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# City of Lakewood

## 2025 Comprehensive Budget Document



**Meghan F. George, Mayor**



City of Lakewood, Ohio  
For the Year Ending 12-31-2025

**City of Lakewood, Ohio**  
**BUDGET**  
For the Fiscal Year  
January 1 – December 31, 2025

**Elected Officials and  
Senior Leadership**  
(As of November 15, 2024)

**CITY COUNCIL**

Sarah Kepple  
Council President (At-Large)

Kyle Baker  
Council Vice President (Ward 1)

Tom Bullock (At-Large)  
Bryan Evans (Ward 2)  
Cindy Marx (Ward 4)  
Tristan Rader (At-Large)  
Cindy Strebig (Ward 3)

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  
Angela Byington, Director of Planning & Development  
Michael Coletta, Chief Information Officer  
Claudia M. Dillinger, SHRM-CP, Director of Human Resources  
Ryan Fairbanks, Fire Chief  
Kevin Fischer, Police Chief  
Chris Gordon, Public Works Director  
Renee Mahoney, CPA, Finance Director  
Christopher S. Parmelee, Building Commissioner  
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 2025 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 2024 budgeted amount, and the 2025 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:

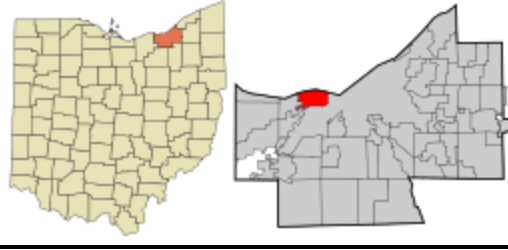
- Narratives describing the department or division
- 2024 accomplishments
- 2025 goals and/or strategic plan
- Past and projected expenditures
- Organization chart
- Staffing levels (current and historical)

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.

## Key Lakewood Data

	<b>Year Incorporated</b>	1911	
<b>Form of Government</b>	Mayor - Council Mayor Serves as Chief Executive and Administrative Officer		
<b>Elected Officials</b>			
Council Members	7		
Mayor	1		
Municipal Court Judge	1		
<b>*Demographic Data - 2020 US Census Data</b>			
Population	50,942		
Median Household Income	\$53,290		
Median Age	34.7		
Bachelor's Degree or Higher	46.5%		
<b>Public Works</b>			
Fire Hydrants	1,648		
Sigs	8,436		
Trees Planted	403 (in 2021)		
<b>Public Safety</b>			
Police Stations	1		
Fire Stations	3		
	<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	1,090	8.93%
Cleveland Clinic Foundation	Health Care	705	5.78%
City of Lakewood	Government	588	4.82%
St. Edward High School	Education	325	2.66%
Riser Foods Company	Grocer	301	2.47%
Signature Health Inc	Health Care	186	1.52%
First Mutual Holding Company	Financial Institution	177	1.45%
Advance Energy Tech, Inc.	Manufacturing	137	1.12%
Ferry Cap and Screw	Manufacturing	134	1.10%
Oneill Management	Health Care	<u>114</u>	<u>0.93%</u>
	<b>Totals</b>	<b>3,757</b>	<b>30.78%</b>
	<b>Total Lakewood City Employment</b>	<b>12,200</b>	

\*2023 Lakewood City Comprehensive Annual Financial Report

\*Demographic data and square miles is 2010 info except population



# City of Lakewood, Ohio Office of the Mayor



Meghan F. George  
Mayor, City of Lakewood

Dear Residents of Lakewood and Members of Lakewood City Council,

Lakewood continues to thrive as a vibrant community, thanks to the collective efforts of our residents, employees and city officials. As we reflect on the past year, we're proud to share the significant strides Lakewood has made in various areas.

## Investing in Our Future

Continual maintenance of our infrastructure is paramount and the costliest improvements that face our city.

To support the infrastructure of this 100+ year old community much investment continues to be needed in sewer, water and road improvement projects. Although sewer and water are underground and not visible these are very important improvements to improve the water quality for our residents and to protect valuable Lake Erie. Some projects relating to these improvements include:

**The Interceptor Tunnel Rehabilitation Project:** Estimated to be completed in 2025 at a cost of about \$28 million this large project is replacing an interceptor originally constructed in the early 1900s.

**Lewis Avenue Sewer:** (Franklin to Detroit) sewer and pavement replacement.

**Watermain Replacement:** Glenbury, Marlowe and Mars.

**Street Improvements:** Crest Lane, Giel, Onondaga, Wayne and Webb.

**Lead Service Line Replacements:** Pilot program to begin in 2025.

## Enhancing Our Community

Beyond infrastructure, we've focused on improving our community's quality of life:

**-Animal Shelter:** The area of the current animal shelter is needed for continued sewer projects therefore a new facility to take care of our furry residents was begun in 2024 and will be completed in 2025.

**-Parks:** Lakewood Park including sewer system enhancements, burying of utility cables and a newly renovated parking lot which added parking spaces yet maintained the integrity of the park. Improvements were also made to Merl Bunts Park including new playground equipment and improved amenities.

**-Winterhurst:** Significant upgrades to ensure the facility's continued operation including a new chiller system. This is a start of numerous other improvements including locker room renovations in 2025.



## City of Lakewood, Ohio Office of the Mayor



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Meghan F. George  
Mayor, City of Lakewood

**-Safety Services** - To ensure the safety of the community we have invested in new equipment for the Police and Fire departments including a new fire truck and police vehicles which empower our first responders to effectively address emergencies. To improve safety of pedestrians in our walkable city an installation of a Hawk signal on Madison will be completed in 2025.

### Financial Stewardship

All the monies received as part of the American Rescue Plan Act have been committed as required by the end of 2024. By effectively using these funds we were able to accomplish many projects including the Interceptor Tunnel Construction, Lewis Road Sewer, and Watermain Construction projects. Other projects that were also enabled from this funding included various community enrichment programs including emergency rent and utility payments as we came out of the pandemic, community and housing outreach assistance, improvements to city recreation facilities and providing safety through traffic calming measures.

Despite economic challenges, we've been able to present a structurally balanced budget for 2025. Our commitment to a vibrant downtown and supporting our neighborhoods are important to maintain the wonderful community we have. Our directors will continue to be fiscally responsible as we continue to invest in our city. I look forward to working with them and City Council.

Sincerely,

Meghan F. George  
Mayor and Safety Director

# Executive Summary

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## Introduction

Lakewood's 2025 Comprehensive Budget document incorporates a total budget of \$210.8 million for all funds, including \$60.9 million in the General Fund. The 2025 budget focuses on delivering core services to our residents and key capital projects to improve the city's infrastructure and the quality of life for our residents. The 2025 budget also includes operational and numerous capital initiatives:

- 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 retaining wall upgrades at Kaufmann Park, ballfield improvements and Lakewood Park Pier design.
- Winterhurst Ice Rink facility planned ADA improvements to the stands, locker rooms, and access to the second floor.
- 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.

## 2025 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 (55%), the financial resources available to provide city services is directly related to the health of the local economy. Estimated collections for 2025 are anticipated to be \$33.6 million.
- **Property Taxes:** Estimated revenues for 2025 are projected to be \$13.3 million which equals an increase of 24% comparable to 2024. The increase is due to the sexennial reappraisal required by the Ohio Revised Code whereby property values are revalued by Cuyahoga County. Final estimated amounts for 2024 will be available in December.
- **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.

The projected 2025 revenue from the Local Government Fund is \$2.39 million, an increase of \$40,000 from 2024 estimated receipts.

- **Interest Earnings:** The city anticipates interest earnings of \$2.30 million in 2025 from our investable portfolio of \$130 million. This is due to Federal Reserve Board actions of rate adjustments from 2022-2024. The Finance Department continues to analyze cash flows and monitor investment strategies to maximize interest earnings while minimizing risk.

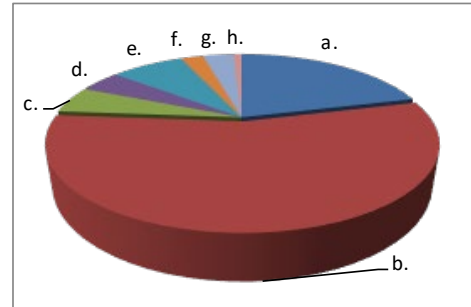
# Executive Summary

## City of Lakewood Operating Ratios-General Fund-Budget Basis For 2025

### REVENUE DOLLAR BY SOURCE

Where the money came from

a.	Property Taxes	\$ 13,306,222	\$ 0.22
b.	Income Taxes	\$ 33,599,661	\$ 0.55
c.	Intergovernmental	\$ 4,425,902	\$ 0.07
d.	Licenses, Permits, and Fees	\$ 1,509,709	\$ 0.02
e.	Charges for Services	\$ 3,446,000	\$ 0.06
f.	Fines and Forfeitures	\$ 1,154,072	\$ 0.02
g.	Miscellaneous Income	\$ 2,926,088	\$ 0.05
h.	Transfers & Advances In	\$ 650,000	\$ 0.01
		\$ 61,017,654	\$ 1.00



### Projected Reserves

The City is committed to setting aside funds for future potential liabilities and creating financial reserves. This is done by passing 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 2025 projected General Fund reserve is 66 days.

The anticipated financial position at year-end 2024 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	\$ 58,825,384	\$ 10,664,571	66.2	\$ 1,419,000	\$ 1,584,126	\$ 1,300,000	\$ 2,688,299
2024 Projected	\$ 58,405,000	\$ 10,690,000	66.8	\$ 1,070,000	\$ 1,113,575	\$ 1,500,000	\$ 2,941,269

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

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



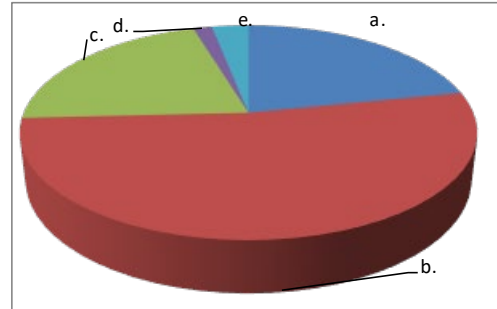
# Executive Summary

## City of Lakewood Operating Ratios-General Fund-Budget Basis For 2025

### EXPENDITURE DOLLAR BY FUNCTION

Where the money was spent

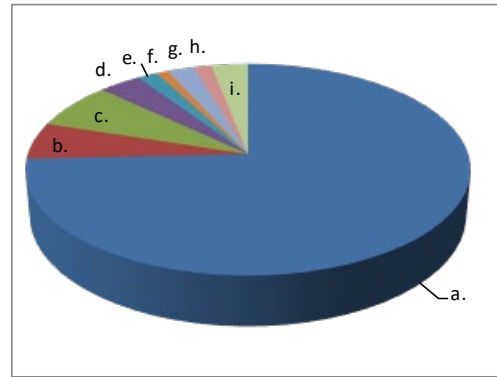
a.	General Government	\$ 13,029,533	\$ 0.21
b.	Public Safety	\$ 32,219,155	\$ 0.53
c.	Public Works	\$ 13,005,769	\$ 0.21
d.	Human Services	\$ 889,238	\$ 0.02
e.	Operating Transfers Out	\$ 1,850,000	\$ 0.03
		<u>\$ 60,993,695</u>	<u>\$ 1.00</u>



### EXPENDITURE DOLLAR BY OBJECT

What the money was spent on

a.	Wages and Fringe Benefits	\$ 44,861,503	\$ 0.74
b.	Contractual Services	\$ 3,395,786	\$ 0.06
c.	Professional Services	\$ 4,268,261	\$ 0.07
d.	Materials & Supplies	\$ 2,763,165	\$ 0.04
e.	Utilities	\$ 1,022,000	\$ 0.02
f.	Capital Outlay	\$ 570,500	\$ 0.01
g.	Other	\$ 1,362,480	\$ 0.02
h.	Income Tax Refunds	\$ 900,000	\$ 0.01
i.	Transfer & Advances Out	\$ 1,850,000	\$ 0.03
		<u>\$ 60,993,695</u>	<u>\$ 1.00</u>



## 2025 Capital Plan and Anticipated Debt Issuances

The city anticipates approximately \$76.2 million in capital projects in 2025 that include:

• Water, Sewer & Wastewater Treatment Plant	=	\$ 58,582,028
• Vehicles, Equipment and Systems	=	\$ 4,579,000
• Street Improvements, Traffic Signals and Sidewalks	=	\$ 3,045,000
• Park Improvements	=	\$ 610,000
• Building & Public Facility Improvements	=	\$ 9,382,000

These amounts include projects that began prior to 2025 but are still ongoing.

Project details for the City's 2025-2029 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 confident that the project will not affect Lakewood's current and future operating budgets, and/or negatively impact the City's bond rating.

## Executive Summary

In April of 2025, the City plans to issue \$25.775 million in bond anticipation notes (BANs) for new projects in 2025, as well as \$3.46 million in capital lease financing for vehicles and equipment. See page 34 for more information regarding the City's debt position.

<b>2025 Bond Anticipation Notes ("New Money")</b>	
<b>Project</b>	<b>Amount</b>
City Facility Improvements, Pole Barn, City Hall, HVAC, Winterhurst	\$ 4,050,000
Parks Improvements - Kaufmann Pk Retaining wall, Lkwd Prk Pier design	\$ 500,000
2025 Roadway Improvements	\$ 1,600,000
Sidewalk Program	\$ 300,000
2025 Watermain Replacement	\$ 9,325,000
Sewer Improvements-Sludge Storage Tanks	\$ 10,000,000
<b>Total</b>	<b>\$ 25,775,000</b>

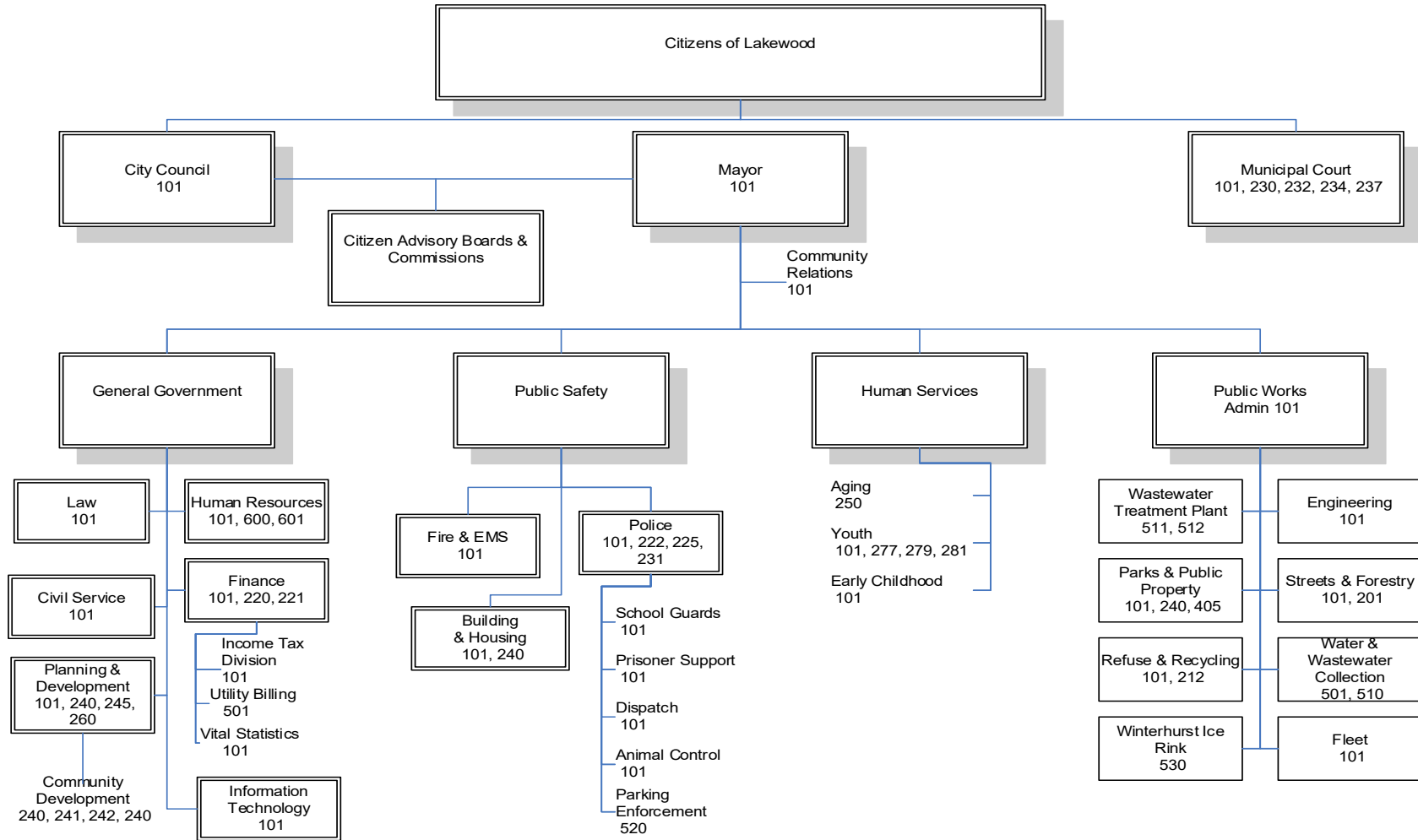
Lakewood is committed to the management, operation, and maintenance of its buildings and utilities infrastructure. Building improvements include construction of a pole barn, City Hall improvements and improvements to Winterhurst totaling an estimated \$4.0 million. Infrastructure improvements include outlays of \$1.6 million in road improvements, \$9.3 million in watermain replacement and construction and improvements to the Waste-Water Treatment Plant sludge storage tanks of \$10.0 million.

<b>2025 Projects to be Financed using Municipal Capital Leases</b>	<b>Amount</b>
	<b>\$ 3,464,000</b>
Fire Ambulance-	\$ 354,000
Forestry Bucket Truck	\$ 250,000
5 police vehicles	\$ 405,000
Refuse-Rear Load Packer Truck	\$ 360,000
Refuse-Side Load Packer Truck	\$ 405,000
Public Works Generator	\$ 250,000
Streets- Plow/Dump #170	\$ 90,000
Streets- Plow/Dump #119	\$ 285,000
Sewer #816 Cleaning Truck	\$ 580,000
Sewer #803 Dump Truck	\$ 125,000
Sewer #804 Dump Truck	\$ 85,000
Sewer #824 Dump Truck	\$ 275,000

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	2022 Full-Time Employees	2023 Full-Time Employees	2024 Full-Time Employees	2025 Proposed Employee Levels	2024-2025 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	2	2	2	0
Law	5	4	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	2	2	0
Utility Billing	3	3	3	3	0
Planning & Development	6	7	7	7	0
Community Relations	1	1	2	2	0
<b>Total General Government</b>	<b>41</b>	<b>40</b>	<b>42</b>	<b>42</b>	<b>0</b>
<b>Public Safety</b>					
Police	99	103	103	99	-4
Dispatch	11	11	12	12	0
Support of Prisoners	2	2	2	2	0
Parking	2	2	2	2	0
Animal Control	3	3	3	3	0
Fire / EMS	90	90	90	90	0
Building & Housing	15	15	15	15	0
<b>Total Public Safety</b>	<b>222</b>	<b>226</b>	<b>227</b>	<b>223</b>	<b>-4</b>
<b>Public Works</b>					
Public Works Administration	3	3	3	3	0
Parks	18	19	20	20	0
Streets	16	16	16	16	0
Forestry	5	4	4	4	0
Refuse	27	27	27	28	1
Fleet	10	10	10	10	0
Water Distribution	5	6	6	6	0
Water Metering	5	5	6	6	0
Wastewater Collections	13	13	15	15	0
Wastewater Treatment	23	23	23	23	0
Engineering	3	4	4	4	0
<b>Total Public Works</b>	<b>128</b>	<b>130</b>	<b>134</b>	<b>135</b>	<b>1</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	8	8	8	9	1
<b>Total Human Services</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>22</b>	<b>1</b>
<b>TOTAL FULL-TIME EMPLOYEES</b>	<b>412</b>	<b>417</b>	<b>424</b>	<b>422</b>	<b>-2</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.

### **August – September 2024**

#### **Week of August 26, 2024**

- The Finance Department forwards 2025 Budget Worksheets, Estimate of Expense/Budget Sections, and 2025-2029 Capital Project Plan via email, to include department and divisional narratives, goals, and objectives.
- Begin to discuss Capital Project Plan

#### **Week of September 16, 2024**

- 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 18, 2024**

- Deadline to return completed 2025 Preliminary Budget Worksheets, Estimate of Expense/Budget Sections, and 2025-2029 Capital Project Plan to Finance Director and the Assistant Finance Director I.

#### **September 23-27, 2024**

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

#### **Week of September 30<sup>th</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).

### **October 2024**

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

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

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

- The Finance Department distributes updated Budget Worksheets and the 2025 Estimate of Expense/Budget for Review and Comment to Directors and Department Heads.

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

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## **October 25, 2024**

- Deadline to have updates/comments to the 2025 Estimate of Expense/Budget Book.

## **October 31, 2024**

- Last day to enter 2024 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, 2024.
- **City-owned P-card's shut-off Oct. 31, 2024**, 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 2024 expenditures after this date must have Finance Department approval.
- Deadline for Finance Department to distribute updated Budget Worksheets and the 2025 Estimate of Expense/Budget for Review and Comment to Directors and Department Heads.
- Deadline to finalize the 5-Year Capital Plan.

## **November 2024**

### **Week of November 4, 2024**

- Work with your vendors to get invoices in if they want/need to be paid before year-end. Anything received after December 4th will be paid in 2025.

### **November 15, 2024**

- The 2025 Estimate of Expense/Budget finalized and distributed.
- Docket Deadline for the following:
  - Final 2024 Appropriation Ordinance
  - 2024 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2025 Permanent Appropriation Ordinance
  - 2025 Purchasing and Contracting Authority Ordinance
  - 2025 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2025 Capital Contracting Ordinances

# The Budget Process and Budget Timelines

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## Monday, November 18, 2024

- First Reading of the following:
  - Final 2024 Appropriation Ordinance
  - 2024 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2025 Permanent Appropriation Ordinance
  - 2025 Purchasing and Contracting Authority Ordinance
  - 2025 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2025 Capital Contracting Ordinances
  - Budget Introduction to City Council
  
- Start of 2025 Budget Hearings – *Dates and topics determined by Council Finance Committee*

## December 2024

### Monday, December 2, 2024

- Second Reading of the following:
  - Final 2024 Appropriation Ordinance
  - 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2025 Permanent Appropriation Ordinance
  - 2025 Purchasing and Contracting Authority Ordinance
  - 2025 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2025 Capital Contracting Ordinances

### December 4, 2024

- Accounts Payable closing deadline. Documents necessary to issue 2024 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 2024 Blanket POs through December 31, but those purchases will not be paid for until January, utilizing your 2025 budget.
  
- Emergency POs are available in December. You may enter these confirming requisitions January 2, using your 2025 budget.

### December 6, 2024

- Final vendor checks issued for 2024.

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

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### **December 9, 2024**

- 2024 Purchase Orders are closed.

### **Monday, December 16, 2024**

- Final Reading of the following:
  - Final 2024 Appropriation Ordinance
  - 2024 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2025 Permanent Appropriation Ordinance
  - 2025 Purchasing and Contracting Authority Ordinance
  - 2025 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2025 Capital Contracting Ordinances

### **Week of December 16<sup>th</sup>**

- Upon passage of the 2025 appropriations ordinance, 2025 Budget loaded into Naviline.

### **December 31, 2024**

- Final business day of 2024.

### **January 2, 2025**

- Begin to enter 2025 Purchase Orders upon the Close of the 2024 Fiscal Year.

# 2024 FINANCE COMMITTEE BUDGET HEARINGS

## To Consider the FY 2025 Budget

*All meetings to be held in the Auditorium*

Date	Time	Agenda	Hours
Monday November 18 (Council night)  Budget introduced on docket	6:00 – 7:30 p.m.	<p><b>Overview of the Budget Document, Finance Policies, Attainment of Balanced Budget, and Status of Fund Balances (45 min: 15 min presentation)</b> <i>Finance Director &amp; staff, Mayor</i></p> <p><b>Health Insurance, Workers’ Comp, Salary Ordinance, HR items, and Status of Collective Bargaining Contracts (20 min: 5 min presentation)</b> <i>Human Resources Director Dillinger</i></p> <p><b>CAC Recommendations (25 min: 5 min presentation)</b> <i>CAC leaders &amp; Dan Wyman, Planning and Development</i></p>	1.5
Monday November 25  Monday before Thanksgiving	6:00 – 9:00 p.m.  (Option to add more time, if needed.)	<p><b>Capital Budget (1 hour: 10 min presentation) &amp; Public Works Department (30 min: 10 min presentation)</b> <i>Public Works Director Gordon</i></p> <p><b>Public Safety Budgets (1 hour)</b> Fire Department (30 min: 10 min presentation) <i>Fire Chief Fairbanks</i></p> <p>Police Department (30 min: 10 min presentation) <i>Chief Fischer</i></p> <p><b>Building &amp; Housing Department (30 min: 10 min presentation)</b> <i>Building Commissioner Chris Parmelee</i></p>	3
Monday December 9	6:00 – 9:30 p.m.  (Option to add more time, if needed.)	<p><b>Lakewood Municipal Court Budget (30 min: 10 min presentation)</b> <i>Judge Tess Neff &amp; Court Administrator Maria Russo</i></p> <p><b>Human Services Department (30 min: 10 min presentation)</b> <i>Director Chad Berry</i></p> <p><b>IT Division (30 min: 10 min presentation)</b> <i>IT Division Manager Michael Coletta</i></p> <p><b>Break (option)</b></p>	3.50

# 2024 FINANCE COMMITTEE BUDGET HEARINGS

## To Consider the FY 2025 Budget

*All meetings to be held in the Auditorium*

		<p><b>Planning &amp; Development Department (60 min: 15 min presentation)</b> <i>Director of Planning &amp; Development Angela Byington</i></p> <p><b>Law Department (20 min: 5 min presentation)</b> <i>Law Director Ernie Vargo</i></p> <p><b>Finance Department (10 min: 5 min presentation)</b> <i>Finance Director Mahoney &amp; Assistant Finance Dir. Eddy</i></p>	
<p>Monday, December 16 (Council night)</p> <p>3<sup>rd</sup> reading of ordinances</p>	<p>5:30 – 6:30 p.m.</p>	<p><b>Mayor’s Office (10 min: 5 min presentation)</b> <i>Mayor George</i></p> <p><b>Council Office Budget (20 min: 5 min presentation)</b> <i>Clerk Bach</i></p> <p><b>Substitutions and finalization (30 min)</b> <i>Attendees: Finance Director &amp; Staff, Law Director and/or Assistant Law Director</i></p>	<p>1.0</p>

## ***Budget References***

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

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

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

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

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

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

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

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

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

**Utilities:** Includes payments for gas and 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 2023 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.

## **Major Revenue Sources**

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### **Major Revenue Sources**

#### **Income Tax (55% of 2025 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. 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.

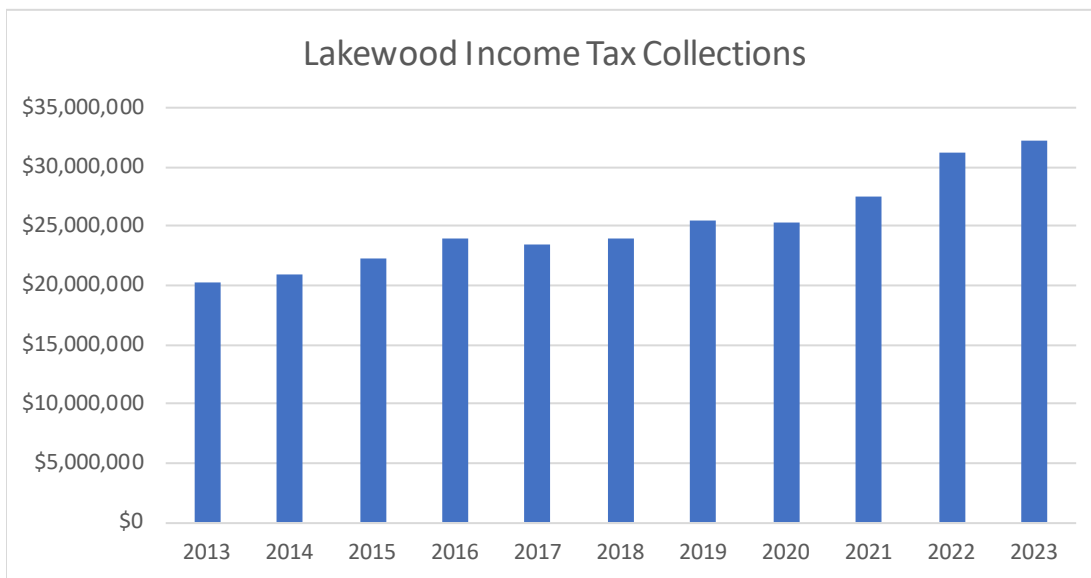
Income tax revenue is vital to Lakewood's economic stability, and it is also economically sensitive. Lakewood's income tax generated healthy income tax revenue in 2024, driven by the community's strong, young professional tax base and the work from home movement. Lakewood's 2025 municipal income tax 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 \$33.6 million in income tax for 2025, which represents an increase over the \$32.5 million budgeted for 2024. 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 2013-2023

Year	Collections	Change	Income Tax		Credit Limit
			Rate	Credit	
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	\$32,128,465	2.79%	1.50%	50%	1%
2024	\$28,996,833	Thru Oct			
2024E	\$32,518,000	Budget			
2025E	\$33,599,661	Budget			



## **Major Revenue Sources**

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### **Property Tax (22% of 2025 General Fund Budget)**

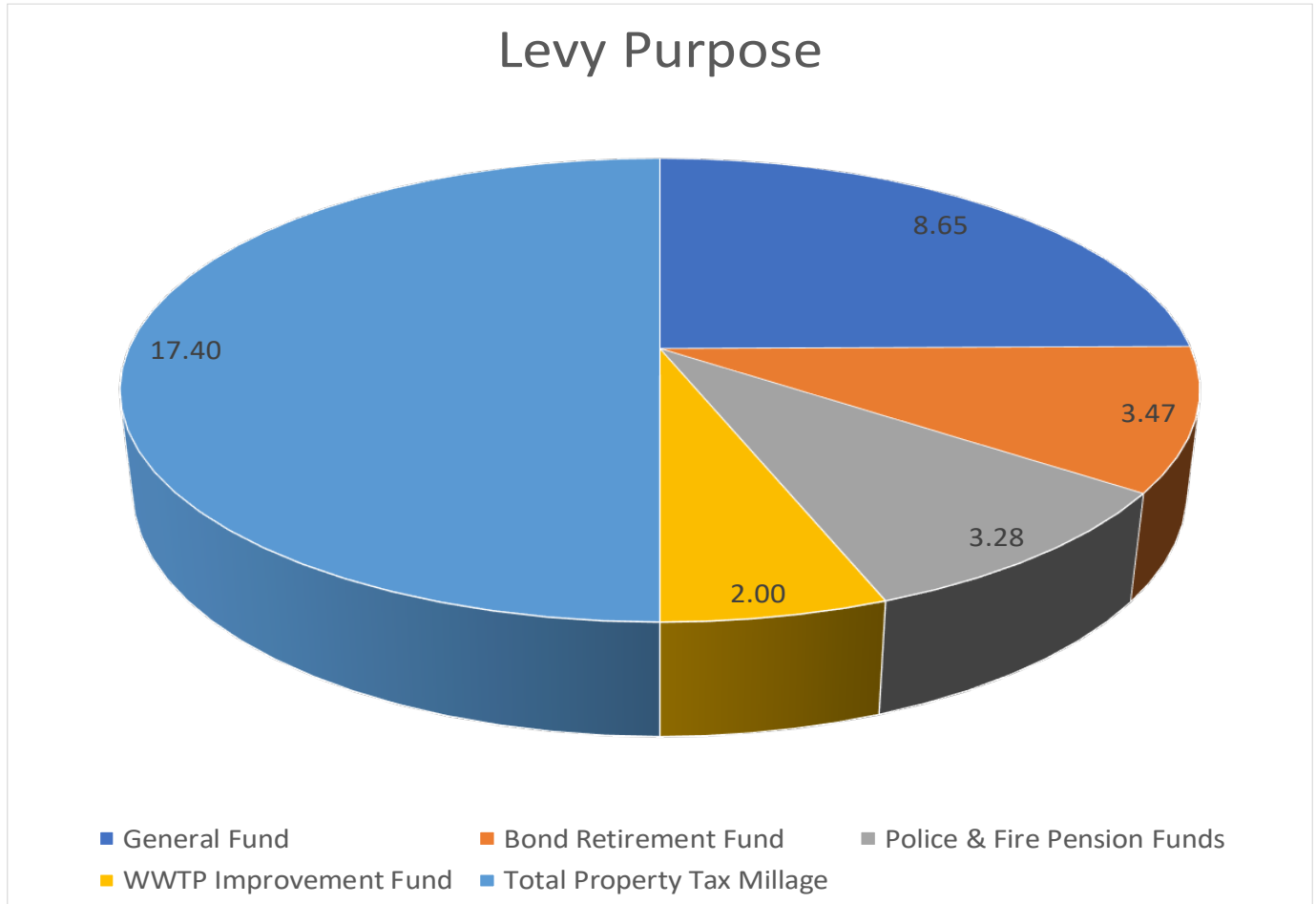
Property taxes include amounts levied against all real and public utility property located in the City. 2024 real property taxes are levied October 1, 2024, on the assessed value as of January 1, 2023, the lien date. Assessed values are determined by the State of Ohio to be 35% of appraised market value. The 2024 real property taxes are collected in and intended to finance 2025 operations. Therefore, 2025 annual property tax revenue is largely dependent upon the tax year 2024 Assessed Valuation.

Assessed Valuation undergoes major changes every three years. The 2024 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 \$13,306,000 in 2025, which represents a 24.9% increase compared to the \$10,650,300 recorded in 2024, because of the total revaluation update completed by the Cuyahoga County Fiscal Officer in 2024.

Real Property taxes are settled semi-annually by the Cuyahoga County Fiscal Officer, scheduled for March 14, 2025 and August 15, 2025. Prior to those settlement dates, the City expects to receive advance payments on January 15, 2025; February 14, 2025, and July 15, 2025. 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 22% 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 2025. 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	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Assessed Valuation	\$1,370.00	\$1,362.10	\$1,363.41	\$1,091.69	\$1,087.44	\$1,093.06	\$913.09	\$901.37	\$895.48	\$853.74
<b>Comments*</b>			Update			Reval			Update	
Year over Year Change	0.6%									

### Property Tax Revenue^

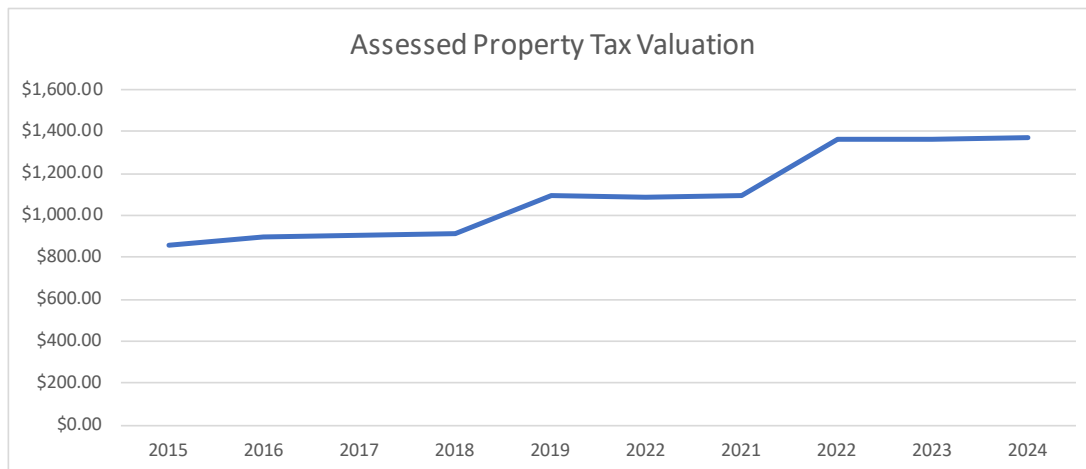
General Fund	\$11.95	\$11.92	\$11.57	\$9.42	\$9.34	\$9.41	\$7.94	\$7.79	\$7.76	\$7.42
Debt Service Fund	\$4.79	\$4.66	\$4.66	\$3.78	\$3.74	\$3.77	\$3.18	\$3.21	\$3.11	\$3.08
Police & Fire Pension Funds	\$4.53	\$4.28	\$4.28	\$3.57	\$3.54	\$3.57	\$3.01	\$2.95	\$2.94	\$2.83
WWTP Improvement Fund	\$2.76	\$2.63	\$2.63	\$2.18	\$2.16	\$2.18	\$1.84	\$1.80	\$1.79	\$1.73
<b>Total Property Tax Revenue</b>	<b>\$24.03</b>	<b>\$23.49</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>

Year over Year Change 2.3%

\*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: The overall property tax revenue rose by 2.3% in 2024. This generally reflects a stronger economy where some additional valuation was added during the 2024 collection year, coupled with a much stronger ability to pay as measured by an increase in currently assessed property tax paid.

## Budget Overview

Comparative Summary of Revenues & Expenditures					
	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	% change 2024- 2025
<b>Balance of January 1</b>	<b>139,574,321</b>	<b>177,550,898</b>	<b>127,041,110</b>	<b>58,660,599</b>	
<b>Revenues By Type</b>					
Property Taxes	25,147,995	25,791,971	24,919,682	29,711,850	19%
Municipal Income Taxes	31,257,539	32,128,465	32,628,414	33,599,661	3%
Charges for Services	35,963,068	38,651,509	45,786,441	43,966,326	-4%
Licenses, Permits, and Fees	2,904,247	3,245,912	2,825,800	2,783,530	-1%
Fines and Forfeitures	607,786	737,436	713,350	732,101	3%
Intergovernmental	31,156,213	6,241,668	16,575,600	13,588,111	-18%
Special Assessments	639,200	629,458	741,000	845,000	14%
Contribution and Donations	142,723	91,308	218,544	246,544	13%
Interest	1,487,958	4,490,870	3,025,000	2,775,000	-8%
Miscellaneous	4,146,493	3,601,899	23,530,713	5,053,487	-79%
Debt Proceeds	24,625,008	44,151,087	47,679,950	39,579,000	-17%
Transfers & Advances In	5,910,263	9,548,075	5,800,000	5,791,000	0%
<b>Total Revenue</b>	<b>163,988,492</b>	<b>169,309,660</b>	<b>204,444,493</b>	<b>178,671,610</b>	<b>-13%</b>
<b>Expenditures by Function</b>					
General Government	13,255,123	14,794,142	25,990,450	23,938,828	-8%
Public Safety	29,075,815	31,703,186	36,020,572	37,849,470	5%
Public Works	19,908,394	22,423,417	28,079,788	28,503,576	2%
Human Services	2,028,630	2,419,093	2,678,269	3,041,115	14%
Purchased Water	5,574,028	5,354,895	6,300,000	6,300,000	0%
Capital	17,581,277	39,030,578	73,459,835	63,718,738	-13%
Debt Service	21,071,804	53,582,709	55,199,299	20,629,850	-63%
CDBG, ESG, HOME, NSP, Coronavirus, ARPA	2,570,268	31,267,327	31,347,362	11,000,451	-65%
Transfer or Advance Out	6,167,865	9,437,000	3,869,030	5,713,000	48%
Hospitalization & Workers Compensation	8,778,711	9,807,101	9,880,400	10,145,400	3%
<b>Total Expenditures</b>	<b>126,011,915</b>	<b>219,819,448</b>	<b>272,825,005</b>	<b>210,840,428</b>	<b>-23%</b>
<b>Balance December 31</b>	<b>177,550,898</b>	<b>127,041,110</b>	<b>58,660,599</b>	<b>26,491,780</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 2025 Budget with 2024 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	\$ 13,306,222		\$ 5,593,391				
Municipal Income Taxes	\$ 33,599,661						
Charges for Services	\$ 3,460,000				\$ 110,000		
Licenses, Permits, and Fees	\$ 1,509,709	\$ 2,742,000					
Fines and Forfeitures	\$ 1,154,072						
Intergovernmental	\$ 4,411,902			\$ 3,220,000	\$ 60,000		\$ 4,887,438
Special Assessments	\$ -						
Payment in Lieu of Taxes							
Contribution and Donations					\$ 50,000	\$ 5,000	\$ 5,000
Interest	\$ 2,300,000						
Miscellaneous	\$ 626,087						
Debt Proceeds							
Transfers & Advances In	\$ 650,000				\$ 900,000		\$ -
<b>Total Revenue</b>	<b>\$ 61,017,654</b>	<b>\$ 2,742,000</b>	<b>\$ 5,593,391</b>	<b>\$ 3,220,000</b>	<b>\$ 1,120,000</b>	<b>\$ 5,000</b>	<b>\$ 4,892,438</b>
<b>Expenditures by Function</b>							
Salaries	\$ 34,862,469	\$ 1,449,686		\$ 423,575	\$ 730,671		\$ 620,701
Fringe Benefits	\$ 9,999,034	\$ 550,346	\$ 5,020,232	\$ 159,015	\$ 298,078		\$ 99,141
Travel and Transportation	\$ 82,945	\$ 50		\$ 5,000	\$ 750		\$ 18,194
Professional Services	\$ 4,268,261	\$ 106,200		\$ 13,400	\$ -	\$ 106,000	\$ 197,350
Communications	\$ 374,225	\$ 9,900		\$ 505	\$ 1,275		\$ 4,465
Contractual Services	\$ 3,395,786	\$ 583,500		\$ 726,686	\$ 150,000	\$ 5,483,000	\$ 2,587,884
Road Salt		\$ 235,000					
Materials & Supplies	\$ 2,763,165	\$ 399,925		\$ 170	\$ 22,400	\$ 22,000	\$ 149,220
Capital	\$ 570,500	\$ 55,000		\$ 1,278,238	\$ -	\$ -	\$ 35,000
Utilities	\$ 1,022,000	\$ 51,500			\$ 56,000		\$ 2,200
Purchased Water							
Other	\$ 905,310	\$ 1,200		\$ 1,100	\$ -	\$ 58,500	\$ 10,000
Reserve Balance							
Economic Development Programs							
Debt Service							
Transfer or Advance	\$ 1,850,000			\$ 150,000		\$ -	\$ 413,000
CDBG, ESG, HOME, NSP, Coronavirus, ARPA, Opioid				\$ 501,242			\$ 10,687,783
Income Tax Refunds	\$ 900,000						
<b>Total Expenditures</b>	<b>\$ 60,993,695</b>	<b>\$ 3,442,307</b>	<b>\$ 5,020,232</b>	<b>\$ 3,258,931</b>	<b>\$ 1,259,174</b>	<b>\$ 5,669,500</b>	<b>\$ 14,824,939</b>
<b>Revenue over Expenditures</b>	<b>\$ 23,959</b>	<b>\$ (700,307)</b>	<b>\$ 573,159</b>	<b>\$ (38,931)</b>	<b>\$ (139,174)</b>	<b>\$ (5,664,500)</b>	<b>\$ (9,932,501)</b>

# Budget Overview

## Comparative Summary of Revenues & Expenditures - All Funds 2025 Budget with 2024 Budgeted Totals

	Debt Service Funds	Capital Improvement Funds	Water Fund	WWC & WWTP Funds	Parking & Winterhurst Funds	Hospitalization & Workers Comp Internal Service Funds	Budgeted 2025	Budgeted 2024
<b>Revenues By Type</b>								
Property Taxes	\$ 6,163,997			\$ 3,410,604			\$ 28,474,214	\$ 24,919,682
Municipal Income Taxes							\$ 33,599,661	\$ 32,628,414
Charges for Services			\$ 13,226,720	\$ 17,783,406	\$ 457,000		\$ 35,037,126	\$ 45,786,441
Licenses, Permits, and Fees							\$ 4,251,709	\$ 2,825,800
Fines and Forfeitures							\$ 1,154,072	\$ 713,350
Intergovernmental			\$ 2,500,000			\$ 10,125,400	\$ 25,204,740	\$ 16,575,600
Special Assessments			\$ 325,000				\$ 325,000	\$ 741,000
Payment in Lieu of Taxes							\$ -	\$ -
Contribution and Donations							\$ 60,000	\$ 218,544
Interest	\$ 125,000		\$ 350,000				\$ 2,775,000	\$ 3,025,000
Miscellaneous		\$ -	\$ 5,000		\$ 1,960,000		\$ 2,591,087	\$ 23,530,713
Debt Proceeds	\$ 6,370,000	\$ 7,254,000	\$ 9,350,000	\$ 17,375,000			\$ 40,349,000	\$ 47,679,950
Transfers & Advances In	\$ 2,000,000			\$ 1,300,000			\$ 4,850,000	\$ 5,800,000
<b>Total Revenue</b>	<b>\$ 14,658,997</b>	<b>\$ 7,254,000</b>	<b>\$ 25,756,720</b>	<b>\$ 39,869,010</b>	<b>\$ 2,417,000</b>	<b>\$ 10,125,400</b>	<b>\$ 178,671,610</b>	<b>\$ 204,444,493</b>
<b>Expenditures by Function</b>								
Salaries			\$ 1,283,413	\$ 3,034,296	\$ 191,630		\$ 42,596,441	\$ 40,852,052
Fringe Benefits			\$ 481,865	\$ 1,146,917	\$ 72,613	\$ 10,145,400	\$ 27,972,642	\$ 26,898,988
Travel and Transportation			\$ 1,550	\$ 1,900			\$ 110,389	\$ 107,296
Professional Services			\$ 510,550	\$ 1,220,750	\$ 16,200		\$ 6,438,711	\$ 5,730,712
Communications			\$ 144,800	\$ 16,450	\$ 7,225		\$ 558,845	\$ 590,414
Contractual Services			\$ 407,400	\$ 1,087,500	\$ 190,000		\$ 14,611,756	\$ 9,971,061
Road Salt							\$ 235,000	\$ 218,000
Materials & Supplies			\$ 730,275	\$ 891,600	\$ 82,300		\$ 5,061,055	\$ 4,679,815
Capital		\$ 10,525,000	\$ 15,100,000	\$ 33,055,000	\$ 3,100,000		\$ 63,718,738	\$ 73,459,835
Utilities			\$ 61,000	\$ 326,700	\$ 248,000		\$ 1,767,400	\$ 1,700,400
Purchased Water			\$ 6,300,000				\$ 6,300,000	\$ 6,300,000
Other			\$ 970,214	\$ 950,797	\$ 140,455		\$ 3,037,576	\$ 3,556,346
Reserve Balance							\$ -	\$ 6,025,395
Economic Development Programs							\$ -	\$ 1,419,000
Debt Service	\$ 14,520,600		\$ 2,205,300	\$ 3,903,950	\$ -		\$ 20,629,850	\$ 55,199,299
Transfer or Advance				\$ 3,300,000	\$ -		\$ 5,713,000	\$ 3,869,030
CDBG, ESG, HOME, NSP, Coronavirus, ARPA, Opioid							\$ 11,189,025	\$ 31,347,362
Income Tax Refunds							\$ 900,000	\$ 900,000
<b>Total Expenditures</b>	<b>\$ 14,520,600</b>	<b>\$ 10,525,000</b>	<b>\$ 28,196,367</b>	<b>\$ 48,935,860</b>	<b>\$ 4,048,423</b>	<b>\$ 10,145,400</b>	<b>\$ 210,840,428</b>	<b>\$ 272,825,005</b>
<b>Revenue over Expenditures</b>	<b>\$ 138,397</b>	<b>\$ (3,271,000)</b>	<b>\$ (2,439,647)</b>	<b>\$ (9,066,850)</b>	<b>\$ (1,631,423)</b>	<b>\$ (20,000)</b>	<b>\$ (32,168,819)</b>	<b>\$ (68,380,511)</b>

# Budget Overview

2025 Scheduled Fund Balances	2025 Projected Beginning Balance	2025 Projected Revenue	2025 Projected Expenditures	2025 Projected Ending Balance
<b>General (101) Fund</b>	<b>10,690,000</b>	<b>61,017,654</b>	<b>60,993,695</b>	<b>10,713,959</b>
<b>Special Revenue Funds</b>				
State Highway (201) & SCMR (211) Funds	\$ 1,220,065	\$ 2,742,000	\$ 3,442,307	\$ 519,758
Litter Control Grant (212) Fund	\$ 30,899	\$ 5,000	\$ 5,000	\$ 30,899
Community Festival (213) Fund	\$ 6,580	\$ 5,000	\$ 4,618	\$ 6,962
Police Pension (220) Fund	\$ 1,818,337	\$ 2,728,484	\$ 2,377,981	\$ 2,168,839
Fireman Pension (221) Fund	\$ 2,048,512	\$ 2,864,907	\$ 2,642,251	\$ 2,271,168
Law Enforcement Trust (222) Fund	\$ 95,504	\$ 90,144	\$ 100,450	\$ 85,198
Drug Enforcement Trust (223) Fund	\$ 12,661	\$ 2,000	\$ 8,000	\$ 6,661
Federal Forfeiture (225) Fund	\$ 70,660	\$ 16,000	\$ 35,000	\$ 51,660
D.A.R.E. (226) Fund	\$ 21,627	\$ 3,000	\$ 10,000	\$ 14,627
Indigent Driver's Alcohol Treatment (230) Fund	\$ 191,332	\$ 10,000	\$ 60,000	\$ 141,332
Enforcement and Education (231) Fund	\$ 35,920	\$ 2,400	\$ 25,500	\$ 12,820
Political Subdivision (232) Fund	\$ 21,042	\$ 450	\$ 10,000	\$ 11,492
Computer Maintenance (234) Fund	\$ 156,987	\$ 50,000	\$ 30,000	\$ 176,987
Court Special Projects (235) Fund	\$ 266,177	\$ 70,000	\$ 211,613	\$ 124,565
Court Probation Services (236) Fund	\$ 158,910	\$ 18,500	\$ 43,000	\$ 134,410
IDIAM (237) Fund	\$ 158,912	\$ 9,000	\$ 61,000	\$ 106,912
Community Development Block Grant (240) Fund	\$ 91,597	\$ 3,220,000	\$ 3,258,931	\$ 52,666
Emergency Shelter Grant (241) Fund	\$ 29,730	\$ 234,000	\$ 247,270	\$ 16,460
HOME Investment Program (242) Fund	\$ 2,336,117	\$ 2,745,000	\$ 2,158,860	\$ 2,922,257
Neighborhood Stabilization Program (245) Fund	\$ 41,238	\$ -	\$ -	\$ 41,238
Aging (250) Fund	\$ 288,563	\$ 1,120,000	\$ 1,259,174	\$ 149,389
Lakewood Hospital (260) Fund	\$ 7,074,778	\$ 5,000	\$ 5,669,500	\$ 1,410,278
Help to Others (277) Fund	\$ 12,049	\$ 104,544	\$ 107,044	\$ 9,549
Juvenile Diversion (279) Fund	\$ 23,084	\$ 37,400	\$ 41,396	\$ 19,088
FEMA (280) Fund	\$ 1,868	\$ -	\$ -	\$ 1,868
Family to Family (281) Fund	\$ 68,044	\$ 960,000	\$ 989,406	\$ 38,638
Opioid Settlement (283) Fund	\$ 33,296	\$ 30,000	\$ 50,000	\$ 13,296
ARP Local Fiscal Recovery (286) Fund	\$ 10,126,783	\$ 500,000	\$ 10,626,783	\$ -
<b>Total Special Revenue Funds</b>	<b>\$ 26,441,272</b>	<b>\$ 17,572,829</b>	<b>\$ 33,475,083</b>	<b>\$ 10,539,018</b>
<b>Debt Service Funds</b>				
Bond Retirement (301) Fund	\$ 6,282,326	\$ 14,614,397	\$ 14,297,600	\$ 6,599,123
TIF Bond Retirement (302) Fund	\$ 2,019,230	\$ 44,600	\$ 223,000	\$ 1,840,830
<b>Total Debt Service Funds</b>	<b>\$ 8,301,556</b>	<b>\$ 14,658,997</b>	<b>\$ 14,520,600</b>	<b>\$ 8,439,953</b>
<b>Capital Projects Funds</b>				
Capital Improvement (401) Fund	\$ 5,431,044	\$ 7,254,000	\$ 9,525,000	\$ 3,160,044
Land Acquisition (404) Fund	\$ 1,001,777	\$ -	\$ 1,000,000	\$ 1,777
City Park (405) Improvement Fund	\$ 77,128	\$ -	\$ -	\$ 77,128
TIF Capital Improvement (406) Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Projects Funds</b>	<b>\$ 6,509,949</b>	<b>\$ 7,254,000</b>	<b>\$ 10,525,000</b>	<b>\$ 3,238,949</b>
<b>Enterprise Funds</b>				
Water Operating (501) Fund	\$ 21,650,480	\$ 25,756,720	\$ 28,196,367	\$ 19,210,833
Wastewater Collection (510) Fund	\$ 28,829,642	\$ 15,460,158	\$ 24,661,136	\$ 19,628,663
Wastewater Treatment (511) Fund	\$ 14,056,606	\$ 20,998,248	\$ 20,914,723	\$ 14,140,131
Wastewater Improvement (512) Fund	\$ 2,226,787	\$ 3,410,604	\$ 3,360,000	\$ 2,277,391
Parking Facilities (520) Fund	\$ 708,933	\$ 457,000	\$ 703,773	\$ 462,160
Winterhurst Ice Rink (530) Fund	\$ 1,658,133	\$ 1,960,000	\$ 3,344,650	\$ 273,483
<b>Total Enterprise Funds</b>	<b>\$ 69,130,582</b>	<b>\$ 68,042,730</b>	<b>\$ 81,180,650</b>	<b>\$ 55,992,662</b>
<b>Internal Service Funds</b>				
Hospitalization (600) Fund	\$ 4,386,067	\$ 9,585,000	\$ 9,605,000	\$ 4,366,067
Worker's Compensation (601) Fund	\$ 840,091	\$ 540,400	\$ 540,400	\$ 840,091
<b>Total Internal Service Funds</b>	<b>\$ 5,226,159</b>	<b>\$ 10,125,400</b>	<b>\$ 10,145,400</b>	<b>\$ 5,206,159</b>
<b>TOTALS</b>	<b>\$ 126,299,519</b>	<b>\$ 178,671,610</b>	<b>\$ 210,840,428</b>	<b>\$ 94,130,700</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.

The City of Lakewood’s bond rating for general obligation debt is Aa2 by Moody’s Investor Services, which was re-affirmed in February 2024.

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, 2024</b>	<b>Call Date</b>	<b>Security</b>	<b>2025 Debt Service Payments</b>	
<b>2024</b>	\$ 35,305,000	\$ 34,800,000	12/1/2034	GO	\$ 2,470,000	
<b>2021</b>	\$ 22,175,000	\$ 20,165,000	12/1/2031	GO	\$ 1,318,100	
<b>2021</b>	\$ 5,300,000	\$ 2,800,000	Not Callable - Matures in 2028	GO (includes refunded 2011 Bonds)	\$ 786,600	
<b>2019</b>	\$ 16,215,000	\$ 13,385,000	12/1/2029	GO	\$ 1,133,462	
<b>2017</b>	\$ 5,890,000	\$ 650,000	Not Callable - Matures in 2026	Private Placement Refunding of 2007 GO Bonds	\$ 336,250	
<b>2016</b>	\$ 39,460,000	\$ 19,970,000	12/1/2026	GO (includes refunded series 2005, 2004 (Rockport TIF), and 2006 water and sewer revenue bonds)	\$ 3,094,300	
<b>Total</b>	<b>\$ 124,345,000</b>	<b>\$ 91,770,000</b>		<b>Total</b>	<b>\$ 9,138,712</b>	
<b>Total GO</b>	<b>\$ 124,345,000</b>	<b>\$ 91,770,000</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 assessed 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	2025 Debt Service Payments
2024	\$ 6,320,000	4/15/2025	4.12%	\$ 6,579,976
<b>Total</b>	<b>\$ 6,320,000</b>		<b>Total</b>	<b>\$ 6,579,976</b>

<b>MUNICIPAL CAPITAL LEASES</b>				
	Original Amount	Amount Outstanding as of Dec. 31, 2024	Final Maturity Year	2025 Debt Service Payments
2024	\$ 3,173,000	\$2,549,667	2030	\$ 623,333
2022	\$ 1,500,000	\$605,735	2026	\$ 311,937
2021	\$ 2,382,500	\$599,100	2027	\$ 454,600
2020	\$ 2,597,000	\$672,932	2029	\$ 165,950
2019	\$ 2,422,000	\$890,814	2028	\$ 227,712
2018	\$ 1,477,000	\$408,687	2028	\$ 132,158
2017	\$ 1,657,000	\$199,510	2027	\$ 82,143
2016	\$ 1,617,000	\$135,011	2026	\$ 109,442
2015	\$ 3,740,030	\$1,169,514	2030	\$ 236,170
<b>Total</b>	<b>\$ 20,565,530</b>	<b>\$ 7,230,970</b>		<b>\$ 2,343,445</b>

<b>LOANS &amp; SPECIAL ASSESMENTS</b>			
	Amount Outstanding as of Dec. 31, 2024	Final Maturity Year	2025 Debt Service Payments
OPWC/OWDA	\$27,014,900	2053	\$ 1,577,081
Special Assesments	\$30,000	2026	\$ 16,275
<b>Total</b>	<b>\$27,044,900</b>	<b>Total</b>	<b>\$ 1,593,356</b>

## Debt Overview

<b>DEBT POSITION</b>	
Assessed Valuation (2024)	\$ 1,370,002,340
2020 Census Population	50,942

<b>Total Outstanding General Obligation Debt</b>	
Long-Term Debt	\$ 91,770,000
Short-Term Debt, Loans & Leases	\$ 40,595,870
<b>Total Outstanding Debt</b>	<b>\$ 132,365,870</b>
<b>LESS</b>	
Water Backed Bonds	\$ (16,475,117)
TIF Bonds	\$ (407,531)
Municipal Capital Leases	\$ (7,230,970)
Sewer Backed Bonds	\$ (25,572,778)
Special Assessment Bonds & Loans	\$ (27,044,900)
<b>Exempt Debt</b>	<b>\$ (76,731,295)</b>
<b>5.5% Unvoted Debt Limit</b>	<b>\$ 75,350,129</b>
<b>Debt Leeway</b>	<b>\$ 57,015,741</b>
<b>Debt Ratios</b>	
Net Debt to Full Value	3.38%
Total Debt per Capita	\$2,598.36
Notes as a % of Total Debt	4.77%

Therefore, per the Ohio Revised Code, the City has the legal capacity to borrow upwards of \$57.0 million in general obligation debt. However, this legal level does not reflect the City's ability to repay the debt. Debt service is paid via several funds. General obligation debt and capital leases are paid primarily through the Bond Retirement Fund (Fund 301) and the Enterprise Funds (Fund 501-511).

The 2025 Principal and Interest payments are as follows (excludes short-term notes):

Fund 301-302 Bond Retirement	\$7,057,676
Fund 501 Water Fund	\$1,987,792
Fund 510-511 Sewer Fund	<u>\$3,688,220</u>
Total 2024 Principal and Interest	<u>\$12,733,688</u>

## Debt Overview

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

	General Obligation Bonds		Capital Leases		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$2,756,786	\$2,331,296	\$1,799,833	\$169,761	\$4,556,619	\$2,501,057
2026	2,704,660	2,209,970	1,459,718	124,051	4,164,378	2,334,021
2027	2,486,219	2,091,779	1,092,368	82,261	3,578,587	2,174,040
2028	2,605,490	1,973,622	974,355	48,547	3,579,845	2,022,169
2029	1,942,995	1,849,736	437,955	18,681	2,380,950	1,868,417
2030-2034	11,139,247	7,830,473	221,051	7,308	11,360,298	7,837,781
2035-2039	10,885,103	5,366,443	0	0	10,885,103	5,366,443
2040-2044	8,615,681	3,340,053	0	0	8,615,681	3,340,053
2045-2049	8,781,438	1,284,335	0	0	8,781,438	1,284,335
	<u>\$51,917,619</u>	<u>\$28,277,707</u>	<u>\$5,985,280</u>	<u>\$450,609</u>	<u>\$57,902,899</u>	<u>\$28,728,316</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	Interest	Principal	Interest
2025	\$2,378,216	\$1,672,417	\$343,284	\$30,569	\$1,227,201	24,325	\$3,948,701	\$1,727,311
2026	2,185,340	1,557,543	267,869	22,594	1,228,032	23,496	3,681,241	\$1,603,633
2027	2,288,782	1,452,484	263,798	15,638	1,227,863	22,665	3,780,443	\$1,490,787
2028	2,379,511	1,351,590	206,530	8,692	1,229,697	21,000	3,815,738	\$1,381,282
2029	2,487,005	1,246,627	115,369	2,504	1,230,530	20,166	3,832,904	\$1,269,297
2030-2034	9,695,754	4,656,789	48,839	274	6,165,208	88,278	15,909,801	\$4,745,341
2035-2039	7,694,894	2,992,832	0	0	5,765,503	67,241	13,460,397	\$3,060,073
2040-2044	6,344,321	1,774,104	0	0	3,895,815	46,054	10,240,136	\$1,820,158
2045-2049	4,398,563	521,565	0	0	3,146,248	24,719	7,544,811	\$546,284
2050-2052	0	0	0	0	1,898,803	4,527	1,898,803	\$4,527
	<u>\$39,852,386</u>	<u>\$17,225,951</u>	<u>\$1,245,689</u>	<u>\$80,271</u>	<u>\$27,014,900</u>	<u>\$342,471</u>	<u>\$68,112,975</u>	<u>\$17,648,693</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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Office of City Council	233,294	231,745	309,366	342,669	11%
Municipal Court	1,604,906	2,082,214	2,444,277	2,535,570	4%
Office of Mayor	333,761	349,328	414,993	403,771	-3%
Office of Civil Service	118,377	146,099	156,244	181,996	16%
Human Resources	307,757	273,341	328,514	327,676	0%
Law	741,524	749,193	806,984	899,627	11%
Finance	660,836	702,112	900,324	944,001	5%
Income Tax	879,699	921,516	1,126,590	1,147,484	2%
Utility Billing	5,997,241	8,581,094	9,861,562	3,422,045	-65%
Vital Statistics & Nuisance Abatement	412,782	458,383	506,099	590,428	17%
General Administration	5,669,649	8,554,040	8,833,400	3,576,950	-60%
Information Technology	1,917,116	2,017,237	2,439,043	2,268,310	-7%
Planning and Development	1,911,026	1,731,211	2,907,921	7,196,668	147%
Community Development	842,758	867,062	3,597,699	3,202,226	-11%
Community Relations	120,942	159,849	268,809	285,207	6%
CDBG, ESG, HOME, NSP Pass-Through	453,606	493,076	504,831	501,242	-1%
Income Tax Refunds	850,722	850,722	900,000	900,000	0%
<b>Total Expenditures</b>	<b>23,055,994</b>	<b>29,168,221</b>	<b>36,306,655</b>	<b>28,725,870</b>	<b>-21%</b>

Total Expenditures by Category	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Salaries	4,445,057	4,701,485	5,561,025	5,700,919	3%
Fringe Benefits	1,212,102	1,781,923	2,089,970	2,161,750	3%
Travel and Transportation	12,797	12,161	36,926	34,550	-6%
Professional Services	2,155,670	2,479,409	3,306,652	3,709,775	12%
Communications	211,800	233,829	315,815	326,205	3%
Contractual Services	1,852,859	1,829,537	4,292,195	9,463,680	120%
Materials & Supplies	136,949	172,924	281,183	275,885	-2%
Capital	514,676	179,406	185,000	30,500	-84%
Utilities	6,810	5,755	8,500	8,500	0%
Other	1,270,265	1,371,889	1,753,789	1,327,564	-24%
Reserve Balance	839,946	839,946	6,025,395	-	-100%
Economic Development Programs	220,868	514,563	1,419,000	-	-100%
Debt Service	5,066,002	7,559,597	8,679,344	2,205,300	-75%
Transfer or Advance	3,805,865	6,142,000	947,030	2,080,000	120%
CDBG, ESG, HOME, NSP Pass-Through	453,606	493,076	504,831	501,242	-1%
Income Tax Refunds	850,722	850,722	900,000	900,000	0%
<b>Total Expenditures</b>	<b>23,055,994</b>	<b>29,168,221</b>	<b>36,306,655</b>	<b>28,725,870</b>	<b>-21%</b>

## Budget Overview of General Government

General Fund Total Expenditures by Category	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Salaries	3,994,972	4,235,245	4,943,705	5,128,980	4%
Fringe Benefits	1,052,158	1,578,172	1,835,409	1,922,653	5%
Travel and Transportation	10,897	12,161	32,699	34,550	6%
Professional Services	1,759,766	2,042,447	2,703,902	3,099,425	15%
Communications	125,846	149,702	193,130	204,800	6%
Contractual Services	333,751	881,446	426,580	636,986	49%
Materials & Supplies	127,401	160,798	218,188	212,890	-2%
Capital	513,433	179,406	185,000	30,500	-84%
Utilities	4,508	4,001	6,000	6,000	0%
Other	887,172	897,650	1,279,075	852,750	-33%
Reserve Balance	839,946	839,946	6,025,395	-	-100%
Economic Development Programs	1,060,814	514,563	1,419,000	-	-100%
Debt Service	-	-	-	-	
Transfer or Advance	3,605,865	5,912,000	947,030	1,850,000	95%
Income Tax Refunds	850,722	850,722	900,000	900,000	0%
<b>Total Expenditures</b>	<b>15,167,252</b>	<b>18,258,258</b>	<b>21,115,113</b>	<b>14,879,534</b>	<b>-30%</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.

### **2024 Accomplishments**

- Introduced a series of Council Conversations outreach events in 3 of the City’s 4 wards, providing the opportunity for approximately 75 residents to have meaningful engagement with their councilmembers.
- Improved and updated Council’s public records portal, consolidating digital records to one location, simplifying back-office functions, and creating quicker access to records.
- Enhanced ADA accessibility by introducing live closed captions via YouTube streaming.
- Leveraged technology to improve the practices of document management and version control related to the process of authenticating meeting minutes and legislation.
- Managed competitive hiring/appointment processes and onboarding for a new Deputy Clerk, intern, and Ward 2 Councilmember.
- Advanced innovative legislative solutions in response to the changing landscape of adult use marijuana in Ohio.

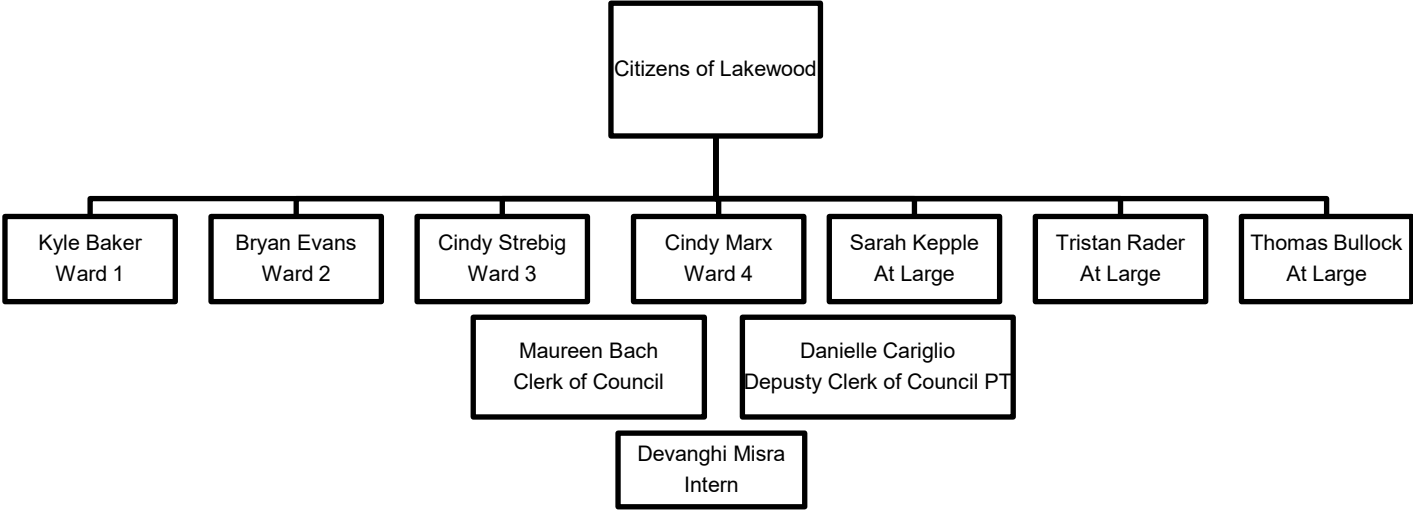
**2025 & Beyond Strategic Plan**

- Advance the goals and strategies of the Climate Action Plan, ADA Transition Plan, Active Transportation Plan and Complete Streets to increase safety and access to multimodal transportation.
- Collaborate with administration to update the City’s Zoning Code to meet the needs of a changing City.
- Continue to maintain and grow public engagement through print, digital, and in-person outreach initiatives.
- Increase access to historical records in Council’s public records portal and improve implementation of Council’s Records Retention Schedule.

**City Council Budget**

<b>OFFICE OF CITY COUNCIL</b>					
<b>General Fund Budget (Fund 101)</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Proposed</b>	<b>Percent Change 2024-2025</b>
<b>Expenditures by Category</b>					
Salaries	171,550	170,712	209,037	220,517	5%
Fringe Benefits	37,296	42,817	52,209	53,783	3%
Travel and Transportation	3,829	3,827	7,400	7,400	0%
Professional Services	14,726	9,446	21,820	30,470	40%
Communications	191	145	700	400	-43%
Contractual Services					
Materials & Supplies	1,935	1,057	3,000	3,900	30%
Capital	-	-	10,000	20,500	105%
Utilities					
Other	3,768	3,741	5,200	5,700	10%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>233,294</b>	<b>231,745</b>	<b>309,366</b>	<b>342,669</b>	<b>11%</b>

**Organizational Chart**



**Personnel Staffing**

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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	1	1	1	1
<b>Total Part-Time Employees</b>	<b>9</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 is comprised of all misdemeanor classification offenses as well as initial and preliminary appearances on felony cases. The monetary jurisdiction for civil cases is \$15,000 and \$6,000 for small claims cases. Eviction cases are also a civil filing.

### **Mission Statement**

The Lakewood Municipal Court is committed to administering fair, efficient and impartial justice, promoting public safety for the citizens of Lakewood, and rehabilitating individuals who enter the court system.

We strive to treat individuals with dignity and respect, operate with transparency to ensure public trust, and deliver confidence in the judicial process.

### **2024 Accomplishments**

- The Court was awarded \$425,000 through the American Rescue Plan Funding (ARPA) Backlog Reduction Program in January 2022. Most recently, we were granted an extension until December 31, 2024, 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. In addition, the Court has been approved to utilize any unused funds from the total amount of the grant toward our new Case Management System. This will help to defray the cost.
- In April 2024, an overhaul was made to the Court's main website to allow for a more user friendly and modernized face of the Court. The website now provides a more mobile friendly outlook and provides more functionality such as docket searches and payment of traffic tickets. There is also an imbedded form to allow users to directly contact the Court.
- In May 2024, the Court applied for a Technology Grant through the Supreme Court of Ohio and was one of thirty-five recipients to be allocated a stipend to assist with a new or major upgrade to the Court's Case Management System. The maximum amount of \$150,000 was awarded to eight various Court's throughout Ohio, and we were one of them.
- In July 2024, the Court went live with a self-service check-in kiosk. Visitors for criminal and civil cases, as well as unscheduled visitors check in upon their arrival and real-time notification gets sent to the appropriate staff. The kiosk has significantly improved the Court's efficiency and visitor experience.

## Municipal Court

- Throughout the calendar year, the Court has continued to reduce the number of physical civil files being stored at City Hall. In total, we have digitized four years' worth of cases and verified the cases have been transferred completely. Once verified, the paper file is shredded allowing for more storage space.

### 2025 & Beyond Strategic Plan

- The Court is scheduled to Go-Live with our new Court Managements System (CMS) in the first quarter of 2025. Henschen and Associates was carefully selected and has been confirmed to be in over fifty local courts in the State of Ohio.
- The Court anticipates continuing to upgrade and update the working areas for staff. In 2025, we plan to work with Public Works and add fresh paint and carpet to the Probation Department space, and the Magistrates' offices.
- The Court will continue to scan closed civil cases striving to be in real time. We will also seek any grants / funding that the State may offer to begin scanning and digitizing criminal case files.
- The Court plans to collaborate with the Ohio Attorney General's Office for all collections of delinquent fines and costs that are owed to the Court.
- The Court plans to integrate our new website with the new CMS to allow for quicker and easier access to payments as well as case search functionality.

## Municipal Court Budgets

### Municipal Court

General Fund Budget (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	1,088,596	1,214,897	1,395,685	1,395,512	0%
Fringe Benefits	166,094	464,834	490,329	534,796	9%
Travel and Transportation	5,158	5,475	13,900	13,900	0%
Professional Services	59,882	149,471	107,000	107,000	0%
Communications	34,815	30,753	46,750	51,750	11%
Contractual Services	681	534	750	750	0%
Materials & Supplies	19,227	19,149	23,750	23,750	0%
Capital	24,920	4,406	-	10,000	
Utilities					
Other	9,747	6,185	12,500	12,500	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,409,120</b>	<b>1,895,703</b>	<b>2,090,664</b>	<b>2,149,957</b>	<b>3%</b>

# Municipal Court

Indigent Driver Treatment (Fund 230)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	-	-	30,000	30,000	0%
Communications					
Contractual Services	-	-	-	-	
Materials & Supplies	850	850	30,000	30,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>850</b>	<b>850</b>	<b>60,000</b>	<b>60,000</b>	<b>0%</b>

Political Subdivision (Fund 232)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	-	-	10,000	10,000	0%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>0%</b>

## Municipal Court

Computer Maint (Fund 234)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	19,697	21,686	20,000	30,000	50%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>19,697</b>	<b>21,686</b>	<b>20,000</b>	<b>30,000</b>	<b>50%</b>

Court Special Projects (Fund 235)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	20,571	20,304	25,000	25,000	0%
Fringe Benefits	3,178	3,137	3,863	3,863	0%
Travel and Transportation					
Professional Services	-	-	15,000	15,000	0%
Communications					
Contractual Services	138,078	122,513	100,000	120,000	20%
Materials & Supplies	-	-	17,750	17,750	0%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>161,828</b>	<b>145,954</b>	<b>161,613</b>	<b>181,613</b>	<b>12%</b>

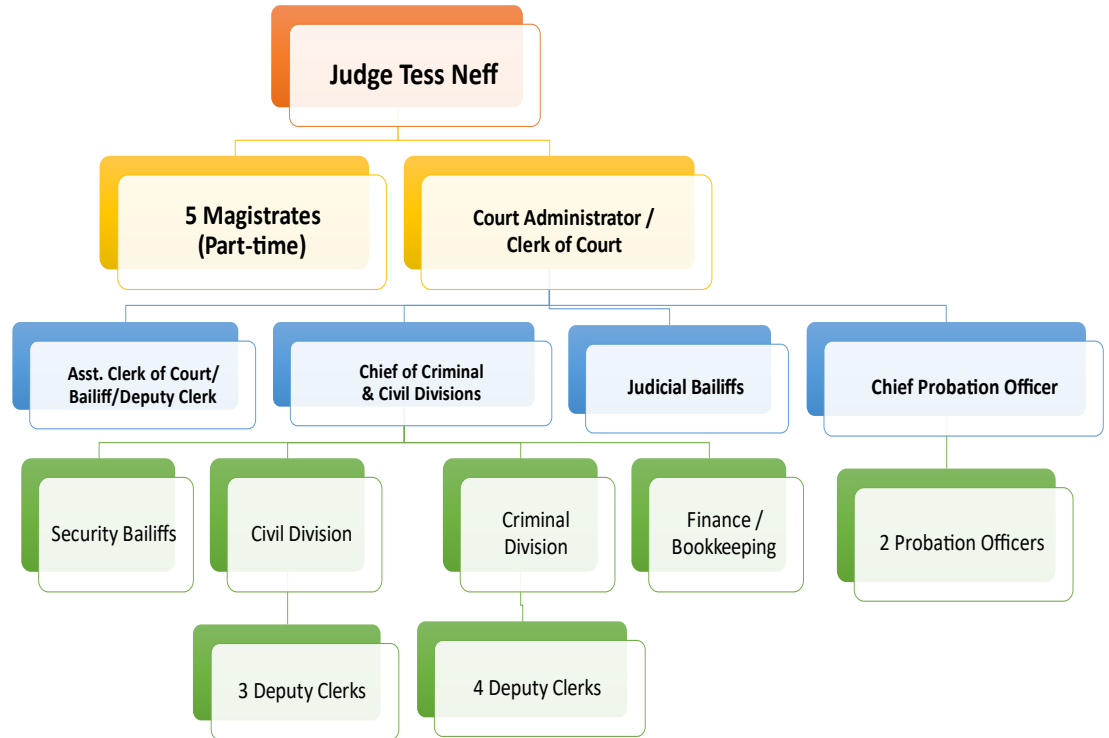
# Municipal Court

Court Probation (Fund 236)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	5,888	7,425	40,000	40,000	0%
Communications					
Contractual Services					
Materials & Supplies	256	788	1,000	3,000	200%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>6,144</b>	<b>8,213</b>	<b>41,000</b>	<b>43,000</b>	<b>5%</b>

IDIAM (Fund 237)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	-	-	48,000	48,000	0%
Communications					
Contractual Services					
Materials & Supplies	7,268	9,808	13,000	13,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>7,268</b>	<b>9,808</b>	<b>61,000</b>	<b>61,000</b>	<b>0%</b>
<b>TOTAL</b>	<b>1,604,906</b>	<b>2,082,214</b>	<b>2,444,277</b>	<b>2,565,570</b>	<b>5%</b>

**Organizational Chart**

# Lakewood Municipal Court



## Office of the Mayor

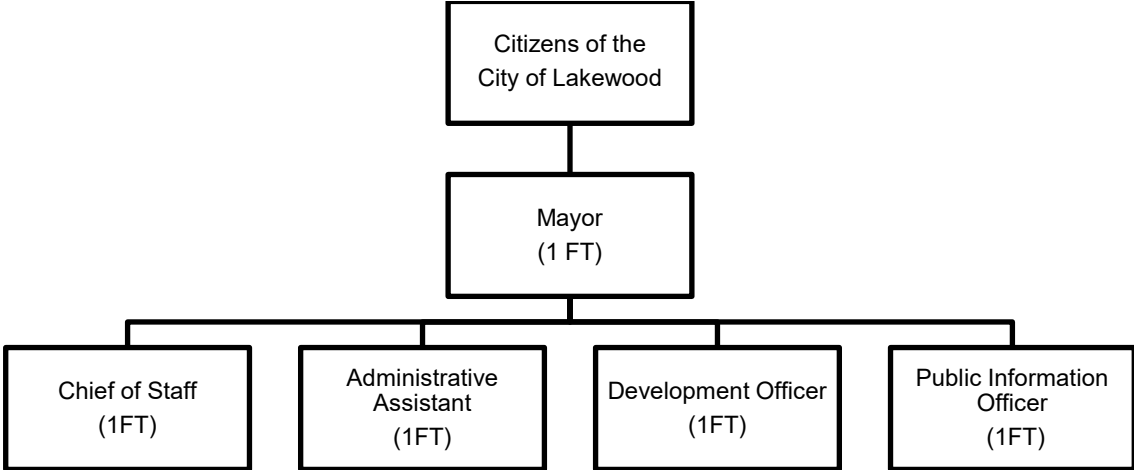
### Description

The Mayor is elected and serves as both the City’s full-time Chief Executive and Administrative Officer. She supervises the administration of the City and ensures that all ordinances of the city are enforced. The employees in the Mayor’s office perform a variety of functions as support staff for the Mayor.

### Mayor’s Office Budget

<b>OFFICE OF THE MAYOR</b>					
<b>General Fund Budget (Fund 101)</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Proposed</b>	<b>Percent Change 2024-2025</b>
<b>Expenditures by Category</b>					
Salaries	233,775	240,480	282,160	272,007	-4%
Fringe Benefits	69,280	88,421	103,518	101,949	-2%
Travel and Transportation	1,125	824	3,600	3,600	0%
Professional Services	26,852	17,803	22,000	22,500	2%
Communications	449	347	650	650	0%
Contractual Services	-	-	-	-	
Materials & Supplies	891	483	1,865	1,865	0%
Capital					
Utilities					
Other	1,390	970	1,200	1,200	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>333,761</b>	<b>349,328</b>	<b>414,993</b>	<b>403,771</b>	<b>-3%</b>

### Organizational Chart



**Personnel Staffing**

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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.

## **2024 Accomplishments**

- Successful community event coordination including Concerts in the Park, Friday Night Flicks, Community Diversity Potluck, Meet the Trucks, Summer Solstice Celebration, Fourth of July Parade and concert, Cleveland Shakespeare Festival, 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 17,826 which is an increase of 13.9%. We have increased the followers on our Instagram page by 23.4% with a total number of followers reaching 7,886 to date.

## Division of Community Relations

- Continued to increase our direct resident communication with our monthly e-newsletter and printed newsletter which was sent out three times this year to all Lakewood residents and businesses.
- Continued to increase our use of the Cuyahoga County ReadyNotify System so we can text, call, and email residents during emergencies including watermain breaks, snow bans, and emergency refuse changes.

### 2025 & 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.
- Increase the number of direct printed and electronic communications with our residents.

### Community Relations Budget

DIVISION OF COMMUNITY RELATIONS					
General Fund Budget (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	73,227	78,250	147,918	157,617	7%
Fringe Benefits	22,562	28,812	62,586	64,085	2%
Travel and Transportation	-	-	-	-	
Professional Services	8,415	13,646	11,500	11,130	-3%
Communications	4,170	18,556	23,130	28,000	21%
Contractual Services	461	800	1,200	400	-67%
Materials & Supplies	275	175	825	325	-61%
Capital					
Utilities					
Other	11,832	19,610	21,650	23,650	9%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>120,942</b>	<b>159,849</b>	<b>268,809</b>	<b>285,207</b>	<b>6%</b>

### Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Community Relations</b>				
<u>Full-Time Employees</u>				
Community Relations Specialist	1	0	0	0
Development Officer	0	1	1	1
Public Information Officer	0	0	1	1
<b>Total Full-Time Employees</b>	<b>1</b>	<b>1</b>	<b>2</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.

### **2024 Accomplishments**

- The Commission approved and conducted a total of three (3) noncompetitive examinations for the positions of Climate Action & Sustainability Coordinator, Water/Sewer Division Manager and Grants Administrator.
  
- The Commission held competitive examinations for the following:
  1. Fire Captain with 12 applicants, 11 took the written examination and passed. The eligible list expires on June 26, 2026.
  2. Fire Marshal with 4 applicants, 3 who took the written examination with 2 passing. The eligible list expires on August 20, 2026.
  3. Firefighter/Paramedic Entry Level with 65 applicants, 60 who took the written examination and 50 that passed the written. The eligible list expires on June 18, 2025.
  4. Police Officer Entry Level #1 with 47 applicants. The eligible list expired on 8/1/24.
  5. Police Officer Entry Level #2, candidates have until October 9, 2024, to submit online NTN scores.
  
- The Commission approved updating and amending Civil Service Commission Rules & Regulations Section 601: Filling Vacancies, with the addition of section H, pertaining to the Police Department only.

### **2025 & 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 Assistant Fire Chief, Police Captain, Police Lieutenant, and Police Sergeant, in addition to Firefighter/Paramedic Entry and Police Officer Entry positions due to potential upcoming retirements and expiring eligibility lists.
  
- Continue to review and update job descriptions and noncompetitive examinations as needed.
  
- Maintain or improve response rates for public records request through departmental communication and training.

**Office of Civil Service**

**Civil Service Budget**

<b>OFFICE OF CIVIL SERVICE</b>					
<b>General Fund Budget (Fund 101)</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Proposed</b>	<b>Percent Change 2024-2025</b>
<b>Expenditures by Category</b>					
Salaries	65,293	65,764	73,110	78,855	8%
Fringe Benefits	21,162	27,287	31,209	31,941	2%
Travel and Transportation					
Professional Services	31,373	52,536	50,725	70,000	38%
Communications	423	253	600	600	0%
Contractual Services					
Materials & Supplies	125	259	600	600	0%
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>118,377</b>	<b>146,099</b>	<b>156,244</b>	<b>181,996</b>	<b>16%</b>

**Personnel Staffing**

	<b>Budgeted 2022</b>	<b>Budgeted 2023</b>	<b>Budgeted 2024</b>	<b>Proposed 2025</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.

## 2024 Accomplishments

- Started the implementation process for a new, cohesive Human Capital Management System (HCMS) with ADP to launch January 1, 2025.
- YTD Data:
  - Processed:
    - 37 new FMLA cases and 3 on-going (renewal) FMLA cases
    - 14 new workers compensation claims, while managing on-going claims
  - Hired/onboarded 64 new employees
- Reduce the frequency and/or severity of BWC claims by introducing new safety initiatives, evaluating our accident/incident investigation process, and increasing safety training opportunities.

# Human Resources Department

## 2025 & Beyond Strategic Plan

- Continue to successfully implement our new HCMS.
- Gather a records retention list on documents in the human resources storage room located in the basement.
- Audit paper personnel files that are now stored electronically for accuracy and eventual record destruction.

## Human Resources Budgets

DIVISION OF HUMAN RESOURCES					
General Fund Budget (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	200,074	177,916	191,948	196,540	2%
Fringe Benefits	64,215	63,885	69,667	70,286	1%
Travel and Transportation	144	-	199	200	1%
Professional Services	41,126	30,351	62,450	56,450	-10%
Communications	495	264	800	900	13%
Contractual Services					
Materials & Supplies	838	60	2,450	2,300	-6%
Capital					
Utilities					
Other	865	865	1,000	1,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>307,757</b>	<b>273,341</b>	<b>328,514</b>	<b>327,676</b>	<b>0%</b>

Hospitalization (Fund 600)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	8,025,289	8,855,294	8,554,000	8,866,000	4%
Travel and Transportation					
Professional Services	267,126	512,245	786,000	739,000	-6%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>8,292,415</b>	<b>9,367,539</b>	<b>9,340,000</b>	<b>9,605,000</b>	<b>3%</b>

## Human Resources Department

Workers' Comp (Fund 601)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	377,267	322,426	410,000	410,000	0%
Travel and Transportation					
Professional Services	28,467	28,496	40,400	40,400	0%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other	80,562	88,640	90,000	90,000	0%
Reserve Balance					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>486,295</b>	<b>439,562</b>	<b>540,400</b>	<b>540,400</b>	<b>0%</b>

### Internal Service Funds Overview

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

### Workers' Compensation Fund

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

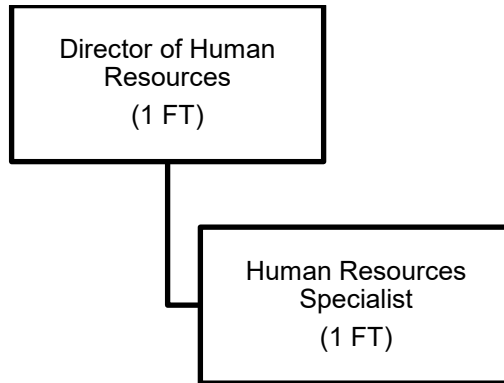
### Hospitalization Fund

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.

# Human Resources Department

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## Organizational Chart



## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Human Resources</b>				
<u>Full-Time Employees</u>				
Director of Human Resources	1	1	1	1
Human Resources Specialist	2	2	1	1
<b>Total Full-Time Employees</b>	<b>3</b>	<b>3</b>	<b>2</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.

## **2024 Accomplishments**

- 1,403 filed or scheduled criminal cases, either resolved or pending (Jan. 1--Sept. 12, 2024)
- 88 City ordinances and resolutions drafted or modified (Oct. 1, 2023—Sept. 12, 2024)
- Contributed to development of objective architectural design standards for application by the Architectural Board of Review in assessing residential construction
- Revised and updated form development agreements and related documents for appropriate projects

## **2025 & Beyond Strategic Plan**

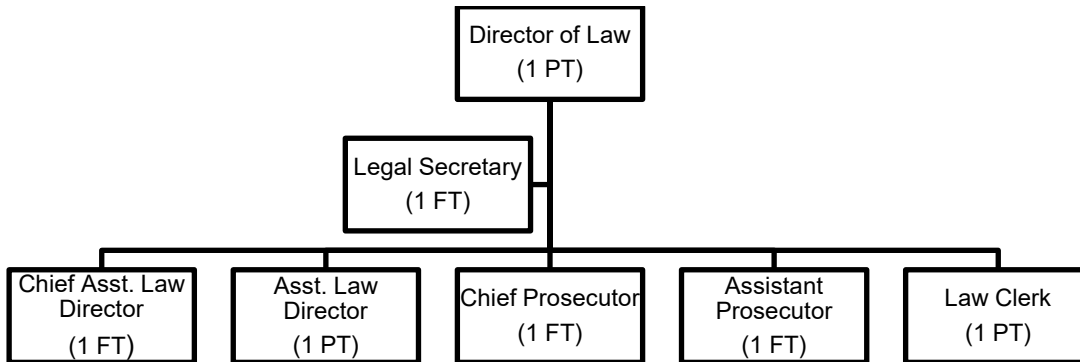
- Continue focus on Marcy's Law compliance
- Complete agreements on all phases of the Downtown Development
- Further develop form agreements for various applications

# Law Department

## Law Budget

DIVISION OF LAW					
General Fund Budget (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	466,634	517,113	540,022	569,362	5%
Fringe Benefits	127,095	167,396	163,212	166,516	2%
Travel and Transportation	69	24	1,100	1,100	0%
Professional Services	135,716	51,458	86,800	146,800	69%
Communications	899	896	1,300	1,300	0%
Contractual Services					
Materials & Supplies	9,727	10,923	12,550	12,550	0%
Capital	-	-	-	-	
Utilities					
Other	1,383	1,383	2,000	2,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>741,524</b>	<b>749,193</b>	<b>806,984</b>	<b>899,627</b>	<b>11%</b>

## Organizational Chart



## Law Department

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### Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Law</b>				
<u>Full-Time Employees</u>				
Director of Law	1	0	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>4</b>	<b>4</b>	<b>4</b>
<u>Part-Time Employees</u>				
Director of Law	0	1	1	1
Asst. Law Director/Pros. I	0	1	1	1
Law Clerk	1	1	1	1
<b>Total Part-Time Employees</b>	<b>1</b>	<b>3</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

#### **2024 Accomplishments**

- Completed the 2023 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.
- 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.
- Ensured all employees received Auditor of State Fraud Training in compliance with ORC 117.103.
- Assisted in implementing new payroll system through ADP with expectations of go live January 1, 2025.

#### **2025 & Beyond Strategic Plan**

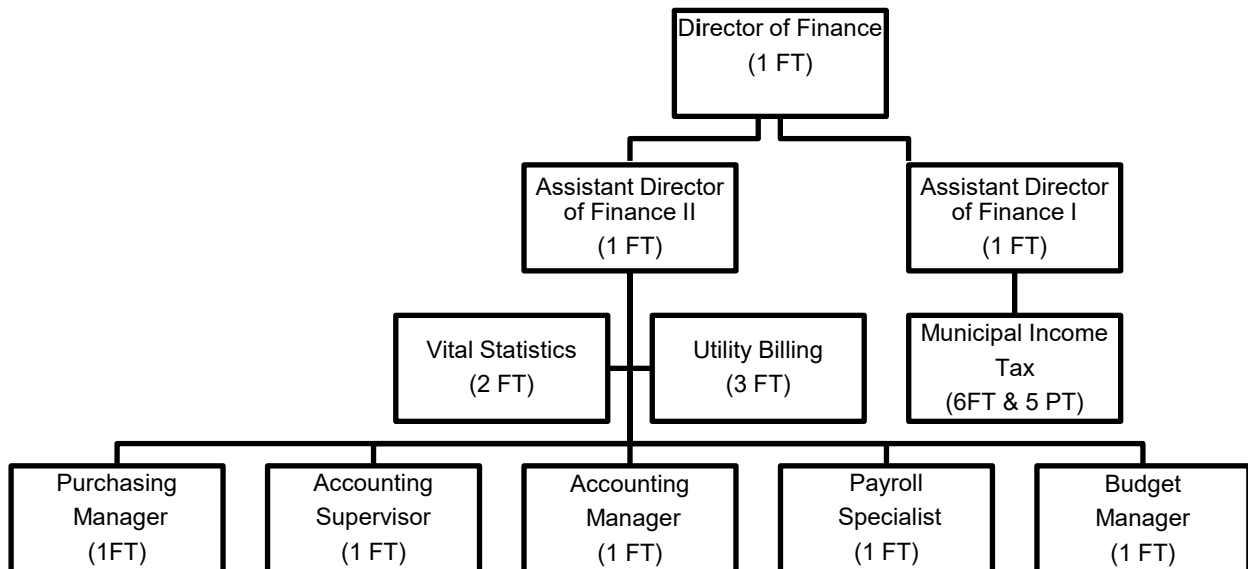
- Continue strategic initiatives to strengthen the City's overall internal control structure
- Complete implementation of new Payroll processing system through ADP.
- Prepare RFP and consideration of new financial system including utility billing, general ledger, accounts payable and receivable functions.

# Finance Department

## Finance Budget

DIVISION OF FINANCE					
General Fund Budget (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	423,391	428,311	550,132	572,097	4%
Fringe Benefits	154,138	189,822	224,442	235,654	5%
Travel and Transportation	59	144	950	1,750	84%
Professional Services	74,589	77,660	114,200	124,500	9%
Communications	3,487	2,287	4,400	4,100	-7%
Contractual Services					
Materials & Supplies	2,764	1,470	3,400	2,900	-15%
Capital	-	-	-	-	
Utilities					
Other	2,408	2,417	2,800	3,000	7%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>660,836</b>	<b>702,112</b>	<b>900,324</b>	<b>944,001</b>	<b>5%</b>

## Organizational Chart



## Finance Department

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### Personnel Staffing

<b>Finance</b>	<b>Budgeted 2022</b>	<b>Budgeted 2023</b>	<b>Budgeted 2024</b>	<b>Proposed 2025</b>
<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	0	0	1
Payroll Specialist	1	1	1	1
Accounting Specialist	0	1	1	0
Budget Manager	1	1	1	1
<b><i>Total Full-Time Employees</i></b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

## Division of Income Tax

### 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.

#### 2024 Accomplishments

- Successfully navigated legislative changes to municipal income tax included in House Bill 33 regarding correspondence, penalties, and filing requirements.
- Updated website to help communicate to residents more effectively.

#### 2025 & 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.

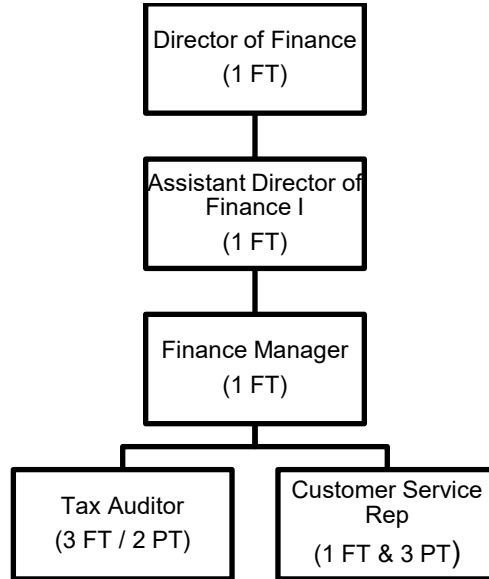
#### Income Tax Budget

DIVISION OF INCOME TAX					
General Fund Budget (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	433,129	441,071	502,839	516,297	3%
Fringe Benefits	137,085	174,728	197,101	201,938	2%
Travel and Transportation	404	178	1,350	1,400	4%
Professional Services	185,964	159,294	223,550	224,150	0%
Communications	55,785	76,701	86,600	88,600	2%
Contractual Services	1,700	1,700	2,000	2,000	0%
Materials & Supplies	2,788	1,972	3,150	3,100	-2%
Capital	4,088	-	-	-	
Utilities	2,641	2,477	3,000	3,000	0%
Other	56,114	63,396	107,000	107,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>879,699</b>	<b>921,516</b>	<b>1,126,590</b>	<b>1,147,484</b>	<b>2%</b>

# Division of Income Tax

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## Organizational Chart



## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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

### 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.

#### 2024 Accomplishments

- Learned to use the technology in the office more efficiently to reduce printed copies in office.
- Reduced supply inventory to match what is needed in the office.
- Collected upwards of \$10.0 million via the online portal as of September 2024, an increase of 9% over 2023.

#### 2025 & Beyond Strategic Plan

- Continue to use technology to make the office more efficient and paperless.

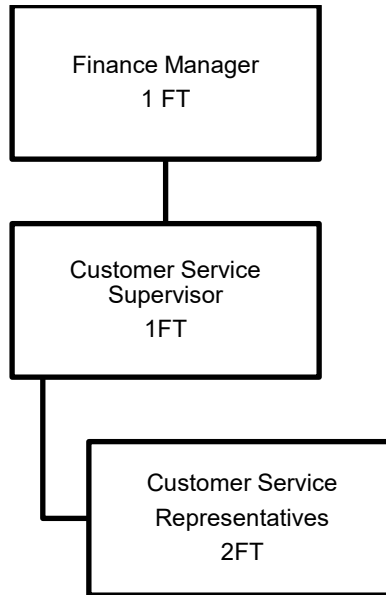
#### Utility Billing Budget

DIVISION OF UTILITY BILLING					
Water Fund Budget (Fund 501)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	177,101	176,230	219,270	230,214	5%
Fringe Benefits	61,611	80,751	94,309	92,892	-2%
Travel and Transportation					
Professional Services	283,493	263,492	326,950	351,950	8%
Communications	84,589	82,900	120,900	120,900	0%
Contractual Services	1,700	1,700	2,000	2,000	0%
Materials & Supplies	1,010	550	1,075	1,075	0%
Capital	1,243	-	-	-	
Utilities	2,302	1,754	2,500	2,500	0%
Other	318,190	414,120	415,214	415,214	0%
Debt Service	5,066,002	7,559,597	8,679,344	2,205,300	-75%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>5,997,241</b>	<b>8,581,094</b>	<b>9,861,562</b>	<b>3,422,045</b>	<b>-65%</b>

# Division of Utility Billing

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## Organizational Chart



## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Utility Billing</b>				
<u>Full-Time Employees</u>				
Finance Manager (20% of time)	1	1	1	1
Staff Assistant	1	0	0	0
Customer Service Supervisor	0	1	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>

## 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

### 2024 Accomplishments

- Attended multiple webinars given by the State of Ohio regarding any new processes and updates to websites.
- Effectively worked with new parents and local hospitals to get any issues resolved while registering new birth certificates.
- Staffed a full-time position to bring division back to pre-covid staffing levels and to manage increased demand from the public.

### 2025 & 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)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	76,511	85,349	88,530	109,866	24%
Fringe Benefits	23,125	30,265	33,915	58,701	73%
Travel and Transportation	-	-	-	-	
Professional Services	1,413	151	2,425	2,425	0%
Communications	-	-	300	300	0%
Contractual Services	307,352	337,917	372,330	410,536	10%
Materials & Supplies	1,368	2,253	3,899	3,900	0%
Capital	-	-	-	-	
Utilities	1,868	1,524	3,000	3,000	0%
Other	1,143	924	1,700	1,700	0%
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>412,782</b>	<b>458,383</b>	<b>506,099</b>	<b>590,428</b>	<b>17%</b>

# Division of Vital Statistics

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## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Finance/Vital Statistics</b>				
<u>Full-Time Employees</u>				
Administrative Assistant 1	1	0	0	0
Staff Assistant	0	1	1	1
Customer Service Representative	0	0	0	1
<b>Total Full-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
<u>Part-Time Employees</u>				
Customer Service Representative	1	1	1	0
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>



## Division of General Administration

### 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

#### General Administration Budgets

DIVISION OF GENERAL ADMINISTRATION					
General Fund Budget (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	112,834	126,002	140,000	155,000	11%
Fringe Benefits	28,523	45,962	99,900	102,900	3%
Travel and Transportation	-	-	-	-	
Professional Services	280,159	265,909	417,750	522,750	25%
Communications	(1,273)	11,280	10,000	10,000	0%
Contractual Services	5,523	529,717	33,800	206,800	512%
Materials & Supplies	185	25,338	37,500	37,500	0%
Capital	-	-	-	-	
Utilities					
Other	797,887	797,887	1,122,025	692,000	-38%
Reserve Balance	839,946	839,946	6,025,395	-	
Debt Service					
Transfer or Advance	3,605,865	5,912,000	947,030	1,850,000	95%
<b>Total</b>	<b>5,669,649</b>	<b>8,554,040</b>	<b>8,833,400</b>	<b>3,576,950</b>	<b>-60%</b>

## Division of General Administration

Local Coronavirus Relief (Fund 285)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	92,100	-	-	-	
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>92,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	

ARP Local Fiscal Recovery (Fund 286)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries		133,446	290,000	-	-100%
Fringe Benefits		1,935	10,000	-	-100%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	1,785,186	1,985,676	30,700,000	9,800,000	-68%
Materials & Supplies					
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,785,186</b>	<b>2,121,057</b>	<b>31,000,000</b>	<b>9,800,000</b>	<b>-68%</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.

## **2024 Accomplishments**

- Improved cybersecurity defenses by acquiring new MFA and zero-trust/allowlisting software
- Overhauled entire server infrastructure
- Configured and installed new PC's to replace 1/3rd of the city's computer workstations
- Managed a project to replace outdated payroll and HR software
- Assisted Housing and Building in acquiring services to scan historical plans and street files

## **2025 & Beyond Strategic Plan**

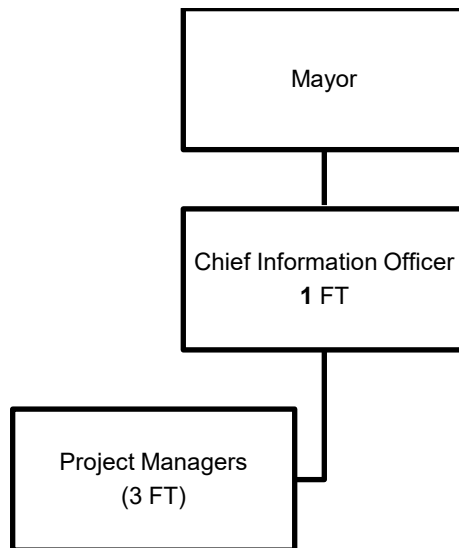
- Continue strengthening cybersecurity practices
- Assist the Lakewood Municipal Court with transitioning to new software system
- Replace existing and outdated financials and utility billing software
- Upgrade/replace the phone system

# Division of Information Technology

## Information Technology Budget

DIVISION OF INFORMATION TECHNOLOGY					
General Fund Budget (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	329,004	397,133	418,874	433,062	3%
Fringe Benefits	95,255	129,308	144,738	146,749	1%
Travel and Transportation	-	1,000	1,200	1,200	0%
Professional Services	889,917	1,202,925	1,555,932	1,550,000	0%
Communications	23,200	6,922	14,100	13,100	-7%
Contractual Services	9,115	8,317	8,500	8,500	0%
Materials & Supplies	86,201	96,632	120,699	115,700	-4%
Capital	484,424	175,000	175,000	-	-100%
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,917,116</b>	<b>2,017,237</b>	<b>2,439,043</b>	<b>2,268,310</b>	<b>-7%</b>

## Organizational Chart



# Division of Information Technology

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## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Information Technology</b>				
<u>Full-Time Employees</u>				
I.T. Manager	1	1	1	1
I.T. Project Manager	2	3	3	3
I.T. Coordinator	1	0	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.

## **2024 Accomplishments**

- Advanced Downtown Development project (with CASTO) to final approval with Planning Commission and Architectural Board of Review. (ED, H, CW, EC)
- Completed the Ice Plant Replacement Project for Winterhurst Ice Arena. (ED, CW)
- Began the Zoning Code Refresh Project focusing on a modern, predictable, and efficient set of rules to facilitate community development. (ED, CW, S, M, EC)
- Advanced the Active Transportation and Safe Streets for All Action Plans through adoption and into implementation. (CW, M, S)
- Advanced the ADA Self-Evaluation and Transition Plan through implementation by focusing on targeted areas of high traffic and low compliance in the PROW and facilities. (ED, EC, S)
- Advanced the Madison Park Master Plan through adoption and into implementation. (ED, EC, S)
- Divested multiple city owned homes and parcels no longer needed to boost private owner-occupancy and to reduce the workload of city property staff. (ED)
- Completed Transit Feasibility Study to understand demands and costs associated with returning Lakewood Connector or similar micro-transit route. (ED, CW, M)
- Continued partnership with County Public Works to advance Lake-Clifton Corridor improvement project. (ED, CW, EC)

## Department of Planning & Development

- Brought onboard new Sustainability Coordinator to guide implementation of Climate Action Plan. (ED, CW, EC)
- Continued the Spectacular Vernacular Public Art Program – focusing on improving the aesthetic of transit shelters along the Madison and Detroit corridors. (ED)

### 2025 & Beyond Strategic Plan

- Advance Downtown Development project through final approval with City Council to implementation/construction. (ED, H, CW, EC)
- Complete Zoning Code Refresh project including drafting, review, and adoption of updated set of zoning ordinances. (ED, CW, S, M, EC)
- Continue Winterhurst Capital Improvement Plan with implementation of Locker Room and Rink Space renovation project. (ED, CW)
- Complete renovation and sale of 1472 Belle property. (ED, H)
- With the Public Works Department (ED, CW, S, M, EC):
  - Complete renovation/upgrade of both Merl Bunts and Niagara Parks.
  - Continue Madison Park Master Plan implementation – focusing on completing the Halstead connector path and playground renovation/upgrade.
  - Complete renovation/upgrade of Webb Park.
  - Complete installation of Riverside Bicycle infrastructure.
  - Leverage Lakewood Park Waterfront Access Study to implement Pier Project.

### Planning and Development Budgets

DIVISION OF PLANNING AND DEVELOPMENT					
General Fund Budget (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	320,953	292,249	403,450	452,250	12%
Fringe Benefits	106,328	124,635	162,584	153,356	-6%
Travel and Transportation	109	688	3,000	4,000	33%
Professional Services	9,636	11,798	27,750	231,250	733%
Communications	4,104	2,194	5,100	5,100	0%
Contractual Services	8,920	2,460	8,000	8,000	0%
Materials & Supplies	1,076	1,027	4,500	4,500	0%
Capital	-	-	-	-	
Utilities					
Other	634	271	2,000	3,000	50%
Economic Development Programs	220,868	514,563	1,419,000	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>672,629</b>	<b>949,886</b>	<b>2,035,384</b>	<b>861,456</b>	<b>-58%</b>

## Department of Planning & Development

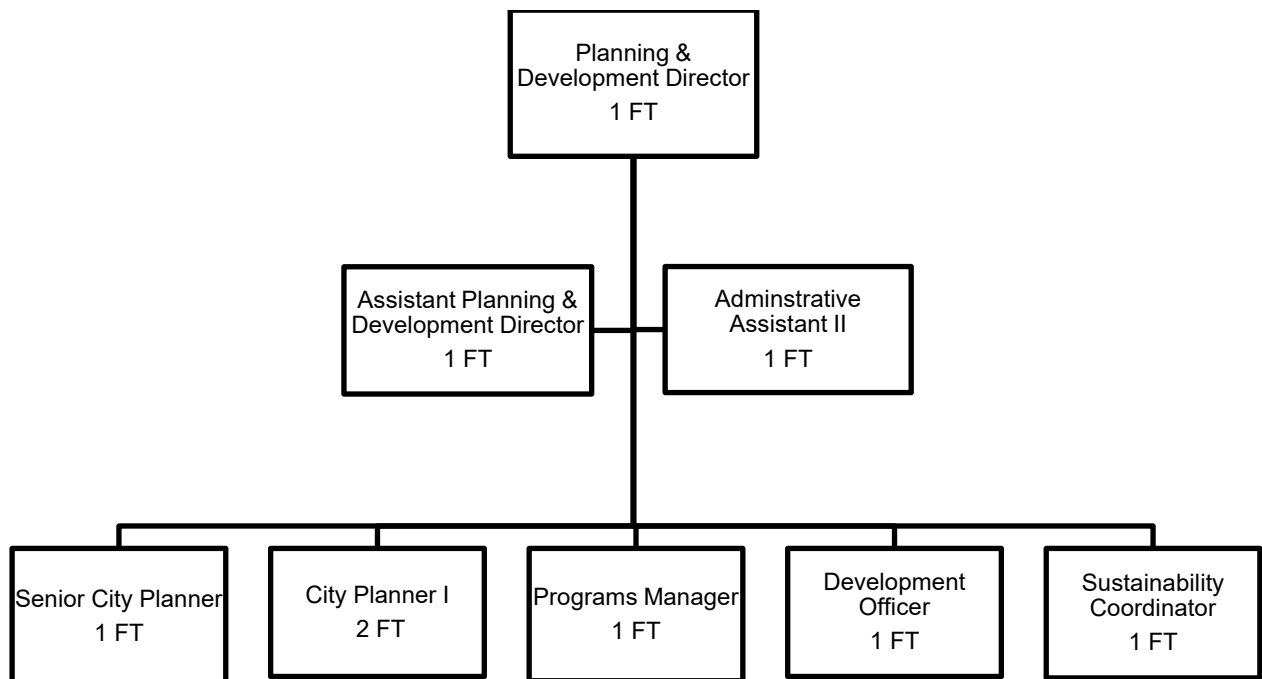
DIVISION OF PLANNING AND DEVELOPMENT					
CDBG Fund Budget (Fund 240)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	174,249	187,466	192,900	201,125	4%
Fringe Benefits	83,380	107,463	128,614	120,511	-6%
Travel and Transportation	-	-	-	-	
Professional Services	65,728	122,844	34,700	6,800	-80%
Communications	272	171	185	205	11%
Contractual Services	21,215	21,353	264,968	213,800	-19%
Materials & Supplies	163	130	170	170	0%
Capital	-	-	-	-	
Utilities					
Other	1,246	1,241	1,000	1,100	10%
Debt Service					
Transfer or Advance	130,000	150,000	-	150,000	
<b>Total</b>	<b>476,254</b>	<b>590,667</b>	<b>622,537</b>	<b>693,711</b>	<b>11%</b>

DIVISION OF PLANNING AND DEVELOPMENT					
Neighborhood Stabilization Program (Fund 245)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services	-	-	-	-	
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

# Department of Planning & Development

DIVISION OF PLANNING AND DEVELOPMENT					
Lakewood Hospital Fund (Fund 260)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	38,315	39,298	91,500	100,000	9%
Communications					
Contractual Services	660,171	92,483	100,000	5,483,000	5383%
Materials & Supplies					
Capital					
Utilities					
Other	63,657	58,878	58,500	58,500	0%
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>762,143</b>	<b>190,658</b>	<b>250,000</b>	<b>5,641,500</b>	<b>2157%</b>
<b>TOTAL</b>	<b>1,911,026</b>	<b>1,731,211</b>	<b>2,907,921</b>	<b>7,196,668</b>	<b>147%</b>

## Organizational Chart



# Department of Planning & Development

## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Planning &amp; Development</b>				
<u>Full-Time Employees</u>				
Director of Planning & Development	1	1	1	1
Assistant Director	0	1	1	1
City Planner I	3	2	2	2
Project Specialist	0	1	1	0
Sustainability Coordinator	0	0	1	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>7</b>	<b>7</b>	<b>7</b>
<u>Part-Time Employees</u>				
City Planner I	0	0	0	0
Intern	1	0	0	0
<b>Total Part-Time Employees</b>	<b>1</b>	<b>0</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.

### **2024 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 Lakewood's Affordable Housing Strategy through the following: (H, CW, EC)
  - Issued approximately \$425,000 in CDBG-funded low- & no-interest loans and grants resulting in the rehabilitation of (25) units housing units via the Low-Interest Home Rehabilitation Revolving Loan Fund, and the Repair Accessibility & Maintenance, Home Improvement Grant, and Weatherization Assistance programs.
  - Approved the rehabilitation/improvement of an additional 7 units of affordable housing with a total investment of up to \$110,000 in federal funds.
  - Partnered with the Emerald Development & Economic Network (EDEN) to complete Phase I (\$350,000) and initiate Phase II (\$450,000) of the Nelson Court HOME Project which is developing 10 units of affordable rental housing for very-low income families.
  - Initiated the HOME-funded rehabilitation of 1472 Belle Avenue. The low-moderate income homebuyer will also receive \$10,000 in HOME Down Payment Assistance to enhance long-term affordability.
- Strengthened Lakewood's commercial corridors by investing approximately \$275,000 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 approximately \$500,000 in private investments. (ED, EC)
- Partnered with LakewoodAlive to complete 9 lead-compliant Paint Rebate Program projects totaling 10 units of affordable housing and provide \$28,500 in rebates to low-moderate income homeowners. (H, CW, EC)

### **2025 & Beyond Strategic Plan**

The Division of Community Development will implement the above-referenced goals through the following initiatives planned to be continued, commenced, and/or completed in 2025 and beyond.

- Complete the rehabilitation of 1472 Belle Avenue then market and sell the affordable, energy efficient home to an income-qualified family that receives HOME-funded Down Payment Assistance. (H, CW, EC)
- Continue to refine the portfolio of affordable housing programs and streamline the application processes to enhance and continuously improve the resident experience 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)

## Division of Community Development

- Continue implementation of the Affordable Housing Scenario Planning Action Report. (H)
- 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)
- Complete Phase II of the Nelson Court HOME Project, comprised of 5 units of affordable rental housing for very 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 (HOME-ARP) funds to provide very-low-income Lakewood residents at-risk of homelessness with Homelessness Prevention Assistance complemented by critical supportive case management services. (H)

### Community Development Budgets

DIVISION OF COMMUNITY DEVELOPMENT					
CDBG (Fund 240)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	74,372	78,253	174,250	109,800	-37%
Fringe Benefits	11,193	11,788	26,863	20,936	-22%
Travel and Transportation	1,900	-	4,227	-	-100%
Professional Services	2,481	3,903	6,600	6,600	0%
Communications	193	161	300	300	0%
Contractual Services	313,758	348,964	958,912	658,460	-31%
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other	-	-	-	-	
Debt Service	-	-	-	-	
Transfer or Advance					
<b>Total</b>	<b>403,896</b>	<b>443,069</b>	<b>1,171,152</b>	<b>796,096</b>	<b>-32%</b>

## Division of Community Development

DIVISION OF COMMUNITY DEVELOPMENT					
Home Investment Program (Fund 242)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications					
Contractual Services	179,679	174,850	2,253,154	2,158,860	-4%
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>179,679</b>	<b>174,850</b>	<b>2,253,154</b>	<b>2,158,860</b>	<b>-4%</b>

DIVISION OF COMMUNITY DEVELOPMENT					
ESG (Fund 241)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	3,791	3,987	5,900	5,800	-2%
Fringe Benefits	582	613	912	896	-2%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	184,810	164,543	166,581	160,574	-4%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	70,000	80,000	-	80,000	
<b>Total</b>	<b>259,183</b>	<b>249,142</b>	<b>173,393</b>	<b>247,270</b>	<b>43%</b>
<b>TOTAL</b>	<b>842,758</b>	<b>867,062</b>	<b>3,597,699</b>	<b>3,202,226</b>	<b>-11%</b>

## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Community Development</b>				
<u>Full-Time Employees</u>				
C. D. Programs Manager	1	1	1	1
C. D. Development Officer	1	1	1	1
<b>Total Full-Time Employees</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Budget Overview of Public Safety

Total Expenditures by Division All Funds	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Police Division	12,872,817	14,214,335	16,524,044	17,348,749	5%
Dispatch Division	983,309	1,125,655	1,226,736	1,262,617	3%
Prisoner Support Division	377,224	284,236	566,264	356,760	-37%
School Guards Division	232,494	235,114	254,749	262,831	3%
Animal Control Division	240,765	256,933	287,520	294,065	2%
Parking Enforcement Division	441,874	555,425	580,336	703,773	21%
Fire & EMS Department	13,185,722	13,736,016	15,145,361	16,158,869	7%
Building & Housing	1,447,194	1,606,287	1,818,562	1,841,806	1%
<b>Total Expenditures</b>	<b>29,781,399</b>	<b>32,013,999</b>	<b>36,403,572</b>	<b>38,229,470</b>	<b>5%</b>

Total Expenditures by Category All Funds	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Salaries	20,130,103	21,252,089	23,514,049	24,574,720	5%
Fringe Benefits	7,136,374	8,646,322	10,147,925	10,698,145	5%
Travel and Transportation	49,215	52,323	55,300	55,575	0%
Professional Services	452,123	520,117	617,374	772,850	25%
Communications	133,284	138,868	157,725	154,725	-2%
Contractual Services	317,539	210,428	476,700	342,800	-28%
Materials & Supplies	605,935	588,542	768,899	927,100	21%
Capital	712,054	330,813	383,000	380,000	-1%
Utilities	111,687	112,255	119,000	134,000	13%
Other	133,085	162,242	163,600	189,555	16%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>29,781,399</b>	<b>32,013,999</b>	<b>36,403,572</b>	<b>38,229,470</b>	<b>5%</b>

Total Expenditures by Category General Fund	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Salaries	19,958,221	21,077,524	23,263,575	24,333,090	5%
Fringe Benefits	3,487,022	4,779,878	5,560,273	5,597,590	1%
Travel and Transportation	24,904	30,816	43,874	42,275	-4%
Professional Services	412,803	514,414	582,024	725,500	25%
Communications	131,994	137,777	150,500	147,500	-2%
Contractual Services	316,496	202,892	431,700	312,800	-28%
Materials & Supplies	534,713	541,950	715,899	792,300	11%
Capital	382,863	30,070	216,000	145,000	-33%
Utilities	79,044	74,731	84,000	84,000	0%
Other	41,166	34,855	38,100	39,100	3%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total Expenditures</b>	<b>25,369,226</b>	<b>27,424,906</b>	<b>31,085,945</b>	<b>32,219,155</b>	<b>4%</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.

## **2024 Accomplishments**

- Increased traffic citations from 5859 to 7199 for year period ending August 31<sup>st</sup>.
- Increased police officer parking citations from 3725 to 4238 for year period ending August 31<sup>st</sup>.
- Misdemeanor arrests up from 1565 to 2264 for year period ending August 31<sup>st</sup>.

## **2025 & Beyond Strategic Plan**

- Continue to be innovative and utilize the latest technology to provide safety and service to the community.
- Improve Report Writing/CAD/RMS
- Update building to have functionality more commensurate with the changing needs of a law enforcement workforce.

## Division of Police & Law Enforcement

### Division Budgets

POLICE DIVISION					
General Fund (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	9,114,235	9,675,849	10,976,454	11,477,216	5%
Fringe Benefits	1,391,953	2,020,306	2,461,482	2,462,577	0%
Travel and Transportation	11	219	2,724	2,125	-22%
Professional Services	71,619	158,076	145,124	166,600	15%
Communications	94,057	94,905	99,800	99,800	0%
Contractual Services	112,058	130,341	130,000	195,000	50%
Materials & Supplies	267,169	269,287	313,800	347,300	11%
Capital	2,446	1,892	87,000	40,000	-54%
Utilities					
Other	23,698	16,927	18,200	19,200	5%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>11,077,244</b>	<b>12,367,802</b>	<b>14,234,584</b>	<b>14,809,818</b>	<b>4%</b>

Police Pension Fund (Fund 220)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	1,660,899	1,786,965	2,194,010	2,377,981	8%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>1,660,899</b>	<b>1,786,965</b>	<b>2,194,010</b>	<b>2,377,981</b>	<b>8%</b>

## Division of Police & Law Enforcement

Law Enforcement Trust Fund (Fund 222)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	21,314	18,204	7,800	8,300	6%
Professional Services	34,888	557	25,150	37,150	48%
Communications	-	-	-	-	
Contractual Services	-	-	-	-	
Materials & Supplies	61,156	27,072	5,000	45,000	800%
Capital	-	-	-	-	
Utilities					
Other	1,499	5,439	2,000	10,000	400%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>118,856</b>	<b>51,271</b>	<b>39,950</b>	<b>100,450</b>	<b>151%</b>

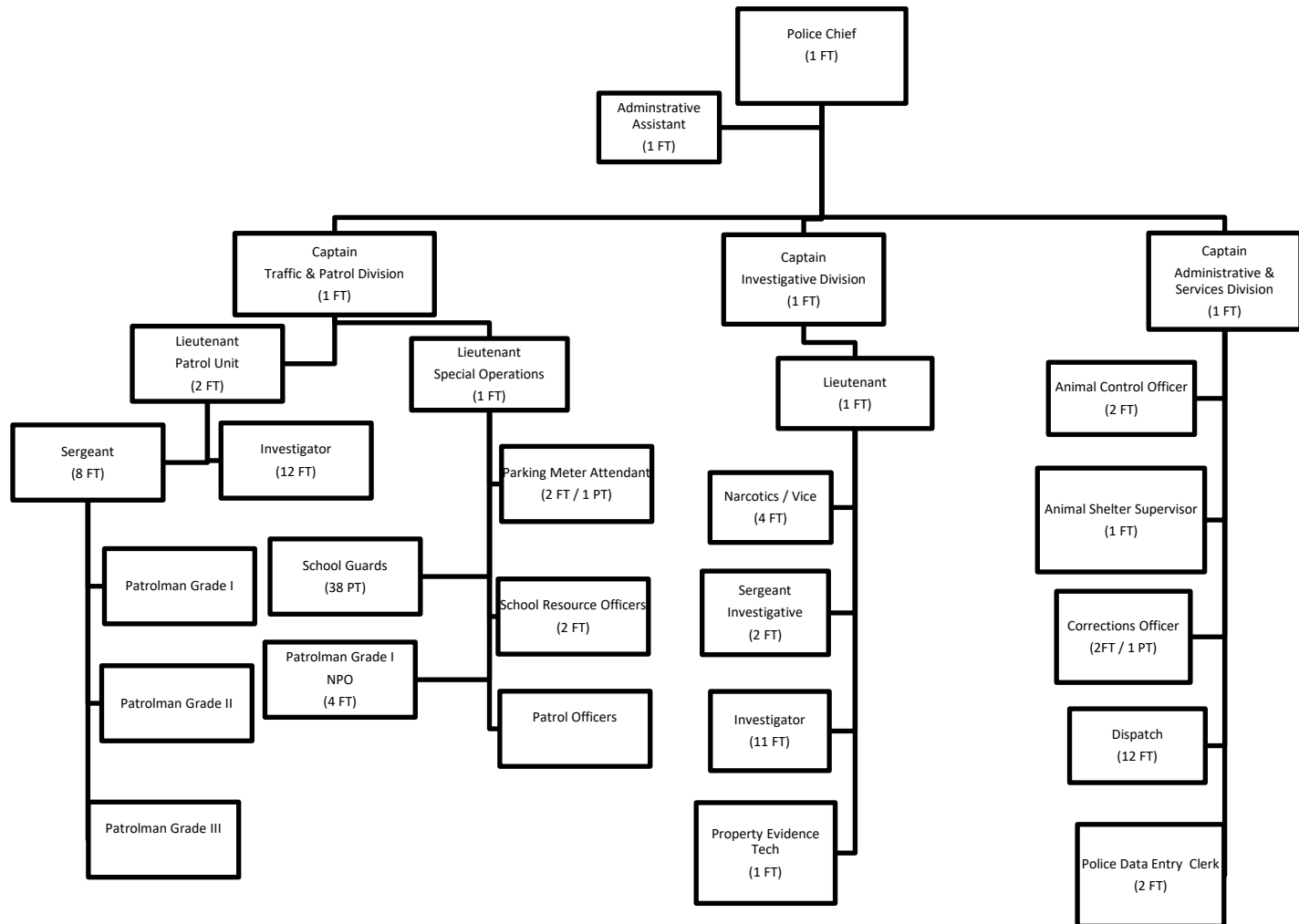
Federal Forfeiture Fund (Fund 225)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	15,818	3,561	30,000	35,000	17%
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>15,818</b>	<b>3,561</b>	<b>30,000</b>	<b>35,000</b>	<b>17%</b>

## Division of Police & Law Enforcement

Enforcement & Education Fund (Fund 231)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	-	250	20,000	-	-100%
Materials & Supplies	-	4,485	5,500	25,500	364%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	-	4,735	25,500	25,500	0%
<b>TOTAL EXPENDITURES</b>	<b>12,872,817</b>	<b>14,214,335</b>	<b>16,524,044</b>	<b>17,348,749</b>	<b>5%</b>

# Division of Police & Law Enforcement

## Organizational Chart



# Division of Police & Law Enforcement

## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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	24	24
Safety Education Officers - 22 years	7	7	2	2
Patrolman grade I	18	18	11	11
Patrolman grade II	7	7	15	15
Patrolman grade III	15	19	25	21
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>103</b>	<b>103</b>	<b>99</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.

## **2024 Accomplishments**

- Passed the State of Ohio jail inspection.
- Filled vacant full-time Corrections Officer to increase efficiency.
- Continued to house prisoners in a safe environment, including awarding two officers the “Life Saving Award” for their actions with a suicidal female.

## **2025 & Beyond Strategic Plan**

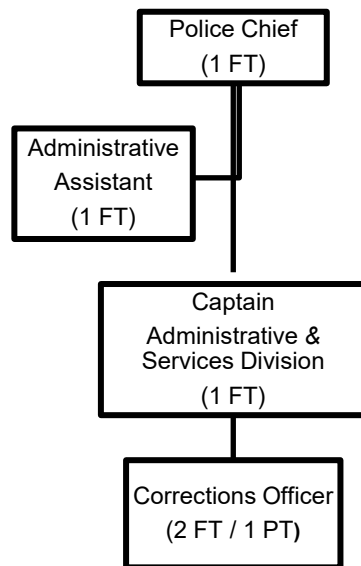
- Recruit/Hire/Retain qualified individuals to staff the jail for all shifts.
- Continue to seek out and administer new training for Corrections Officers (de-escalation, CIT, etc.)
- Utilize current technology to enhance operations.

# Division of Prisoner Support

## Prisoner Support Budget

PRISONER SUPPORT DIVISION					
General Fund (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	96,080	110,758	155,348	151,871	-2%
Fringe Benefits	38,035	51,354	61,317	60,689	-1%
Travel and Transportation					
Professional Services	33,885	32,417	50,000	50,000	0%
Communications					
Contractual Services	181,090	49,425	246,900	62,500	-75%
Materials & Supplies	28,133	40,282	50,699	31,700	-37%
Capital	-	-	2,000	-	-100%
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>377,224</b>	<b>284,236</b>	<b>566,264</b>	<b>356,760</b>	<b>-37%</b>

## Organizational Chart



# Division of Prisoner Support

## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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.

### 2024 Accomplishments

- Had two more dispatchers nominated for "Gold Star" awards for their exceptional performance by the Ohio Public Safety Communications Officials.
- Permanently implemented a 12-hour shift schedule leading to fiscal and morale improvement.
- Hired a twelfth dispatcher to meet the needs of the new schedule.

### 2025 & Beyond Strategic Plan

- Continue to work with the administration and council to achieve a long-term solution in keeping our dispatchers in Lakewood.
- Administer more training in different areas of interest for the dispatch staff.

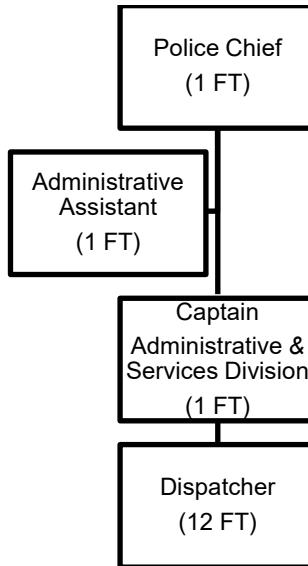
### Dispatch Budget

DISPATCH DIVISION					
General Fund (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	717,602	795,982	850,058	867,982	2%
Fringe Benefits	253,365	317,128	360,178	378,135	5%
Travel and Transportation					
Professional Services	-	-	-	-	
Communications					
Contractual Services					
Materials & Supplies	182	90	1,500	1,500	0%
Capital					
Utilities					
Other	12,160	12,455	15,000	15,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>983,309</b>	<b>1,125,655</b>	<b>1,226,736</b>	<b>1,262,617</b>	<b>3%</b>

# Dispatch Unit

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## Organizational Chart



## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Dispatch Division</b>				
<u>Full-Time Employees</u>				
Dispatcher	11	11	12	12
<b>Total Full-Time Employees</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>12</b>
<u>Part-Time Employees</u>				
Dispatcher	1	1	0	0
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>0</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.

#### 2024 Accomplishments

- Continued aggressive enforcement of parking violations throughout the city despite the vacancy of a full-time parking enforcement officer.

#### 2025 & Beyond Strategic Plan

- Research and decide if the part-time position should be transitioned to a third full-time position.
- Continue to research and implement technological advancements that aid in parking enforcement.

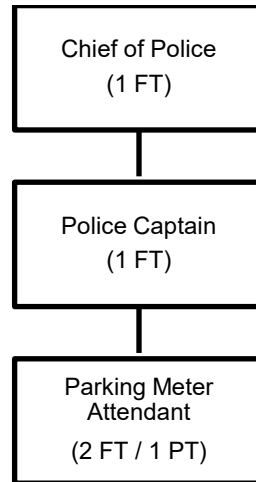
#### Parking Enforcement Budget

PARKING ENFORCEMENT DIVISION					
Parking Facilities (Fund 520)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	110,369	106,691	160,474	161,630	1%
Fringe Benefits	44,394	52,717	67,437	67,963	1%
Travel and Transportation					
Professional Services	3,960	4,749	4,200	4,200	0%
Communications	1,290	1,091	7,225	7,225	0%
Contractual Services	1,043	1,043	25,000	30,000	20%
Materials & Supplies	8,558	7,529	20,500	42,300	106%
Capital	151,299	222,134	137,000	200,000	46%
Utilities	32,643	37,524	35,000	50,000	43%
Other	88,319	121,947	123,500	140,455	14%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>441,874</b>	<b>555,425</b>	<b>580,336</b>	<b>703,773</b>	<b>21%</b>

# Parking Enforcement Division

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## Organizational Chart



## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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.

### **2024 Accomplishments**

- Hired a full-time Animal Control Office Supervisor and two (2) full-time Animal Control Officers to fill the division vacancies.
- Developed and implemented a microchip program for animals that are adopted out of the shelter.
- Started a Facebook page to assist with educating the public and advertising pets for adoption.

### **2025 & Beyond Strategic Plan**

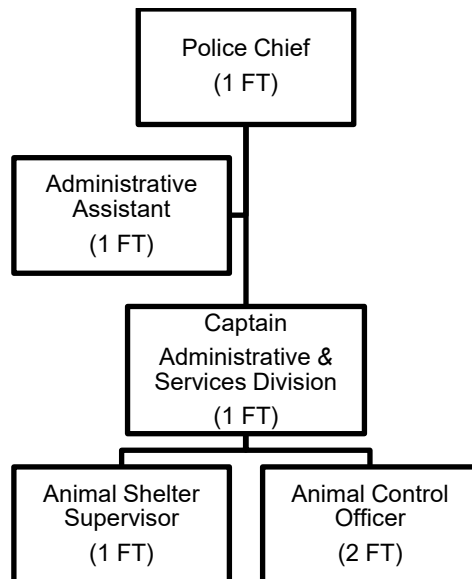
- Complete the new state of the art Lakewood Animal Shelter on Berea Rd.
- Secure a third Animal Control Truck so all Animal Control Officers have a vehicle.

# Division of Animal Control

## Animal Control Budget

ANIMAL CONTROL DIVISION					
General Fund (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	158,736	146,672	167,149	171,189	2%
Fringe Benefits	60,443	75,352	86,071	88,576	3%
Travel and Transportation					
Professional Services	8,054	14,567	13,100	13,100	0%
Communications	245	204	700	700	0%
Contractual Services	1,686	2,387	2,500	2,500	0%
Materials & Supplies	4,239	9,412	7,000	7,000	0%
Capital	-	-	-	-	
Utilities	7,362	8,338	11,000	11,000	0%
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>240,765</b>	<b>256,933</b>	<b>287,520</b>	<b>294,065</b>	<b>2%</b>

## Organizational Chart



## Division of Animal Control

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### Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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.

#### 2024 Accomplishments

- Continued to staff every hour of crossing guard time for the entire school year with full-time and part-time crossing guards, as well as other city personnel.

#### 2025 & Beyond Strategic Plan

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

#### Crossing Guard Budget

SCHOOL GUARDS DIVISION					
General Fund (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	198,759	201,814	216,500	223,500	3%
Fringe Benefits	32,849	33,300	37,249	38,331	3%
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>232,494</b>	<b>235,114</b>	<b>254,749</b>	<b>262,831</b>	<b>3%</b>

#### Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Crossing Guards Division</b>				
<u>Part-Time Employees</u>				
Crossing Guards	33	33	38	38
<b>Total Part-Time Employees</b>	<b>33</b>	<b>33</b>	<b>38</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.

## **2024 Accomplishments**

- Responded to 5800 calls for service as of Sep. 21, 2024
- Administered Promotional exams for Chief, Fire Marshal, and Captain
- Took delivery of a new Sutphen 75-foot aerial ladder

## **2025 & Beyond Strategic Plan**

- Take delivery of a new rescue boat
- Take delivery of a new medic unit
- Continue the growth of community initiatives, i.e. CPR & Neighborhood Paramedic Program
- Administer a promotional exam for the position of Assistant Chief
- Perform and implement a community based strategic plan

## Division of Fire & EMS

### Division Budgets

<b>FIRE &amp; EMS DEPARTMENT</b>					
<b>General Fund (Fund 101)</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Proposed</b>	<b>Percent Change 2024-2025</b>
<b>Expenditures by Category</b>					
Salaries	8,797,567	9,205,765	9,885,645	10,400,755	5%
Fringe Benefits	1,382,929	1,871,109	2,094,816	2,098,364	0%
Travel and Transportation	1,932	6,071	8,500	12,500	47%
Professional Services	171,332	183,263	207,800	323,800	56%
Communications	26,850	32,393	33,400	33,400	0%
Contractual Services	21,598	20,738	45,300	50,800	12%
Materials & Supplies	229,218	215,609	327,700	389,100	19%
Capital	380,417	28,178	127,000	105,000	-17%
Utilities	71,682	66,393	73,000	73,000	0%
Other	1,723	1,369	1,900	1,900	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>11,085,247</b>	<b>11,630,888</b>	<b>12,805,061</b>	<b>13,488,619</b>	<b>5%</b>

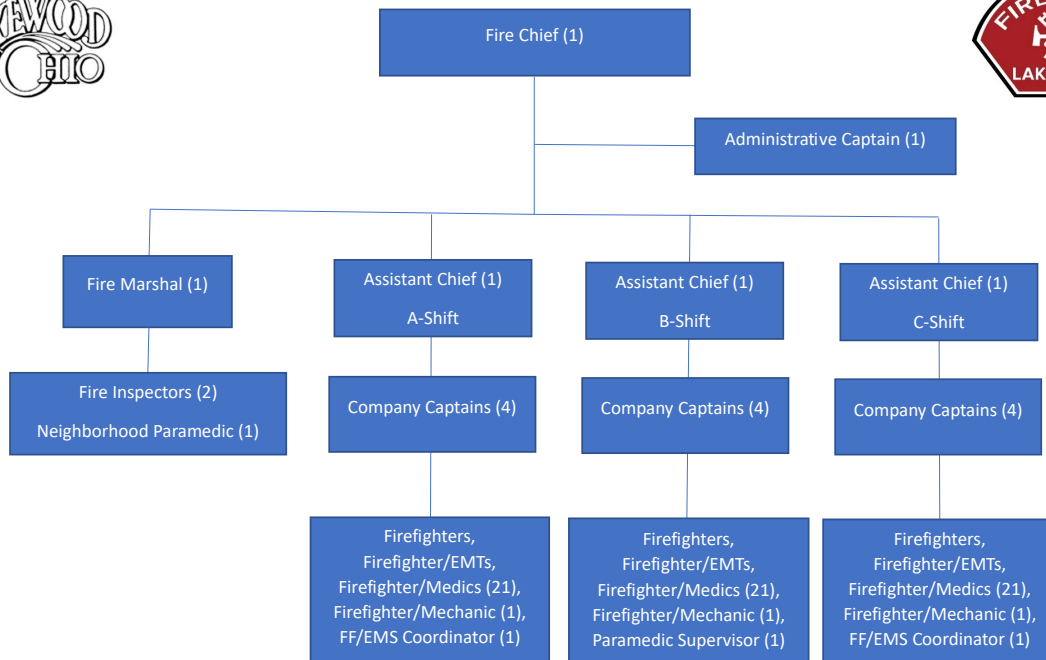
<b>Firemen's Pension Fund (Fund 221)</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Proposed</b>	<b>Percent Change 2024-2025</b>
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	1,934,319	2,015,931	2,312,300	2,642,251	14%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>1,934,319</b>	<b>2,015,931</b>	<b>2,312,300</b>	<b>2,642,251</b>	<b>14%</b>

## Division of Fire & EMS

Lakewood Hospital Special Revenue Fund (Fund 260)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	472	397	6,000	6,000	0%
Communications	-	-	-	-	
Contractual Services	-	6,244	-	-	
Materials & Supplies	1,508	7,506	22,000	22,000	0%
Capital	-	55,988	-	-	
Utilities					
Other	2,101	-	-	-	
Debt Service	-	-	-	-	
Transfer or Advance					
<b>Total</b>	<b>4,081</b>	<b>70,135</b>	<b>28,000</b>	<b>28,000</b>	<b>0%</b>

FEMA Fund (Fund 280)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	162,075	19,061	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>162,075</b>	<b>19,061</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>13,185,722</b>	<b>13,736,016</b>	<b>15,145,361</b>	<b>16,158,869</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)

## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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	48	48	45	45
Firefighter II	7	7	12	12
Firefighter III	8	9	7	7
Fire Electrician/Mechanic	4	4	4	4
Fire Inspector	2	2	2	2
Paramedic Supervisor	3	1	1	1
Community Paramedic	0	1	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

#### **2024 Accomplishments**

- Contracted with Starpoint Global Services to begin digitally scanning our large scale blueprints to ensure we have those documents for the foreseeable future.
- Completed the Residential Housing Survey in October, visually inspecting all 1, 2, & 3 family structures from the right of way. (Notices to 3's & 4's will be sent out Q-1 2025)
- Revised Fee ordinance and engineering requirement ordinance to better serve residents and contractors.
- Converted to "electronic" code books that drastically reduced the cost of a full Building Department code change that occurred March 1<sup>st</sup> 2024.

#### **2025 & Beyond Strategic Plan**

- Continue the digital scanning project with Starpoint and keep moving forward scanning street files for all properties in Lakewood in house.
- Work With Human Resources and BBS (Board of Building Standards) on the new state licensing matrix.
- Work with municipal departments to continue to refine process we have a direct touch with.
- Continue to work with local trade schools and tradesmen/women to educate and promote the code enforcement industry.

## Division of Building & Housing

### Building and Housing Budgets

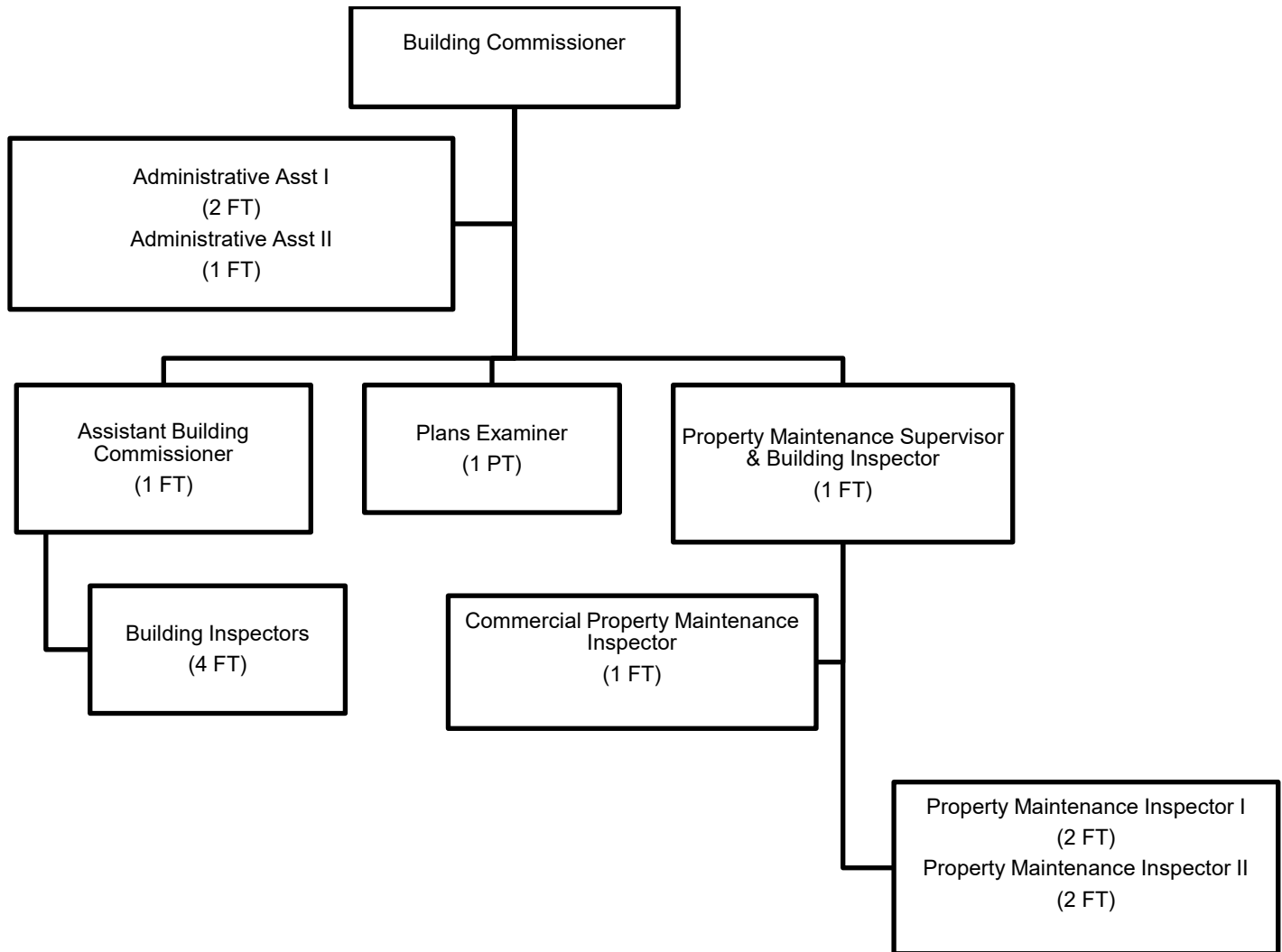
<b>BUILDING &amp; HOUSING DEPARTMENT</b>					
<b>General Fund (Fund 101)</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Proposed</b>	<b>Percent Change 2024-2025</b>
<b>Expenditures by Category</b>					
Salaries	875,243	940,684	1,012,421	1,040,576	3%
Fringe Benefits	327,449	411,329	459,160	470,919	3%
Travel and Transportation	22,961	24,526	32,650	27,650	-15%
Professional Services	127,913	126,091	166,000	172,000	4%
Communications	10,842	10,274	16,600	13,600	-18%
Contractual Services	65	-	7,000	2,000	-71%
Materials & Supplies	4,885	7,270	14,200	14,700	4%
Capital	-	-	-	-	
Utilities					
Other	3,586	4,105	3,000	3,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,372,943</b>	<b>1,524,279</b>	<b>1,711,031</b>	<b>1,744,446</b>	<b>2%</b>

<b>Community Development Block Grant Fund (Fund 240)</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Proposed</b>	<b>Percent Change 2024-2025</b>
<b>Expenditures by Category</b>					
Salaries	61,514	67,874	90,000	80,000	-11%
Fringe Benefits	9,739	10,831	13,905	12,360	-11%
Travel and Transportation	2,998	3,303	3,626	5,000	38%
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>74,251</b>	<b>82,008</b>	<b>107,531</b>	<b>97,360</b>	<b>-9%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,447,194</b>	<b>1,606,287</b>	<b>1,818,562</b>	<b>1,841,806</b>	<b>1%</b>

# Division of Building & Housing

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## Organizational Chart



## Division of Building & Housing

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### Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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	3	3
Building Inspector II	1	1	1	1
Code Compliance Supervisor	1	1	1	1
Property Maintenance Inspector I	2	2	2	2
Property Maintenance Inspector II	2	1	2	2
Commercial Property Inspector	0	1	1	1
Administrative Assistant II	2	2	1	1
Administrative Assistant I	1	1	2	2
<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	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Public Works Admin	88,369	144,414	158,960	136,563	-14%
Street Lighting	559,972	564,444	550,000	600,000	9%
Parks & Public Property	2,893,031	3,019,932	3,817,717	3,838,441	1%
Streets & Forestry	3,190,455	3,851,157	4,169,857	4,263,299	2%
Refuse & Recycling	3,811,072	3,970,656	5,262,496	5,234,543	-1%
Fleet	1,606,278	1,803,363	2,370,462	2,341,783	-1%
Engineering	905,432	1,401,060	1,166,842	1,321,302	13%
Water & Wastewater Collection	18,496,222	28,814,202	62,812,684	49,435,459	-21%
Wastewater Treatment Plant	9,722,002	11,911,081	15,047,655	24,274,723	61%
Winterhurst	369,276	1,010,419	2,663,200	2,844,650	7%
<b>Total Expenditures</b>	<b>41,642,110</b>	<b>56,490,729</b>	<b>98,019,873</b>	<b>94,290,764</b>	<b>-4%</b>

Total Expenditures by Category All Funds	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Salaries	8,357,053	9,060,975	10,106,039	10,465,096	4%
Fringe Benefits	2,936,697	3,744,330	4,166,705	4,247,422	2%
Travel and Transportation	2,737	4,254	8,075	8,075	0%
Professional Services	1,724,073	1,169,620	1,759,086	1,922,786	9%
Communications	43,068	40,866	108,074	68,975	-36%
Contractual Services	2,586,407	3,299,441	5,044,387	4,669,400	-7%
Road Salt	243,308	210,207	218,000	235,000	8%
Materials & Supplies	1,955,296	2,529,774	3,571,675	3,801,025	6%
Capital	8,884,137	20,741,510	55,172,335	52,283,238	-5%
Utilities	1,284,755	1,297,042	1,515,700	1,565,700	3%
Purchased Water	5,574,028	5,354,895	6,300,000	6,300,000	0%
Other	775,001	1,066,909	1,582,047	1,520,097	-4%
Debt Service	5,075,552	5,070,907	5,567,750	3,903,950	-30%
Transfer or Advance	2,200,000	2,900,000	2,900,000	3,300,000	14%
<b>Total Expenditures</b>	<b>41,642,110</b>	<b>56,490,729</b>	<b>98,019,873</b>	<b>94,290,764</b>	<b>-4%</b>

## Budget Overview of Public Works

Total Expenditures by Category General Fund	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Salaries	3,955,897	4,209,130	4,696,061	4,893,916	4%
Fringe Benefits	1,435,113	1,863,936	2,109,263	2,155,917	2%
Travel and Transportation	2,072	4,090	4,575	4,575	0%
Professional Services	244,301	232,101	384,836	425,236	10%
Communications	17,063	16,432	22,724	18,725	-18%
Contractual Services	1,597,872	1,514,117	2,686,987	2,433,000	-9%
Materials & Supplies	1,138,941	1,227,284	1,581,550	1,740,300	10%
Capital	423,754	398,766	656,200	395,000	-40%
Utilities	811,937	794,488	881,000	931,000	6%
Other	21,517	21,138	12,350	8,100	-34%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total Expenditures</b>	<b>9,648,466</b>	<b>10,281,484</b>	<b>13,035,546</b>	<b>13,005,769</b>	<b>0%</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.

#### **2024 Accomplishments**

- Coordinated with Division Managers to become a more productive and efficient department
- Continue to implement methods to become a more proactive department
- Continue to work with Division Managers on daily 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 (Enbridge, AT&T, Verizon, First Energy)
- 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
- Hired a new Water & Wastewater Collection Division Manager
- Began preliminary work with the GIS coordinator to implement a universal work order system

# Department of Public Works

## 2025 & Beyond Strategic Plan

- Continue to work with the GIS coordinator to implement a universal Public Works 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 Public Works departments as well as other departments within the city

## Public Works Budgets

DIVISION OF PUBLIC WORKS ADMINISTRATION					
General Fund (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	40,275	74,710	71,889	54,595	-24%
Fringe Benefits	38,727	64,429	70,972	68,301	-4%
Travel and Transportation	-	-	1,200	1,200	-
Professional Services	2,075	3,272	5,200	4,100	-21%
Communications	406	338	799	800	0%
Contractual Services	-	-	-	-	
Materials & Supplies	1,052	1,137	1,700	2,100	24%
Capital					
Utilities					
Other	555	528	850	850	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>83,090</b>	<b>144,414</b>	<b>152,610</b>	<b>131,945</b>	<b>-14%</b>

## Department of Public Works

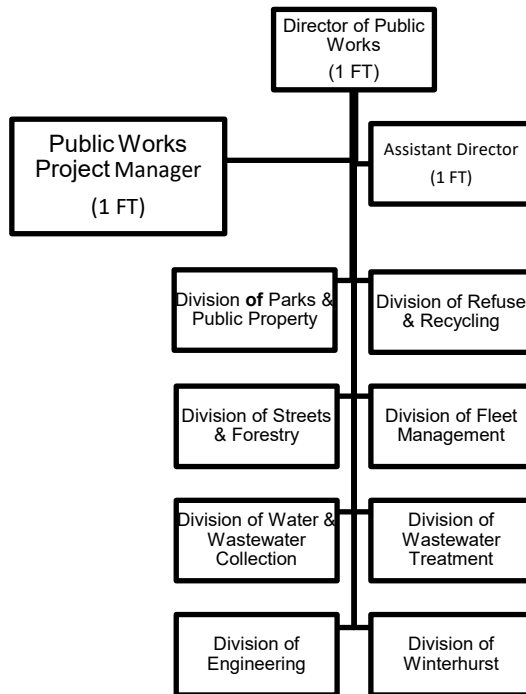
Community Festival (Fund 213)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	4,573	-	5,500	4,000	-27%
Fringe Benefits	706	-	850	618	-27%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>5,279</b>	<b>-</b>	<b>6,350</b>	<b>4,618</b>	<b>-27%</b>
<b>TOTAL EXPENDITURES</b>	<b>88,369</b>	<b>144,414</b>	<b>158,960</b>	<b>136,563</b>	<b>-14%</b>

### Division of Street Lighting Budget

DIVISION OF STREET LIGHTING					
General Fund (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Utilities	559,972	564,444	550,000	600,000	9%
<b>Total</b>	<b>559,972</b>	<b>564,444</b>	<b>550,000</b>	<b>600,000</b>	<b>9%</b>

# Department of Public Works

## Organizational Chart



## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Public Works Administration</b>				
<u>Full-Time Employees</u>				
Director of Public Works	1	1	1	1
Assistant Director	0	1	1	1
Project Manager	2	1	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

## **2024 Accomplishments**

Green initiatives:

- Removed 188 fluorescent fixtures/lamps and replaced with 188 LED strip light fixtures/lamps, replaced 6 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 at our Sign Shop
  - Continued purchases of battery-operated equipment- 3 hand blowers, 1 edger, 2 hedge trimmers, 2 snow blowers, 3 chain saws and 1 additional weed whacker.
  - Upgraded HVAC units-City Hall air handler replacements (5), Station 1 VAV boxes, MUG controls.
- 
- Replaced Merl Park tennis/pickleball court with new asphalt and coatings
  - Replaced roofs- Station 1 shingled roofs and flat roofs coated. Winterhurst roof G was replaced
  - Continued remodeling of Lakewood Courts.
  - Upgraded and replaced fencing at Lakewood Parks Western perimeter/drive lane and Winterhurst perimeter parking lot fence.

## Division of Parks & Public Property

### 2025 & 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.

### Parks and Public Property Budgets

DIVISION OF PARKS AND PUBLIC PROPERTIES					
General Fund (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Program</b>					
Parks	2,612,380	2,707,916	3,305,912	3,265,855	-1%
Security	171,907	184,503	178,948	196,265	10%
Band Concerts	12,400	13,700	14,000	20,000	43%
Museums	4,087	8,971	37,800	37,800	0%
Fourth of July Festival	72,264	86,951	124,822	124,822	0%
Tennis Courts	431	421	13,700	13,700	0%
<b>Total</b>	<b>2,873,468</b>	<b>3,002,462</b>	<b>3,675,182</b>	<b>3,658,441</b>	<b>0%</b>

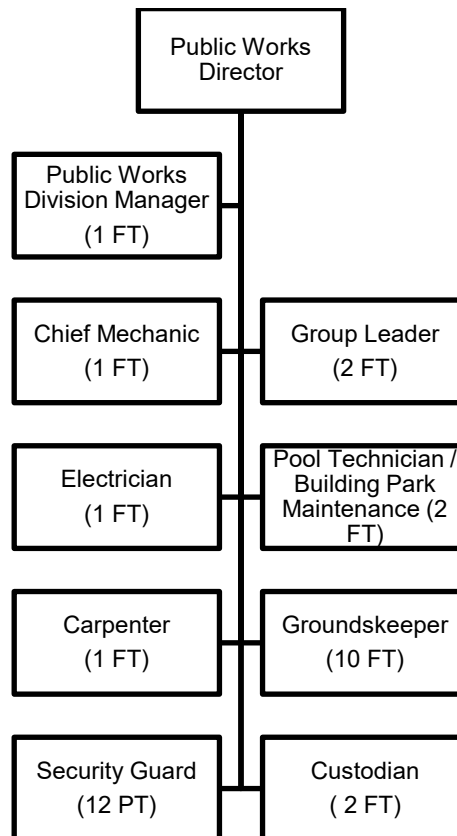
General Fund (Fund 101) Expenditures by Category	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Salaries	1,295,336	1,388,619	1,608,793	1,653,315	3%
Fringe Benefits	426,197	547,995	654,989	671,326	2%
Travel and Transportation	-	1,516	-	-	
Professional Services	178,860	170,935	265,550	297,050	12%
Communications	3,833	4,358	6,850	6,850	0%
Contractual Services	253,410	268,650	384,000	404,000	5%
Materials & Supplies	230,583	261,188	312,150	339,800	9%
Capital	262,508	142,371	156,500	-	-100%
Utilities	220,264	206,317	282,500	282,500	0%
Other	2,476	10,514	3,850	3,600	-6%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>2,873,468</b>	<b>3,002,462</b>	<b>3,675,182</b>	<b>3,658,441</b>	<b>0%</b>

## Division of Parks & Public Property

City Park Improvement (Fund 405)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Capital	-	-	-	-	
<b>Total</b>	-	-	-	-	

CDBG (Fund 240)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Capital	19,563	17,470	142,535	180,000	26%
<b>Total</b>	<b>19,563</b>	<b>17,470</b>	<b>142,535</b>	<b>180,000</b>	<b>26%</b>
<b>TOTAL</b>	<b>2,893,031</b>	<b>3,019,932</b>	<b>3,817,717</b>	<b>3,838,441</b>	<b>1%</b>

### Organizational Chart



## Division of Parks & Public Property

### Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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	9	10	10
Pool Tech/Bldg. Park Maintenance	1	1	1	1
Group Leader	3	3	3	3
Chief Mechanic	1	1	1	1
Plumber	0	0	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>19</b>	<b>21</b>	<b>21</b>
<u>Part-Time Employees</u>				
Groundskeeper	1	1	0	0
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>0</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.

### **2024 Accomplishments**

- The Streets Department applied 39 tons of cold mix to the city roads during the winter months.
- The Streets Department applied 210 tons of hot mix asphalt during the spring, summer and fall months.
- The Streets Department applied an estimated 4 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 331 cubic yards of concrete for various street, water, and sewer repairs during the spring, summer and fall months.
- The Traffic Signs and Signals Department maintained 13 battery operated signs at least three to four times a week. Also, made and installed 337 traffic signs, 15 event banners, 600 plus temporary no parking signs for events, 252-yard signs and 1500-2000 decals for city street/parking lot parking permits. 37 signs for new refuse facility. Decaled 5 new police cars, decals for 24 fleet vehicles. Purchased a new all-battery powered paint sprayer for striping all city lots.
- The Streets Dept received and responded to a total of 1,717 resident calls.
- The Streets Department assisted with a total of 64 block parties.
- The Streets Department received and responded to a total of 98 pothole reports.
- All the 200 trees planted in spring of 2024 included the installation of water bags which were filled with water weekly throughout the summer season.
- The Forestry Department performed 118 tree removals, and 26 tree removals were performed by contractors.
- Between the Forestry Department and the awarded contractor, 230 stump removals were performed.
- The Forestry Department has been using GIS tree inventory to create work orders and reports.

### **2025 & 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					
	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Program</b>					
Streets, Traffic Signs & Signals	2,638,458	3,224,099	3,359,903	3,442,307	2%
Forestry	551,998	627,059	809,954	820,992	1%
<b>Total</b>	<b>3,190,455</b>	<b>3,851,157</b>	<b>4,169,857</b>	<b>4,263,299</b>	<b>2%</b>

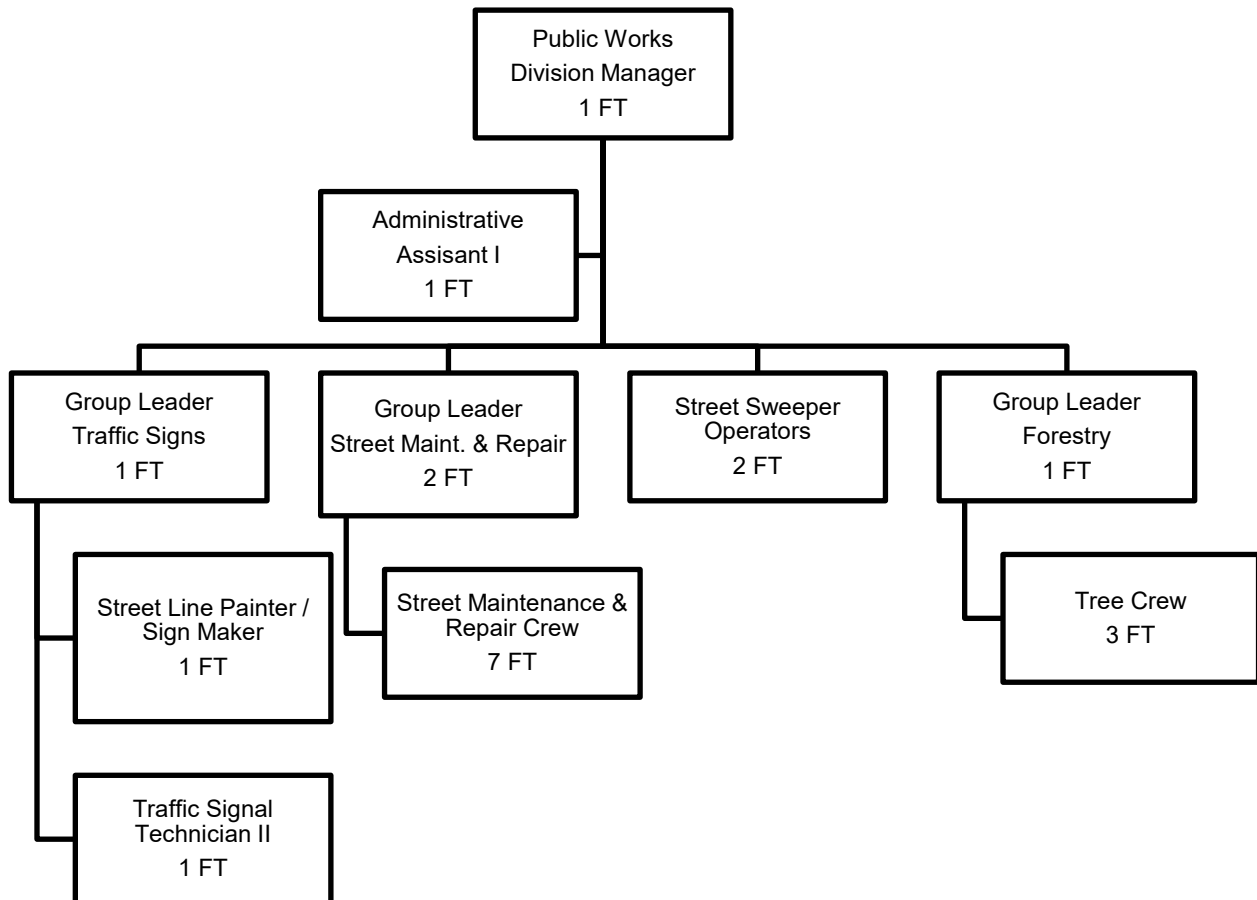
DIVISION OF FORESTRY					
General Fund Budget (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	198,006	269,013	281,869	300,002	6%
Fringe Benefits	92,293	117,415	125,509	128,414	2%
Travel and Transportation	-	673	750	750	0%
Professional Services	675	2,997	8,326	8,326	0%
Communications	-	-	-	-	
Contractual Services	97,273	48,620	140,000	140,000	0%
Materials & Supplies	24,376	24,378	38,000	38,000	0%
Capital	135,049	163,964	215,000	205,000	-5%
Utilities					
Other	4,326	-	500	500	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>551,998</b>	<b>627,059</b>	<b>809,954</b>	<b>820,992</b>	<b>1%</b>

DIVISION OF STREETS					
State Highway Fund Budget (Fund 201)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Road Salt	169,757	210,207	170,000	210,000	24%
<b>Total Expenditures</b>	<b>169,757</b>	<b>210,207</b>	<b>170,000</b>	<b>210,000</b>	<b>24%</b>

# Division of Streets & Forestry

DIVISION OF STREETS					
Street Construction, Maintenance and Repair Budget (SCMR) (Fund 211)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	1,228,253	1,343,211	1,391,174	1,449,686	4%
Fringe Benefits	406,484	488,346	548,954	550,346	0%
Travel and Transportation	-	-	50	50	0%
Professional Services	103,028	6,913	106,200	106,200	0%
Communications	7,811	5,958	9,900	9,900	0%
Contractual Services	291,107	748,798	643,500	583,500	-9%
Road Salt	73,551	-	48,000	25,000	-48%
Materials & Supplies	170,991	265,968	389,425	399,925	3%
Capital	155,145	126,025	-	55,000	
Utilities	31,856	28,196	51,500	51,500	0%
Other	476	476	1,200	1,200	0%
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>2,468,701</b>	<b>3,013,892</b>	<b>3,189,903</b>	<b>3,232,307</b>	<b>1%</b>

## Organizational Chart



# Division of Streets & Forestry

## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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	1	0	0	0
<b>Total Full-Time Employees</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>



# **Division of Refuse & Recycling**

## **Description**

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

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

## **2024 Accomplishments**

- Certified by Cuyahoga County Solid Waste District for diversion of 56% of waste kept out of landfills for 11<sup>th</sup> year in row
- The Refuse Division was awarded a \$6,000 grant from the Cuyahoga County Solid Waste District to help educate residents about the proper way to recycle
- The Refuse Division was awarded a \$200,000.00 grant from the Ohio EPA to purchase 4,650 recycling totes
- Currently on pace to have over 24,000 residents use the new drop off facility
- The Refuse Division has collected recyclables and garbage from households and townhomes, as well as special collections for refuse, recycling & yard waste on weekly basis from over 50,000 residents
- Total amount invoiced for small businesses refuse collection: \$14,030.00
- Total amount billed in violations: \$66,525 Waived violations \$21,404 Paid violations \$19,415 & Certified to County \$25,709 added to property taxes

## **2025 & Beyond Strategic Plan**

- Continue to make necessary steps to reach the goal of 20% contamination rate by continuing to help educate and work with the residents to help them with the proper way to recycle
- Apply for any Ohio EPA Grants that could help the residents and the City of Lakewood to continue to educate residents

## Division of Refuse & Recycling

- Implement/refine/streamline the new rules and regulations for Drop-Off Facility to better serve Lakewood residents
- Continue to improve with recycling at drop off facility. With grants we received last year, we have been averaging 11 tons cardboard and shredded paper
- Continue to educate residents and apartment /condo residents on proper way to wrap up all upholstered furniture for biohazard concerns for collection. Work with them to comply with the new updated work rules and regulations

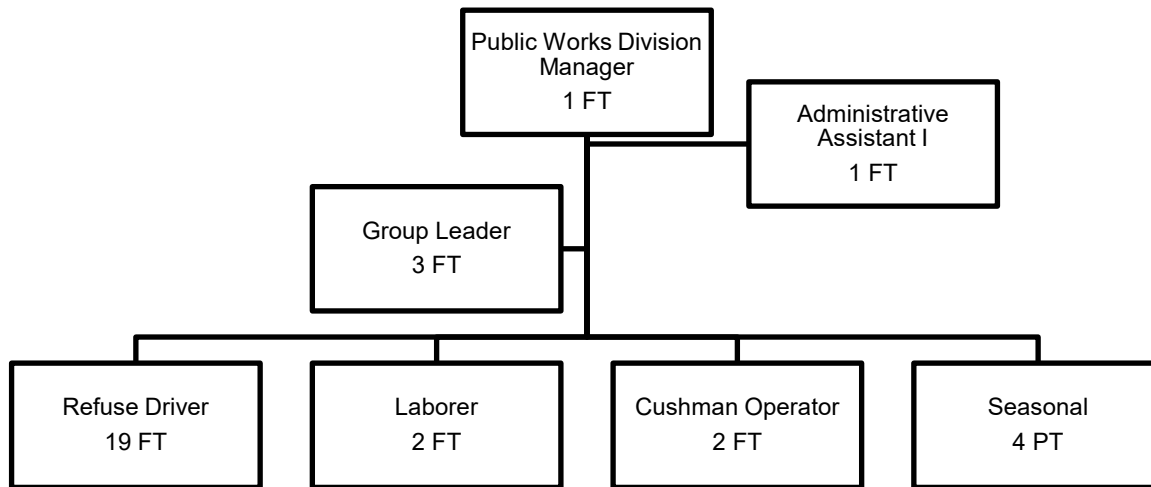
### Refuse and Recycling Budgets

DIVISION OF REFUSE & RECYCLING					
General Fund (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	1,686,141	1,767,839	1,823,190	1,945,477	7%
Fringe Benefits	598,387	772,755	835,484	861,531	3%
Travel and Transportation	-	-	-	-	
Professional Services	3,788	1,031	4,310	16,310	278%
Communications	7,709	7,710	8,800	4,800	-45%
Contractual Services	1,181,638	1,132,307	2,021,987	1,748,000	-14%
Materials & Supplies	268,130	229,777	400,725	421,425	5%
Capital	26,196	31,975	120,000	190,000	58%
Utilities	26,480	19,012	41,000	41,000	0%
Other	12,603	8,250	5,000	1,000	-80%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>3,811,072</b>	<b>3,970,656</b>	<b>5,260,496</b>	<b>5,229,543</b>	<b>-1%</b>

Litter Control (Fund 212)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	2,000	5,000	150%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>5,000</b>	<b>150%</b>
<b>TOTAL EXPENDITURES</b>	<b>3,811,072</b>	<b>3,970,656</b>	<b>5,262,496</b>	<b>5,234,543</b>	<b>-1%</b>

# Division of Refuse & Recycling

## Organizational Chart



## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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	19	19	19
Cushman Operator	2	2	2	2
Laborer Refuse and Recycling	0	1	1	2
Administrative Assistant 1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>28</b>
<u>Part-Time Employees</u>				
Seasonal	4	4	4	4
<b>Total Part-Time Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Division of Fleet Management

### Division of Fleet Management

#### Description

The Division of Fleet Management provides repair and support service to all of the City of Lakewood's mobile and stationary vehicles and equipment, 24 hours a day, seven days a week, 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.

#### 2024 Accomplishments

- Deployed an additional five (5) hybrid SUVs in the fleet to be used by police patrol
- Awarded EECBG funds for the purchase of two hybrid police vehicles. To be ordered in 2025
- Filled all staff vacancies. Fully staffed for the first time since 2019

#### 2025 & Beyond Strategic Plan

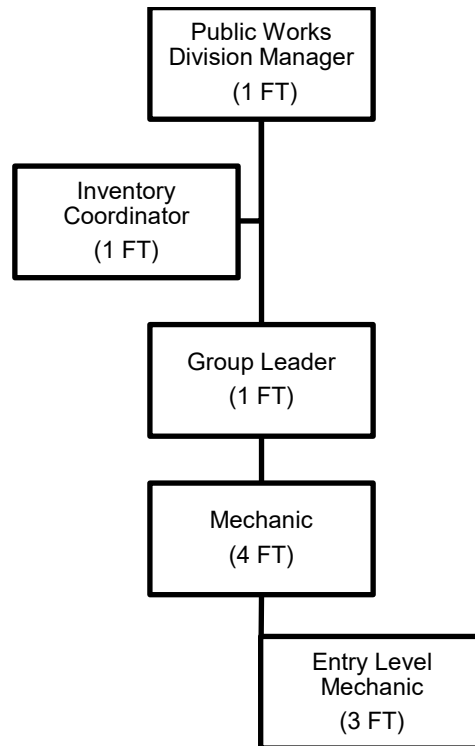
- Explore grant funding for alternative fueled vehicles
- Continue to right size the fleet by disposing of under-utilized vehicles and replacing single-use equipment with multi-use equipment

#### Fleet Budget

DIVISION OF FLEET MANAGEMENT					
General Fund (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	636,972	635,927	806,775	832,470	3%
Fringe Benefits	230,695	280,347	328,687	331,013	1%
Travel and Transportation	-	-	-	-	
Professional Services	54,464	48,475	95,750	93,750	-2%
Communications	563	269	675	675	0%
Contractual Services	65,550	64,541	141,000	141,000	0%
Materials & Supplies	611,826	707,644	824,175	934,175	13%
Capital	-	60,457	164,700	-	-100%
Utilities	5,220	4,715	7,500	7,500	0%
Other	989	989	1,200	1,200	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,606,278</b>	<b>1,803,363</b>	<b>2,370,462</b>	<b>2,341,783</b>	<b>-1%</b>

# Division of Fleet Management

## Organizational Chart



## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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	5	4	4
Entry Level Mechanic	0	2	3	3
<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.

### **2024 Accomplishments**

#### Partial Consent Decree Work

- Continue Design & Permitting & OPWC and WPCLF Grant Applications for funding CSO-052 Storage Facility
- Continue overflow monitoring and reporting; and
- Continue Semi-annual Reporting

#### Infrastructure Improvements

- Design, Bid and Construct – Concrete replacement of CDBG streets Bramley and Lakewood Heights Boulevard
- Design, Bid and Construct - Deep grind overlay of Capital city-wide streets Crest Lane (West Clifton to Rockway), Geil Ave (Merl to Clifton), Onondaga Ave (St. Charles to Madison), Wayne Ave (Crest Lane to Detroit) and Webb Rd (Detroit to Clifton), Install of Concrete Pavers on Victoria Court (Victoria to Warren), Municipal Utilities Garage

resurfacing and parking lot improvements, ADA improvements, and restriping Franklin and Warren

- Bid and Rehabilitation – City Hall Garage floor and Service Garage Parks/Weld shop floor
- Bid and Construct – City Hall Exterior Building Improvements
- Bid and Construct – 11900 Madison Ave Parking Lot
- Design/Build Completion – Lakewood Park Skatepark Phase II
- Construction Completion – WWTP Three Aeration Blowers Replacement
- Design and Bid – Madison/Arthur HAWK Pedestrian Improvement Project
- Bid and Demolition – City Hall Service Garage Pole Barn
- Finish Construction – Lakewood Park Phase 2 – Parking Lot Improvements
- Coordinate and Assist Design – Lake-Clifton Connector
- Six (6) Private Development review, approval and inspection & Right-of-Way inspection of multiple Enbridge and AT&T projects

### **2025 & Beyond Strategic Plan**

#### Partial Consent Decree Work

- Complete Design & Permitting & Bid/Award - CSO-052 Storage Facility
- Begin preliminary flow monitoring and sampling – CSO-059 Storage Facility
- Continue overflow monitoring and reporting; and
- Continue Semi-annual Reporting

#### Infrastructure Improvements

- Design, Bid and Construct – Deep grind overlay of CDBG streets Jackson Ave, Cannon Ave (West Terminus to Webb), Cannon Alley (Northwood to Cannon), Rosalie Ave, and Waterbury Ave (Athens to Madison)
- Design, Bid and Construct - Deep grind overlay of Capital streets Edgewater (Nicholson to Parkside) and Summit Ave (Edgewater to Lake), ADA improvements, and restriping
- Design, Bid, Award, & Rehabilitate – Municipal Utilities Garage floor
- Design, Bid, Award & Construct – City Hall Pole Barn
- Design, Bid, Award & Construct – Pilot Waterline Service Lead Line Replacements
- Complete Construction – Lakewood Interceptor Rehabilitation
- Complete Design, Bid, Award, & Construct – 2025 Watermain Replacement
- Complete Plans, Specifications and Estimate – Bunts Road Reconstruction
- Complete Construction – Lakewood Animal Shelter
- Complete Design, Engineering & Permitting – Cliff Outfalls Rehabilitation
- Construction Phase – WWTP Sludge Storage Tank No. 3 and Other Improvements
- Construction – Madison/Arthur HAWK Pedestrian Improvement Project
- Construction – Lake-Clifton Connector
- Signal Timing Optimization – Madison Ave
- Continue Private Development review, approval and inspection & Right-of-Way inspection of multiple Enbridge and AT&T projects

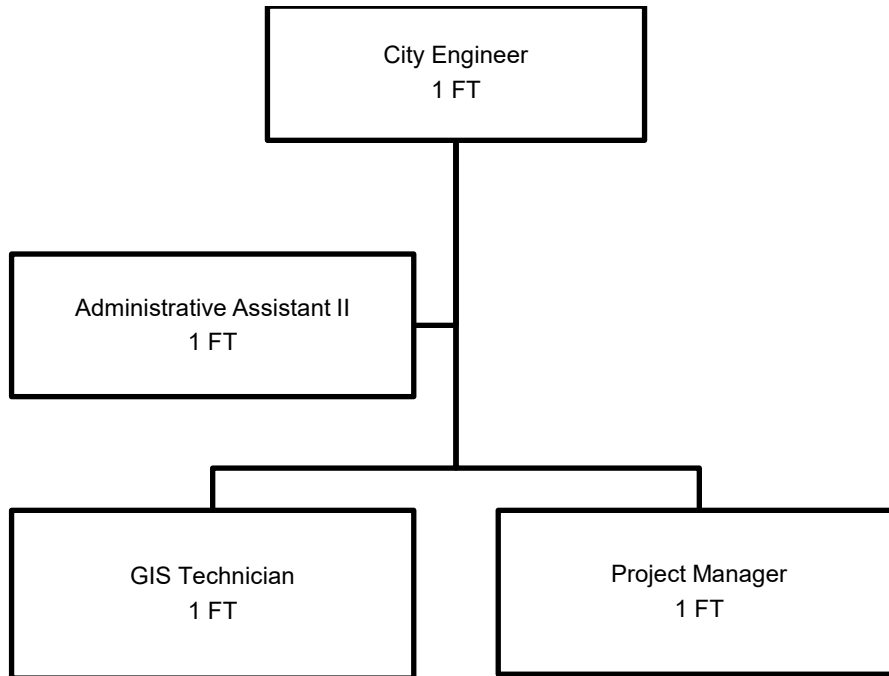
## Division of Engineering

### Engineering Budgets

DIVISION OF ENGINEERING					
General Fund (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	99,169	73,023	103,545	108,057	4%
Fringe Benefits	48,814	80,995	93,622	95,332	2%
Travel and Transportation	2,072	1,902	2,625	2,625	0%
Professional Services	4,438	5,392	5,700	5,700	0%
Communications	4,553	3,757	5,600	5,600	0%
Contractual Services	-	-	-	-	
Materials & Supplies	2,974	3,161	4,800	4,800	0%
Capital	-	-	-	-	
Utilities					
Other	567	857	950	950	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>162,587</b>	<b>169,086</b>	<b>216,842</b>	<b>223,064</b>	<b>3%</b>

CDBG (Fund 240)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Capital	742,846	1,231,974	950,000	1,098,238	16%
<b>Total</b>	<b>742,846</b>	<b>1,231,974</b>	<b>950,000</b>	<b>1,098,238</b>	<b>16%</b>
<b>TOTAL</b>	<b>905,432</b>	<b>1,401,060</b>	<b>1,166,842</b>	<b>1,321,302</b>	<b>13%</b>

**Organizational Chart**



**Personnel Staffing**

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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	1	1	1
<b>Total Full-Time Employees</b>	<b>3</b>	<b>4</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.

## **2024 Accomplishments**

- Metering Department: Processed 1439 appointments and investigations so far this year and completed daily Chlorine verifications
- Backflow: 219 Site visits and installation of several Backflow devices on city property
- Water Department: Responded to 51 water issues, 29 Main Breaks and 21 Service line leaks. Replaces 12 Fire Hydrants, repaired another 17 Hydrants for a total of 29. Operated over 246 Valves and completed over 40 water samples as required by the EPA
- Wastewater Collection Crew: Dig Crew have completed over 60 underground repairs including Catch Basins, Maintenance have completed over 153 DYE tests, responded to 108 Sewer calls, and have cleaned over ¼ of the city Sanitary and Storm mains w/ Help from County. Approximately 108,542' which is about 20 miles of pipe cleaned. Camera truck has 59,046' of sewer pipe that they have Footage of so far this year which is approximately 11.2 miles of pipe and 154 lateral launches up to date

## Division of Water & Wastewater Collection

### 2025 & Beyond Strategic Plan

- Continued United States EPA and Ohio EPA Compliance
- Utilize Wastewater Collection equipment with daily cleaning of storm and sanitary Mains in our collection system. Goal is to clean a quarter of the city on a yearly basis
- Continue eliminating lead service lines per Ohio and U.S. EPA guidelines
- Continue to streamline Dye tests and work with our GIS and Housing Departments

### Water and Wastewater Collection Budgets

DIVISION OF WATER & WASTEWATER COLLECTION					
	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Program</b>					
Water Distribution	8,899,990	13,762,662	24,772,800	23,683,840	-4%
Water Metering	525,883	598,313	1,101,077	1,090,483	-1%
<b>Total</b>	<b>9,425,872</b>	<b>14,360,975</b>	<b>25,873,877</b>	<b>24,774,322</b>	<b>-4%</b>

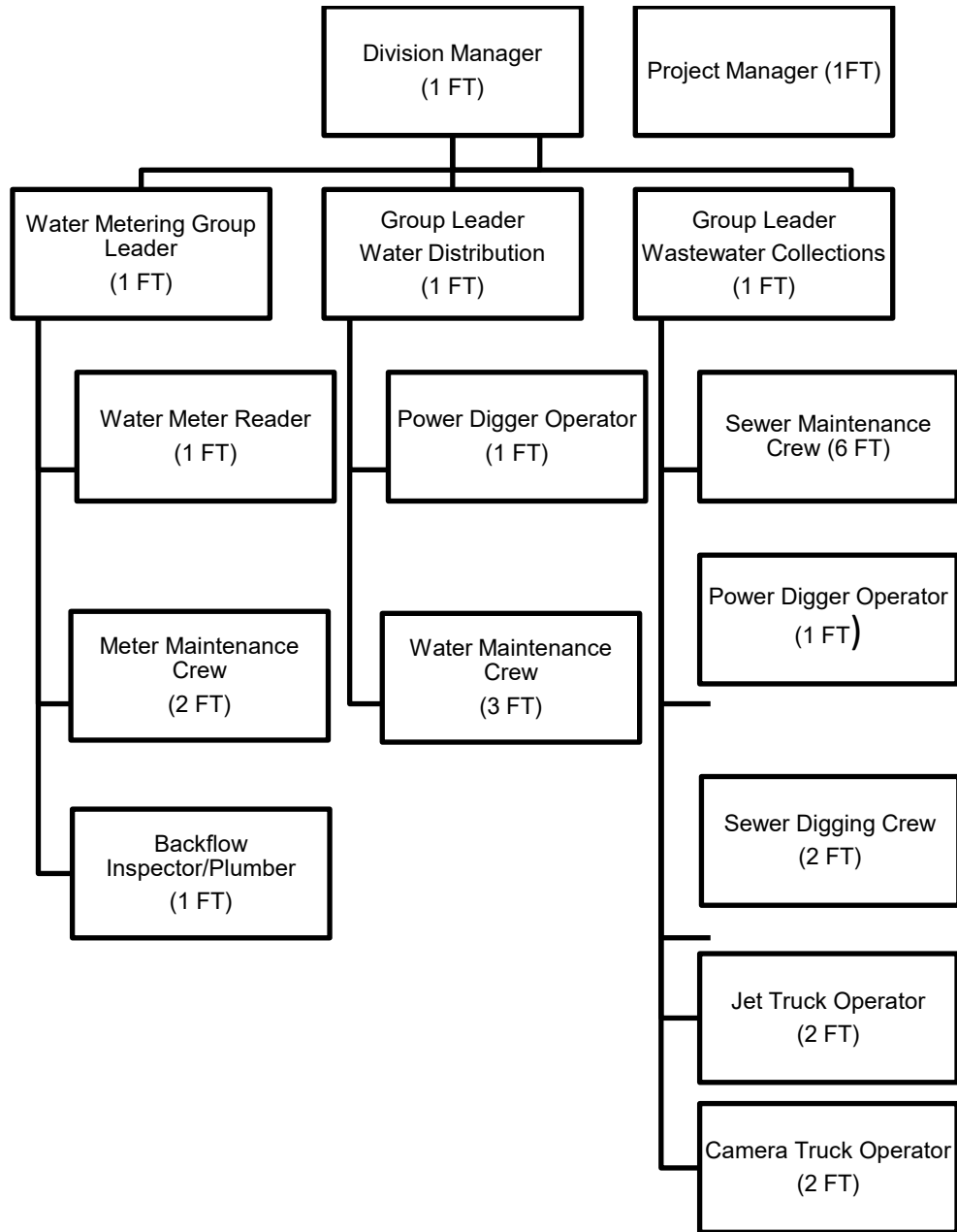
Water Fund (Fund 501)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	802,041	912,909	1,032,164	1,053,199	2%
Fringe Benefits	255,614	327,054	379,963	388,974	2%
Travel and Transportation	664	164	1,550	1,550	0%
Professional Services	93,695	95,739	172,200	158,600	-8%
Communications	11,275	10,369	24,400	23,900	-2%
Contractual Services	18,741	4,686	67,900	405,400	497%
Materials & Supplies	242,227	523,200	740,200	729,200	-1%
Capital	2,356,671	7,016,328	16,617,000	15,100,000	-9%
Utilities	51,253	50,832	58,500	58,500	0%
Purchased Water	5,574,028	5,354,895	6,300,000	6,300,000	0%
Other	19,662	64,800	480,000	555,000	16%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>9,425,872</b>	<b>14,360,975</b>	<b>25,873,877</b>	<b>24,774,322</b>	<b>-4%</b>

## Division of Water & Wastewater Collection

Wastewater Fund (Fund 510)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	838,702	994,989	1,170,109	1,213,362	4%
Fringe Benefits	292,021	393,494	467,052	478,128	2%
Travel and Transportation	-	-	700	700	0%
Professional Services	891,899	442,409	655,100	669,100	2%
Communications	2,090	6,075	18,500	8,900	-52%
Contractual Services	442,326	552,318	1,128,000	746,500	-34%
Materials & Supplies	115,295	113,654	273,300	270,400	-1%
Capital	2,234,826	7,583,441	28,159,000	18,605,000	-34%
Utilities	8,573	20,552	26,700	26,700	0%
Other	333,268	438,249	479,346	476,346	-1%
Debt Service	3,911,350	3,908,047	4,561,000	2,166,000	-53%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>9,070,349</b>	<b>14,453,227</b>	<b>36,938,807</b>	<b>24,661,136</b>	<b>-33%</b>
<b>TOTAL</b>	<b>18,496,222</b>	<b>28,814,202</b>	<b>62,812,684</b>	<b>49,435,459</b>	<b>-21%</b>

# Division of Water & Wastewater Collection

## Organizational Chart



## Division of Water & Wastewater Collection

### Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Water and Wastewater Collection</b>				
<b>Water Distribution Unit</b>				
<u>Full-Time Employees</u>				
Project Manager	0	1	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>6</b>	<b>6</b>	<b>6</b>
<b>Water Metering Unit</b>				
<u>Full-Time Employees</u>				
Back Flow Tester/Plumber	0	1	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>6</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	4	6	6
Jet Truck Operator	0	2	2	2
Power Digger Operator	1	1	1	1
Camera Truck Operator	0	2	2	2
<b>Total Full-Time Employees</b>	<b>13</b>	<b>13</b>	<b>15</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.

## **2024 Accomplishments**

- Complied with the new NPDES (National Pollutant Discharge Elimination System) issued on August 1st, 2021
- From January 1, 2024, to September 9, 2023, the Lakewood WWTP treated 1,720.14 MGD (millions of gallons) of raw and combined sewage
- From January 1st, 2024, to August 31st, 2024, the Lakewood WWTP delivered 813.81 wet tons of sludge cake to Quasar recycling facilities
- From April 1st, 2023, to August 31, 2023, the Lakewood WWTP delivered 2,330.91 wet tons of sludge cake to the farms. The farmers use sludge cake as a fertilizer
- From January 1, 2024, to September 9, 2024, the CEHRT (Chemically Enhanced High Rate Treatment) treated 31.22 million of gallons of Combined Sewage. The CEHRT was activated 25 times and ran for 145,52 hours total
- Replaced three (3) Old Aeration Blowers (Air Bearing Technology) with New Magnetic Bearing Technology
- Ran new 600 Ft long Thickened Sludge Pipe from Thickener Pumps to the Primary Digester Building. Installed new flow meter and a check valve. The work was done by the Lakewood WWTP Maintenance Crew

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

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### **CEHRT Improvements:**

- Incorporated CEHRT UV (Ultraviolet) System into Scada System.
- Replaced Effluent Level Sensor.
- Installed Grit System Tanks Level Sensor.
- Installed Grit System Tanks Dewatering Pump and Pump Controls.
- Upgraded CEHRT Start and Stop Setpoints.
- Installed Sheds for Influent and Effluent Samplers.
- Replaced Alum Tank Pumps Inlet Piping.

### **2025 & Beyond Strategic Plan**

- Replace Screenings (Rag) Compactor. Planning on bidding out the WWTP Influent Screening (Rag) compactor in October 2024
- 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
- Replace Sodium Aluminate Storage Tank
- Design a new Sodium Aluminate Building (Or replace the existing Sodium Aluminate Storage Tank)
- New Alum Building
- Replace Spray Water Pumps – 3EA
- Replace Liquid Level Sensors throughout the plant
- Inspect/Replace roofs throughout WWTP
- Continue updating the WWTP and CEHRT SOPs
- Clean out or replace the original thickened sludge piping
- Continue with WWTP & CEHRT SCADA Upgrades
- CEHRT – Install Chemicals Flow Meters and Alum Tank Level Sensor; Purchase and install effluent dewatering pump; Purchase and install Influent Slide Gate
- WWTP Effluent Gates Actuators Replacement. Might get one this year

## Division of Wastewater Treatment

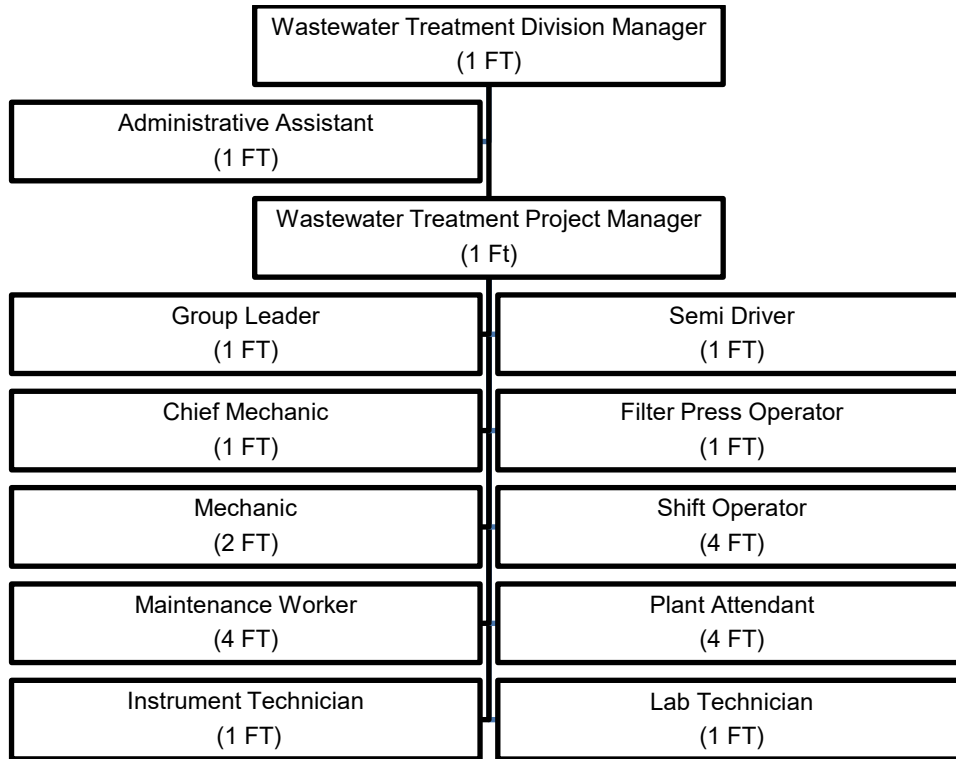
### Wastewater Treatment Budgets

DIVISION OF WASTEWATER TREATMENT					
Wastewater Treatment Fund (Fund 511)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	1,527,588	1,587,978	1,784,031	1,820,933	2%
Fringe Benefits	546,759	669,515	656,423	668,789	2%
Travel and Transportation	-	-	1,200	1,200	0%
Professional Services	391,150	392,459	440,750	551,650	25%
Communications	4,829	2,032	32,550	7,550	-77%
Contractual Services	183,544	260,533	341,000	341,000	0%
Materials & Supplies	287,842	396,267	552,200	621,200	12%
Capital	2,883,434	3,850,692	6,491,700	14,450,000	123%
Utilities	186,877	205,119	300,000	300,000	0%
Other	310,775	444,613	493,051	414,451	-16%
Debt Service	1,164,202	1,162,860	1,006,750	1,737,950	73%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>7,487,000</b>	<b>8,972,069</b>	<b>12,099,655</b>	<b>20,914,723</b>	<b>73%</b>

Wastewater Improvement Fund (Fund 512)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other	35,003	39,012	48,000	60,000	25%
Debt Service					
Transfer or Advance	2,200,000	2,900,000	2,900,000	3,300,000	14%
<b>Total</b>	<b>2,235,003</b>	<b>2,939,012</b>	<b>2,948,000</b>	<b>3,360,000</b>	<b>14%</b>
<b>TOTAL</b>	<b>9,722,002</b>	<b>11,911,081</b>	<b>15,047,655</b>	<b>24,274,723</b>	<b>61%</b>

# Division of Wastewater Treatment

## Organizational Chart



## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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.

#### **2024 Accomplishments**

- Increased the number of learn-to-skate/play and public skating opportunities – including securing a partnership with the Cleveland Monsters (AHL) and Ohio Hockey Project to launch the Winterhurst Mini-Monsters learn-to-play program
- Improved information outreach on programming via improved website and connection/coordination with City and local School District
- Completed ice plant replacement and mechanical space renovation project
- Leveraged grant funding to upgrade/replace interior lighting with more efficient, brighter LED lighting to meet USA Hockey illumination standards and reduce energy usage
- Began locker room and rink space renovation project

#### **2025 & Beyond Strategic Plan**

- Complete locker room and rink space renovation project – including inclusion of indoor training space to provide contemporary facilities and improved athletic training opportunities for teams and athletes of all ages/levels of play
- Continue to refine Capital Improvement Plan (2026 & beyond) to complete necessary building sustainment work (Electrical, HVAC, Roofing) identified in 2022 Building Assessment
- Continue to grow learn-to-skate/play and public skating opportunities and improve coordination/marketing of programming across region and local school(s)

# Winterhurst Ice Rink

## Winterhurst Ice Rink Budget

DIVISION OF WINTERHURST					
Winterhurst Ice Rink Fund (Fund 530)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	-	12,758	27,000	30,000	11%
Fringe Benefits	-	1,985	4,200	4,650	11%
Travel and Transportation					
Professional Services				12,000	
Communications					
Contractual Services	52,818	218,988	177,000	160,000	-10%
Materials & Supplies	-	3,402	35,000	40,000	14%
Capital	67,899	516,814	2,155,900	2,900,000	35%
Utilities	194,258	197,855	198,000	198,000	0%
Other	54,300	58,619	66,100	-	-100%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>369,276</b>	<b>1,010,419</b>	<b>2,663,200</b>	<b>3,344,650</b>	<b>26%</b>



## Budget Overview of Human Services

Total Expenditures by Division All Funds	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Human Services Admin	297,118	362,448	369,455	444,409	20%
Division of Early Childhood	82,702	98,088	98,186	115,742	18%
Division of Youth	941,799	1,273,036	1,002,906	1,488,493	48%
Division of Aging	870,570	1,065,572	1,214,722	1,291,082	6%
<b>Total Expenditures</b>	<b>2,192,189</b>	<b>2,799,144</b>	<b>2,685,269</b>	<b>3,339,727</b>	<b>24%</b>

Total Expenditures by Category All Funds	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Salaries	1,341,084	1,492,887	1,670,939	1,821,318	9%
Fringe Benefits	433,027	596,106	613,989	720,905	17%
Travel and Transportation	2,891	4,715	6,995	12,189	74%
Professional Services	29,734	28,666	47,600	62,300	31%
Communications	10,653	7,917	8,800	8,940	2%
Contractual Services	89,568	114,007	157,779	246,250	56%
Materials & Supplies	46,685	67,612	58,058	66,765	15%
Capital	1,559	52	-	-	
Utilities	56,228	59,623	57,200	59,200	3%
Other	18,761	32,560	41,910	8,860	-79%
Debt Service	-	-	-	-	
Transfer or Advance	162,000	395,000	22,000	333,000	1414%
<b>Total Expenditures</b>	<b>2,192,189</b>	<b>2,799,144</b>	<b>2,685,269</b>	<b>3,339,727</b>	<b>24%</b>

Total Expenditures by Category General Fund	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
Salaries	418,577	447,640	453,760	478,046	5%
Fringe Benefits	187,056	291,592	285,034	323,854	14%
Travel and Transportation	347	578	1,545	1,545	0%
Professional Services	641	6,533	8,100	19,600	142%
Communications	2,028	1,943	2,400	3,200	33%
Contractual Services	-	453	1,300	1,300	0%
Materials & Supplies	2,494	12,749	17,275	23,395	35%
Capital	-	-	-	-	
Utilities	3,948	773	1,000	1,000	0%
Other	-	1,906	8,860	8,860	0%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>615,091</b>	<b>764,168</b>	<b>779,274</b>	<b>860,800</b>	<b>10%</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, Kauffman Park Friends, among others by acting as the fiscal agent for their organization.

In 2022 the Department of Human Services relocated all of the divisions to the new Cove Community Center and it has been able to thrive and expand services.

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.

#### **2024 Accomplishments**

- Garden Club and Community Garden beds, supported by a Rotary Grant, provided fresh produce to seniors and families
- Strengthened collaboration with agencies across Lakewood, Cuyahoga County, and beyond
- Contributed to disaster response efforts during storm damage, coordinating with Lakewood Fire Department and Lakewood Police Department to support the community
- Launched the Foster Parent Café in partnership with Starting Point and Cuyahoga County, offering vital resources and support to foster families

## Department of Human Services

### 2025 & Beyond Strategic Plan

- Expand community programs that align with the mission of human services and local agencies to strengthen support networks
- Develop a system to optimize building usage and staff workload, promoting a healthy work-life balance
- Complete essential maintenance projects, including installing a generator, humidity control, and waterproofing
- Train key staff members in NIMS (National Incident Management System) to enhance emergency preparedness
- Build stronger ties with the county to host JFS twice a month, connecting residents with essential services and application support

### Human Services Administration Budget

DIVISION OF HUMAN SERVICES ADMINISTRATION					
General Fund (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	228,423	228,441	226,435	248,583	10%
Fringe Benefits	67,393	104,624	95,290	99,727	5%
Travel and Transportation	-	-	745	745	0%
Professional Services	359	6,533	8,100	9,600	19%
Communications	500	481	1,400	2,200	57%
Contractual Services	-	453	1,300	1,300	0%
Materials & Supplies	442	12,510	17,275	23,395	35%
Capital	-	-	-	-	
Utilities					
Other	-	1,906	3,910	8,860	127%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>297,118</b>	<b>354,948</b>	<b>354,455</b>	<b>394,409</b>	<b>11%</b>

## Department of Human Services

Opioid Fund (Fund 283)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	-	7,500	9,500	25,000	163%
Communications					
Contractual Services	-	-	5,500	25,000	355%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	-	7,500	15,000	50,000	233%
<b>TOTAL EXPENDITURES</b>	297,118	362,448	369,455	444,410	20%

## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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
Grant Administrator	1	1	1	1
<b>Total Full-Time Employees</b>	3	3	3	3

## **Division of Aging**

### **Description**

The Division of Aging (LDOA) was established in 1973 to provide a continuum of responsive services to Lakewood's aging 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 has consolidated its operation in 2022 from two separate locations to the Cove Community Center where all programming and activities for the Department of Human Services are provided.

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 – encouraging aging residents to safely stay in their homes and community while sustaining a quality of life that is both meaningful and productive with supports and services in place. This is currently accomplished through the administration of service programs in five core areas:

- Transportation Services
- Nutrition Services
- Social Work and Supportive Services
- Volunteer Programs
- Social, Educational and Recreational Programs and Activities

### **2024 Accomplishments**

- Increased enrollment through expanded outreach and new programs
- Launched daily physical fitness programs, offering at least one each day
- Strengthened community partnerships with Barton Center, Lakewood Alive, and Lakewood Community Services Center
- Extended activity hours later in the day, providing more flexible scheduling
- Hosted special events, including Active Aging Week, two dinner dances and holiday gift drives for low-income seniors

### **2025 & Beyond Strategic Plan**

- Expand development of new programs focused on afternoon and early evening time slots
- Increase enrollment efforts and broaden outreach to underserved or previously unengaged groups

## Division of Aging

- Promote and enhance intergenerational programs and events to foster connections across age groups
- Develop “Well Check” program through the use of ReadyNotify and in collaboration with Lakewood Fire Department and Lakewood Police Department

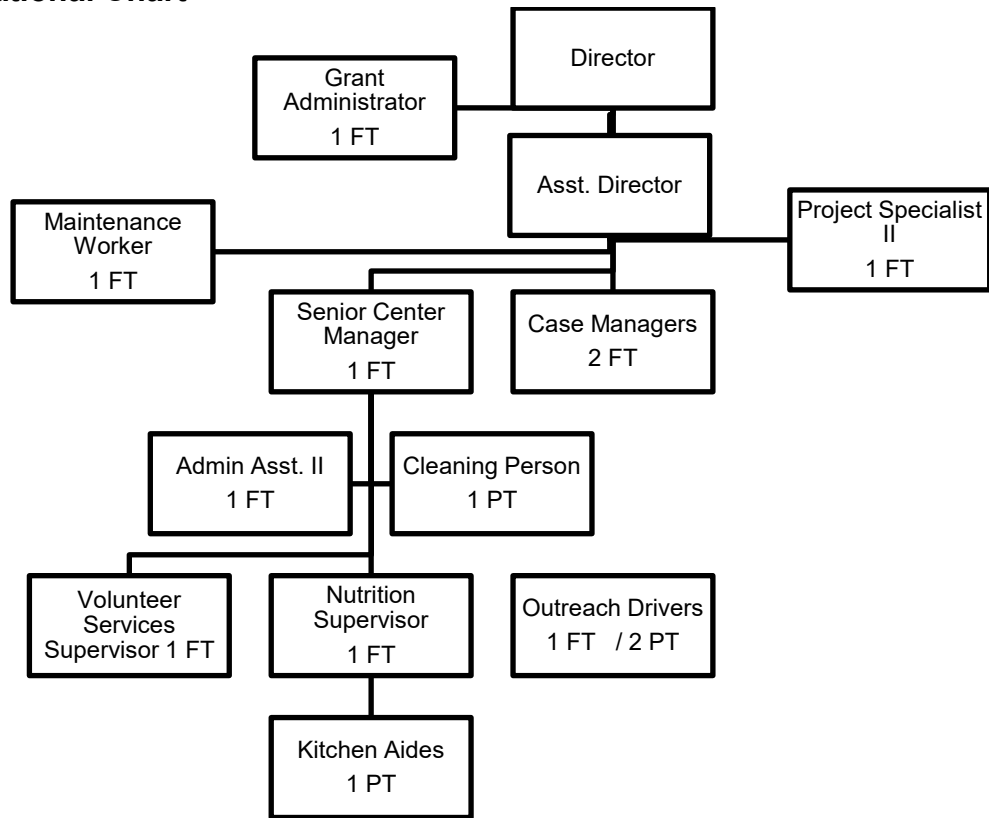
### Division of Aging Budgets

<b>DIVISION OF AGING</b>					
<b>Aging Fund Budget (Fund 250)</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Proposed</b>	<b>Percent Change 2024-2025</b>
<b>Expenditures by Category</b>					
Salaries	480,117	624,042	700,895	730,671	4%
Fringe Benefits	175,963	238,221	247,535	298,078	20%
Travel and Transportation	481	431	300	750	150%
Professional Services	4,361	218	-	-	
Communications	3,004	1,603	1,000	1,275	28%
Contractual Services	87,289	112,075	148,700	150,000	1%
Materials & Supplies	15,163	11,288	22,000	22,400	2%
Capital	1,559	52	-	-	
Utilities	47,052	48,701	54,000	56,000	4%
Other	3,389	953	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>818,379</b>	<b>1,037,585</b>	<b>1,174,430</b>	<b>1,259,174</b>	<b>7%</b>

	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Proposed</b>	<b>Percent Change 2024-2025</b>
<b>CDBG (Fund 240)</b>					
<b>Expenditures by Category</b>					
Salaries	44,785	24,136	36,000	32,650	-9%
Fringe Benefits	7,406	3,851	4,292	5,208	21%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>52,191</b>	<b>27,987</b>	<b>40,292</b>	<b>37,858</b>	<b>-6%</b>
<b>TOTAL EXPENDITURES</b>	<b>870,570</b>	<b>1,065,572</b>	<b>1,214,722</b>	<b>1,297,032</b>	<b>7%</b>

# Division of Aging

## Organizational Chart



## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Aging</b>				
<u>Full-Time Employees</u>				
Administrative Assistant II	0	1	1	1
Administrative Assistant I	1	0	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	1	1	1	1
Volunteer Services Supervisor	1	1	1	1
Maintenance Worker	1	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	2	2	2	2
Kitchen Aide	2	1	1	1
Cleaning Person	0	1	1	1
<b>Total Part-Time Employees</b>	<b>4</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 enable 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.

### **2024 Accomplishments**

- Continued impactful programming, including the weekly ME/WE program offering education and support to families affected by a loved one's substance use
- Provided backpacks and school supplies to 100 children, ensuring they start the school year prepared
- CBS delivered essential resources and services to over 360 families and facilitated 179 family visitations as of September 2024
- Enhanced staff capabilities by training CBS staff in an evidence-based case management model, improving outcomes for the families served
- Launched the successful Civics Lab program, empowering Lakewood's youth to discuss and engage with critical local and national issues and completed another successful H2O summer service camp, fostering community involvement and youth leadership

### **2025 & Beyond Strategic Plan**

- Expand and enrich programming by offering legal clinics, community events, and life skills trainings to better serve our community's diverse needs
- Equip our clinical manager with MiiWrap certification to enhance staff development and improve service delivery through specialized coaching

## Division of Youth

- Strengthen H2O’s recruitment efforts across all areas, including volunteer programs, camp registration, and summer staff recruitment, adapting to our evolving environment
- Foster balanced youth-adult relationships by empowering youth leadership through Lakewood Youth Council and HOME ALONE while continuing to support and share leadership in our project-based service learning initiatives

### Division of Youth Budgets

<b>DIVISION OF YOUTH</b>					
<b>General Fund (Fund 101)</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Proposed</b>	<b>Percent Change 2024-2025</b>
<b>Expenditures by Category</b>					
Salaries	141,095	169,791	177,103	183,638	4%
Fringe Benefits	101,071	162,291	164,870	192,648	17%
Travel and Transportation	174	578	800	800	0%
Professional Services	213	-	-	-	
Communications	1,169	634	1,000	1,000	0%
Contractual Services	-	-	-	-	
Materials & Supplies	1,745	154	-	-	
Capital	-	-	-	-	
Utilities	3,948	773	1,000	1,000	0%
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>249,416</b>	<b>334,222</b>	<b>344,773</b>	<b>379,086</b>	<b>10%</b>

<b>Help to Others Fund (Fund 277)</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Proposed</b>	<b>Percent Change 2024-2025</b>
<b>Expenditures by Category</b>					
Salaries	32,434	40,763	43,000	43,000	0%
Fringe Benefits	5,011	6,298	6,644	6,644	0%
Travel and Transportation	-	-	50	50	0%
Professional Services	-	-	-	2,500	
Communications	738	595	100	100	0%
Contractual Services					
Materials & Supplies	1,798	2,865	3,750	3,750	0%
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	51,000	
<b>Total</b>	<b>39,980</b>	<b>50,521</b>	<b>53,544</b>	<b>107,044</b>	<b>100%</b>

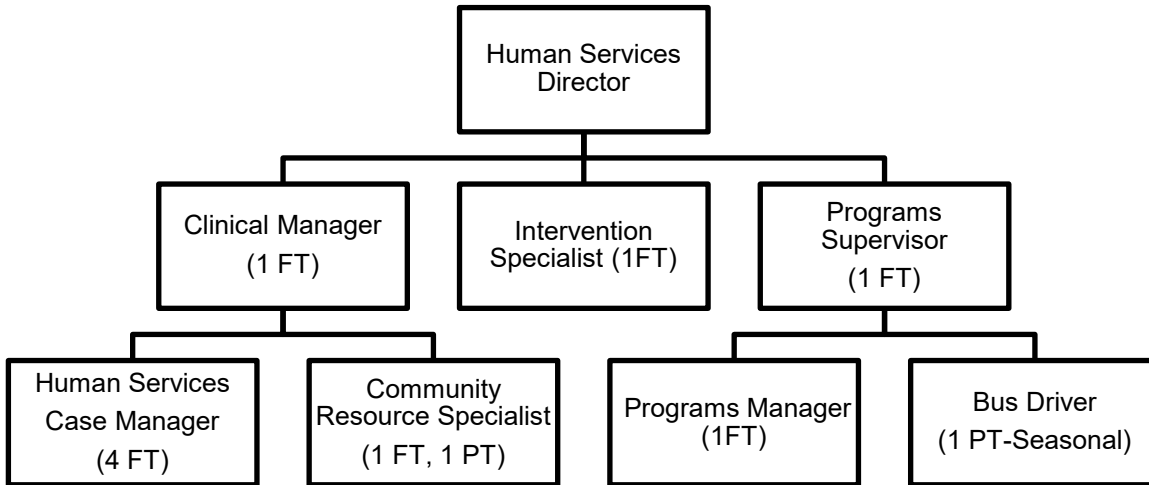
## Division of Youth

Juvenile Diversion Program Fund Budget (Fund 279)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	11,836	12,000	12,000	16,800	40%
Fringe Benefits	1,895	1,854	1,854	2,596	40%
Travel and Transportation	-	77	-	-	
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	22,000	25,000	22,000	22,000	0%
<b>Total</b>	<b>35,731</b>	<b>38,931</b>	<b>35,854</b>	<b>41,396</b>	<b>15%</b>

Family to Family Program Fund Budget (Fund 281)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	341,071	324,306	405,284	526,101	30%
Fringe Benefits	53,816	51,200	65,540	84,526	29%
Travel and Transportation	2,063	3,628	5,100	9,844	93%
Professional Services	24,731	14,415	30,000	15,200	-49%
Communications	4,883	3,774	5,300	4,365	-18%
Contractual Services	2,279	1,479	2,279	69,950	2970%
Materials & Supplies	27,230	40,710	15,033	17,220	15%
Capital	-	-	-	-	
Utilities	5,228	10,149	2,200	2,200	0%
Other	15,372	29,702	38,000	-	-100%
Debt Service					
Transfer or Advance	140,000	370,000	-	260,000	
<b>Total</b>	<b>616,672</b>	<b>849,363</b>	<b>568,736</b>	<b>989,406</b>	<b>74%</b>
<b>TOTAL EXPENDITURES</b>	<b>941,799</b>	<b>1,273,036</b>	<b>1,002,906</b>	<b>1,516,931</b>	<b>51%</b>

## Division of Youth

### Organizational Chart



### Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<b>Youth</b>				
<u>Full-Time Employees</u>				
Clinical Manager	1	1	1	1
Human Services Case Manager	3	3	3	4
Community Resource Specialist	1	1	1	1
Juvenile Diversion Program Coordinator	1	0	0	0
Program Supervisor	1	1	1	1
Intervention Specialist	0	1	1	1
Programs Manager	1	1	1	1
<b>Total Full-Time Employees</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>
<u>Part-Time Employees</u>				
Bus Driver	1	1	1	1
Activities Coordinator	1	0	0	0
Community Resource Specialist	1	1	1	1
<b>Total Part-Time Employees</b>	<b>3</b>	<b>2</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 Child Care Resource and Referral Program and Community Advisory Board. In 1992 this project was expanded to become the Division of Early Childhood, and a part of the newly established City of Lakewood's Department of Human Services. The Division has maintained a commitment to programs that support universal access to family support, while recognizing the need for services that address ever-changing family situations that often bring new challenges and stressors to parents and caregivers raising young children. In January 2012, the Lakewood Family Room was relocated to the lower level of Lakewood United Methodist Church and the Division of Early Childhood administrative office was relocated to Fedor Manor due to closure of St. James Church. In 2022 the Division of Early Childhood and the Family Room relocated to Cove Community Center and now has the opportunity to have expanded hours for programming and secure space for generations to come.

Programs administered by the Division of Early Childhood include:

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

## **2024 Accomplishments**

- With Funding from Healthy Lakewood Foundation, expanded the Birth and Beyond program to provide greater support for new parents. Offered six 3-part sessions and purchased educational materials to better support and inform parents
- Offered over 10 new drop-in/workshop opportunities, including art programs, after-school options, and early childhood guest speakers
- Advocated at the state level for access to quality early childhood care and participated in workshops through Groundwork Ohio
- Secured a Systems-Level grant from the Healthy Lakewood Foundation to support the Childcare Scholarship program
- 18% increase in attendance over last year

## Division of Early Childhood

### 2025 & Beyond Strategic Plan

- Gather comprehensive insights into the needs of families with children aged 0-8 to tailor future programs and services
- Fully utilize the scholarship program to ensure maximum support and opportunities for families in need
- Build a dynamic and collaborative network of home-based providers to strengthen community resources
- Launch a vibrant “Grandparents Together” group, offering support and connection for grandparent caregivers

### Early Childhood Budgets

DIVISION OF EARLY CHILDHOOD					
General Fund Budget (Fund 101)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	49,059	49,408	50,222	74,263	48%
Fringe Benefits	18,592	24,678	24,874	31,479	27%
Travel and Transportation	172	-	-	-	
Professional Services	69	-	-	10,000	
Communications	359	828	-	-	
Contractual Services	-	-	-	-	
Materials & Supplies	307	85	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>68,558</b>	<b>74,998</b>	<b>75,096</b>	<b>115,742</b>	<b>54%</b>

## Division of Early Childhood

Community Development Block Grant Fund (Fund 240)	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	Percent Change 2024-2025
<b>Expenditures by Category</b>					
Salaries	12,265	20,000	20,000	-	-100%
Fringe Benefits	1,879	3,090	3,090	-	-100%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>14,144</b>	<b>23,090</b>	<b>23,090</b>	<b>-</b>	<b>-100%</b>
<b>TOTAL EXPENDITURES</b>	<b>82,702</b>	<b>98,088</b>	<b>98,186</b>	<b>115,742</b>	<b>18%</b>

## Personnel Staffing

	Budgeted 2022	Budgeted 2023	Budgeted 2024	Proposed 2025
<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 2025, with 3% increases negotiated. Future negotiations are expected to resume in the fall of 2025 for another 3 years cycle for 2026-2028.



## 5-year Capital Improvement Plan

Category	2025	2026	2027	2028	2028
<b>ALL PROJECT TOTAL</b>	<b>\$76,228,028</b>	<b>\$35,349,110</b>	<b>\$25,723,586</b>	<b>\$23,810,000</b>	<b>\$22,420,000</b>
<b>Building &amp; Public Facility Improvements</b>	<b>\$9,382,000</b>	<b>\$2,275,000</b>	<b>\$2,350,000</b>	<b>\$2,300,000</b>	<b>\$540,000</b>
<b>Park and Pool Improvements</b>	<b>\$610,000</b>	<b>\$2,825,000</b>	<b>\$8,025,000</b>	<b>\$475,000</b>	<b>\$300,000</b>
<b>Sidewalks, Streets &amp; Traffic Signs and Signals</b>	<b>\$3,075,000</b>	<b>\$22,413,610</b>	<b>\$4,568,586</b>	<b>\$4,055,000</b>	<b>\$7,240,000</b>
<b>Vehicles, Equipment &amp; Computer Systems</b>	<b>\$4,579,000</b>	<b>\$5,440,000</b>	<b>\$3,870,000</b>	<b>\$4,355,000</b>	<b>\$2,915,000</b>
<b>Water, Sewer &amp; Wastewater Treatment Plant Improvements</b>	<b>\$58,582,028</b>	<b>\$2,395,500</b>	<b>\$6,910,000</b>	<b>\$12,625,000</b>	<b>\$11,425,000</b>

## 5-year Capital Improvement Plan

Primary Dept.	Project Name	2025	2026	2027	2028	2029	Funding Source	Account #	Current Year Comments / Project Description
Totals =		\$ 76,228,028	\$ 35,349,110	\$ 25,723,586	\$ 23,810,000	\$ 22,420,000			
Building & Public Facility Improvements		\$ 9,382,000	\$ 2,275,000	\$ 2,350,000	\$ 2,300,000	\$ 540,000			
Engineering	Lake Ave/Clifton Bridge	\$ 1,350,000					\$600K Capital Fund; \$200K NOPEC/Grants for lighting;	401-3030-470-84-40	Per County project on track to be awarded in 2025. Allocated \$1M from Fund 401, Watermain Improvements at Lake Rd and West Clifton amount to \$350K
Engineering	Refuse Recycling Facility, Truck Facility Renovations, Spoils Storage Yard and Animal Shelter Construction						2022, 2023, 2024 New Money BANS Fund 401; ARPA (Reso 2022-34); \$1.5M County Grant	401-3040-470-82-10; Fund 286	Osborn awarded CA services for all 3 phases for \$1,588,160. Millstone contract being closed out expected not to be below BOC approval amount of \$8,415,000. Seitz awarded contract with BOC approval of \$2,141,700. We received County \$1.5 ARPA funds and Ohio EPA grant for baler and shredder \$28,786. No Additional Funds anticipated at this time
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	Reserve Encumbrance 2023
Fire/PW Admin	Station #3 Women's Quarters	\$ 200,000	-				2025 BANSs	401-2040-70.82-30	Design 2025, build 2026?
Planning & Parking Enforcement	Parking Street Meters	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		Parking Enforcement	520-3005-437.39-10	

## 5-year Capital Improvement Plan

	Building & Public Facility Improvements	\$ 9,382,000	\$ 2,275,000	\$ 2,350,000	\$ 2,300,000	\$ 540,000			
Parks & Facilities	City facilities HVAC	\$ 250,000	\$ 250,000	\$ 750,000	\$ 250,000			401-3010-470-84-10	2025- Fire Station 1 MUA & Fire Station 3 Rooftop, 2026- PW Garage Split, 2027- Fire Station 2 Boiler and Rooftop, 2028-City Hall Boilers, 2029- Fire Station 1 Boiler & Loop
PW Admin	City facility roof repairs/replacements		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	2026 BANS, 401-3010-470-82-20; 530-3090-451.82-20		2026- Annex Roof Re-Coat and Roof A, 2027- Sign Shop Roofs (windows and Walls), 2028- MUG Metal Roof Coat, 2029-City Hall Overhangs and Recoat Roofs... WWTP ROOFS
PW Admin	Sign Shop roof repairs			\$ 400,000			2027 BANS	401-3010-470-82-20	2027- Sign Shop metal roof, gutters, tuck point, paint, windows and walls
Parks & Facilities	Replace City Hall windows		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000			
Planning & Engineering	Winterhurst- Maintenance/Upgrades & Ice Plant Replacement		\$ 1,200,000	\$ 25,000	\$ 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	\$ 3,605,000					\$750K State grant, \$2MIL Fund balance, 2025 BANS	530-3090-451.82-10	2024: Design-Build RFQ current out Locker Room/Rink Space Renovation being managed by Planning
Planning & Engineering	Former Lakewood Hospital site	\$ 100,000	\$ 100,000				Lakewood Hospital Fund 260	260-7001-461-39-10	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 and tax credits		
								520- Parking Fund	
Parks & Facilities	Elevator Modernization - City Hall (2)				\$ 1,200,000		BANS		Price is for both elevators and includes construction and CA services
Parks & Facilities	City Hall Fire Alarm Replacement				\$ 150,000		General Fund		2028- Replace City Hall Fire Alarm

## 5-year Capital Improvement Plan

Building & Public Facility Improvements		\$ 9,382,000	\$ 2,275,000	\$ 2,350,000	\$ 2,300,000	\$ 540,000			
Parks & Facilities	Public Works Pole Barn	\$ 2,100,000					2025 BANS	401-3010-470-82-20	Survey, Borings, and Design in 2024-25 (proposal coming 9/30), Bid and Construction in 2025. Cursory Est. Pvmnt/Fencing \$500K, \$750K Retaining Wall & Foundations, \$650K Bldg, \$150K Utility, \$100K CA Services
PW & Engineering	MUG - Service Garage (Concrete Floor Rehabilitation)	\$ 600,000					Water and Sewer operating Funds	501-510	Plans are being completed, Project includes \$100K concrete slab replacement, Heavy-duty traffic coating, re-striping, and \$25K CA services
PW & Engineering	City Hall Modernization - Design and Construction	\$ 1,000,000	\$ 150,000	\$ 150,000	\$ 150,000		2025 BANS	401-3010-470-82-20	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						Fund 401		RAM Construction Services of Cleveland under contract, project will be completed in October. May add additional concrete repair at City Hall Entrance threshold if contingency funds are available.
Engineering	Madison & Newman Parking Lot						ED Grant (\$60K-\$150K), w/Parking Fund = Balance, ARPA revenue Replacement		Ohio Paving awarded contract \$212K including contingency, Euthenics awarded CA Services contract \$37.5K. Pkg lot to be completed in 2024 and Landscape plantings in Spring 2025
Engineering	D-B Kaufmann Park Pkg Lot - Retaining Wall Reinforcement	\$ 100,000					2025 BANS	401-3010-470-84-10	Retaining Wall needs reinforced, part of wall is owned by City and other part by LRC-G Lakewood, LLC & LBL TIC 3 LLC
PW	Siding on Nicholson House	\$ 20,000					General Fund- Museum operating budget	101-3026-451.39-10	Cover half of cost of project, Museums budget. Work to be completed in 2025
<b>Primary Dept.</b>	<b>Project Name</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Funding Source</b>	<b>Account #</b>	<b>Current Year Comments / Project Description</b>
	<b>Park and Pool Improvements</b>	<b>\$ 610,000</b>	<b>\$ 2,825,000</b>	<b>\$ 8,025,000</b>	<b>\$ 475,000</b>	<b>\$ 300,000</b>			
Parks & Facilities	Wood Fencing- Citywide	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	General Fund-Parks operating budget	101-3010-451-39-10	2025- City Hall, 2026-City Hall, 2027- 90 (Niagara Park), 2028- Fire Station 1, 2029- Starbucks Lot
Parks & Facilities	City Center Park	\$ 60,000					NOPEC grants and tax credits		Research electrical upgrades

## 5-year Capital Improvement Plan

	Park and Pool Improvements	\$ 610,000	\$ 2,825,000	\$ 8,025,000	\$ 475,000	\$ 300,000			
Parks & Facilities	Sloane park enhancements			\$ 25,000			General Fund; Dept 3010		
Parks & Facilities	Tennis court upgrades / conversion (Webb, Kauffman, Lakewood)		\$ 150,000	\$ 250,000	\$ 350,000		2026 BANS	401-3010-470-84-10	2026- Webb, 2027- Madison Futsal, 2028- Lakewood Park
Parks & Facilities	Merl/Bunts Park Improvements						General Fund; Dept 3010- \$110,000; CDBG- \$140,000		Work to be completed in 2025
Parks & Facilities	Celeste park enhancements				\$ 25,000		General Fund; Dept 3010		
Parks & Facilities	Niagra Park Improvements						Funded in 2023 and 2024	401-3010-470-84-10	Funded \$75k in Fund 401 in 2023.
Planning & PW	Park Row Park			\$ 50,000			General Fund; Dept 3010		
Planning & PW	Madison Park		\$ 575,000	\$ 800,000			General Fund Dept - Dept 3010-\$50,000funded 2023 & CDBG Eligible, \$50K CDBG pending		2048 Halstead Demok and Park Connector- Research further 2027- Madison Futsal
Planning & PW	ODOT Properties Survey								Niagara Park right of way
Planning & PW	Pools - Planning, Design, & Construction		\$ 300,000	\$ 5,000,000			2026-2027 BANS		Madison Pool - 2026; \$5M in 2027
Planning & PW	Lakewood Park Pier	\$ 400,000	\$ 1,500,000				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. Look into grant for construction. 2025- Design and permitting
Engineering & Planning	Lakewood Park Skate Park Addition						Fund 301; ARPA Eligible, potential ODR WAT CON funding @ 50%, NOPEC		CA Skateparks awarded Design-Build Contract currently at \$514,064.26, with contingency project is at \$550K
Planning & PW	Bernice Pyke Park				\$ 50,000	\$ 250,000	Fund 401 or General Fund		

## 5-year Capital Improvement Plan

Park and Pool Improvements		\$ 610,000	\$ 2,825,000	\$ 8,025,000	\$ 475,000	\$ 300,000			
Parks & Facilities	Ballfield Maintenance	\$ 100,000	\$ 100,000				General Fund and Capital Fund	101-3010-451.84-10, 401-3010-470.84-10	2025- Edwards, 2026- Cove, 2027- Madison Soccer Field, 2028- Kauffman (including outfield fencing and railroad fencing), 2029- Usher (including fencing)
Parks & Facilities	Lakewood Park Bandstand		\$ 75,000	\$ 1,500,000			2027 BANS		2026- design \$75k, 2027- renovation & construction - \$1.5mil
Parks & Facilities	Vets Island renovation		\$ 75,000	\$ 350,000			General Fund		2026- Design \$75k, 2027-Renovation & Construction- \$350k
Primary Dept.	Project Name	2025	2026	2027	2028	2029	Funding Source	Account #	Current Year Comments / Project Description
	<b>Sidewalks, Streets &amp; Traffic Signs and Signals</b>	<b>\$ 3,075,000</b>	<b>\$ 22,413,610</b>	<b>\$ 4,568,586</b>	<b>\$ 4,055,000</b>	<b>\$ 7,240,000</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 \$625,586. Design begins January 2026. Construction begins February 2028. Scoping Document submitted to ODOT 8/2024
Engineering	Phase 7 - Traffic Signal Improvements				\$ 200,000		SCMR Fund & NOACA		Begin design and traffic counts for remaining traffic signals not eligible for CMAQ funding
Engineering	Signal Timing Optimization (aka "STOP")	\$ 100,000	\$ 100,000				SCMR Fund & NOACA	211-3030--433-39-10	2024 - Study and GPS timers for Madison in 2024, look at adding left turn signals at Bunts. In 2025, Franklin-Hilliard
Engineering	Traffic Signal Intersection Improvements at Detroit/Cove AND Detroit/Hird		\$ 1,000,000				2026 BANS	401-3030-470-84-40	Plans are complete, Estimate includes construction and contingency and power allowance and CA services; Exploring use of TIF Funding. Updated costs to include inflation.
Planning	Public Art	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		Econ Dev Account &or Project Cost	101-7001-461-93-02	
Engineering	CDBG Streets	\$ 850,000	\$ 360,000	\$ 360,000	\$ 360,000		CDBG Fund- \$800k, City of Cleveland \$550k, Capital \$150k	240-3030-461-84-50	2025 Jackson Ave, Cannon Ave, Cannon Alley, Rosalie Ave, and Waterbury Ave

## 5-year Capital Improvement Plan

Primary Dept.	Project Name	2025	2026	2027	2028	2029	Funding Source	Account #	Current Year Comments / Project Description
	<b>Sidewalks, Streets &amp; Traffic Signs and Signals</b>	\$ 3,075,000	\$ 22,413,610	\$ 4,568,586	\$ 4,055,000	\$ 7,240,000			
PW Admin	City-wide Concrete Program	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000		2025 New Money BANS Fund 401	401-3030-470-84-40	Sidewalk Program finished in 2024. Need to continue to have money available for various compliants, repairs, etc
Engineering	Streets Improvement Program:	\$ 1,000,000		\$ 2,000,000	\$ 2,000,000		2025 BANS	401-3030-470-84-50	2025: Edgewater (\$725K pavement only) and Summit (\$110K)
Engineering	City parking lot paving-	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000		Parking Enforcement, Sewer and Water Funds for MUG	520-3005-437-86-12	Muni Lot 11 (11900 Detroit)\$675K
Engineering	City Wide Striping	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000		SCMR Fund	211-3030-435-39-10	
Planning & Engineering	Riverside Bicycle Lanes & Signage				\$ 35,000	\$ 165,000	SCMR Fund and NOACA	211-3030-435-39-10	HOLD until Hilliard Bridge is complete so that bike lane across the bridge will be accomodated with roundabout at Hilliard
Planning/Engineering	Upgrade - City Signs and Posts	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		SCMR Fund	211-3030-435-39-10, Safe routes to school	2025- School zone signage plan. Need to discuss increasing the budget line
Planning & PW	Bikeway Signage - City Wide	35,000	\$ 50,000				SCMR Fund	211-3030-435-39-10	Hold for after completion of Active Transportation Study
Planning & PW	Speed/Traffic Calming & Pedestrian Program	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000		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	
Planning & PW	ADA Improvements including Sidewalks, Curb Ramps, On-street Parking, and pedestrian signals	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000		SCMR Fund	211-3030-435-30-11	Maintenance on existing ADA ramps
Engineering	Madison HAWK and APS for Detroit/Warren and Warren/Franklin/Hilliard						General Fund	401-3030-435-470-84-40	Project Bid opening scheduled 10/11/2024, Engineer's Estimate \$151K, Bid ARPA, CA work in-house with Iteris performing plan submittal reviews. Work to be completed in last quarter of 2025

## 5-year Capital Improvement Plan

Primary Dept.	Project Name	2025	2026	2027	2028	2029	Funding Source	Account #	Current Year Comments / Project Description
Engineering	Bunts - Pavement Replacement, WM, streetscape, streetlighting, shared use path, and IWWIP		\$ 19,918,610				Water, Sewer, County, NOACA, Capital, OPWC, WSRLA (if not considered federal funding), 2026 BANS	Various	Total Project Cost Est = \$22,410,000. Dsgn = \$2.49M, Construction = \$16.6M, Conting=\$1.6M, CA=\$1.66M. NOACA funding \$5,886,193; Cuyahoga County funds \$1.5 M, WSRLA funds anticipated \$520K, Applied for OPWC grant \$2.1M, City Remaining = \$12,403,807 Roadway 63%, Water 12%, and Sewer 25%. Construction over two years 2026 and 2027
Planning & PW	Cove Park parking lot	\$ 30,000	\$ 50,000				CDBG Funds		
	<b>Sidewalks, Streets &amp; Traffic Signs and Signals</b>	<b>\$ 3,075,000</b>	<b>\$ 22,413,610</b>	<b>\$ 4,568,586</b>	<b>\$ 4,055,000</b>	<b>\$ 7,240,000</b>			
	<b>Vehicles, Equipment &amp; Computer Systems</b>	<b>\$ 4,579,000</b>	<b>\$ 5,440,000</b>	<b>\$ 3,870,000</b>	<b>\$ 4,355,000</b>	<b>\$ 2,915,000</b>			
	<b>Fire</b>	<b>\$ 484,000</b>	<b>\$ 975,000</b>	<b>\$ 590,000</b>	<b>\$ 1,595,000</b>	<b>\$ 425,000</b>			
Fire	Turnout gear			\$ 500,000			Fire operating budget	101-2040-422-86-12	
Fire	Replacement Car 7						Capital Lease - Fund 301		
Fire	Community Paramedic Car								
Fire	Car 4	\$ 50,000					Capital Lease - Fund 301		
Fire	Fire - Medical Squad	\$ 354,000					Capital Lease - Fund 301		2024 cost is Cott loading system for 2026 squad. 2025 cost includes squad with Cott system.
Fire	Electric Extrication Tools	\$ 80,000					NOPEC grant, Fire operating	101-2040-422.86-12	Jaws of life
Fire	Fire - Medical Squad		\$ 375,000				Capital Lease - Fund 301		Council passed in 2023
Fire	Refurb Pierce Special Operations Trk		\$ 600,000				Capital Lease - Fund 301		Refurb 2010 Pierce.
Fire	Fire Prevention car/truck*			\$ 90,000			Capital Lease - Fund 301		*Potential Electric Vehicle Option
Fire	Chief's car				\$ 95,000		Capital Lease - Fund 301		Electric SUV
Fire	Fire Engine Rescue Pumper				\$ 1,500,000		Capital Lease - Fund 301		Replace 2015 Ferrara
Fire	Fire - Medical Squad					\$ 425,000	Capital Lease - Fund 301		Replace ambulance per 3 year rotation. Gasoline engine instead of diesel.

## 5-year Capital Improvement Plan

	Vehicles, Equipment & Computer Systems	\$ 4,579,000	\$ 5,440,000	\$ 3,870,000	\$ 4,355,000	\$ 2,915,000			
	<b>Emergency Generators</b>	\$ 250,000	\$ 120,000	\$ 75,000	\$ 300,000	\$ -			
Fleet	Public Works Generator	\$ 250,000					Capital Lease - Fund 301		Replace 2000 model with natural gas unit. May need larger.
Fleet	Cove church generator						Capital Fund 401		Cove Community Center
Fleet	Annex Generator		\$ 60,000				Capital Lease - Fund 301		Replace 2002 model. Will need to be diesel. No nat. gas available.
Fleet	WWTP S-G Generator		\$ 60,000				Capital Lease - Fund 301		Moved to 2026. Replace 2003 model with natural gas unit.
Fleet	Refuse Generator			\$ 75,000			Capital Lease - Fund 302		Replace 2007 model
Fleet	WWTP Main Generator				\$ 300,000		Capital Lease - Fund 303		Replace 2007 model. Convert to natural gas?
	<b>Forestry</b>	\$ 275,000	\$ -	\$ 430,000	\$ 120,000	\$ -			
Forestry	Forestry Brush Chipper #3101						Capital Lease - Fund 301		
Forestry	Forestry large bucket truck #606	\$ 275,000					Capital Lease - Fund 301		Ordered 2024
Forestry	Forestry Crane truck #191			\$ 350,000			Capital Lease - Fund 301		Moved to 2027. Replace 2012 model.
Forestry	Forestry Stump Grinder #4806			\$ 80,000			Capital Lease - Fund 302		Replace 2011 model.
Forestry	Forestry Chipper #4807				\$ 120,000		Capital Lease - Fund 303		Replace 2011 model.
	<b>Information Technology</b>	\$ 205,000	\$ 1,150,000	\$ 575,000	\$ 275,000	\$ 275,000			
IT	Citywide PC Replacement	\$ -		\$ 125,000	\$ 125,000	\$ 125,000	General Fund	101-5050-412.86-12 and fund 286	
IT	MARCS radio replacement for Fire	\$ 30,000					General Fund	101-5050-412.86-12	Replace Radio's in new Fire vehicles
IT	Phone System Upgrade/Replacement		\$ 500,000						
IT	Auditorium AV Equipment Update			\$ 300,000					
IT, Finance	Financials and Utility Billing System		\$ 500,000				General Fund	101-5050-412.86-12	Replace outdated Financials and Utility Billing software
IT, Council	New Laptops and Remarkable Devices for Lakewood City Council and staff	\$ 25,000					General Fund	101-5050-412.86-12	Purchase laptops and Remarkable devices for Lakewood City Council and Staff
IT, PW	MARCS radios for Public Works	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	General Fund	101-5050-412.86-12	Replace outdated VHF radios with MARCS radios for better coverage throughout the city and better communication with Public Safety
IT, Police	Police Surveillance Camera Upgrades	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	General Fund	101-5050-412.86-12	Replace outdated Cameras

## 5-year Capital Improvement Plan

	Vehicles, Equipment & Computer Systems	\$ 4,579,000	\$ 5,440,000	\$ 3,870,000	\$ 4,355,000	\$ 2,915,000			
	<b>Office of Aging</b>	\$ 75,000	\$ 125,000	\$ -	\$ -	\$ -			
Aging	OOA Vehicle 700 pickup truck w/plow	\$ 75,000					Capital Lease - Fund 301		Replace 2008 unit.
Aging	OOA Vehicle #701 Transport bus		\$ 125,000				Capital Lease - Fund 301		Moved to 2026.
	<b>Parks</b>	\$ 20,000	\$ 250,000	\$ 145,000	\$ 125,000	\$ 140,000			
Parks	Mower & Equipment Upgrades	\$ 20,000					Parks operating budget	101-3010-451-86-12	From prior year reserve encumbrance
Parks	Parks Bobcat #600		\$ 80,000						Replace 2016 model.
Parks	Parks Electrician Van		\$ 65,000						Add van to Parks fleet. To be used by electrician. BEV vehicle?
Parks	Parks #633 van		\$ 65,000				Capital Lease - Fund 301		Replace 2007 model. Pushed to 2026. BEV vehicle?
Parks	Parks #603 truck		\$ 40,000						Replace 2008 model. Ford Maverick. Hybrid?
Parks	Parks Bobcat #601			\$ 80,000					Replace 2018 model.
Parks	Parks vehicle # 623 painter van			\$ 65,000			Capital Lease - Fund 301		Replace 2009 model. Moved to 2027
Parks	Parks vehicle # 641 dump/plow trk				\$ 125,000				Replace 2014 model.
Parks	Parks vehicle # 621 electrician van					\$ 70,000	Capital Lease - Fund 301		Replace 2014 model
Parks	Parks vehicle # 622 electrician van					\$ 70,000	Capital Lease - Fund 302		Replace 2014 model
	<b>Police</b>	\$ 655,000	\$ 505,000	\$ 505,000	\$ 405,000	\$ 405,000			
Police	Citywide Surveillance Camera Program	\$ 100,000	\$ 100,000	\$ 100,000			General Fund	IT operating budget	
Police	Police Vehicles 5 cars	\$ 405,000	\$ 405,000	\$ 405,000	\$ 405,000	\$ 405,000	Capital Lease - Fund 301	401-2010-470.86-20	Replace 4-5 cars every year
Police	Parking enforcement veh #286	\$ 75,000					EECBG- \$110,000 for two vehicles		Replace 2003 utility truck (previously Fleet's) with BEV model? This veh replaced 2012 escape. Grant for two police vehicles. Have to budget for overage
Police	Parking enforcement veh #288	\$ 75,000							Replace 2014 model with BEV model?
Police	Animal Warden Truck #280								

## 5-year Capital Improvement Plan

	Vehicles, Equipment & Computer Systems	\$ 4,579,000	\$ 5,440,000	\$ 3,870,000	\$ 4,355,000	\$ 2,915,000			
	<b>Refuse</b>	<b>\$ 1,010,000</b>	<b>\$ 990,000</b>	<b>\$ 990,000</b>	<b>\$ 990,000</b>	<b>\$ 990,000</b>			
Refuse	Rear load packer trucks	\$ 360,000	\$ 660,000	\$ 660,000	\$ 660,000	\$ 660,000	2025 capital lease	401-3040-470.86-12	
Refuse	Automated sideloader truck	\$ 405,000	\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000	2025 capital lease	401-3040-470.86-12	
Refuse	Replacement carts	\$ 150,000					Refuse operating budget	101-3040-433.86-12	To be reimbursed with Ohio EPA grant of \$100,000
Refuse	Refuse Kubota						Refuse operating budget	101-3040-433.86-12	
Refuse	Refuse Kubota	\$ 55,000					NOPEC grant reimbursement	101-3040-433.86-12	Replace Kubota-Electric
Refuse	Perkins Satellite body	\$ 40,000					Refuse operating budget	101-3040-433.86-12	Replace Tippper body in existing truck
	<b>Streets</b>	<b>\$ 430,000</b>	<b>\$ 660,000</b>	<b>\$ 335,000</b>	<b>\$ 290,000</b>	<b>\$ 480,000</b>			
Streets	Streets Vehicle #170	\$ 90,000							Replace 2008 model with utility body similar to 171.
Streets	Streets Vehicle #122		\$ 225,000				Capital Lease - Fund 301		
Streets	Streets Vehicle #119	\$ 285,000					Capital Lease - Fund 301		
Streets	Streets Forklift #6211	\$ 55,000					Capital Lease - Fund 301		Replace 1998 model. Battery model?
Streets	Streets Vehicle #129		\$ 150,000				Capital Lease - Fund 301		Replace 2004 model. Moved to 2026.
Streets	Streets Vehicle #111		\$ 285,000				Capital Lease - Fund 301		
Streets	Streets Vehicle #103			\$ 290,000			Capital Lease - Fund 301		
Streets	Streets Hot box #6220			\$ 45,000			General Fund - Streets operating		Replace one unit in 2023 with new and auctioned both units. Do we need a second?
Streets	Streets Vehicle #106				\$ 290,000		Capital Lease - Fund 301		Replace 2014 model.
Streets	Streets Vehicle #108					\$ 300,000	Capital Lease - Fund 301		Replace 2015 model.
Streets	Streets Loader #132					\$ 180,000	Capital Lease - Fund 301		Replace 2013 model.
	<b>Water &amp; Sewer</b>	<b>\$ 1,175,000</b>	<b>\$ 665,000</b>	<b>\$ 225,000</b>	<b>\$ 255,000</b>	<b>\$ 200,000</b>			
Water & Sewer	WWTP forklift #5200	\$ 55,000					WWTP Fund	operating	
Water & Sewer	WWTP #821 Semi tractor		\$ 150,000				WWT Fund or Capital Lease - 301		Pushed to 2026
Water & Sewer	Sewer #816 Cleaning Truck	\$ 580,000					Capital Lease - 301		
Water & Sewer	Sewer #824 Dump truck	\$ 275,000					Capital Lease - 510	510	

## 5-year Capital Improvement Plan

	Vehicles, Equipment & Computer Systems	\$ 4,579,000	\$ 5,440,000	\$ 3,870,000	\$ 4,355,000	\$ 2,915,000			
Water & Sewer	Sewer #803 truck	\$ 125,000					Sewer Fund 510	510	Replace 2011 model with same.
Water & Sewer	Sewer #804 Truck	\$ 85,000					Sewer Fund 510	510	Replace 2011 model with high top transit with generator
Water & Sewer	Sewers Forklift #5104	\$ 55,000						510	Replace 1998 model. Replace with propane or battery.
Water & Sewer	WWTP Dump Truck #825		\$ 90,000				WWT Fund 511 or Capital Lease -301		Replace 2011 model with pickup truck with liftgate and plow.
Water & Sewer	Sewers Camera Truck addition		\$ 350,000						Add a second camera truck?
Water & Sewer	Sewer #819 truck		\$ 75,000				Sewer Fund 510		Replace 2012 model.
Water & Sewer	Water metering van #307			\$ 75,000			Fund 501		Replace 2012 model. Electric?
Water & Sewer	Water dump truck #304			\$ 150,000			Water Fund-501		Replace 2012 model.
Water & Sewer	Water metering van #306				\$ 75,000		Water Fund 501		Replace 2013 model. Electric?
Water & Sewer	Water Backhoe #430				\$ 180,000		Water Fund 501		Replace 2008 model.
Water & Sewer	Water Excavator with Trailer #5700					\$ 200,000	Water Fund 501		Replace 2013 model. Larger unit?

## 5-year Capital Improvement Plan

Primary Dept.	Project Name	2025	2026	2027	2028	2029	Funding Source	Account #	Current Year Comments / Project Description
	Water, Sewer & Wastewater Treatment Plant Improvements	\$ 58,582,028	\$ 2,395,500	\$ 6,910,000	\$ 12,625,000	\$ 11,425,000			
Engineering	CSO-052 Storage Tanks	\$ 37,162,563					WWTP Fund, STAG-Clean Water State Revolving Fund, OPWC, WPCLF	511-3072-432.86-12	Total Project Cost = \$39,137,000. CT Design \$2M for final design (23-25), Bid/Award in Last Quarter of 2025 (need contractor on board in 2025 for tree clearing), Construction Estimate = \$31,92M, Contign=\$3.192M, CA = \$2M, Permitting = \$25K. Received Grant/Earmark Shontell Brown \$959,752, Applied for OPWC \$5M in grant, Applied for WPCLF low interest loan for \$33,152,248 (we are eligible for \$50k grant for generator and \$4M principal forgiveness) determination in early Dec. 2024. NEED Funding Authority for full amount for 2025. Construction begin 1/1/2026 to 12/31/2028.
Engineering	CSO-059 Storage Tanks	\$ 150,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	WWTP Fund, OPWC, WPCLF, earmarks	510-3070-431.84-75	2025 Prelim Data Collection, 2026 - 2029 design and permitting
Engineering	Outfall Repairs Design (Cliff Dr/Nicholson)	\$ 100,000					WWC Fund & OPWC	510-3070-431-84-75	KS Associates performing design; BRICK Grant Award received for \$287,794.11. Design to be completed in 9/2025. Work includes Nicholson Outfall (LEWS 1035/1040) and combining LEWS 1045/1050 at Wilbert into one outfall at LEWS 1055/1060. Will need permanent easements and temporary construction easements for 13455 Cliff and 13476 Edgewater Dr Added \$100K for purchasing easements and permitting fees
Engineering	Outfall Repairs Construction (Cliff Dr)			\$ 4,000,000			WWC Fund & OPWC, 2027 BANS	510-3070-431-84-75	Apply for OPWC & BRIC funding in 2025. Construction 2027
Engineering	Outfall Repairs Design (TBD)					\$ 100,000	WWC Fund & OPWC		Next priority outfall begin preliminary engineering
Engineering	2025 Watermain design	\$ 9,324,465					Water, Sewer, 2025 BANS, WSRLA	501	Northland and Norton, will apply for WSRLA funds in 2024, Euthenics under contract for design, plan to bid Spring 2025
Engineering	2028 Watermain			\$ 1,000,000	\$ 10,000,000		BANS	501	Candidates thus far Edgewater Lane, Chesterland

## 5-year Capital Improvement Plan

	Water, Sewer & Wastewater Treatment Plant Improvements	\$ 58,582,028	\$ 2,395,500	\$ 6,910,000	\$ 12,625,000	\$ 11,425,000			
Engineering	2029 Watermain				\$ 1,000,000	\$ 10,000,000	BANS	501	
Engineering	Lakewood Interceptor Tunnel Rehabilitation						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	D-B - Sludge Storage Tank #3 and Other Improvements	\$ 9,500,000					WWTP Fund, 2025 BANS	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). Found severely corroded/deteriorated metal at feed wells, scum buckets and squeegee arm frames at clarifiers and sludge thickening tanks that need replaced
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	SCADA - HRT & WWTP	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	WWTP Fund	511-3072-432-86-12	Upgrades required annually
WWTP	Aluminum Grating Upgrade	\$ 50,000	\$ 50,000	\$ 50,000			WWTP Fund	511-3072-432-86-12	Phased aluminum grating replacement throughout the WWTP for safety
WWTP	Head Chamber/Effluent Gates Actuators	\$ 50,000					WWTP Fund	511-3072-432-86-12	
WWTP	Sodium Aluminate Tank (6,000 gallons)	\$ 50,000					WWTP Fund	511-3072-432-86-12	
Various Utility	Emergency - Water and Sewer	\$ 810,000	\$ 810,000	\$ 810,000	\$ 750,000	\$ 750,000	Water and Sewer Fund	501-510	
Water & Sewer	2025 Pilot Program Lead Service Line replacement	\$ 700,000					Water Fund	501-3062-431-84-75	2025 Pilot Program regarding Lead Service Line replacement with 2026, 2027 plans to be determined. \$350k loan and \$350k grant

## 5-year Capital Improvement Plan

	Water, Sewer & Wastewater Treatment Plant Improvements	\$ 58,582,028	\$ 2,395,500	\$ 6,910,000	\$ 12,625,000	\$ 11,425,000			
Various Utility	Sewer Cleaning-Large Sewer Mains	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000		WWC Fund	510-3070-432-39-10	2024- Madison, Clifton 2025- Detroit, Lake, Lakewood Heights
PW & WWTP	WWTP Roof Replacements	\$ 250,000			\$ 275,000	\$ 275,000	WWTP Fund	511-3072-433-84-75	2024 Digester Building flat roof to be replaced in October such that Sludge Storage Tank #3 can proceed. 2025- Upper Digester roof, sludge loading garage roof, S&G roofs. Later years- Admin building roofs upper and lower
WWTP	UV Lamp Bulb Replacement - Channel #2			\$ 100,000			WWTP Fund		Channel #2 UV bulbs will reach end of useful life at 12,000 hours and will need replaced
Engr & WWTP	WWTP Exterior Buildings Assessment	\$ 85,000					WWTP Fund	511-3072-433-84-75	Assess buildings exterior
Engr & WWTP	WWTP Interior Main Building Improvements		\$ 50,000	\$ 350,000			WWTP Fund		Steel beams in the press room need evaluated for sandblasting and recoating, removal of existing aeration blower line

# ***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 5, 2024.

## **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, 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 more than 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 numerous 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.”

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 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 except for the Municipal Court.

The delinquency threshold is \$50.00 and 30 days past due for all City of Lakewood receivables except for 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 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 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, except for 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***

Purchases less than \$7,500 do not require quotes to be obtained. Quotes are recommended for purchases between \$7,500 and \$19,999 and are required for purchases between \$20,000 and \$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.

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

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The City publishes notification of its intent to issue a bid/RFP and instructions regarding the availability of specifications in local newspapers and on the City of Lakewood website. The deadline for submittal of a bid/RFP is 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. ORC 117.103 requires all employees to view fraud training upon employment and again every four years.

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

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

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88 East Broad Street  
PO Box 1140  
Columbus, OH 43215

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