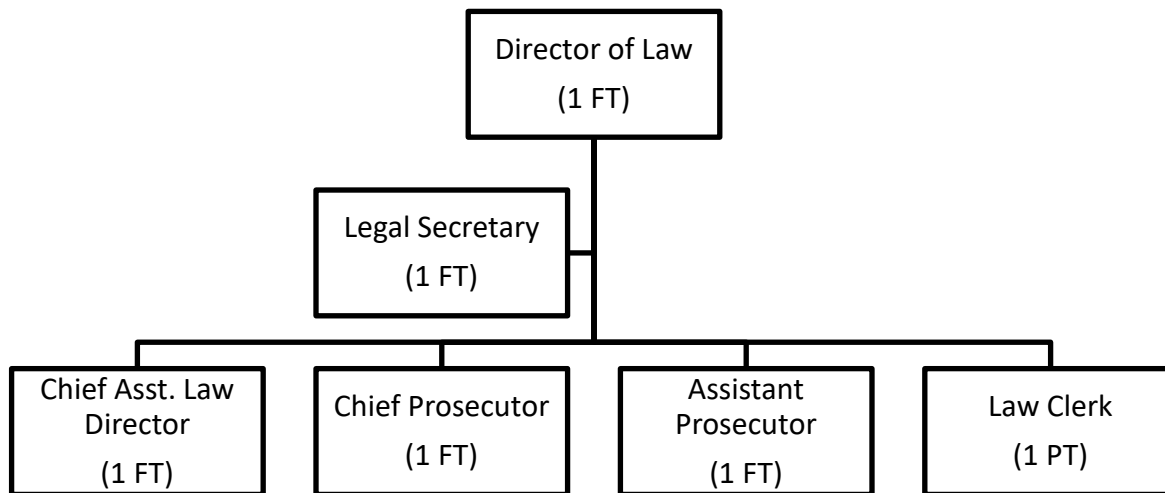
- Cross train support staff to better fill the needs of the office when one employee is unavailable for long- or short-term periods.
- Transition electronic prosecutor files into Microsoft SharePoint to create a secure internal system that is more efficient to sort, flag and track work on each file and train all support staff on creating and maintaining these files.

# Law Department

## Law Budget

DIVISION OF LAW					
General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	390,242	433,072	460,562	471,159	2%
Fringe Benefits	136,432	121,254	125,988	160,445	27%
Travel and Transportation	210	-	500	1,100	120%
Professional Services	38,189	61,126	78,250	87,300	12%
Communications	754	730	1,260	1,300	3%
Contractual Services					
Materials & Supplies	13,190	10,781	12,550	12,600	0%
Capital	-	-	-	-	
Utilities					
Other	1,879	1,523	2,000	2,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>580,895</b>	<b>628,486</b>	<b>681,110</b>	<b>735,904</b>	<b>8%</b>

## Organizational Chart



# Law Department

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## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Law</b>				
<u>Full-Time Employees</u>				
Director of Law	1	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
<b>Total Full-Time Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<u>Part-Time Employees</u>				
Law Clerk	1	1	1	1
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>



## **Department of Finance**

### **Accounting and Administrative Division**

The Finance Department's main objective is to maintain and strengthen the City's financial integrity and transparency by collaborating with departments and divisions in performing the following administrative functions:

- Financial Reporting
- Financial and Legal Compliance
- General Accounting
- Accounts Payable
- Risk Management
- Revenue and Accounts Receivable
- Payroll
- Purchasing + Bids and Contract Management
- Cash Management
- Internal Reporting & Analysis
- Investments
- Debt Management
- Inventory and Capital Asset Management
- Budget Development and Preparation
- Internal Control
- Utility Billing
- Vital Statistics

### **2022 Highlights and Accomplishments**

- Completed the 2021 Financial Audit of the Annual Comprehensive Financial Report conducted by the Ohio Auditor of State with no citations, resulting in the prestigious Auditor of State Award with Distinction, generally awarded to only 3%-5% of all governments in the State of Ohio.
- Received the Government Finance Officers Association (GFOA) award for preparation of the 2021 Annual Comprehensive Financial Report.
- Received the GFOA Distinguished Budget Presentation Award for the second consecutive year and only the 6<sup>th</sup> time in the City's history.

### **2023 Strategic Goal**

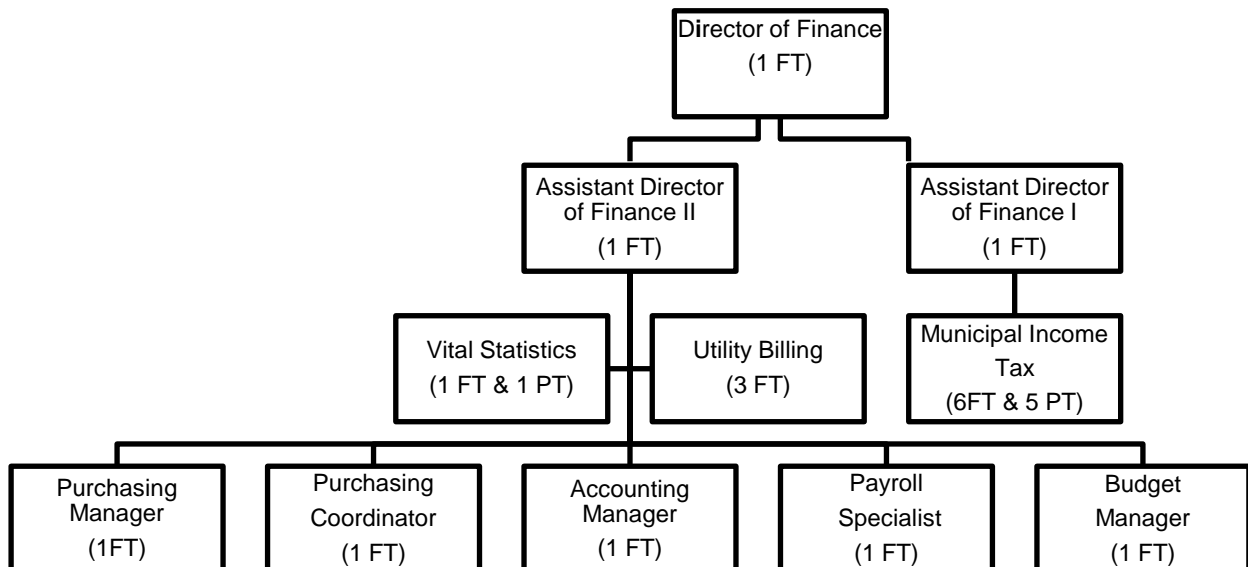
- Being a key resource for all departmental operations while promoting timely and accurate financial reporting by participating in GFOA financial accounting and reporting programs and leading a structured effort to evolve the City's operations into a more performance-based and metrics driven organization.

## Division of Finance

### Finance Budget

DIVISION OF FINANCE					
General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	442,250	472,992	503,716	507,205	1%
Fringe Benefits	176,509	150,471	167,121	202,821	21%
Travel and Transportation	-	56	950	950	0%
Professional Services	75,423	71,725	88,000	87,200	-1%
Communications	7,821	4,550	7,100	5,600	-21%
Contractual Services					
Materials & Supplies	2,362	2,188	3,200	2,900	-9%
Capital	-	-	-	-	
Utilities					
Other	3,518	2,359	3,200	2,700	-16%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>707,883</b>	<b>704,341</b>	<b>773,287</b>	<b>809,376</b>	<b>5%</b>

### Organizational Chart



## Division of Finance

### Personnel Staffing

Finance	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<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	0
Purchasing Coordinator	0	0	0	1
Payroll Specialist	1	1	1	1
Budget Manager	1	1	1	1
<b>Total Full-Time Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>



## **Division of Income Tax**

### **Description**

The Municipal Income Tax Division is charged with the collection, audit, and enforcement of the 1.5% municipal income tax, which is key because income tax is the City's largest source of general fund revenue. We strive to provide the taxpayers with high quality, cost effective, professional, and courteous service that is accessible and local, with a separate building dedicated to income tax at the Annex across the street from Lakewood City Hall.

### **2022 Accomplishments**

- For the first time since the global pandemic, remained open to the public and fully operational for the entire year.
- Met the increased number of in-person filers this tax season by utilizing the full capacity of our front counter and offering extended hours.
- Successfully navigated the new "work-from-home" climate and its impact on refunds and refund policy.
- Kept up to date on any Bills going before the State Legislature and their impact on local tax law, policies, and procedures.

### **2023 Strategic Goal**

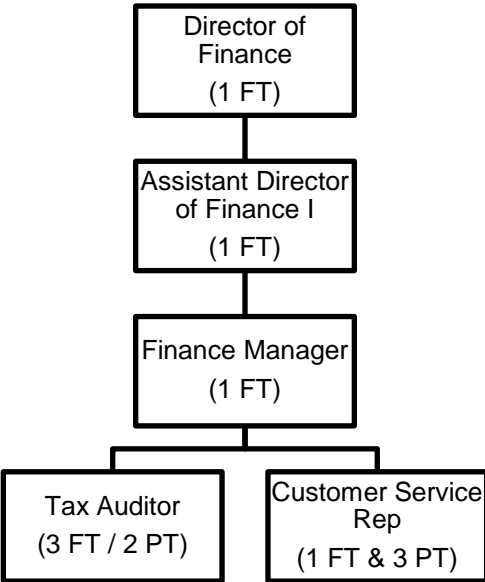
To increase efficiencies in administration by capitalizing on technological advances through electronic filing and electronic payments; with the goal of having 40% of all tax returns and tax payments received electronically by the end of 2025.

# Division of Income Tax

## Income Tax Budget

DIVISION OF INCOME TAX					
General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	414,078	402,330	495,241	513,063	4%
Fringe Benefits	156,673	128,510	145,759	185,047	27%
Travel and Transportation	1,011	-	3,800	1,700	-55%
Professional Services	161,087	149,958	200,590	217,650	9%
Communications	67,813	70,963	84,600	86,600	2%
Contractual Services	2,400	2,492	1,800	2,000	11%
Materials & Supplies	2,199	2,273	3,025	2,800	-7%
Capital	-	-	4,000	-	-100%
Utilities	2,705	2,490	3,100	3,000	-3%
Other	74,478	59,503	101,800	107,000	5%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>882,443</b>	<b>818,519</b>	<b>1,043,715</b>	<b>1,118,860</b>	<b>7%</b>

## Organizational Chart



# Division of Income Tax

## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Income Tax</b>				
<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
<b>Total Full-Time Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<u>Part-Time Employees</u>				
Tax Auditor	2	2	2	2
Customer Service Rep	3	3	3	3
<b>Total Part-Time Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>



### **Division of Utility Billing**

#### **Description**

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

#### **2022 Accomplishments**

- Introduced new online payment portal "Payrazr Rx" and worked with software provider to customize platform and enhance/improve customer experience when paying online.
- Collected 53,396 payments via the online portal as of September 2022, an increase of 28.1% over 2021.
- Collected upwards of \$7.9 million via the online portal as of September 2022, an increase of 27.6% over 2021.
- Utilized water usage reports generated by Neptune 360 to inform Division customers of usage anomalies and/or potential problems.
- For the first time since the global pandemic, open to the public and fully operational for the entire year.

#### **2023 Strategic Goal**

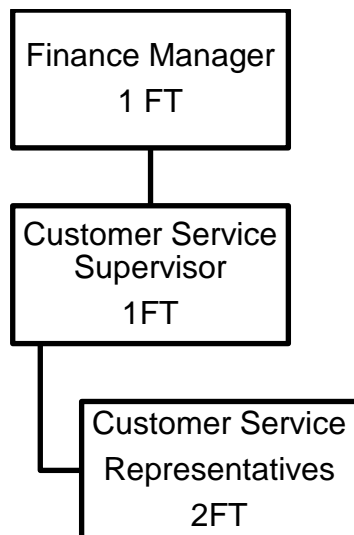
- Continue to encourage/increase E-Bill usage among Division customers with a goal of 25% increase by the year 2027.

## Division of Utility Billing

### Utility Billing Budget

DIVISION OF UTILITY BILLING					
Water Fund Budget (Fund 501)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	151,088	170,253	175,816	185,868	6%
Fringe Benefits	70,117	60,133	61,562	82,309	34%
Travel and Transportation					
Professional Services	275,880	276,918	358,900	356,750	-1%
Communications	72,788	101,748	130,850	120,900	-8%
Contractual Services	2,400	2,492	2,000	2,000	0%
Materials & Supplies	845	2,804	1,075	1,075	0%
Capital	-	-	1,500	-	-100%
Utilities	1,753	1,628	2,000	2,500	25%
Other	444,170	421,934	424,214	414,214	-2%
Debt Service	6,136,801	7,212,254	5,133,300	7,767,000	51%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>7,155,843</b>	<b>8,250,163</b>	<b>6,291,217</b>	<b>8,932,616</b>	<b>42%</b>

### Organizational Chart



# Division of Utility Billing

## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Utility Billing</b>				
<u>Full-Time Employees</u>				
Finance Manager (20% of time)	1	1	1	1
Staff Assistant	1	1	1	0
Customer Service Supervisor	0	0	0	1
Customer Service Rep	2	2	2	2
<b>Total Full-Time Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



# **Division of Vital Statistics**

## **Description**

Local Registrar for Vital Statistics District 1802 is responsible for:

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

## **2022 Accomplishments**

- Kept up to date on any website and/or process changes by utilizing educational/instructional materials and training webinars offered by the State of Ohio Bureau of Vital Statistics.
- Provided birth certificates for visitors to the Division from anywhere in Ohio via access to State-wide records.
- For the first time since the global pandemic, remained open to the public and fully operational for the entire year.

## **2023 Strategic Goals**

- Educate the public on changes to the process of receiving birth certificates in-hospital at the time of birth.
- Continue to serve the demand for birth certificates by the increasing number of visitors to the Division.

## Division of Vital Statistics

### Vital Statistics Budget

DIVISION OF VITAL STATISTICS					
General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	78,245	85,161	87,396	78,106	-11%
Fringe Benefits	27,602	28,455	24,968	29,324	17%
Travel and Transportation	-	-	-	-	
Professional Services	1,459	1,360	1,550	2,425	56%
Communications	204	-	300	300	0%
Contractual Services	286,514	286,606	308,652	339,225	10%
Materials & Supplies	1,543	2,612	3,600	3,550	-1%
Capital	-	-	-	-	
Utilities	1,977	1,945	3,000	3,000	0%
Other	1,385	1,433	1,700	1,700	0%
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>398,928</b>	<b>407,572</b>	<b>431,166</b>	<b>457,630</b>	<b>6%</b>

### Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Finance/Vital Statistics</b>				
<u>Full-Time Employees</u>				
Administrative Assistant 1	1	1	1	0
Staff Assistant	0	0	0	1
<b>Total Full-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<u>Part-Time Employees</u>				
Customer Service Representative	1	1	1	1
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## Division of General Administration

### Description

This General Administration Division is utilized to record expenditures deemed as organization-wide and not assigned specifically to any individual Department. This includes:

- 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

The City anticipates total expenditures of \$125,000 encompassing the 2023 and 2024 years intended to support the identification and hiring of a consultant to help assist the City, as well as key community partners, in the process of embedding racial equity, equality, and inclusion in all facets, functions, services, programs, and policies throughout the Lakewood community. Through this process, our intent is to make Lakewood a city where all its residents can celebrate, thrive, and live in accessible, vibrant, welcoming, and inclusive neighborhoods. We anticipate that partners will emerge in this collaborative community endeavor to share the vision, gameplan, and costs associated with developing policies, procedures, and practices that make Lakewood a model of inclusion.

### General Administration Budgets

DIVISION OF GENERAL ADMINISTRATION					
General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	106,813	112,599	130,000	130,000	0%
Fringe Benefits	102,595	24,068	60,450	70,900	17%
Travel and Transportation	-	-	-	-	
Professional Services	187,469	177,491	221,750	357,750	61%
Communications	9,015	(2,349)	10,000	10,000	0%
Contractual Services	5,511	5,005	8,800	8,800	0%
Materials & Supplies	100,980	13,099	15,350	23,550	53%
Capital	-	4,620	-	-	0%
Utilities					
Other	704,170	667,117	774,750	497,000	-36%
Reserve Balance	501,714	462,352	-	-	0%
Debt Service					
Transfer or Advance	3,927,430	8,848,578	1,500,106	1,050,000	-30%
<b>Total</b>	<b>5,645,696</b>	<b>10,312,579</b>	<b>2,721,206</b>	<b>2,148,000</b>	<b>-21%</b>

**Division of General Administration**

Local Coronavirus Relief (Fund 285)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	4,498,326	-	-	-	
Fringe Benefits	945,442	-	-	-	
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	1,176,272	1,297,620	70,000	-	-100%
Materials & Supplies	27,000	-	-	-	
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance	-	17,000	-	-	
<b>Total</b>	<b>6,647,039</b>	<b>1,314,620</b>	<b>70,000</b>	<b>-</b>	<b>-100%</b>

ARP Local Fiscal Recovery (Fund 286)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries				290,000	0%
Fringe Benefits				10,000	0%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services		7,095,753	30,000,000	38,948,095	30%
Materials & Supplies					
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>	<b>7,095,753</b>	<b>30,000,000</b>	<b>39,248,095</b>	<b>31%</b>

# **Division of Information Technology**

## **Description**

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

## **2022 Accomplishments**

- Migrated 16 of 35 servers to Microsoft Azure, with work continuing into 2023 and 2024.
- Relocated and configured 21 computers and phones for Human Services to Cove Community Center. In addition, configured 18 security cameras and 5 wireless access points.
- Migrated 17 Terabytes of data from previous file servers to a new 100 Terabyte NAS (network attached storage device) to allow for future expansion and fast local storage but also back up to Azure.
- Configured and installed 100 new PC's (approximately 1/3 of computer fleet) throughout the city government.
- Upgraded city's main firewall to a next-generation model to further improve security.

## **2023 Strategic Goals**

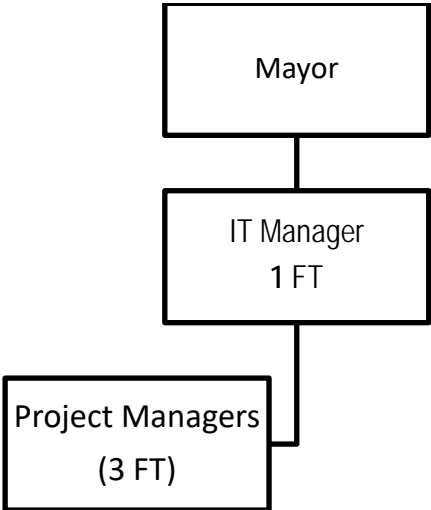
- Acquire, configure and install approximately 250, 7/800 MHZ radios to replace the 10-year old units in use by Lakewood Police, Fire/EMS and Dispatch.
- Continue migrating servers to Microsoft Azure for a more robust, secure, and scalable computing platform for the city's information systems.
- Continue phasing in 100 new PCs in 2023 and 2024 to complete the citywide replacement cycle.
- Continue replacing wireless access points in the city's parks.
- Dedicate time for staff training.

# Division of Information Technology

## Information Technology Budget

DIVISION OF INFORMATION TECHNOLOGY					
General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	337,396	353,391	360,210	387,218	7%
Fringe Benefits	113,471	98,450	100,307	128,282	28%
Travel and Transportation	-	-	-	1,000	
Professional Services	777,354	880,964	570,000	1,139,078	100%
Communications	6,781	6,382	15,760	29,100	85%
Contractual Services	6,557	8,199	10,000	18,000	80%
Materials & Supplies	56,678	71,210	73,655	93,700	27%
Capital	34,960	445,437	489,540	175,000	-64%
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,333,198</b>	<b>1,864,034</b>	<b>1,619,472</b>	<b>1,971,378</b>	<b>22%</b>

## Organizational Chart



# Division of Information Technology

## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Information Technology</b>				
<u>Full-Time Employees</u>				
I.T. Manager	1	1	1	1
I.T. Project Manager	2	2	2	3
I.T. Coordinator	1	1	1	0
<b>Total Full-Time Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



**Division of Planning & Development**

**Description**

The Division of Planning and Development coordinates long-range planning, zoning, and economic development for the City. The Division 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 Division 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

**2022 Accomplishments**

- With CASTO & North Pointe Realty, executed a term sheet for the Downtown Development and advanced the project through the Preliminary Plan approval, with anticipation of completing the development review process in the first quarter of 2023.
- By the end of 2022, scheduled to complete a Community Health Needs Assessment & Action Plan and a Climate Action Plan. These two first of their kind strategic plans for the community will shape community health and climate policy and programming for years to come.
- Completed the first phase of the ADA Self-Assessment and Transition Plan. This initial phase assessed all City facilities and parks. The second phase assessing all public rights-of-way will be completed in 2023 and coincide with the completion of the plan in its entirety.
- With the Public Works Department:
  - Completed the design of improvements to Foster Pool at Lakewood Park and commenced construction immediately following the 2022 swim season. Work is scheduled to be complete in time for the 2023 season.
  - Completed improvements – including a new playground, trail, and water feature – at Kauffman Park.
  - Initiated a Pier Feasibility Study & Concept Plan for Lakewood Park.
- Supporting the Community Development Division, continued to provide financial and other support to residents and business in response the on-going and evolving COVID-19 pandemic.
  - Closed out the Small Business Assistance Program providing \$924,351 in rent and job retention assistance to 227 businesses.
  - Closed out the CARES Act Residential Rent Assistance Program providing \$1,377,600 in rent assistance to 762 households ensuring 1,420 residents did not become homeless.
  - Assisted in continuing the Residential Rent Assistance Program using federal ARPA and Emergency Rent Assistance funding.
- With assistance from McCaulley & Associates, obtained a technical services grant from ODOT to complete an Active Transportation Plan. The planning process kicked off in the third quarter of 2022 and will be complete in second quarter of 2023.

# Division of Planning & Development

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- Utilized a Cuyahoga County Community Development Supplemental Grant to implement Warren Road Streetscape Improvements Phase 3 in partnership with LakewoodAlive.
- Expanded the ParkMobile technology to manage the use of public on-street and off-street parking throughout the entire City. Now motorists can pay by coin, app, website, or text.
- Launched a pilot Scooter and Bike Share Program to provide an alternative transportation option for short trips, first/last mile to mass transit, and recreation.
- With Cuyahoga County Public Works, initiated the engineering design and preparation of construction documents for the Lake-Clifton Connector project that will provide an active transportation connection between Lakewood and Rocky River.

## 2023 Strategic Goals

The Lakewood Community Vision is a statement 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 2023:

### *Economic Development*

- Repurpose or renovate obsolete and vacant retail spaces;
- 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;
- Expand the urban tree canopy responsibly, especially on private property
- 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; and
- Design roads, parking lots, sidewalks, and all public infrastructure to improve the community's resilience

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

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### *Mobility*

- 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; and
- Adopt “vision zero” goal to reduce motor-vehicle related deaths to zero.

### *Education & Culture*

- Capture and share 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 2023.

- With CASTO and North Pointe Realty, obtain all necessary approvals and advance the Downtown Development project to construction.
- 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.
- With the Public Works Department, complete engineering design and preparation of construction documents for Merl Bunts Park, Lakewood Skate Park Phase 2, and Kauffman Park Tennis Court Improvements.
- Complete the ADA Self-Assessment and Transition Plan.
- With the Public Works Department, complete the Pier Feasibility Study & Concept Plan for Lakewood Park.
- Complete the Active Transportation Plan.
- Support and expand the presence of public art throughout the community and examine opportunities to develop a Public Art Master Plan.

## Division of Planning & Development

### Planning and Development Budgets

DIVISION OF PLANNING AND DEVELOPMENT					
General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	232,626	291,068	358,961	425,721	19%
Fringe Benefits	97,361	88,986	113,793	145,216	28%
Travel and Transportation	-	74	4,000	1,000	-75%
Professional Services	31,204	18,040	26,000	27,500	6%
Communications	4,602	4,130	6,100	5,100	-16%
Contractual Services	6,836	13,394	8,000	8,000	0%
Materials & Supplies	971	1,000	4,000	4,500	13%
Capital	-	1,865	-	-	0%
Utilities					
Other	1,067	1,037	2,000	2,000	0%
Economic Development Programs	321,753	557,941	-	-	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>696,422</b>	<b>977,533</b>	<b>522,854</b>	<b>619,038</b>	<b>18%</b>

DIVISION OF PLANNING AND DEVELOPMENT					
CDBG Fund Budget (Fund 240)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	146,373	150,054	154,880	175,870	14%
Fringe Benefits	83,740	67,393	80,214	105,651	32%
Travel and Transportation	-	-	350	350	0%
Professional Services	7,249	10,524	10,550	137,939	1207%
Communications	388	455	725	725	0%
Contractual Services	2,200	198,931	410,000	411,349	0%
Materials & Supplies	183	229	350	400	14%
Capital	-	-	-	-	
Utilities					
Other	56,115	1,090	51,600	51,600	0%
Debt Service					
Transfer or Advance	140,000	45,000	-	130,000	0%
<b>Total</b>	<b>436,249</b>	<b>473,677</b>	<b>708,669</b>	<b>1,013,884</b>	<b>43%</b>

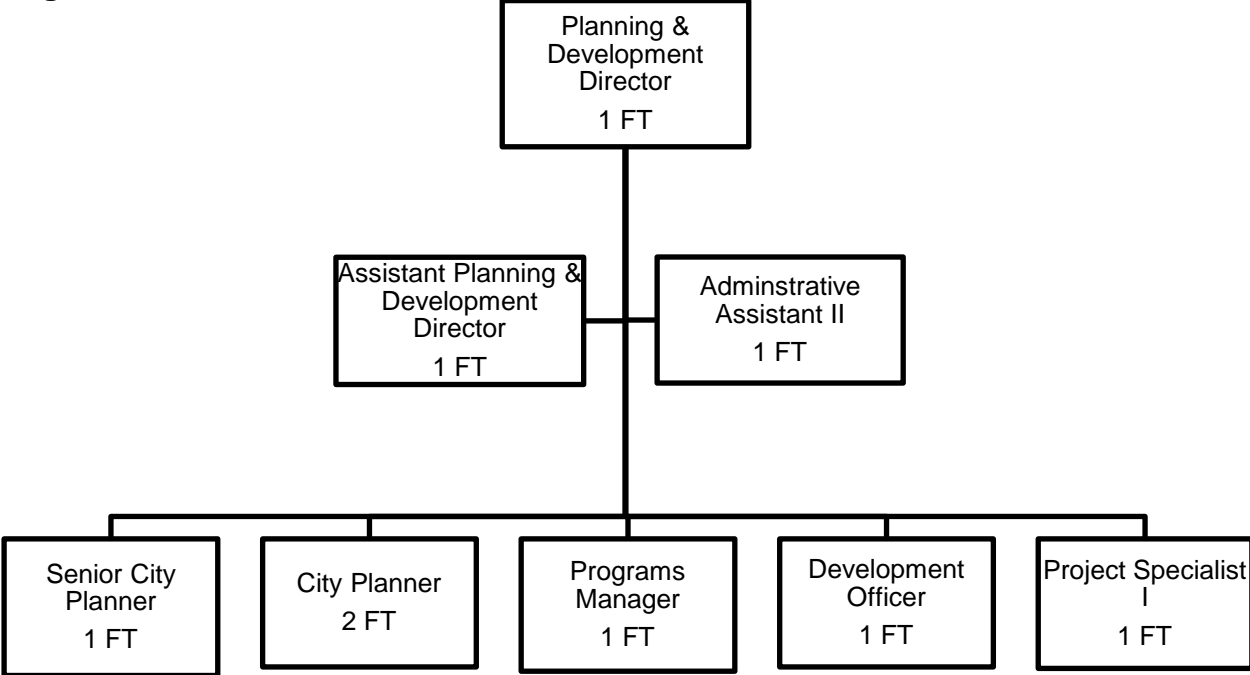
**Division of Planning & Development**

DIVISION OF PLANNING AND DEVELOPMENT					
Neighborhood Stabilization Program (Fund 245)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services	-	266,200	30,000	41,238	37%
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>	<b>266,200</b>	<b>30,000</b>	<b>41,238</b>	<b>37%</b>

DIVISION OF PLANNING AND DEVELOPMENT					
Lakewood Hospital Fund (Fund 260)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	185,180	76,666	240,000	500,000	108%
Communications					
Contractual Services	2,359,440	76,625	2,496,000	800,000	-68%
Materials & Supplies					
Capital					
Utilities					
Other	43,453	90,808	64,000	35,000	-45%
Debt Service					
Transfer or Advance	-	2,285,016	-	-	
<b>Total</b>	<b>2,588,074</b>	<b>2,529,115</b>	<b>2,800,000</b>	<b>1,335,000</b>	<b>-52%</b>
<b>TOTAL</b>	<b>3,720,744</b>	<b>4,246,525</b>	<b>4,061,523</b>	<b>3,009,160</b>	<b>-26%</b>

**Division of Planning & Development**

**Organizational Chart**



**Personnel Staffing**

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Planning &amp; Development</b>				
<u>Full-Time Employees</u>				
Director of Planning & Development	1	1	1	1
Assistant Director	0	0	0	1
City Planner I	1	2	3	2
Project Specialist	0	0	0	1
Senior City Planner	1	1	1	1
City Planner II	1	0	0	0
Administrative Asst. II	1	1	1	1
<b>Total Full-Time Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>
<u>Part-Time Employees</u>				
City Planner I	1	1	0	0
Intern	0	1	1	0
<b>Total Part-Time Employees</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>0</b>

## **Division of Community Development**

### **Description**

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

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

### **2022 Accomplishments**

- The Division of Community Development continued to spearhead Lakewood’s COVID-19 Pandemic response.
  - Closed out the Small Business Assistance Program providing \$924,351 in rent and job retention assistance to 227 businesses.
  - Utilized Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and American Rescue Plan Act (ARPA) funds to provide \$2,801,147 to 1,392 low-income Lakewood households (2,575 residents) with Emergency Rent & Utility Assistance designed to prevent homelessness and increase housing stability.
  - With the Cuyahoga County Development Department, secured federal Emergency Rent Assistance funding to provide an additional \$554,000 to continue the Residential Rent Assistance Program through the end of 2022 supporting an estimated 110 households (225 residents).
- Further advanced the implementation of the City’s Affordable Housing Strategy.
  - Constructed and sold 2 HOME-funded single-family homes to low-moderate income households earning less than 80% of the Area Median Income.
  - Enhanced the affordability of both homes by providing buyers with \$10,000 HOME Down Payment Assistance second mortgage loans at 0% interest with no monthly payments.
  - Approved the rehabilitation / improvement of 14 renter-occupied units and 10 owner-occupied units with a total investment of up to \$117,205 and \$116,400, respectively, in federal funds.
- Partnered with LakewoodAlive to complete 5 lead-compliant Paint Program projects totaling 5 units of affordable housing and \$15,000 in rebates to low-moderate income homeowners.
- Strengthened Lakewood’s commercial corridors by investing \$106,043 in Community Development Block Grant (CDBG) funds in the renovation of 5 commercial facades through the Commercial Property Rehabilitation Program which leveraged an additional \$1,333,448 in private investments.

## ***Division of Community Development***

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- Selected by the Lincoln Institute of Land Policy for a technical services grant providing affordable housing analysis and scenario planning.

### **2023 Strategic Goals**

The Lakewood Community Vision is a statement 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 Community Development has both incorporated these goals into its operations and has prioritized the following goals in establishing its initiatives and budget for 2023:

#### *Housing*

- Provide assistance to homeowners who undertake efficiency upgrades such as the installation of new furnaces, adequate insulation, and energy efficient appliances;
- Incentivize investment in and maintenance of existing housing stock;
- Increase awareness among residents about how to better access services provided by local financial institutions;
- Encourage development of a diverse housing stock that meets the needs of all residents including seniors, low/moderate income families, and special needs households; and
- Support and create affordable housing for a diversity of incomes and lifestyle needs.

#### *Community Wellness*

- Abate lead hazards through education and assistance programs.

#### *Education & Culture*

- Recognize that preservation of structures is important for sustainability.

The Division of Community Development will implement the goals of the Community Vision through the following initiatives planned to be continued, commenced, or completed in 2023.

- Examining opportunities to provide tenant-based rental assistance and lead abatement gap funding assistance programs utilizing a variety of HOME funds.
- Complete the affordable housing analysis and scenario planning with the Lincoln Institute of Land Policy.

# Division of Community Development

## Community Development Budget

DIVISION OF COMMUNITY DEVELOPMENT					
CDBG (Fund 240)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	82,336	85,835	158,351	201,400	27%
Fringe Benefits	13,022	13,056	24,302	31,182	28%
Travel and Transportation	7,117	5,753	22,000	29,240	33%
Professional Services	3,908	4,105	6,500	6,500	0%
Communications	210	215	593	400	-33%
Contractual Services	249,985	283,076	927,093	958,499	3%
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other	-	-	-	-	
Debt Service	-	-	-	-	
Transfer or Advance					
<b>Total</b>	<b>356,577</b>	<b>392,039</b>	<b>1,138,839</b>	<b>1,227,221</b>	<b>8%</b>

DIVISION OF COMMUNITY DEVELOPMENT					
Home Investment Program (Fund 242)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications					
Contractual Services	239,583	721,411	929,000	3,000,000	223%
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>239,583</b>	<b>721,411</b>	<b>929,000</b>	<b>3,000,000</b>	<b>223%</b>

# Division of Community Development

DIVISION OF COMMUNITY DEVELOPMENT					
ESG (Fund 241)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	4,600	3,745	4,940	5,590	13%
Fringe Benefits	708	576	764	864	13%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	166,366	148,256	171,746	167,062	-3%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	65,000	75,000	-	70,000	0%
<b>Total</b>	<b>236,674</b>	<b>227,578</b>	<b>177,450</b>	<b>243,516</b>	<b>37%</b>
<b>TOTAL</b>	<b>832,835</b>	<b>1,341,027</b>	<b>2,245,289</b>	<b>4,470,737</b>	<b>99%</b>

## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Community Development</b>				
<u>Full-Time Employees</u>				
C. D. Programs Manager	1	1	1	1
C. D. Development Officer	1	1	1	1
<b>Total Full-Time Employees</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Budget Overview of Public Safety

Total Expenditures by Division All Funds	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
Police Division	10,167,123	12,855,058	13,653,002	14,863,992	9%
Dispatch Division	918,816	912,182	1,001,507	1,107,202	11%
Prisoner Support Division	261,930	334,403	310,887	543,580	75%
School Guards Division	124,067	201,025	214,042	237,132	11%
Animal Control Division	224,420	231,814	241,235	272,696	13%
Parking Enforcement Division	348,865	382,681	516,930	584,897	13%
Fire & EMS Department	8,892,254	11,795,005	13,010,191	14,053,437	8%
Building & Housing			1,595,594	1,741,617	9%
<b>Total Expenditures</b>	<b>20,937,476</b>	<b>26,712,168</b>	<b>30,543,388</b>	<b>33,404,553</b>	<b>9%</b>

Total Expenditures by Category All Funds	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
Salaries	13,238,947	18,561,319	20,582,486	21,795,231	6%
Fringe Benefits	6,250,672	6,521,757	7,411,359	9,151,481	23%
Travel and Transportation	5,466	15,456	60,305	66,759	11%
Professional Services	244,642	296,878	567,675	575,050	1%
Communications	127,750	125,268	149,130	151,450	2%
Contractual Services	177,592	268,662	218,916	456,500	109%
Materials & Supplies	356,808	412,232	486,825	658,950	35%
Capital	273,637	231,930	803,712	290,572	-64%
Utilities	90,145	94,190	109,500	115,000	5%
Other	139,914	153,081	153,480	143,560	-6%
Debt Service	31,901	31,395	-	-	0%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>20,937,476</b>	<b>26,712,168</b>	<b>30,543,388</b>	<b>33,404,553</b>	<b>9%</b>

Total Expenditures by Category General Fund	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
Salaries	13,112,040	18,441,188	20,338,161	21,539,399	6%
Fringe Benefits	3,767,827	2,970,106	3,514,461	4,821,056	37%
Travel and Transportation	1,816	38	34,975	33,375	-5%
Professional Services	219,963	262,404	523,375	540,600	3%
Communications	127,040	124,680	143,500	144,850	1%
Contractual Services	172,512	260,796	191,616	417,500	118%
Materials & Supplies	326,648	360,590	419,725	610,950	46%
Capital	265,474	77,531	406,000	40,000	-90%
Utilities	65,873	67,871	81,500	84,000	3%
Other	31,706	32,657	37,520	38,100	2%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total Expenditures</b>	<b>18,090,899</b>	<b>22,597,861</b>	<b>25,690,833</b>	<b>28,269,830</b>	<b>10%</b>

### **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.

#### **2022 Accomplishments**

- Increased positive interactions with the citizens of Lakewood by hosting 11 “Coffee with a Cop” events.
- Remained at or near full strength of force in the Police Department while other agencies across the nation and the state struggled to fill vacancies.
- Facilitated 5,070 hours of in-house training in 2022.

#### **2023 Strategic Goal**

- Increase number of Crisis Intervention trained officers by 10%.

# Division of Police & Law Enforcement

## Division Budgets

POLICE DIVISION					
General Fund (Fund 101)	2020 Actual*	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	6,692,809	9,065,725	9,734,543	10,030,620	3%
Fringe Benefits	1,747,982	1,362,006	1,404,785	2,039,040	45%
Travel and Transportation	36	6	125	125	0%
Professional Services	54,826	67,704	87,800	126,200	44%
Communications	97,025	95,394	97,800	97,800	0%
Contractual Services	125,726	119,061	128,816	135,000	5%
Materials & Supplies	150,521	152,666	174,925	296,600	70%
Capital	-	54,926	3,000	10,000	233%
Utilities					
Other	17,184	18,991	15,200	18,200	20%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>8,886,107</b>	<b>10,936,480</b>	<b>11,646,994</b>	<b>12,753,584</b>	<b>10%</b>
<b>*Certain expenditures moved to the Local Coronavirus Relief Fund #285</b>					

Police Pension Fund (Fund 220)	2020 Actual*	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	1,213,196	1,695,442	1,816,458	2,014,958	11%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>1,213,196</b>	<b>1,695,442</b>	<b>1,816,458</b>	<b>2,014,958</b>	<b>11%</b>
<b>*Certain expenditures moved to the Local Coronavirus Relief Fund #285</b>					

**Division of Police & Law Enforcement**

Law Enforcement Trust Fund (Fund 222)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	3,650	15,418	21,300	7,800	-63%
Professional Services	21,762	31,771	40,250	25,150	-38%
Communications	-	-	-	-	
Contractual Services	-	115	500	-	-100%
Materials & Supplies	23,800	39,397	47,000	5,000	-89%
Capital	-	-	-	-	
Utilities					
Other	10,445	21,311	10,000	2,000	-80%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>59,657</b>	<b>108,013</b>	<b>119,050</b>	<b>39,950</b>	<b>-66%</b>

Federal Forfeiture Fund (Fund 225)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	8,163	115,124	45,000	30,000	-33%
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>8,163</b>	<b>115,124</b>	<b>45,000</b>	<b>30,000</b>	<b>-33%</b>

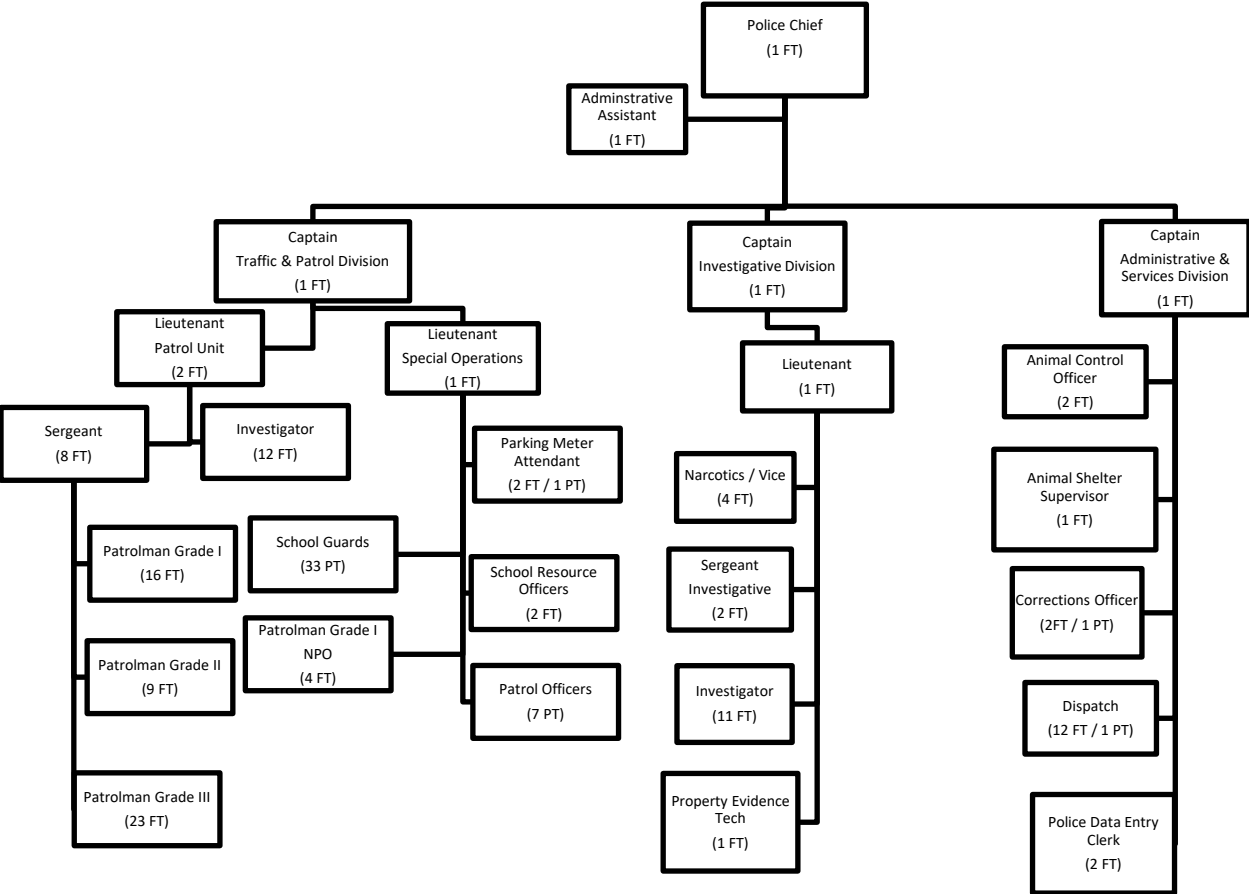
# Division of Police & Law Enforcement

Enforcement & Education Fund (Fund 231)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	-	-	20,000	20,000	0%
Materials & Supplies	-	-	5,500	5,500	0%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	-	-	<b>25,500</b>	<b>25,500</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>10,167,123</b>	<b>12,855,058</b>	<b>13,653,002</b>	<b>14,863,992</b>	<b>9%</b>



# Division of Police & Law Enforcement

## Organizational Chart



# Division of Police & Law Enforcement

## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Police Division</b>				
<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	26	26	24
Patrolman Assigned to Detective Bureau	5	4	0	0
Special Operations	1	1	0	0
Safety Education Officers - 22 years	3	5	7	2
Patrolman grade I	29	21	18	16
Patrolman grade II	1	3	7	9
Patrolman grade III	10	9	15	26
Police Data Entry Clerk	3	2	2	2
Neighborhood Police Officer	4	4	4	4
Property Evidence Tech.	1	1	1	1
<b>Total Full-Time Employees</b>	<b>99</b>	<b>99</b>	<b>99</b>	<b>103</b>
<u>Part-Time Employees</u>				
Patrol Officers	7	7	7	7
<b>Total Part-Time Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>



## Division of Prisoner Support

### Description

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

There is a current procedure in place that assures proper and timely charging of felony suspects but requires us to house them at the Lakewood Jail and hold them for preliminary hearings if necessary.

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

### 2022 Accomplishments

- Passed the annual State of Ohio Jail Inspection.
- Hired 2<sup>nd</sup> Full-time corrections officer to fill open position.

### 2023 Strategic Goal

- Continue to provide appropriate care and housing for individuals incarcerated in Lakewood.

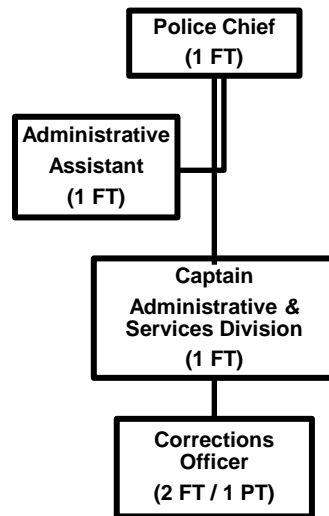
### Prisoner Support Budget

<b>PRISONER SUPPORT DIVISION</b>					
<b>General Fund (Fund 101)</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Percent Change 2022-2023</b>
<b>Expenditures by Category</b>					
Salaries	118,420	120,075	147,864	154,913	5%
Fringe Benefits	49,605	41,442	45,023	56,667	26%
Travel and Transportation					
Professional Services	39,315	31,213	50,000	50,000	0%
Communications					
Contractual Services	31,774	122,867	38,500	252,500	556%
Materials & Supplies	21,916	18,806	29,500	29,500	0%
Capital	899	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>261,930</b>	<b>334,403</b>	<b>310,887</b>	<b>543,580</b>	<b>75%</b>

# Division of Prisoner Support

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## Organizational Chart



## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Prisoner Support Division</b>				
<u>Full-Time Employees</u>				
Corrections Officer	2	2	2	2
<b>Total Full-Time Employees</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<u>Part-Time Employees</u>				
Corrections Officer	1	1	1	1
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Dispatch Unit**

**Dispatch Unit**

**Description**

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

**2022 Accomplishments**

- Retained Lakewood's Dispatch center, while the push in Ohio has been for regionalization.

**2023 Strategic Goal**

- Study the feasibility of having a Regional Dispatch Center based in Lakewood.

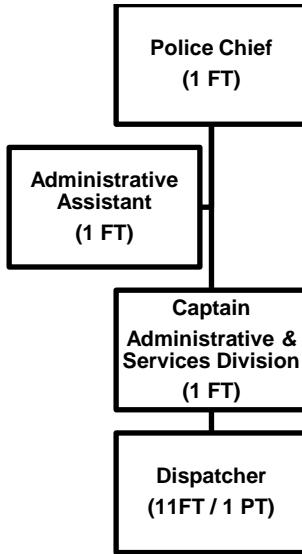
**Dispatch Budget**

DISPATCH DIVISION					
General Fund (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	631,720	669,299	724,832	777,694	7%
Fringe Benefits	271,040	229,709	255,275	313,108	23%
Travel and Transportation					
Professional Services	-	-	5,000	-	-100%
Communications					
Contractual Services					
Materials & Supplies	1,691	1,154	1,400	1,400	0%
Capital					
Utilities					
Other	14,365	12,020	15,000	15,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>918,816</b>	<b>912,182</b>	<b>1,001,507</b>	<b>1,107,202</b>	<b>11%</b>

# Dispatch Unit

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## Organizational Chart



## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Dispatch Division</b>				
<u>Full-Time Employees</u>				
Dispatcher	11	11	11	11
<b>Total Full-Time Employees</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<u>Part-Time Employees</u>				
Dispatcher	1	1	1	1
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

### **Parking Enforcement Division**

#### **Description**

Parking Enforcement is responsible for all the collection, ticketing, maintenance, and operation of the parking meters in the city. The City continues to examine its parking enforcement operation to include the technological advancements and alternative revenue sources to help fund maintenance and improvements to its current public parking space.

#### **2022 Accomplishments**

- Outfitted Parking Enforcement Officers with body-worn cameras to improve the relationship with citizens of Lakewood.
- Upgraded technology throughout the City to make it easier for citizens to utilize public parking.
- Had one of the Parking Enforcement Officers Crisis Intervention Trained.

#### **2023 Strategic Goals**

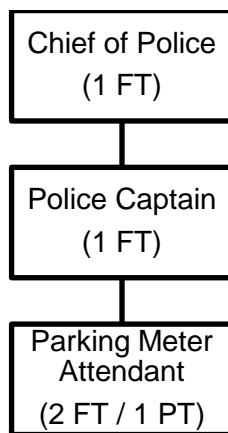
- Continue to utilize technology to make public parking more convenient for citizens of Lakewood.
- Pass legislation such that the fund encompasses the generalized use of public space for mobile vehicles, including EV charging revenue and scooter revenue.
- Evaluate and possibly reassess parking fine amounts base on the findings.

# Parking Enforcement Division

## Parking Enforcement Budget

PARKING ENFORCEMENT DIVISION					
Parking Facilities (Fund 520)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	126,907	120,131	145,538	155,332	7%
Fringe Benefits	52,953	43,162	50,352	60,705	21%
Travel and Transportation					
Professional Services	2,917	2,703	4,050	3,300	-19%
Communications	711	588	5,630	6,600	17%
Contractual Services	5,081	7,751	6,800	9,000	32%
Materials & Supplies	6,360	12,245	14,600	15,500	6%
Capital	-	39,275	156,000	200,000	28%
Utilities	24,272	26,318	28,000	31,000	11%
Other	97,763	99,113	105,960	103,460	-2%
Debt Service	31,901	31,395	-	-	0%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>348,865</b>	<b>382,681</b>	<b>516,930</b>	<b>584,897</b>	<b>13%</b>

## Organizational Chart



## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Parking Enforcement Division</b>				
<u>Full-Time Employees</u>				
Parking meter attendant	2	2	2	2
<b>Total Full-Time Employees</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<u>Part-Time Employees</u>				
Parking meter attendant	1	1	1	1
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

### **Division of Animal Control**

#### **Description**

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

In order to provide streamlined services and save time, costs, and better assess the overall health of our animal population for our staff, community, and adopters, we plan to begin mobile veterinary check-ups and general vet care for our animal shelter population through periodic mobile veterinary visits. Additionally, traditional funding is being supplemented in 2023 to provide feline “SNAP” testing, which will also be useful for adopters in considering how to care for their adopted feline companion. We are also working towards the construction of a new animal shelter facility while also examining a methodology to best gauge and increase the shelter’s live release rate.

#### **2022 Accomplishments**

- Completed preliminary design for pending new animal shelter construction project.
- Provided additional training to animal control officers.

#### **2023 Strategic Goals**

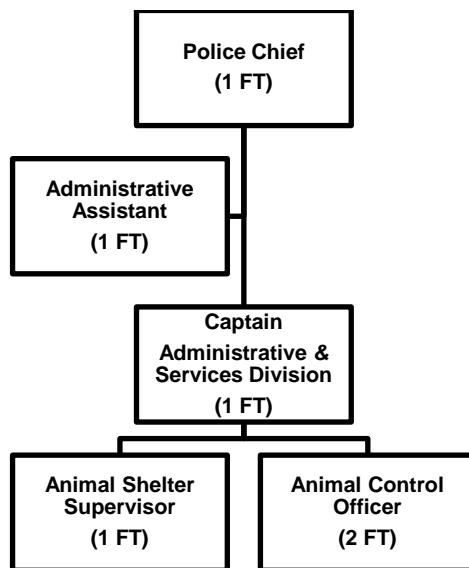
- Begin providing the SNAP feline test adopters know if their potential adoption candidate has the feline immunodeficiency virus, feline leukemia virus antigen, and/or the feline heartworm antigen.
- Begin using mobile veterinarian to provide check-ups and general vet care to the animal shelter population.

## Division of Animal Control

### Animal Control Budget

ANIMAL CONTROL DIVISION					
General Fund (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	141,270	156,057	158,283	164,699	4%
Fringe Benefits	68,673	58,277	60,502	77,497	28%
Travel and Transportation					
Professional Services	3,449	4,256	4,200	11,100	164%
Communications	266	273	550	700	27%
Contractual Services	2,188	1,238	2,500	2,500	0%
Materials & Supplies	1,238	4,071	5,700	5,200	-9%
Capital	-	-	-	-	
Utilities	7,336	7,643	9,500	11,000	16%
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>224,420</b>	<b>231,814</b>	<b>241,235</b>	<b>272,696</b>	<b>13%</b>

### Organizational Chart



### Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Animal Control Division</b>				
<u>Full-Time Employees</u>				
Animal Control Officer	2	2	2	2
Animal Shelter Supervisor	1	1	1	1
<b>Total Full-Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Division of Crossing Guards**

**Division of Crossing Guards**

**Description**

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

**2022 Accomplishments**

- Staffed each crossing every school day, while navigating the high turnover rate of crossing guards.

**2023 Strategic Goal**

- Train all Crossing Guards in CPR.

**Crossing Guard Budget**

<b>SCHOOL GUARDS DIVISION</b>					
<b>General Fund (Fund 101)</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Percent Change 2022-2023</b>
<b>Expenditures by Category</b>					
Salaries	105,093	172,548	181,500	201,500	11%
Fringe Benefits	18,974	28,478	31,542	34,632	10%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	-	-	1,000	1,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>124,067</b>	<b>201,025</b>	<b>214,042</b>	<b>237,132</b>	<b>11%</b>

# Division of Crossing Guards

## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Crossing Guards Division</b>				
<u>Part-Time Employees</u>				
Crossing Guards	33	33	33	33
<b>Total Part-Time Employees</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>



### **Division of Fire & EMS**

#### **Description**

The Division of Fire is tasked with fire prevention, fire safety education, fire, emergency medical response, rescue operations, and hazard abatement. There are 90 members of the Division of Fire, organized into two areas: staff-support and line operations.

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

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

#### **2022 Accomplishments**

- Rolled out the Neighborhood Paramedic Program bringing pre-hospital prevention and care to the Citizens of Lakewood.
- Completed the addition to Station 2 adding an apparatus bay and a turn out gear storage room to cut down on carcinogens in the gear. Also added appropriate quarters to house female firefighters.
- Rolled out the Car seat fit stop program, training 8 members to install and inspect car seats to make the City safer for our wee ones and ease the burden on new parents.
- Completed the transfer to ESO scheduling and record keeping, putting us in line with the 2020 standards and putting all of our records in one place.

#### **2023 Strategic Goals**

- Roll out a new CPR program, making the lifesaving training available to all of the Citizens of Lakewood.
- Replace Engine 3 with a new and far more dependable ladder truck.

**Division of Fire & EMS**

**Division Budgets**

<b>FIRE &amp; EMS DEPARTMENT</b>					
<b>General Fund (Fund 101)</b>	<b>2020 Actual*</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Percent Change 2022-2023</b>
<b>Expenditures by Category</b>					
Salaries	5,422,728	8,257,485	8,491,046	9,253,915	9%
Fringe Benefits	1,611,552	1,250,195	1,381,809	1,885,188	36%
Travel and Transportation	1,780	32	7,850	6,800	-13%
Professional Services	122,373	159,231	188,800	179,300	-5%
Communications	29,749	29,013	33,250	33,250	0%
Contractual Services	12,824	17,630	17,000	20,500	21%
Materials & Supplies	151,282	183,893	202,000	271,700	35%
Capital	264,575	22,605	403,000	30,000	-93%
Utilities	58,537	60,229	72,000	73,000	1%
Other	158	1,646	1,820	1,900	4%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>7,675,558</b>	<b>9,981,957</b>	<b>10,798,575</b>	<b>11,755,553</b>	<b>9%</b>
<b>*Certain expenditures moved to the Local Coronavirus Relief Fund #285</b>					

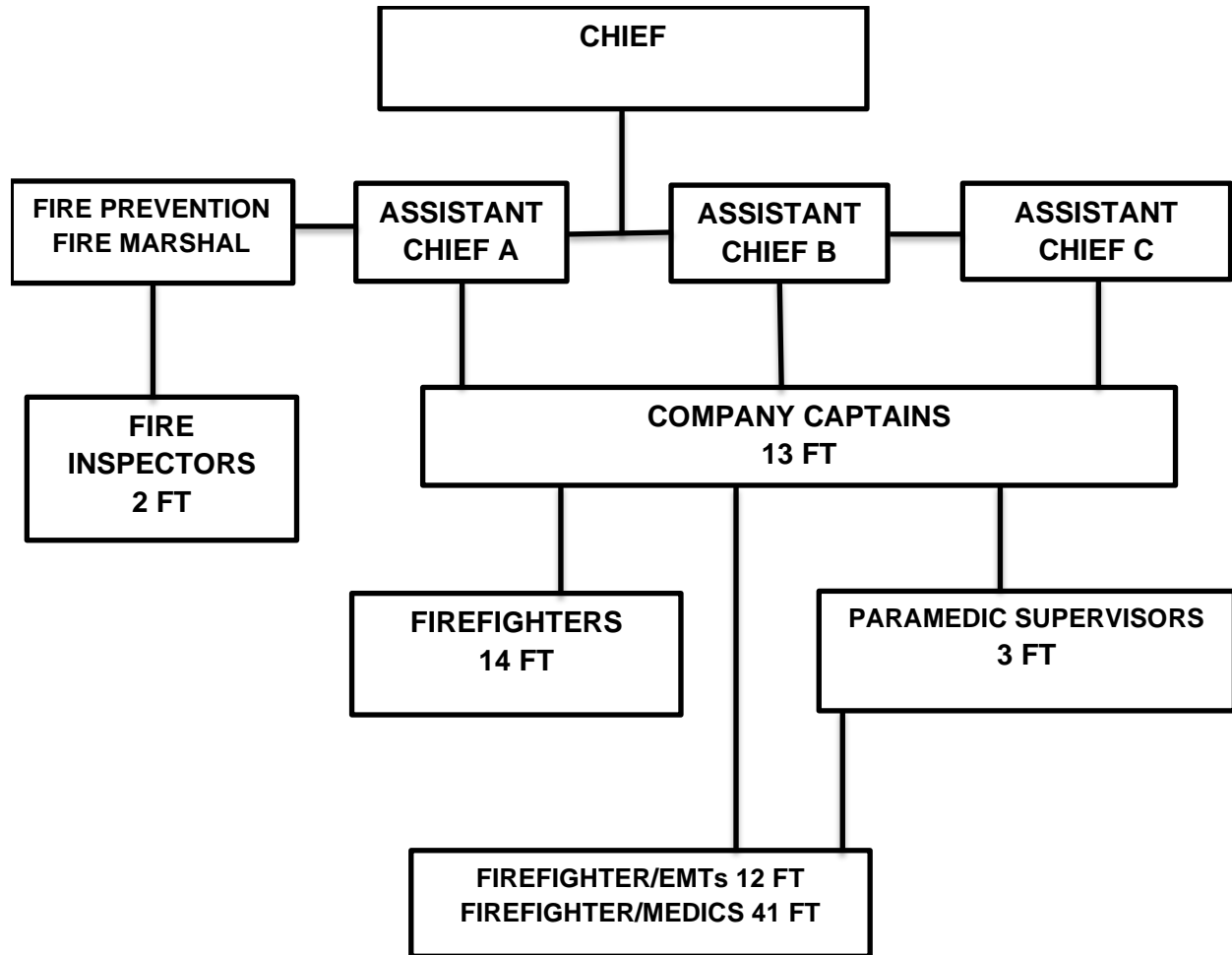
<b>Firemen's Pension Fund (Fund 221)</b>	<b>2020 Actual*</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Percent Change 2022-2023</b>
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	1,216,696	1,813,048	2,014,904	2,239,312	11%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>1,216,696</b>	<b>1,813,048</b>	<b>2,014,904</b>	<b>2,239,312</b>	<b>11%</b>
<b>*Certain expenditures moved to the Local Coronavirus Relief Fund #285</b>					

**Division of Fire & EMS**

Lakewood Hospital Special Revenue Fund (Fund 260)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	6,000	0%
Communications	-	-	-	-	
Contractual Services	-	-	-	10,000	0%
Materials & Supplies	-	-	-	22,000	0%
Capital	-	-	-	20,572	0%
Utilities					
Other	-	-	-	-	
Debt Service	-	-	-	-	
Transfer or Advance					
<b>Total</b>	-	-	-	<b>58,572</b>	<b>0%</b>

FEMA Fund (Fund 280)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-2023
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital			196,712	-	-100%
Utilities					
Other					
Debt Service					
Transfer or Advance				-	
<b>Total</b>			<b>196,712</b>	<b>-</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>8,892,254</b>	<b>11,795,005</b>	<b>13,010,191</b>	<b>14,053,437</b>	<b>8%</b>

**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 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Fire &amp; EMS Division</b>				
<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	1	1	1	1
Firefighter I	46	46	48	43
Firefighter II	9	9	7	9
Firefighter III	8	8	8	10
Fire Electrician/Mechanic	3	3	4	4
Fire Inspector	2	2	2	2
Paramedic Supervisor	2	2	3	3
Paramedic	2	2	0	0
Community Paramedic	0	0	0	1
<b>Total Full-Time Employees</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>90</b>



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

#### **Description**

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

#### **Core Functions:**

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

#### **2022 Accomplishments**

- Created hybrid Commercial Property Maintenance/Residential Building Inspector position.
- Introduced residential plan review fees of \$25.00.
- Introduced the Commercial Property survey and started pilot program.
- Assisted in drafting the structural façade inspection ordinance and started receiving those engineering reports.
- Hired a Property Maintenance Inspector to bring our department up to full staff.
- Adjusted various fee structures to fall in line with current times.

#### **2023 Strategic Goals**

- The commercial property survey will ensure the appearance and conditions of commercial properties through our property maintenance program. The pilot program started late September with the inspection of 89 structures, with the heavy lift of the survey being completed during 2023. This survey will be tri-annual basis much like the residential property survey.
- We will continue to monitor department fee & operational ordinances and adjust accordingly throughout 2023.

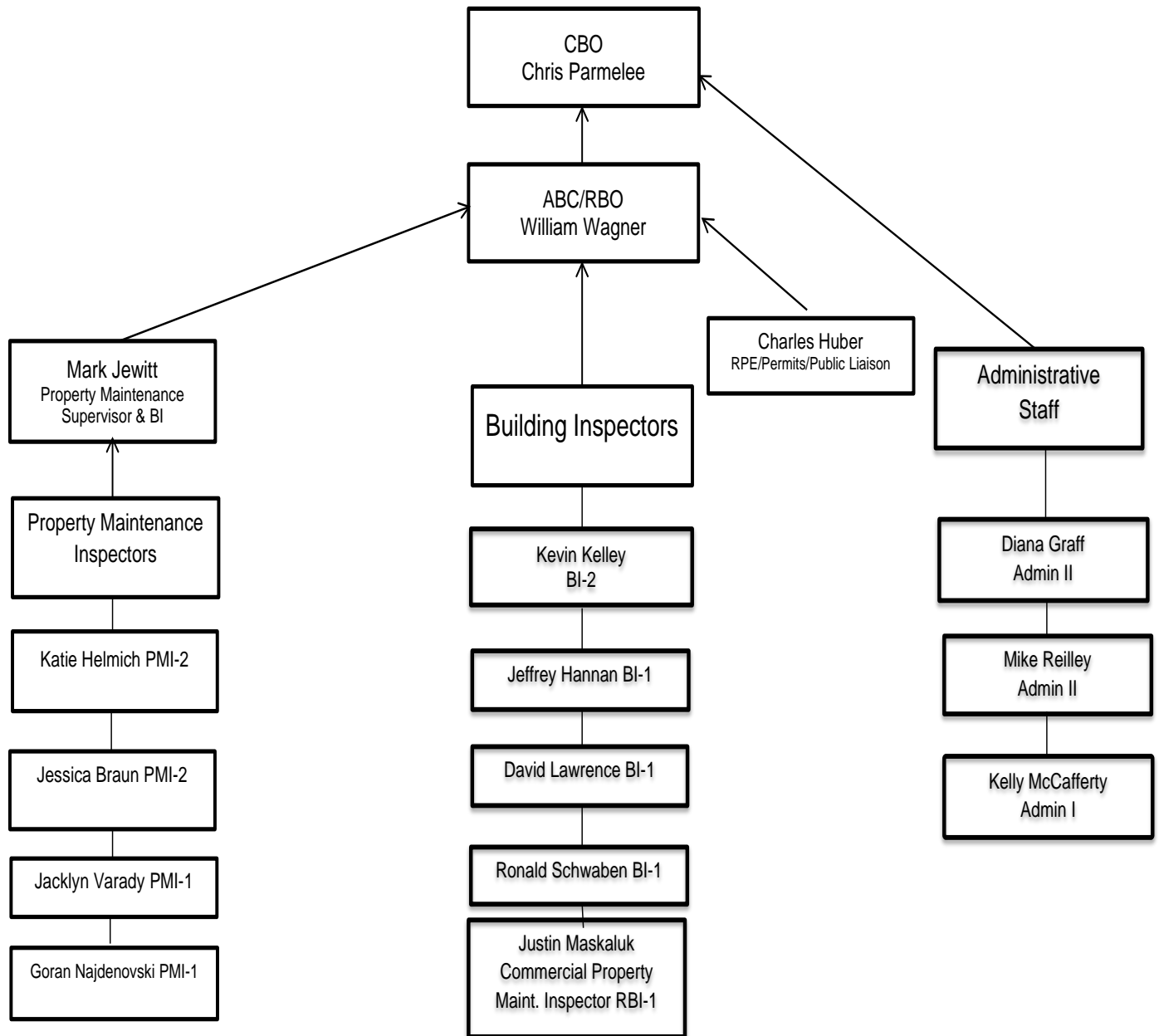
**Division of Building & Housing**

**Building and Housing Budgets**

<b>BUILDING &amp; HOUSING DEPARTMENT</b>					
<b>General Fund (Fund 101)</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Percent Change 2022-2023</b>
<b>Expenditures by Category</b>					
Salaries	808,478	853,802	900,093	956,058	6%
Fringe Benefits	357,985	299,864	335,525	414,925	24%
Travel and Transportation	11,250	15,151	27,000	26,450	-2%
Professional Services	114,598	133,163	187,575	174,000	-7%
Communications	10,467	10,987	11,900	13,100	10%
Contractual Services	3,750	-	4,800	7,000	46%
Materials & Supplies	2,330	3,412	5,200	5,550	7%
Capital	-	9,532	-	-	0%
Utilities					
Other	2,257	2,651	5,500	3,000	-45%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,311,115</b>	<b>1,328,563</b>	<b>1,477,593</b>	<b>1,600,083</b>	<b>8%</b>

<b>Community Development Block Grant Fund (Fund 240)</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Percent Change 2022-2023</b>
<b>Expenditures by Category</b>					
Salaries	82,266	81,688	98,787	100,500	2%
Fringe Benefits	12,978	12,871	15,184	15,450	2%
Travel and Transportation	1,451	2,082	4,030	25,584	535%
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>96,695</b>	<b>96,641</b>	<b>118,001</b>	<b>141,534</b>	<b>20%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,407,810</b>	<b>1,425,204</b>	<b>1,595,594</b>	<b>1,741,617</b>	<b>9%</b>

## Organizational Chart



# Division of Building & Housing

## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Building &amp; Housing</b>				
<u>Full-Time Employees</u>				
Building Commissioner	1	1	1	1
Assistant Building Commissioner	1	1	1	1
Building Inspector I	4	4	4	3
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
Commercial Property Inspector	0	0	0	1
Administrative Assistant II	0	0	2	2
Administrative Assistant I	3	3	1	1
<b>Total Full-Time Employees</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<u>Part-Time Employees</u>				
Plans Examiner	1	1	1	1
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>



# Budget Overview of Public Works

Total Expenditures by Division All Funds	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
Public Works Admin	92,829	83,520	109,425	153,757	41%
Street Lighting	667,576	553,132	750,000	750,000	0%
Parks & Public Property	2,295,000	3,208,779	3,676,788	3,219,615	-12%
Streets & Forestry	3,230,135	2,847,599	3,712,721	4,224,865	14%
Refuse & Recycling	3,168,757	4,067,895	4,034,057	4,413,455	9%
Fleet	1,510,128	1,480,185	1,839,462	2,058,293	12%
Engineering	641,300	484,146	945,636	1,362,398	44%
Water & Wastewater Collection	19,315,587	22,427,551	24,390,179	26,161,741	7%
Wastewater Treatment Plant	27,765,855	19,038,727	13,610,978	13,639,980	0%
Winterhurst	471,654	332,818	460,000	670,000	46%
<b>Total Expenditures</b>	<b>59,158,820</b>	<b>54,524,351</b>	<b>53,529,246</b>	<b>56,654,104</b>	<b>6%</b>

Total Expenditures by Category All Funds	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
Salaries	7,329,920	8,033,152	8,818,801	9,388,815	6%
Fringe Benefits	3,196,572	2,751,335	2,987,611	3,796,383	27%
Travel and Transportation	1,234	4,527	4,395	7,275	66%
Professional Services	588,518	785,980	1,859,750	1,685,906	-9%
Communications	27,769	32,927	43,640	48,650	11%
Contractual Services	2,106,655	2,984,095	3,384,154	4,092,600	21%
Road Salt	241,559	222,363	238,000	238,000	0%
Materials & Supplies	1,587,410	1,730,519	2,730,650	3,278,250	20%
Capital	26,219,245	19,512,893	17,046,592	16,499,628	-3%
Utilities	1,447,950	1,294,913	1,677,100	1,758,700	5%
Purchased Water	5,834,617	5,802,642	6,300,000	6,300,000	0%
Other	1,286,258	1,131,327	1,124,253	1,198,897	7%
Debt Service	6,515,562	8,187,178	5,114,300	5,461,000	7%
Transfer or Advance	2,775,550	2,050,500	2,200,000	2,900,000	32%
<b>Total Expenditures</b>	<b>59,158,820</b>	<b>54,524,351</b>	<b>53,529,246</b>	<b>56,654,104</b>	<b>6%</b>



# Budget Overview of Public Works

Total Expenditures by Category General Fund	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
Salaries	3,488,620	3,793,547	4,213,252	4,370,630	4%
Fringe Benefits	1,593,903	1,355,573	1,474,237	1,907,300	29%
Travel and Transportation	55	3,958	1,395	3,825	174%
Professional Services	133,757	122,946	271,630	348,756	28%
Communications	8,053	10,680	12,490	14,400	15%
Contractual Services	1,097,447	2,039,752	1,849,804	2,017,500	9%
Materials & Supplies	876,655	956,425	1,151,600	1,334,200	16%
Capital	449,377	130,684	392,300	267,000	-32%
Utilities	888,124	796,477	1,023,900	1,081,000	6%
Other	2,863	52,103	21,256	16,900	-20%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total Expenditures</b>	<b>8,538,852</b>	<b>9,262,146</b>	<b>10,411,864</b>	<b>11,361,511</b>	<b>9%</b>



## Division of Public Works Administration

### Description

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

### 2022 Accomplishments

- Coordinated with Divisions to reduce overtime costs, while also providing effective services for residents in an efficient manner.

### 2023 Strategic Goal

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

### Public Works Budgets

DIVISION OF PUBLIC WORKS ADMINISTRATION					
General Fund (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	38,043	38,196	55,825	76,187	36%
Fringe Benefits	51,807	38,243	41,500	64,519	55%
Travel and Transportation	24	24	170	1,200	6
Professional Services	1,053	1,025	2,850	2,500	-12%
Communications	430	452	550	550	0%
Contractual Services	-	-	-	-	-
Materials & Supplies	739	1,270	1,300	1,600	23%
Capital					
Utilities					
Other	733	566	880	850	-3%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>92,829</b>	<b>79,776</b>	<b>103,075</b>	<b>147,407</b>	<b>43%</b>

**Division of Public Works Administration**

Community Festival (Fund 213)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	-	3,191	5,500	5,500	0%
Fringe Benefits	-	552	850	850	0%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>	<b>3,743</b>	<b>6,350</b>	<b>6,350</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>92,829</b>	<b>83,520</b>	<b>109,425</b>	<b>153,757</b>	<b>41%</b>

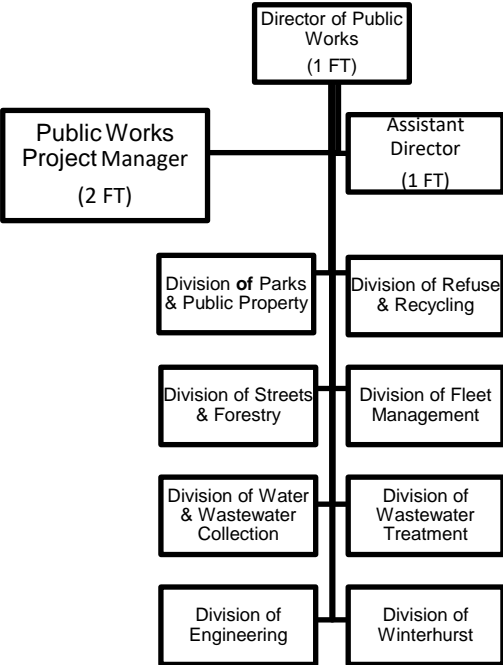
**Division of Street Lighting Budget**

<b>DIVISION OF STREET LIGHTING</b>					
General Fund (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Utilities	667,576	553,132	750,000	750,000	0%
<b>Total</b>	<b>667,576</b>	<b>553,132</b>	<b>750,000</b>	<b>750,000</b>	<b>36%</b>



**Organizational Chart**

**Division of Public Works Administration**



**Personnel Staffing**

	<b>Budgeted 2020</b>	<b>Budgeted 2021</b>	<b>Budgeted 2022</b>	<b>Proposed 2023</b>
<b>Public Works Administration</b>				
<u>Full-Time Employees</u>				
Director of Public Works	1	1	1	1
Assistant Director	0	0	0	1
Project Manager	2	2	2	2
<b>Total Full-Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>

# **Division of Parks and Public Property**

## **Description**

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

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

## **2022 Accomplishments**

- Ballfield improvements at Foxx and Usher.
- Remodel of Clerk of Courts areas.
- Repairs to Winterhurst coping, gutters and downspouts.
- HVAC and filtration upgrades to City Hall chiller, Fire Station 1 and IT Department.
- Computer upgrade to City Halls Trane Tracer program to give us mobile access to adjust HVAC off site.
- Replaced 48 light fixtures with LED.

## **2023 Strategic Goals**

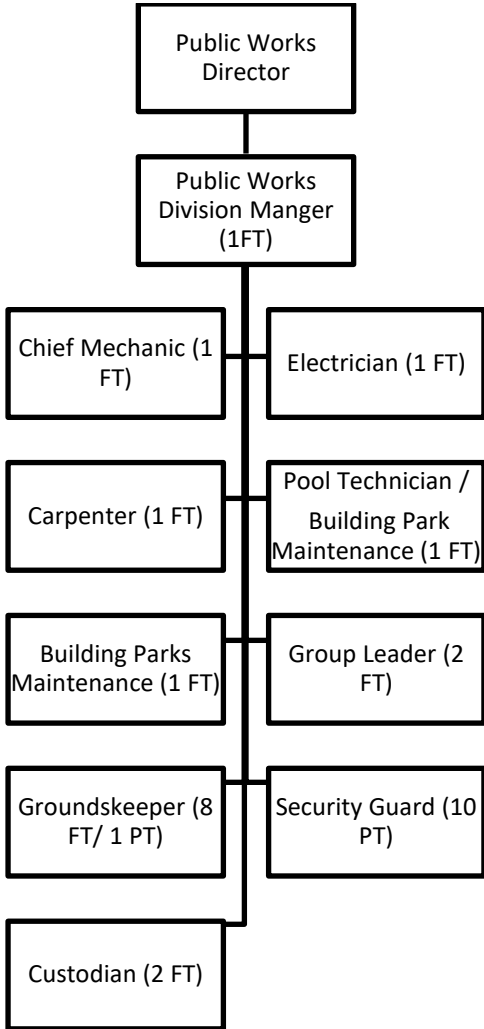
- Upgrade air filtration as we replace HVAC units and explore energy efficient trends.
- Continued partnership with the Lakewood Recreation Department to make our ballfields and courts safe and inviting.
- Balance proposed park improvements and community interests designed to produce more inviting spaces with long-term and sustainable maintenance obligations.

## Division of Parks & Public Property

### Parks and Public Property Budgets

DIVISION OF PARKS AND PUBLIC PROPERTIES					
General Fund (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Program</b>					
Parks	2,191,164	2,231,755	2,601,243	2,817,513	26%
Security	88,344	142,041	132,768	155,858	10%
Band Concerts	-	7,500	14,000	14,000	
Museums	4,214	9,111	7,800	7,800	-14%
Fourth of July Festival	-	62,236	72,277	90,740	46%
Tennis Courts	11,278	10,703	13,700	13,700	28%
<b>Total</b>	<b>2,295,000</b>	<b>2,463,346</b>	<b>2,841,788</b>	<b>3,099,610</b>	<b>26%</b>
<b>General Fund (Fund 101) Expenditures by Category</b>					
Salaries	1,055,663	1,247,107	1,284,723	1,360,853	6%
Fringe Benefits	457,495	408,256	424,835	550,757	30%
Travel and Transportation	-	155	-	-	
Professional Services	124,471	112,009	195,560	225,550	15%
Communications	2,761	4,110	5,240	5,250	0%
Contractual Services	104,209	208,014	234,030	324,000	38%
Materials & Supplies	171,685	217,530	247,400	291,200	18%
Capital	179,072	2,604	200,000	55,000	-73%
Utilities	199,168	221,514	245,500	282,500	15%
Other	476	42,048	4,500	4,500	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>2,295,000</b>	<b>2,463,346</b>	<b>2,841,788</b>	<b>3,099,610</b>	<b>9%</b>
<b>City Park Improvement (Fund 405)</b>					
<b>Expenditures by Category</b>					
Capital	-	-	10,000	10,000	0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>0%</b>
<b>CDBG (Fund 240)</b>					
<b>Expenditures by Category</b>					
Capital	-	745,432	825,000	110,005	-87%
<b>Total</b>	<b>-</b>	<b>745,432</b>	<b>825,000</b>	<b>110,005</b>	<b>-87%</b>
<b>TOTAL</b>	<b>2,295,000</b>	<b>3,208,779</b>	<b>3,676,788</b>	<b>3,219,615</b>	<b>-12%</b>

**Organizational Chart**



# Division of Parks & Public Property

## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Parks and Public Properties</b>				
<b>Security</b>				
<u>Part-Time Employees</u>				
Security Guard	10	10	10	10
<b>Total Part-Time Employees</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Parks</b>				
<u>Full-Time Employees</u>				
Public Works Division Manager	1	1	1	1
Groundskeeper	8	8	8	9
Pool Tech/Bldg. Park Maintenance	1	1	1	1
Group Leader	2	2	3	3
Chief Mechanic	1	1	1	1
Building Park Maintenance	1	1	0	0
Carpenter	1	1	1	1
Electrician	1	1	1	1
Custodian	2	2	2	2
<b>Total Full-Time Employees</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>19</b>
<u>Part-Time Employees</u>				
Groundskeeper	1	1	1	1
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>



## **Division of Streets & Forestry**

### **Description**

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

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

The Forestry Unit maintains an inventory of over 13,400 trees located on public property, including those on tree lawns and within parks.

Trees are removed when they are diseased, dead or in decline and/or pose a danger to the public. The department has a certified arborist manager and a crew of four 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.

### **2022 Accomplishments**

- The Streets Division completed necessary utility street opening repairs, asphalt patching, crack sealing, event staffing, placement of traffic control devices for city events and block parties, replacement and upgrades to signage and traffic signal systems.
- Between January 1<sup>st</sup> and September 30<sup>th</sup>, the Forestry Division received and responded to 303 calls for service from our residents and businesses, removed 81 dead, dying and/or diseased trees, ground and restored 110 tree stump sites, trimmed and elevated trees on nine streets and planted more than 400 new trees. Some of these activities were accomplished in house and others via contracted services.

# Division of Streets & Forestry

## 2023 Strategic Goals

- Increase time spent on crack sealing.
  
- Emphasizing tree and stump removals and continuing the street-by-street trimming program.

## Streets and Forestry Budgets

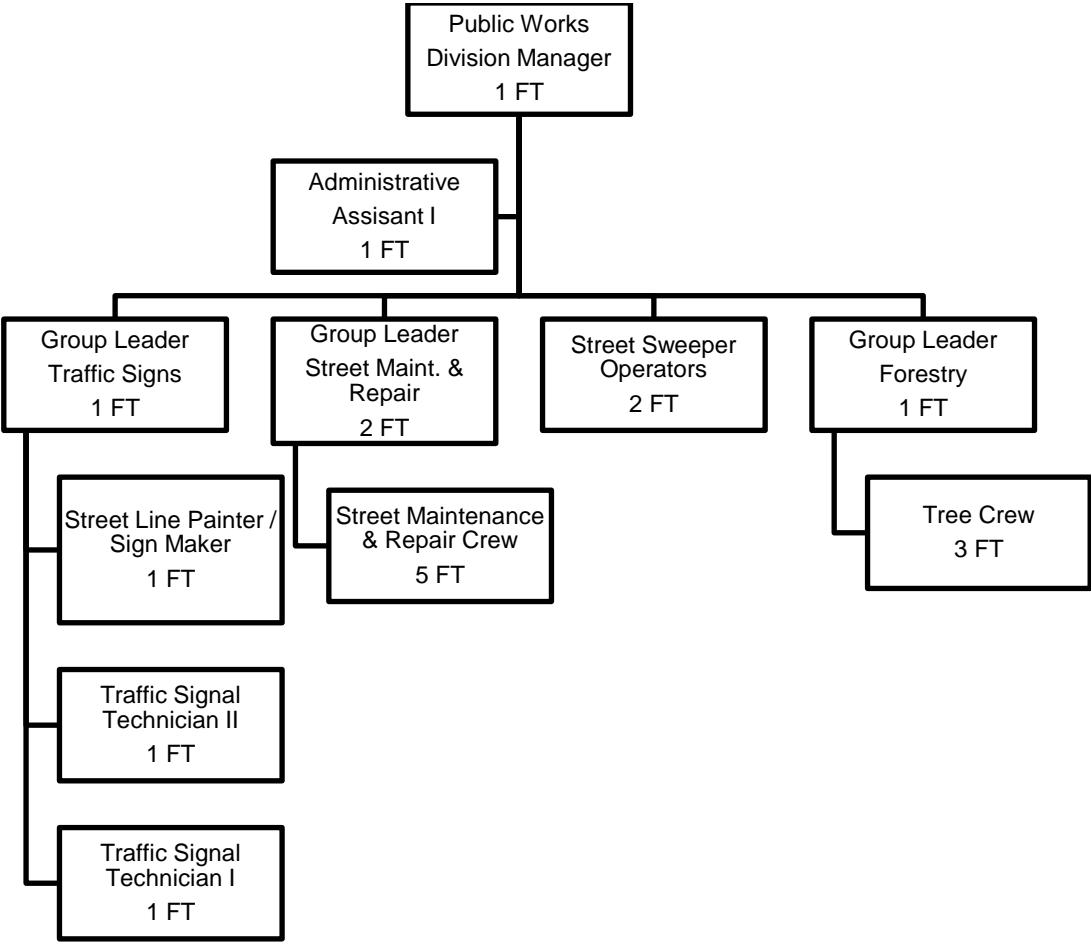
DIVISION OF STREETS AND FORESTRY					
	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Program</b>					
Streets, Traffic Signs & Signals	2,587,818	2,335,921	2,970,483	3,526,893	19%
Forestry	642,317	511,678	742,238	697,972	-6%
<b>Total</b>	<b>3,230,135</b>	<b>2,847,599</b>	<b>3,712,721</b>	<b>4,224,865</b>	<b>14%</b>
<b>DIVISION OF FORESTRY</b>					
General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	208,034	208,578	346,148	267,750	-23%
Fringe Benefits	97,871	80,311	115,690	117,196	1%
Travel and Transportation					
Professional Services	1,295	590	2,400	6,726	180%
Communications	-	-	-	-	
Contractual Services	68,222	75,576	115,674	140,000	21%
Materials & Supplies	10,696	18,259	27,500	30,800	12%
Capital	256,199	128,080	130,000	135,000	4%
Utilities					
Other	-	285	4,826	500	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>642,317</b>	<b>511,678</b>	<b>742,238</b>	<b>697,972</b>	<b>-6%</b>

# Division of Streets & Forestry

DIVISION OF STREETS					
State Highway Fund Budget (Fund 201)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Road Salt	175,700	169,082	170,000	170,000	0%
<b>Total Expenditures</b>	<b>175,700</b>	<b>169,082</b>	<b>170,000</b>	<b>170,000</b>	<b>0%</b>
DIVISION OF STREETS					
Street Construction, Maintenance and Repair Budget (SCMR) (Fund 211)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	1,026,569	1,144,883	1,198,803	1,373,410	15%
Fringe Benefits	419,188	368,390	387,005	475,808	23%
Travel and Transportation	-	52	-	50	
Professional Services	85,999	67,752	107,300	116,200	8%
Communications	5,666	7,356	9,400	9,900	5%
Contractual Services	26,190	208,477	415,250	633,500	53%
Road Salt	65,859	53,281	68,000	68,000	0%
Materials & Supplies	178,173	156,452	393,625	422,325	7%
Capital	556,545	122,260	168,900	205,000	21%
Utilities	47,452	37,421	51,000	51,500	1%
Other	476	516	1,200	1,200	0%
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>2,412,118</b>	<b>2,166,840</b>	<b>2,800,483</b>	<b>3,356,893</b>	<b>20%</b>



**Organizational Chart**



# Division of Streets & Forestry

## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Streets &amp; Forestry</b>				
<b>Streets</b>				
<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
<b>Total Full-Time Employees</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>
<b>Forestry</b>				
<u>Full-Time Employees</u>				
Group Leader	1	1	1	1
Tree Crew	3	3	3	3
Urban Forester	0	0	1	0
<b>Total Full-Time Employees</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>4</b>



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

#### **Description**

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

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

#### **2022 Accomplishments**

- Certified by Cuyahoga County Solid Waste District for diversion of 54% of waste kept out of landfills for 9<sup>th</sup> year in row.
- Refuse Division was awarded a \$5,425 Grant from Cuyahoga County Solid Waste District to help educate residents about the proper way to recycle.
- On pace to have over 24,000 Lakewood residents use drop-off facility on Berea Rd in 2022.
- Refuse Division collected households, townhomes, special collections for refuse, recycling & yard waste on a weekly basis from over 50,000 residents during the pandemic.
- Continued work with the Public Works Director and City Engineer for the start of new Refuse and Recycling Drop-Off Facility.

#### **2023 Strategic Goals**

Recycling went out to bid and Waste Management was awarded the bid. Lakewood recycling contamination rate at that time was 37%. After the Refuse Dept. tagged carts and checked the contents, Waste Management did an audit on Lakewood recycling. 8 weeks later Waste Management reported back to Lakewood, and we now had a 27% contamination rate. The allowable contamination rate is 20%. Our current goal is to place stickers on recycling cans to help educate residents in the proper way to recycle to enable Lakewood to reach a contamination rate of 20%.

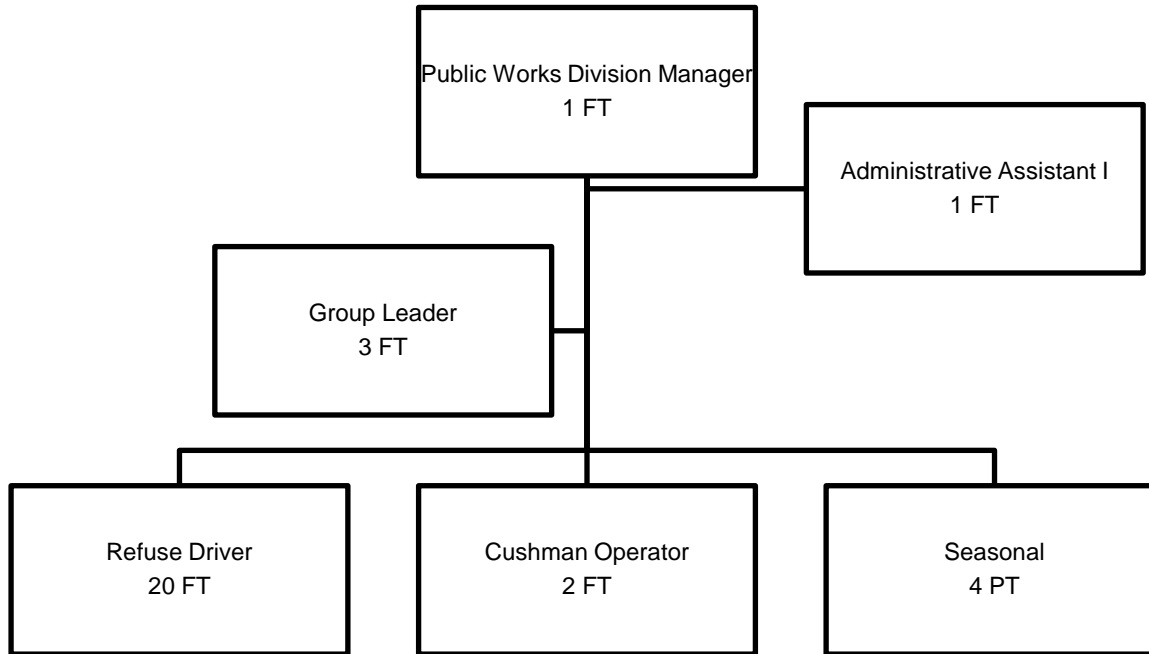
# Division of Refuse & Recycling

## Refuse and Recycling Budgets

DIVISION OF REFUSE & RECYCLING					
General Fund (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	1,485,109	1,590,812	1,752,137	1,762,379	1%
Fringe Benefits	670,132	568,145	605,470	783,216	29%
Travel and Transportation	-	-	-	-	
Professional Services	2,754	2,175	2,700	4,310	60%
Communications	1,296	2,118	2,225	2,325	4%
Contractual Services	867,422	1,671,461	1,390,000	1,415,500	2%
Materials & Supplies	123,744	207,579	219,525	356,725	62%
Capital	-	-	25,000	37,000	48%
Utilities	18,298	18,098	26,000	41,000	58%
Other	-	7,508	9,000	9,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>3,168,757</b>	<b>4,067,895</b>	<b>4,032,057</b>	<b>4,411,455</b>	<b>9%</b>
Litter Control (Fund 212)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	2,000	2,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>3,168,757</b>	<b>4,067,895</b>	<b>4,034,057</b>	<b>4,413,455</b>	<b>9%</b>

# Division of Refuse & Recycling

## Organizational Chart



## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Refuse &amp; Recycling</b>				
<u>Full-Time Employees</u>				
Public Works Division Manager	1	1	1	1
Group Leader	3	3	3	3
Refuse Driver	19	20	20	20
Cushman Operator	3	2	2	2
Administrative Assistant 1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>
<u>Part-Time Employees</u>				
Seasonal	0	0	4	4
<b>Total Part-Time Employees</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>

### **Division of Fleet Management**

#### **Description**

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

#### **2022 Accomplishments**

- Accepted delivery of one additional hybrid police vehicle with and additional four to be delivered in the first quarter of 2023. Bringing our total number of hybrid units to thirteen.
- Accepted delivery of three of five lease vehicles from Enterprise and deployed.

#### **2023 Strategic Goals**

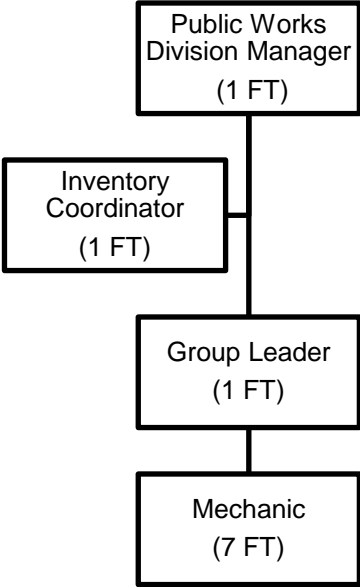
- Continue to replace police cruisers with ecofriendly and fuel-efficient hybrid models.
- Expand Enterprise lease program to include alternative fuel vehicles.
- Explore grant funding for alternative fueled vehicles and police special operations.
- Continue to right size the fleet by disposing of under-utilized vehicles and replacing single-use equipment with multi-use equipment.

# Division of Fleet Management

## Fleet Budget

DIVISION OF FLEET MANAGEMENT					
General Fund (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	610,812	656,105	722,715	808,489	12%
Fringe Benefits	255,854	219,219	244,827	308,784	26%
Travel and Transportation	-	-	-	-	-
Professional Services	3,049	5,134	66,170	103,970	57%
Communications	596	658	675	675	0%
Contractual Services	53,063	84,702	110,100	138,000	25%
Materials & Supplies	568,588	509,602	654,075	649,675	-1%
Capital	14,106	-	37,300	40,000	7%
Utilities	3,082	3,734	2,400	7,500	213%
Other	977	1,030	1,200	1,200	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,510,128</b>	<b>1,480,185</b>	<b>1,839,462</b>	<b>2,058,293</b>	<b>12%</b>

## Organizational Chart



# Division of Fleet Management

## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Fleet Management</b>				
<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
<b>Total Full-Time Employees</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>



### **Division of Engineering**

#### **Description**

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

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

#### **2022 Accomplishments**

##### EPA Integrated Wet Weather Improvements Planning

- HRT (start-up and commissioning);
- Completion of negotiations with regulators with additional analysis for a partial consent decree;
- Preliminary Engineering for CSO-052;
- Continue Pre- and Post-Construction Pollutant testing program; and,
- Continue Overflow monitoring and reporting to Ohio EPA.

##### Infrastructure Improvements

- Design, Bid, and Construct - Deep grind overlay of CDBG City wide streets Cohasset, Ferndale, and West 117<sup>th</sup> and Detroit Intersection;
- Design, Bid, and Construct – Deep grind overlay of Capital City wide streets Alger, Edwards, Ehel and Lewis, resurfacing Muni Lot #15 and various restriping;

## ***Division of Engineering***

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- City-wide roadway Pavement Condition Rating and ADA curb ramp assessments;
- Design and Engineering – Lakewood Interceptor Tunnel Rehabilitation (Secured \$2,400,000 in OPWC grant funding);
- Bid and Begin Construction - 2022 Watermain Replacement and IWWIP improvements for Andrews and Gladys (Secured \$3,280,000 Ohio Dept. of Development Water and Wastewater Infrastructure grant and \$1,863,000 OPWC funding);
- Design - 2023 Watermains replacement, IWWIP improvements, and sewer rehabilitation on Parkwood, Elmwood, and Reveley. (Secured \$1,349,300 in OPWC grant);
- Planning - 2024 Watermain Replacement – Marlowe (Athens to Madison), Mars (Athens to Madison) & Glenbury (Hilliard to Delaware) submitted OPWC grant;
- Design, Bid and Construct – Foster Pool Improvements (Secured \$150,000 grant from ODNR Nature Works);
- Complete Construction – Summit Outfall Rehabilitation;
- Design – Belle Sewer Laterals and Sewer Main Lining;
- Preliminary Engineering and Flow Monitoring – Lewis (Franklin to Detroit);
- Traffic Studies – Select intersections, HAWK and APS;
- Design, Bid & Begin Construction (Phases 1 and 2) - Refuse Site Improvements (new recycling center and PW storage yard) over 2 years;
- Design – Traffic Signals at Detroit/Hird and Detroit/Ridgewood/Cove intersections;
- Design – Three Aeration Tank Blower Replacement;
- Design – Lakefront Baseball Field Improvements;
- Design – Madison and Newman Parking Lot;
- Design, Bid, and Construct – Downtown Development Improvements;
- Construction – Fire Station #2 Addition and completion women’s quarters;
- Design – Lakewood Park Parking Lot Improvements;
- Begin Preliminary Design – Lakewood Park Pier (Secured \$77,230 CMAG grant);
- Facility Assessments – City Hall and Winterhurst; and;
- Right of Way inspection of multiple Dominion East Ohio replacement projects;

## ***Division of Engineering***

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### City-Wide Development

- Plan review and monitoring of SWPPP for seven (7) 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 structural assessments; and,
- Creation of dashboards to advance and ease asset management of City infrastructure.



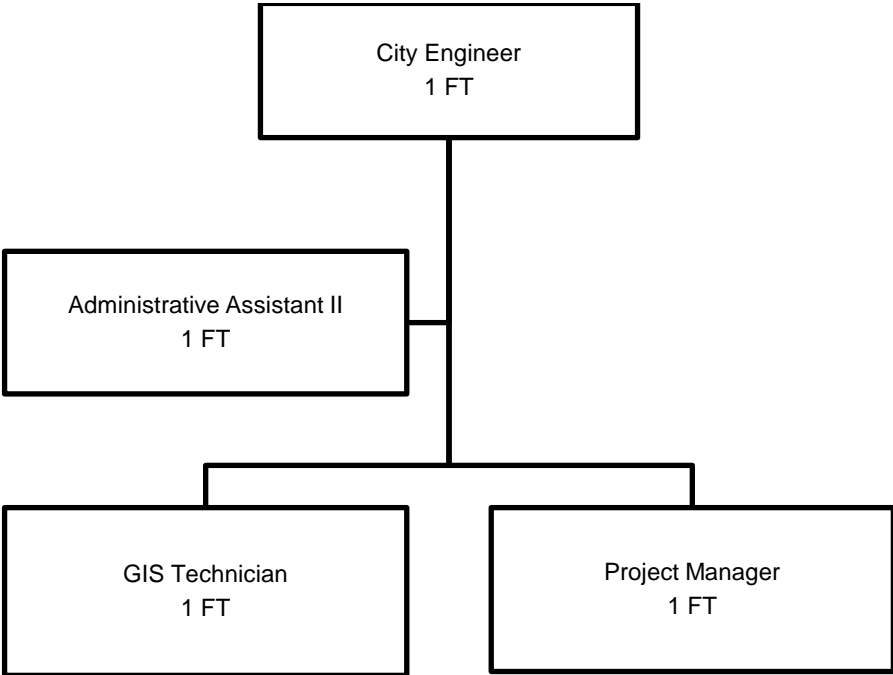
# Division of Engineering

## Engineering Budgets

DIVISION OF ENGINEERING					
General Fund (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	90,959	52,749	51,704	94,972	84%
Fringe Benefits	60,743	41,399	41,915	82,827	98%
Travel and Transportation	31	3,780	1,225	2,625	114%
Professional Services	1,135	2,012	1,950	5,700	192%
Communications	2,969	3,343	3,800	5,600	47%
Contractual Services	4,531	-	-	-	
Materials & Supplies	1,203	2,185	1,800	4,200	133%
Capital	-	-	-	-	
Utilities					
Other	676	667	850	850	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>162,246</b>	<b>106,134</b>	<b>103,244</b>	<b>196,775</b>	<b>91%</b>
CDBG (Fund 240)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Capital	479,054	378,012	842,392	1,165,623	38%
<b>Total</b>	<b>479,054</b>	<b>378,012</b>	<b>842,392</b>	<b>1,165,623</b>	<b>38%</b>
<b>TOTAL</b>	<b>641,300</b>	<b>484,146</b>	<b>945,636</b>	<b>1,362,398</b>	<b>44%</b>



**Organizational Chart**



**Personnel Staffing**

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Engineering</b>				
<u>Full-Time Employees</u>				
City Engineer	1	1	1	1
GIS Technician	1	1	1	1
Administrative Assistant II	1	1	1	1
Project Manager	0	0	0	1
<b>Total Full-Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>

## Division of Water and Wastewater Collection

### Description

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

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

### 2022 Accomplishments

- Successfully completed the integration of Wastewater collection system data into the GIS work order system.
- Utilizing the newly purchased Camera truck approximately 10,000 ft. of the Sewer system was televised, recorded & saved to video.

### 2023 Strategic Goals

- With the continued Water main replacement program, the City of Lakewood will replace approximately 1 mile of the distribution systems aging infrastructure to include replacing lead service lines.
- Continue working closely with the USEPA and OEPA to stay in compliance with both Drinking Water and Wastewater regulations.

### Water and Wastewater Collection Budgets

DIVISION OF WATER & WASTEWATER COLLECTION					
	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Program</b>					
Water Distribution	9,693,460	10,682,722	12,446,229	12,973,803	4%
Water Metering	499,233	490,561	577,605	665,300	15%
<b>Total</b>	<b>10,192,693</b>	<b>11,173,282</b>	<b>13,023,834</b>	<b>13,639,103</b>	<b>5%</b>

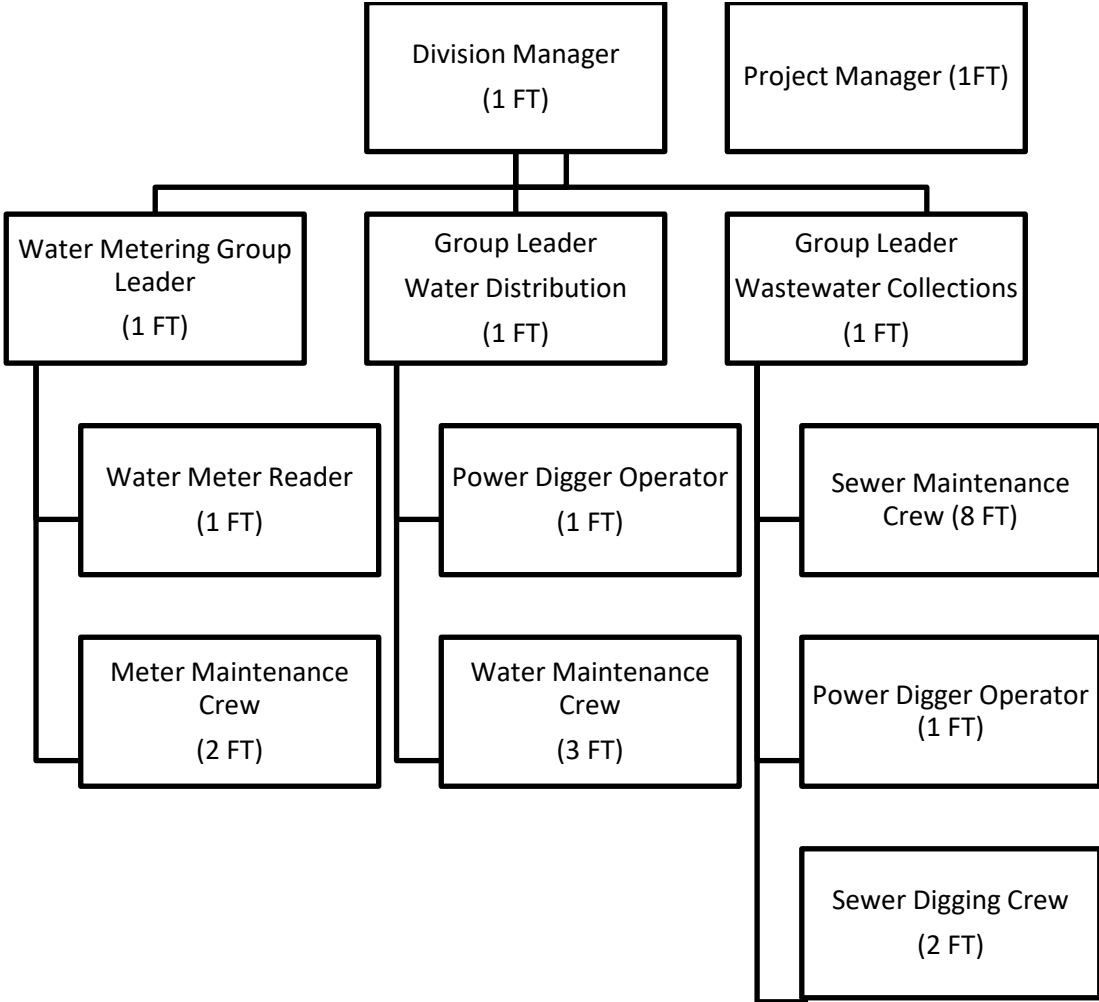
**Division of Water & Wastewater Collection**

Water Fund (Fund 501)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	640,147	744,959	842,884	924,465	10%
Fringe Benefits	263,156	235,181	258,000	327,039	27%
Travel and Transportation	654	518	1,800	1,500	-17%
Professional Services	80,388	47,146	105,050	112,200	7%
Communications	10,034	6,769	12,500	14,000	12%
Contractual Services	17,863	36,380	36,600	64,100	75%
Materials & Supplies	208,168	245,011	339,500	577,300	70%
Capital	2,973,433	4,012,960	4,925,000	5,100,000	4%
Utilities	30,896	37,121	57,500	58,500	2%
Purchased Water	5,834,617	5,802,642	6,300,000	6,300,000	0%
Other	133,337	4,597	145,000	160,000	10%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>10,192,693</b>	<b>11,173,282</b>	<b>13,023,834</b>	<b>13,639,103</b>	<b>5%</b>

Wastewater Fund (Fund 510)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	763,176	856,211	937,760	1,003,891	7%
Fringe Benefits	329,475	287,110	307,489	398,951	30%
Travel and Transportation	101	-	500	700	40%
Professional Services	242,277	220,183	646,100	646,100	0%
Communications	2,134	3,225	2,500	2,500	0%
Contractual Services	709,504	464,123	591,500	936,500	58%
Materials & Supplies	101,589	108,176	193,950	264,450	36%
Capital	151,267	1,742,422	4,250,000	4,830,000	14%
Utilities	9,853	6,826	13,200	17,700	34%
Other	493,677	441,954	475,346	476,346	0%
Debt Service	5,644,292	7,124,039	3,948,000	3,945,500	0%
Transfer or Advance	675,550	-	-	-	
<b>Total</b>	<b>9,122,894</b>	<b>11,254,268</b>	<b>11,366,345</b>	<b>12,522,638</b>	<b>10%</b>
<b>TOTAL</b>	<b>19,315,587</b>	<b>22,427,551</b>	<b>24,390,179</b>	<b>26,161,741</b>	<b>7%</b>

**Division of Water & Wastewater Collection**

**Organizational Chart**



**Division of Water & Wastewater Collection**

**Personnel Staffing**

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Water and Wastewater Collection</b>				
<b>Water Distribution Unit</b>				
<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
<b>Total Full-Time Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Water Metering Unit</b>				
<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
<b>Total Full-Time Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Wastewater Collection Unit</b>				
<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
<b>Total Full-Time Employees</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>

# **Division of Wastewater Treatment**

## **Description**

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

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

## **2022 Accomplishments**

- Complied with the new NPDES (National Pollutant Discharge Elimination System) issued on August 1<sup>st</sup>, 2021.
- CEHRT (Chemically Enhanced High-Rate Treatment) Plant (Facility) construction was completed in 2021. By running this plant, we are going to eliminate or minimize CSO 002 (Combined Sewer Overflow). It is design to chemically treat up to 35 MGD (Millions of Gallons a Day). The CEHRT plant activates when it rains about 0.25 inches or more and WWTP (Wastewater Treatment Plant) capacity is exceeded. The WWTP capacity is 35 MGD. The initial activation of the CEHRT started in April 2022. From April 1<sup>st</sup>, 2022, to August 31<sup>st</sup>, 2022, the CEHRT ran 16 times.
- From January 1<sup>st</sup>, 2022, to August 31<sup>st</sup>, 2022, the Lakewood WWTP treated 1,771.87 million of gallons of raw and combined sewage.
- From January 1<sup>st</sup>, 2022, to April 1<sup>st</sup>, 2022, the Lakewood WWTP delivered 1,073.06 wet tons of sludge cake to Quasar recycling facilities.
- From April 1<sup>st</sup>, 2022, to August 31, 2022, the Lakewood WWTP delivered 2,436.07 wet tons of sludge cake to the farms. The farmers use the sludge as a fertilizer.
- Lakewood WWTP Maintenance Crew water blasted the metal framing in the Final Settling Tank #1 and applied the epoxy on the cleaned metal.

## ***Division of Wastewater Treatment***

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- The CHP (Combined heat and power) generator produced electricity, reducing the WWTP electric bill by around 25%. The CHP uses methane gas as a fuel produced at the WWTP Primary Digester.
- Coordinated with the City's Engineering Division, engineering consultants, and contractors. Hosted monthly projects progress meeting.
- Upgraded the PLC1 and automated Head Chamber Gates to improve flow control to the WWTP and CEHRT.
- Partially updated WWTP and CEHRT SOP.
- Finished replacing all light bulbs in the WWTP tunnels with more efficient LED bulbs.
- The manual WWTP effluent bar screen was replaced with automated bar screen.
- Maintained and repaired the existing equipment in the WWTP.
- Performed Preventive and Predictive Maintenance on the equipment.

### **2023 Strategic Goals**

- Replace Aeration Air Blowers – Design is 90% complete.
- Replace Rag Compactor – Waiting for this to see how the new compactor performs at the CEHRT Building.
- Upgrade the Preventive Maintenance Program.
- Incorporate new blowers PLCs into SCADA System.
- Concrete repair throughout the WWTP, especially around Aeration Tanks.
- Clean out the rust of the metal framing in the Final Settling Tanks and apply the epoxy on the cleaned metal. Also, some of the metal might have to be replaced. This might have to be contracted out.
- Incorporate CEHRT into Scada System – Late 2022 or early 2023.
- Design and install the Sludge Storage tank #3 sludge mixing system.
- Build a new building for Chemical storage tank at the WWTP.
- Automate some of the processes (Filter Press running, tanks hosing and dewatering, gate controls throughout the plant).
- Continue updating the WWTP and CEHRT SOP.
- Replace some of aging water/sludge pumps with more efficient pumps.

# Division of Wastewater Treatment

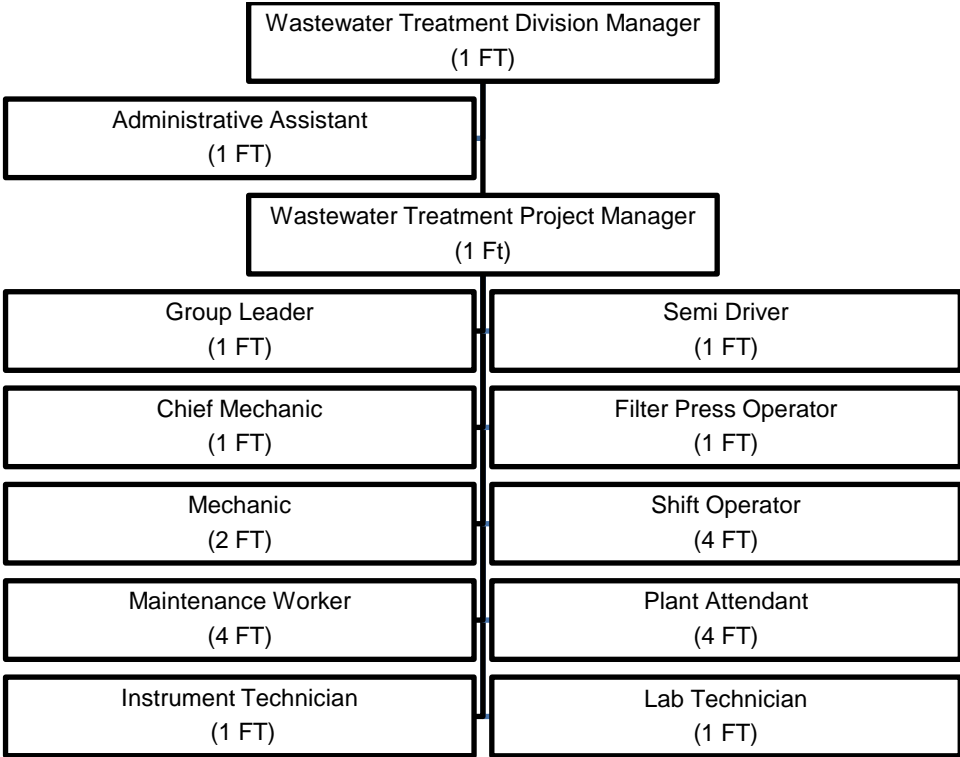
## Wastewater Treatment Budgets

DIVISION OF WASTEWATER TREATMENT					
Wastewater Treatment Fund (Fund 511)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	1,411,407	1,490,361	1,620,602	1,710,918	6%
Fringe Benefits	590,851	504,529	560,030	686,436	23%
Travel and Transportation	425	-	700	1,200	71%
Professional Services	46,097	327,953	729,670	462,650	-37%
Communications	1,883	4,897	6,750	7,850	16%
Contractual Services	176,049	212,127	356,000	341,000	-4%
Materials & Supplies	222,826	264,455	641,975	669,975	4%
Capital	21,609,569	12,381,123	5,633,000	4,562,000	-19%
Utilities	236,974	205,942	281,500	300,000	7%
Other	598,504	573,701	414,451	445,451	7%
Debt Service	871,271	1,063,139	1,166,300	1,515,500	30%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>25,765,855</b>	<b>17,028,227</b>	<b>11,410,978</b>	<b>10,702,980</b>	<b>-6%</b>

Wastewater Improvement Fund (Fund 512)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other				37,000	#DIV/0!
Debt Service					
Transfer or Advance	2,000,000	2,010,500	2,200,000	2,900,000	32%
<b>Total</b>	<b>2,000,000</b>	<b>2,010,500</b>	<b>2,200,000</b>	<b>2,937,000</b>	<b>34%</b>
<b>TOTAL</b>	<b>27,765,855</b>	<b>19,038,727</b>	<b>13,610,978</b>	<b>13,639,980</b>	<b>0%</b>

# Division of Wastewater Treatment

## Organizational Chart



## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Wastewater Treatment Plant</b>				
<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
<b>Total Full-Time Employees</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>



## 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.

#### 2022 Accomplishments

- Completed facilities assessment identifying areas of the Winterhurst facility requiring substantive maintenance and upgrades.

#### 2023 Goal

- Make substantive progress in maintenance and upgrades of the Winterhurst facility pursuant to the facility assessment completed in 2022.

#### Winterhurst Ice Rink Budget

DIVISION OF WINTERHURST					
Winterhurst Ice Rink Fund (Fund 530)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	79,603	23,236	135,000	100,000	-26%
Materials & Supplies	-	-	10,000	10,000	0%
Capital				250,000	
Utilities	234,651	211,126	250,000	250,000	0%
Other	57,400	58,456	65,000	60,000	-8%
Debt Service	-	-	-	-	
Transfer or Advance	100,000	40,000	-	-	
<b>Total</b>	<b>471,654</b>	<b>332,818</b>	<b>460,000</b>	<b>670,000</b>	<b>46%</b>

## Budget Overview of Human Services

Total Expenditures by Division All Funds	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
Human Services Admin	320,414	315,615	324,540	445,008	37%
Division of Early Childhood	68,043	74,115	96,789	98,186	1%
Division of Youth	866,583	909,649	986,050	1,138,815	15%
Division of Aging	873,029	806,697	1,035,783	1,054,093	2%
<b>Total Expenditures</b>	<b>2,128,068</b>	<b>2,106,076</b>	<b>2,443,162</b>	<b>2,736,101</b>	<b>12%</b>

Total Expenditures by Category All Funds	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
Salaries	1,261,609	1,262,738	1,433,516	1,521,278	6%
Fringe Benefits	489,382	407,516	448,328	600,611	34%
Travel and Transportation	3,753	2,328	11,370	5,895	-48%
Professional Services	25,869	23,933	39,780	31,300	-21%
Communications	13,089	11,265	16,268	13,025	-20%
Contractual Services	79,765	85,721	123,200	152,279	24%
Materials & Supplies	20,336	22,478	67,900	53,103	-22%
Capital	-	-	30,500	10,000	-67%
Utilities	31,757	33,412	67,500	57,200	-15%
Other	15,508	6,686	23,800	19,410	-18%
Debt Service	-	-	-	-	
Transfer or Advance	187,000	250,000	181,000	272,000	50%
<b>Total Expenditures</b>	<b>2,128,068</b>	<b>2,106,076</b>	<b>2,443,162</b>	<b>2,736,101</b>	<b>12%</b>

Total Expenditures by Category General Fund	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
Salaries	377,281	401,911	431,457	514,715	19%
Fringe Benefits	211,973	172,830	189,005	301,069	59%
Travel and Transportation	-	-	425	745	75%
Professional Services	1,509	2,428	1,330	5,300	298%
Communications	2,843	2,739	3,905	7,625	95%
Contractual Services	-	-	300	-	-100%
Materials & Supplies	1,450	1,010	2,625	10,320	293%
Capital	-	-	-	-	
Utilities	3,921	4,274	5,000	-	-100%
Other	250	-	100	3,910	3810%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>599,227</b>	<b>585,192</b>	<b>634,147</b>	<b>843,685</b>	<b>33%</b>

### **Division of Human Services Administration**

#### **Description**

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

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

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

The primary role of the Department is to:

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

#### **2022 Accomplishments**

- Planned, supported, and implemented the transition of all staff and services under the Department of Human Services into one location at Cove Community Center.
- Fostered program growth and intergenerational opportunities focused on the 8 Dimensions of Wellness at Cove Community Center and the greater community.
- Established working group with Lakewood City Schools and key stakeholders to ensure that children and families receive the full breadth of services and resources available.
- Developed partnership and contract with HELP Foundation for Cove Community Center Grab & Go Bistro project as a job training site for individuals with disabilities.
- Expanded use of Python coding language to improve and standardize documentation and streamline frequently used processes.

**Division of Human Services Administration**

**2023 Strategic Goals**

- Identify, promote, and establish 6 unique intergeneration programs across the Divisions.
- Provide at least 5 training and educational opportunities to Human Services staff to better serve the community.
- Support Human Services staff with the creation of 6 new innovative programming that promote the 8 dimensions of wellness with the guidance of the Community Health Needs Assessment.
- Develop and foster 5 new strategic partnerships with community organizations to address identified needs.

**Human Services Administration Budget**

<b>DIVISION OF HUMAN SERVICES ADMINISTRATION</b>					
<b>General Fund (Fund 101)</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Percent Change 2022-23</b>
<b>Expenditures by Category</b>					
Salaries	237,863	244,730	251,622	302,215	20%
Fringe Benefits	81,590	69,627	71,308	114,893	61%
Travel and Transportation	-	-	75	745	893%
Professional Services	450	807	550	5,300	864%
Communications	201	283	285	7,625	2575%
Contractual Services	-	-	-	-	
Materials & Supplies	310	169	650	10,320	1488%
Capital	-	-	-	-	
Utilities					
Other	-	-	50	3,910	7720%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>320,414</b>	<b>315,615</b>	<b>324,540</b>	<b>445,008</b>	<b>37%</b>

## Division of Human Services Administration

### Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Human Services Administration</b>				
<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	0
Grant Administrator	0	0	0	1
Program Specialist II	0	0	0	1
<b>Total Full-Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>



### **Division of Aging**

#### **Description**

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

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

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

#### **2022 Accomplishments**

- Transitioned all staff, services, programming, and activities from two separate sites of operation to Cove Community Center.
- Social Work staff has provided approximately 1,613 supportive services to 705 participants to date linking these individuals to necessary resources to promote independent living and overall wellbeing.
- Fostered an active volunteer base that has donated approximately 2,480 hours at a total of 1,684 individual opportunities.
- Developed new and innovative programming and events that contributed to an increased daily attendance of 43% over the same period in previous years.
- Provided 4,872 congregate meals and delivered 12,676 home delivered meals to the community to date.

# Division of Aging

## 2023 Strategic Goals

- Increase the total number of volunteers hours from 2,480 to 4,500.
- Create 2 new afterhours (4:30PM+) activities and programs that are designed to promote the health and wellbeing of those individuals that have traditionally been unable to attend other programming.
- Develop and foster 5 new strategic partnerships with community organizations to address identified needs.
- Identify, promote, and establish 5 unique intergeneration programs across the Divisions.

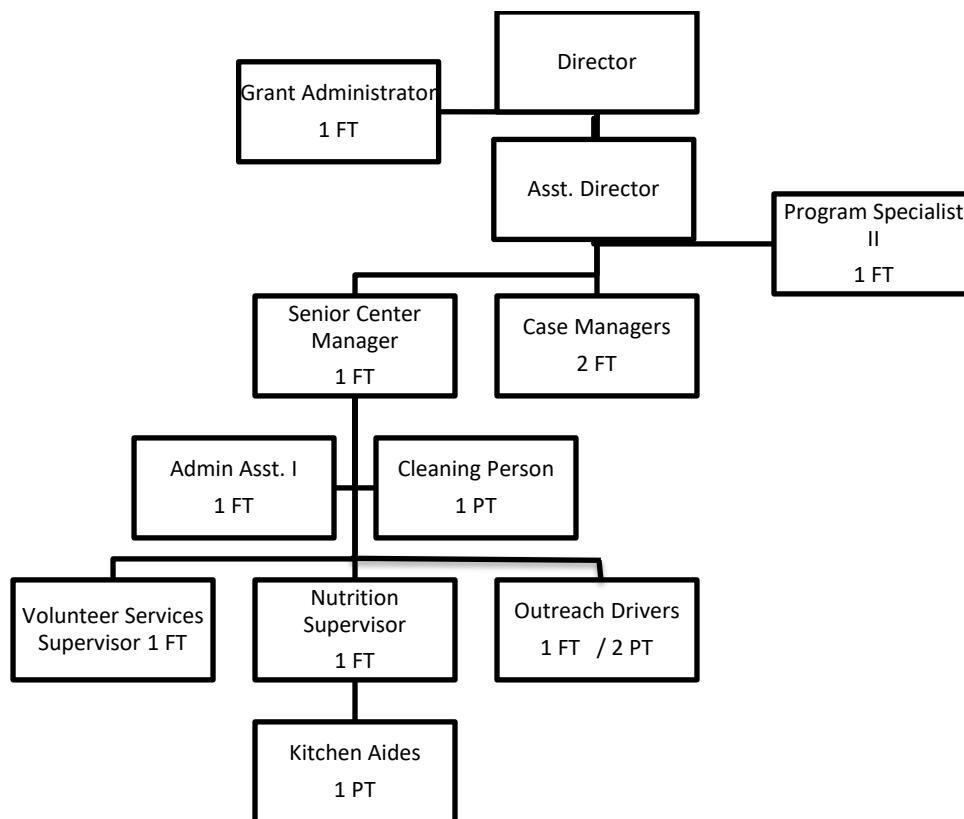
## Division of Aging Budgets

DIVISION OF AGING					
Aging Fund Budget (Fund 250)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	500,809	462,378	536,175	564,419	5%
Fringe Benefits	216,983	172,555	185,810	229,837	24%
Travel and Transportation	1,050	1,017	2,820	-	-100%
Professional Services	3,600	3,032	3,950	-	-100%
Communications	5,267	3,567	6,500	-	-100%
Contractual Services	79,765	85,721	120,000	150,000	25%
Materials & Supplies	7,234	5,409	29,325	20,000	-32%
Capital	-	-	30,500	10,000	
Utilities	27,211	26,545	55,000	51,000	-7%
Other	3,384	2,858	4,700	-	-100%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>845,302</b>	<b>763,082</b>	<b>974,780</b>	<b>1,025,256</b>	<b>5%</b>

## Division of Aging

CDBG (Fund 240)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	23,960	37,695	52,611	24,870	-53%
Fringe Benefits	3,766	5,921	8,392	3,967	-53%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>27,726</b>	<b>43,616</b>	<b>61,003</b>	<b>28,837</b>	<b>-53%</b>
<b>TOTAL EXPENDITURES</b>	<b>873,029</b>	<b>806,697</b>	<b>1,035,783</b>	<b>1,054,093</b>	<b>2%</b>

### Organizational Chart



## Division of Aging

### Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Aging</b>				
<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	0	0
Volunteer Services Supervisor	1	1	1	1
Cleaning Person	1	1	1	0
Maintenance Worker	0	0	0	1
<b>Total Full-Time Employees</b>	<b>9</b>	<b>9</b>	<b>8</b>	<b>8</b>
<u>Part-Time Employees</u>				
Outreach Driver	1	1	2	2
Kitchen Aide	2	2	2	1
Cleaning Person	0	0	0	1
<b>Total Part-Time Employees</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>



## **Division of Youth**

### **Description**

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

- Outreach services;
- Consultation services;
- Case Management and family support programs;
- Community and interdepartmental collaboration;
- Help to Others (H2O); and
- Juvenile Diversion.

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

### **2022 Accomplishments**

- Transferred programming, activities, and services of the Division of Youth to the Cove Community Center and integrated with the Department of Human Services under one roof.
- Developed first Kinship Caregiver Support group that provides facilitator-led support and guidance, peer support, and access to/discussion of available resources to 42 adults and 25 children in ongoing sessions.
- H2O Summer Service Camp partnered with the Division of Aging and Early Childhood for a combined 17 intergenerational service opportunities and events.
- For the first time since 2019 completed four full sessions of Summer Service Camp serving 185 Lakewood middle school volunteers.
- Community Based Services team provided resources and supports to 232 families (514 children) and provided supervision for 390 scheduled family visitations to date.

### **2023 Strategic Goals**

- Develop and implement a family enrichment program to be held 1x/month with a goal of 8-10 families in attendance.
- Build 5 new community partnerships in areas such as DV support; tax clinics; budgeting/income/home-buying workshop seminars and others.

**Division of Youth**

- Integrate programming with Human Services staff, focusing on 6 intergenerational relationships with the Division of Early Childhood and Aging.
- Re-establish H2O’s visibility in the community through a Tributary Bash.

**Division of Youth Budgets**

<b>DIVISION OF YOUTH</b>					
<b>General Fund (Fund 101)</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Percent Change 2022-23</b>
<b>Expenditures by Category</b>					
Salaries	107,187	123,065	131,455	162,278	23%
Fringe Benefits	110,159	86,986	99,151	161,303	63%
Travel and Transportation	-	-	150	-	-100%
Professional Services	1,059	1,552	705	-	-100%
Communications	2,351	2,363	2,995	-	-100%
Contractual Services	-	-	300	-	-100%
Materials & Supplies	1,089	842	1,925	-	-100%
Capital	-	-	-	-	0%
Utilities	3,921	4,274	5,000	-	-100%
Other	250	-	-	-	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>226,016</b>	<b>219,081</b>	<b>241,681</b>	<b>323,581</b>	<b>34%</b>

<b>Help to Others Fund (Fund 277)</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Proposed</b>	<b>Percent Change 2022-23</b>
<b>Expenditures by Category</b>					
Salaries	13,003	23,721	32,000	41,000	28%
Fringe Benefits	2,009	3,665	4,944	6,335	28%
Travel and Transportation	-	-	50	50	0%
Professional Services	-	243	-	-	
Communications	105	317	100	100	0%
Contractual Services					
Materials & Supplies	368	1,450	2,250	2,250	0%
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>15,485</b>	<b>29,396</b>	<b>39,344</b>	<b>49,735</b>	<b>26%</b>

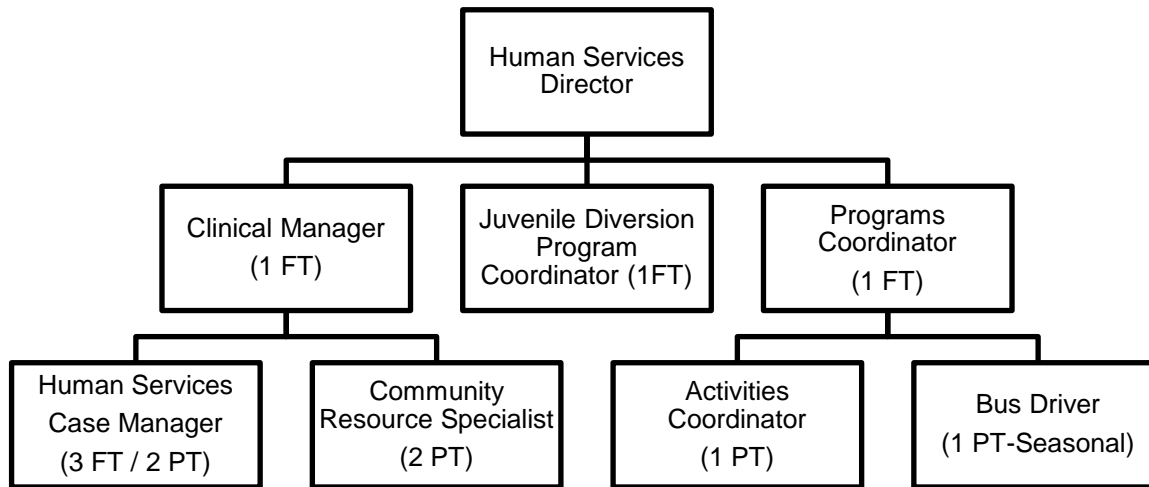
## Division of Youth

Juvenile Diversion Program Fund Budget (Fund 279)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	17,607	18,827	12,000	12,000	0%
Fringe Benefits	2,802	2,965	1,854	1,854	0%
Travel and Transportation	-	-	-	-	
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	22,000	
<b>Total</b>	<b>20,410</b>	<b>21,792</b>	<b>13,854</b>	<b>35,854</b>	<b>159%</b>

Family to Family Program Fund Budget (Fund 281)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	315,725	297,723	344,273	344,274	0%
Fringe Benefits	49,826	46,445	54,460	54,460	0%
Travel and Transportation	2,703	1,311	8,075	5,100	-37%
Professional Services	20,760	18,229	34,500	26,000	-25%
Communications	4,874	4,642	5,763	5,300	-8%
Contractual Services	-	-	2,900	2,279	-21%
Materials & Supplies	11,285	14,609	33,700	20,533	-39%
Capital	-	-	-	-	0%
Utilities	625	2,594	7,500	6,200	-17%
Other	11,874	3,828	19,000	15,500	-18%
Debt Service					
Transfer or Advance	187,000	250,000	181,000	250,000	38%
<b>Total</b>	<b>604,672</b>	<b>639,380</b>	<b>691,171</b>	<b>729,645</b>	<b>6%</b>
<b>TOTAL EXPENDITURES</b>	<b>866,583</b>	<b>909,649</b>	<b>986,050</b>	<b>1,138,815</b>	<b>15%</b>

## Division of Youth

### Organizational Chart



### Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Youth</b>				
<u>Full-Time Employees</u>				
Clinical Manager	1	1	1	1
HS Case Manager	3	3	3	3
Community Resource Specialist	0	1	1	1
Juvenile Diversion Program Coordinator	1	1	1	1
Program Supervisor	1	1	0	1
Programs Manager	0	0	1	1
<b>Total Full-Time Employees</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>8</b>
<u>Part-Time Employees</u>				
Bus Driver	1	1	1	1
Activities Coordinator	1	1	1	0
HS Case Manager	1	1	0	0
Community Resource Specialist	2	1	1	1
<b>Total Part-Time Employees</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>

# **Division of Early Childhood**

## **Description**

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

Programs administered by the Division of Early Childhood include:

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

## **2022 Accomplishments**

- Moved to new space in Cove Community Center which required weeks of planning, purging, and packing as well as restructuring of space.
- Expanded programming from 7.5-10 hours per week to 20 hours per week including evening and weekend hours which has allowed a greater number of families to access the Lakewood Family Room.
- Recruited new volunteers to maintain existing programs such as lactation support and story times, and to create new programming including art exploration and family support groups.
- Became trained in facilitation of Active Parenting and Parent Nation curriculums.
- Participated in Groundwork Ohio's Early Childhood Leadership Fellowship program and acted as a Community Partner for their newly launched Family Action Network which seeks to elevate the voices of families with young children in the policymaking process.

## **2023 Strategic Goals**

- Continue building programming by partnering with 3 outside organizations including Connecting for Kids and Colors Plus.
- Expand programming from 7.5-10 hours per week to 22 hours per week including evening and weekend hours.

# Division of Early Childhood

- 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.
- Increase number of unduplicated families who visit the Lakewood Family Room for at least one program by 10%.

## Early Childhood Budgets

DIVISION OF EARLY CHILDHOOD					
General Fund Budget (Fund 101)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	32,231	34,117	48,380	50,222	4%
Fringe Benefits	20,224	16,217	18,546	24,874	34%
Travel and Transportation	-	-	200	-	-100%
Professional Services	-	69	75	-	-100%
Communications	291	93	625	-	-100%
Contractual Services	-	-	-	-	
Materials & Supplies	51	-	50	-	-100%
Capital	-	-	-	-	
Utilities					
Other	-	-	50	-	-100%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>52,798</b>	<b>50,496</b>	<b>67,926</b>	<b>75,096</b>	<b>11%</b>

Community Development Block Grant Fund (Fund 240)	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	Percent Change 2022-23
<b>Expenditures by Category</b>					
Salaries	13,223	20,483	25,000	20,000	-20%
Fringe Benefits	2,022	3,136	3,863	3,090	-20%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>15,246</b>	<b>23,619</b>	<b>28,863</b>	<b>23,090</b>	<b>-20%</b>
<b>TOTAL EXPENDITURES</b>	<b>68,043</b>	<b>74,115</b>	<b>96,789</b>	<b>98,186</b>	<b>1%</b>

# Division of Early Childhood

## Personnel Staffing

	Budgeted 2020	Budgeted 2021	Budgeted 2022	Proposed 2023
<b>Early Childhood</b>				
<u>Full-Time Employees</u>				
Programs Manager	1	1	1	1
<b>Total Full-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>



# ***Long-Range Financial Planning***

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## **Long-Range Financial Planning Overview**

The City of Lakewood has traditionally focused much of its long-range planning on the viability of the General Fund while composing a five year capital plan. Adherence to the Financial Policies and Guidelines has provided a solid basis for sustained financial growth and the development of adequate reserves. However, substantial needs exist in City infrastructure, and a more comprehensive evaluation of the City's capital demand is developing. The budget process identifies a holistic and detailed approach necessary to identify the next steps in the development of a long-range blueprint for the City's long-range financial plan. This process is a collaborative approach that communicates the plan throughout the organization and the public. This process reviews the City's mission, vision, values, and operating budget, in conjunction with the capital plan, the Financial Policies and Guidelines, and the long range outlook of resources and needs.

The 5 year capital plan along with the Financial Policies and Guidelines has served as major components of the City's long-range financial plan. Long range considerations 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 key operating and capital funds.
- Continuous identification of facility needs through a systematic plan of inspection and analysis of the City's current assets. Careful evaluation of the City facilities by the building and inspection division along with targeted assistance by outside contractors to evaluate other key capital assets (such as the Winterhurst Ice Rink) will provide a more comprehensive picture of the City's current and longer term capital needs.

## **Process for Identifying and Choosing Funded Capital Projects**

Lakewood has maintained an on-going 5 year capital budget that is included herein and updated annually by determining need after individual departmental and divisional capital requests in meetings with the Mayor, Chief of Staff, and the Finance Department. Initial capital requests are made known to the finance department for the meetings so that the topics can be discussed during the budget process. A subsequent meeting is later convened that includes the Planning Director to determine which of the final projects which are ultimately funded for the upcoming year.

Whether a project receives funding is determined based upon operational need, the critical nature of the project, the availability or lack thereof of appropriate funding, and the overall impact on the City's finances and debt structure. Debt level is always a key consideration if borrowed dollars are necessary, as management attempts to preserve the long-term viability of the City by limiting the amount of debt payments in the future. Also, the administration has made it a practice to involve the City's underwriting partner in the capital planning process by evaluating their opinion of the effect of proposed additional debt issuances on the City's current Aa2 Moody's Investor Services bond rating. The City believes that demographics prevent a higher bond rating than the City's current rating, but the City makes every effort to maintain the current bond rating to borrow funds at favorable interest rates. The capital and long range planning group identified herein makes recommendations to the Mayor, the City's chief administrative official, who ultimately makes the final determination on projects that move forward.

**Collective Bargaining Contractual Obligations**  
**Key Scheduled Wage and Benefit Increases**

<u>Union Affiliation</u>	<u>Annual Wage Increases</u>		
	<u>2023</u>	<u>2024</u>	<u>2025</u>
Police Patrolman	NA	NA	NA
Police Supervisor	NA	NA	NA
Dispatch	3.00%	3.00%	3.00%
Corrections Officers	3.00%	3.00%	3.00%
Fire	3.00%	3.00%	3.00%
Paramedic	3.00%	3.00%	3.00%
AFSCME Public Works	NA	NA	NA
AFSCME Administration	NA	NA	NA

Recent contract negotiations impacting future years are nearing conclusion, and the general details of contracts are listed above, representing the City’s contractual wage obligations approved to date that will impact the next three years. Finalized approvals and agreements may not occur until early in 2023. Therefore, future negotiations are expected to resume again in the fall of 2025, with final resolution that may extend into 2026.

<b>Category</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>ALL PROJECT TOTAL</b>	<b>\$59,638,000</b>	<b>\$33,534,834</b>	<b>\$30,693,000</b>	<b>\$30,815,000</b>	<b>\$25,220,000</b>
<b>Building &amp; Public Facility Improvements</b>	<b>\$7,775,000</b>	<b>\$6,750,000</b>	<b>\$7,470,000</b>	<b>\$2,170,000</b>	<b>\$1,675,000</b>
<b>Park and Pool Improvements</b>	<b>\$1,000,000</b>	<b>\$3,215,000</b>	<b>\$4,025,000</b>	<b>\$1,500,000</b>	<b>\$4,200,000</b>
<b>Sidewalks, Streets &amp; Traffic Signs and Signals</b>	<b>\$8,550,000</b>	<b>\$8,580,000</b>	<b>\$7,180,000</b>	<b>\$10,625,000</b>	<b>\$12,560,000</b>
<b>Vehicles, Equipment &amp; Computer Systems</b>	<b>\$3,897,500</b>	<b>\$6,801,834</b>	<b>\$1,968,000</b>	<b>\$2,520,000</b>	<b>\$1,935,000</b>
<b>Water, Sewer &amp; Wastewater Treatment Plant Improvements</b>	<b>\$38,415,500</b>	<b>\$8,188,000</b>	<b>\$10,050,000</b>	<b>\$14,000,000</b>	<b>\$4,850,000</b>

Primary Dept.	Project Name	2022 expenditures including encumbrances	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
Totals =		\$ 43,390,776	\$ 58,588,000	\$ 33,034,834	\$ 30,693,000	\$ 30,815,000	\$ 25,220,000			
	Building & Public Facility Improvements	\$ 14,523,891	\$ 7,775,000	\$ 6,750,000	\$ 7,470,000	\$ 2,170,000	\$ 1,675,000			
Engineering	Lake Ave/Clifton Bridge		\$ 50,000	\$ 800,000				ARPA Eligible (Reso 2022.34) - Seeking Grant Opportunities		Reso 2022-34 Project construction moved to 2024 per commitment to County; with 2023 Design work. Project slated to continue into 2025
P&D	Cove Community Center	\$ 2,778,041						Land Acq Fund 404; Rollover Bans \$747k, \$1.2m-GF	401-4020-470-82-10	Final expenses by year-end 2022
Engineering	Refuse Recycling Facility, Truck Facility Renovations, Spoils Storage Yard and Animal Shelter Construction: Phase 1 and 2	\$ 9,325,421	\$ 3,000,000	\$ 3,000,000	\$ 1,000,000			2022, 2023, 2024 New Money BANS Fund 401; ARPA (Reso 2022-34); \$1.5M County Grant	401-3040-470-82-10; Fund 286	Contract for Phases 1 and 2 awarded to Millstone for \$8,415,000 (which includes contingency) Construction to be completed by June 27, 2024. Osborn awarded CA services for all 3 phases for \$1,588,160. Plan to bid Animal Shelter construction in first quarter of 2024. Animal Shelter to be completed by December of 2025 so facility can be relocated to new site for construction of CSO-052 storage tank. 2022 amount includes total contract cost to account for project for contracting authority
Engineering	Refuse Recycling Facility, Truck Facility Renovations, Spoils Storage Yard and Animal Shelter Construction; Phase 3				\$ 1,500,000			Reso 2022-34 (ARPA)		
PW Admin	Police carport			\$ 50,000	\$ 500,000					
Police	Mens locker room Renovation		\$ 50,000	\$ 300,000				Possible 2022 GF Project; ARPA (Reso 2022-34)		Determine timeline once facility study is complete, 2023 Design, 2024 Construction
Fire/PW Admin	Station #1 training tower repairs			\$ 75,000				Fire operating budget	101-2040-422.86-12	
Planning & Parking Enforcement	Parking Street Meters	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		Parking Enforcement	520-3005-437.39-10	

Primary Dept.	Project Name	2022 expenditures including encumbrances	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	Totals =	\$ 43,390,776	\$ 58,588,000	\$ 33,034,834	\$ 30,693,000	\$ 30,815,000	\$ 25,220,000			
	Building & Public Facility Improvements	\$ 14,523,891	\$ 7,775,000	\$ 6,750,000	\$ 7,470,000	\$ 2,170,000	\$ 1,675,000			
P&D	ADA City Buildings and Facilities - Transition Plan	\$ 98,300	\$ 125,000					CDBG; \$75k, ED account: \$50k	240-3010-461-84-10	
Parks & Facilities	ADA City Buildings and Facilities - Improvements		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000		ARPA (Reso 2022-34)		Funding for in-house improvements and materials, and design services as needed
Parks & Facilities	City facilities HVAC	\$ 900,000	\$ 2,750,000	\$ 150,000	\$ 250,000	\$ 250,000	\$ 750,000	ARPA (Reso 2022-34)	401-3010-470-84-10	2023- Air handlers - \$2.75mil, 2024- Trane controls program Station 1- \$150k, 2025- Station 1 roof top unit & PW air handler/AC - \$250k, 2026- MUG roof top - \$250k, 2027- City Hall boilers - \$750k
PW Admin	City facility roof repairs/replacements	\$ 325,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	2022 BANS, 401-3010-470-82-20; 530-3090-451.82-20	2021 is Fleet using state contracting, 2022 City Hall above judges chamber, 2023 MUG, extend out to 2025	2023- MUG and Old Stone House \$250k 2024- Fire Station 1- \$250k 2025- Station 3 metal roof - \$250k 2026- 8 City Hall canopy roofs - \$250k
PW Admin	Sign Shop roof repairs						\$ 400,000	Fund 401		2027- Sign Shop metal roof, gutters, tuck point, paint- \$400k
Parks & Facilities	Replace City Hall windows			\$ 250,000	\$ 250,000	\$ 250,000		ARPA (Reso 2022-34)		
Planning & Engineering	Winterhurst- Maintenance/Upgrades		\$ 400,000	\$ 800,000	\$ 1,400,000	\$ 1,200,000	\$ 225,000	Fund 530		Per building evaluation, 10-year improvements with design, construction and CA services.
Planning & Engineering	Winterhurst- Locker Room Renovations			\$ 200,000	\$ 2,000,000			Fund 401		
Planning & Engineering	Former Lakewood Hospital site	\$ 1,091,296	\$ 50,000					Lakewood Hospital Fund (260 Acct; \$506,296 + \$42,500) and Sewer Fund (510 Acct; \$500,000 + \$42,500)		Awarded construction contract to Great Lakes Construction for \$1,006,296 (which includes contingency); Completion date is Dec 15 2022, DLZ awarded CA for \$85,000. In 2023, \$30K for continued environmental and \$20K for traffic. Legal services and other services not included

Primary Dept.	Project Name	2022 expenditures including encumbrances	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	Totals =	\$ 43,390,776	\$ 58,588,000	\$ 33,034,834	\$ 30,693,000	\$ 30,815,000	\$ 25,220,000			
	Building & Public Facility Improvements	\$ 14,523,891	\$ 7,775,000	\$ 6,750,000	\$ 7,470,000	\$ 2,170,000	\$ 1,675,000			
Planning	Electric Vehicle Charging Stations	\$ 5,832	\$ 50,000	\$ 50,000	\$ 10,000	\$ 10,000		SCMR	211-3030-435-84-50	
Parks & Facilities	Elevator Modernization - City Hall & WWTP		\$ 575,000					ARPA (Reso 2022-34)		Design / Build; Estimated \$500,00 project with \$75,000 consulting
Planning	Climate Action Plan Actions (TBD)		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	Fund 260		
PW & Engineering	City Hall - Service Garage (Concrete Floor Rehabilitation)		\$ 15,000	\$ 100,000				General Fund; Dept 3010		Begin exploring options to rehabilitate concrete floors that are severely pitted from salt. Design 2022 and Bid/Construct 2023
PW & Engineering	MUG - Service Garage (Concrete Floor Rehabilitation)			\$ 15,000	\$ 100,000			General Fund; Dept 3010		Begin exploring options to rehabilitate concrete floors that are severely pitted from salt. Design 2023 and Bid/Construct 2024
PW & Engineering	City Hall Campus- Space Assessment Study		\$ 250,000					ARPA or 401		
PW & Engineering	City Hall - Maintenance			\$ 200,000				Fund 401 or General Fund		Design, Bid, Construct - Maintenance
Engineering	Madison & Newman Parking Lot			\$ 300,000						Design 2024and Build 2025. Costs updated to include construction admin. 15-16 available spaces

Primary Dept.	Project Name	2022	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	Park and Pool Improvements	\$ 7,224,801	\$ 1,000,000	\$ 3,215,000	\$ 4,025,000	\$ 1,500,000	\$ 4,200,000			
Parks & Facilities	Lakewood Park northwest fence			\$ 115,000				General Fund; Dept 3010		New fence along west property line 820 feet at \$135/FT
Parks & Facilities	City Center Park				\$ 25,000	\$ 100,000		General Fund; Dept 3010		
Parks & Facilities	Sloane park enhancements					\$ 25,000		General Fund; Dept 3010		
Parks & Facilities	Tennis court upgrades / conversion (Webb, Kauffman, Lakewood)		\$ 275,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$50k CDBG for 2023		2023 Kauffman - \$150k, 2024 Lkwd Park \$200k, 2025 Merl Park- \$100k, 2026 Madison Futsal- \$100k, 2027 Webb Park- \$100k
Parks & Facilities	Merl/Bunts Park Improvements		\$ 50,000	\$ 200,000				General Fund; Dept 3010		\$50 K Design in 2023, \$200 K Construction
Parks & Facilities	Celeste park enhancements					\$ 25,000		General Fund; Dept 3010		
Parks & Facilities	Niagra Park Improvements		\$ 75,000					General Fund; Dept 3010		Equipment Replacement
Planning & PW	Park Row Park						\$ 50,000	General Fund; Dept 3010		
Planning & PW	Madison Park		\$ 25,000	\$ 50,000	\$ 500,000	\$ 800,000		General Fund Dept - Dept 3010; \$25K Grant Eligible; ARPA Eligible		2023 Grant Matching
Planning & PW	Webb Park				\$ 50,000			General Fund; Dept 3010		
Planning & PW	Pools - Planning, Design, & Construction					\$ 300,000	\$ 3,000,000	Fund 401 - Debt		Madison Pool - 2026

Primary Dept.	Project Name	2022	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	Park and Pool Improvements	\$ 7,224,801	\$ 1,000,000	\$ 3,215,000	\$ 4,025,000	\$ 1,500,000	\$ 4,200,000			
Planning & PW	Foster Pool Improvements	\$ 6,820,000		\$ 2,200,000				2022, 2023 BANS, Pool is ARPA Eligible (Reso 2022-34), \$150k Grant from State	\$300,000- construction admin services \$6,520,000 for construction	Dunlop & Johnston awarded pool contract for \$6,520,000 (which includes contingency) completion date is June 2023, Sixmo awarded CA for \$300,000. Parking lot improvements design underway, Bid Summer 2023, Construct in 2023-24, Estimate including CA is \$2.2 M includes adding 68 parking spaces and removing utility poles within pavement areas, sewer improvements and making pedestrian access improvements
Planning & PW	Lakewood Pier	\$ 185,000		\$ 300,000	\$ 3,000,000			Study from Economic Development Account; and State Grant	101-7001-461-93-02	Awarded contract to Smith Group for \$185,000 for planning, alternative concepts, public engagement, prelim geotech, coastal-water survey and implementation strategy
Engineering & Planning	Lakewood Park Skate Park Addition		\$ 500,000					Fund 301; ARPA Eligible, potential ODR WAT CON funding @ 50%		
Planning & PW	Bernice Pyke Park			\$ 50,000	\$ 250,000			Fund 401 or General Fund		
Parks & Facilities	Ballfield Maintenance	\$ 219,801	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000		General Fund and Capital Fund	101-3010-451.84-10, 401-3010-470.84-10	2022-2023 Lakefront; Survey Design Edwards in 2023, Bid Construct 2023-24
Parks & Facilities	Lakewood Park Bandstand					\$ 50,000	\$ 1,000,000	Fund 401		2026- design \$50k, 2027- renovation & construction - \$1mil
Parks & Facilities	Vets Island renovation						\$ 50,000	General Fund		2027- \$50k

Primary Dept.	Project Name	2022	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	Sidewalks, Streets & Traffic Signs and Signals	\$ 5,044,843	\$ 8,550,000	\$ 8,580,000	\$ 7,180,000	\$ 10,625,000	\$ 12,560,000			
Engineering	Phase 6 - Traffic Signal Improvements			\$ 3,000,000				2024 BANS	401-3034-470-84-02	
Planning	Warren Road Streetscape Improvements at Lakewood Heights	\$ 50,000						Econ Dev Account		Seeking reimbursement from Cuyahoga County
Engineering	Phase 7 - Traffic Signal Improvements			\$ 200,000	\$ 2,100,000			SCMR Fund & NOACA		
Engineering	Signal Timing Optimization (aka "STOP")	\$ 38,193	\$ 15,000			\$ 100,000		SCMR Fund & NOACA		2024 - GPS timers for Clifton, ODOT retiming Clifton from West Clifton to West 117th we provide equipment
Engineering	Traffic Signal Intersection Improvements at Detroit/Cove and Detroit Ridgewood	\$ 17,895		\$ 850,000				BANS	401-3030-470-84-40	Plans are complete, Estimate includes construction and contingency and power allowance and CA services; Exploring use of TIF Funding
Engineering	Detroit/Sloane intersection	\$ 387,065						\$1,435 ODOT, \$360k CDBG, \$250k Water, \$200k Sewer, \$655k 2021 BANS, \$100k Gen Fund Public art	240-3030-461-84-50	Project closing out Dec. 2022. Probably +/- \$300K under budget
Planning	Public Art	\$ 10,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	Econ Dev Account & or Project Cost	101-7001-461-93-02	
Engineering	CDBG Streets	\$ 1,075,000	\$ 785,000	\$ 360,000	\$ 360,000			CDBG Fund	240-3030-461-84-50	Lakewood Ave (Detroit to Madison) and Halstead (Madison to Terminus)
PW Admin	Sidewalk Program	\$ 501,020	\$ 650,000	\$ 500,000	\$ 500,000	\$ 200,000		2022 New Money BANS Fund 401	401-3030-470-84-40	
Engineering	Streets Improvement Program	\$ 2,175,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	2022 BANS	401-3030-470-84-50	To maintain PCR of 80 with inflation, increase requested
Engineering	City parking lot paving	\$ 156,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	Parking Enforcement	520-3005-437-86-12	All Municipal lots, maintenance
Engineering	City Wide Striping	\$ 198,000	\$ 250,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	SCMR Fund	211-3030-435-39-10	Madison
Planning & Engineering	Riverside Bicycle Lanes & Signage				\$ 35,000	\$ 165,000		SCMR Fund and NOACA	211-3030-435-39-10	

Primary Dept.	Project Name	2022	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	Sidewalks, Streets & Traffic Signs and Signals	\$ 5,044,843	\$ 8,550,000	\$ 8,580,000	\$ 7,180,000	\$ 10,625,000	\$ 12,560,000			
Engineering	Hilliard (Madison to Riverside)	\$ 51,429	\$ 450,000					2021 BANS and NOACA	401-3030-435-470-84-40	Project was moved to construction in 2023
Planning/ Engineering	Upgrade - City Signs and Posts	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	SCMR Fund	211-3030-435-39-10	
Planning & PW	Bikeway Signage - City Wide			35,000	\$ 50,000			SCMR Fund	211-3030-435-39-10	Hold for after completion of Active Transportation Study
Planning & PW	Speed/Traffic Calming & Pedestrian Program	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	SCMR Fund	211-3030-435-39-10	Radar Signs and Speed tables installed by City Staff
Planning & PW	Riverside and Hogsback					\$ 25,000	\$ 75,000	Water Fund, SCMR Fund		Moved to after Hilliard Rd Bridge project is completed
Engineering	West Clifton - Shared use path			\$ 50,000	\$ 500,000	\$ 7,000,000		Water Fund; BANS	\$2mil 510	
Engineering	Lewis - Resurfacing and Sewer Improvements Franklin to Detroit	\$ 165,000	\$ 3,750,000					ARPA Eligible, Sewer Fund, Debt	510, 286	
Engineering	Traffic Studies for CMAQ and pedestrian improvement areas	\$ 60,240	\$ 15,000	\$ 250,000				SCMR Fund	211	In 2023, apply for CMAQ funding and supporting traffic engineering documents
Planning & PW	ADA Improvements including Sidewalks, Curb Ramps, On-street Parking, and pedestrian signals	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000		SCMR Fund, ARPA Eligible	211-3030-435-30-11	Maintenance on existing ADA ramps
Engineering	Madison HAWK and APS for Detroit/Warren and Warren/Franklin/Hilliard		\$ 50,000	\$ 125,000				SCMR		Design HAWK and public engagement; Design and install APS; Council priority
Engineering	W 117 Underpass Improvements			\$ 300,000				2022 BANS	401-3030-435-470-84-40	
Engineering	Bury Utilities along Corridors - City Wide STUDY		\$ 75,000					TBD		Study City wide areas where overhead utilities can be buried
Engineering	Bunts - Pavement Replacement, WM and IWWIP			\$ 200,000	\$ 500,000	\$ 500,000	\$ 10,000,000	Water, Sewer, County, NOACA, Capital		Submitted to NOACA for 5.4 mil in funding; Cuyahoga County supports
P&D	Lake Ave Shared Use Path - Cove to W. 117th			\$ 75,000	\$ 500,000			BANS; 401; General Fund		Moved. Waiting on Cleveland decision.

Primary Dept.	Project Name	2022	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	<b>Vehicles, Equipment &amp; Computer Systems</b>	\$ 3,230,359	\$ 3,897,500	\$ 6,801,834	\$ 1,968,000	\$ 2,520,000	\$ 1,935,000			
	<b>Fire</b>	\$ 562,075	\$ 85,000	\$ 1,837,834	\$ 65,000	\$ 375,000	\$ -			
Fire	Turnout gear	\$ 400,000						Fire operating budget	101-2040-422-86-12	
Fire	Exhaust Ventilation Systems FS 1& 3	\$ 162,075						FEMA + General Fund	280-2040-422-86-12	
Fire	Replacement Car 7		\$ 65,000					Capital Lease - Fund 301		Potential Electric Vehicle Option
Fire	Car 4				\$ 50,000			Capital Lease - Fund 301		
Fire	Replace Service Bay Auto Lift		\$ 20,000					Fire operating budget	101-2040-422-86-12	
Fire	Replace Rescue 1							Capital Lease - Fund 301		
Fire	Fire - Medical Squad			\$ 354,456				Capital Lease - Fund 301		Council Passed Reso Approving in 2022
Fire	Rescue Boat			\$ 300,000				Capital Lease - Fund 301		Strategize best course of action in 2023
Fire	Car 3			\$ 45,000				Capital Lease - Fund 301		
Fire	Engine 4			\$ 1,138,378				Capital Lease - Fund 301		Council Passed Reso Approving in 2022
Fire	Car 2				\$ 65,000			Capital Lease - Fund 301		
Fire	Fire - Medical Squad					\$ 375,000		Capital Lease - Fund 301		
	<b>Fleet</b>	\$ 28,000	\$ 195,000	\$ 55,000	\$ -	\$ -	\$ -			
Fleet	WWTP UST removal	\$ 28,000						WWTP	511-3072-432-86-12	
Fleet	Fleet Vehicle # 1105 Welders Truck		\$ 95,000					Capital Lease - Fund 301		
Fleet	Replace 2 drive on 4 post lifts		\$ 40,000					Fleet operating		Parts are becoming obsolete
Fleet	10 passenger pool van		\$ 60,000					Capital Lease - Fund 301		Ordered in 2021 but was cancelled. To be shared between Aging, Youth, Community service and public works. This will replace 3 vehicles, 2 have already gone to auction. Potential Electric Vehicle Option
Fleet	Fleet Vehicle # 1103 Service Van			\$ 55,000				Capital Lease - Fund 301		
	<b>Emergency Generators</b>	\$ 55,000	\$ -	\$ 360,000	\$ 65,000	\$ -	\$ -			
Fleet	Fire Station 1							2021 capital lease		
Fleet	Fire Station 3	\$ 55,000						2022 lease		
Fleet	Public Works Generator			\$ 100,000				Capital Lease - Fund 301		
Fleet	Cove church generator			\$ 200,000				Capital Lease - Fund 301		Exploring contractual options for meeting generator needs
Fleet	Annex Generator			\$ 60,000				Capital Lease - Fund 301		
Fleet	WWTP S-G Generator				\$ 65,000			Capital Lease - Fund 301		Replace 2003 model with natural gas unit.

Primary Dept.	Project Name	2022	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	Vehicles, Equipment & Computer Systems	\$ 3,230,359	\$ 3,897,500	\$ 6,801,834	\$ 1,968,000	\$ 2,520,000	\$ 1,935,000			
	<b>Forestry</b>	\$ 72,742	\$ -	\$ 342,000	\$ -	\$ 350,000	\$ -			
Forestry	Forestry Vehicle #190 Pickup Truck with plow							Enterprise		
Forestry	Bobcat	\$ 72,742						2022 lease		
Forestry	Forestry Brush Chipper #3101			\$ 92,000				Capital Lease - Fund 301		
Forestry	Forestry large bucket truck #606			\$ 250,000				Capital Lease - Fund 301		
Forestry	Forestry Crane truck #191					\$ 350,000		Capital Lease - Fund 301		
	<b>Information Technology</b>	\$ 343,361	\$ 2,125,000	\$ 125,000	\$ -	\$ -	\$ -			
IT	Server Migration to Microsoft Azure Cloud	\$ 41,513						General Fund	101-5050-412.86-12	
IT	New Fire Records Mgmt Software w/interfaces for CAD & Payroll	\$ 27,142						General Fund	101-5050-412.86-12	
IT	Replacement WiFi Access Points for Police Cameras in the parks	\$ 150,000						ARPA funds	286	
IT	Citywide PC Replacement	\$ 124,706	\$ 125,000	\$ 125,000				General Fund; ARPA Eligible	101-5050-412.86-12 and fund 286	2023 Fire PCs (23), Utility Billing (5), Refuse (8), Fleet (7), Income Tax (15), WWT (10), Streets (8), Wastewater (10) Human Services Admin (3); 2024: Engineering, Youth, Aging, Parks, City Council (3), Water Metering
IT	MARCS radio replacement for police and fire		\$ 2,000,000					ARPA (Reso 2022-34); Ohio EMA Grant \$249,314		
	<b>Office of Aging</b>	\$ 62,986	\$ -	\$ 120,000	\$ 68,000	\$ -	\$ -			
Aging	OOA Vehicle #715 Transport bus	\$ 62,986						Lkwd Foundation/NOACA		
Aging	OOA Vehicle #702 Transport bus			\$ 75,000				Capital Lease - Fund 301		Potential Electric Vehicle Option
Aging	OOA Vehicle 700 pickup truck w/plow			\$ 45,000				Capital Lease - Fund 301		
Aging	OOA Vehicle #701 Transport bus				\$ 68,000			Capital Lease - Fund 301		

Primary Dept.	Project Name	2022	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	<b>Vehicles, Equipment &amp; Computer Systems</b>	\$ 3,230,359	\$ 3,897,500	\$ 6,801,834	\$ 1,968,000	\$ 2,520,000	\$ 1,935,000			
	<b>Parks</b>	\$ 67,497	\$ 20,000	\$ 107,000	\$ 20,000	\$ 45,000	\$ -			
Parks	Parks #640 pickup truck w/plow							Enterprise lease	Fleet	
Parks	Parks #630 pickup truck w/plow & liftgate							Enterprise lease	Fleet	
Parks	Parks #631 Dump truck w/ 1-ton plow							2021 capital lease		
Parks	Parks #5411 Cushman							2021 capital lease		
Parks	Parks vehicle # 610 pickup truck	\$ 40,000						Enterprise lease	Fleet	
Parks	Mower & Equipment Upgrades	\$ 27,497	\$ 20,000	\$ 20,000	\$ 20,000			Parks operating budget	101-3010-451-86-12	
Parks	Parks #633 van			\$ 45,000				Capital Lease - Fund 301		
Parks	Parks vehicle # 623 painter van			\$ 42,000				Capital Lease - Fund 301		
Parks	Parks vehicle # 621 electrician van					\$ 45,000		Capital Lease - Fund 301		
	<b>Police</b>	\$ 455,000	\$ 450,000	\$ 765,000	\$ 450,000	\$ 450,000	\$ 450,000			
Police	Citywide Surveillance Camera Program	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		IT operating budget	
Police	Police Vehicles 5 cars-Hybrid engines	\$ 300,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	Capital Lease - Fund 301	401-2010-470.86-20	Hybrid Vehicles
Police	Replace #200 Chief's car	\$ 55,000						Capital Lease - Fund 301	401-2010-470.86-20	
Police	Animal Warden Truck #280			\$ 65,000						Potential Electric Vehicle Option
Police	Armored Vehicle			\$ 250,000						Explore grant funding with WEB
	<b>Refuse</b>	\$ 1,051,880	\$ 737,000	\$ 1,010,000	\$ 985,000	\$ 985,000	\$ 985,000			
Refuse	Rear load packer trucks	\$ 321,000	\$ 700,000	\$ 350,000	\$ 660,000	\$ 660,000	\$ 660,000	2022 capital lease	401-3040-470.86-12	
Refuse	Automated sideloader truck	\$ 670,430		\$ 660,000	\$ 325,000	\$ 325,000	\$ 325,000	2022 capital lease	401-3040-470.86-12	
Refuse	Refuse Stake body with liftgate							2021 capital lease		
Refuse	Pickup truck #400	\$ 37,000						Enterprise Lease	101-3050 Fleet	
Refuse	Replacement carts	\$ 16,650						General Fund	101-3040-433.86-12	
Refuse	Equipment trailer	\$ 6,800						General Fund	101-3040-433.86-12	
Refuse	Refuse Kubota		\$ 37,000					Refuse operating budget		Replace 2013 model.

Primary Dept.	Project Name	2022	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	Vehicles, Equipment & Computer Systems	\$ 3,230,359	\$ 3,897,500	\$ 6,801,834	\$ 1,968,000	\$ 2,520,000	\$ 1,935,000			
	Streets	\$ 112,150	\$ 180,000	\$ 640,000	\$ 225,000	\$ 225,000	\$ 450,000			
Streets	Streets vehicle # 140 1ton dump truck with plow							2021 capital lease		
Streets	Streets Vehicle #104 hooklift Truck w/Salt Sprdr and Plow							2021 capital lease		
Streets	Streets Vehicle #170 Contractor Body Trk for concrete work							2021 capital lease		
Streets	Purchase a LED mobile display to be used City wide for events and notices	\$ 37,150						SCMR Fund	211-3030-435.86-12	
Streets	Crack seal machine	\$ 75,000						SCMR Fund	211-3030-435-86-12	
Streets	Streets Vehicle #100			\$ 40,000						
Streets	Streets Hot box		\$ 35,000					General Fund - Streets operating		Replace 1999 model
Streets	Streets Concrete Buggy		\$ 20,000					Gen Fund-Streets operating		Replace 1993 model
Streets	Streets Vehicle #129			\$ 150,000				Capital Lease - Fund 301		
Streets	Streets Vehicle #171		\$ 125,000					Capital Lease - Fund 301		is a MUST to replace
Streets	Streets Vehicle #105			\$ 225,000				Capital Lease - Fund 301		
Streets	Streets Vehicle #122			\$ 225,000				Capital Lease - Fund 301		
Streets	Streets Vehicle #119				\$ 225,000			Capital Lease - Fund 301		
Streets	Streets Vehicle #111					\$ 225,000		Capital Lease - Fund 301		
Streets	Streets Vehicle #103						\$ 225,000	Capital Lease - Fund 301		
Streets	Streets Loader #132						\$ 180,000	Capital Lease - Fund 301		
Streets	Streets Hot box #6220						\$ 45,000	General Fund - Streets operating		

Primary Dept.	Project Name	2022	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	<b>Vehicles, Equipment &amp; Computer Systems</b>	<b>\$ 3,230,359</b>	<b>\$ 3,897,500</b>	<b>\$ 6,801,834</b>	<b>\$ 1,968,000</b>	<b>\$ 2,520,000</b>	<b>\$ 1,935,000</b>			
	<b>Water &amp; Sewer</b>	<b>\$ 419,668</b>	<b>\$ 105,500</b>	<b>\$ 1,440,000</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 50,000</b>			
Water & Sewer	WWTP Sludge trailer	\$ 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							2021 capital lease		
Water & Sewer	Sewers #818 Camera truck							21 Capital lease	510-3070-431.86-12	
Water & Sewer	Hook lift leaf collector body							21 Capital lease	510	
Water & Sewer	WWTP forklift #5200		\$ 42,000					WWTP Fund	operating	
Water & Sewer	Sewers #5716 Walk behind concrete saw		\$ 55,000					Water Fund	operating	
Water & Sewer	Backhoe Replacement Equipment #136	\$ 131,515						Water Fund	501-3062-431.86-12	
Water & Sewer	Water #309 dump truck	\$ 158,153						Water Fund	operating	
Water & Sewer	Water Street Saw Trailer		\$ 8,500					Water Fund		
Water & Sewer	Water Vehicle #316 1-ton dump 4X4			\$ 90,000				Water Fund		
Water & Sewer	Sewer #806 dump truck			\$ 110,000				Sewer Fund or Capital Lease - 301		
Water & Sewer	WWTP #821 Semi tractor			\$ 150,000				WWT Fund or Capital Lease - 301		
Water & Sewer	Sewer #816 Cleaning Truck			\$ 475,000				Capital Lease - 301		
Water & Sewer	Sewer #824 Dump truck			\$ 225,000				Capital Lease - 301		
Water & Sewer	Sewer #810 dump truck			\$ 250,000				Capital Lease - 301		
Water & Sewer	Sewer #803 truck				\$ 45,000			Sewer Fund 510		
Water & Sewer	Sewer #804 Truck				\$ 45,000			Sewer Fund 510		
Water & Sewer	WWTP Dump Truck					\$ 90,000		WWT Fund 511 or Capital Lease -301		
Water & Sewer	Water metering van #306						\$ 50,000	Fund 501		

Primary Dept.	Project Name	2022	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	Water, Sewer & Wastewater Treatment Plant Improvements	\$ 13,366,883	\$ 38,415,500	\$ 8,188,000	\$ 10,550,000	\$ 14,500,000	\$ 5,350,000			
Engineering	CSO-052 Storage Tanks	\$ 700,480	\$ 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	
Engineering	Final Clarifier Deflector Rings and Sweep Arm Cleaning/Re-coating		\$ 100,000					WWTP Fund	511-3072-432-86-12	This is not done. We will have to push this project for next year and beyond. We started on final clarifier #1, but the project is too big for our Maintenance crew.
WWTP	UV Lamp bulb replacement		\$ 100,000					WWTP Fund	511-3072-432-86-12	This is going to be done in 2023.
Engineering	High Rate Treatment Construction	\$ 1,570,696						OPWC and OWDA/WPCLG Grants and Loans	511-3072-432-82-30	Hopefully close out by January 2023
Engineering	Outfall Repairs Construction (Summit)	\$ 1,556,857						2020 Fund 510 BANS and OPWC	510-3070-431-84-75	
Engineering	Outfall Repairs Design (Cliff Dr)		\$ 50,000	\$ 250,000	\$ 50,000			WWC Fund & OPWC	510-3070-431-84-75	Includes analysis along Cliff where roadway is affected by erosion
Engineering	Outfall Repairs Construction (Cliff Dr)					\$ 4,000,000		WWC Fund & OPWC	510-3070-431-84-75	
Engineering	Outfall Repairs Design (TBD)						\$ 100,000	WWC Fund & OPWC		
Engineering	2022 Watermain	\$ 4,764,630						Water Fund = \$3M, Sewer Fund = \$2M, OPWC = \$2M, CDBG = \$100,000, BANS	501, 510, & 240	Construction not starting until Nov. 2022; no construction invoices in 2022
Engineering	2021 Watermain Construction	\$ 2,434,239						OPWC = \$1,616,850 Water Fund = \$3,000,000 CDBG = \$100,000	501 & 240	Fabrizi Final amt \$4,597,301.60 and DLZ final is \$291,445; OPWC contribution is \$1,616,850
Engineering	2023 Watermain	\$ 315,840	\$ 6,345,500					Water, Sewer, OPWC, BANS, ARPA (Reso 2021-33)		OPWC grant is awarded for \$1,349,300

Primary Dept.	Project Name	2022	2023	2024	2025	2026	2027	Funding Source	Account #	Current Year Comments / Project Description
	Water, Sewer & Wastewater Treatment Plant Improvements	\$ 13,366,883	\$ 38,415,500	\$ 8,188,000	\$ 10,550,000	\$ 14,500,000	\$ 5,350,000			
Engineering	2024 Watermain		\$ 400,000	\$ 4,688,000				Water, Sewer, OPWC, BANS		Submitted to OPWC for funding; Total Project budget \$5,088,000; OPWC Request is \$500,000; City Amount is \$4,588,000; Water (501) is \$3.588M and Sewer (511) is \$1M; Streets are Glenbury (Delawarre to Hilliard), Mars and Marlowe (Madison to Athens); No IWWIP streets
Engineering	2025 Watermain			\$ 250,000	\$ 4,750,000			TBD		
Engineering	2026 Watermain				\$ 250,000	\$ 4,750,000		TBD		
Engineering	2027 Watermain					\$ 250,000	\$ 4,750,000	TBD		
Engineering	Lakewood Interceptor Tunnel Rehabilitation	\$ 1,550,000	\$ 24,400,000					ARPA (Reso 2021-33)	510	Bid expected in January 2023
WWTP	HRT SCADA Incorporation and new OEPA edmr reporting updates	\$ 19,143	\$ 50,000					WWTP Fund	511-3072-432-86-12	This is partially done. I am planning on to contact Rockwell Automation Tech. in November 2022 when the HRT PLC programing is completed. Mirko
Engineering	Digester #3 Upgrades	\$ 100,000	\$ 1,750,000					WWTP Fund, BANS, ARPA (Reso 2021-33)	511-3072-432-86-12	Design-Build 2023 including repairs to WWTP aeration tanks and other concrete repairs
WWTP	Hili-Clean Rag Compactor		\$ 120,000					WWTP Fund	511-3072-432-86-12	This was not done in 2022. We can push it into 2023. I was waiting to see how the new compactor performs in the HRT facility. Mirko
Engineering	Belle Sewer Laterals	\$ 300,000	\$ 750,000					WWC Fund	510-3070-431-84-75	Belle laterals and CIP sanitary sewer mains, Bid expected January 2023
WWTP	ERB PLC and Aeration Blower SCADA Interface	\$ 55,000	\$ 2,300,000					WWTP Fund	511-3072-432-86-12	Current Engineer's Estimate with 10% contingency and CA services
Various Utility	Emergency - Water and Sewer		\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	Water and Sewer Fund		Budgeted for Ethel and Valley Parkway in 2023
WWTP	West Lift Station Power Lines		\$ 50,000						511-3072-432-86-12	Replace overhead power lines with underground lines.



## Capital Projects Impact Statement

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### 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 saves labor costs in the Public Works, Fleet Division which is dedicated to maintain the vehicle fleets. Worth noting is that the hybrid technology is not brand new and the vehicles are operating productively, making these choices highly 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

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- **Rear Load Packer and Automated side-loader Trucks:** These trucks help upgrade the age of the fleet. Newer models cost less to maintain and are not subject to the costly repairs in terms of both dollars and labor time indicative of older models. The \$900,000 cost and corresponding will be spread out over a period of 5-7 years as part of the Capital Lease Program in the Capital Improvement Fund. As the Fleet Division is part of the General Fund, the costs associated with the major repairs are projected to be lower as a result of these purchases and sales of older vehicles, and the General Fund is expected to be the beneficiary of the smoother operations from newer vehicles.
- **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 Foster Pool reconstruction is in its second year, and is expected to be completed and used in 2023. The new pool facility is being constructed in the same area as the former 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. The City will be bonding debt to pay for the project, and certain parts of the project may be eligible for ARPA funding, which could lessen the need for long-term debt. Also, the original Foster Pool was 60 years old and is estimated to leak over 1 million gallons of water, so this reconstruction, albeit expensive, will eliminate the need for the constant repairs of the old pool and is more environmentally responsible, using less water since leakage will be reduced.
- **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***

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## **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 and projects. The policies also provide the structure for decision-making with the goal of achieving and maintaining financial stability in both the near-term 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 while being 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 June 29, 2022.

## **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 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***

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

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

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

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

Capital 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 Annual Comprehensive Financial Report (ACFR) 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 ACFR 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 ORC 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***

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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***

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- (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***

ORC §5705.38(A) states, "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 permitting municipal operations to continue from January 1<sup>st</sup> until the Annual Appropriation Ordinance is passed by City Council.

Best practices attempt final passage on the Annual/Permanent Appropriation Ordinance by Council prior to December 31<sup>st</sup> 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***

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## ***Annual Appropriations***

This ordinance is the legal instrument permitting city expenditures. Appropriations may not exceed the amount certified by the County Budget Commission and presented in the Certificate of Estimated Resources. Passage of this ordinance is required no later than April 1<sup>st</sup> of the current year.

## ***Revised Appropriations***

A revised appropriations ordinance legally permits changes to the Annual Appropriation ordinance due to unanticipated and unbudgeted costs, 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 may be revised more than once per year as necessary.

## ***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 providing 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 typically 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 institutional operating knowledge at the department/division level.

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

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

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

In the event that projected expenditures exceed estimated 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 and/or unanticipated declines in revenue without reduction of City services or operations; all without imposing new taxes and fees.

As recommended by the GFOA, "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 revenue 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 27<sup>th</sup> pay period, with the next 27<sup>th</sup> pay 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 revenue as identified in ORC 5705.13.

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

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## ***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 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 are funded by any combination of note proceeds, bond proceeds, grants, municipal capital lease financing, government loans, gifts, operating funds, and fund balance. If a capital project is debt funded (note, bond, lease or loan), the term of the debt may not exceed the useful life of the project.

## **Revenue Policies and Guidelines**

The City strives to continuously examine and develop a diversified revenue structure. Revenue categories include local income tax, property tax, 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 with a goal of maintaining current tax levels.

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 seeks to establish user fees and charges at a level sufficient to cover the costs of services provided. It also considers market rates and similar charges levied by other municipalities to establish reasonable and comparable amounts. Fees and charges are reviewed annually and 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***

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Accounts meeting a delinquency threshold are referred to the Finance Department where the Director of Finance or a designee sends correspondence 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 balance being turned over to a collection service that may report unfavorably on an individual credit report.
- 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 occur to collect payment 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 a \$30 administrative fee. 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 uses current revenue to meet daily operations and working capital needs and does not issue debt to fund operations. The City pursues funding sources such as local, state and federal grants, and/or low-interest loan programs before issuing debt or making assessments.

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

Ensuring the availability of funds for current debt service payments is the primary and most important basis when forecasting these funds. No additional debt will be issued if projected revenue does not exceed 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.

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

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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 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 final costs known or 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 considers 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 ACFR, Official Statements, and Annual Disclosure Statements. The City dutifully complies with all statutory debt limitations imposed by the ORC and the City of Lakewood Charter and Ordinances, as well as with all arbitrage rebate requirements of the Internal Revenue Service.

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

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

### **Investment Policies and Guidelines**

Investment policies have the goal of providing 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 ORC. Investments are limited to five years, and the Director of Finance or his/her designee serves as investment officer.

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

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Except for cash in certain restricted and special funds as permitted by the Charter of the City of Lakewood, the City consolidates cash and reserve balances from all funds to maximize investment earnings, and increase efficiencies with respect 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), with the balance of earnings assigned to the General Fund (101).

Preservation of principal is the primary objective of the investment program, 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 may 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 (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 conducts 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 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;

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

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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, and the issuance of taxable notes for the purpose of arbitrage, and the use of leverage and short selling are prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City and must be purchased with the expectation that it will be held to maturity.

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

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

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

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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 within 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.

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.

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

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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.

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

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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 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 express written consent.

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

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

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## ***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 but assigned based on the need to purchase materials for business, with credit limits determined based on normal departmental usage. 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 are required to immediately notify the City's Program Administrator. After normal work hours, employees are to contact the credit card company directly.

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

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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 director 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 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](http://www.ohioauditor.gov)
- US Mail Ohio Auditor of State, Special Investigations Unit  
88 East Broad Street  
PO Box 1140  
Columbus, OH 43215

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

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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 of the law with harsh administrative repercussions and consequences for the perpetrator.

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.

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***

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**Account:** Subset of a fund used in concert with companion mechanisms to record financial transactions at an object (very specific) level of detail in balancing the financial activity of a fund.

**Advance:** A legal movement of fund resources to finance the provision of goods, services, and/or construction in a companion fund, made with the expectation of repayment by the recipient fund. Advances are recorded separately from and after the presentation of the operating revenue and expenditures of a fund.

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

**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 policy document that serves as the government's operations guide, communications tool, and financial plan and includes an estimate of proposed revenues and expenditures for the fiscal year, as well as a five year capital plan. The "Proposed Budget" is one which has been proposed by the administration; and the "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.

**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 based on the City's needs and estimated resources.

## ***Financial Glossary***

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**Comprehensive Budget Document:** The official written statement prepared by the Department of Finance which presents the City of Lakewood's annual budget to the City Council and serves as the City's required/codified "estimate of expense" that is also designed to be compliant with the GFOA's Distinguished Budget Presentation Award program.

**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.

**Fund:** A fiscal and accounting mechanism that separates/subdivides financial activity with a self-balancing set of accounts, recording all financial activity and objectives in accordance with any special regulations, restrictions, or limitations of the specific unit being tracked and accounted.

**Fund Balance:** The resulting net position of a governmental fund (difference between assets, liabilities, and deferred inflows and outflows of resources) used as a measure of financial stability and availability of funds.

**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.

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

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

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

**Legal Level of Control:** The financial spending level designated by city council at which spending in excess of budgeted amounts constitutes a violation of law. Levels of control may include the following levels: fund, program or function, department, object/account level). Lakewood, Ohio's legal level of control is established by council at the "fund" level for all funds.

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

## ***Financial Glossary***

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**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). Refundings are a form of refinancing generally conducted to save funds or provide more amenable terms of repayment.

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

**Tax Increment Financing (TIF):** Financing tool used for projects 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.

**Transfer:** A legal movement of fund resources to finance the provision of goods, services, and/or construction in a companion fund, made with no expectation of repayment by the recipient fund. Transfers are recorded separately from and after the presentation of the operating revenue and expenditures of a fund.

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



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