

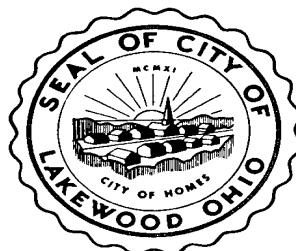
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# City of Lakewood

## 2024 Comprehensive Budget Document



**Meghan F. George, Mayor**



City of Lakewood, Ohio  
For the Year Ending 12-31-2024

**City of Lakewood, Ohio**  
**BUDGET**  
For the Fiscal Year  
January 1 – December 31, 2024

**Elected Officials and  
Senior Leadership**  
(As of November 20, 2023)

**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

**MUNICIPAL COURT**

Judge Tess Neff, Administrative and Presiding Judge

**MAYOR**

Meghan F. George

**SENIOR LEADERSHIP**

Chad Berry, Human Services Director  
Michael Coletta, Chief Information Officer  
Claudia M. Dillinger, SHRM-CP, Director of Human Resources  
Timothy P. Dunphy, Fire Chief  
Kevin Fischer, Police Chief  
Chris Gordon, Public Works Director  
Shawn Leininger, AICP, Director of Planning & Development  
Christopher S. Parmelee, Building Commissioner  
Peter M. Rancatore, Jr., Finance Director  
John O. Storey, Esq., Chief of Staff  
Ernest I. Vargo, Esq., Law Director

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

This section is designed to 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 2024 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 2023 budgeted amount, and the 2024 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:

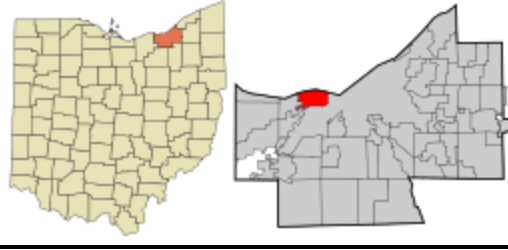
- Narratives describing the department or division
- 2023 accomplishments
- 2024 goals and/or strategic plan
- Past and projected expenditures
- Organization chart
- Staffing levels (current and historical)

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.

## ***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	5 (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	
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	1,665
Bikeway	14	Street Signs	9,001
<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	1,098	9.15%
Cleveland Clinic Foundation	Health Care	685	5.71%
City of Lakewood	Government	590	4.92%
St. Edward High School	Private School	322	2.68%
Riser Foods Company	Grocer	305	2.54%
First Mutual Holding Company	Financial Institution	197	1.64%
Advance Energy Tech, Inc.	Manufacturing	137	1.14%
Ferry Cap and Screw	Technology	131	1.09%
Roundstone Management LTD	Professional Services	130	1.08%
Oneill Management	Health Care	110	0.92%
<b>Totals</b>		<b>3,705</b>	<b>30.88%</b>
<b>Total Lakewood City Employment</b>		<b>12,000</b>	
*2022 Lakewood City Comprehensive Annual Financial Report # of W-2's filed with the city			



12650 DETROIT AVENUE • 44107 • 216/529-6600 • FAX 216/529-6806

**Meghan F. George**  
Mayor and Safety Director

Dear Residents of Lakewood and Members of Lakewood City Council,

Over the last few years, our world has changed dramatically with a post-COVID economy characterized by rising costs and inflationary pressures unseen in generations. In response, the City of Lakewood has successfully mitigated the effects of the pandemic by closely monitoring our finances and limiting expenses, while also maintaining the level of quality services our residents expect and deserve.

Despite continued challenges of rising interest rates along with the increased costs of raw materials that are dramatically raising costs for capital projects, we've made considerable capital progress and continue to be wise stewards of taxpayer dollars. We've proactively sought grant funding opportunities and leveraged our American Rescue Plan Act dollars to maintain and improve the City's infrastructure. Recent high-profile effects of our planning have included multi-generational, life-changing projects and programs that include:

- **Cove Community Center**, a multi-million-dollar multi-generational facility that opened in the spring of 2022, providing a headquarters for our Department of Human Services and a place for community members of all ages to bond with wholesome family activities.
- **Parks - Foster Pool at Lakewood Park** was completely renovated and opened in 2023 with new amenities and activities for residents of all ages. The construction also stopped the maintenance issues the pool was experiencing from severe leakage. Also, **Wagar and Kauffman Parks** were improved with new playground equipment, lighting, and walking paths.
- **Public Safety Upgrades** included: the renovation and reconstruction of **Fire Station 2** completed in the spring of 2022; **Public Safety Radio** improvements implemented in late 2023; and our **Park Ambassador Program**, aimed at providing an additional level of safety at our local parks. Additionally, we're partnering with the Healthy Lakewood Foundation in delivering the services of the **Community Paramedic Program**, which provides an additional level of health consciousness and prevention for our residents, especially vulnerable seniors.
- **Refuse Recycling Facility and Storage Yard**. The new recycling facility is under construction and will provide residents with an improved and streamlined process to drop off recyclables, hazardous materials, rubbish, construction debris, and yard waste. The project will provide the space needed to install a combined sewer storage tank of 6.1 million gallons.

As we round out 2023 and plan for 2024 and beyond, we also take note of the less visible but very vital repairs and rehabilitation needed to our **Water and Sewer Infrastructure**. These repairs display Lakewood's commitment to improving water quality and reliability for both our drinking water system and our sewers and wastewater treatment system. Wastewater Improvements will increase water quality and drastically reduce discharges to the surrounding waterways – Lake Erie and the Rocky River, natural resources that we are blessed to have in our backyard and committed to protecting.

**The Interceptor Tunnel Rehabilitation Project** that started in 2023 is estimated to cost \$28 million and spans a 3.6-mile artery of sanitary sewer pipe flowing across northern Lakewood before heading south to the City's wastewater treatment plant while handling 77% of the City's flow. 2024 will be the 2<sup>nd</sup> year of a projected 3-year project that cleans, repairs, and "sliplines" the sewer pipe, while also adding access maintenance shafts. This original interceptor was constructed between 1918 and the early 1940's.

At the **Wastewater Treatment Plant**, we constructed a **high-rate treatment facility** to reduce combined sewer overflows during wet weather events so that discharges to our waterways meet EPA standards. We also installed an energy recovery digester that collects methane gas produced from solid waste and converts it to power for the plant.

The City of Lakewood has approximately 100 miles of **watermains** to maintain, the vast majority of which were built before World War II. Our plan is to replace one mile per year to keep all our watermains under 100 years old. Our projects replace watermains, service connections, and address necessary deficiencies in the sewer system. Recent and upcoming watermain projects include:

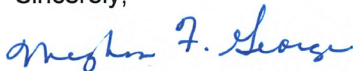
- **2020 Watermain Replacement:** Idlewood Ave (Clifton – Williamson), Lakeland Ave (Athens – Delaware), and Morrison Ave (Athens – Delaware);
- **2021 Watermain Replacement:** Elbur Ave (Athens – Lakewood Hts), Lauderdale Ave (Detroit – Madison), and Leedale Ave (Edgewater – Lake);
- **2022 Watermain Replacement:** Andrews Ave (Clifton – Detroit) and Gladys Ave (Clifton – Detroit);
- **2023 Watermain Replacement:** Elmwood Ave (Madison – Athens), Reveley Ave (Madison – Athens), and Parkwood Rd (Detroit – Madison);
- **2024 Watermain Replacement:** Glenbury (Delaware – Hilliard), Marlowe (Madison to Athens), and Mars (Madison to Athens).

Finally, we recognized the need to upgrade programming and modernize amenities at Winterhurst Ice Rink. Lakewood exited its agreement with a previous private operator in July of 2023, selecting Lakewood Community Ice as partner in a collaborative approach to maintenance, operations, and programming that will reposition the facility for maximum community benefit. Scheduled improvements include:

- Increasing the availability of public skating opportunities
- New exterior signage, furniture, interior improvements, and equipment (new skates!)
- New concessions and pro shop operators
- Replacement of the ice plant in 2024
- Roof and external repairs in 2023
- Locker room and spectator stands replacement renovation in 2025.

We prepared a structurally balanced 2024 operating budget while also providing for necessary capital projects. Though the budget is tight and financial challenges remain, know that our directors and the Mayor's office continue to work as a team to meet community priorities, vision, and values, all while improving our financial reserves and maintaining an excellent Aa2 Moody's bond rating. I look forward to partnering with City Council to continue providing the superior public services and public amenities that our residents deserve and expect.

Sincerely,



Meghan F. George  
Mayor & Safety Director

# Executive Summary

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## Introduction

Lakewood's 2024 Comprehensive Budget document incorporates a total budget of \$263.4 million for all funds, including \$56.5 million in the General Fund. The 2024 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 2024 budget also includes operational and numerous capital initiatives, many of which utilize American Rescue Plan Act (ARPA) funding:

- 3% wage increases from previously negotiated collective bargaining agreements.
- Continued work on the Interceptor Tunnel Rehabilitation Project that dramatically improves the City's stormwater management while meeting compliance with the Clean Water Act.
- Park improvements that include maintenance upgrades at Edwards Park ballfield and an additional new skate park bowl at Lakewood Park.
- Ice plant replacement at the Winterhurst Ice Rink facility, along with planned ADA improvements to the stands, locker rooms, and access to the second floor.
- A new rescue watercraft that protects the Lakewood shoreline and its water goes, replacing an outdated and aging watercraft that has reached the end of its useful life.
- Facility improvements at City Hall, including the redesign of the facility based upon results of the space study which includes renovation of the women's locker room facility; along with \$1 Million ADA compliance upgrades to the elevators, all using ARPA funding.

## 2024 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 2024 are anticipated to be \$32.6 million.
- **Property Taxes:** Estimated revenues for 2024 are projected to be \$10.2 million which is comparable to 2023. Final estimated amounts for 2024 will be available in December.

Total delinquent property taxes and special assessments owed to the City decreased by \$63 thousand to \$1.65 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 2024 revenue from the Local Government Fund is \$2.35 million, a decrease of \$162,000 from 2023 estimated receipts, but \$665,000 less than 2011 actual receipts representing the last year before a 50 percent reduction was implemented by the Ohio General Assembly.

## Executive Summary

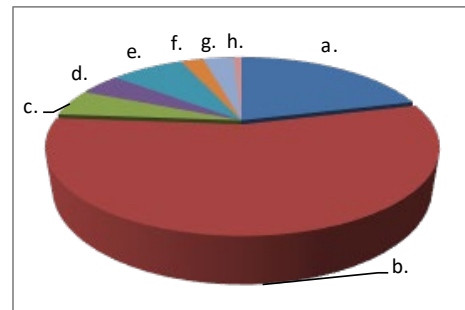
- **Interest Earnings:** The City anticipates interest earnings of \$2.55 million in 2024 from our investable portfolio of \$150 million. This is due to Federal Reserve Board actions of increased rates in 2022-2023. The Finance Department continues to analyze cash flows and monitor investment strategies to maximize interest earnings while minimizing risk.

### City of Lakewood Operating Ratios-General Fund-Budget Basis For 2024

#### REVENUE DOLLAR BY SOURCE

Where the money came from

a.	Property Taxes	\$ 10,150,000	\$ 0.18
b.	Income Taxes	\$ 32,628,413	\$ 0.58
c.	Intergovernmental	\$ 3,986,400	\$ 0.07
d.	Licenses, Permits, and Fees	\$ 1,495,600	\$ 0.03
e.	Charges for Services	\$ 3,322,000	\$ 0.05
f.	Fines and Forfeitures	\$ 1,120,700	\$ 0.02
g.	Miscellaneous Income	\$ 3,222,087	\$ 0.06
h.	Transfers & Advances In	\$ 650,000	\$ 0.01
		<u>\$ 56,575,200</u>	<u>\$ 1.00</u>



#### Projected Reserves

The City is committed to setting aside funds for future potential liabilities and creating financial reserves. This is done by passing a structurally balanced general fund budget where expected revenue exceeds expenditures, with a goal to maintain and improve our recommended minimum unencumbered financial reserve of 60 days. The City's 2024 projected General Fund reserve is 63 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

	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
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	\$ 53,765,982	\$ 9,993,655	67.8	\$ 1,461,645	\$ 1,504,800	\$ 1,100,000	\$ 2,649,884
2023 Projected	\$ 58,404,000	\$ 10,127,929	63.3	\$ 1,150,000	\$ 1,184,126	\$ 1,200,000	\$ 2,688,299

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

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



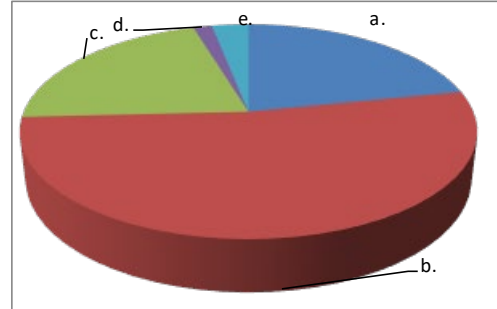
# Executive Summary

## City of Lakewood Operating Ratios-General Fund-Budget Basis For 2024

### EXPENDITURE DOLLAR BY FUNCTION

Where the money was spent

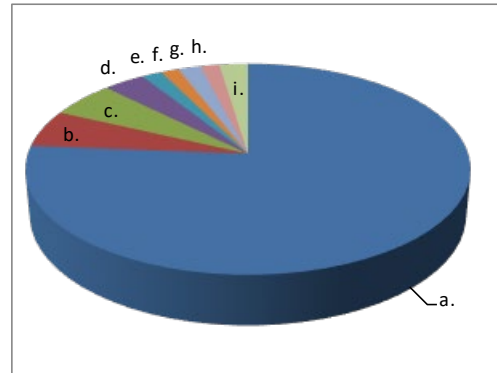
a.	General Government	\$ 11,244,313	\$ 0.20
b.	Public Safety	\$ 30,908,423	\$ 0.55
c.	Public Works	\$ 12,272,358	\$ 0.22
d.	Human Services	\$ 774,323	\$ 0.01
e.	Operating Transfers Out	\$ 1,350,000	\$ 0.02
		<u>\$ 56,549,417</u>	<u>\$ 1.00</u>



### EXPENDITURE DOLLAR BY OBJECT

What the money was spent on

a.	Wages and Fringe Benefits	\$ 43,113,273	\$ 0.76
b.	Contractual Services	\$ 3,225,430	\$ 0.06
c.	Professional Services	\$ 3,100,038	\$ 0.05
d.	Materials & Supplies	\$ 2,545,165	\$ 0.04
e.	Utilities	\$ 972,000	\$ 0.02
f.	Capital Outlay	\$ 270,200	\$ 0.01
g.	Other	\$ 1,073,311	\$ 0.02
h.	Income Tax Refunds	\$ 900,000	\$ 0.02
i.	Transfer & Advances Out	\$ 1,350,000	\$ 0.02
		<u>\$ 56,549,417</u>	<u>\$ 1.00</u>



## 2024 Capital Plan and Anticipated Debt Issuances

The City anticipates approximately \$34.9 million in capital projects in 2024 that include:

- Water, Sewer & Wastewater Treatment Plant = \$ 9,859,535
- Vehicles, Equipment and Systems = \$ 6,184,456
- Street Improvements, Traffic Signals and Sidewalks = \$ 11,015,000
- Park Improvements = \$ 1,045,000
- Building & Public Facility Improvements = \$ 6,847,000

These amounts include projects that began prior to 2024 but are still ongoing.

Project details for the City's 2024-2028 Capital Improvement Plan is on page 163. 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 discussions took place on capital projects apart from the operating budget. Capital projects are committed to only when the administration is

## Executive Summary

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 \$37.695 million in General Obligation Bonds and \$8.8 million in bond anticipation notes (BANs) for new projects in 2024, as well as \$3.35 million in capital lease financing for vehicles and equipment. See page 37 for more information regarding the City’s debt position.

<b>2024 Bond Anticipation Notes ("New Money")</b>	
<b>Project</b>	<b>Amount</b>
City Facility Refuse Recycling facility/Animal Shelter	\$ 1,000,000
2024 Roadway Improvements	\$ 2,500,000
Sidewalk Program	\$ 600,000
Lewis Dr. Sewer/Resurfacing	\$ 4,700,000
<b>Total</b>	<b>\$ 8,800,000</b>

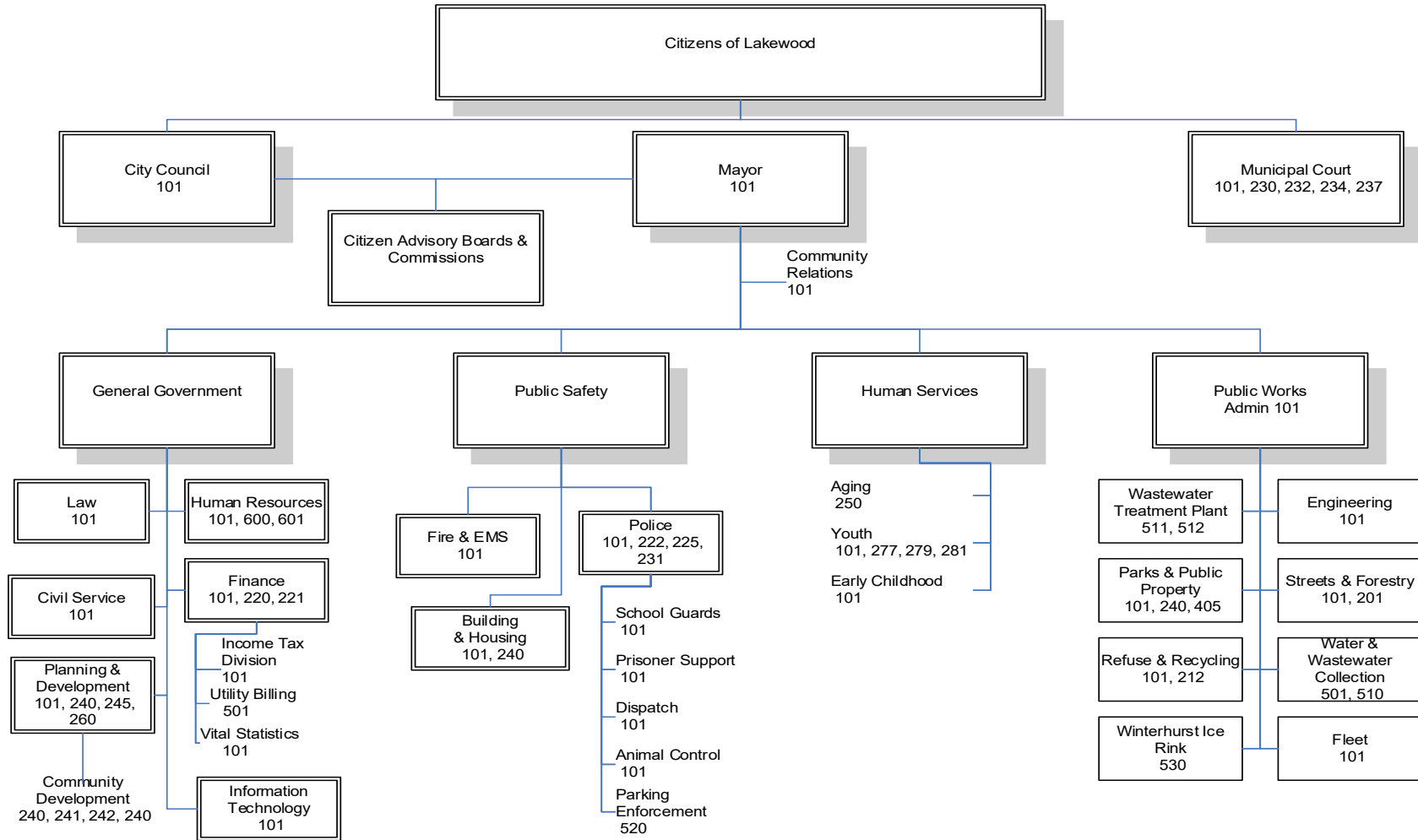
Lakewood is committed to the management, operation, and maintenance of its buildings and utilities infrastructure. New improvements include reconstruction of the Refuse/Recycling Facility. Included in the new capital project budget are outlays of \$2.5 million in road improvements, including \$1,000,000 for Bunts Road design work. Additionally, \$4.7 million in major capital projects include watermain replacement construction that updates and maintains the City’s waterlines along with various sewer improvements.

<b>2024 Projects to be Financed using Municipal Capital Leases</b>	<b>Amount</b>
	<b>\$ 3,335,000</b>
Fire-Car #3	\$ 70,000
Police Vehicles-5	\$ 360,000
Animal Warden Truck #280	\$ 65,000
Forestry-Chipper #3101	\$ 92,000
Aging-Transport Bus #702	\$ 125,000
Refuse-Rear Load Packer Truck	\$ 350,000
Refuse-Side Load Packer Truck	\$ 330,000
Streets- Plow/Dump #105	\$ 225,000
Sewer #806 Dump Truck	\$ 110,000
Sewer #810 Dump Truck	\$ 250,000
Fire Rescue Boat	\$ 219,000
Fire-Engine 4	\$ 1,139,000

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

Fund #	Fund	Department	Division
101	General Fund	Various	Various
201	State Highway	Public Works	Streets
211	Streets	Public Works	Streets
212	Litter Control	Public Works	Admin
213	Community Festival	Mayor	Community Relations
220	Police Pension	Finance	Admin
221	Fire Pension	Finance	Admin
222	Law Enforcement Trust Fund	Public Safety	Police
224	Bureau of Justice	Public Safety	Police
225	Federal Forfeiture	Public Safety	Police
230	Indigent Drivers	Municipal Court	Municipal Court
231	Enforcement & Education	Municipal Court	Municipal Court
232	Political Subdivision	Municipal Court	Municipal Court
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	2021 Full-Time Employees	2022 Full-Time Employees	2023 Full-Time Employees	2024 Proposed Employee Levels	2023-2024 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	2	2	0
Law	5	5	4	4	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	7	7	0
Community Relations	1	1	1	2	1
<b>Total General Government</b>	<b>41</b>	<b>41</b>	<b>40</b>	<b>41</b>	<b>1</b>
<b>Public Safety</b>					
Police	99	99	103	103	0
Dispatch	11	11	11	12	1
Support of Prisoners	2	2	2	2	0
Parking	2	2	2	2	0
Animal Control	3	3	3	3	0
Fire / EMS	90	90	90	90	0
Building & Housing	15	15	15	15	0
<b>Total Public Safety</b>	<b>222</b>	<b>222</b>	<b>226</b>	<b>227</b>	<b>1</b>
<b>Public Works</b>					
Public Works Administration	3	3	4	4	0
Parks	18	18	19	20	1
Streets	16	16	16	16	0
Forestry	4	5	4	4	0
Refuse	27	27	27	27	0
Fleet	10	10	10	10	0
Water Distribution	5	5	6	6	0
Water Metering	5	5	5	6	1
Wastewater Collections	13	13	13	15	2
Wastewater Treatment	23	23	23	23	0
Engineering	3	3	4	4	0
<b>Total Public Works</b>	<b>127</b>	<b>128</b>	<b>131</b>	<b>135</b>	<b>4</b>
<b>Human Services</b>					
Human Services Administration	3	3	3	3	0
Aging	9	9	9	9	0
Early Childhood	1	1	1	1	0
Youth	7	8	8	8	0
<b>Total Human Services</b>	<b>20</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>0</b>
<b>TOTAL FULL-TIME EMPLOYEES</b>	<b>410</b>	<b>412</b>	<b>418</b>	<b>424</b>	<b>6</b>

# The Budget Process and Budget Timelines

## 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 2023**

- **July 13** – Review the current 5-Year Capital Plan and discuss 2024 needs, with adjustments as needed (Mayor, Planning, Engineering, and Finance).
- **July 31** – Review a refined and updated Capital Plan based on the first July meeting (Mayor, Planning, Engineering, and Finance).

### **August – September 2023**

#### **Week of August 14, 2023**

- Meet with underwriter and bond council regarding debt capacity.

#### **Week of August 28, 2023**

- Finance Department forwards 2024 Budget Worksheets, Estimate of Expense/Budget Sections, and 2024-2028 Capital Project Plan via email, to include department and divisional narratives, goals, and objectives.

#### **Week of September 18, 2023**

- Review the current capital plan for an update on current and planned project costs with an evaluation of the current interest rate environment and projected debt capacity.

#### **September 20, 2023**

- Deadline to return completed 2024 Preliminary Budget Worksheets, Estimate of Expense/Budget Sections, and 2024-2028 Capital Project Plan to Finance Director and the Assistant Finance Director I.

#### **September 21-29, 2023**

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

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

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## **October 2023**

### **Week of October 2<sup>nd</sup>**

- 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 9<sup>th</sup>**

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

### **October 27, 2023**

- Deadline to have updates/comments to the 2024 Estimate of Expense/Budget Book.

### **October 31, 2023**

- Last day to enter 2023 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 31, 2023.
- **City-owned P-card's shut-off Oct. 31, 2023** 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 2023 expenditures after this date must have Finance Department approval.
- Deadline for Finance Department to distribute updated Budget Worksheets and the 2024 Estimate of Expense/Budget for Review and Comment to Directors and Department Heads.
- Deadline to finalize the 5-Year Capital Plan.

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

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## **November 2023**

### **Week of November 6, 2023**

- 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 2024.
- Establish payment cutoff date for 2023 and notify Purchasing which POs need closed.

### **November 15, 2023**

- Docket Deadline for the following:
  - Final 2023 Appropriation Ordinance
  - 2023 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2024 Permanent Appropriation Ordinance
  - 2024 Purchasing and Contracting Authority Ordinance
  - Water & Sewer Rate Ordinance
  - 2024 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2024 Capital Contracting Ordinances
- **November 17, 2023**
  - 2024 Estimate of Expense/Budget Document finalized and distributed.

### **Monday, November 20, 2023**

- First Reading of the following:
  - Final 2023 Appropriation Ordinance
  - 2023 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2024 Permanent Appropriation Ordinance
  - 2024 Purchasing and Contracting Authority Ordinance
  - Water & Sewer Rate Ordinance
  - 2024 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2024 Capital Contracting Ordinances
  - Budget Introduction to City Council
- Start of 2024 Budget Hearings – *Dates and topics determined by Council Finance Committee*

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

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## **December 2023**

### **Monday, December 4, 2023**

- Second Reading of the following:
  - Final 2023 Appropriation Ordinance
  - 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2024 Permanent Appropriation Ordinance
  - 2024 Purchasing and Contracting Authority Ordinance
  - Water & Sewer Rate Ordinance
  - 2024 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2024 Capital Contracting Ordinances

### **December 6, 2023**

- Accounts Payable closing deadline. Documents necessary to issue 2023 payment must be received. Anything received after this date will be paid with the first check run in January.
- You may still purchase against your 2023 Blanket POs through December 31, but those purchases will not be paid for until January, utilizing your 2024 budget.
- Emergency POs are available in December. You may enter these confirming requisitions January 2, using your 2024 budget.

### **December 8, 2023**

- Final vendor checks issued for 2023.

### **December 11, 2023**

- 2023 Purchase Orders are closed.

# The Budget Process and Budget Timelines

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## Monday, December 18, 2023

- Final Reading of the following:
  - Final 2023 Appropriation Ordinance
  - 2023 4th Quarter/Final Transfer & Advance Ordinance
  - 2024 Permanent Appropriation Ordinance
  - 2024 Purchasing and Contracting Authority Ordinance
  - Water & Sewer Rate Ordinance
  - 2024 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2024 Capital Contracting Ordinances

## Week of December 18<sup>th</sup>

- Upon passage of the 2024 appropriations ordinance, 2024 Budget loaded into Naviline.

## December 29, 2023

- Final business day of 2023.

## January 2, 2024

- Begin to enter 2024 Purchase Orders upon the Close of the 2023 Fiscal Year.



# 2023 FINANCE COMMITTEE BUDGET HEARINGS

## To Consider the FY 2024 Budget

*All meetings to be held in the Auditorium*

Date	Time	Agenda	Hours
Monday November 20 (Council night)  Budget introduced on docket	6:00 – 7:30 p.m.	<p><b>Overview of the Budget Document (45 min)</b> <i>Finance Director &amp; staff, Mayor</i></p> <p><b>Health Insurance, Workers’ Comp, Salary Ordinance, HR items (30 min)</b> <i>Human Resources Director Dillinger</i></p> <p><b>Law Department (15 min)</b> <i>Law Ernie Vargo</i></p>	1.5
Monday November 27  Monday after Thanksgiving	6:00 – 9:00 p.m.	<p><b>Mayor’s Office (30 min)</b> <i>Mayor George</i></p> <p><b>Council Office Budget (30 min)</b> <i>Clerk Bach</i></p> <p><b>Public Safety Budgets (1 hr)</b> Fire Department <i>Fire Chief Dunphy</i> Police Department <i>Chief Fischer</i></p> <p><b>CDBG/ESG Allocations Discussion (30 min)</b> <i>Attendees: CAC Chair &amp; Development Officer Dan Wyman</i></p> <p><b>IT Division (30 min)</b> <i>IT Division Manager Michael Coletta</i></p>	3
Monday December 4  (Council night)  2 <sup>nd</sup> reading of ordinances	6:00 – 7:30p.m.	<p><b>Human Services Department (45)</b> <i>Director Chad Berry</i></p> <p><b>Building &amp; Housing Department (45 hr)</b> <i>Building Commissioner Chris Parmelee</i></p>	1.5
Monday December 11	6:00 – 9:15 p.m.	<p><b>Lakewood Municipal Court Budget (30min)</b> <i>Judge Tess Neff &amp; Court Administrator Maria Russo</i></p> <p><b>Capital Budget &amp; Public Works Department (1.5 hrs)</b> <i>Public Works Director Gordon</i></p> <p><b>Planning &amp; Development Department (1 hr)</b> <i>Shawn Leininger, Director of Planning &amp; Development</i></p>	3.25

# 2023 FINANCE COMMITTEE BUDGET HEARINGS

## To Consider the FY 2024 Budget

*All meetings to be held in the Auditorium*

		<b>Finance Department (15 min)</b> <i>Finance Director Rancatore &amp; Assistant Finance Dir. Eddy</i>	
Monday December 18 (Council night)  3 <sup>rd</sup> reading of ordinances	6:00 – 7:30 p.m.	<b>Substitutions and finalization</b> <i>Attendees: Finance Director &amp; Staff, Law Director and/or            Assistant Law Director</i>	1.5



## ***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 electricity.

**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 2022 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

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### Major Revenue Sources

#### **Income Tax (58% of 2024 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.

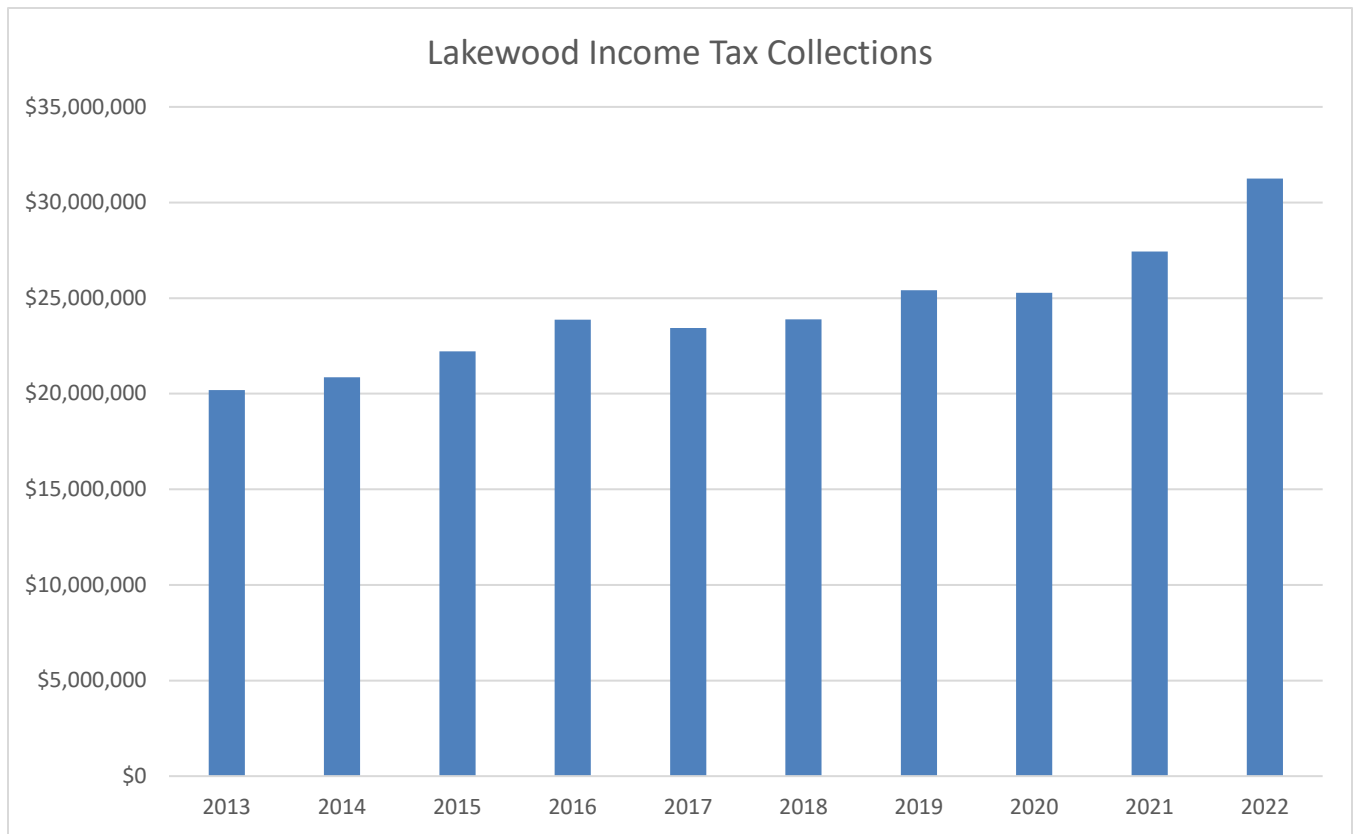
Income tax revenue is vital to Lakewood's economic stability, and it is also economically sensitive. Lakewood's income tax generated healthy income tax revenue in 2023, driven by the community's strong, young professional tax base and the work from home movement. Lakewood's 2024 municipal income tax 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 \$32.6 million in income tax for 2024, which represents an increase over the \$30.6 million budgeted for 2023. We believe this represents a conservative and realistic increase in our largest revenue source due to our overall economic growth and vitality tempered against a possible slowdown in economic activity.



# Major Revenue Sources

## City of Lakewood Income Tax Collections 2013-2022

Year	Collections	Change	Income Tax Rate	Income Tax Credit	Credit Limit
2013	\$20,196,474	4.91%	1.50%	50%	1%
2014	\$20,857,676	3.27%	1.50%	50%	1%
2015	\$22,212,218	6.49%	1.50%	50%	1%
2016	\$23,866,023	7.45%	1.50%	50%	1%
2017	\$23,436,422	-1.80%	1.50%	50%	1%
2018	\$23,882,048	1.90%	1.50%	50%	1%
2019	\$25,407,039	6.39%	1.50%	50%	1%
2020	\$25,285,735	-0.48%	1.50%	50%	1%
2021	\$27,433,222	7.83%	1.50%	50%	1%
2022	\$31,257,539	13.94%	1.50%	50%	1%
2023	\$28,607,702	Thru Oct			
2023E	\$30,556,100	Budget			
2024E	\$32,628,413	Budget			



## **Major Revenue Sources**

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### **Property Tax (20% of 2024 General Fund Budget)**

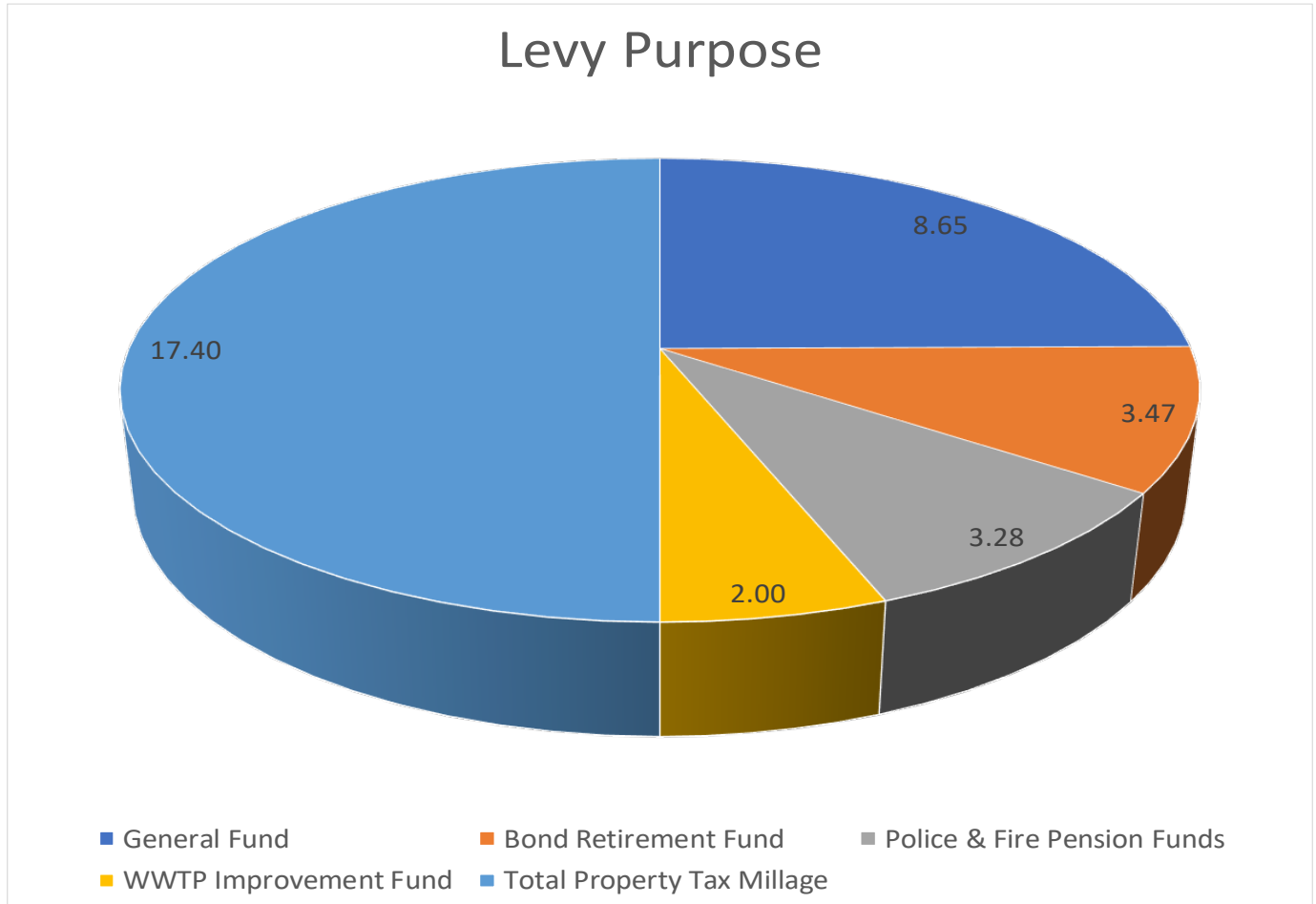
Property taxes include amounts levied against all real and public utility property located in the City. 2023 real property taxes are levied October 1, 2023, on the assessed value as of January 1, 2022, the lien date. Assessed values are determined by the State of Ohio to be 35% of appraised market value. The 2023 real property taxes are collected in and intended to finance 2024 operations. Therefore, 2024 annual property tax revenue is largely dependent upon the tax year 2022 Assessed Valuation.

Assessed Valuation undergoes major changes every three years. The 2023 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 \$10,150,000 in 2024, which represents a 1.7% increase compared to the \$10,632,800 recorded in 2023. Decreases often 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 completed by the Cuyahoga County Fiscal Officer.

Real Property taxes are settled semi-annually by the Cuyahoga County Fiscal Officer, scheduled for March 15, 2024 and August 15, 2024. Prior to those settlement dates, the City expects to receive advance payments on January 16, 2024; February 15, 2024, and July 15, 2024. 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 18% of the General Fund Budget cited above. The City projects nearly \$1.4 million in homestead and rollback payments associated with the property tax in 2023. Therefore, the property tax's collective total overall impact is 20% of the total General Fund Budget.

## 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>

# Major Revenue Sources

## Lakewood Property Tax information (in Millions)

Collection Year	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Assessed Valuation	\$1,362.10	\$1,363.41	\$1,091.69	\$1,087.44	\$1,093.06	\$913.09	\$901.37	\$895.48	\$853.74	\$852.57
<b>Comments*</b>	Update		Reval			Update				
Year over Year Change	-0.1%									

### Property Tax Revenue^

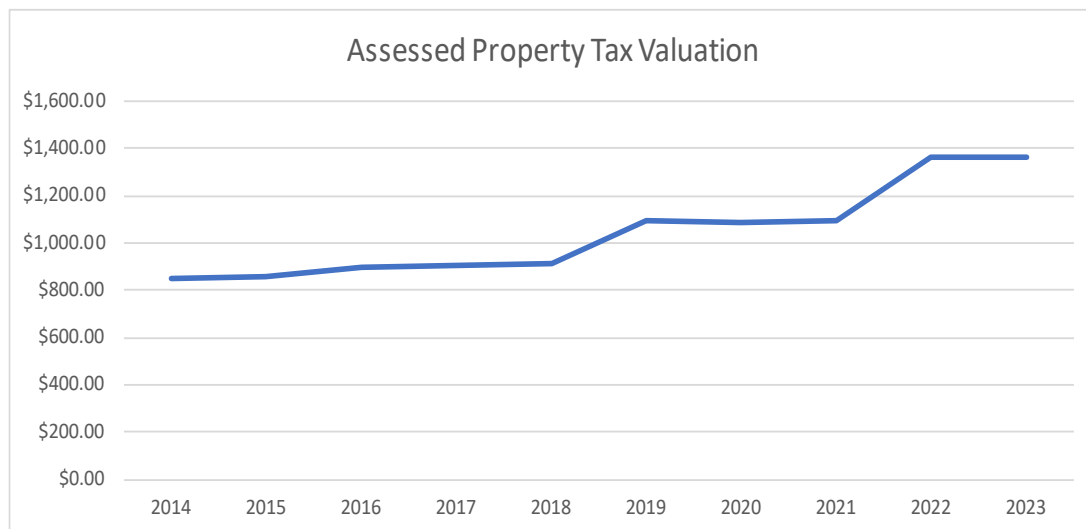
General Fund	\$11.92	\$11.57	\$9.42	\$9.34	\$9.41	\$7.94	\$7.79	\$7.76	\$7.42	\$7.24
Debt Service Fund	\$4.78	\$4.66	\$3.78	\$3.74	\$3.77	\$3.18	\$3.21	\$3.11	\$3.08	\$2.92
Police & Fire Pension Funds	\$4.52	\$4.28	\$3.57	\$3.54	\$3.57	\$3.01	\$2.95	\$2.94	\$2.83	\$2.76
WWTP Improvement Fund	\$2.76	\$2.63	\$2.18	\$2.16	\$2.18	\$1.84	\$1.80	\$1.79	\$1.73	\$1.68
<b>Total Property Tax Revenue</b>	<b>\$23.98</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>\$14.60</b>

Year over Year Change 3.5%

\*Reval = Reflects Impacts of Revaluation from a County Property Revaluation

\*Update = Reflects Impacts from the Triennial Update/Mass Property Appraisal

^Includes Homestead and Rollback Funds from the State of Ohio that are associated with the Property Tax that are recorded as Intergovernmental Revenue in the City's Budget



Analysis: Although the initial assessed valuation is slightly lower for collection year 2023, overall property tax revenue rose by 3.5%. This generally reflects a stronger economy where some additional valuation was added during the 2023 collection year, coupled with a much stronger ability to pay as measured by an increase in currently assessed property tax paid.

# Budget Overview

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## Our Mission, Budget Message, and Strategies for 2024 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 was 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. Our 2024 budget adheres to our financial guidelines and policies to keep us financially viable not only for the current year, but for the long-term.



# **Budget Overview**

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## **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

### **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					
	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	% change 2023- 2024
<b>Balance of January 1</b>	<b>113,127,375</b>	<b>139,574,321</b>	<b>177,550,898</b>	<b>123,750,930</b>	
<b>Revenues By Type</b>					
Property Taxes	20,192,254	25,147,995	24,277,123	24,768,862	2%
Municipal Income Taxes	27,433,222	31,257,539	30,556,100	32,628,413	7%
Charges for Services	35,234,653	35,963,068	42,803,414	45,786,441	7%
Licenses, Permits, and Fees	2,842,295	2,904,247	2,630,649	2,825,800	7%
Fines and Forfeitures	646,176	607,786	675,000	713,350	6%
Intergovernmental	43,192,521	31,156,213	11,412,018	15,220,600	33%
Special Assessments	807,787	639,200	625,000	741,000	19%
Contribution and Donations	619,285	142,723	59,100	218,544	270%
Interest	579,685	1,487,958	1,300,000	3,025,000	133%
Miscellaneous	3,893,793	4,146,493	4,730,941	23,580,237	398%
Debt Proceeds	41,095,635	24,625,008	39,355,000	47,645,000	21%
Transfers & Advances In	17,157,951	5,910,263	5,165,000	5,800,000	12%
<b>Total Revenue</b>	<b>193,695,256</b>	<b>163,988,492</b>	<b>163,589,345</b>	<b>202,953,248</b>	<b>24%</b>
<b>Expenditures by Function</b>					
General Government	14,126,983	13,255,123	26,409,711	17,246,153	-35%
Public Safety	26,448,843	29,075,815	33,251,581	35,936,049	8%
Public Works	18,971,137	19,908,394	25,753,977	27,930,618	8%
Human Services	1,856,076	2,028,630	2,470,121	2,637,923	7%
Purchased Water	5,802,642	5,574,028	6,300,000	6,300,000	0%
Capital	30,891,415	17,581,277	37,401,197	71,748,235	92%
Debt Service	38,700,868	21,071,804	32,342,250	55,930,499	73%
CDBG, ESG, HOME, NSP, Coronavirus, ARPA	8,759,327	2,570,268	39,641,077	31,521,831	-20%
Transfer or Advance Out	13,554,094	6,167,865	4,422,000	4,272,000	-3%
Hospitalization & Workers Compensation	8,136,925	8,778,711	9,397,400	9,880,400	5%
<b>Total Expenditures</b>	<b>167,248,310</b>	<b>126,011,915</b>	<b>217,389,314</b>	<b>263,403,708</b>	<b>21%</b>
<b>Balance December 31</b>	<b>139,574,321</b>	<b>177,550,898</b>	<b>123,750,930</b>	<b>63,300,469</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 2024 Budget with 2023 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	\$ 10,150,000		\$ 4,315,612				
Municipal Income Taxes	\$ 32,628,413						
Charges for Services	\$ 3,336,000				\$ 110,000		
Licenses, Permits, and Fees	\$ 1,495,600	\$ 2,722,000					
Fines and Forfeitures	\$ 1,120,700						
Intergovernmental	\$ 3,986,400			\$ 3,050,000	\$ 60,000		\$ 4,180,994
Special Assessments	\$ -						
Payment in Lieu of Taxes							
Contribution and Donations					\$ 75,000		\$ 7,000
Interest	\$ 2,550,000						
Miscellaneous	\$ 658,087						
Debt Proceeds							
Transfers & Advances In	\$ 650,000				\$ 500,000		\$ -
<b>Total Revenue</b>	<b>\$ 56,575,200</b>	<b>\$ 2,722,000</b>	<b>\$ 4,315,612</b>	<b>\$ 3,050,000</b>	<b>\$ 745,000</b>	<b>\$ -</b>	<b>\$ 4,187,994</b>
<b>Expenditures by Function</b>							
Salaries	\$ 33,599,188	\$ 1,391,174		\$ 508,150	\$ 700,894		\$ 496,684
Fringe Benefits	\$ 9,514,085	\$ 548,954	\$ 4,506,309	\$ 177,393	\$ 247,535		\$ 79,662
Travel and Transportation	\$ 76,395	\$ 50		\$ 7,853	\$ -		\$ 12,950
Professional Services	\$ 2,925,038	\$ 106,200		\$ 41,300	\$ -	\$ 156,000	\$ 225,150
Communications	\$ 363,855	\$ 9,900		\$ 485	\$ -		\$ 5,400
Contractual Services	\$ 3,225,430	\$ 643,500		\$ 1,117,299	\$ 150,000	\$ 100,000	\$ 2,550,014
Road Salt		\$ 218,000					
Materials & Supplies	\$ 2,545,165	\$ 389,425		\$ 170	\$ 22,000	\$ 22,000	\$ 98,033
Capital	\$ 270,200	\$ -		\$ 1,092,535	\$ -	\$ -	\$ 30,000
Utilities	\$ 972,000	\$ 51,500			\$ 54,000		\$ 2,200
Purchased Water							
Other	\$ 808,060	\$ 1,200		\$ 1,000	\$ -	\$ -	\$ 40,000
Reserve Balance							
Economic Development Programs							
Debt Service							
Transfer or Advance	\$ 1,350,000			\$ -		\$ -	\$ 22,000
CDBG, ESG, HOME, NSP, Coronavirus, ARPA				\$ 504,831			\$ 31,017,000
Income Tax Refunds	\$ 900,000						
<b>Total Expenditures</b>	<b>\$ 56,549,417</b>	<b>\$ 3,359,903</b>	<b>\$ 4,506,309</b>	<b>\$ 3,451,016</b>	<b>\$ 1,174,430</b>	<b>\$ 278,000</b>	<b>\$ 34,579,093</b>
<b>Revenue over Expenditures</b>	<b>\$ 25,784</b>	<b>\$ (637,903)</b>	<b>\$ (190,697)</b>	<b>\$ (401,016)</b>	<b>\$ (429,430)</b>	<b>\$ (278,000)</b>	<b>\$ (30,391,099)</b>

# Budget Overview

Comparative Summary of Revenues & Expenditures - All Funds 2024 Budget with 2023 Budgeted Totals								
	Debt Service Funds	Capital Improvement Funds	Water Fund	WWC & WWTP Funds	Parking & Winterhurst Funds	Hospitalization & Workers Comp Internal Service Funds	Estimated 2024	Budgeted 2023
<b>Revenues By Type</b>								
Property Taxes	\$ 6,538,250			\$ 2,681,000			\$ 23,684,862	\$ 24,277,123
Municipal Income Taxes							\$ 32,628,413	\$ 30,556,100
Charges for Services			\$ 15,529,500	\$ 37,188,174	\$ 435,000		\$ 56,598,674	\$ 42,803,414
Licenses, Permits, and Fees							\$ 4,217,600	\$ 2,630,649
Fines and Forfeitures							\$ 1,120,700	\$ 675,000
Intergovernmental			\$ 6,000,000			\$ 9,883,767	\$ 27,161,161	\$ 11,412,018
Special Assessments			\$ 257,000				\$ 257,000	\$ 625,000
Payment in Lieu of Taxes							\$ -	\$ -
Contribution and Donations							\$ 82,000	\$ 59,100
Interest	\$ 125,000		\$ 350,000				\$ 3,025,000	\$ 1,300,000
Miscellaneous		\$ 10,000	\$ 4,750		\$ 560,000		\$ 1,232,837	\$ 4,730,941
Debt Proceeds	\$ 28,195,000	\$ 5,350,000	\$ 5,625,000	\$ 9,725,000			\$ 48,895,000	\$ 39,355,000
Transfers & Advances In	\$ 1,800,000			\$ 1,100,000			\$ 4,050,000	\$ 5,165,000
<b>Total Revenue</b>	<b>\$ 36,658,250</b>	<b>\$ 5,360,000</b>	<b>\$ 27,766,250</b>	<b>\$ 50,694,174</b>	<b>\$ 995,000</b>	<b>\$ 9,883,767</b>	<b>\$ 202,953,248</b>	<b>\$ 163,589,345</b>
<b>Expenditures by Function</b>								
Salaries			\$ 1,251,434	\$ 2,954,140	\$ 187,474		\$ 41,089,140	\$ 38,233,503
Fringe Benefits			\$ 474,271	\$ 1,123,474	\$ 71,637	\$ 9,880,400	\$ 26,623,720	\$ 24,564,305
Travel and Transportation			\$ 1,550	\$ 1,900			\$ 100,698	\$ 148,894
Professional Services			\$ 467,150	\$ 1,128,850	\$ 216,200		\$ 5,265,888	\$ 5,595,308
Communications			\$ 137,300	\$ 16,450	\$ 7,725		\$ 541,115	\$ 540,930
Contractual Services			\$ 67,400	\$ 1,467,500	\$ 169,000		\$ 9,490,143	\$ 11,045,253
Road Salt							\$ 218,000	\$ 238,000
Materials & Supplies			\$ 708,775	\$ 831,600	\$ 56,500		\$ 4,673,668	\$ 4,259,313
Capital		\$ 17,719,500	\$ 16,617,000	\$ 33,859,000	\$ 2,160,000		\$ 71,748,235	\$ 37,401,197
Utilities			\$ 61,000	\$ 326,700	\$ 233,000		\$ 1,700,400	\$ 1,882,899
Purchased Water			\$ 6,300,000				\$ 6,300,000	\$ 6,300,000
Other			\$ 970,214	\$ 1,077,897	\$ 130,000		\$ 3,028,371	\$ 3,018,056
Reserve Balance							\$ -	\$ 5,254,684
Economic Development Programs							\$ -	\$ 1,611,645
Debt Service	\$ 40,952,205		\$ 8,679,344	\$ 6,298,950	\$ -		\$ 55,930,499	\$ 32,342,250
Transfer or Advance				\$ 2,900,000	\$ -		\$ 4,272,000	\$ 4,422,000
CDBG, ESG, HOME, NSP, Coronavirus							\$ 31,521,831	\$ 39,641,077
Income Tax Refunds							\$ 900,000	\$ 890,000
<b>Total Expenditures</b>	<b>\$ 40,952,205</b>	<b>\$ 17,719,500</b>	<b>\$ 35,735,438</b>	<b>\$ 51,986,462</b>	<b>\$ 3,231,536</b>	<b>\$ 9,880,400</b>	<b>\$ 263,403,708</b>	<b>\$ 217,389,314</b>
<b>Revenue over Expenditures</b>	<b>\$ (4,293,955)</b>	<b>\$ (12,359,500)</b>	<b>\$ (7,969,188)</b>	<b>\$ (1,292,288)</b>	<b>\$ (2,236,536)</b>	<b>\$ 3,367</b>	<b>\$ (60,450,461)</b>	<b>\$ (53,799,969)</b>

# Budget Overview

2024 Scheduled Fund Balances	2024 Projected Beginning Balance	2024 Projected Revenue	2024 Projected Expenditures	2024 Projected Ending Balance
<b>General (101) Fund</b>	<b>10,102,146</b>	<b>56,575,200</b>	<b>56,549,417</b>	<b>10,127,929</b>
<b>Special Revenue Funds</b>				
State Highway (201) & SCMR (211) Funds	\$ 1,138,356	\$ 2,722,000	\$ 3,359,903	\$ 500,453
Litter Control Grant (212) Fund	\$ 24,899	\$ 5,000	\$ 2,000	\$ 27,899
Community Festival (213) Fund	\$ 571	\$ 7,000	\$ 6,350	\$ 1,221
Police Pension (220) Fund	\$ 1,454,081	\$ 2,105,176	\$ 2,194,010	\$ 1,365,248
Fireman Pension (221) Fund	\$ 1,825,891	\$ 2,210,436	\$ 2,312,300	\$ 1,724,027
Law Enforcement Trust (222) Fund	\$ 32,948	\$ 52,500	\$ 39,950	\$ 45,498
Drug Enforcement Trust (223) Fund	\$ 14,180	\$ 2,000	\$ 2,000	\$ 14,180
Federal Forfeiture (225) Fund	\$ 84,449	\$ 15,400	\$ 30,000	\$ 69,849
D.A.R.E. (226) Fund	\$ 25,467	\$ 2,800	\$ 20,000	\$ 8,267
Indigent Driver's Alcohol Treatment (230) Fund	\$ 182,077	\$ 10,000	\$ 60,000	\$ 132,077
Enforcement and Education (231) Fund	\$ 35,921	\$ 2,400	\$ 25,500	\$ 12,821
Political Subdivision (232) Fund	\$ 21,042	\$ 450	\$ 10,000	\$ 11,492
Computer Maintenance (234) Fund	\$ 88,364	\$ 50,000	\$ 20,000	\$ 118,364
Court Special Projects (235) Fund	\$ 46,650	\$ 120,000	\$ 161,613	\$ 5,037
Court Probation Services (236) Fund	\$ 143,333	\$ 18,500	\$ 41,000	\$ 120,833
IDIAM (237) Fund	\$ 167,032	\$ 9,000	\$ 61,000	\$ 115,032
Community Development Block Grant (240) Fund	\$ 514,915	\$ 3,050,000	\$ 3,451,016	\$ 113,899
Emergency Shelter Grant (241) Fund	\$ 45,793	\$ 234,000	\$ 173,393	\$ 106,401
HOME Investment Program (242) Fund	\$ 99,790	\$ 2,745,000	\$ 2,253,154	\$ 591,636
Neighborhood Stabilization Program (245) Fund	\$ 41,238	\$ -	\$ -	\$ -
Aging (250) Fund	\$ 673,592	\$ 745,000	\$ 1,174,430	\$ 244,163
Lakewood Hospital (260) Fund	\$ 7,071,499	\$ -	\$ 278,000	\$ 6,793,499
Help to Others (277) Fund	\$ 11,569	\$ 53,544	\$ 53,544	\$ 11,570
Juvenile Diversion (279) Fund	\$ 24,360	\$ 37,400	\$ 35,854	\$ 25,906
FEMA (280) Fund	\$ 2,869	\$ 15,000	\$ -	\$ 17,869
Family to Family (281) Fund	\$ 122,771	\$ 800,000	\$ 568,736	\$ 354,035
Opioid Settlement (283) Fund	\$ 37,024	\$ 8,000	\$ 15,000	\$ 30,024
Local Coronavirus Relief (285) Fund	\$ -	\$ -	\$ -	\$ -
ARP Local Fiscal Recovery (286) Fund	\$ 31,000,000	\$ -	\$ 31,000,000	\$ -
<b>Total Special Revenue Funds</b>	<b>\$ 44,930,683</b>	<b>\$ 15,020,606</b>	<b>\$ 47,348,751</b>	<b>\$ 12,602,538</b>
<b>Debt Service Funds</b>				
Bond Retirement (301) Fund	\$ 7,493,435	\$ 34,943,250	\$ 39,353,605	\$ 3,083,080
TIF Bond Retirement (302) Fund	\$ 1,725,277	\$ 1,715,000	\$ 1,598,600	\$ 1,841,677
<b>Total Debt Service Funds</b>	<b>\$ 9,218,712</b>	<b>\$ 36,658,250</b>	<b>\$ 40,952,205</b>	<b>\$ 4,924,757</b>
<b>Capital Projects Funds</b>				
Capital Improvement (401) Fund	\$ 13,483,128	\$ 5,350,000	\$ 17,719,500	\$ 1,113,628
Land Acquisition (404) Fund	\$ 1,001,777	\$ -	\$ -	\$ 1,001,777
City Park (405) Improvement Fund	\$ 64,844	\$ 10,000	\$ -	\$ 74,844
TIF Capital Improvement (406) Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Projects Funds</b>	<b>\$ 14,549,748</b>	<b>\$ 5,360,000</b>	<b>\$ 17,719,500</b>	<b>\$ 2,190,248</b>
<b>Enterprise Funds</b>				
Water Operating (501) Fund	\$ 18,498,550	\$ 27,766,250	\$ 35,735,438	\$ 10,529,362
Wastewater Collection (510) Fund	\$ 17,040,074	\$ 36,011,174	\$ 36,938,807	\$ 16,112,441
Wastewater Treatment (511) Fund	\$ 9,878,031	\$ 12,002,000	\$ 12,099,655	\$ 9,780,376
Wastewater Improvement (512) Fund	\$ 2,431,097	\$ 2,681,000	\$ 2,948,000	\$ 2,164,097
Parking Facilities (520) Fund	\$ 664,303	\$ 435,000	\$ 580,336	\$ 518,967
Winterhurst Ice Rink (530) Fund	\$ 2,575,735	\$ 560,000	\$ 2,651,200	\$ 484,535
<b>Total Enterprise Funds</b>	<b>\$ 51,087,789</b>	<b>\$ 79,455,424</b>	<b>\$ 90,953,435</b>	<b>\$ 39,589,778</b>
<b>Internal Service Funds</b>				
Hospitalization (600) Fund	\$ 3,485,524	\$ 9,343,367	\$ 9,340,000	\$ 3,488,891
Worker's Compensation (601) Fund	\$ 780,099	\$ 540,400	\$ 540,400	\$ 780,099
<b>Total Internal Service Funds</b>	<b>\$ 4,265,623</b>	<b>\$ 9,883,767</b>	<b>\$ 9,880,400</b>	<b>\$ 4,268,990</b>
<b>TOTALS</b>	<b>\$ 134,154,701</b>	<b>\$ 202,953,248</b>	<b>\$ 263,403,708</b>	<b>\$ 73,704,241</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, 2023, 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 December 2022.

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, 2023</b>	<b>Call Date</b>	<b>Security</b>	<b>2024 Debt Service Payments</b>
<b>2021</b>	\$ 22,175,000	\$ 20,740,000	12/1/2031	GO	\$ 1,321,100
<b>2021</b>	\$ 5,300,000	\$ 3,440,000	Not Callable - Matures in 2028	GO (includes refunded 2011 Bonds)	\$ 792,200
<b>2019</b>	\$ 16,215,000	\$ 13,940,000	12/1/2029	GO	\$ 1,131,213
<b>2017</b>	\$ 5,890,000	\$ 960,000	Not Callable - Matures in 2026	Private Placement Refunding of 2007 GO Bonds	\$ 334,000
<b>2016</b>	\$ 39,460,000	\$ 22,475,000	12/1/2026	GO (includes refunded series 2005, 2004 (Rockport TIF), and 2006 water and sewer revenue bonds)	\$ 3,450,851
<b>Total</b>	<b>\$ 89,040,000</b>	<b>\$ 61,555,000</b>		<b>Total</b>	<b>\$ 7,029,364</b>
<b>Total GO</b>	<b>\$ 89,040,000</b>	<b>\$ 61,555,000</b>			
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>			

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

## Debt Overview

<b>SHORT -TERM DEBT OUTSTANDING - NOTES</b>				
	Original Amount	Maturity Date	Coupon Rate	2024 Debt Service Payments
2023	\$ 37,695,000	3/14/2024	4.50%	\$ 39,386,563
<b>Total</b>	<b>\$ 37,695,000</b>		<b>Total</b>	<b>\$ 39,386,563</b>

<b>MUNICIPAL CAPITAL LEASES</b>				
	Original Amount	Amount Outstanding as of Dec. 31, 2023	Final Maturity Year	2024 Debt Service Payments
2022	\$ 1,500,000	\$899,767	2026	\$ 311,937
2021	\$ 2,382,500	\$1,045,417	2027	\$ 454,600
2020	\$ 2,597,000	\$1,062,401	2029	\$ 410,297
2019	\$ 2,422,000	\$1,104,837	2028	\$ 244,053
2018	\$ 1,477,000	\$526,611	2028	\$ 132,158
2017	\$ 1,657,000	\$276,229	2027	\$ 82,143
2016	\$ 1,617,000	\$240,654	2026	\$ 109,442
2015	\$ 3,740,030	\$1,388,369	2030	\$ 247,765
<b>Total</b>	<b>\$ 15,892,530</b>	<b>\$ 6,544,285</b>		<b>\$ 1,992,395</b>

<b>LOANS &amp; SPECIAL ASSESMENTS</b>			
	Amount Outstanding as of Dec. 31, 2023	Final Maturity Year	2024 Debt Service Payments
OPWC/OWDA	\$29,605,813	2053	\$ 1,313,935
Special Assesments	\$45,000	2026	\$ 16,905
<b>Total</b>	<b>\$29,650,813</b>	<b>Total</b>	<b>\$ 1,330,840</b>

## Debt Overview

<b>DEBT POSITION</b>	
Assessed Valuation (2023)	\$ 1,362,095,590
2020 Census Population	50,942
<b>Total Outstanding General Obligation Debt</b>	
Long-Term Debt	\$ 61,555,000
Short-Term Debt, Loans & Leases	\$ 73,890,098
<b>Total Outstanding Debt</b>	<b>\$ 135,445,098</b>
<b>LESS</b>	
Water Backed Bonds	\$ (11,228,794)
TIF Bonds	\$ (407,531)
Municipal Capital Leases	\$ (6,544,285)
Sewer Backed Bonds	\$ (21,872,814)
Special Assessment Bonds & Loans	\$ (29,650,813)
<b>Exempt Debt</b>	<b>\$ (69,704,236)</b>
<b>5.5% Unvoted Debt Limit</b>	<b>\$ 74,915,257</b>
<b>Debt Leeway</b>	<b>\$ 60,529,841</b>
<b>Debt Ratios</b>	
Net Debt to Full Value	3.48%
Total Debt per Capita	\$2,658.81
Notes as a % of Total Debt	27.83%

Therefore, per the Ohio Revised Code, the City has the legal capacity to borrow upwards of \$60.5 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 2024 Principal and Interest payments are as follows (excludes short-term notes):

Fund 301-302 Bond Retirement	\$5,238,364
Fund 501 Water Fund	\$1,742,316
Fund 510-511 Sewer Fund	<u>\$3,355,014</u>
Total 2024 Principal and Interest	<u>\$10,335,694</u>

## Debt Overview

### Debt to Maturity Schedules Governmental Funds 301-302

	General Obligation Bonds		Capital Leases		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
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	1,974,613	760,397	476,241	14,332	2,450,854	774,729
2029-2033	7,013,996	2,738,891	314,851	5,106	7,328,847	2,743,997
2034-2038	6,646,536	1,295,149	0	0	6,646,536	1,295,149
2039-2043	2,892,377	464,330	0	0	2,892,377	464,330
2044-2046	1,177,928	95,456	0	0	1,177,928	95,456
	<u>\$28,431,401</u>	<u>\$9,299,839</u>	<u>\$5,274,698</u>	<u>\$282,972</u>	<u>\$33,706,099</u>	<u>\$9,582,811</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
2024	\$2,089,535	\$1,317,599	\$353,102	\$23,159	\$1,313,935	\$3,756,572	\$1,340,758
2025	2,193,234	1,231,501	266,089	16,760	1,298,362	3,757,685	1,248,261
2026	1,991,489	1,125,876	187,234	12,224	1,298,362	3,477,085	1,138,100
2027	2,084,795	1,030,509	179,845	8,586	1,298,362	3,563,002	1,039,095
2028	2,165,388	939,815	119,122	5,095	1,298,362	3,582,872	944,910
2029-2033	9,431,005	3,233,871	164,195	2,779	6,009,095	15,604,295	3,236,650
2034-2038	6,083,461	1,735,657	0	0	5,509,095	11,592,556	1,735,657
2039-2043	4,597,624	903,558	0	0	4,950,205	9,547,829	903,558
2044-2048	2,487,068	201,544	0	0	3,315,017	5,802,085	201,544
2049-2051	0	0	0	0	3,315,018	3,315,018	0
	<u>\$33,123,599</u>	<u>\$11,719,930</u>	<u>\$1,269,587</u>	<u>\$68,603</u>	<u>\$29,605,813</u>	<u>\$63,998,999</u>	<u>\$11,788,533</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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
Office of City Council	222,437	233,294	263,015	309,366	18%
Municipal Court	1,283,550	1,604,906	2,453,554	2,444,277	0%
Office of Mayor	327,864	333,761	356,727	414,993	16%
Office of Civil Service	127,053	118,377	166,963	156,243	-6%
Human Resources	312,181	307,757	351,789	328,364	-7%
Law	628,486	741,524	735,904	806,984	10%
Finance	704,341	660,836	809,376	899,824	11%
Income Tax	818,519	879,699	1,118,860	1,126,590	1%
Utility Billing	8,250,163	5,997,241	8,932,566	9,861,562	10%
Vital Statistics & Nuisance Abatement	407,572	412,782	457,730	506,099	11%
General Administration	10,312,579	5,669,649	2,594,610	2,655,950	2%
Information Technology	1,864,034	1,917,116	1,971,378	1,514,043	-23%
Planning and Development	4,246,525	1,911,026	4,616,636	1,494,692	-68%
Building & Housing	1,425,204				
Community Development	1,341,027	842,758	4,470,737	3,597,701	-20%
Community Relations	110,439	120,942	162,082	268,809	66%
CDBG, ESG, HOME, NSP Pass-Through	365,954	453,606	618,731	504,831	-18%
Income Tax Refunds	672,719	850,722	890,000	900,000	1%
<b>Total Expenditures</b>	<b>33,420,647</b>	<b>23,055,994</b>	<b>30,970,658</b>	<b>27,790,328</b>	<b>-10%</b>

Total Expenditures by Category	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
Salaries	5,166,364	4,445,057	5,528,778	5,837,915	6%
Fringe Benefits	1,447,480	1,212,102	1,618,430	1,818,850	12%
Travel and Transportation	26,895	12,797	57,365	36,977	-36%
Professional Services	2,025,050	2,155,670	3,314,852	2,602,152	-22%
Communications	242,039	211,800	332,805	315,815	-5%
Contractual Services	2,112,895	1,852,178	5,904,173	4,292,245	-27%
Materials & Supplies	137,472	136,949	223,240	267,685	20%
Capital	461,863	514,676	180,000	10,000	-94%
Utilities	6,064	6,810	8,500	8,500	0%
Other	1,269,711	1,270,946	1,665,239	1,166,014	-30%
Reserve Balance	462,352	839,946	-	-	
Economic Development Programs	557,941	220,868	1,611,645	-	
Debt Service	7,212,254	5,066,002	7,766,900	8,679,344	12%
Transfer or Advance	11,253,594	3,805,865	1,250,000	1,350,000	8%
CDBG, ESG, HOME, NSP Pass-Through	365,954	453,606	618,731	504,831	-18%
Income Tax Refunds	672,719	850,722	890,000	900,000	1%
<b>Total Expenditures</b>	<b>33,420,647</b>	<b>23,055,994</b>	<b>30,970,658</b>	<b>27,790,328</b>	<b>-10%</b>

## Budget Overview of General Government

General Fund Total Expenditures by Category	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
Salaries	4,653,331	3,994,972	4,938,601	5,215,595	6%
Fringe Benefits	1,290,205	1,052,158	1,395,179	1,563,516	12%
Travel and Transportation	19,060	10,897	27,775	32,750	18%
Professional Services	1,630,576	1,759,766	2,159,488	1,928,902	-11%
Communications	139,621	125,846	209,480	194,430	-7%
Contractual Services	316,371	333,071	378,025	426,630	13%
Materials & Supplies	132,132	127,401	172,140	216,690	26%
Capital	461,863	513,433	180,000	10,000	-94%
Utilities	4,436	4,508	6,000	6,000	0%
Other	755,878	887,853	1,139,425	749,800	-34%
Reserve Balance	462,352	839,946	-	-	
Economic Development Programs	1,020,293	1,060,814	1,611,645	-	
Debt Service	-	-	-	-	
Transfer or Advance	8,848,578	3,605,865	1,050,000	1,350,000	29%
Income Tax Refunds	672,719	850,722	890,000	900,000	1%
<b>Total Expenditures</b>	<b>20,407,417</b>	<b>15,167,252</b>	<b>14,157,758</b>	<b>12,594,313</b>	<b>-11%</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.

### **2023 Accomplishments**

- Executed an open and transparent process to allocate \$1.66 million in American Rescue Plan funds toward 18 different community projects including infrastructure and park improvements, traffic calming, emergency preparedness, and support for community non-profits, among other initiatives.
- In partnership with Public Works Department, improved office space with new floorings, shades, and ceiling tiles to address long-deferred maintenance.
- Led two rounds of recruiting, hiring, onboarding, and training to address staff transitions.
- Updated the Council Office Records Retention Schedule for the first time in a decade to facilitate digitization of permanent records (minutes and dockets) and shredding of paper versions and obsolete records.
- Demonstrated increases in public engagement via increases in eComment users, number of outreach events/initiatives, and Send Agenda subscribers.

### **2024 & Beyond Strategic Plan**

- Continue to maintain and grow public engagement through print, digital, and in-person outreach initiatives.
- Pursue technology and organizational solutions to modernize processes, public record access, and records retention.

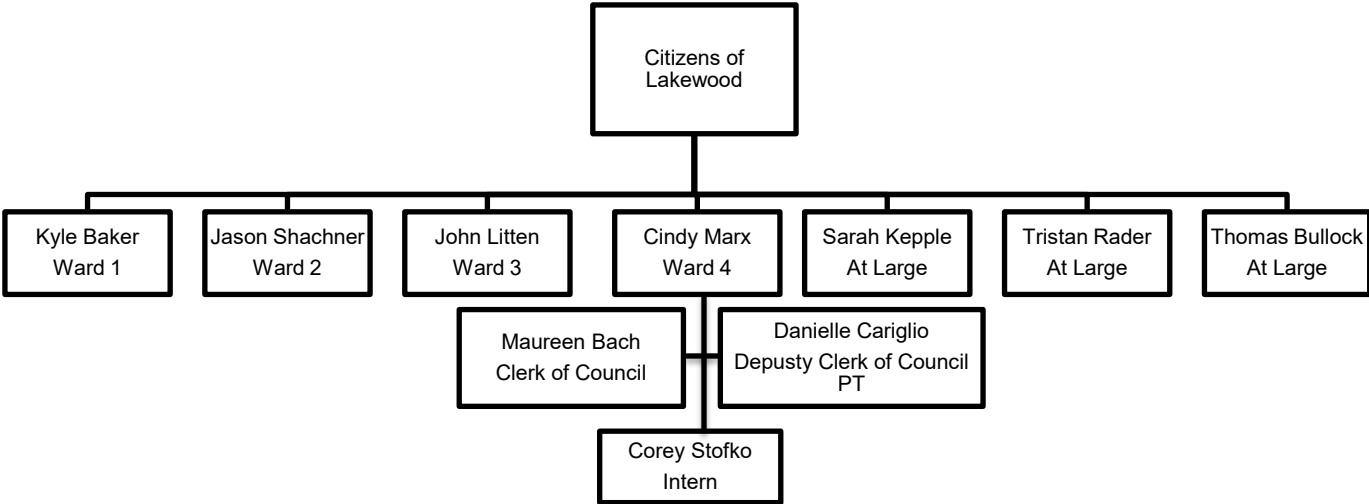
**Office of City Council**

- Strengthen relationships and trust amongst Council, the Administration, stakeholders, and the public through open, solution-oriented, and frequent dialogue/communication.
- Invest in continuous improvements to the Council Office to ensure a functional and professional work environment.
- Pursue a strategy for a fair, targeted, and transformative allocation of Council’s remaining portion of American Rescue Plan Funds.
- Work with the Administration and other stakeholders to facilitate progress at the former Lakewood Hospital site and to regularly communicate updates to the public.

**City Council Budget**

<b>OFFICE OF CITY COUNCIL</b>					
<b>General Fund Budget (Fund 101)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Proposed</b>	<b>Percent Change 2023-2024</b>
<b>Expenditures by Category</b>					
Salaries	169,154	171,550	186,967	209,037	12%
Fringe Benefits	36,741	37,296	45,148	52,209	16%
Travel and Transportation	-	3,829	5,475	7,400	35%
Professional Services	10,528	14,726	17,425	21,820	25%
Communications	176	191	700	700	0%
Contractual Services					
Materials & Supplies	1,567	1,935	2,500	3,000	20%
Capital	410	-	-	10,000	
Utilities					
Other	3,861	3,768	4,800	5,200	8%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>222,437</b>	<b>233,294</b>	<b>263,015</b>	<b>309,366</b>	<b>18%</b>

**Organizational Chart**



**Personnel Staffing**

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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	1	1	1
<b>Total Part-Time Employees</b>	<b>8</b>	<b>9</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.

### **2023 Accomplishments**

- In June, the Probation Department went live with a new software company called ezJustice. The program known as OCSS, Ohio Community Supervision System is an on-line, web-based management system created for the State of Ohio. It allows for all neighboring departments to share data seamlessly. With the OCSS implementation, the Probation Department and Court are equipped with a kiosk in the main lobby allowing individuals to digitally register with probation officers as well as check in for regularly scheduled appointments.
- The Court maximized probation specialized funds for indigent persons to provide treatment services for alcohol and substance abuse.
- Continue to source out the scanning and digitizing of civil paper records and reduce the number of physical files allowing for better utilization of court space.
- All employees are current and up to date on virtual trainings such as: General Safety in a Drug-Free Workplace, Diversity in the Workplace, Harassment Prevention, Preventing Phishing, Workplace Violence, and many more.
- Updated the Magistrate hearing room for a more professional environment and repurposed a storage room to a staff breakroom / lunchroom area.

### **2024 & Beyond Strategic Plan**

- The Court was awarded \$425,000 through the American Rescue Plan Funding (ARPA) Backlog Reduction Program. Most recently, we were granted an extension to continue to deplete the balance of said funds and allow for the continued working relationship with the Cuyahoga County Public Defender's Office. This ultimately allows for expedited case flow and indigent defendants to have council ready at hand.

## Municipal Court

- Implement a new Case Management System (CMS) to create a more efficient court process that will also carry the functionality of texting notifications. This will allow for the court to send multiple auto-generated text reminders of court dates and payment hearing notices.
- Update the court's main website to allow for a more user friendly and modernized face of the court. The website will also be mobile friendly to allow for more functionality such as docket searches and payment of traffic tickets.

### Municipal Court Budgets

#### Municipal Court

General Fund Budget (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	901,647	1,088,596	1,635,823	1,667,576	2%
Fringe Benefits	136,416	166,094	212,418	218,438	3%
Travel and Transportation	3,779	5,158	14,400	13,900	-3%
Professional Services	35,209	59,882	100,800	107,000	6%
Communications	34,864	34,815	47,000	46,750	-1%
Contractual Services					
Materials & Supplies	10,790	19,227	21,250	23,750	12%
Capital	-	24,920	5,000	-	-100%
Utilities					
Other	8,038	10,428	13,250	13,250	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,130,744</b>	<b>1,409,120</b>	<b>2,049,941</b>	<b>2,090,664</b>	<b>2%</b>

Indigent Driver Treatment (Fund 230)	2021 Budget	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	3,325	-	30,000	30,000	0%
Communications					
Contractual Services	-	-	-	-	
Materials & Supplies	1,700	850	30,000	30,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>5,025</b>	<b>850</b>	<b>60,000</b>	<b>60,000</b>	<b>0%</b>

# Municipal Court

Political Subdivision (Fund 232)	2021 Budget	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<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>	-	-	10,000	10,000	0%

Computer Maint (Fund 234)	2021 Budget	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	30,688	19,697	20,000	20,000	0%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	30,688	19,697	20,000	20,000	0%

## Municipal Court

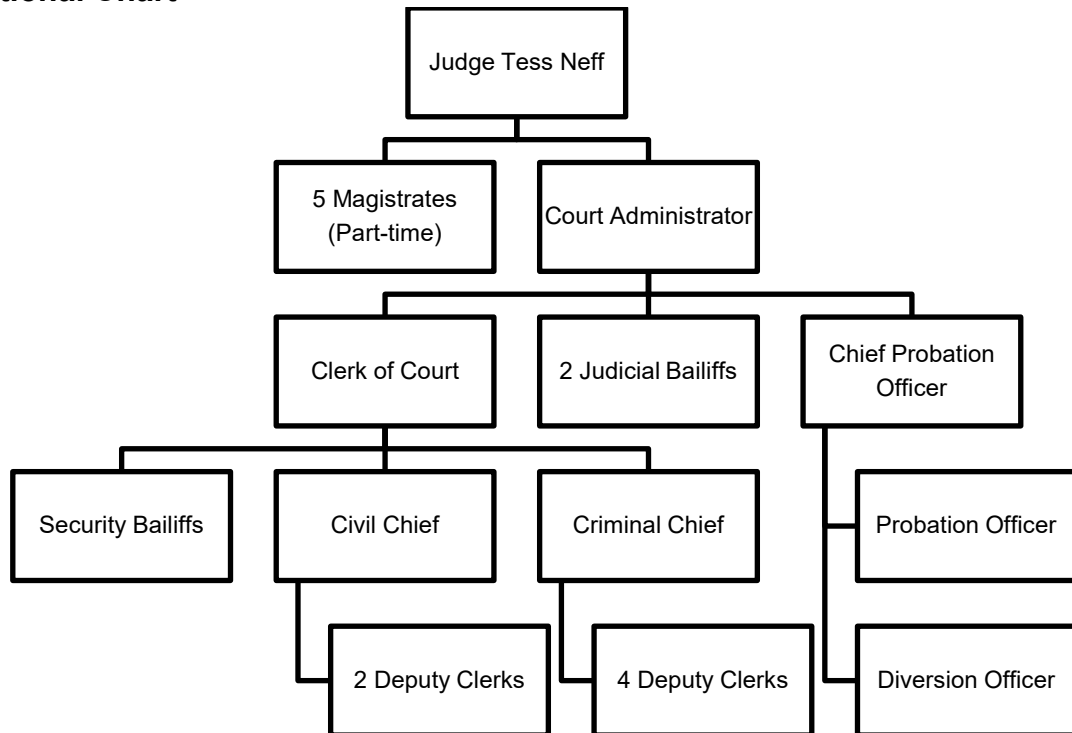
<b>Court Special Projects (Fund 235)</b>	<b>2021 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Proposed</b>	<b>Percent Change 2023-2024</b>
<b>Expenditures by Category</b>					
Salaries	21,457	20,571	25,000	25,000	0%
Fringe Benefits	3,245	3,178	3,863	3,863	0%
Travel and Transportation					
Professional Services	-	-	15,000	15,000	0%
Communications					
Contractual Services	68,847	138,078	150,000	100,000	-33%
Materials & Supplies	-	-	17,750	17,750	0%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>93,550</b>	<b>161,828</b>	<b>211,613</b>	<b>161,613</b>	<b>-24%</b>

<b>Court Probation (Fund 236)</b>	<b>2021 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Proposed</b>	<b>Percent Change 2023-2024</b>
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	22,936	5,888	40,000	40,000	0%
Communications					
Contractual Services					
Materials & Supplies	307	256	1,000	1,000	0%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>23,243</b>	<b>6,144</b>	<b>41,000</b>	<b>41,000</b>	<b>0%</b>

# Municipal Court

IDIAM (Fund 237)	2021 Budget	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	-	-	60,000	60,000	0%
Communications					
Contractual Services					
Materials & Supplies	300	7,268	1,000	1,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>300</b>	<b>7,268</b>	<b>61,000</b>	<b>61,000</b>	<b>0%</b>
<b>TOTAL</b>	<b>1,283,550</b>	<b>1,604,906</b>	<b>2,453,554</b>	<b>2,444,277</b>	<b>0%</b>

## Organizational Chart



## Office of the Mayor

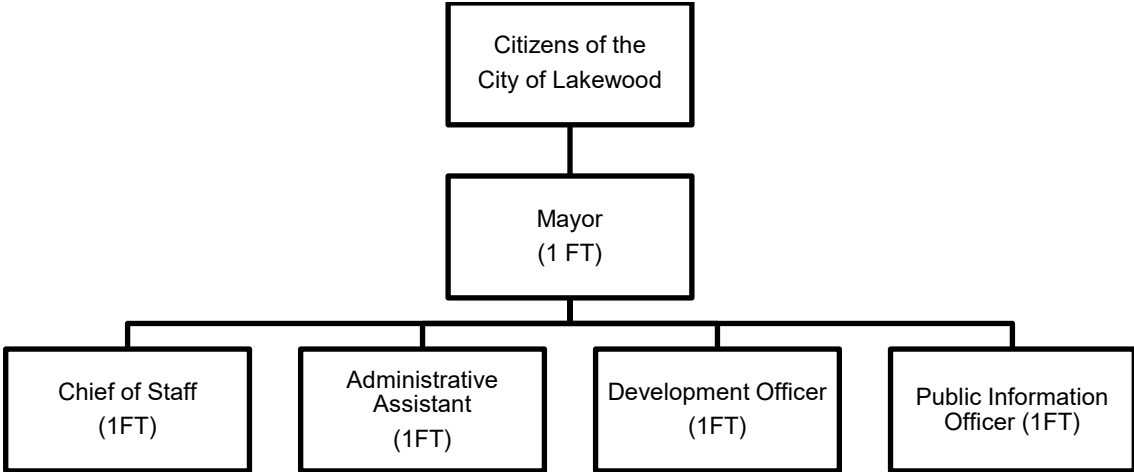
### Description

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 THE MAYOR</b>					
<b>General Fund Budget (Fund 101)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Proposed</b>	<b>Percent Change 2023-2024</b>
<b>Expenditures by Category</b>					
Salaries	240,352	233,775	241,781	282,160	17%
Fringe Benefits	70,170	69,280	88,681	103,518	17%
Travel and Transportation	-	1,125	2,550	3,600	41%
Professional Services	14,683	26,852	20,500	22,500	10%
Communications	365	449	650	650	0%
Contractual Services	-	-	-	-	
Materials & Supplies	1,505	891	1,365	1,365	0%
Capital					
Utilities					
Other	789	1,390	1,200	1,200	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>327,864</b>	<b>333,761</b>	<b>356,727</b>	<b>414,993</b>	<b>16%</b>

### Organizational Chart



Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Mayor's Office</b>				
<u>Full-Time Employees</u>				
Mayor	1	1	1	1
Administrative Assistant to Mayor	1	1	1	1
Chief of Staff	1	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 creation 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.

## **2023 Accomplishments**

- Successful community event coordination including eight Concerts in the Park, five Friday Night Flicks, Meet the Trucks, Summer Solstice Celebration, Fourth of July Parade, Lakewood Arts Festival, Lakewood Community Festival, Welcome To Lakewood event, and Lakewood Veterans Day Ceremony.
- Continued our strong social media communication and that has resulted in more people following us and receiving information through social media. Our Facebook followers have grown to 15,650 which is an increase of 9.3%. We have increased the followers on our Instagram page by 22% with a total number of followers reaching 6389 to date.
- Continued to increase the number of residents we communicate with on a regular basis. The subscribers to our monthly e-newsletter grew to a total of 7283, which is an increase

## Division of Community Relations

of 9.1%. We also sent out a printed newsletter three times this year to all Lakewood residents and businesses.

- Began utilizing the Cuyahoga County ReadyNotify System so we can text, call, and email residents during emergencies including watermain breaks, snow bans, and emergency refuse changes.

### 2024 & Beyond Strategic Plan

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

### Community Relations Budget

DIVISION OF COMMUNITY RELATIONS					
General Fund Budget (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	64,943	73,227	78,651	147,918	88%
Fringe Benefits	21,114	22,562	29,126	62,586	115%
Travel and Transportation	-	-	-	-	
Professional Services	8,454	8,415	7,000	11,000	57%
Communications	7,670	4,170	23,130	23,130	0%
Contractual Services	675	461	2,000	2,000	0%
Materials & Supplies	879	275	525	525	0%
Capital					
Utilities					
Other	6,703	11,832	21,650	21,650	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>110,439</b>	<b>120,942</b>	<b>162,082</b>	<b>268,809</b>	<b>66%</b>

## Division of Community Relations

### Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Community Relations</b>				
<u>Full-Time Employees</u>				
Community Relations Specialist	1	1	0	0
Development Officer	0	0	1	1
Public Information Officer	0	0	0	1
<b>Total Full-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</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.

### 2023 Accomplishments

- The Commission approved and conducted noncompetitive examinations for the positions of Project Manager, Division of Water; Metering Department, Public Works; Clinical Manager, Department of Human Services; City Planner, Planning & Development and Project Manager, Public Works.
- The Commission held competitive examinations for the following:
  - Police Chief with 3 applicants. The eligible list was certified and will expire on February 21, 2025.
  - Police Lieutenant with 5 applicants. The eligible list was certified and will expire on June 20, 2025.
  - Police Sergeant with 15 applicants, 13 of which moved onto the assessment. The eligible list was certified and will expire on September 9, 2025.
  - Police Officer Entry with 77 applicants. The eligible list was certified and will expire on October 22, 2023, and can be extended to June 12, 2024.
- The Commission will hold a competitive examination for Fire Chief, scheduled in the early part of December 2023. Two applicants are anticipated to apply.
- The Commission approved updating and amending Civil Service Commission Rules & Regulations Section 502: Term of Eligible Lists, with the addition of section C.
- The Commission approved updating Civil Service Commission Rules & Regulations Section 605: Original Appointment to the Division of Police, A(2) & B to reflect the language of Lakewood City Council Ordinance 144.14 which passed on May 15, 2023.

### 2024 & Beyond Strategic Plan

- Maintain and support an educated and trained workforce.
- Continue to conduct competitive and noncompetitive examinations as needed to maintain staffing levels. To include promotional examinations for the positions of Fire Marshal, Fire Captain, and Firefighter/Paramedic Entry positions due to retirements.
- Continue to review and update job descriptions and noncompetitive examinations as needed.

**Office of Civil Service**

- Conduct a salary survey for salaries of the Mayor and Council members in accordance with the City of Lakewood Third Amended Charter.
- Maintain or improve response rates for public records request through departmental communication and training.

**Civil Service Budget**

<b>OFFICE OF CIVIL SERVICE</b>					
<b>General Fund Budget (Fund 101)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Proposed</b>	<b>Percent Change 2023-2024</b>
<b>Expenditures by Category</b>					
Salaries	69,745	65,293	67,360	73,110	9%
Fringe Benefits	21,705	21,162	27,678	31,208	13%
Travel and Transportation					
Professional Services	35,033	31,373	70,725	50,725	-28%
Communications	426	423	600	600	0%
Contractual Services					
Materials & Supplies	145	125	600	600	0%
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>127,053</b>	<b>118,377</b>	<b>166,963</b>	<b>156,243</b>	<b>-6%</b>

**Personnel Staffing**

	<b>Budgeted 2021</b>	<b>Budgeted 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<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>

# **Human Resources Department**

## **Description**

The Human Resources Department 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.

## **2023 Accomplishments**

- Researched and implemented new ancillary benefit providers, to ensure the employees receive the best plans available with limited disruption.
- Reconciled a multi-year carryover bill with Minnesota life, resulting in a savings of approximately \$7,500, due to an unknown balance Minnesota Life couldn't support.
- Reduced printing of paper by 71% in 2023 by digitizing items.
  - 2022 – 25,992 pages
  - 2023 (YTD as of 8/31/2023) – 5,003 pages; if you project 4 more months in 2023, that comes out to 7,500 pages for the year.

## Human Resources Department

### 2024 & Beyond Strategic Plan

- Performing an RFP and implementation of a new Human Capital Management (HCM) system to align HR, benefits, payroll, etc. to be more efficient and effective among human resources and finance processes.
- Scanning existing medical files for 400 employees to add to our digital confidential/medical files.
- Adding a 529 direct deposit option for employees to be able to contribute to their dependent college funds.

### Human Resources Budgets

DIVISION OF HUMAN RESOURCES					
General Fund Budget (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	203,076	200,074	215,249	191,947	-11%
Fringe Benefits	64,001	64,215	69,790	69,667	0%
Travel and Transportation	-	144	200	200	0%
Professional Services	32,841	41,126	62,450	62,450	0%
Communications	727	495	800	800	0%
Contractual Services					
Materials & Supplies	10,671	838	2,300	2,300	0%
Capital					
Utilities					
Other	865	865	1,000	1,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>312,181</b>	<b>307,757</b>	<b>351,789</b>	<b>328,364</b>	<b>-7%</b>

## Human Resources Department

Hospitalization (Fund 600)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	7,623,269	8,025,289	8,036,500	8,676,000	8%
Travel and Transportation					
Professional Services	106,819	267,126	835,500	664,000	-21%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>7,730,088</b>	<b>8,292,415</b>	<b>8,872,000</b>	<b>9,340,000</b>	<b>5%</b>

Workers' Comp (Fund 601)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	298,693	377,267	400,000	410,000	3%
Travel and Transportation					
Professional Services	27,582	28,467	35,400	40,400	14%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other	80,562	80,562	90,000	90,000	0%
Reserve Balance					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>406,837</b>	<b>486,295</b>	<b>525,400</b>	<b>540,400</b>	<b>3%</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.

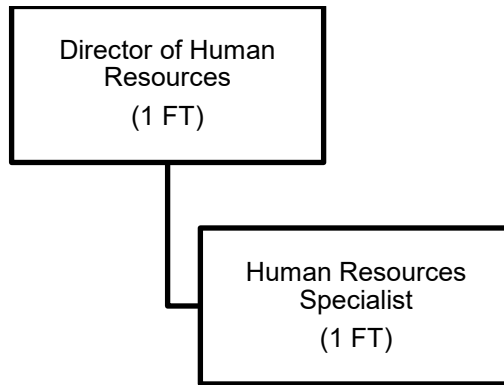
# Human Resources Department

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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 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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>

# **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, as well as City Council.

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.

## **2023 Accomplishments**

- Resolved 1,254 filed and scheduled criminal cases (Jan.1—Sept.12, 2023)
- Drafted or modified 80 ordinances and resolutions (Oct. 1, 2022—Sept. 12, 2023)
- Managed outside legal fees to 20 percent below budget

## **2024 & Beyond Strategic Plan**

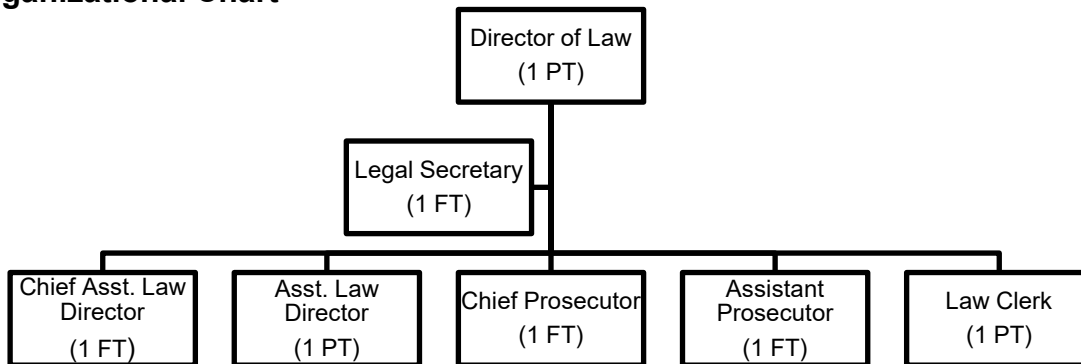
- Continue to manage outside legal fees
- Implement new software and oversee notification requirements under Marcy's Law
- Manage employee hours regarding compliance with Marcy's Law

# Law Department

## Law Budget

DIVISION OF LAW					
General Fund Budget (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	433,072	466,634	471,159	540,022	15%
Fringe Benefits	121,254	127,095	160,445	163,212	2%
Travel and Transportation	-	69	1,100	1,100	0%
Professional Services	61,126	135,716	87,300	86,800	-1%
Communications	730	899	1,300	1,300	0%
Contractual Services					
Materials & Supplies	10,781	9,727	12,600	12,550	0%
Capital	-	-	-	-	
Utilities					
Other	1,523	1,383	2,000	2,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>628,486</b>	<b>741,524</b>	<b>735,904</b>	<b>806,984</b>	<b>10%</b>

## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Law</b>				
<u>Full-Time Employees</u>				
Director of Law	1	1	0	0
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>4</b>	<b>4</b>
<u>Part-Time Employees</u>				
Director of Law	0	0	1	1
Asst. Law Director/Pros. I	0	0	1	1
Law Clerk	1	1	1	1
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>

## **Finance Department**

### **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

### **2023 Accomplishments**

- Completed the 2022 Annual Comprehensive Financial Report and the financial audit 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.
- 2022 Government Officers Finance Association Certificate for compliance with Governmental Accounting Standards.

### **2024 & Beyond Strategic Plan**

- Implement new Governmental Accounting Standards Board Pronouncement 96, Subscription-Based Information Technology Arrangements, for the 2023 Annual Comprehensive Financial Report.
- Implement new Board of Control and Competitive Bidding thresholds and internal control requirements for all City purchases.
- Continue strategic initiatives to strengthen the City's overall internal control structure.

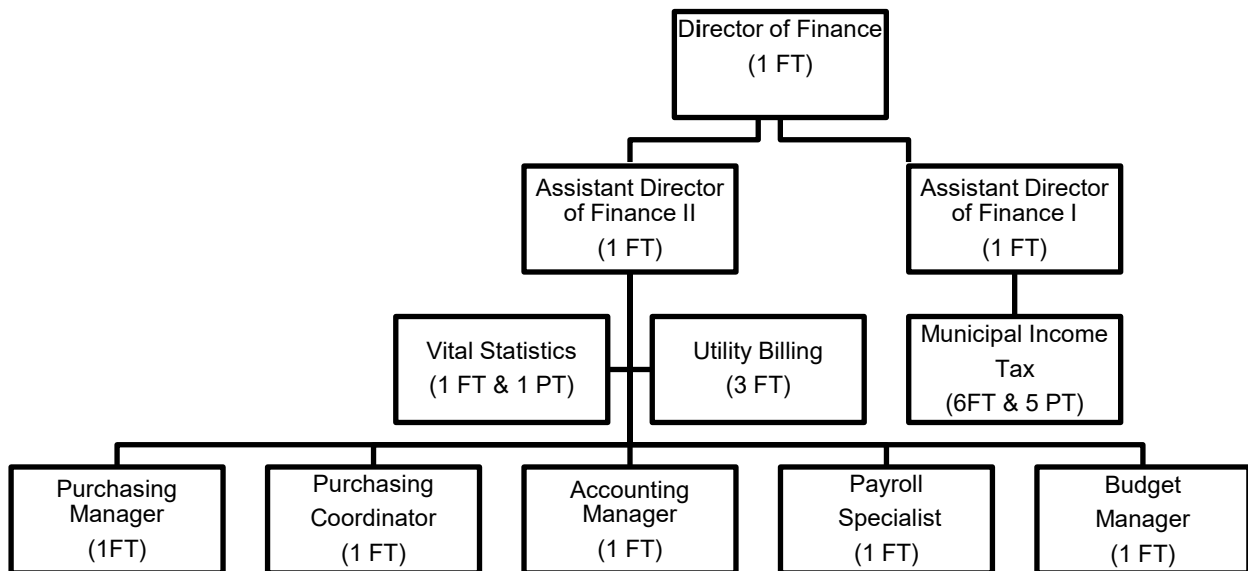
### **Finance Budget**

- Professional services will increase in 2024 as fees that were previously offset in interest revenue are separately accounted for in the finance professional services line, resulting in a significant projected increase for 2024 and moving forward.

## Finance Department

DIVISION OF FINANCE					
General Fund Budget (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	472,992	423,391	507,205	550,133	8%
Fringe Benefits	150,471	154,138	202,821	224,441	11%
Travel and Transportation	56	59	950	950	0%
Professional Services	71,725	74,589	87,200	114,200	31%
Communications	4,550	3,487	5,500	4,400	-20%
Contractual Services					
Materials & Supplies	2,188	2,764	2,900	2,900	0%
Capital	-	-	-	-	
Utilities					
Other	2,359	2,408	2,800	2,800	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>704,341</b>	<b>660,836</b>	<b>809,376</b>	<b>899,824</b>	<b>11%</b>

## Organizational Chart



# Finance Department

## Personnel Staffing

Finance	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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	0	0
Payroll Specialist	1	1	1	1
Accounting Specialist	0	0	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 on wages and corporate earnings, which is key as income tax is the City’s largest source of general fund revenue. The collection of income taxes is governed by Chapter 128 of the Lakewood Codified Ordinance and Chapter 718 of the Ohio Revised Code. The Division strives 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.

### 2023 Accomplishments

- Continued to navigate the Bills, court cases, and legislative changes going before the State Legislature. Also updated the proper sections of the Tax Ordinance in response to changes made through House Bill 33.
- Successfully managed the collection of income tax during filing season amongst the numerous means to file a tax return.

### 2024 & Beyond Strategic Plan

- Stay up to date on changes to municipal tax laws at the State level.
- Find more opportunities to engage with residents to inform and educate about municipal tax law.

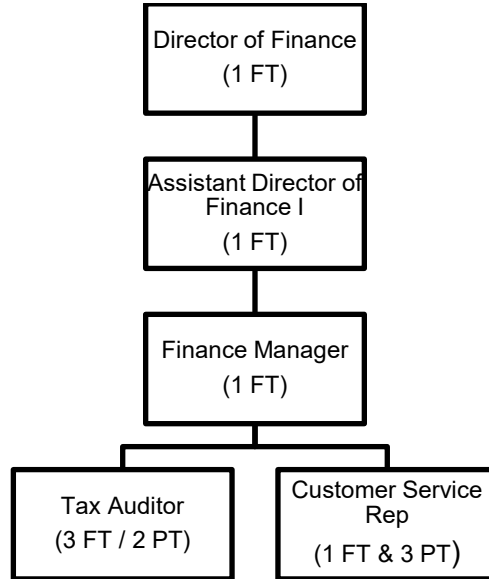
### Income Tax Budget

DIVISION OF INCOME TAX					
General Fund Budget (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	402,330	433,129	513,362	502,839	-2%
Fringe Benefits	128,510	137,085	185,348	197,101	6%
Travel and Transportation	-	404	1,100	1,400	27%
Professional Services	149,958	185,964	217,650	223,550	3%
Communications	70,963	55,785	86,600	86,600	0%
Contractual Services	2,492	1,700	2,000	2,000	0%
Materials & Supplies	2,273	2,788	2,800	3,100	11%
Capital	-	4,088	-	-	
Utilities	2,490	2,641	3,000	3,000	0%
Other	59,503	56,114	107,000	107,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>818,519</b>	<b>879,699</b>	<b>1,118,860</b>	<b>1,126,590</b>	<b>1%</b>

# Division of Income Tax

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## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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.

### 2023 Accomplishments

- Extended length of the Summer Sprinkling program to give homeowners an increased savings on the sewer portion of their bill.
- Collected 58,000 payments via the online portal as of September 2023, an increase of 8% over 2022.
- Collected upwards of \$9.2 million via the online portal as of September 2023, an increase of 14% over 2022.
- 

### 2024 & Beyond Strategic Plan

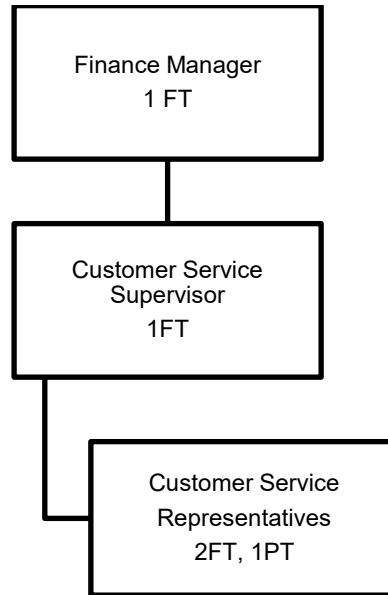
- Continue to encourage/increase E-Bill usage and payment portal among the residents of Lakewood.

### Utility Billing Budget

DIVISION OF UTILITY BILLING					
Water Fund Budget (Fund 501)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	170,253	177,101	185,868	219,270	18%
Fringe Benefits	60,133	61,611	82,309	94,309	15%
Travel and Transportation					
Professional Services	276,918	283,493	355,925	326,950	-8%
Communications	101,748	84,589	120,900	120,900	0%
Contractual Services	2,492	1,700	2,000	2,000	0%
Materials & Supplies	2,804	1,010	950	1,075	13%
Capital	-	1,243	-	-	
Utilities	1,628	2,302	2,500	2,500	0%
Other	421,934	318,190	415,214	415,214	0%
Debt Service	7,212,254	5,066,002	7,766,900	8,679,344	12%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>8,250,163</b>	<b>5,997,241</b>	<b>8,932,566</b>	<b>9,861,562</b>	<b>10%</b>

# Division of Utility Billing

## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Utility Billing</b>				
<u>Full-Time Employees</u>				
Finance Manager (20% of time)	1	1	1	1
Staff Assistant	1	1	0	0
Customer Service Supervisor	0	0	1	1
Customer Service Representative	2	2	2	2
<b>Total Full-Time Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<u>Part Time Employees</u>				
Customer Service Rep	0	0	0	1
<b>Total Part Time Employees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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

### 2023 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.

### 2024 & Beyond Strategic Plan

- Continue to serve the demand for birth certificates with the increasing number of visitors to the Division.

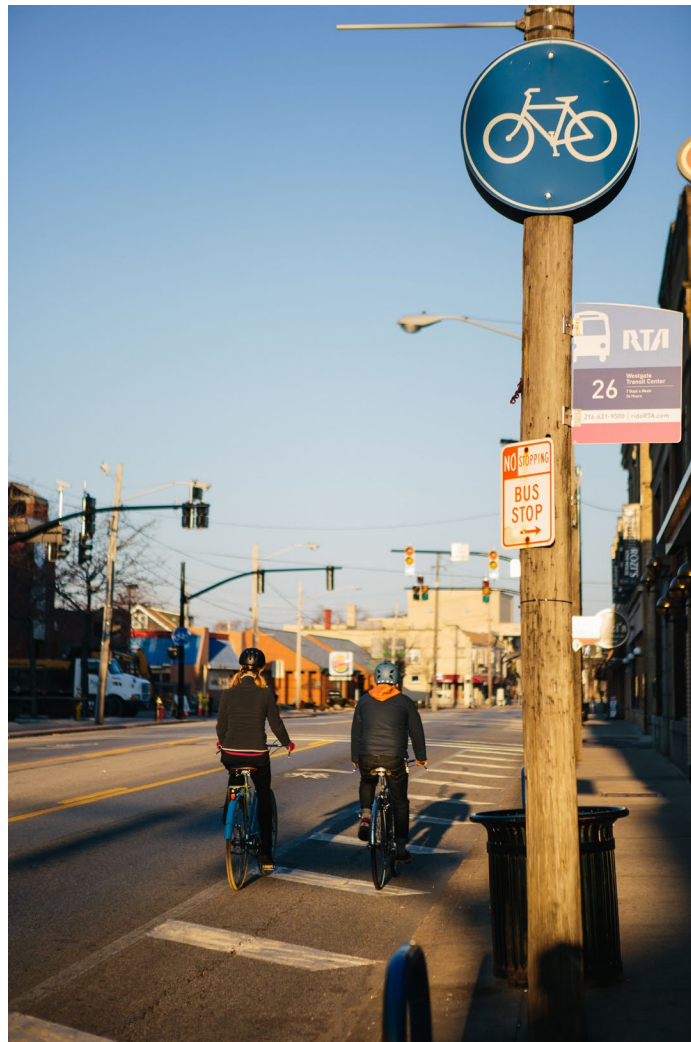
### Vital Statistics Budget

DIVISION OF VITAL STATISTICS					
General Fund Budget (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	85,161	76,511	78,105	88,529	13%
Fringe Benefits	28,455	23,125	29,325	33,914	16%
Travel and Transportation	-	-	-	-	
Professional Services	1,360	1,413	2,525	2,425	-4%
Communications	-	-	300	300	0%
Contractual Services	286,606	307,352	339,225	372,330	10%
Materials & Supplies	2,612	1,368	3,550	3,900	10%
Capital	-	-	-	-	
Utilities	1,945	1,868	3,000	3,000	0%
Other	1,433	1,143	1,700	1,700	0%
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>407,572</b>	<b>412,782</b>	<b>457,730</b>	<b>506,099</b>	<b>11%</b>

# Division of Vital Statistics

## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Finance/Vital Statistics</b>				
<u>Full-Time Employees</u>				
Administrative Assistant 1	1	1	0	0
Staff Assistant	0	0	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>				
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)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	112,599	112,834	130,000	140,000	8%
Fringe Benefits	24,068	28,523	70,900	99,900	41%
Travel and Transportation	-	-	-	-	
Professional Services	177,491	280,159	319,335	392,750	23%
Communications	(2,349)	(1,273)	10,000	10,000	0%
Contractual Services	5,005	5,523	8,800	33,800	284%
Materials & Supplies	13,099	185	23,550	37,500	59%
Capital	4,620	-	-	-	
Utilities					
Other	667,117	797,887	982,025	592,000	-40%
Reserve Balance	462,352	839,946	-	-	
Debt Service					
Transfer or Advance	8,848,578	3,605,865	1,050,000	1,350,000	29%
<b>Total</b>	<b>10,312,579</b>	<b>5,669,649</b>	<b>2,594,610</b>	<b>2,655,950</b>	<b>2%</b>

## Division of General Administration

Local Coronavirus Relief (Fund 285)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	1,297,620	92,100	-	-	
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance	17,000	-	-	-	
<b>Total</b>	<b>1,314,620</b>	<b>92,100</b>	<b>-</b>	<b>-</b>	

ARP Local Fiscal Recovery (Fund 286)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries			290,000	290,000	0%
Fringe Benefits			10,000	10,000	0%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	7,095,753	1,785,186	38,948,095	30,700,000	-21%
Materials & Supplies					
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>7,095,753</b>	<b>1,785,186</b>	<b>39,248,095</b>	<b>31,000,000</b>	<b>-21%</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.

## **2023 Accomplishments**

- Configured and installed new PC's to replace 1/3rd of the city's computer workstations.
- In the process of adding fiber and 5 new surveillance cameras for Lakewood Police along various locations along Clifton Blvd.
- Purchased new radio equipment for dispatch, fire, and police to replace current 10-year-old models. In the process of receiving shipments of accessories and will coordinate installations as soon as the radios arrive. Anticipated project completion by Q1, 2024.
- In the process of replacing all the aging Wi-Fi access points in the city's parks.

## **2024 & Beyond Strategic Plan**

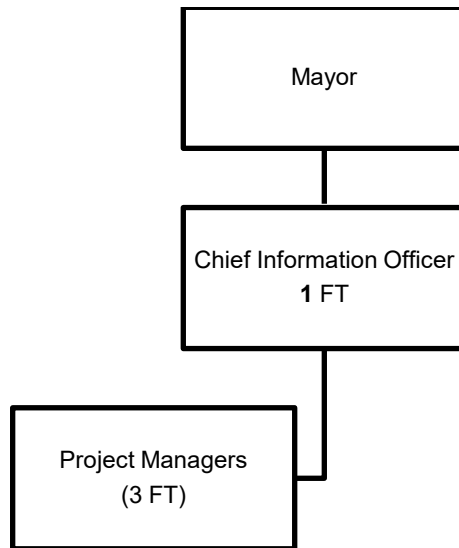
- Complete the PC replacement project in 2024 by purchasing and installing the final third batch of computers; Next round of replacements will begin in 2027.
- Bring city's servers back on premises after experiencing the skyrocketing costs of cloud computing. This will require a new server infrastructure capital project in 2024, which will save the city money in less than 2 years.
- Replace the city's existing payroll and benefits systems in 2024 with a modern Human Resources Information System.
- Manage a 2024 capital project to digitize the Housing and Building Division's plans and street files.

# Division of Information Technology

## Information Technology Budget

DIVISION OF INFORMATION TECHNOLOGY					
General Fund Budget (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	353,391	329,004	387,217	418,873	8%
Fringe Benefits	98,450	95,255	128,283	144,738	13%
Travel and Transportation	-	-	1,000	1,200	20%
Professional Services	880,964	889,917	1,139,078	805,932	-29%
Communications	6,382	23,200	29,100	14,100	-52%
Contractual Services	8,199	9,115	18,000	8,500	-53%
Materials & Supplies	71,210	86,201	93,700	120,700	29%
Capital	445,437	484,424	175,000	-	-100%
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,864,034</b>	<b>1,917,116</b>	<b>1,971,378</b>	<b>1,514,043</b>	<b>-23%</b>

## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Information Technology</b>				
<u>Full-Time Employees</u>				
I.T. Manager	1	1	1	1
I.T. Project Manager	2	2	3	3
I.T. Coordinator	1	1	0	0
<b>Total Full-Time Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Department of Planning & Development

### Description

The Department 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

### Strategic Goals

The Lakewood Community Vision is a statement of the desired future for the City with stated goals covering the following six areas: Economic Development, Housing, Community Wellness, Safety, Mobility, and Education & Culture. The Division of Planning & Development uses the Vision as a baseline for its operations and prioritizes the following specific goals for its initiatives and budget for 2024:

#### *Economic Development (ED)*

- Repurpose or renovate obsolete and vacant retail spaces.
- Support commercial districts via public/private partnerships.
- Improve the commercial streetscape with amenities (trees, benches, public art, etc.).
- Adopt and maintain a Zoning Code that is nimble enough to address evolving markets and commercial opportunities, including changes in energy production/distribution; and
- Preserve and respect historic context in commercial development projects.

#### *Housing (H)*

- Incentivize investment in and maintenance of existing housing stock; and
- 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 (CW)*

- 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 transit-oriented development, while respecting the “City of Homes;” and

## ***Department of Planning & Development***

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- Promote a culture of community health and wellness that also respects diversity and embraces environmental stewardship.

### ***Safety (S)***

- Maintain beautiful, functional, and safe public spaces following best practices; and
- Design public infrastructure (roads, sidewalks, parking) to improve community resilience.

### ***Mobility (M)***

- Expand the city-wide bicycle network.
- Improve transportation infrastructure with consideration towards universal design, affordability, and environmental impact.
- Employ traffic calming when necessary to modify automobile speed/volume to levels appropriate for neighborhood conditions; and
- Advance “vision zero” goal towards reducing motor-vehicle related deaths to zero.

### ***Education & Culture (EC)***

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

## **2023 Accomplishments**

While not a comprehensive list of all activities the Division of Planning & Development continued, commenced, and/ or completed in fulfillment of the above goals, the following significant accomplishments are highlighted (with applicable goals area indicated in parentheses):

- Nominated and awarded a Great Place in Ohio designation for Lakewood Park. (ED, CW, EC)
- Advanced Downtown Development Project (with CASTO, North Point Realty) to preliminary approval with Planning Commission and Architectural Board of Review. (ED, CW, EC)
- Led the return of the Winterhurst Ice Arena to city control and a new operator. (ED, CW)
- Established and supported Community Health Advisory Team (CHAT) to guide implementation of 2022 Community Health Needs Assessment. (CW)
- Adopted 2022 Climate Action Plan (CAP) to guide investment and programs towards near net-zero emissions by 2050 and a more resilient community. (CW, EC)
- Selected Lakewood Community Services Center (LCSC) via request for proposal (RFP) for acquisition of former Youth Services Division building at 12900 Madison Avenue. (ED)
- Acquired 12984 Lake Avenue (with Public Works) to enable historic preservation and enhancement of City sewer infrastructure. (ED, CW, EC)
- Begun development of RFP for comprehensive Zoning Code update. (ED, CW, S, M, EC)
- Initiated Lakewood Park Waterfront Access Study to understand opportunities to better connect the community to Lake Erie. (ED, CW, EC)
- Completed analysis and community survey of 2022 Scooter Share Pilot Program, identifying necessary improvements for program to return/continue. (ED, CW, M)
- With Public Works:
  - Completed renovation of Foster Pool and initiated design-build process for Phase II of the Lakewood Skate Park. (ED, CW)

## **Department of Planning & Development**

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- Facilitated resurfacing/reprogramming of Kauffman and Lakewood Park courts to support multiple sports, leveraging \$50K in County grant funding. (ED, CW)
- Installing Hilliard Road bicycle infrastructure. (ED, CW, M, S)
- Continued partnership with County Public Works to advance Lake-Clifton Corridor Improvement project and separately with Highland Bluffs property owners to advance the County Lakefront Public Access Plan. (ED, CW, EC)
- Completed three mural projects and initiated the installation of 16 bus shelter wraps via the Spectacular Vernacular Public Art Program. (ED)
- With County Planning Commission, completing Madison Park Master Plan. (ED, EC, S)
- Completing Active Transportation and Safe Streets for All Action Plans to guide bicycle/pedestrian and transportation safety improvements. (ED, CW, M, S)
- Completing ADA Self-Assessment and Transition Plan to guide accessibility improvements to public facilities and programs. (CW, M, S)
- Advancing Transit Feasibility Study to understand demands and costs associated with returning Lakewood Connector or similar micro-transit route. (ED, CW, M)
- Implementing Accessory Dwelling Unit (ADU) zoning code amendments to support aging in place and shared living. (H, CW, EC)
- Preparing to solicit offers for the former Lawther Senior Services Division building at 16020 Madison Avenue and former Hilliard Theater site at 16021 Madison Avenue. (ED)
- Implementing traffic calming interventions on five blocks (Andrews, Elbur, Lauderdale, Waterbury, and Wyandotte) along with the installation of 19 radar speed sign locations.

### **2024 & Beyond Strategic Plan**

The Division of Planning & Development will implement the above goals through the following initiatives planned to be continued, commenced, and/or completed in 2024.

- Identify and pursue a path forward, within current economic conditions, for the Downtown Development site with CASTO and North Pointe Realty. (ED, CW, EC)
- Begin a comprehensive Zoning Code update focusing on a modern, predictable, and efficient set of rules to facilitate community development. (ED, CW, S, M, EC)
- Reclassify vacant Project Specialist position to serve as a sustainability and resiliency coordinator guiding the implementation of the CAP. (ED, CW, EC)
- Launch Greener Lawn Care program (CAP) to remove gas powered lawn equipment from the community among low-moderate income households. (ED, CW, EC)
- Support and expand the presence of public art throughout the community. (ED, CW)
- With the Public Works Department (ED, CW, S, M, EC):
  - Implement ADA Transition Plan.
  - Complete Lakefront Park Waterfront Access Feasibility & Concept Study.
  - Complete upgrades of Merl Bunts and Niagara Parks.
  - Advance Lake-Clifton Corridor Improvements project design (with County).
  - Advance Highland Bluffs Lakefront Public Access Plan design (with County).
  - Implement Active Transportation and Safe Streets for All Plans.
  - Implement Madison Park Master Plan.
- Coordinate Winterhurst Operations and Capital Improvements Plan, including (ED, CW):
  - Completion of Ice Plant Replacement.
  - Begin design and preparation for 2025 Locker Room, Rink, and Lobby renovations.
- Complete sale and return of City properties to private ownership (Belle, St. Charles, & Westlake Avenue properties, former Lawther Center and Hilliard Theater sites). (ED)

# Department of Planning & Development

## Planning and Development Budgets

DIVISION OF PLANNING AND DEVELOPMENT					
General Fund Budget (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	291,068	320,953	425,722	403,451	-5%
Fringe Benefits	88,986	106,328	145,216	162,584	12%
Travel and Transportation	74	109	1,000	3,000	200%
Professional Services	18,040	9,636	27,500	27,750	1%
Communications	4,130	4,104	5,100	5,100	0%
Contractual Services	13,394	8,920	8,000	8,000	0%
Materials & Supplies	1,000	1,076	4,500	4,500	0%
Capital	1,865	-	-	-	
Utilities					
Other	1,037	634	2,000	2,000	0%
Economic Development Programs	557,941	220,868	1,611,645	-	-100%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>977,533</b>	<b>672,629</b>	<b>2,230,683</b>	<b>616,384</b>	<b>-72%</b>

CDBG Fund Budget (Fund 240)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	150,054	174,249	172,319	197,900	15%
Fringe Benefits	67,393	83,380	105,033	129,385	23%
Travel and Transportation	-	-	350	-	-100%
Professional Services	10,524	65,728	137,939	34,700	-75%
Communications	455	272	725	185	-74%
Contractual Services	198,931	21,215	411,349	264,968	-36%
Materials & Supplies	229	163	400	170	-58%
Capital	-	-	-	-	
Utilities					
Other	1,090	1,246	51,600	1,000	-98%
Debt Service					
Transfer or Advance	45,000	130,000	130,000	-	-100%
<b>Total</b>	<b>473,677</b>	<b>476,254</b>	<b>1,009,715</b>	<b>628,308</b>	<b>-38%</b>

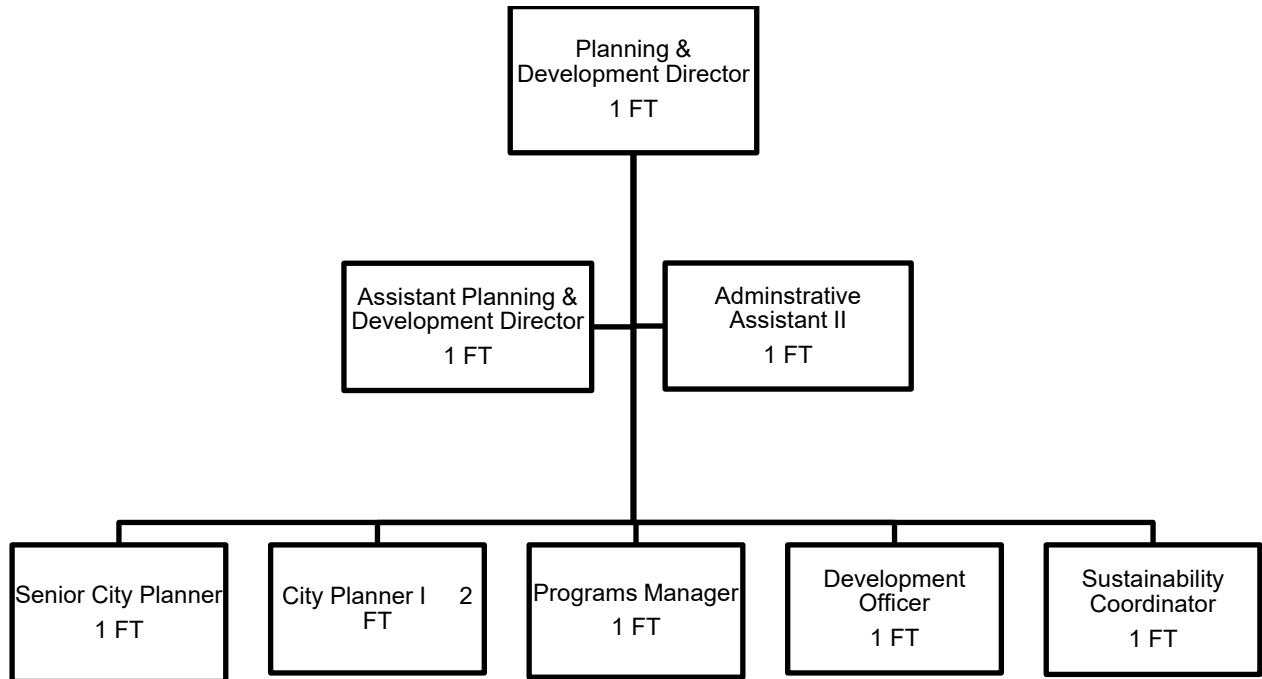
## Department of Planning & Development

Neighborhood Stabilization Program (Fund 245)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services	266,200	-	41,238	-	-100%
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>266,200</b>	<b>-</b>	<b>41,238</b>	<b>-</b>	<b>-100%</b>

Lakewood Hospital Fund (Fund 260)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	76,666	38,315	500,000	150,000	-70%
Communications					
Contractual Services	76,625	660,171	776,000	100,000	-87%
Materials & Supplies					
Capital					
Utilities					
Other	90,808	63,657	59,000	-	-100%
Debt Service					
Transfer or Advance	2,285,016	-	-	-	
<b>Total</b>	<b>2,529,115</b>	<b>762,143</b>	<b>1,335,000</b>	<b>250,000</b>	<b>-81%</b>
<b>TOTAL</b>	<b>4,246,525</b>	<b>1,911,026</b>	<b>4,616,636</b>	<b>1,494,692</b>	<b>-68%</b>

# Department of Planning & Development

## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Planning &amp; Development</b>				
<u>Full-Time Employees</u>				
Director of Planning & Development	1	1	1	1
Assistant Director	0	0	1	1
City Planner I	2	3	2	2
Project Specialist	0	0	1	0
Sustainability Coordinator	0	0	0	1
Senior City Planner	1	1	1	1
Administrative Asst. II	1	1	1	1
<b>Total Full-Time Employees</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>
<u>Part-Time Employees</u>				
City Planner I	1	0	0	0
Intern	1	1	0	0
<b>Total Part-Time Employees</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>

## **Division of Community Development**

### **Description**

The Division of Community Development administers a variety of HUD-funded affordable housing programs that fortify the City's housing stock by offering low-interest loans and outright grants that enable low-moderate income (LMI) homeowners and landlords with LMI tenants to correct code violations and implement other home improvements. Moreover, the Storefront Renovation Program fortifies the City's commercial corridors and incentivizes significant private investment by providing business owners with a 40% rebate on total rehabilitation project costs up to \$30,000.

Programs administered by the Division of Community Development include:

- Low Interest Home Rehabilitation Revolving Loan Fund
- Repair Accessibility & Maintenance Program (RAMP)
- Home Improvement Grant Program (HIG)
- First Time Homebuyer Downpayment Assistance
- Weatherization Assistance
- Nuisance Rehabilitation Program
- Nuisance Demolition Program
- Storefront Renovation Program
- Rental Restoration Program
- Property Revitalization Program

### **Strategic Goals**

The Lakewood Community Vision is a statement of the desired future for the City with stated goals covering the following six areas: Economic Development, Housing, Community Wellness, Safety, Mobility, and Education & Culture. The Department uses the Vision as a baseline for its operations and prioritizes the following specific goals for the Division of Community Development initiatives and budget for 2024:

#### *Economic Development (ED)*

- Repurpose or renovate obsolete and vacant retail spaces.
- Support commercial districts via public/private partnerships.

#### *Housing (H)*

- 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 (CW)*

- Abate lead hazards through education and assistance programs.

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

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### *Education & Culture (EC)*

- Recognize that preservation of structures is important for sustainability.

### **2023 Accomplishments**

While not a comprehensive list of all activities the Division of Community Development continued, commenced, and/ or completed in fulfillment of the above goals, the following significant accomplishments are highlighted (with applicable goals area indicated in parentheses):

- Advanced the implementation of the City's Affordable Housing Strategy through the following: (H, CW, EC)
  - Issued approximately \$200,000 in CDBG-funded loans and grants resulting in the rehabilitation of (15) housing units via the Low-Interest Home Rehabilitation Loan, Repair Accessibility & Maintenance, Home Improvement Grant, and Weatherization Assistance programs;
  - Approved the rehabilitation / improvement of 11 units of affordable housing with a total investment of up to \$115,000 in federal funds;
  - Invested \$350,000 in HOME funds in Phase I of the Nelson Court Rental Restoration Project, a partnership with the Emerald Development & Economic Network (EDEN) comprised of 5 units of affordable rental housing for low-moderate income families;
  - Initiated the HOME-funded rehabilitation of 1472 Belle Avenue; and
  - Continued to spearhead Lakewood's COVID-19 Pandemic response in partnership with Lakewood Community Services Center. To date, \$4,106,593 in ARPA SLFRF, CARES Act, and ERA-1 Emergency Rent & Utility Assistance has been distributed to 1,649 low-moderate income Lakewood households comprised of 3,138 residents.
- Strengthened Lakewood's commercial corridors by investing over \$140,000 in Community Development Block Grant (CDBG) funds to renovate commercial facades and signage for 15 small businesses through the Commercial Property Revitalization Program which leveraged an additional \$600,000 in private investments. (ED, EC)
- Partnered with LakewoodAlive to complete 10 lead-compliant Paint Program projects totaling 11 units of affordable housing and provide \$27,500 in rebates to low-moderate income homeowners. (H, CW, EC)

### **2024 & Beyond Strategic Plan**

The Division of Community Development will implement the above goals through the following initiatives planned to be continued, commenced, and/or completed in 2024.

- Complete the rehabilitation of 1472 Belle Avenue and sell the property to an income qualified household. (H, CW, EC)
- Refine the portfolio of programs and application processes to be more efficient and applicant friendly while ensuring proper documentation required by funding sources. (ED, H, CW, EC)
- Partner with LakewoodAlive to more effectively market affordable housing programs to income-eligible households; increase application submissions; and fortify the pipeline of projects across all programs. (H, CW)
- Continue implementation of the Affordable Housing Scenario Planning Action Report. (H)

## Division of Community Development

- Initiate and/or complete up to 14 CDBG affordable housing projects across all programs. (H, CW, EC)
- Initiate and/or complete up to 15 Storefront Renovation Program rehabilitation and signage projects. (ED)
- Initiate and/or complete up to 10 additional units of affordable housing via the HOME Rental Restoration Program. (H, CW, EC)
- Invest \$450,000 in HOME funds in Phase II of the Nelson Court Rental Restoration Project, comprised of 5 units of affordable rental housing for low-moderate income families, in partnership with the Emerald Development & Economic Network (EDEN). (H, CW, EC)
- Partner with Lakewood Community Services Center (LCSC) to utilize more than \$1 million in HOME-American Rescue Plan Act (ARP) funds to continue the agency's highly effective Emergency Rent & Utility Assistance Program. Between July 1, 2020, and December 31, 2022, LCSC distributed \$4,106,593 in ARPA SLFRF, CARES Act, and ERA-1 Emergency Rent & Utility Assistance to 1,649 low-moderate income Lakewood households comprised of 3,138 residents. (H)

### Community Development Budgets

DIVISION OF COMMUNITY DEVELOPMENT					
CDBG (Fund 240)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	85,835	74,372	201,400	174,250	-13%
Fringe Benefits	13,056	11,193	31,182	26,866	-14%
Travel and Transportation	5,753	1,900	29,240	4,227	-86%
Professional Services	4,105	2,481	6,500	6,600	2%
Communications	215	193	400	300	-25%
Contractual Services	283,076	313,758	958,499	958,912	0%
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other	-	-	-	-	
Debt Service	-	-	-	-	
Transfer or Advance					
<b>Total</b>	<b>392,039</b>	<b>403,896</b>	<b>1,227,221</b>	<b>1,171,155</b>	<b>-5%</b>

## Division of Community Development

Home Investment Program (Fund 242)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications					
Contractual Services	721,411	179,679	3,000,000	2,253,154	-25%
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>721,411</b>	<b>179,679</b>	<b>3,000,000</b>	<b>2,253,154</b>	<b>-25%</b>
<b>ESG (Fund 241)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Proposed</b>	<b>Percent Change 2023-2024</b>
<b>Expenditures by Category</b>					
Salaries	3,745	3,791	5,590	5,900	6%
Fringe Benefits	576	582	864	912	6%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	148,256	184,810	167,062	166,581	0%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	75,000	70,000	70,000	-	-100%
<b>Total</b>	<b>227,578</b>	<b>259,183</b>	<b>243,516</b>	<b>173,393</b>	<b>-29%</b>
<b>TOTAL</b>	<b>1,341,027</b>	<b>842,758</b>	<b>4,470,737</b>	<b>3,597,701</b>	<b>-20%</b>

## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Community Development</b>				
Full-Time Employees				
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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
Police Division	12,855,058	12,872,817	14,863,992	16,498,920	11%
Dispatch Division	912,182	983,309	1,107,202	1,226,736	11%
Prisoner Support Division	334,403	377,224	653,180	510,866	-22%
School Guards Division	201,025	232,494	237,132	254,749	7%
Animal Control Division	231,814	240,765	272,696	287,520	5%
Parking Enforcement Division	382,681	441,874	584,897	580,336	-1%
Fire & EMS Department	11,795,005	13,185,722	14,085,437	15,048,361	7%
Building & Housing		1,447,194	1,741,617	1,818,561	4%
<b>Total Expenditures</b>	<b>26,712,168</b>	<b>29,781,399</b>	<b>33,546,153</b>	<b>36,226,049</b>	<b>8%</b>

Total Expenditures by Category All Funds	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
Salaries	18,561,319	20,130,103	21,794,632	23,519,249	8%
Fringe Benefits	6,521,757	7,136,374	9,151,080	10,143,924	11%
Travel and Transportation	15,456	49,215	78,559	49,701	-37%
Professional Services	296,878	452,123	561,050	639,850	14%
Communications	125,268	133,284	151,450	155,225	2%
Contractual Services	268,662	317,539	541,700	422,300	-22%
Materials & Supplies	412,232	605,935	690,550	776,700	12%
Capital	231,930	712,054	314,572	290,000	-8%
Utilities	94,190	111,687	115,000	119,000	3%
Other	153,081	133,085	147,560	110,100	-25%
Debt Service	31,395	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>26,712,168</b>	<b>29,781,399</b>	<b>33,546,153</b>	<b>36,226,049</b>	<b>8%</b>

Total Expenditures by Category General Fund	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
Salaries	18,441,188	19,958,221	21,538,799	23,268,775	8%
Fringe Benefits	2,970,106	3,487,022	4,820,656	5,556,273	15%
Travel and Transportation	38	24,904	35,175	38,275	9%
Professional Services	262,404	412,803	550,600	604,500	10%
Communications	124,680	131,994	144,850	147,500	2%
Contractual Services	260,796	316,496	502,700	393,300	-22%
Materials & Supplies	360,590	534,713	632,550	727,700	15%
Capital	77,531	382,863	64,000	50,000	-22%
Utilities	67,871	79,044	84,000	84,000	0%
Other	32,657	41,166	38,100	38,100	0%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total Expenditures</b>	<b>22,597,861</b>	<b>25,369,226</b>	<b>28,411,430</b>	<b>30,908,423</b>	<b>9%</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.

## **2023 Accomplishments**

- Implemented Safe Place Program. The Safe Place concept was derived from the successful program started in Seattle, WA in response to bullying and hate crimes.
- Implemented Summer Safety Days Program. This program gives children in the city the opportunity to meet and spend time with Lakewood Safety Forces personnel, while also participating in age-appropriate activities and learning important safety principles.
- Continued an already outstanding training curriculum centered on best practices helping to ensure officers do their job safely and professionally.

## **2024 & Beyond Strategic Plan**

- Continue to be proactive in hiring qualified personnel to perform the duties of police officer in the City of Lakewood, maintaining staffing levels at where they need to be.
- Add another K-9 to the Department.
- Implement a drone program and continue to investigate and utilize technological advances to enhance service to the community.

## Division of Police & Law Enforcement

### Division Budgets

POLICE DIVISION					
General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	9,065,725	9,114,235	10,030,619	10,979,453	9%
Fringe Benefits	1,362,006	1,391,953	2,039,040	2,458,483	21%
Travel and Transportation	6	11	2,125	2,125	0%
Professional Services	67,704	71,619	137,200	159,600	16%
Communications	95,394	94,057	97,800	99,800	2%
Contractual Services	119,061	112,058	120,000	135,000	13%
Materials & Supplies	152,666	267,169	303,600	336,800	11%
Capital	54,926	2,446	5,000	20,000	300%
Utilities					
Other	18,991	23,698	18,200	18,200	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>10,936,480</b>	<b>11,077,244</b>	<b>12,753,584</b>	<b>14,209,460</b>	<b>11%</b>

Police Pension Fund (Fund 220)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	1,695,442	1,660,899	2,014,958	2,194,010	9%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>1,695,442</b>	<b>1,660,899</b>	<b>2,014,958</b>	<b>2,194,010</b>	<b>9%</b>

## Division of Police & Law Enforcement

Law Enforcement Trust Fund (Fund 222)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	15,418	21,314	17,800	7,800	-56%
Professional Services	31,771	34,888	1,150	25,150	2087%
Communications	-	-	-	-	
Contractual Services	115	-	-	-	
Materials & Supplies	39,397	61,156	15,000	5,000	-67%
Capital	-	-	-	-	
Utilities					
Other	21,311	1,499	6,000	2,000	-67%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>108,013</b>	<b>118,856</b>	<b>39,950</b>	<b>39,950</b>	<b>0%</b>

Federal Forfeiture Fund (Fund 225)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	115,124	15,818	30,000	30,000	0%
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>115,124</b>	<b>15,818</b>	<b>30,000</b>	<b>30,000</b>	<b>0%</b>

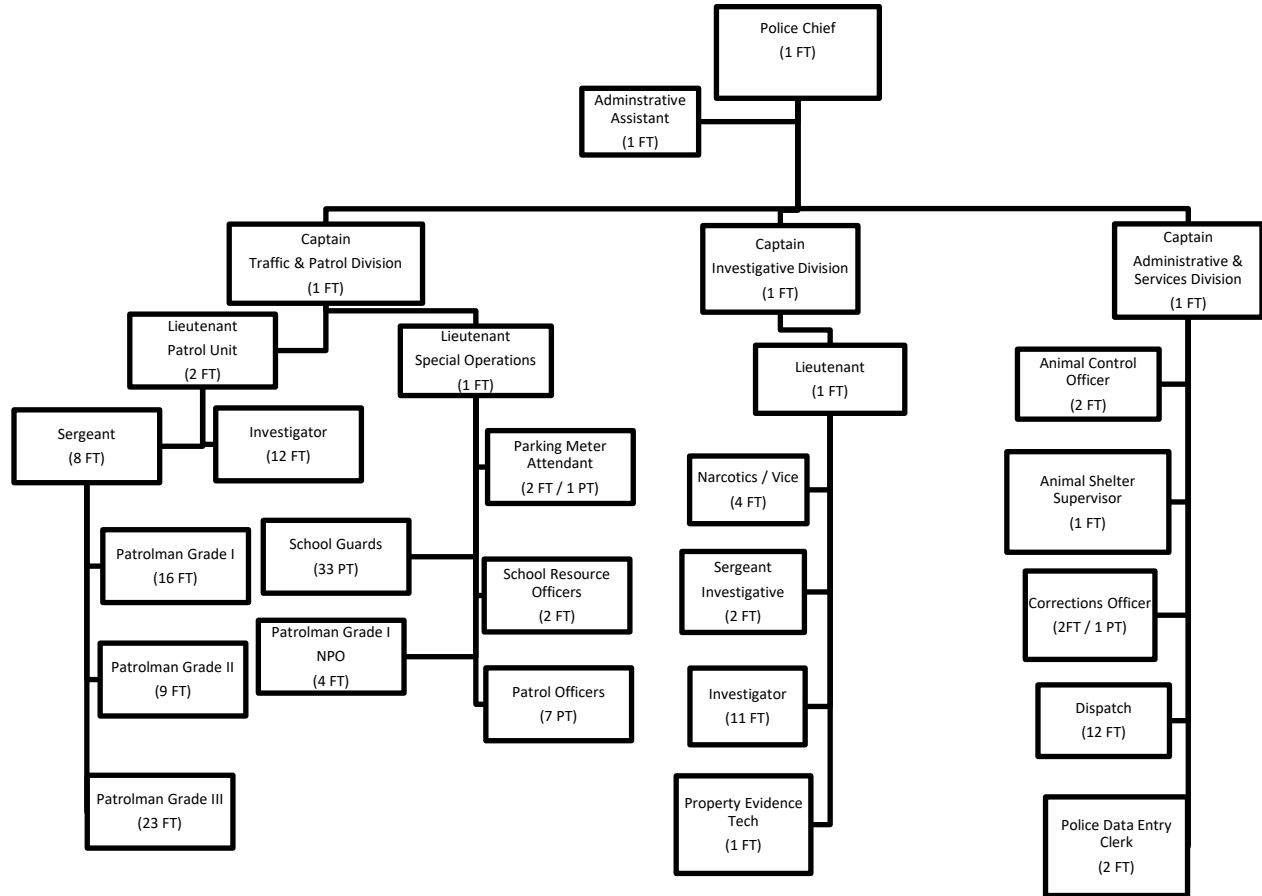
## Division of Police & Law Enforcement

Enforcement & Education Fund (Fund 231)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<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>12,855,058</b>	<b>12,872,817</b>	<b>14,863,992</b>	<b>16,498,920</b>	<b>11%</b>



# Division of Police & Law Enforcement

## Organizational Chart



## Division of Police & Law Enforcement

### Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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	26	26	26	28
Patrolman Assigned to Detective Bureau	4	0	0	0
Special Operations	1	0	0	0
Safety Education Officers - 22 years	5	7	7	2
Patrolman grade I	21	18	18	17
Patrolman grade II	3	7	7	10
Patrolman grade III	9	15	19	20
Police Data Entry Clerk	2	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>103</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.

#### **2023 Accomplishments**

- Continued to house prisoners in a safe environment.
- Passed Ohio Jail Inspection.
- Worked with IT to improve communication between the jail and court by installing a new screen and way to communicate.

#### **2024 & Beyond Strategic Plan**

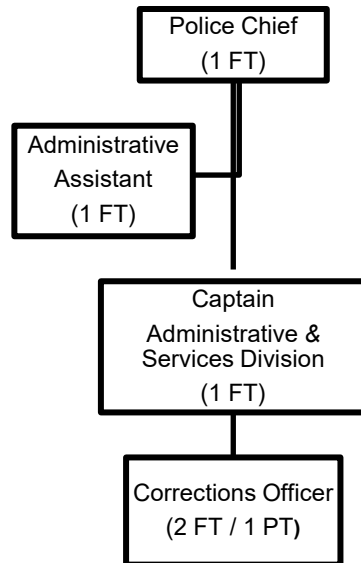
- Analyze need for third full-time Corrections Officer.
- Keep jail staffed by non-law enforcement personnel.
- Get all Corrections Officers trained in CIT.

# Division of Prisoner Support

## Prisoner Support Budget

PRISONER SUPPORT DIVISION					
General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	120,075	96,080	154,313	155,349	1%
Fringe Benefits	41,442	38,035	56,267	62,517	11%
Travel and Transportation					
Professional Services	31,213	33,885	50,000	50,000	0%
Communications					
Contractual Services	122,867	181,090	352,500	212,500	-40%
Materials & Supplies	18,806	28,133	40,100	30,500	-24%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>334,403</b>	<b>377,224</b>	<b>653,180</b>	<b>510,866</b>	<b>-22%</b>

## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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.

### 2023 Accomplishments

- Two dispatchers were nominated for "Gold Star" Awards by the Ohio Public Safety Communications Officials.
- Successfully implemented a 12-hour shift schedule leading to fiscal and morale improvement.

### 2024 & Beyond Strategic Plan

- Work with administration and council to research regional dispatch options that keep our dispatchers in Lakewood.
- Budget and fill full-time dispatcher position in place of previously vacant part-time position.

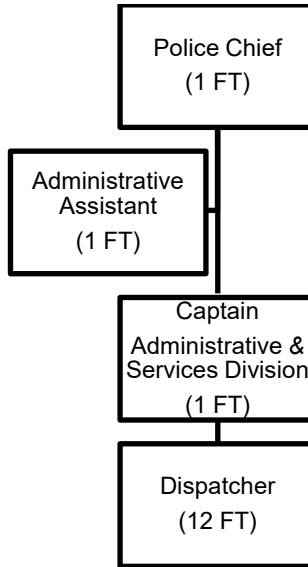
### Dispatch Budget

DISPATCH DIVISION					
General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	669,299	717,602	777,695	852,258	10%
Fringe Benefits	229,709	253,365	313,107	357,978	14%
Travel and Transportation					
Professional Services	-	-	-	-	
Communications					
Contractual Services					
Materials & Supplies	1,154	182	1,400	1,500	7%
Capital					
Utilities					
Other	12,020	12,160	15,000	15,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>912,182</b>	<b>983,309</b>	<b>1,107,202</b>	<b>1,226,736</b>	<b>11%</b>

# Dispatch Unit

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## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Dispatch Division</b>				
<u>Full-Time Employees</u>				
Dispatcher	11	11	11	12
<b>Total Full-Time Employees</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>12</b>
<u>Part-Time Employees</u>				
Dispatcher	1	1	1	0
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>

## Parking Enforcement Division

### Parking Enforcement Division

#### Description

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

#### 2023 Accomplishments

- Filled the second full-time parking attendant position.
- Increased tickets considerably, already surpassing tickets written for all of 2022 in September of this year.

#### 2024 & Beyond Strategic Plan

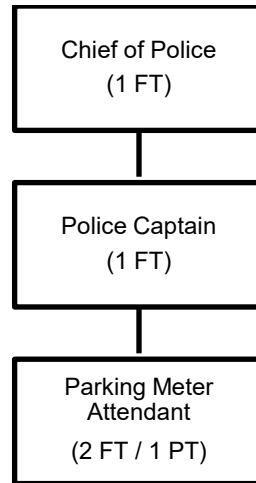
- Fill the part-time Parking Meter Attendant spot with a dependable employee.
- Continue to research and implement technological advancements that aid in parking enforcement.

#### Parking Enforcement Budget

PARKING ENFORCEMENT DIVISION					
Parking Facilities (Fund 520)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	120,131	110,369	155,333	160,474	3%
Fringe Benefits	43,162	44,394	60,704	67,437	11%
Travel and Transportation					
Professional Services	2,703	3,960	3,300	4,200	27%
Communications	588	1,290	6,600	7,725	17%
Contractual Services	7,751	1,043	9,000	9,000	0%
Materials & Supplies	12,245	8,558	15,500	16,500	6%
Capital	39,275	151,299	200,000	210,000	5%
Utilities	26,318	32,643	31,000	35,000	13%
Other	99,113	88,319	103,460	70,000	-32%
Debt Service	31,395	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>382,681</b>	<b>441,874</b>	<b>584,897</b>	<b>580,336</b>	<b>-1%</b>

# Parking Enforcement Division

## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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.

### 2023 Accomplishments

- Successfully rescued 41 beagles from a residence in Lakewood.
- Facilitated and oversaw the successful adoption of beagles, as well as other animals taken in throughout the year.

### 2024 & Beyond Strategic Plan

- Hire Animal Control Officers to maintain staffing levels.
- Successfully transition to new Animal Shelter in coming years.

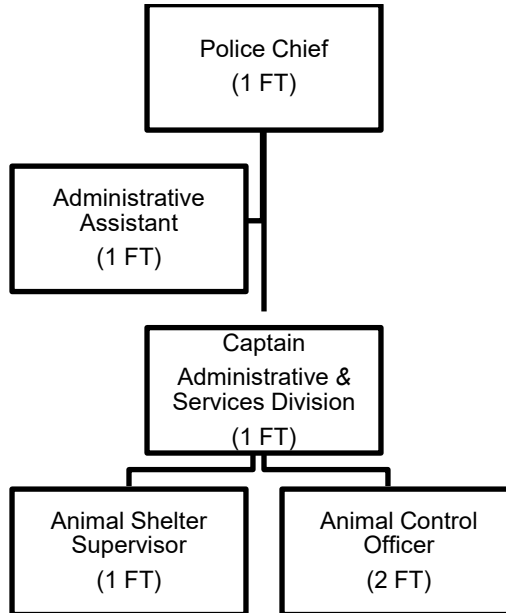
### Animal Control Budget

<b>ANIMAL CONTROL DIVISION</b>					
<b>General Fund (Fund 101)</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Proposed</b>	<b>Percent Change 2023-2024</b>
<b>Expenditures by Category</b>					
Salaries	156,057	158,736	164,699	167,149	1%
Fringe Benefits	58,277	60,443	77,497	86,071	11%
Travel and Transportation					
Professional Services	4,256	8,054	11,100	13,100	18%
Communications	273	245	700	700	0%
Contractual Services	1,238	1,686	2,500	2,500	0%
Materials & Supplies	4,071	4,239	5,200	7,000	35%
Capital	-	-	-	-	
Utilities	7,643	7,362	11,000	11,000	0%
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>231,814</b>	<b>240,765</b>	<b>272,696</b>	<b>287,520</b>	<b>5%</b>

# Division of Animal Control

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## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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.

#### 2023 Accomplishments

- Continued to staff every hour of crossing time for the entire school year through the use of crossing guards and other city personnel.

#### 2024 & Beyond Strategic Plan

- Maintain a pool of crossing guards commensurate with the needs of the community.

#### Crossing Guard Budget

SCHOOL GUARDS DIVISION					
General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	172,548	198,759	201,500	216,500	7%
Fringe Benefits	28,478	32,849	34,632	37,249	8%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	-	886	1,000	1,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>201,025</b>	<b>232,494</b>	<b>237,132</b>	<b>254,749</b>	<b>7%</b>

#### Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Crossing Guards Division</b>				
<b>Part-Time Employees</b>				
Crossing Guards	33	33	33	38
<b>Total Part-Time Employees</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>38</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.

#### **2023 Accomplishments**

- Rolled out the CPR/Stop the Bleed programs making life-saving training available to all the citizens of Lakewood.
- Completed the transfer to the ESO Emergency Hospital Reporting software. All Fire Department records are now housed in one spot, making data much easier to access and more accurate data maintenance.

#### **2024 & Beyond Strategic Plan**

- Continue building on the success of the Neighborhood Paramedic program.
- Replace Engine 3 with a new and far more dependable ladder truck.
- Focus on succession planning and Officer Development for the upcoming changes to the Fire Administration and front-line Officers.

# Division of Fire & EMS

## Division Budgets

FIRE & EMS DEPARTMENT					
General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	8,257,485	8,797,567	9,253,915	9,885,645	7%
Fringe Benefits	1,250,195	1,382,929	1,885,188	2,094,816	11%
Travel and Transportation	32	1,932	6,600	8,500	29%
Professional Services	159,231	171,332	178,300	207,800	17%
Communications	29,013	26,850	33,250	33,400	0%
Contractual Services	17,630	21,598	20,700	36,300	75%
Materials & Supplies	183,893	229,218	275,700	336,700	22%
Capital	22,605	380,417	59,000	30,000	-49%
Utilities	60,229	71,682	73,000	73,000	0%
Other	1,646	1,723	1,900	1,900	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>9,981,957</b>	<b>11,085,247</b>	<b>11,787,553</b>	<b>12,708,061</b>	<b>8%</b>

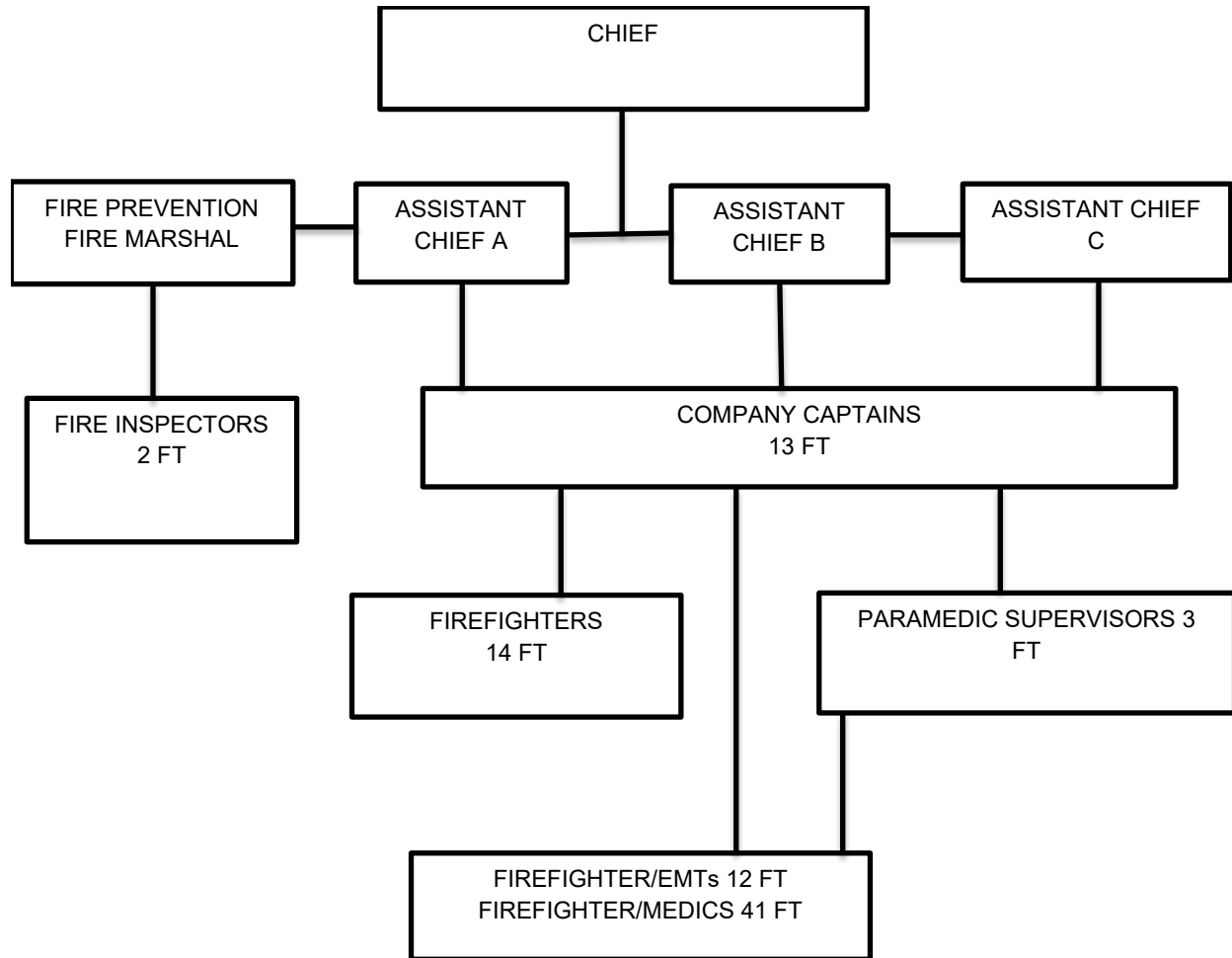
Firemen's Pension Fund (Fund 221)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	1,813,048	1,934,319	2,239,312	2,312,300	3%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>1,813,048</b>	<b>1,934,319</b>	<b>2,239,312</b>	<b>2,312,300</b>	<b>3%</b>

## Division of Fire & EMS

Lakewood Hospital Special Revenue Fund (Fund 260)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	472	6,000	6,000	0%
Communications	-	-	-	-	
Contractual Services	-	-	10,000	-	-100%
Materials & Supplies	-	1,508	22,000	22,000	0%
Capital	-	-	20,572	-	-100%
Utilities					
Other	-	2,101	-	-	
Debt Service	-	-	-	-	
Transfer or Advance					
<b>Total</b>	-	<b>4,081</b>	<b>58,572</b>	<b>28,000</b>	<b>-52%</b>

FEMA Fund (Fund 280)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital		162,075	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>		<b>162,075</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>11,795,005</b>	<b>13,185,722</b>	<b>14,085,437</b>	<b>15,048,361</b>	<b>7%</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 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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	48	48	44
Firefighter II	9	7	7	6
Firefighter III	8	8	9	14
Fire Electrician/Mechanic	3	4	4	4
Fire Inspector	2	2	2	2
Paramedic Supervisor	2	3	1	1
Paramedic	2	0	0	0
Community Paramedic	0	0	1	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.

#### **Core Functions:**

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

#### **2023 Accomplishments**

- Completed commercial property survey and logged the results into the GIS map. Any structure that needs a correction notice will be sent out in the 1st Quarter of 2024.
- Received engineering reports for over 75% of the structures required to have the inspection. This has yielded an additional \$1.8 MM of revenue, and over 30 structural permits for buildings with differed maintenance.
- Revised LCO 1173.01 requiring property owners to have a Safety and Maintenance inspection before applying for a housing license.
- Completed “Business Sweeps” to maintain a catalogue of current businesses.

#### **2024 & Beyond Strategic Plan**

- Work with the Law Department to re-write our fee ordinance. This will help us review our fee structure annually and make multiple changes at once.
- Continue to work with local trade schools and tradesmen/women to educate and promote the code enforcement industry.
- Work to digitally archive our large format documents (plans).

## Division of Building & Housing

### Building and Housing Budgets

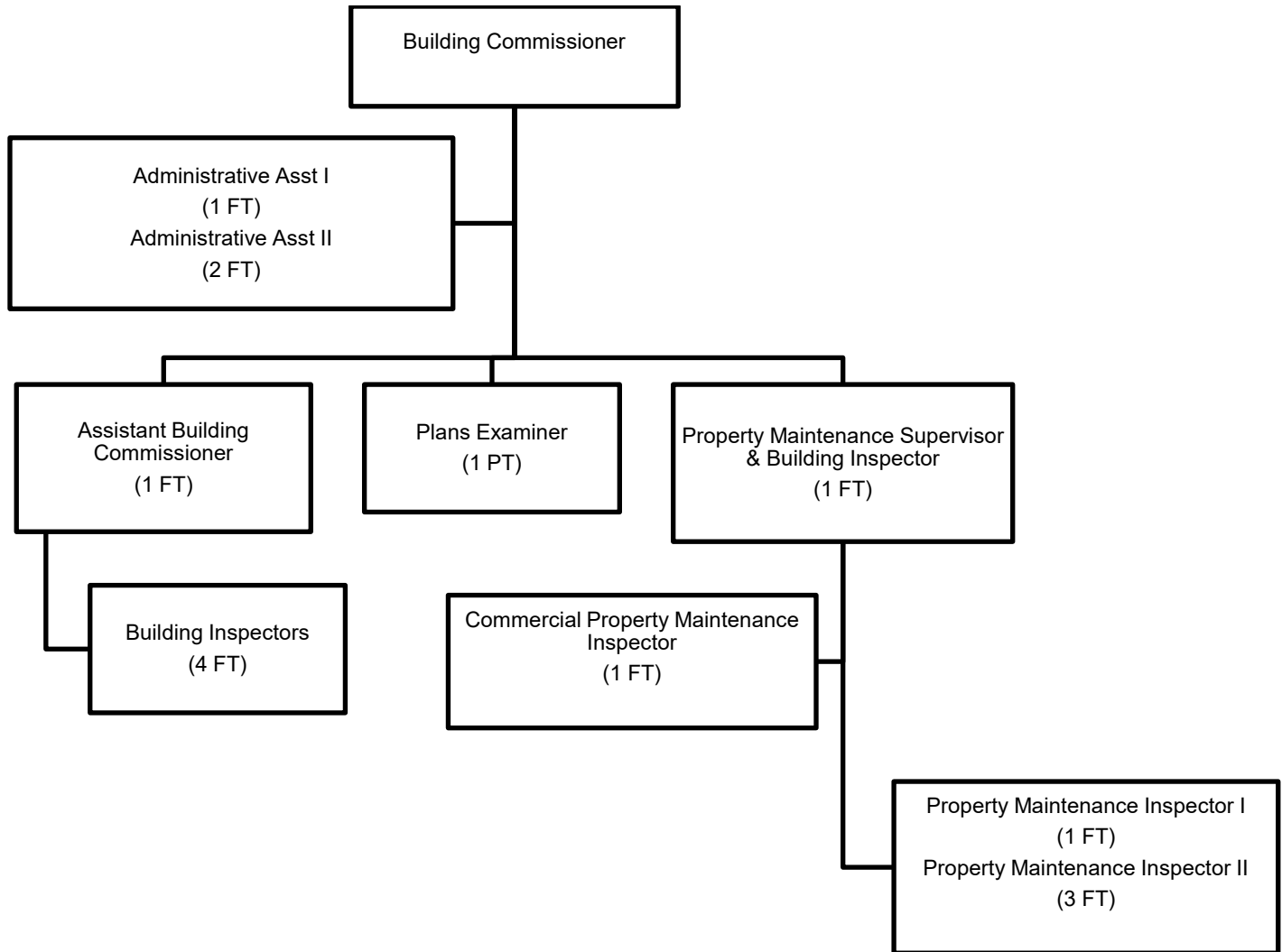
BUILDING & HOUSING DEPARTMENT					
General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	853,802	875,243	956,058	1,012,421	6%
Fringe Benefits	299,864	327,449	414,925	459,160	11%
Travel and Transportation	15,151	22,961	26,450	27,650	5%
Professional Services	133,163	127,913	174,000	174,000	0%
Communications	10,987	10,842	13,100	13,600	4%
Contractual Services	-	65	7,000	7,000	0%
Materials & Supplies	3,412	4,885	5,550	14,200	156%
Capital	9,532	-	-	-	
Utilities					
Other	2,651	3,586	3,000	3,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,328,563</b>	<b>1,372,943</b>	<b>1,600,083</b>	<b>1,711,030</b>	<b>7%</b>

Community Development Block Grant Fund (Fund 240)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	81,688	61,514	100,500	90,000	-10%
Fringe Benefits	12,871	9,739	15,450	13,905	-10%
Travel and Transportation	2,082	2,998	25,584	3,626	-86%
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>96,641</b>	<b>74,251</b>	<b>141,534</b>	<b>107,531</b>	<b>-24%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,425,204</b>	<b>1,447,194</b>	<b>1,741,617</b>	<b>1,818,561</b>	<b>4%</b>

# Division of Building & Housing

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## Organizational Chart



## Division of Building & Housing

### Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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	1
Property Maintenance Inspector II	2	2	1	3
Commercial Property Inspector	0	0	1	1
Administrative Assistant II	0	2	2	2
Administrative Assistant I	3	1	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	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
Public Works Admin	83,520	88,369	153,757	158,960	3%
Street Lighting	553,132	559,972	750,000	550,000	-27%
Parks & Public Property	3,208,779	2,893,031	3,259,616	3,646,216	12%
Streets & Forestry	2,847,599	3,190,455	4,224,865	4,114,857	-3%
Refuse & Recycling	4,067,895	3,811,072	4,713,455	4,880,509	4%
Fleet	1,480,185	1,606,278	2,130,993	2,215,761	4%
Engineering	484,146	905,432	1,362,398	1,166,842	-14%
Water & Wastewater Collection	22,427,551	18,496,222	26,167,241	62,812,684	140%
Wastewater Treatment Plant	19,038,727	9,722,002	13,639,980	15,047,655	10%
Winterhurst	332,818	369,276	670,000	2,651,200	296%
<b>Total Expenditures</b>	<b>54,524,351</b>	<b>41,642,110</b>	<b>57,072,305</b>	<b>97,244,684</b>	<b>70%</b>
Total Expenditures by Category All Funds	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
Salaries	8,033,152	8,357,053	9,388,817	10,071,038	7%
Fringe Benefits	2,751,335	2,936,697	3,796,782	4,166,703	10%
Travel and Transportation	4,527	2,737	7,275	7,325	1%
Professional Services	785,980	1,724,073	1,687,506	1,970,686	17%
Communications	32,927	43,068	48,650	61,475	26%
Contractual Services	2,984,095	2,586,407	4,412,101	4,741,400	7%
Road Salt	222,363	243,308	238,000	218,000	-8%
Materials & Supplies	1,730,519	1,955,296	3,285,750	3,552,525	8%
Capital	19,512,893	8,884,137	16,657,328	53,728,535	223%
Utilities	1,294,913	1,284,755	1,702,199	1,515,700	-11%
Purchased Water	5,802,642	5,574,028	6,300,000	6,300,000	0%
Other	1,131,327	775,001	1,186,897	1,712,347	44%
Debt Service	8,187,178	5,075,552	5,461,000	6,298,950	15%
Transfer or Advance	2,050,500	2,200,000	2,900,000	2,900,000	0%
<b>Total Expenditures</b>	<b>54,524,351</b>	<b>41,642,110</b>	<b>57,072,305</b>	<b>97,244,684</b>	<b>70%</b>

Total Expenditures by Category General Fund	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
Salaries	3,793,547	3,955,897	4,370,633	4,661,059	7%
Fringe Benefits	1,355,573	1,435,113	1,907,699	2,109,262	11%
Travel and Transportation	3,958	2,072	3,825	3,825	0%
Professional Services	122,946	244,301	348,756	383,436	10%
Communications	10,680	17,063	14,400	18,725	30%
Contractual Services	2,039,752	1,597,872	2,272,001	2,405,000	6%
Materials & Supplies	956,425	1,138,941	1,334,300	1,583,800	19%
Capital	130,684	423,754	424,700	210,000	-51%
Utilities	796,477	811,937	1,073,999	881,000	-18%
Other	52,103	21,517	23,900	16,250	-32%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total Expenditures</b>	<b>9,262,146</b>	<b>9,648,466</b>	<b>11,774,213</b>	<b>12,272,358</b>	<b>4%</b>

### **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.

#### **2023 Accomplishments**

- Coordinated with Division Managers to become a more productive and efficient department.
- Continue to work with Division Managers daily on operation efficiency.
- Researched and investigated methods to continue to be a more cost-efficient department.
- Worked with McCaulley & Co, LLC to explore multiple grant opportunities.
- Worked with multiple utility companies regarding ongoing utility work within the city.
- Worked with the Building and Housing Department on multiple right-of-way, sidewalk and obstruction permit applications and plans. This also included commercial and residential private development construction administration.
- Researched and responded to issues or concerns associated with the Public Works Departments which included but is not limited to emails or calls from residents, city council members, etc.
- Worked with other department employees/directors on city projects.
- Assisted with the 2023 Sidewalk Program as well as the Backflow Program.

#### **2024 & Beyond Strategic Plan**

- Work with the GIS coordinator to implement a universal work order system.
- Continue to work with Division Managers to become a more efficient and productive department.
- Continue to implement methods to become a more proactive department.
- Promote more teamwork and communication within the departments as well as other departments within the city.

# Department of Public Works

## Public Works Budgets

DIVISION OF PUBLIC WORKS ADMINISTRATION					
General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	38,196	40,275	76,188	71,888	-6%
Fringe Benefits	38,243	38,727	64,519	70,972	10%
Travel and Transportation	24	-	1,200	1,200	-
Professional Services	1,025	2,075	2,500	3,800	52%
Communications	452	406	550	800	45%
Contractual Services	-	-	-	-	
Materials & Supplies	1,270	1,052	1,600	3,100	94%
Capital					
Utilities					
Other	566	555	850	850	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>79,776</b>	<b>83,090</b>	<b>147,407</b>	<b>152,610</b>	<b>4%</b>

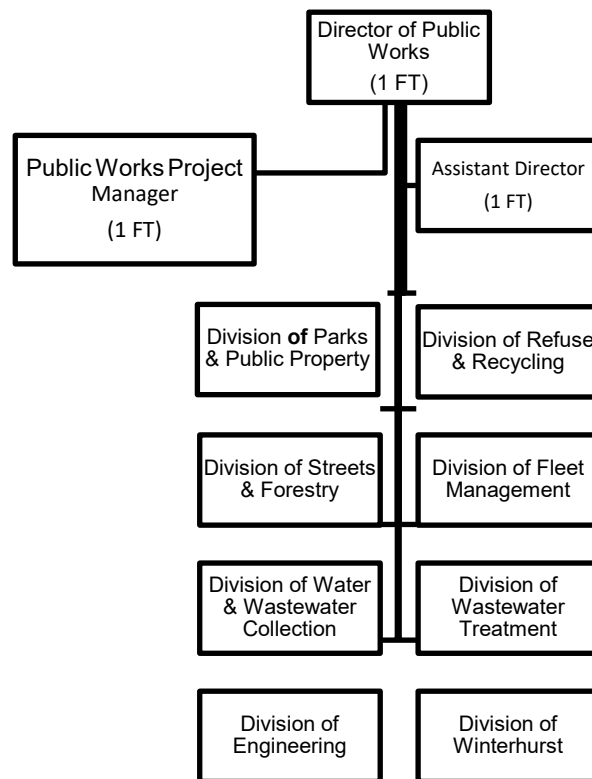
Community Festival (Fund 213)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	3,191	4,573	5,500	5,500	0%
Fringe Benefits	552	706	850	850	0%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>3,743</b>	<b>5,279</b>	<b>6,350</b>	<b>6,350</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>83,520</b>	<b>88,369</b>	<b>153,757</b>	<b>158,960</b>	<b>3%</b>

# Department of Public Works

## Division of Street Lighting Budget

DIVISION OF STREET LIGHTING					
General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Utilities	553,132	559,972	750,000	550,000	-27%
<b>Total</b>	<b>553,132</b>	<b>559,972</b>	<b>750,000</b>	<b>550,000</b>	<b>-27%</b>

## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Public Works Administration</b>				
<u>Full-Time Employees</u>				
Director of Public Works	1	1	1	1
Assistant Director	0	0	1	1
Project Manager	2	2	1	1
<b>Total Full-Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

### **Division of Parks and Public Property**

#### **Description**

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

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

#### **2023 Accomplishments**

- Green initiatives:
  - Removed 70 fluorescent fixtures and replaced with 45 LED strip light fixtures, replaced 15 HID exterior fixtures to corn cob LED.
  - Replaced traditional light switches with motion switches.
  - Replaced 40-gallon hot water tank with tankless hot water heater.
  - We piloted 4 battery operated weed whackers by our Groundskeepers.
  - Upgraded HVAC units in IT phone room and HVAC controls at Station 1.
- Replaced roofs at Winterhurst (roof B), Old Stone House, Station 1 training tower and Municipal Utilities garage.
- Continued remodeling of Lakewood Courts.
- Completed Foster Pool construction and operation of first season.

#### **2024 & Beyond Strategic Plan**

- Continue to be proactive with cost effective improvements and maintenance of parks, facilities, and outdoor pools.
- Explore energy efficient trends such as LED lighting, electric car charging stations and HVAC replacements.
- Continued improvement and support to outside organizations for their events.
- Balance proposed park improvements and community interests designed to produce more inviting spaces with long-term and sustainable maintenance obligations.
- Partner with Lakewood Recreation to make all athletic fields, pools, and courts safe and inviting.

# Division of Parks & Public Property

## Parks and Public Property Budgets

DIVISION OF PARKS AND PUBLIC PROPERTIES					
General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Program</b>					
Parks	2,231,755	2,612,380	2,857,513	3,134,412	10%
Security	142,041	171,907	155,858	178,948	15%
Band Concerts	7,500	12,400	14,000	14,000	0%
Museums	9,111	4,087	7,800	37,800	385%
Fourth of July Festival	62,236	72,264	90,740	124,822	38%
Tennis Courts	10,703	431	13,700	13,700	0%
<b>Total</b>	<b>2,463,346</b>	<b>2,873,468</b>	<b>3,139,611</b>	<b>3,503,681</b>	<b>12%</b>

General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	1,247,107	1,295,336	1,360,854	1,573,793	16%
Fringe Benefits	408,256	426,197	550,757	654,988	19%
Travel and Transportation	155	-	-	-	
Professional Services	112,009	178,860	225,550	265,550	18%
Communications	4,110	3,833	5,250	6,850	30%
Contractual Services	208,014	253,410	278,501	384,000	38%
Materials & Supplies	217,530	230,583	291,700	312,400	7%
Capital	2,604	262,508	140,000	20,000	-86%
Utilities	221,514	220,264	275,499	282,500	3%
Other	42,048	2,476	11,500	3,600	-69%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>2,463,346</b>	<b>2,873,468</b>	<b>3,139,611</b>	<b>3,503,681</b>	<b>12%</b>

City Park Improvement (Fund 405)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Capital	-	-	10,000	-	-100%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-100%</b>

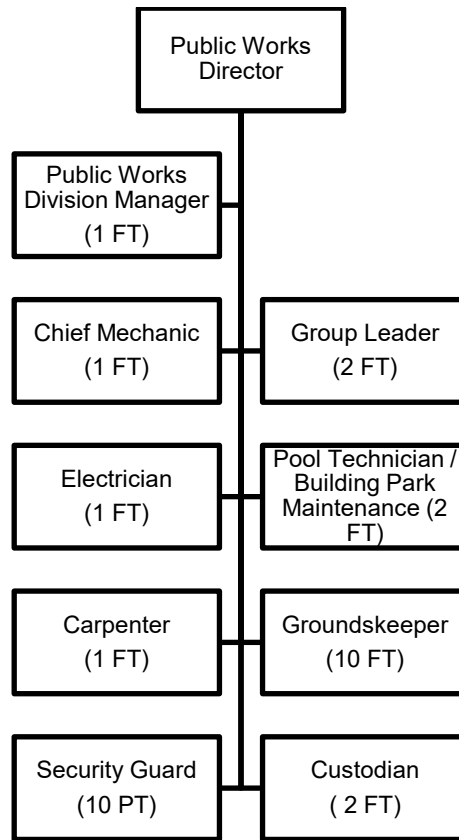
CDBG (Fund 240)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Capital	745,432	19,563	110,005	142,535	30%
<b>Total</b>	<b>745,432</b>	<b>19,563</b>	<b>110,005</b>	<b>142,535</b>	<b>30%</b>

<b>TOTAL</b>	<b>3,208,779</b>	<b>2,893,031</b>	<b>3,259,616</b>	<b>3,646,216</b>	<b>12%</b>
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# Division of Parks & Public Property

## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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	9	10
Pool Tech/Bldg. Park Maintenance	1	1	1	2
Group Leader	2	3	3	2
Chief Mechanic	1	1	1	1
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>19</b>	<b>20</b>
<u>Part-Time Employees</u>				
Groundskeeper	1	1	1	0
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</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 the largest and most urban tolerant species best suited for each site and overall distribution of species to insure proper diversity.

#### **2023 Accomplishments**

- The Streets Department applied 23 tons of cold mix to the city roads during the winter months.
- The Streets Department applied 140 tons of hot mix asphalt during the spring, summer and fall months.
- The Streets Department applied an estimated 5 tons of crack sealant to help maintain and extend the life of the roads.

## ***Division of Streets & Forestry***

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- The Streets Department applied 242 cubic yards of concrete for various street, water, and sewer repairs during the spring, summer and fall months.
- Urban Forester position was created to help with assessment and recommendations. Also, the Forestry Dept now has three (3) certified arborists on staff.
- The Traffic Signs and Traffic Signals department continued to build, program, and install various traffic signs and signals. A total of 19 new digital solar speed signs with supplemental signs that are made in the sign shop were installed.
- The Traffic Signs and Signals Department maintained 13 battery operated signs at least three times a week. Also, made and installed 290 traffic signs, 7 event banners, 500 temporary no parking signs, 200 yard signs and 1500-2000 decals for city street/parking lot parking permits.
- The Streets Dept received and responded to a total of 1,463 resident calls.
- The Streets Department assisted with a total of 64 block parties.
- The Streets Department received and responded to a total of 144 potholes.
- All the 200 trees planted in spring of 2023 included the installation of water bags which were filled with water seven (7) times throughout the summer season.
- The Forestry Department performed 104 tree removals and 10 tree removals were performed by contractors.
- Between the Forestry Department and the awarded contractor, 134 stump removals were performed.
- The Forestry Department replaced Treekeeper software with GIS tree inventory which included creating a work order system.

### **2024 & Beyond Strategic Plan**

- Continue tree planting program in spring and fall along with tree removals, tree trimming and stump removal.
- Continue performing concrete work for various jobs as well as hot mix, cold patch, and crack sealant.
- Continue to improve ice & snow operations and perform sensible salting.
- Put into service the new dump truck with a salt spreader to salt and plow dead end streets and smaller streets that cannot be easily maintained by a large truck.
- Continue to improve leaf collection operations.
- Work with the Planning and Development Department to install traffic calming devices, EV Charging Stations, etc.

## Division of Streets & Forestry

### Streets and Forestry Budgets

DIVISION OF STREETS AND FORESTRY					
	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Program</b>					
Streets, Traffic Signs & Signals	2,335,921	2,638,458	3,526,893	3,359,903	-5%
Forestry	511,678	551,998	697,972	754,954	8%
<b>Total</b>	<b>2,847,599</b>	<b>3,190,455</b>	<b>4,224,865</b>	<b>4,114,857</b>	<b>-3%</b>

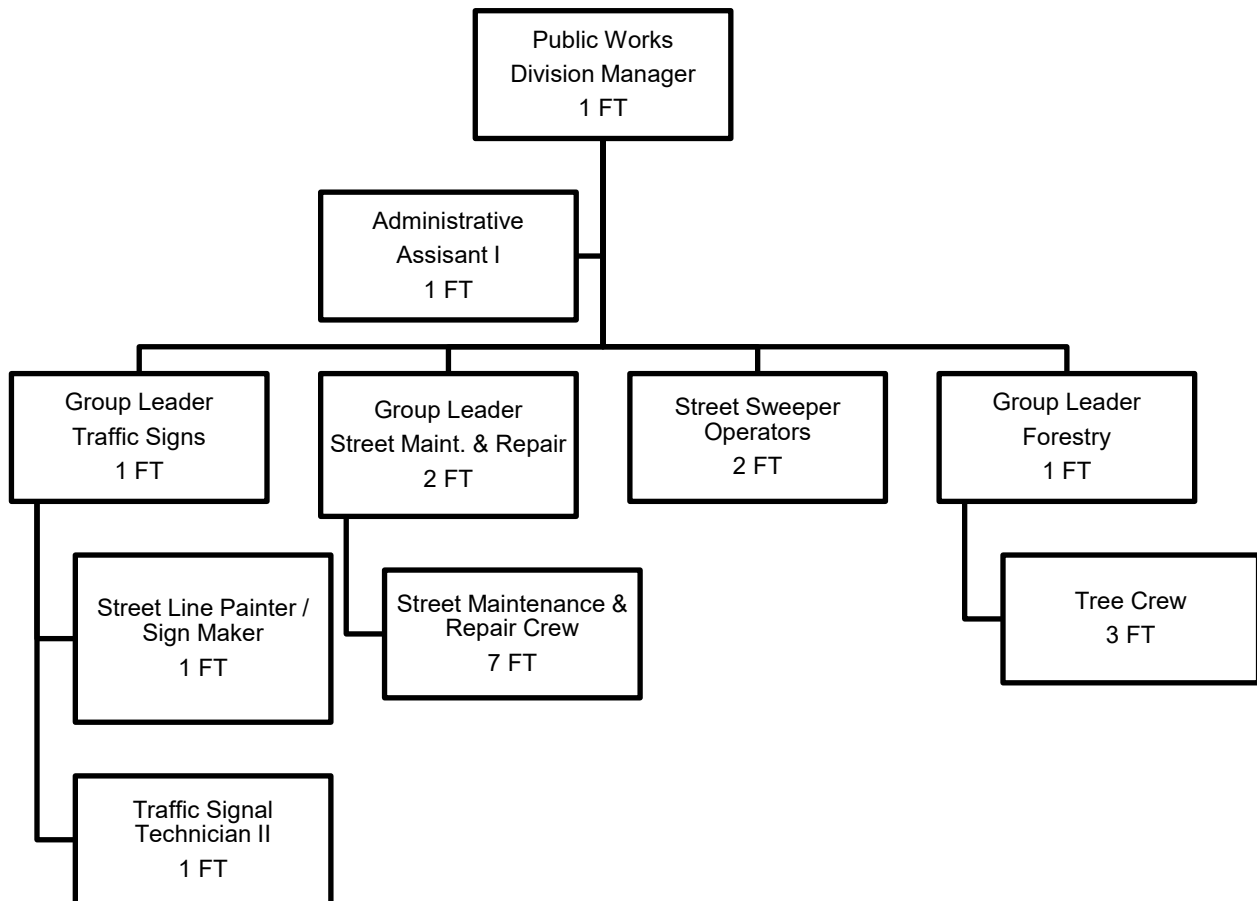
DIVISION OF FORESTRY					
General Fund Budget (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	208,578	198,006	267,750	281,869	5%
Fringe Benefits	80,311	92,293	117,196	125,509	7%
Travel and Transportation					
Professional Services	590	675	6,726	8,326	24%
Communications	-	-	-		
Contractual Services	75,576	97,273	140,000	140,000	0%
Materials & Supplies	18,259	24,376	30,800	38,600	25%
Capital	128,080	135,049	135,000	160,000	19%
Utilities					
Other	285	4,326	500	650	30%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>511,678</b>	<b>551,998</b>	<b>697,972</b>	<b>754,954</b>	<b>8%</b>

DIVISION OF STREETS					
State Highway Fund Budget (Fund 201)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Road Salt	169,082	169,757	170,000	170,000	0%
<b>Total Expenditures</b>	<b>169,082</b>	<b>169,757</b>	<b>170,000</b>	<b>170,000</b>	<b>0%</b>

# Division of Streets & Forestry

DIVISION OF STREETS					
Street Construction, Maintenance and Repair Budget (SCMR) (Fund 211)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	1,144,883	1,228,253	1,373,411	1,391,174	1%
Fringe Benefits	368,390	406,484	475,807	548,954	15%
Travel and Transportation	52	-	50	50	0%
Professional Services	67,752	103,028	106,200	106,200	0%
Communications	7,356	7,811	9,900	9,900	0%
Contractual Services	208,477	291,107	643,500	643,500	0%
Road Salt	53,281	73,551	68,000	48,000	-29%
Materials & Supplies	156,452	170,991	422,325	389,425	-8%
Capital	122,260	155,145	205,000	-	-100%
Utilities	37,421	31,856	51,500	51,500	0%
Other	516	476	1,200	1,200	0%
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>2,166,840</b>	<b>2,468,701</b>	<b>3,356,893</b>	<b>3,189,903</b>	<b>-5%</b>

## Organizational Chart



## Division of Streets & Forestry

### Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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	1	0	0
<b>Total Full-Time Employees</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>4</b>



# **Division of Refuse & Recycling**

## **Description**

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

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

## **2023 Accomplishments**

- Certified by Cuyahoga County Solid Waste District for diversion of 56% of waste kept out of landfills for 10<sup>th</sup> year in row.
- The Refuse Division was awarded a \$6,000.00 grant from the Cuyahoga County Solid Waste District to help educate residents about the proper way to recycle.
- The Refuse Division was awarded a grant from the Ohio EPA to purchase an AMS-500 Shredder for \$18,798.00 and cardboard baler for \$18,500.00.
- Currently on pace to have over 24,000 residents use the drop off facility.
- The Refuse Division has collected garbage and recyclables from households and townhomes, as well as special collections for refuse, recycling & yard waste on a weekly basis from over 50,000 residents.
- Answered an estimated 12,000-13,000 resident calls.
- Total amount of yard waste collected in 2023:10,750 tons.
- Total amount of recycling collected in 2023: 2,844.84 tons.
- Total amount of garbage collected in 2023: 13,133.63 tons.
- Total amount collected for Household Hazardous Waste in 2023: 5.5 tons.
- Total amount of residents who visited the Drop-Off Facility:11,026.
- Total amount of shredding:1.25 tons.
- Total amount invoiced in small business refuse collection: \$14,030.00.

## Division of Refuse & Recycling

- Total amount billed in violations: \$26,000.00.
- Total amount collected for Drop-Off Facility: \$29,172.00.
- Continued to assist with the construction of the new refuse & recycling center.

### 2024 & Beyond Strategic Plan

- Continue to make necessary steps to reach the goal of 20% contamination rate. Our current goal is continuing to help educate and work with the residents to help them with the proper way to recycle.
- Implement/refine/streamline rules and regulations for new Drop-Off Facility to better serve Lakewood residents.
- Apply for any Ohio EPA Grants that could assist with the Refuse & Recycling Department.
- With the grants for a Paper Shredder and Cardboard Baler, the Refuse & Recycling Department will be expanding the collection process at the new drop-off facility to become more efficient and productive.
- Continue to educate residents and apartment/condo residents on the proper way to wrap and seal mattresses and upholstered furniture for biohazard concerns and to comply with our work rules and regulations.

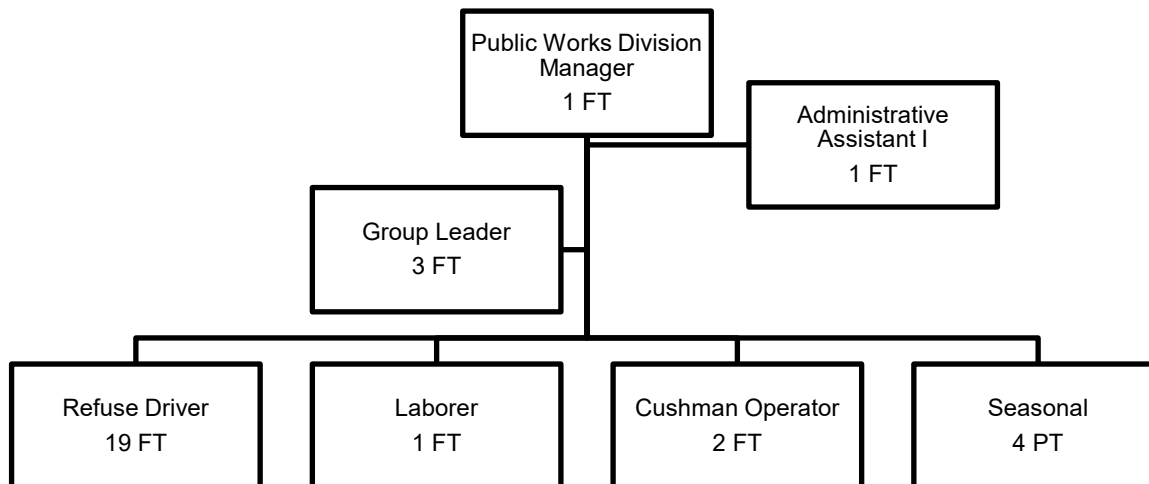
### Refuse and Recycling Budgets

DIVISION OF REFUSE & RECYCLING						
General Fund (Fund 101)	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>						
Salaries	1,485,109	1,590,812	1,686,141	1,762,379	1,823,191	3%
Fringe Benefits	670,132	568,145	598,387	783,216	835,484	7%
Travel and Transportation	-	-	-	-		
Professional Services	2,754	2,175	3,788	4,310	4,310	0%
Communications	1,296	2,118	7,709	2,325	4,800	106%
Contractual Services	867,422	1,671,461	1,181,638	1,715,500	1,740,000	1%
Materials & Supplies	123,744	207,579	268,130	356,725	400,725	12%
Capital	-	-	26,196	37,000	20,000	-46%
Utilities	18,298	18,098	26,480	41,000	41,000	0%
Other	-	7,508	12,603	9,000	9,000	0%
Debt Service						
Transfer or Advance						
<b>Total</b>	<b>3,168,757</b>	<b>4,067,895</b>	<b>3,811,072</b>	<b>4,711,455</b>	<b>4,878,509</b>	<b>4%</b>

## Division of Refuse & Recycling

Litter Control (Fund 212)	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<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>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>3,811,072</b>	<b>4,713,455</b>	<b>4,880,509</b>	<b>4%</b>

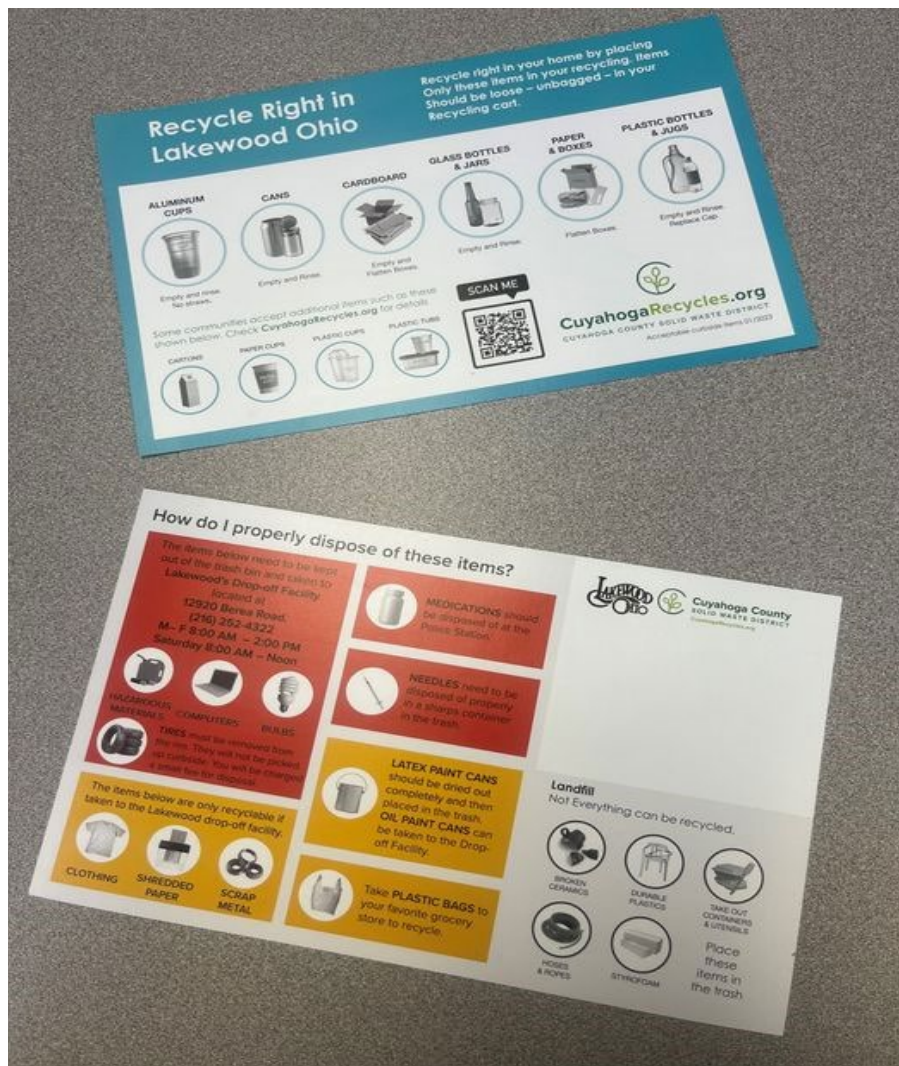
### Organizational Chart



# Division of Refuse & Recycling

## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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	20	20	19	19
Cushman Operator	2	2	2	2
Laborer Refuse and Recycling	0	0	1	1
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	4	4	4
<b>Total Part-Time Employees</b>	<b>0</b>	<b>4</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.

## **2023 Accomplishments**

- Deployed an additional five (5) hybrid SUVs in the fleet to be used by police patrol and the neighborhood paramedic.
- Ordered an additional four (4) hybrid SUVs for police for delivery in early 2024.
- Accepted delivery and will deploy two (2) all-electric utility carts for use by the Parks Department security guards.
- Submitted a grant application for three (3) electric refuse vehicles.

## **2024 & Beyond Strategic Plan**

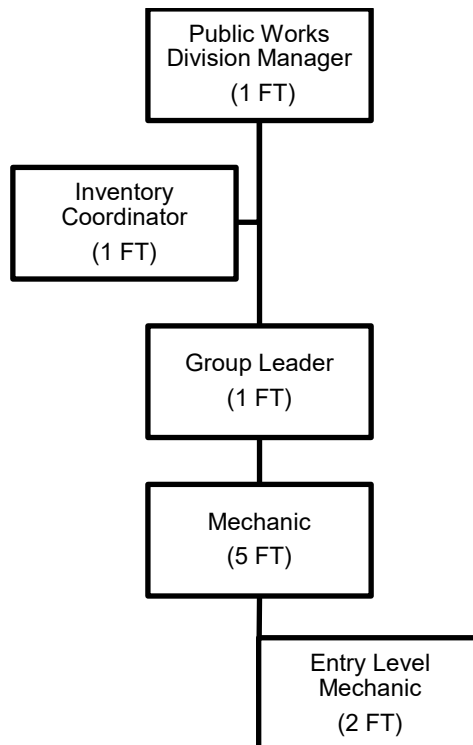
- Continue to right size the fleet by disposing of under-utilized vehicles and replacing single-use equipment with multi-use equipment.
- Continue to replace police cruisers with ecofriendly and fuel-efficient hybrid models.
- Continue to explore grant funding for alternative fuel vehicles and equipment.

# Division of Fleet Management

## Fleet Budget

DIVISION OF FLEET MANAGEMENT						
General Fund (Fund 101)	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>						
Salaries	610,812	656,105	636,972	808,489	806,774	0%
Fringe Benefits	255,854	219,219	230,695	308,784	328,687	6%
Travel and Transportation	-	-	-	-	-	
Professional Services	3,049	5,134	54,464	103,970	95,750	-8%
Communications	596	658	563	675	675	0%
Contractual Services	53,063	84,702	65,550	138,000	141,000	2%
Materials & Supplies	568,588	509,602	611,826	649,675	824,175	27%
Capital	14,106	-	-	112,700	10,000	-91%
Utilities	3,082	3,734	5,220	7,500	7,500	0%
Other	977	1,030	989	1,200	1,200	0%
Debt Service						
Transfer or Advance						
<b>Total</b>	<b>1,510,128</b>	<b>1,480,185</b>	<b>1,606,278</b>	<b>2,130,993</b>	<b>2,215,761</b>	<b>4%</b>

## Organizational Chart



# Division of Fleet Management

## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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	5	5
Entry Level Mechanic	0	0	2	2
<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 facilities, 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.

## **2023 Accomplishments**

### Partial Consent Decree Work

- Continue commissioning and start-up High Rate Treatment plant
- Completed Basis of Design for CSO-052
- Evaluate alternatives for CSO-059
- Continue overflow monitoring and reporting
- Completed Semi-annual Reporting

### Infrastructure Improvements

- Design, Bid and Construct – Deep grind overlay of CDBG city-wide streets Lakewood Avenue and Halstead
- Design, Bid, and Construct – Deep grind overlay of Capital city-wide streets resurfacing (Arthur, Esther, Nicholson, Olivewood, Roycroft, Whippoorwill, and Wyandotte), ADA compliant curb ramp upgrades, Fire Station No. 1 parking lot improvements, solar light installation at Lakewood Dog Park and Warren pocket park, and restriping Madison Avenue
- Construction of Hilliard Road Resurfacing
- Bid and Begin Construction – Lakewood Interceptor Rehabilitation

## ***Division of Engineering***

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- Bid and Begin Construction – 2023 Watermain Replacement (Parkwood, Elmwood and Reveley), secured \$1,349,300 OPWC grant, secured \$749,250 funding from EPA Water Supply Revolving Loan Account (WSRLA) program
- Design – 2024 Watermain Replacement Marlowe (Athens to Madison), Mars (Athens to Madison) & Glenbury (Hilliard to Delaware), secured \$500,000 OPWC grant, applied for WSRLA funding
- Planning – 2025 Watermain Replacement Northland and Norton, applied for OPWC loan
- Design – Lewis Avenue (Franklin to Detroit) - Sewer and Pavement Improvements
- Design-Build – Valley Parkway Bridge Sanitary Sewer Replacement
- Bid and Construct – WWTP Three Aeration Tank Blower Replacement
- Bid and Construct – Lakefront Baseball Field Improvements
- Concept Planning – Lakewood Park Pier
- Bid and Construct – Lakewood Park Phase 2 – Parking Lot Improvements
- Finished Construction – Lakewood Park Foster Pool
- Design/Build – Lakewood Park Skatepark Phase 2
- Preliminary Design – Madison HAWK
- Study - City Hall Space Utilization
- Study – Buring overhead utilities; and,
- Right-of-Way inspection of multiple Dominion and AT&T projects.

### City-Wide Development

- Plan review and monitoring of SWPPP for thirteen (13) 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

- Created internal tree inventory application and sewer Capacity, Management, Operation and Maintenance (CMOM) dashboards and field applications
- Created tracking of data spatially and integration of GIS with Citizen Serve
- Creation of interactive public facing tracking for the Interceptor Rehabilitation project
- Creation of Public Works Enterprise work order system.

## **2024 & Beyond Strategic Plan**

### Partial Consent Decree Work

- Design & Permitting for CSO-052
- Continue overflow monitoring and reporting; and
- Continue Semi-annual Reporting

### Infrastructure Improvements

- Design, Bid and Construct – Concrete replacement of CDBG city-wide streets Bramley and Lakewood Heights Boulevard and Deep grind overlay of Capital city-wide streets TBD, WWTP parking lot improvements, ADA improvements, and restriping TBD
- Continue Construction – Lakewood Interceptor Rehabilitation
- Bid and Begin Construction – 2024 Watermain Replacement
- Design – 2025 Watermain Replacement
- Preliminary Engineering – Bunts Road Reconstruction
- Bid and Construct – Lewis Avenue (Franklin to Detroit) - Sewer and Pavement Improvements
- Bid and Construct – Lakewood Animal Shelter
- Preliminary Engineering – Cliff Outfalls Rehabilitation
- Design-Build – WWTP Digester No. 3

## Division of Engineering

- Design, Bid, and Construct – Edwards Baseball Field Improvements
- Finish Construction – Lakewood Park Phase 2 – Parking Lot Improvements
- Continue Private Development review and inspection & Right-of-Way inspection of multiple Dominion and AT&T projects

### Engineering Budgets

DIVISION OF ENGINEERING					
General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	52,749	99,169	94,973	103,545	9%
Fringe Benefits	41,399	48,814	83,227	93,622	12%
Travel and Transportation	3,780	2,072	2,625	2,625	0%
Professional Services	2,012	4,438	5,700	5,700	0%
Communications	3,343	4,553	5,600	5,600	0%
Contractual Services	-	-	-	-	
Materials & Supplies	2,185	2,974	3,800	4,800	26%
Capital	-	-	-	-	
Utilities					
Other	667	567	850	950	12%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>106,134</b>	<b>162,587</b>	<b>196,775</b>	<b>216,842</b>	<b>10%</b>

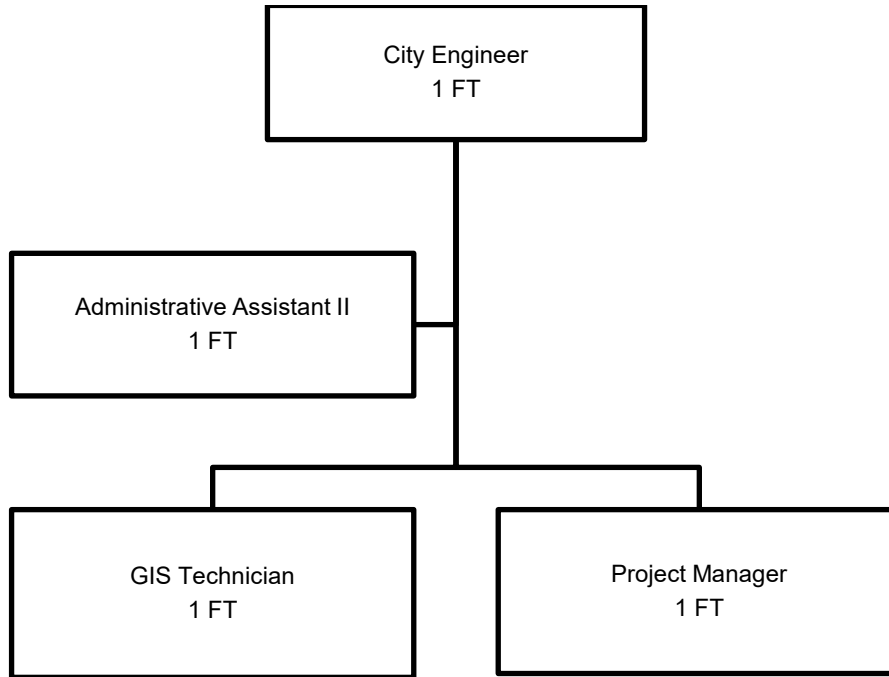
CDBG (Fund 240)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Capital	378,012	742,846	1,165,623	950,000	-18%
<b>Total</b>	<b>378,012</b>	<b>742,846</b>	<b>1,165,623</b>	<b>950,000</b>	<b>-18%</b>
<b>TOTAL</b>	<b>484,146</b>	<b>905,432</b>	<b>1,362,398</b>	<b>1,166,842</b>	<b>-14%</b>



# Division of Engineering

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## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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	1	1
<b>Total Full-Time Employees</b>	<b>3</b>	<b>3</b>	<b>4</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. This Division includes Water Metering, Water Distribution, and Water/Wastewater Collection. The collaboration of these Divisions is essential to maintain excellent customer service and immediate response to sewer backups or water in the basement calls 24 hours a day.

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.

#### **2023 Accomplishments**

- Metering Department: Processed 1,561 appointments & investigations and completed daily chlorine verifications.
- Backflow: 243 Site visits & installation of several backflow devices on City property.
- Water Department: Responded to 10 Main breaks, replaced, or repaired 15 hydrants, operated 276 mainline valves & completed 32 water samples as required by EPA.
- Wastewater Collection Department: Dig crew completed 44 underground repairs, Maintenance crews completed 140 dye tests, responded to over 270 sewer calls & cleaned approximately 43,296' /or 8.2 miles of sewer mains. Camera truck video' d approximately 35,968' /or 6.8 miles of pipe & lateral launched 244 properties.

#### **2024 & Beyond Strategic Plan**

- Continued United States EPA and Ohio EPA Compliance.
- Utilize WWC equipment w/ daily cleaning of WWC & Storm Collection Systems, goal is to complete ¼ of each city system per year.

## Division of Water & Wastewater Collection

- Organize & streamline operations (receiving calls, communication with field personnel) utilizing newly created workorder system integrated into GIS.
- Continue updating MUG facility: cleaning, painting, inventory, restructuring offices.

### Water and Wastewater Collection Budgets

DIVISION OF WATER & WASTEWATER COLLECTION					
	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Program</b>					
Water Distribution	10,682,722	8,899,990	12,973,803	24,772,800	91%
Water Metering	490,561	525,883	670,800	1,101,077	64%
<b>Total</b>	<b>11,173,282</b>	<b>9,425,872</b>	<b>13,644,603</b>	<b>25,873,877</b>	<b>90%</b>
Water Fund (Fund 501)					
	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	744,959	802,041	924,465	1,032,164	12%
Fringe Benefits	235,181	255,614	327,038	379,963	16%
Travel and Transportation	518	664	1,500	1,550	3%
Professional Services	47,146	93,695	123,700	140,200	13%
Communications	6,769	11,275	14,000	16,400	17%
Contractual Services	36,380	18,741	64,100	65,400	2%
Materials & Supplies	245,011	242,227	584,800	707,700	21%
Capital	4,012,960	2,356,671	5,100,000	16,617,000	226%
Utilities	37,121	51,253	59,000	58,500	-1%
Purchased Water	5,802,642	5,574,028	6,300,000	6,300,000	0%
Other	4,597	19,662	146,000	555,000	280%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>11,173,282</b>	<b>9,425,872</b>	<b>13,644,603</b>	<b>25,873,877</b>	<b>90%</b>

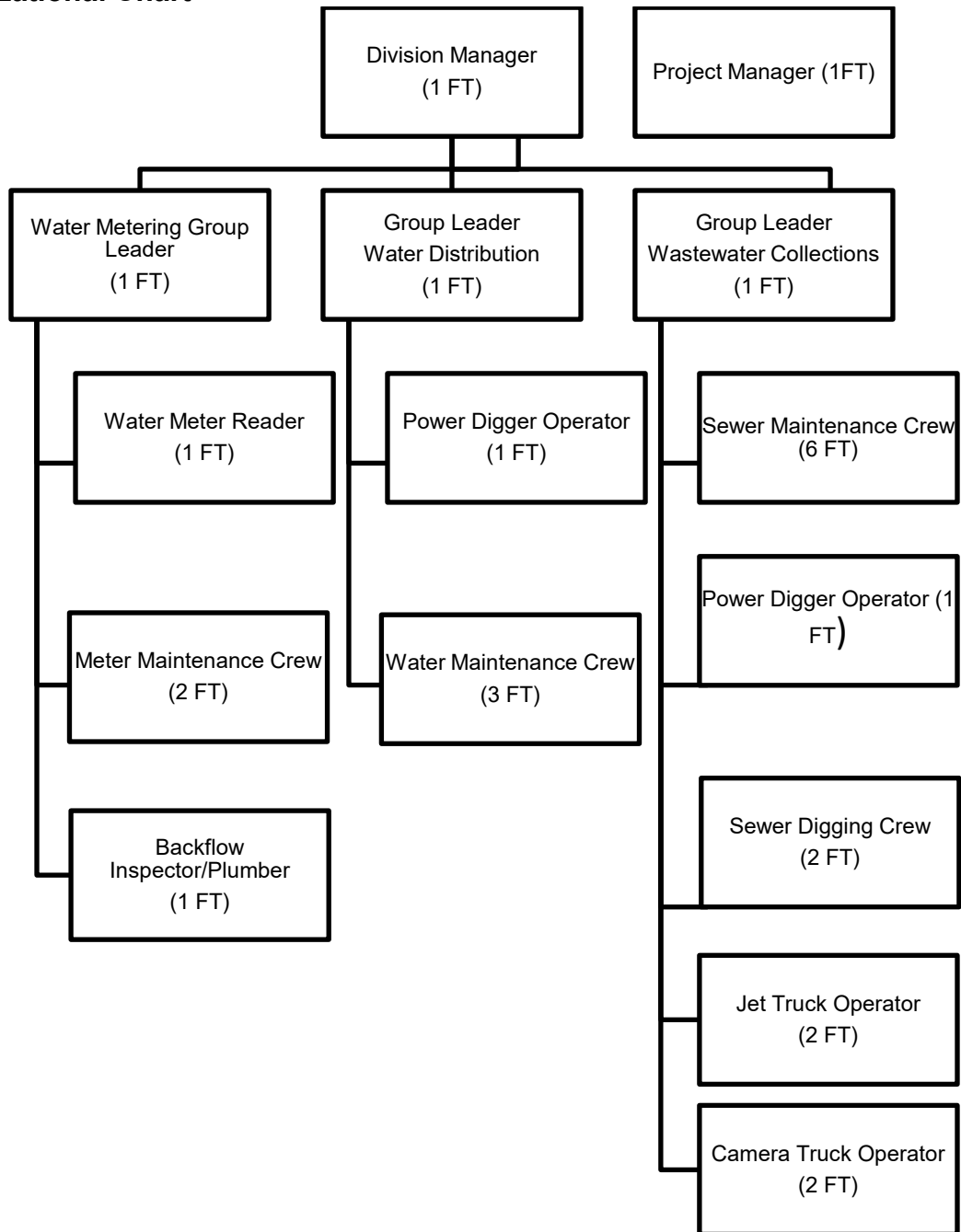
## Division of Water & Wastewater Collection

Wastewater Fund (Fund 510)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	856,211	838,702	1,003,891	1,170,109	17%
Fringe Benefits	287,110	292,021	398,951	467,051	17%
Travel and Transportation	-	-	700	700	0%
Professional Services	220,183	891,899	646,100	666,100	3%
Communications	3,225	2,090	2,500	8,900	256%
Contractual Services	464,123	442,326	936,500	1,126,500	20%
Materials & Supplies	108,176	115,295	264,450	276,400	5%
Capital	1,742,422	2,234,826	4,830,000	28,159,000	483%
Utilities	6,826	8,573	17,700	26,700	51%
Other	441,954	333,268	476,346	476,346	0%
Debt Service	7,124,039	3,911,350	3,945,500	4,561,000	16%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>11,254,268</b>	<b>9,070,349</b>	<b>12,522,638</b>	<b>36,938,807</b>	<b>195%</b>
<b>TOTAL</b>	<b>22,427,551</b>	<b>18,496,222</b>	<b>26,167,241</b>	<b>62,812,684</b>	<b>140%</b>



# Division of Water & Wastewater Collection

## Organizational Chart



## Division of Water & Wastewater Collection

### Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Water and Wastewater Collection</b>				
<b>Water Distribution Unit</b>				
<u>Full-Time Employees</u>				
Project Manager	0	0	1	1
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>6</b>	<b>6</b>
<b>Water Metering Unit</b>				
<u>Full-Time Employees</u>				
Back Flow Tester/Plumber	0	0	1	1
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>6</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	4	6
Jet Truck Operator	0	0	2	2
Power Digger Operator	1	1	1	1
Camera Truck Operator	0	0	2	2
<b>Total Full-Time Employees</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>15</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 delivered to EPA approved disposal sites. Monitor the land application of bio-solids to ensure that they meet 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.

## **2023 Accomplishments**

- Complied with the new NPDES (National Pollutant Discharge Elimination System) issued on August 1st, 2021.
- The OEPA (Ohio Environmental Protection Agency) inspected Lakewood WWTP Biosolids Program in August 2023. All Biosolids Processes in the Lakewood WWTP were up to date.
- From January 1st, 2023, to September 18<sup>th</sup>, 2023, the Lakewood WWTP treated 1,954,96 MGD (millions of gallons) of raw and combined sewage.
- From January 1st, 2023, to August 31st, 2023, the Lakewood WWTP delivered 1,404.15 wet tons of sludge cake to Quasar recycling facilities.
- From January 1<sup>st</sup> 2023, to August 31<sup>st</sup>, 2023, the CEHRT (Chemically Enhanced High Rate Treatment) treated 70.33 million of gallons of Combined Sewage. The CEHRT was activated 46 times and ran for 305 hours total.
- From April 1st, 2023, to August 31, 2023, the Lakewood WWTP delivered 2,180.03 wet tons of sludge cake to the farms. The farmers use sludge cake as a fertilizer.

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

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- CEHRT Improvements: HRT (High-Rate Treatment) level sensors were installed into HRT tanks and programmed into HRT PLC; HRT tanks dewatering pumps were installed into Actiflo and grit tanks; Flapper valves were installed between Actiflo tanks to minimize sand discharge and short circuiting; The SOP (Standard Operating Procedure) was created for HRT Running, Start-up Check List, Winterizing, Preventive Maintenance and Equipment Exercising; Staffing training. Most of the HRT improvements were accomplished by Lakewood WWTP staff.
- Incorporated CEHRT into Scada System.
- SCADA (Supervisory Control and Data Acquisition) System upgraded.
- Lakewood WWTP Maintenance Crew installed 1,500 grating clamps throughout the Main WWTP to make them safer to walk on.
- Ordered the Main WWTP replacement UV lamps and critical spare parts.

### **2024 & Beyond Strategic Plan**

- Complete Aeration Blowers Replacement Project
- Replace Screenings (Rag) Compactor
- Concrete repair throughout the Main WWTP
- Clean out the rust of the metal framing in the Final Settling Tanks and Gravity Sludge Thickener Tanks and apply the epoxy on the cleaned metal. Also, some of the metal might have to be replaced.
- Design Sludge Storage Tank # 3 Sludge Mixing System
- Design a new Sodium Aluminate Building, replacing the old Alum Building
- Replace Spray Water Pumps – 3EA
- Replace Level Sensors throughout the plant
- Inspect/Replace roofs throughout WWTP
- Continue updating the WWTP and CEHRT SOP
- Planning on bidding out the WWTP Influent Screening (Rag) compactor in October 2023.
- Received one new Atlas Copco Blower. The other two should be received in December 2023.

# Division of Wastewater Treatment

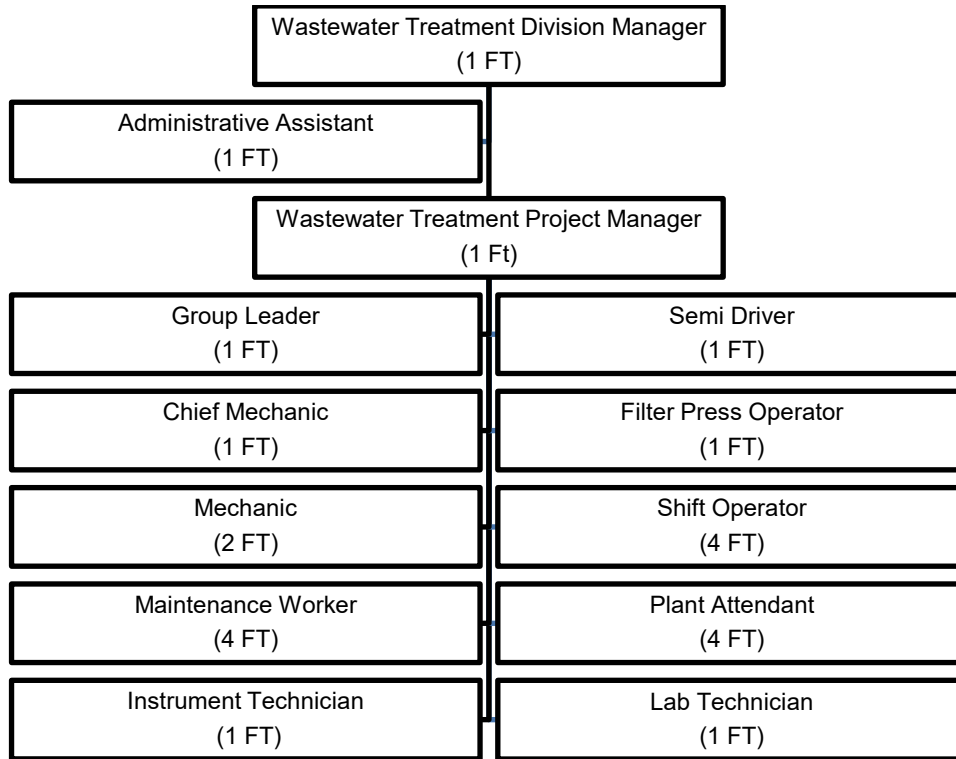
## Wastewater Treatment Budgets

DIVISION OF WASTEWATER TREATMENT					
Wastewater Treatment Fund (Fund 511)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	1,490,361	1,527,588	1,710,917	1,784,031	4%
Fringe Benefits	504,529	546,759	686,437	656,423	-4%
Travel and Transportation	-	-	1,200	1,200	0%
Professional Services	327,953	391,150	462,750	462,750	0%
Communications	4,897	4,829	7,850	7,550	-4%
Contractual Services	212,127	183,544	341,000	341,000	0%
Materials & Supplies	264,455	287,842	669,875	555,200	-17%
Capital	12,381,123	2,883,434	4,562,000	5,700,000	25%
Utilities	205,942	186,877	300,000	300,000	0%
Other	573,701	310,775	445,451	553,551	24%
Debt Service	1,063,139	1,164,202	1,515,500	1,737,950	15%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>17,028,227</b>	<b>7,487,000</b>	<b>10,702,980</b>	<b>12,099,655</b>	<b>13%</b>

Wastewater Improvement Fund (Fund 512)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other		35,003	37,000	48,000	30%
Debt Service					
Transfer or Advance	2,010,500	2,200,000	2,900,000	2,900,000	0%
<b>Total</b>	<b>2,010,500</b>	<b>2,235,003</b>	<b>2,937,000</b>	<b>2,948,000</b>	<b>0%</b>
<b>TOTAL</b>	<b>19,038,727</b>	<b>9,722,002</b>	<b>13,639,980</b>	<b>15,047,655</b>	<b>10%</b>

# Division of Wastewater Treatment

## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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 Arena**

#### **Description**

Constructed in 1974, the Winterhurst Ice Arena 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. To reduce expenditures in 2008, the operations of the facility were turned over to Ice Land USA. In 2023, the City terminated its agreement with Iceland and resumed responsibility and oversight of operations – selecting Lakewood Community Ice (LCI) as the new maintenance, operations, and programming manager for the arena.

#### **2023 Accomplishments**

The termination of the agreement with Iceland during 2023 drove a full reset of how the city manages and maintains the facility. Coordination of all aspects of the Ice Arena is handled by the Department of Planning & Development and LCI (as the designated operator) with support from Public Works. Highlighted accomplishments:

- Completed an internal study on ice facility operations/management best practices.
- Terminated agreement with Iceland USA, facilitated retention of Iceland USA equipment.
- Completed a three-month national selection process to screen/select new rink operator.
- Facilitated stand-up of LCI management of facility operations, including minor facility improvements and necessary new equipment, signage, etc.
- Refined facility capital improvement plan (CIP) for 2024 – 2026.

#### **2024 & Beyond Strategic Plan**

The following goals have been identified for continual improvement/sustainment of the facility:

- Grow the number of learn-to-skate/play and public skating programming opportunities.
- Strengthen marketing relationships (LCI) to grow support for Winterhurst programming.
- Complete ice plant replacement/mechanical space renovation project (2024).
- Begin design work (2024) for locker room, rink spaces, and lobby renovation (2025).
- Continue to refine CIP (2026 & beyond) to complete remaining necessary building sustainment work (HVAC, Roofing) identified in 2022 Building Assessment.

# Winterhurst Ice Rink

## Winterhurst Ice Rink Budget

DIVISION OF WINTERHURST					
Winterhurst Ice Rink Fund (Fund 530)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	-	-	-	27,000	
Fringe Benefits	-	-	-	4,200	
Travel and Transportation					
Professional Services				212,000	
Communications					
Contractual Services	23,236	52,818	155,000	160,000	3%
Materials & Supplies	-	-	10,000	40,000	300%
Capital	-	67,899	250,000	1,950,000	680%
Utilities	211,126	194,258	200,000	198,000	-1%
Other	58,456	54,300	55,000	60,000	9%
Debt Service	-	-	-	-	
Transfer or Advance	40,000	-	-	-	
<b>Total</b>	<b>332,818</b>	<b>369,276</b>	<b>670,000</b>	<b>2,651,200</b>	<b>296%</b>



## Budget Overview of Human Services

Total Expenditures by Division All Funds	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
Human Services Admin	315,615	297,118	446,028	354,455	-21%
Division of Early Childhood	74,115	82,702	98,186	98,186	0%
Division of Youth	909,649	941,799	1,138,814	1,002,906	-12%
Division of Aging	806,697	870,570	1,054,093	1,204,577	14%
<b>Total Expenditures</b>	<b>2,106,076</b>	<b>2,192,189</b>	<b>2,737,121</b>	<b>2,660,123</b>	<b>-3%</b>

Total Expenditures by Category All Funds	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
Salaries	1,262,738	1,341,084	1,521,277	1,660,938	9%
Fringe Benefits	407,516	433,027	600,613	613,843	2%
Travel and Transportation	2,328	2,891	5,695	6,695	18%
Professional Services	23,933	29,734	31,900	38,200	20%
Communications	11,265	10,653	8,025	8,600	7%
Contractual Services	85,721	89,568	152,279	152,779	0%
Materials & Supplies	22,478	46,685	59,773	57,758	-3%
Capital	-	1,559	10,000	200	-98%
Utilities	33,412	56,228	57,200	57,200	0%
Other	6,686	18,761	18,360	41,910	128%
Debt Service	-	-	-	-	
Transfer or Advance	250,000	162,000	272,000	22,000	-92%
<b>Total Expenditures</b>	<b>2,106,076</b>	<b>2,192,189</b>	<b>2,737,121</b>	<b>2,660,123</b>	<b>-3%</b>

Total Expenditures by Category General Fund	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
Salaries	401,911	418,577	514,716	453,759	-12%
Fringe Benefits	172,830	187,056	301,069	285,034	-5%
Travel and Transportation	-	347	545	1,545	183%
Professional Services	2,428	641	5,900	8,200	39%
Communications	2,739	2,028	2,625	3,200	22%
Contractual Services	-	-	-	500	
Materials & Supplies	1,010	2,494	16,990	16,975	0%
Capital	-	-	-	200	
Utilities	4,274	3,948	-	1,000	
Other	-	-	2,860	3,910	37%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>585,192</b>	<b>615,091</b>	<b>844,705</b>	<b>774,323</b>	<b>-8%</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.

#### 2023 Accomplishments

- Deepened our focus on intergenerational engagement, our relocation to Cove Community Center became instrumental. This move facilitated the introduction of diverse programs, notably Bocce, Fitness Classes, Cove Cares, Resource Fairs, Community Events, and Picnics, which substantially elevated the range of offerings for our community members.
- In collaboration with the Healthy Lakewood Foundation, we initiated a composting program at Cove. As of 9/15, we've successfully diverted 4,757 lbs. of food waste in partnership with Rust Belt Riders. This initiative actively involves our senior community and other Cove participants, emphasizing our commitment to sustainable practices.
- The Administrative Team proudly collaborates with the Community Health Action Team. Together with essential partners, we're meticulously reviewing the Community Health Needs Assessment, ensuring effective communication, and strategizing for the betterment of our community's health.
- Provided staff support to the Anti-Racism Task Force (ARTF) in the development and implementation of a comprehensive racial equity plan.

## Department of Human Services

### 2024 & Beyond Strategic Plan

- To align community requirements with our departmental divisions. This concerted alignment aims to optimize our staff deployment, ensuring the delivery of unparalleled services tailored for our community's holistic well-being.
- Through active involvement in the Community Health Needs Action Team, we aim to craft and deploy programs and services specifically designed to address the health requirements of our community. This approach will be intricately aligned with the dimensions of wellness, ensuring a comprehensive approach to community well-being.
- Broadening and amplifying the range of programs and services we offer, ensuring dynamic and responsive support for our community's evolving needs.

### Human Services Administration Budget

DIVISION OF HUMAN SERVICES ADMINISTRATION					
General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	244,730	228,423	302,215	226,435	-25%
Fringe Benefits	69,627	67,393	114,893	95,290	-17%
Travel and Transportation	-	-	545	745	37%
Professional Services	807	359	5,900	8,200	39%
Communications	283	500	2,625	2,200	-16%
Contractual Services	-	-	-	500	
Materials & Supplies	169	442	16,990	16,975	0%
Capital	-	-	-	200	
Utilities					
Other	-	-	2,860	3,910	37%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>315,615</b>	<b>297,118</b>	<b>446,028</b>	<b>354,455</b>	<b>-21%</b>

# Department of Human Services

## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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	0	0	0
Grant Administrator	0	1	1	1
<b>Total Full-Time Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>



## **Division of Aging**

### **Description**

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

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

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

### **2023 Accomplishments**

- Developed new and innovative programming (i.e. physical fitness programs offered every day of the week, M-F and arts programming with instructors and planned projects) and events that contributed to an increased daily attendance of 45% over the same period in previous years and continues to grow.
- Social Work staff has provided approximately 2,117 supportive services to 980 participants to date linking these individuals to necessary resources to promote independent living and overall wellbeing. This is an increase of 275 participants over last year at this time.
- Provided 7,219 congregate meals compared to 5,212 at this same time last year and delivered 12,867 home delivered meals to the community to date.
- Increased attendance to 20,733 YTD senior sign-ins at Cove Community Center and 46,868 individual sign-ins for events, meals, services, and trips provided.
- Increased the total number of volunteers hours from 4,393 to 5,006.

## Division of Aging

### 2024 & Beyond Strategic Plan

- Develop next level physical fitness programs: i.e. currently offering Silver Strength I - adding Silver Strength II. While continuing to support the expansion of yoga classes.
- Develop and foster 5 new strategic partnerships with community organizations to address identified needs.
- 
- 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.

### Division of Aging Budgets

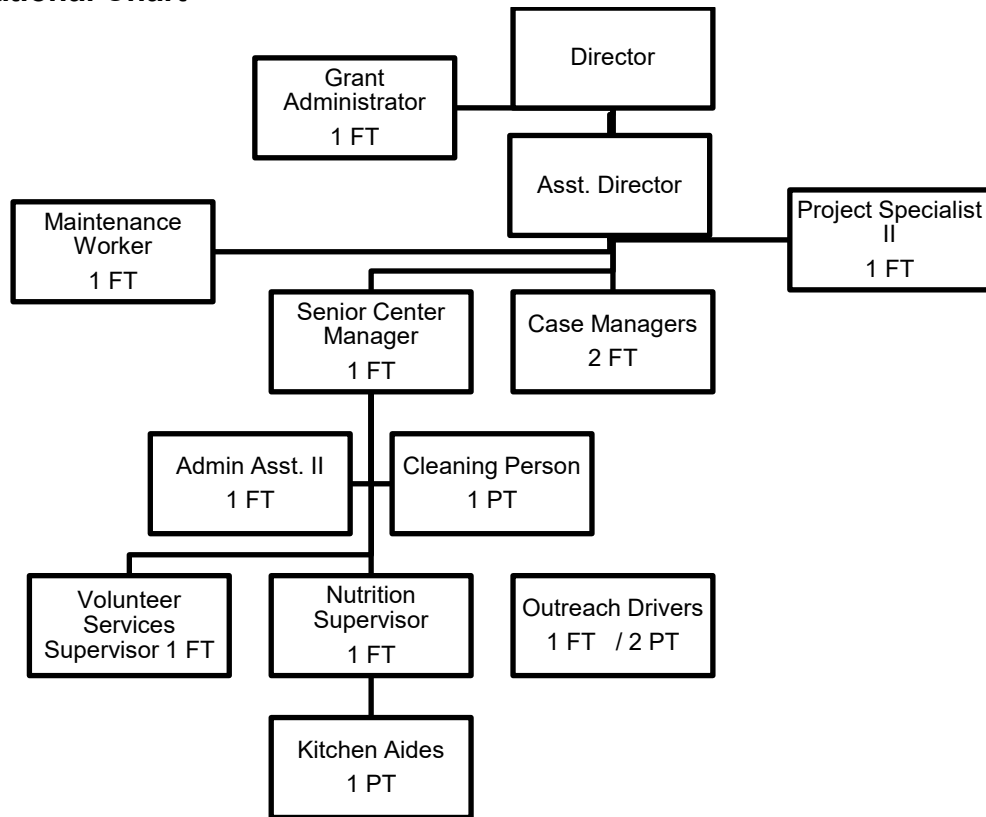
DIVISION OF AGING					
Aging Fund Budget (Fund 250)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	462,378	480,117	564,418	700,894	24%
Fringe Benefits	172,555	175,963	229,838	247,535	8%
Travel and Transportation	1,017	481	-	-	
Professional Services	3,032	4,361	-	-	
Communications	3,567	3,004	-	-	
Contractual Services	85,721	87,289	150,000	150,000	0%
Materials & Supplies	5,409	15,163	20,000	22,000	10%
Capital	-	1,559	10,000	-	-100%
Utilities	26,545	47,052	51,000	54,000	6%
Other	2,858	3,389	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>763,082</b>	<b>818,379</b>	<b>1,025,256</b>	<b>1,174,430</b>	<b>15%</b>



# Division of Aging

CDBG (Fund 240)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	37,695	44,785	24,870	26,000	5%
Fringe Benefits	5,921	7,406	3,967	4,147	5%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>43,616</b>	<b>52,191</b>	<b>28,837</b>	<b>30,147</b>	<b>5%</b>
<b>TOTAL EXPENDITURES</b>	<b>806,697</b>	<b>870,570</b>	<b>1,054,093</b>	<b>1,204,577</b>	<b>14%</b>

## Organizational Chart



## Division of Aging

### Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Aging</b>				
<u>Full-Time Employees</u>				
Administrative Assistant II	0	0	1	1
Administrative Assistant I	1	1	0	0
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
Project Specialist II	0	1	1	1
Transportation Supervisor	1	0	0	0
Volunteer Services Supervisor	1	1	1	1
Cleaning Person	1	0	0	0
Maintenance Worker	0	1	1	1
<b>Total Full-Time Employees</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<u>Part-Time Employees</u>				
Outreach Driver	1	2	2	2
Kitchen Aide	2	2	1	1
Cleaning Person	0	0	1	1
<b>Total Part-Time Employees</b>	<b>3</b>	<b>4</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.

## **2023 Accomplishments**

- Offered family volunteer-oriented experiences at Cove Community.
- Hosted 268 guests at the Tributary Bash Anniversary fundraiser, raising \$58,402.00 for youth volunteer programming.
- Brought a weekly ME/WE program to Lakewood offering education and support to families affected by a loved one's substance use.
- Establishing partnerships with community organizations like the Journey Center for Healing, OJFS, and The Caring providing more efficient means of connecting families in need with the necessary support and resources.
- CBS provided resources and services to 301 families and facilitated 198 family visitations YTD.

## **2024 & Beyond Strategic Plan**

- Offer more project-based service and youth leadership development experiences to meet student passion for growth opportunities.
- Train CBS staff in an evidenced based case management model to enhance the effectiveness and consistency of the team's work thus improving outcomes for the families served.
- Expansion of programming such as legal clinics, community events, and general life skills.

## Division of Youth

### Division of Youth Budgets

DIVISION OF YOUTH					
General Fund (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	123,065	141,095	162,278	177,102	9%
Fringe Benefits	86,986	101,071	161,303	164,871	2%
Travel and Transportation	-	174	-	800	
Professional Services	1,552	213	-	-	
Communications	2,363	1,169	-	1,000	
Contractual Services	-	-	-	-	
Materials & Supplies	842	1,745	-	-	
Capital	-	-	-	-	
Utilities	4,274	3,948	-	1,000	
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>219,081</b>	<b>249,416</b>	<b>323,581</b>	<b>344,772</b>	<b>7%</b>

Help to Others Fund (Fund 277)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	23,721	32,434	41,000	43,000	5%
Fringe Benefits	3,665	5,011	6,335	6,644	5%
Travel and Transportation	-	-	50	50	0%
Professional Services	243	-	-	-	
Communications	317	738	100	100	0%
Contractual Services					
Materials & Supplies	1,450	1,798	2,250	3,750	67%
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>29,396</b>	<b>39,980</b>	<b>49,735</b>	<b>53,544</b>	<b>8%</b>

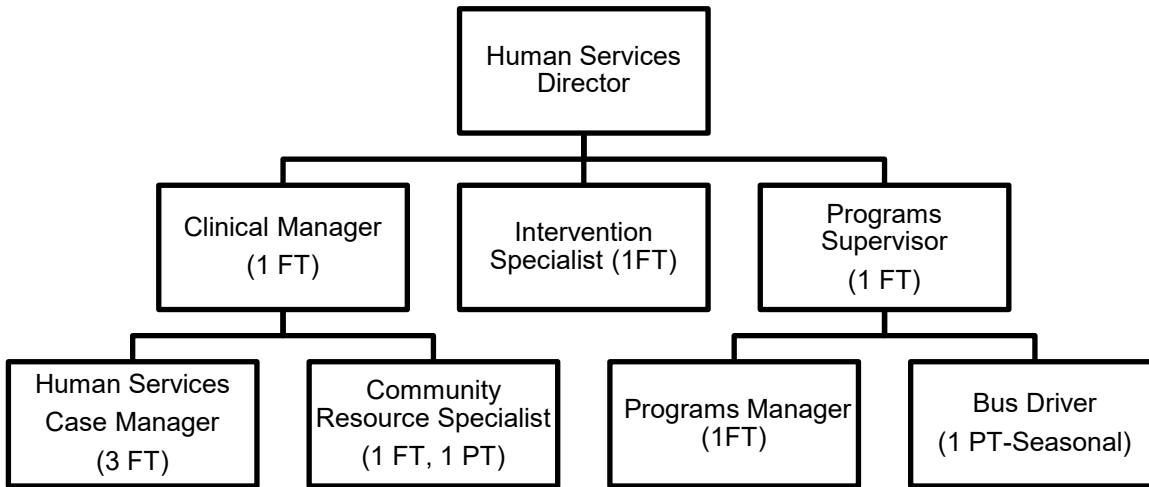
## Division of Youth

Juvenile Diversion Program Fund Budget (Fund 279)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	18,827	11,836	12,000	12,000	0%
Fringe Benefits	2,965	1,895	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	22,000	22,000	0%
<b>Total</b>	<b>21,792</b>	<b>35,731</b>	<b>35,854</b>	<b>35,854</b>	<b>0%</b>
Family to Family Program Fund Budget (Fund 281)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	297,723	341,071	344,273	405,284	18%
Fringe Benefits	46,445	53,816	54,460	65,540	20%
Travel and Transportation	1,311	2,063	5,100	5,100	0%
Professional Services	18,229	24,731	26,000	30,000	15%
Communications	4,642	4,883	5,300	5,300	0%
Contractual Services	-	2,279	2,279	2,279	0%
Materials & Supplies	14,609	27,230	20,533	15,033	-27%
Capital	-	-	-	-	
Utilities	2,594	5,228	6,200	2,200	-65%
Other	3,828	15,372	15,500	38,000	145%
Debt Service					
Transfer or Advance	250,000	140,000	250,000	-	-100%
<b>Total</b>	<b>639,380</b>	<b>616,672</b>	<b>729,645</b>	<b>568,736</b>	<b>-22%</b>
<b>TOTAL EXPENDITURES</b>	<b>909,649</b>	<b>941,799</b>	<b>1,138,814</b>	<b>1,002,906</b>	<b>-12%</b>



# Division of Youth

## Organizational Chart



## Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<b>Youth</b>				
<u>Full-Time Employees</u>				
Clinical Manager	1	1	1	1
Human Services Case Manager	3	3	3	3
Community Resource Specialist	1	1	1	1
Juvenile Diversion Program Coordinator	1	1	0	0
Program Supervisor	1	1	1	1
Intervention Specialist	0	0	1	1
Programs Manager	0	1	1	1
<b>Total Full-Time Employees</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>
<u>Part-Time Employees</u>				
Bus Driver	1	1	1	1
Activities Coordinator	1	1	0	0
Human Services Case Manager	1	0	0	0
Community Resource Specialist	1	1	1	1
<b>Total Part-Time Employees</b>	<b>4</b>	<b>3</b>	<b>2</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 Childcare 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
- Childcare Scholarship Program
- Learn Through Play/Family Literacy
- Resource/Referral
- Lakewood Early Childhood Professional Consortium
- Special Projects

## **2023 Accomplishments**

- On track to average 22 hours per week of programming for the year and provided opportunities for families to attend Lakewood Family Room events on select evenings and weekends.
- Secured funding from Healthy Lakewood Foundation for Newborn and Infant Support Group which allowed for the services of a certified doula and lactation counselor, purchase of a precise, digital infant scale, and several babywearing carriers.
- Moved to a digital format for tracking attendance allowing for more precise data collection to help plan future programming.

## **2024 & Beyond Strategic Plan**

- 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%.

## Division of Early Childhood

- Add 5 more volunteers to the roster to help facilitate groups and events with or for Program Manager.
- Seek funding for, implement and administer a new Birth Circle group for expectant parents to engage them and support families before their child arrives.

### Early Childhood Budgets

DIVISION OF EARLY CHILDHOOD					
General Fund Budget (Fund 101)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	34,117	49,059	50,223	50,222	0%
Fringe Benefits	16,217	18,592	24,873	24,874	0%
Travel and Transportation	-	172	-	-	
Professional Services	69	69	-	-	
Communications	93	359	-	-	
Contractual Services	-	-	-	-	
Materials & Supplies	-	307	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>50,496</b>	<b>68,558</b>	<b>75,096</b>	<b>75,096</b>	<b>0%</b>



## Division of Early Childhood

Community Development Block Grant Fund (Fund 240)	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	Percent Change 2023-2024
<b>Expenditures by Category</b>					
Salaries	20,483	12,265	20,000	20,000	0%
Fringe Benefits	3,136	1,879	3,090	3,090	0%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>23,619</b>	<b>14,144</b>	<b>23,090</b>	<b>23,090</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>74,115</b>	<b>82,702</b>	<b>98,186</b>	<b>98,186</b>	<b>0%</b>

### Personnel Staffing

	Budgeted 2021	Budgeted 2022	Budgeted 2023	Proposed 2024
<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 effect 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 the 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.

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

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### Wages

Collective bargaining contracts are in place for 2024 and 2025, with 3% increases negotiated for each year. Future negotiations are expected to resume in the fall of 2025 for another 3 years cycle for 2026-2028.



<b>Category</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<b>ALL PROJECT TOTAL</b>	<b>\$34,970,991</b>	<b>\$27,729,965</b>	<b>\$61,639,000</b>	<b>\$23,318,586</b>	<b>\$25,180,000</b>
<b>Building &amp; Public Facility Improvements</b>	<b>\$6,867,000</b>	<b>\$5,375,000</b>	<b>\$3,389,000</b>	<b>\$1,850,000</b>	<b>\$950,000</b>
<b>Park and Pool Improvements</b>	<b>\$1,045,000</b>	<b>\$2,550,000</b>	<b>\$2,725,000</b>	<b>\$1,900,000</b>	<b>\$3,000,000</b>
<b>Sidewalks, Streets &amp; Traffic Signs and Signals</b>	<b>\$11,015,000</b>	<b>\$4,790,000</b>	<b>\$21,190,000</b>	<b>\$4,793,586</b>	<b>\$10,195,000</b>
<b>Vehicles, Equipment &amp; Computer Systems</b>	<b>\$6,184,456</b>	<b>\$3,205,000</b>	<b>\$3,035,000</b>	<b>\$2,375,000</b>	<b>\$485,000</b>
<b>Water, Sewer &amp; Wastewater Treatment Plant Improvements</b>	<b>\$9,859,535</b>	<b>\$11,809,965</b>	<b>\$31,300,000</b>	<b>\$12,400,000</b>	<b>\$10,550,000</b>

Primary Dept.	Project Name	2023 expenditures including encumbrances	2024	2025	2026	2027	2028	Funding Source	Account #	Current Year Comments / Project Description
	<b>Totals =</b>	\$ 69,229,352	\$ 34,970,991	\$ 27,729,965	\$ 61,639,000	\$ 23,318,586	\$ 25,180,000			
	<b>Building &amp; Public Facility Improvements</b>	\$ 14,291,356	\$ 6,867,000	\$ 5,375,000	\$ 3,389,000	\$ 1,850,000	\$ 950,000			
Engineering	Lake Ave/Clifton Bridge	\$ 26,164	\$ 800,000	\$ 800,000				ARPA Eligible (Reso 2022.34) - \$800K ARPA; \$600K Capital Fund; \$200K NOPEC/Grants;		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	\$ 120,392	\$ 250,000						401-4020-470-82-10	Final expenses by year-end 2023, complete other maintenance projects in 2024
Engineering	Refuse Recycling Facility, Truck Facility Renovations, Spoils Storage Yard and Animal Shelter Construction	\$ 9,025,695	\$ 2,500,000					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. Animal Shelter bid in Q1 2024 (\$1,500,000). Will need additional funds (\$1,000,000) due to many COs discovered many items during rehab of existing building, roof and pavement subgrade not suitable, working with Millstone to decrease U/C and stone placement costs. NEED APPROPRIATIONS FOR ANIMAL SHELTER IN 2024
PW Admin	Police carport			\$ 50,000	\$ 500,000					
Fire/PW Admin	Station #1 training tower repairs		\$ 32,000					Fire operating budget	101-2040-422.86-12	
Planning & Parking Enforcement	Parking Street Meters	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	Parking Enforcement	520-3005-437.39-10	
Parks & Facilities	City facilities HVAC	\$ 2,750,000	\$ 150,000	\$ 250,000	\$ 250,000	\$ 750,000	\$ 250,000	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	\$ 265,474	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	2022 BANS, 401-3010-470-82-20; 530-3090-451.82-20	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 ....WWTP Roofing Issues?
PW Admin	Sign Shop roof repairs					\$ 400,000		Fund 401		2027- Sign Shop metal roof, gutters, tuck point, paint- \$400k

Primary Dept.	Project Name	2023 expenditures including encumbrances	2024	2025	2026	2027	2028	Funding Source	Account #	Current Year Comments / Project Description
Totals =		\$ 69,229,352	\$ 34,970,991	\$ 27,729,965	\$ 61,639,000	\$ 23,318,586	\$ 25,180,000			
Building & Public Facility Improvements		\$ 14,291,356	\$ 6,867,000	\$ 5,375,000	\$ 3,389,000	\$ 1,850,000	\$ 950,000			
Parks & Facilities	Replace City Hall windows			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	ARPA (Reso 2022-34); not eligible unless encumbered by 12/31/2024		
Planning & Engineering	Winterhurst- Maintenance/Upgrades & Ice Plant Replacement	\$ 1,972,079	\$ 125,000	\$ 350,000	\$ 1,764,000	\$ 25,000	\$ 25,000	530 and 401, 2026 HVAC replacement use BANS	530-3090-451.82-10	Per 2022 building evaluation and in support of LCI operations. 2024: Dashboard/Rink Surface Repair, 2025: Rink Space Stands/Rubber Flooring, 2026: HVAC replacement and Standing Seam Roof Replacement
Planning & Engineering	Winterhurst - Locker Room Renovations		\$ 200,000	\$ 2,000,000						2024: Locker Room/Rink Space Renovation Design, 2025: Renovation construction
Planning & Engineering	Former Lakewood Hospital site	\$ 24,551	\$ 100,000	\$ 100,000	\$ 100,000			Lakewood Hospital Fund 260		In 2023, \$30K for continued environmental and \$20K for traffic. Legal services and other services not included
Planning	Electric Vehicle Charging Stations	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	NOPEC grants		
Parks & Facilities	Elevator Modernization - City Hall (2)		\$ 1,200,000					ARPA (Reso 2022-34) - ADA Category		Price is for both elevators and includes construction and CA services
Parks & Facilities	Public Works Pole Barn			\$ 50,000	\$ 100,000					Behind PW Building- Need more covered space for equipment, material, etc. Design in 2025, construction in 2026
PW & Engineering	City Hall - Service Garage (Concrete Floor Rehabilitation)	\$ 15,000	\$ 200,000					General Fund; Dept 3010		Begin exploring options to rehabilitate concrete floors that are severely pitted from salt. May be able to do work in-house. Design 2022 and Bid/Construct 2023
PW & Engineering	MUG - Service Garage (Concrete Floor Rehabilitation)		\$ 15,000	\$ 250,000				Water Fund		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	\$ 92,000						ARPA or 401		
Police	Womens locker room Renovation		\$ 200,000					ARPA eligible (Reso 2022-34); possible GF		Complete \$50K Design Study and either complete \$300K construction in 2024 or at least encumber ARPA by 12-31-2024
	City Hall Modernization - Design and Construction		\$ 250,000	\$ 1,000,000	\$ 150,000	\$ 150,000	\$ 150,000	multiple funds including ARPA		Funding for in-house improvements including Police Dept men's locker room, and materials, and design services as needed
PW & Engineering	City Hall - Exterior Maintenance		\$ 250,000					Fund 401		Plans are 90% complete, budget updated to reflect Engineer's Estimate plus contingency plus contract admin
Engineering	Madison & Newman Parking Lot		\$ 300,000					ED Grant (\$60K-\$150K), w/Parking Fund = Balance		Design 2024 and Build 2025. Costs updated to include construction admin. 15-16 available spaces
PW	Siding on Nicholson House		\$ 20,000						101-3026-451.39-10	Cover half of cost of project, Museums budget

Primary Dept.	Project Name	2023	2024	2025	2026	2027		Funding Source	Account #	Current Year Comments / Project Description
	Park and Pool Improvements	\$ 12,500,769	\$ 1,045,000	\$ 2,550,000	\$ 2,725,000	\$ 1,900,000	\$ 3,000,000			
Parks & Facilities	Lakewood Park northwest fence							General Fund; Dept 3010		New fence along west property line 820 feet at \$52.70/FT.
Parks & Facilities	Wood Fencing- Citywide		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		Dept 3010- 39-10		Winterhurst, Fire Station 1, City Hall, Muni Lots, 1-90 Marginals
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)	\$ 364,338		\$ 350,000	\$ 100,000	\$ 100,000				2023 Kauffman - done. 2025 Lkwd Park \$350k, 2026 Madison Futsal- \$100k, 2027 Webb Park- \$100k
Parks & Facilities	Merl/Bunts Park Improvements		\$ 250,000					General Fund; Dept 3010- \$110,000; CDBG- \$140,000		Discussion whether design services are needed and replaced equipment and resurface courts under consortium
Parks & Facilities	Celeste park enhancements				\$ 25,000			General Fund; Dept 3010		
Parks & Facilities	Niagra Park Improvements		\$ 195,000					General Fund; Dept 3010- \$75,000, Kyle Baker ARPA share (\$120K)		Equipment Replacement
Planning & PW	Park Row Park					\$ 50,000		General Fund; Dept 3010		
Planning & PW	Madison Park	\$ -	\$ 100,000	\$ 500,000	\$ 800,000			General Fund Dept - Dept 3010- \$50,000; ARPA & CDBG Eligible, \$50K CDSG pending		2048 Halstead Demok and Park Connector on lot
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 - 2027; \$3M in 2028
Planning & PW	Foster Pool Improvements & Phase 2 Parking Lot Improvements	\$ 11,443,582						2022, 2023 BANS, Pool is ARPA Eligible (Reso 2022-34), \$150k Grant from State	\$300,000- construction admin services \$6,520,000 for construction	Pool Work completed. Parking lot improvements awarded to Karvo Companies for \$2.3M including contingency, Sixmo awarded CA services for \$255,975. Construction to be completed June 2024
Planning & PW	Lakewood Park Pier	\$ 159,224	\$ 300,000	\$ 1,500,000	\$ 1,500,000			Study from Economic Development Account; and State Grant		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	\$ 50,000					Fund 301; ARPA Eligible, potential ODR WAT CON funding @ 50%, NOPEC		Additional funds for amenities and contingencies
Planning & PW	Bernice Pyke Park				\$ 50,000	\$ 250,000		Fund 401 or General Fund		
Parks & Facilities	Ballfield Maintenance	\$ 33,625	\$ 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	2023	2024	2025	2026	2027		Funding Source	Account #	Current Year Comments / Project Description
	<b>Sidewalks, Streets &amp; Traffic Signs and Signals</b>	<b>\$ 4,594,721</b>	<b>\$ 11,015,000</b>	<b>\$ 4,790,000</b>	<b>\$ 21,190,000</b>	<b>\$ 4,793,586</b>	<b>\$ 10,195,000</b>			
Engineering	Phase 6 - Traffic Signal Improvements			\$ 125,000		\$ 1,223,586		2024 BANS;NOACA Grant \$848K	401-3034-470-84-02	Received CMAQ grant funding for \$848,000. City share is \$500,586. Design begins March 2025. Construction begins July 2027
Engineering	Phase 7 - Traffic Signal Improvements						\$ 200,000	SCMR Fund & NOACA		Finish Remaining traffic signals not eligible for CMAQ funding
Engineering	Signal Timing Optimization (aka "STOP")	\$ 15,000			\$ 100,000			SCMR Fund & NOACA		2024 - GPS timers for Clifton, ODOT retiming Clifton from West Clifton to West 117th we provide equipment, Madison in 2025
Engineering	Traffic Signal Intersection Improvements at Detroit/Cove AND Detroit/Hird			\$ 925,000				BANS, TIF?	401-3030-470-84-40	Plans are complete, Estimate includes construction and contingency and power allowance and CA services; Exploring use of TIF Funding
Planning	Public Art	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	Econ Dev Account &or Project Cost	101-7001-461-93-02	
Engineering	CDBG Streets	\$ 1,116,290	\$ 1,500,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	CDBG Fund- \$800k, City of Cleveland \$550k, Capital \$150k	240-3030-461-84-50	Lakewood Hts Blvd & Bramley...NEED TO INCREASE \$1.5 million (CDBG Request)...Appropriation will have to be \$1.5 million...City of Cleveland will pay necessary portion (\$550k)
PW Admin	City-wide Concrete Program	\$ 529,116	\$ 600,000	\$ 600,000	\$ 200,000			2022 New Money BANS Fund 401	401-3030-470-84-40	Finish Sidewalk Program from previous years
Engineering	Streets Improvement Program:		\$ 1,550,000	\$ 2,000,000		\$ 2,000,000	\$ 2,000,000	2022 BANS	401-3030-470-84-50	For 2024 - \$150k to go to CDBG and \$300K to West 117 underpass...streets to be determined. Use all \$2M in 2026 for Bunts
	Arthur	\$ 388,250								
	Esther	\$ 184,200								
	Nicholson	\$ 170,000								
	Olivewood	\$ 224,200								
	Roycroft	\$ 323,500								
	Whippoorwill	\$ 96,300								
	Wyandotte	\$ 170,200								
	Clarence	\$ 42,000								
Engineering	City parking lot paving-	\$ 212,000	\$ 285,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	Parking Enforcement, Sewer and Water Funds for MUG	520-3005-437-86-12	2024-MUG parking lot
Engineering	City Wide Striping	\$ 310,100	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	SCMR Fund	211-3030-435-39-10	TBD
Planning & Engineering	Riverside Bicycle Lanes & Signage			\$ 35,000	\$ 165,000			SCMR Fund and NOACA	211-3030-435-39-10	
Engineering	Hilliard (Madison to Riverside)	\$ 106,076						2021 BANS and NOACA	401-3030-435-470-84-40	Project was moved to construction in 2023
Planning/Engineering	Upgrade - City Signs and Posts	\$ 50,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	SCMR Fund	211-3030-435-39-10, Safe routes to school	2024- School zone signage plan
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	\$ 161,626	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	Council/ARPA Funding for 2024; 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	\$ 199,063	\$ 4,700,000					Sewer Fund, Debt	510,	2024-Street Light Upgrade, Apply for grant or NOPEC, Construction Est - \$4.4 M with contingency in 2024, CA services are \$300K, First Energy and PTI costs going to BOC

Primary Dept.	Project Name	2023	2024	2025	2026	2027		Funding Source	Account #	Current Year Comments / Project Description
	<b>Sidewalks, Streets &amp; Traffic Signs and Signals</b>	\$ 4,594,721	\$ 11,015,000	\$ 4,790,000	\$ 21,190,000	\$ 4,793,586	\$ 10,195,000			
Planning & PW	ADA Improvements including Sidewalks, Curb Ramps, On-street Parking, and pedestrian signals	\$ 150,000	\$ 150,000	\$ 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	\$ 30,000	\$ 165,000					ARPA Fund		Design HAWK and public engagement; Design and install APS; Council priority and streetscape connected to surrounding area, Bid in 2024
Engineering	W 117 Underpass Improvements		\$ 300,000					2022 BANS	401-3030-435-470-84-40	Work to begin September 2023
Engineering	Bunts - Pavement Replacement, WM, streetscape, streetlighting, shared use path, and IWWIP	\$ -	\$ 1,455,000		\$ 19,105,000			Water, Sewer, County, NOACA, Capital, OPWC, WSRLA (if not considered federal funding)		Total Project Cost Est = \$20,560,000. NOACA funding \$5,886,193; Requesting Cuyahoga County funds, Need to begin design and public engagement, Surveying, Flow Monitoring, CCTV in 2024 Engineering/Design/Permitting est \$1,455,000 spread over 2 years. Seeking additional funding. Plan for resurfacing program and watermain replacement annual funds to be used for funding. Apply for other grant funding in 2024. Construction in 2026 spread over 2 years
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	2023	2024	2025	2026	2027		Funding Source	Account #	Current Year Comments / Project Description
	<b>Vehicles, Equipment &amp; Computer Systems</b>	\$ 1,843,253	\$ 6,184,456	\$ 3,205,000	\$ 3,035,000	\$ 2,375,000	\$ 485,000			
	<b>Fire</b>	\$ 109,776	\$ 1,927,456	\$ 65,000	\$ 375,000	\$ -	\$ -			
Fire	Turnout gear						\$ 500,000	Fire operating budget	101-2040-422-86-12	
Fire	Replacement Car 7	\$ 53,788						Capital Lease - Fund 301		Potential Electric Vehicle Option
Fire	Community Paramedic Car	\$ 55,988								Grant funded from 260
Fire	Car 4			\$ 50,000				Capital Lease - Fund 301		
Fire	Replace Service Bay Auto Lift	\$ -							401-2040-470.86-12	
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		\$ 364,000					Capital Lease - Fund 301		
Fire	Car 3		\$ 70,000					Capital Lease - Fund 301		
Fire	Engine 4		\$ 1,139,000					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>	\$ 158,075	\$ -	\$ 55,000	\$ -	\$ -	\$ -			
Fleet	Fleet Vehicle # 1105 Welders Truck	\$ 95,000						Capital Lease - Fund 301		will be ordered
Fleet	Replace 2 drive on 4 post lifts							Fleet operating		Parts are becoming obsolete
Fleet	10 passenger pool van	\$ 63,075						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		

Primary Dept.	Project Name	2023	2024	2025	2026	2027		Funding Source	Account #	Current Year Comments / Project Description
	<b>Vehicles, Equipment &amp; Computer Systems</b>	\$ 1,843,253	\$ 6,184,456	\$ 3,205,000	\$ 3,035,000	\$ 2,375,000	\$ 485,000			
	<b>Emergency Generators</b>	\$ -	\$ 200,000	\$ 225,000	\$ -	\$ -	\$ -			
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, ARPA (Council)
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.
	<b>Forestry</b>	\$ -	\$ 342,000	\$ -	\$ 350,000	\$ -	\$ -			
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>	\$ 125,000	\$ 990,000	\$ 125,000	\$ 500,000	\$ 425,000	\$ 125,000			
IT	Citywide PC Replacement	\$ 125,000	\$ 125,000	\$ 125,000		\$ 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							ARPA (Reso 2022-34); Ohio EMA Grant \$249,314		
it	Server Infrastructure Replacement		\$ 285,000							Replacement of mission critical city server infrastructure; This project would provide virtual server computing resources for all city hosted servers and last for 6 years
IT	Multifactor Authentication		\$ 40,000							Add additional security through improved multifactor authentication technology to protect city user's email, network and vpn accounts; this would be an ongoing subscription
IT, Housing and Building	Housing and Building Scanning Project		\$ 200,000							Digitize all Housing and Building Street Files and Large Format Plans. Street file portion estimated at \$93,452. Large format documents portion estimated at \$78,750.
IT, HR	Human Resource Information System (HRIS)		\$ 300,000							Conduct needs assessment, develop RFP and implement modern HRIS system to streamline HR functions. Must include payroll to general ledger interface capability. Needs assessment estimated between \$17K-\$19K, RFP portion - \$42K-\$45K, Annual estimate subscription \$20-\$30/month/employee
IT, Law	Prosecutor Case Management System		\$ 40,000							Software to automate the workflow of cases; upfront cost of \$15K, \$1K/month plus costs of interface to police RMS
IT	Phone System Upgrade/Replacement				\$ 500,000					Upgrade or replace the city phone system which was purchased in 2013
IT	Auditorium AV Equipment Update					\$ 300,000				Replacement of all AV equipment in the City Hall auditorium including projectors, screens, microphones, cameras, speakers, cabling and the installation and programming
	<b>Office of Aging</b>	\$ -	\$ 125,000	\$ 113,000	\$ -	\$ -	\$ -			
Aging	OOA Vehicle #715 Transport bus							Lkwd Foundation/NOACA		
Aging	OOA Vehicle #702 Transport bus		\$ 125,000					Capital Lease - Fund 301		Potential Electric Vehicle Option...Chad applying for NOACA Grant...still have Grant from 2021
Aging	OOA Vehicle 700 pickup truck w/plow			\$ 45,000				Capital Lease - Fund 301		2025
Aging	OOA Vehicle #701 Transport bus			\$ 68,000				Capital Lease - Fund 301		

Primary Dept.	Project Name	2023	2024	2025	2026	2027		Funding Source	Account #	Current Year Comments / Project Description
	<b>Vehicles, Equipment &amp; Computer Systems</b>	\$ 1,843,253	\$ 6,184,456	\$ 3,205,000	\$ 3,035,000	\$ 2,375,000	\$ 485,000			
	<b>Parks</b>	\$ 36,261	\$ 20,000	\$ 107,000	\$ 45,000	\$ -	\$ -			
Parks	Mower & Equipment Upgrades	\$ 36,261	\$ 20,000	\$ 20,000				Parks operating budget	101-3010-451-86-12	
Parks	Parks #633 van			\$ 45,000				Capital Lease - Fund 301		Potential Electric Option? Can be pushed to 2025
Parks	Parks vehicle # 623 painter van			\$ 42,000				Capital Lease - Fund 301		2025
Parks	Parks vehicle # 621 electrician van				\$ 45,000			Capital Lease - Fund 301		
	<b>Police</b>	\$ 333,523	\$ 525,000	\$ 460,000	\$ 460,000	\$ 460,000	\$ 360,000			
Police	Citywide Surveillance Camera Program	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000			IT operating budget	
Police	Police Vehicles 5 cars	\$ 333,523	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 360,000	Capital Lease - Fund 301	401-2010-470.86-20	
Police	Animal Warden Truck #280		\$ 65,000							
Police	Armored Vehicle									Explore grant funding with WEB
	<b>Refuse</b>	\$ 726,996	\$ 680,000	\$ 990,000	\$ 990,000	\$ 990,000	\$ -			
Refuse	Rear load packer trucks	\$ 700,000	\$ 350,000	\$ 660,000	\$ 660,000	\$ 660,000		2022 capital lease	401-3040-470.86-12	
Refuse	Automated sideloader truck		\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000		2022 capital lease	401-3040-470.86-12	
Refuse	Refuse Stake body with liftgate							2021 capital lease		
Refuse	Pickup truck #400							Enterprise Lease	101-3050 Fleet	
Refuse	Replacement carts							General Fund	101-3040-433.86-12	
Refuse	Equipment trailer							General Fund	101-3040-433.86-12	
Refuse	Refuse Kubota	\$ 26,996						Refuse operating budget	101-3040-433.86-12	Replace 2013 Model
	<b>Streets</b>	\$ 180,000	\$ 265,000	\$ 600,000	\$ 225,000	\$ 450,000	\$ -			
Streets	Streets Vehicle #100		\$ 40,000							Enterprise Lease???
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...James still needs to order 2023
Streets	Streets Vehicle #129			\$ 150,000				Capital Lease - Fund 301		2025
Streets	Streets Vehicle #171	\$ 125,000						Capital Lease - Fund 301		MUST replace...James still needs to order 2023
Streets	Streets Vehicle #105		\$ 225,000					Capital Lease - Fund 301		Rough Shape
Streets	Streets Vehicle #122			\$ 225,000				Capital Lease - Fund 301		2025
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	2023	2024	2025	2026	2027		Funding Source	Account #	Current Year Comments / Project Description
	<b>Vehicles, Equipment &amp; Computer Systems</b>	\$ 1,843,253	\$ 6,184,456	\$ 3,205,000	\$ 3,035,000	\$ 2,375,000	\$ 485,000			
	<b>Water &amp; Sewer</b>	\$ 173,622	\$ 1,110,000	\$ 465,000	\$ 90,000	\$ 50,000	\$ -			
Water & Sewer	WWTP Sludge trailer		\$ 150,000					WWTP Fund	511-3072-432-86-12	
Water & Sewer	WWTP forklift #5200	\$ -						WWTP Fund	operating	
Water & Sewer	Sewers #5716 Walk behind concrete saw	\$ 6,969						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		\$ 125,000					Water Fund		
Water & Sewer	Sewer #806 dump truck		\$ 110,000					Sewer Fund or Capital Lease - 301		Rough Shape
Water & Sewer	WWTP #821 Semi tractor			\$ 150,000				WWT Fund or Capital Lease - 301		2025
Water & Sewer	Sewer #816 Cleaning Truck		\$ 475,000					Capital Lease - 301		budget for 2025
Water & Sewer	Sewer #824 Dump truck			\$ 225,000				Capital Lease - 301		2025
Water & Sewer	Sewer #810 dump truck		\$ 250,000					Capital Lease - 301		Rough Shape
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	2023	2024	2025	2026	2027	2028	Funding Source	Account #	Current Year Comments / Project Description
	<b>Water, Sewer &amp; Wastewater Treatment Plant Improvements</b>	\$ 35,999,253	\$ 9,859,535	\$ 11,809,965	\$ 31,300,000	\$ 12,400,000	\$ 10,550,000			
Engineering	CSO-052 Storage Tanks	\$ 2,381,410		\$ 300,000	\$ 25,000,000			WWTP Fund, 2022,2023,2024,2025,2026 BANS	511-3072-432.86-12	BOC approved \$2M for final design that will take place over the next 2 years. Tree Clearing to begin Fall 2025 and Construction to begin Jan. 2026. Will apply for OPWC grant next year
Engineering	CSO-059 Storage Tanks	\$ 1,218,302	\$ 125,000	\$ 150,000	\$ 250,000	\$ 250,000	\$ 250,000		510-3070-431.84-75	2023 - Funds needed to purchase easements on Townsend property. 2024 Survey work to split property and create easements, 2025 Prelim Data Collection, 2026 - 2029 design and permitting
Engineering	High Rate Treatment Construction	\$ 418,353						OPWC and OWDA/WPCLG Grants and Loans	511-3072-432-82-30	Hopefully close out by December 2023
Engineering	Outfall Repairs Design (Cliff Dr/Nicholson)	\$ -	\$ 384,000					WWC Fund & OPWC	510-3070-431-84-75	Includes analysis along Cliff where roadway is affected by erosion; BRICK Grant Award received for \$287,794.11. BOC approved preliminary engineering for \$50K in 2023 but work has not started until grant agreement is in place

Primary Dept.	Project Name	2023	2024	2025	2026	2027	2028	Funding Source	Account #	Current Year Comments / Project Description
	<b>Water, Sewer &amp; Wastewater Treatment Plant Improvements</b>	<b>\$ 35,999,253</b>	<b>\$ 9,859,535</b>	<b>\$ 11,809,965</b>	<b>\$ 31,300,000</b>	<b>\$ 12,400,000</b>	<b>\$ 10,550,000</b>			
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	\$ 7,103,197	\$ 500,000					Water Fund = \$3M, Sewer Fund = \$2M, OPWC = \$2M, CDBG = \$100,000, BANS	501, 510, & 240	Additional Funds needed for installation of stormwater detention
Engineering	2023 Watermain Construction & Admin	\$ 5,047,037						Water, Sewer, OPWC, BANS, WSRLA		OPWC grant is awarded for \$1,349,300, WSRLA funds for \$749,250 received. City match is \$358,292. DiGioia-Suburban awarded construction for \$6,410,000 including contingency, DLZ performing CA work for \$461,300
Engineering	2024 Watermain Design, Construction & Admin	\$ 193,186	\$ 4,875,000					Water, Sewer, OPWC, BANS, WSRLA		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 (Delaware to Hilliard), Mars and Marlowe (Madison to Athens); No IWWIP streets. Euthenics awarded design in 2023 for \$213,000. Applied for WSLRA \$669,920 funding 50/50 grant/match
Engineering	2025 Watermain		\$ 725,535	\$ 9,324,465				Water, Sewer, OPWC, BANS, WSRLA		Northland and Norton, applied for OPWC funds for \$3,500,000, will apply for WSRLA funds in 2024, Engineering design to begin in 2024
Engineering	2026 Watermain							TBD		SEE BUNTS funding and description
Engineering	2027 Watermain				\$ 1,000,000	\$ 10,000,000		TBD		
Engineering	2028 Watermain					\$ 1,000,000	\$ 10,000,000	TBD		
Engineering	Lakewood Interceptor Tunnel Rehabilitation	\$ 17,279,421						ARPA (Reso 2021-33)	510-3070-431.84-75	Project awarded to Nerone for \$28 Million including contingency, OPWC funding \$2,202,200 AECOM awarded CA for \$1,600,000 DRW performing vibration monitoring \$ 175K, amount to divided along a 2.5 year period
Engineering	WWTP - Solids storage improvements, tank and concrete repairs		\$ 1,950,000					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, Award in 2024, Most construction funding needed in 2025 \$1,450,000 (Formerly Digester 3 Upgrades)
WWTP	Hili-Clean Rag Compactor		\$ 150,000					WWT 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.
Engineering	Belle Sewer Laterals			\$ 885,500				WWC Fund	510-3070-431-84-75	Project ready for bid but not enough staff to manage project
WWTP	ERB PLC and Aeration Blower SCADA Interface	\$ 1,308,348						WWTP Fund	511-3072-432-86-12	Current Engineer's Estimate with 10% contingency and CA services. 2022 design project #228007
WWTP	SCADA - HRT & WWTP		\$ 50,000							
WWTP	Aluminum Grating Upgrade		\$ 50,000							Waiting on pricing...may work into concrete project

Primary Dept.	Project Name	2023	2024	2025	2026	2027	2028	Funding Source	Account #	Current Year Comments / Project Description
	<b>Water, Sewer &amp; Wastewater Treatment Plant Improvements</b>	<b>\$ 35,999,253</b>	<b>\$ 9,859,535</b>	<b>\$ 11,809,965</b>	<b>\$ 31,300,000</b>	<b>\$ 12,400,000</b>	<b>\$ 10,550,000</b>			
WWTP	Head Chamber/Effluent Gates Actuators			\$ 50,000						
WWTP	Sodium Aluminate Tank (6,000 gallons)			\$ 50,000						
Various Utility	Emergency - Water and Sewer	\$ 1,000,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000		Water and Sewer Fund		2024 Bids Recieved
Various Utility	Sewer Cleaning-Large Sewer Mains		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000			2024-Madison?....looking to work with the County
WWTP	West Lift Station Power Lines	\$ 50,000							511-3072-432-86-12	Replace overhead power lines with underground lines.



# ***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 November 9, 2023.

## **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, and 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 and 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 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 less than \$75,000, Division Managers must attempt (3) quotes in obtaining the lowest and best price before purchasing goods/materials, or meet a bid exception described below. Quotes are identified in the general ledger system at the time requisitions are entered, and documentation is required with orders. An exception to the above requirements may be granted by the Finance Director if less than \$50,000 and if the requesting Department head clearly identifies a supply chain or timing issue, or other circumstance or operational emergency that may otherwise cause a disruption in City services or put a City asset in peril; and for which the normal purchasing process may not be in the City’s best interest.

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

By Lakewood City Ordinance, the purchase of any products or services that exceed \$75,000 must be publicly bid or solicited by a Request for Proposal (RFP),. 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 other purchasing consortiums in which the City participates, 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

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

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website. The deadline for submittal of a bid/RFP is at least two weeks from the date of publication.

In addition to the project proposal, a submitted bid must also contain the following: (a) signed and notarized Non-Collusion Affidavit; (b) signed and notarized Ethics Affidavit; and (c) a bid guarantee in the form of a bid bond. 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 \$50,000 must have final approval of the city's Board of Control.

Prior to vendor 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 or a designee identified as any Assistant Director, Chief of Staff, or Engineer; 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. The packet includes a Vendor Registration form, code of ethics for vendor form, an Ethics Affidavit, a non-collusion 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 payments 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. Employees are required to surrender the card prior to termination of employment.

Debit card usage is prohibited.

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). Refunding is 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.



**Prepared & presented by:**

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