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# City of Lakewood

## 2026 Comprehensive Budget Document



**Meghan F. George, Mayor**



City of Lakewood, Ohio  
For the Year Ending 12-31-2026

**City of Lakewood, Ohio**  
**BUDGET**  
For the Fiscal Year  
January 1 – December 31, 2026

**Elected Officials and  
Senior Leadership**  
(As of November 15, 2025)

**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)  
Angelina Hamilton Steiner (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

**Table of Contents**

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**Introduction & Financial Overview**

About this Document.....1

Lakewood Profile.....3

Transmittal Letter from the Mayor.....5

Executive Summary.....7

Organization and Staffing Summary .....12

Budget Process and Timelines .....15

City Council Budget Hearings and Priorities.....20

Budget References.....25

Major Revenue Sources.....28

Budget Overview.....33

Debt Overview.....37

**General Government**

Overview of General Government.....41

Office of City Council.....43

Lakewood Municipal Court.....46

Office of Mayor.....52

Community Relations.....54

Office of Civil Service.....56

Human Resources.....58

Law.....62

Finance.....	65
Income Tax.....	68
Utility Billing.....	70
Vital Statistics.....	72
General Administration.....	74
Information Technology.....	75
Planning & Development.....	77
Community Development.....	83

**Public Safety**

Overview of Public Safety.....	87
Police and Law Enforcement.....	88
Support of Prisoners.....	93
Police and Fire Dispatch.....	96
Parking Enforcement.....	98
Animal Control.....	100
School Crossing Guards.....	102
Fire and EMS.....	103
Building & Housing.....	107

**Public Works**

Overview of Public Works..... 111

Public Works Administration..... 112

Parks and Public Property..... 115

Streets and Forestry ..... 119

Refuse and Recycling..... 123

Fleet Management..... 126

Engineering ..... 128

Water and Wastewater Collection..... 132

Wastewater Treatment..... 137

Winterhurst Ice Rink..... 141

**Human Services**

Overview of Human Services ..... 142

Human Services Administration..... 143

Division of Aging ..... 147

Division of Youth..... 150

Division of Early Childhood..... 154

Long-Range Financial Planning..... 156

Five-Year Capital Plan ..... 158

Financial Policies and Guidelines..... 176

Financial Glossary..... 194

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 2026 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 2025 budgeted amount, and the 2026 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:

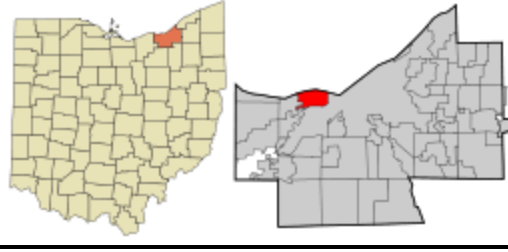
- Narratives describing the department or division
- 2025 accomplishments
- 2026 goals and/or strategic plan
- Past and projected expenditures
- Organization chart
- Staffing levels (current and historical)

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	8.88%
Cleveland Clinic Foundation	Health Care	708	5.77%
City of Lakewood	Government	589	4.80%
St. Edward High School	Education	409	3.33%
Riser Foods Company	Grocer	295	2.40%
Signature Health Inc	Health Care	186	1.52%
First Mutual Holding Company	Financial Institution	179	1.46%
Ferry Cap and Screw	Manufacturing	131	1.07%
Advance Energy Tech, Inc.	Manufacturing	130	1.06%
Oneill Management	Health Care	<u>118</u>	<u>0.96%</u>
	<b>Totals</b>	<b>3,835</b>	<b>31.25%</b>
	<b>Total Lakewood City Employment</b>	<b>12,275</b>	

\*2024 Lakewood City Comprehensive Annual Financial Report

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



## City of Lakewood Office of the Mayor

Meghan F. George, Mayor

(216) 529-6600  
mayor@lakewoodoh.gov

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Dear Residents of Lakewood and Members of Lakewood City Council,

The annual budgeting process is an opportunity to reflect on recent accomplishments while setting a path for the future of the City of Lakewood. Our proposed budget is once again a reflection of Lakewood's vision, values, and priorities, positioning the City to achieve our goals while maintaining balanced financials and our commitment to the highest level of fiscal stewardship for our taxpayers. The City of Lakewood continues to proactively seek outside funds to augment and leverage our local dollars.

In 2025, the City of Lakewood achieved key milestones including:

- Breaking ground on the downtown development that will catalyze our city's core for generations;
- Opening a new Animal Shelter that will improve service and efficiency while creating space for our water treatment facilities in the Rocky River Valley;
- Major upgrades and enhancement to the Lakewood Park Skate Park and opening a community connector to improve access to Madison Park;
- Completion of one of the City's largest infrastructure initiatives ever in the sewer interceptor project;
- Continued improvements at Winterhurst Ice Arena; and

Our 2026 budget continues this approach to achieve strategic capital investments while maintaining our tradition of high standards in city services and operations. Key investments found in this year's proposed budget include:

**Pedestrian & Bike Safety:** the **Lake Avenue / Clifton Connector Project** will begin a multi-million-dollar construction process. When complete, this project will introduce fully dedicated bike / pedestrian lanes to dramatically increase safety and create opportunities for users to enjoy dramatic vistas of the Rocky River and Lake Erie. The City will also invest in **traffic signal improvements** and **traffic calming** measures across Lakewood to enhance traffic and pedestrian safety. The **Bunts Road shared-use path, traffic calming, and street upgrade project** will also begin construction in earnest in 2026.

**Public Safety:** The City will perform important roof work at **Fire Station 3**; we will maintain and improve our emergency response capacity by investing in our **EMS with a new medical squad, refurbishing one of our fire trucks, and new police cruisers**; and we will invest in key **supportive technology** – which includes upgrades to our police data systems and continued investments in safety cameras.

**Environmental & Sustainability:** The City will continue to invest in our **water treatment capacity** with the addition of new storage tanks that prevent runoff into our watershed; we will invest heavily in our **lead service line replacement program**; and we will continue to implement our **citywide tree plan** with hundreds of tree plantings across Lakewood.



City of Lakewood  
Office of the Mayor

Meghan F. George, Mayor

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**Parks & Public Recreation:** at **Madison Park**, the coming year will see \$300,000 for futsal field investments at Madison Park and \$275,000 for preliminary design and public engagement work for the Becks Pool revitalization project; and at **Winterhurst Ice Rink**, the city will continue the locker room renovation and expansion project and add security cameras to the facility, continuing the multi-year process of major facility improvements.

Once again, we have prepared a **structurally balanced** operating budget while also providing for necessary and highly beneficial capital projects. Though our budget remains tight and financial challenges will always present themselves, our department directors and the Mayor's office continue to work as a team to meet the priorities, vision, and values of our Lakewood community. We balance all this with maintaining and improving our financial reserves and keeping an excellent bond rating. I look forward to once again working in partnership with City Council to continue providing the superior public services and public amenities that our residents deserve and expect.

Sincerely,

Meghan F. George

Mayor and Safety Director

# Executive Summary

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## Introduction

Lakewood's 2026 Comprehensive Budget document incorporates a total budget of \$286.6 million for all funds, including \$64 million in the General Fund. The 2026 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 2026 budget also includes operational and numerous capital initiatives:

- 3% wage increases from recently negotiated collective bargaining agreements.
- Continued work on sewer overflows which dramatically improves the City's stormwater management while meeting compliance with the Clean Water Act.
- Continued lead service line replacements.
- Park improvements that include Madison Park futsal court and engineering for Madison Pool improvements.
- Winterhurst Ice Rink facility planned ADA improvements to the stands, locker rooms, and access to the second floor.
- Bunts Road sewer, pavement, streetscaping and shared use path improvements.
- Refurbishment of a fire engine and purchase of a new squad.
- Software improvements including new Police CAD and records management system, camera upgrades and new Finance software.
- 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.

## 2026 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 2026 are anticipated to be \$34.6 million.
- **Property Taxes:** Estimated revenues for 2026 are projected to be \$13.4 million. This is the second year of a 3-year cycle, so revenue projections are stable as compared to 2025.
- **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 2026 revenue from the Local Government Fund is \$2.8 million, an increase of \$148,000 from 2025 estimated receipts.

- **Interest Earnings:** The city anticipates interest earnings of \$2.60 million in 2026 from our investable portfolio of \$130 million. The city uses a laddered approach in investments to mitigate variable interest rate changes. The Finance Department continues to analyze cash flows and monitor investment strategies to maximize interest earnings while minimizing risk.

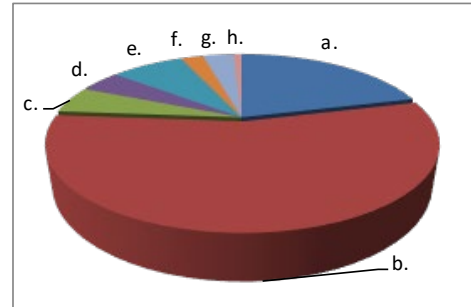
# Executive Summary

## City of Lakewood Operating Ratios-General Fund-Budget Basis For 2026

### REVENUE DOLLAR BY SOURCE

Where the money came from

a.	Property Taxes	\$ 13,458,716	\$ 0.21
b.	Income Taxes	\$ 34,671,588	\$ 0.54
c.	Intergovernmental	\$ 4,888,443	\$ 0.08
d.	Licenses, Permits, and Fees	\$ 1,575,671	\$ 0.02
e.	Charges for Services	\$ 3,430,000	\$ 0.05
f.	Fines and Forfeitures	\$ 1,243,300	\$ 0.02
g.	Miscellaneous Income	\$ 4,309,085	\$ 0.07
h.	Transfers & Advances In	\$ 500,000	\$ 0.01
		\$ 64,076,803	\$ 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 2026 projected General Fund reserve is 64 days.

The anticipated financial position at year-end 2025 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.
- 2026 will have 27 bi-weekly pays and the reserves set aside from prior years will help fund the extra cost. The city will also begin to reserve funds of at least \$120,000 annually towards the next 27<sup>th</sup> pay anticipated in 2037.
- 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
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	A \$ 1,504,800	\$ 1,100,000	\$ 2,649,884
2023	\$ 58,825,384	\$ 10,664,571	66.2	\$ 1,419,000	A \$ 1,584,126	\$ 1,300,000	\$ 2,688,299
2024	\$ 59,915,230	\$ 10,734,675	65.4	\$ 1,358,500	A \$ 1,218,586	\$ 1,500,000	\$ 2,941,269
2025 Projected	\$ 61,017,654	\$ 10,734,675	64.2	\$ 1,100,000	A \$ 800,000	\$ 1,500,000	\$ 2,995,776

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



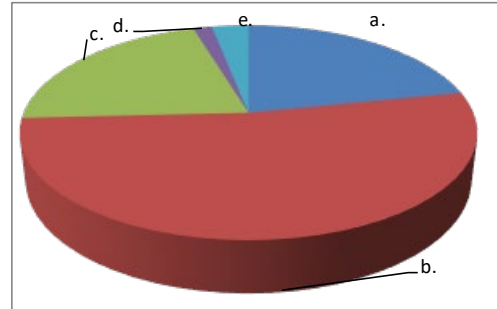
# Executive Summary

## City of Lakewood Operating Ratios-General Fund-Budget Basis For 2026

### EXPENDITURE DOLLAR BY FUNCTION

Where the money was spent

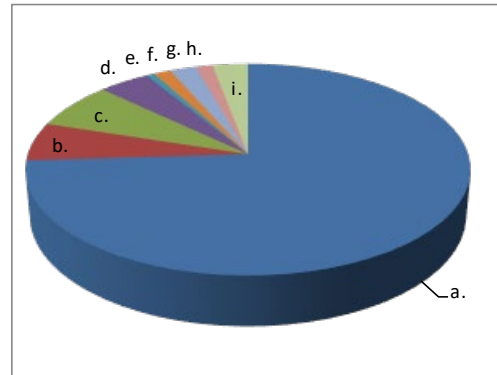
a.	General Government	\$ 13,667,759	\$ 0.21
b.	Public Safety	\$ 33,958,164	\$ 0.53
c.	Public Works	\$ 13,445,572	\$ 0.21
d.	Human Services	\$ 1,088,135	\$ 0.02
e.	Operating Transfers Out	\$ 1,900,000	\$ 0.03
		<u>\$ 64,059,630</u>	<u>\$ 1.00</u>



### EXPENDITURE DOLLAR BY OBJECT

What the money was spent on

a.	Wages and Fringe Benefits	\$ 47,433,845	\$ 0.74
b.	Contractual Services	\$ 3,759,840	\$ 0.06
c.	Professional Services	\$ 4,559,096	\$ 0.07
d.	Materials & Supplies	\$ 2,755,415	\$ 0.04
e.	Utilities	\$ 1,058,300	\$ 0.01
f.	Capital Outlay	\$ 277,500	\$ 0.01
g.	Other	\$ 1,415,634	\$ 0.02
h.	Income Tax Refunds	\$ 900,000	\$ 0.01
i.	Transfer & Advances Out	\$ 1,900,000	\$ 0.03
		<u>\$ 64,059,630</u>	<u>\$ 1.00</u>



## 2026 Capital Plan and Anticipated Debt Issuances

The city anticipates approximately \$100 million in capital projects in 2026 that include:

• Water, Sewer & Wastewater Treatment Plant	=	\$ 61,107,235
• Vehicles, Equipment and Systems	=	\$ 4,080,000
• Street Improvements, Traffic Signals and Sidewalks	=	\$ 9,505,000
• Park Improvements	=	\$ 645,000
• Building & Public Facility Improvements	=	\$ 25,583,000

These amounts include projects that began prior to 2026 but are still ongoing.

Project details for the City's 2026-2030 Capital Improvement Plan is on page 155. 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 2026, the City plans to issue \$27.m million in bond anticipation notes (BANs) for new projects in 2026, as well as \$2,375,000 in capital lease financing for vehicles and equipment. See page 35 for more information regarding the City's debt position.

<b>2026 Bond Anticipation Notes ("New Money")</b>	
<b>Project</b>	<b>Amount</b>
Winterhurst upgrades, Roof Improvements, HVAC Improvements, City Hall and Safety Campus	\$ 18,560,000
Parks Improvements - Madison Park Futsal	\$ 112,000
2026 Roadway Improvements-Bunts and Lake/Clifton	\$ 5,024,106
Sidewalk Program	\$ 500,000
Water Improvements -Bunts Road	\$ 849,353
Sewer Improvements-CSO59 Design, Bunts Road Rehab	\$ 2,369,487
<b>Total</b>	<b>\$ 27,414,946</b>

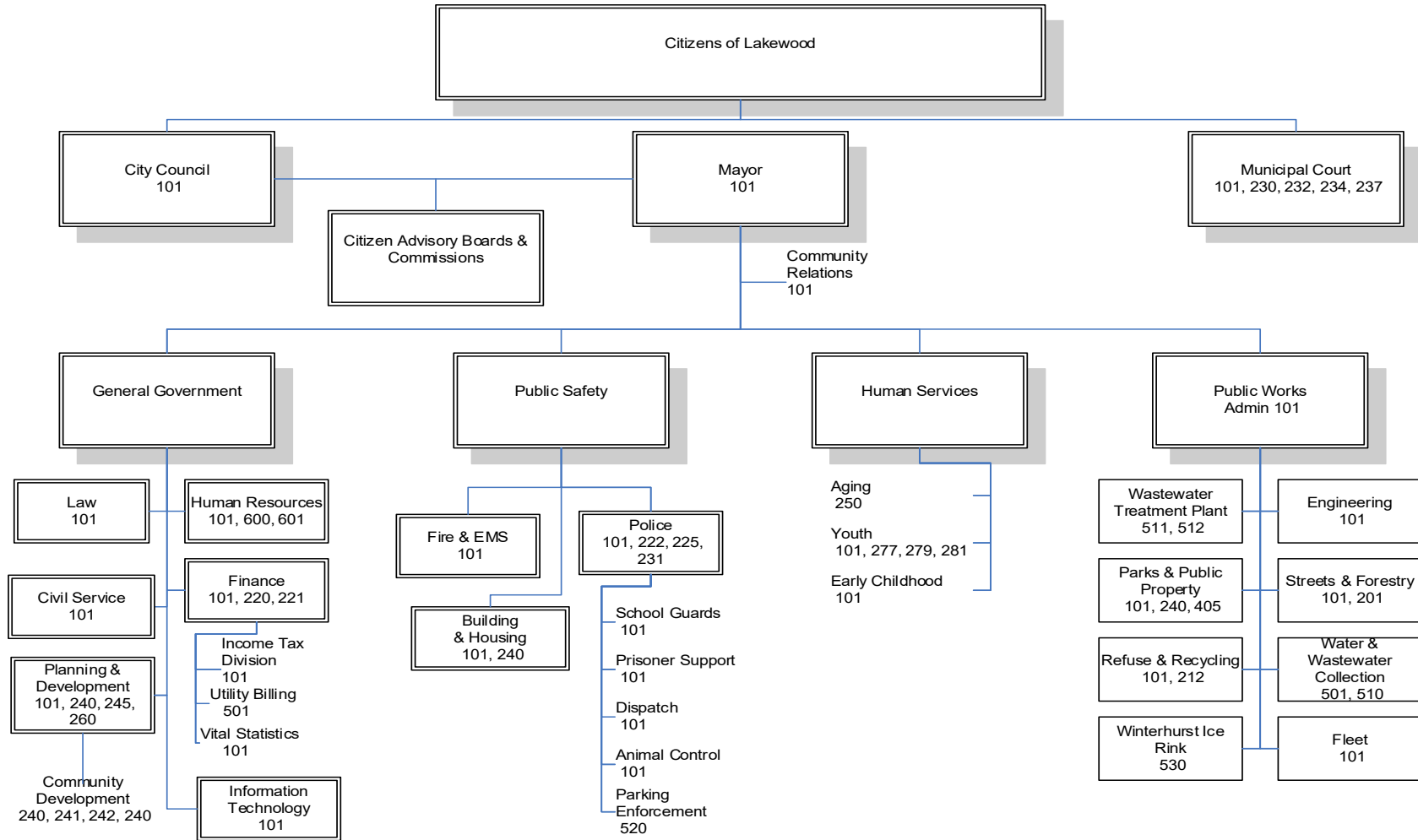
Lakewood is committed to the management, operation, and maintenance of its buildings and utilities infrastructure. City Hall, Safety Campus and Winterhurst upgrades comprise \$18.3 of the above building improvements. The Bunts Road project spans across roadways, water and sewer improvements and totals \$7.1m.

<b>2026 Municipal Capital Leases</b>	
<b>Vehicle</b>	<b>Amount</b>
Fire-Medical Squad	\$ 385,000
Fire-Special Operations Truck	\$ 600,000
Police Vehicles	\$ 420,000
Refuse-Side Load Packer	\$ 415,000
Streets-#111 Salt Truck	\$ 285,000
Sewer-#819 Truck	\$ 135,000
Sewer #633 Van	\$ 135,000
<b>Total</b>	<b>\$ 2,375,000</b>

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	2023 Full-Time Employees	2024 Full-Time Employees	2025 Full-Time Employees	2026 Proposed Employee Levels	2025-2026 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	2	2	2	2	0
Law	4	4	4	4	0
Finance	7	7	7	6	-1
Income Tax	6	6	6	6	0
Information Technology	4	4	4	4	0
General Admin	0	0	0	0	0
Vital Stats	1	2	2	2	0
Utility Billing	3	3	3	3	0
Planning & Development	7	7	7	8	1
Community Relations	1	2	2	2	0
<b>Total General Government</b>	<b>40</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>0</b>
<b>Public Safety</b>					
Police	103	103	99	99	0
Dispatch	11	12	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	93	3
Building & Housing	15	15	15	16	1
<b>Total Public Safety</b>	<b>226</b>	<b>227</b>	<b>223</b>	<b>227</b>	<b>4</b>
<b>Public Works</b>					
Public Works Administration	3	3	3	3	0
Parks	19	20	20	20	0
Streets	16	16	16	16	0
Forestry	4	4	4	4	0
Refuse	27	27	28	28	0
Fleet	10	10	10	10	0
Water Distribution	6	6	6	6	0
Water Metering	5	6	6	6	0
Wastewater Collections	13	15	15	15	0
Wastewater Treatment	23	23	23	23	0
Engineering	4	4	4	4	0
<b>Total Public Works</b>	<b>130</b>	<b>134</b>	<b>135</b>	<b>135</b>	<b>0</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	9	10	1
<b>Total Human Services</b>	<b>21</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>1</b>
<b>TOTAL FULL-TIME EMPLOYEES</b>	<b>417</b>	<b>424</b>	<b>422</b>	<b>427</b>	<b>5</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 2025**

#### **Week of August 25**

- The Finance Department forwards 2026 Budget Worksheets, Estimate of Expense/Budget Sections, and 2026-2030 Capital Project Plan via email, to include department and divisional narratives, goals, and objectives.
- Begin to discuss Capital Project Plan

#### **Week of September 15**

- 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 17**

- Deadline to return completed 2026 Preliminary Budget Worksheets, Estimate of Expense/Budget Sections, and 2026-2030 Capital Project Plan to Finance Director and the Assistant Finance Director.

#### **September 22-26**

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

#### **Week of September 29<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 2025**

#### **Week of October 6<sup>th</sup>**

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

#### **Week of October 20<sup>th</sup>**

- The Finance Department distributes updated Budget Worksheets and the 2026 Estimate of Expense/Budget for Review and Comment to Directors and Department Heads.

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

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### **October 24**

- Deadline to have updates/comments to the 2026 Estimate of Expense/Budget Book.

### **October 31**

- Last day to enter 2025 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, 2025.
- **City-owned P-card's shut-off Oct. 31, 2025**, 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 2025 expenditures after this date must have Finance Department approval.
- Deadline for Finance Department to distribute updated Budget Worksheets and the 2026 Estimate of Expense/Budget for Review and Comment to Directors and Department Heads.
- Deadline to finalize the 5-Year Capital Plan.

### **November 2025**

#### **Week of November 3**

- Work with your vendors to get invoices in if they want/need to be paid before year-end. Anything received after December 5th will be paid in 2026.

#### **November 14**

- The 2026 Estimate of Expense/Budget finalized and distributed.
- Docket Deadline for the following:
  - Final 2025 Appropriation Ordinance
  - 2025 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2026 Permanent Appropriation Ordinance
  - 2026 Purchasing and Contracting Authority Ordinance
  - 2026 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2026 Capital Contracting Ordinances

# The Budget Process and Budget Timelines

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## Monday, November 17

- First Reading of the following:
  - Final 2025 Appropriation Ordinance
  - 2025 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2026 Permanent Appropriation Ordinance
  - 2026 Purchasing and Contracting Authority Ordinance
  - 2026 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2026 Capital Contracting Ordinances
  - Budget Introduction to City Council
- Start of 2026 Budget Hearings – *Dates and topics determined by Council Finance Committee*

## December 2025

### Monday, December 1

- Second Reading of the following:
  - Final 2025 Appropriation Ordinance
  - 2025 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2026 Permanent Appropriation Ordinance
  - 2026 Purchasing and Contracting Authority Ordinance
  - 2026 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2026 Capital Contracting Ordinances

### December 5

- Accounts Payable closing deadline. Documents necessary to issue 2025 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 2025 Blanket POs through December 31, but those purchases will not be paid for until January, utilizing your 2026 budget.
- Emergency POs are available in December. You may enter these confirming requisitions January 2, using your 2026 budget.

### December 5

- Final vendor checks issued for 2025.

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

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### **December 8**

- 2025 Purchase Orders are closed.

### **Monday, December 15**

- Final Reading of the following:
  - Final 2025 Appropriation Ordinance
  - 2025 4<sup>th</sup> Quarter/Final Transfer & Advance Ordinance
  - 2026 Permanent Appropriation Ordinance
  - 2026 Purchasing and Contracting Authority Ordinance
  - 2026 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2026 Capital Contracting Ordinances

### **Week of December 15<sup>th</sup>**

- Upon passage of the 2026 appropriations ordinance, 2026 Budget loaded into Naviline.

### **December 31**

- Final business day of 2025.

### **January 2, 2026**

- Begin to enter 2026 Purchase Orders upon the Close of the 2025 Fiscal Year.

# 2025 FINANCE COMMITTEE BUDGET HEARINGS

## To Consider the FY 2026 Budget

*All meetings to be held in the Auditorium*

Date	Time	Agenda	Hours
Monday November 10	7:30 – 8:00 p.m.	<b>CAC Recommendations (30 min)</b> 5 min presentation; 20 min discussion <i>CAC leaders &amp; Dan Wyman, Planning and Development</i>	.5
Monday November 17 (Council night)  Budget introduced on docket		Hold for Committee of the Whole 6:00 – 7:30 p.m. City Hall Facilities Discussion	
Monday November 24  Monday before Thanksgiving	6:00 – 8:45 p.m.	<b>Overview of the Budget Document, Finance Policies, Attainment of Balanced Budget, and Status of Fund Balances (30 min)</b> 10 min presentation; 20 min discussion <i>Finance Director Mahoney, Assistant Finance Dir. Eddy Mayor George</i>  <b>Council-initiated budget amendments (15 min)</b>  <b>RESOLUTION 2025-68 (15 min)</b> Citywide composting program  <b>Capital Budget (45 min)</b> 10 min presentation; 35 min discussion <i>Public Works Director Gordon</i>  <b>Public Works Department (30 min)</b> 10 min presentation; 20 min discussion <i>Public Works Director Gordon</i>  <b>Health Insurance, Workers' Comp, Salary Ordinance, HR items, and Status of Collective Bargaining Contracts</b> 10 min presentation; 20 min discussion <i>Human Resources Director Dillinger</i>	2.75

# 2025 FINANCE COMMITTEE BUDGET HEARINGS

## To Consider the FY 2026 Budget

*All meetings to be held in the Auditorium*

<p>Monday December 1<sup>st</sup></p> <p><b>Monday after Thanksgiving</b></p> <p>2nd reading of ordinances</p>	<p>5:45 – 7:30 p.m.</p>	<p><b>Council-initiated budget amendments – 15 min</b></p> <p><b>Lakewood Municipal Court Budget (30 min)</b> 10 min presentation; 20 min discussion <i>Judge Tess Neff &amp; Court Administrator Maria Russo</i></p> <p><b>Public Safety Budgets (1 hour)</b> Fire Department 10 min presentation; 20 min discussion <i>Fire Chief Fairbanks</i></p> <p>Police Department 10 min presentation: 20 min discussion <i>Police Chief Fischer</i></p>	<p>1.75</p>
<p>Monday December 8<sup>th</sup></p>	<p>6:00 – 9:00 p.m.</p>	<p><b>Human Services Department (30 min)</b> 10 min presentation; 20 min discussion <i>Human Services Director Chad Berry</i></p> <p><b>IT Division (30 min)</b> 10 min presentation; 20 min discussion <i>Chief Information Officer Michael Coletta</i></p> <p><b>Building &amp; Housing Department (30 min)</b> 10 min presentation; 20 min discussion <i>Building Commissioner Chris Parmelee</i></p> <p><b>Break (option)</b></p> <p><b>Planning &amp; Development Department (60 min)</b> 15 min presentation; 45 min discussion <i>Planning &amp; Development Director Angela Byington</i></p> <p><b>Law Department (20 min)</b> 5 min presentation; 15 min discussion <i>Law Director Ernie Vargo</i></p> <p><b>Finance Department (10 min)</b> 5 min presentation; 5 min discussion <i>Finance Director Mahoney &amp; Assistant Finance Dir. Eddy</i></p>	<p>3</p>

**2025 FINANCE COMMITTEE BUDGET HEARINGS**  
**To Consider the FY 2026 Budget**

*All meetings to be held in the Auditorium*

<p>Monday December 15 (Council night)</p> <p>3<sup>rd</sup> reading of ordinances</p>	<p>6:30 – 7:30 p.m.</p>	<p><b>Mayor’s Office (10 min)</b> 5 min presentation; 5 min discussion <i>Mayor George</i></p> <p><b>Council Office Budget (20 min)</b> 5 min presentation; 15 min discussion <i>Clerk Bach</i></p> <p><b>Substitutions and finalization (30 min)</b> <i>Attendees: Finance Director Mahoney &amp; Staff, Law Director and/or Assistant Law Director</i></p>	<p>1</p>
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**City of Lakewood  
City Council**

*Council At Large*  
**Sarah Kepple, President**  
 Thomas R. Bullock III  
 Angelina Hamilton Steiner

*Ward Council*  
 Kyle Baker, Ward 1, Vice President  
 Bryan Evans, Ward 2  
 Cindy Strebige, Ward 3  
 Cindy Marx, Ward 4

<b>Budget Priority</b>	<b>Council Members</b>	<b>Allocated Bags</b>
Affordable Housing Strategy *Strategy study & price relief	Strebige, Evans (2), Steiner (2), Marx, Kepple, Bullock (2)*	8
Block/Community Clubs	Strebige, Marx, Bullock, Baker, Evans	5
Madison Park Master Plan/Farmer's Market	Strebige, Steiner, Evans, Marx, Baker	5
Connectivity (Fiber, Wifi in all parks, smart locks public restrooms, etc.)	Marx, Strebige, Kepple, Bullock	4
Racial Equity Plan	Strebige, Kepple, Steiner, Unnamed	4
Public Education, Communication, Connection	Steiner, Evans, Kepple	3
IWWIP	Strebige, Kepple, Baker	3
Short term interventions- Complete Streets & CASE	Evans, Bullock, Baker(2), Kepple	5
General Operations	Bullock, Baker	2
City Hall Space/Policewomen's Space	Bullock, Kepple	2
Active Transportation SS4A Plan	Marx, Strebige	2
ADA Transition Plan	Kepple, Steiner	2
Public Art Increase *including performance art	Evans, Marx*	2
Community Health Needs Assessment Action Plan	Steiner	1
Large Tree Preservation Policy/ Tree Advisory & Education	Baker	1
Climate Action Plan *composting	Steiner	1



**City of Lakewood  
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 Cindy Strebig, Ward 3  
 Cindy Marx, Ward 4

<b>Policy Priority</b>	<b>Council Members</b>	<b>Allocated Spoons</b>
Public Education, Communication, Connection	Strebig, Kepple, Steiner, Evans	5
General Operations	Baker, Kepple, Evans	5
Education, Communication, Connection	Strebig, Kepple, Steiner, Evans	5
Charter	Kepple, Baker, Steiner	5
Zoning Code Refresh *sustainability focus	Baker, Kepple, Marx, Bullock*	4
Block/Community Clubs	Strebig, Baker, Marx, Evans	4
Affordable Housing Strategy	Steiner, Marx, Kepple, Evans	4
Active Transportation SS4A Plan	Kepple, Baker, Bullock, Strebig	4
Short term interventions- Complete Streets	Evans, Baker, Marx	3
Racial Equity Plan	Marx, Steiner	3
Public Art	Evans, Marx, Strebig	3
Madison Park Master Plan/Farmer's Market	Marx, Steiner	3
LCRAC	Marx, Strebig, Kepple	3
Council Direct Mail	Baker, Bullock,	3
Climate Action Plan	Steiner, Marx, Strebig	3
City Hall Space/Policewomen's Space	Kepple, Baker, Evans	3
Large Tree Preservation Policy/ Tree Advisory & Education	Baker, Evans	2
Lakewood Alive	Marx, Evans	2
CASE	Marx, Baker, Kepple	2
ADA Transition Plan	Steiner, Kepple	2
Short Term Rental Regulations	Bullock	1
Legal Aid Collaboration	Strebig	1
IWWIP	Baker	1
Homestead Tax expansion	Kepple	1
Front Yard Gardens	Bullock	1
Federal Resiliency Prep/Citizens Advisory Committee	Steiner	1
DORA	Evans	1
Connectivity (Fiber, Wifi, etc.)	Kepple	1
Community Health Needs Assessment Action Plan	Steiner	1
Chamber of Commerce	Marx	1
Council Liaison -Shoreline Improvement	Baker	1
Council Liaison - Youth Council	Strebig	1
Council Liaison - LASWAB	Marx	1
Council Liaison - DLBA, B2B, West End Business	Strebig	1
Council Liaison - CREC	Strebig	1
Council Liaison - Community Health Action Team	Marx	1
Council Liaison - Audit Committee	Bullock	1
Council Leadership Retreat 2026	Kepple	1
Council Leadership 1on1s & Meetings with Administration	Kepple	2
Council Leadership - Community Conversations	Kepple	1

## ***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 2024 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 2026 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 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 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.

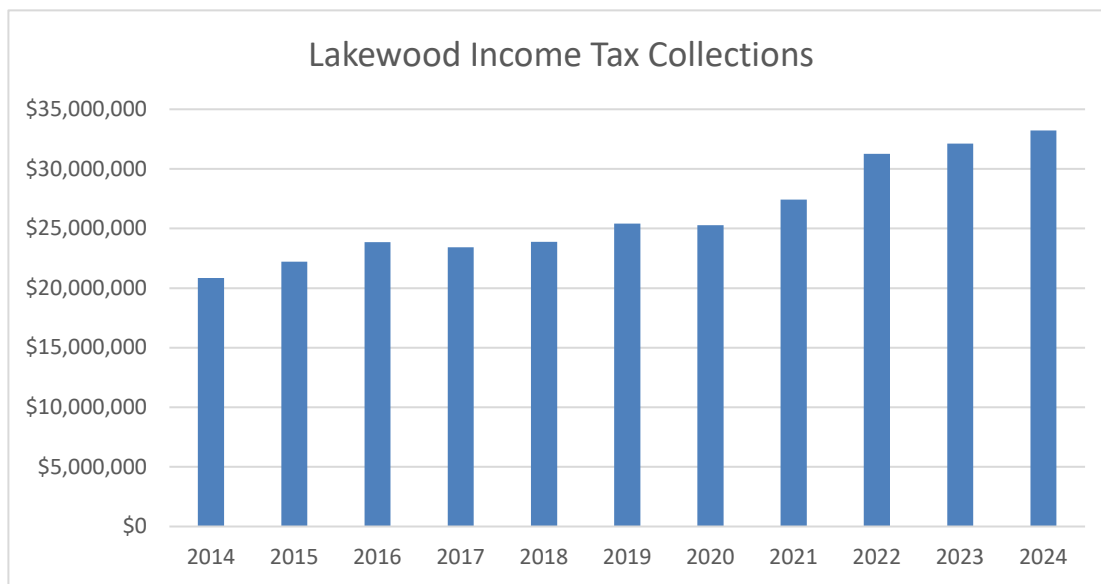
Income tax revenue is vital to Lakewood's economic stability, and it is also economically sensitive. Lakewood's income tax generated healthy income tax revenue in 2025, driven by the community's strong, young professional tax base and the work from home movement. Lakewood's 2026 municipal income tax 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 \$34.6 million in income tax for 2026, which represents an increase over the \$33.5 million budgeted for 2025. 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 2014-2024

Year	Collections	Change	Income Tax Rate	Income Tax Credit	Credit Limit
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	\$33,220,988	4.00%	1.50%	50%	1%
2025	\$30,040,297	Thru Oct			
2025	\$33,599,661	Budget			
2026	\$34,671,586	Budget			



## **Major Revenue Sources**

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### **Property Tax (22% of 2026 General Fund Budget)**

Property taxes include amounts levied against all real and public utility property located in the City. 2025 real property taxes are levied on the assessed value as of January 1, 2025. Assessed values are determined by the State of Ohio to be 35% of appraised market value. The 2025 real property taxes are collected in and intended to finance 2026 operations. Therefore, 2026 annual property tax revenue is largely dependent upon the tax year 2025 Assessed Valuation.

Assessed Valuation undergoes major changes every three years. Every 6 years is a reappraisal which is a more thorough analysis and in between is a triennial update. The 2025 property tax collection year included the results of a reappraisal update of properties throughout Cuyahoga County. A reappraisal involves a complete reexamination of the attributes of each individual parcel, with a new valuation assigned to each parcel based upon the analysis. A triennial update which is held 3 years after the reappraisal year is an examination of sales trends in each neighborhood, with adjustments to each property based on those trends. Each year minor adjustments are made to specific parcels due to new construction or building improvements as documented through building permits.

Property tax is projected at \$13.4m in General Fund in 2026. This represents a flat amount as compared to 2025. Due to the revaluation the 2025 revenues were expected to increase by almost 25%, however 2026 and 2027 will stay at the 2025 level.

Real Property taxes are settled semi-annually by the Cuyahoga County Fiscal Officer, scheduled for March 14, 2026 and August 15, 2026. Prior to those settlement dates, the City expects to receive advance payments on January 15, 2026; February 14, 2026, and July 15, 2026. 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 25% of the General Fund Budget cited above. The City projects nearly \$1.7 million in homestead and rollback payments associated with the property tax in 2026. Therefore, the property tax's collective total overall impact is 23% of the total General Fund Budgeted Revenue.

# Major Revenue Sources

## Lakewood Property Tax information (in Millions)

Collection Year	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Assessed Valuation	\$1,781.35	\$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>	Reval		Update			Reval		Update			
Year over Year Change	23.1%										

### Property Tax Revenue<sup>^</sup>

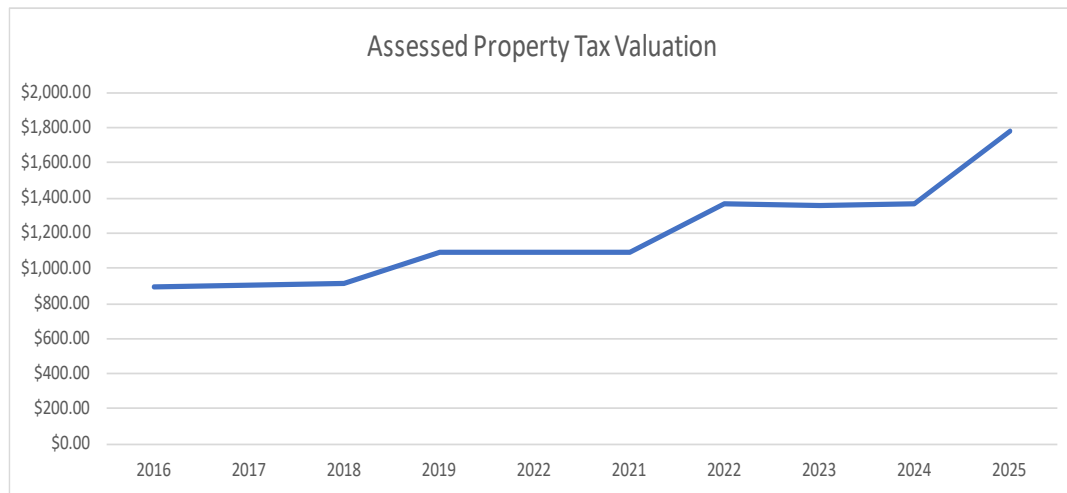
General Fund	\$ 13.50	\$11.95	\$11.92	\$11.57	\$9.42	\$9.34	\$9.41	\$7.94	\$7.79	\$7.76	\$7.42
Debt Service Fund	\$ 5.40	\$4.79	\$4.66	\$4.66	\$3.78	\$3.74	\$3.77	\$3.18	\$3.21	\$3.11	\$3.08
Police & Fire Pension Funds	\$ 5.10	\$4.53	\$4.28	\$4.28	\$3.57	\$3.54	\$3.57	\$3.01	\$2.95	\$2.94	\$2.83
WWTP Improvement Fund	\$ 3.11	\$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>\$ 27.11</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 11.4%

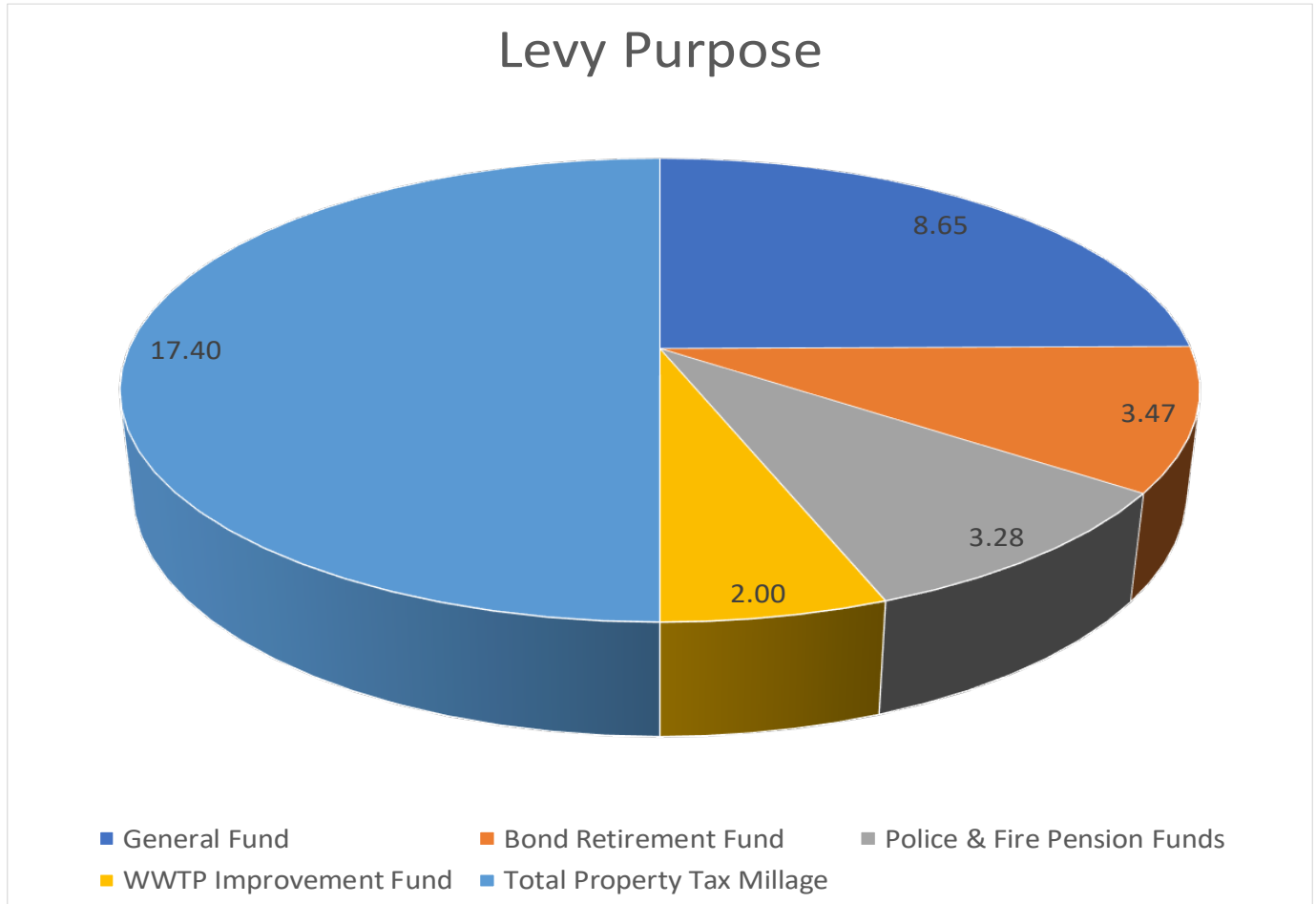
\*Reval = Reflects Impacts of Revaluation from a County Property Revaluation

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

<sup>^</sup>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



## 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>

**Distribution of Property Taxes per Dollar %**

Lakewood Library	1.7%
City of Lakewood	24.3%
Cuyahoga County	13.6%
Lakewood Schools	52.5%

## Budget Overview

Comparative Summary of Revenues & Expenditures					
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	% change 2025- 2026
<b>Balance of January 1</b>	<b>177,550,898</b>	<b>179,913,839</b>	<b>155,827,718</b>	<b>126,302,058</b>	
<b>Revenues By Type</b>					
Property Taxes	25,791,971	25,913,829	30,339,589	30,977,882	2%
Municipal Income Taxes	32,128,465	33,220,988	33,599,661	34,671,586	3%
Charges for Services	38,651,509	42,021,620	44,146,326	43,786,526	-1%
Licenses, Permits, and Fees	3,245,912	3,167,474	2,783,530	2,950,821	6%
Fines and Forfeitures	737,436	618,376	732,101	740,000	1%
Intergovernmental	6,241,668	(10,342,889)	14,775,667	11,694,487	-21%
Special Assessments	629,458	1,038,026	845,000	845,000	0%
Contribution and Donations	91,308	39,435	246,544	96,544	-61%
Interest	4,490,870	4,706,954	2,775,000	3,125,000	13%
Miscellaneous	3,601,899	9,356,641	4,198,349	9,864,287	135%
Debt Proceeds	44,151,087	63,887,630	40,079,000	101,714,450	154%
Transfers & Advances In	9,548,075	7,833,632	5,794,000	6,261,000	8%
<b>Total Revenue</b>	<b>169,309,660</b>	<b>181,461,716</b>	<b>180,314,767</b>	<b>246,727,583</b>	<b>37%</b>
<b>Expenditures by Function</b>					
General Government	14,794,142	15,684,530	23,984,097	25,452,257	6%
Public Safety	31,693,234	34,076,555	37,848,470	40,178,072	6%
Public Works	22,421,901	24,409,696	27,211,171	32,181,825	18%
Human Services	2,411,593	2,623,921	3,041,116	3,382,600	11%
Purchased Water	5,354,895	6,112,417	6,300,000	6,300,000	0%
Capital	36,989,860	53,426,618	64,582,143	124,503,290	93%
Debt Service	31,476,234	50,997,909	20,059,850	37,679,000	88%
CDBG, ESG, HOME, NSP, Coronavirus, ARPA	2,560,760	839,483	11,009,687	385,001	-97%
Transfer or Advance Out	9,437,000	7,295,100	5,658,493	5,712,000	1%
Hospitalization & Workers Compensation	9,807,101	10,081,607	10,145,400	10,848,400	7%
<b>Total Expenditures</b>	<b>166,946,719</b>	<b>205,547,837</b>	<b>209,840,427</b>	<b>286,622,444</b>	<b>37%</b>
<b>Balance December 31</b>	<b>179,913,839</b>	<b>155,827,718</b>	<b>126,302,058</b>	<b>86,407,197</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 2026 Budget with 2025 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	\$ 13,458,716		\$ 5,742,963				
Municipal Income Taxes	\$ 34,671,586						
Charges for Services	\$ 3,430,000				\$ 110,000		
Licenses, Permits, and Fees	\$ 1,575,671	\$ 2,742,000					
Fines and Forfeitures	\$ 1,243,300						
Intergovernmental	\$ 4,888,443			\$ 3,390,000	\$ 60,000		\$ 4,467,538
Special Assessments	\$ -						
Payment in Lieu of Taxes							
Contribution and Donations					\$ 50,000	\$ 5,000	\$ 5,000
Interest	\$ 2,650,000						
Miscellaneous	\$ 1,659,087						
Debt Proceeds							
Transfers & Advances In	\$ 500,000				\$ 900,000		\$ -
<b>Total Revenue</b>	<b>\$ 64,076,803</b>	<b>\$ 2,742,000</b>	<b>\$ 5,742,963</b>	<b>\$ 3,390,000</b>	<b>\$ 1,120,000</b>	<b>\$ 5,000</b>	<b>\$ 4,472,538</b>
<b>Expenditures by Function</b>							
Salaries	\$ 37,191,588	\$ 1,580,142		\$ 437,290	\$ 783,458		\$ 532,389
Fringe Benefits	\$ 10,242,256	\$ 589,874	\$ 5,440,826	\$ 161,360	\$ 303,028		\$ 86,950
Travel and Transportation	\$ 89,850	\$ 50		\$ 5,504	\$ 750		\$ 17,750
Professional Services	\$ 4,559,096	\$ 101,200		\$ 16,800	\$ -	\$ 156,000	\$ 176,500
Communications	\$ 402,275	\$ 9,900		\$ 504	\$ 1,300		\$ 7,450
Contractual Services	\$ 3,759,840	\$ 643,500		\$ 1,350,931	\$ 276,000	\$ 6,500,000	\$ 2,426,363
Road Salt		\$ 280,000					
Materials & Supplies	\$ 2,755,415	\$ 428,475		\$ 170	\$ 22,400	\$ 22,000	\$ 126,800
Capital	\$ 277,500	\$ -		\$ 1,158,675	\$ -	\$ -	\$ 50,000
Utilities	\$ 1,058,300	\$ 51,500			\$ 58,000		\$ -
Purchased Water							
Other	\$ 923,510	\$ 1,200		\$ 1,100	\$ -	\$ -	\$ 10,000
Reserve Balance							
Economic Development Programs							
Debt Service							
Transfer or Advance	\$ 1,900,000			\$ 150,000		\$ -	\$ 362,000
CDBG, ESG, HOME, NSP, Coronavirus, ARPA, Opioid							\$ 60,000
Income Tax Refunds	\$ 900,000						
<b>Total Expenditures</b>	<b>\$ 64,059,630</b>	<b>\$ 3,685,841</b>	<b>\$ 5,440,826</b>	<b>\$ 3,282,334</b>	<b>\$ 1,444,936</b>	<b>\$ 6,678,000</b>	<b>\$ 3,856,202</b>
<b>Revenue over Expenditures</b>	<b>\$ 17,173</b>	<b>\$ (943,841)</b>	<b>\$ 302,137</b>	<b>\$ 107,666</b>	<b>\$ (324,936)</b>	<b>\$ (6,673,000)</b>	<b>\$ 616,336</b>

# Budget Overview

Comparative Summary of Revenues & Expenditures - All Funds 2026 Budget with 2025 Budgeted Totals								
	Debt Service Funds	Capital Improvement Funds	Water Fund	WWC & WWTP Funds	Parking & Winterhurst Funds	Hospitalization & Workers Comp Internal Service Funds	Budgeted 2026	Budgeted 2025
<b>Revenues By Type</b>								
Property Taxes	\$ 6,802,603			\$ 3,489,000			\$ 29,493,282	\$ 30,339,589
Municipal Income Taxes							\$ 34,671,586	\$ 33,599,661
Charges for Services			\$ 13,226,720	\$ 17,783,406	\$ 457,000		\$ 35,007,126	\$ 44,146,326
Licenses, Permits, and Fees							\$ 4,317,671	\$ 2,783,530
Fines and Forfeitures							\$ 1,243,300	\$ 732,101
Intergovernmental			\$ 1,500,000			\$ 9,970,100	\$ 24,276,081	\$ 14,775,667
Special Assessments			\$ 325,000				\$ 325,000	\$ 845,000
Payment in Lieu of Taxes							\$ -	\$ -
Contribution and Donations							\$ 60,000	\$ 246,544
Interest	\$ 125,000		\$ 350,000				\$ 3,125,000	\$ 2,775,000
Miscellaneous		\$ -	\$ 5,000		\$ 3,660,000		\$ 5,324,087	\$ 4,198,349
Debt Proceeds	\$ 13,420,000	\$ 31,964,000	\$ 10,225,000	\$ 48,575,450			\$ 104,184,450	\$ 40,079,000
Transfers & Advances In	\$ 2,000,000			\$ 1,300,000			\$ 4,700,000	\$ 5,794,000
<b>Total Revenue</b>	<b>\$ 22,347,603</b>	<b>\$ 31,964,000</b>	<b>\$ 25,631,720</b>	<b>\$ 71,147,856</b>	<b>\$ 4,117,000</b>	<b>\$ 9,970,100</b>	<b>\$ 246,727,583</b>	<b>\$ 180,314,767</b>
<b>Expenditures by Function</b>								
Salaries			\$ 1,372,960	\$ 3,267,477	\$ 209,686		\$ 45,374,990	\$ 41,255,613
Fringe Benefits			\$ 487,814	\$ 1,211,459	\$ 73,424	\$ 10,848,400	\$ 29,445,391	\$ 27,989,633
Travel and Transportation			\$ 1,200	\$ 1,900			\$ 117,004	\$ 113,914
Professional Services			\$ 495,800	\$ 1,124,450	\$ 16,200		\$ 6,646,046	\$ 6,241,043
Communications			\$ 142,400	\$ 18,750	\$ 7,225		\$ 589,804	\$ 587,638
Contractual Services			\$ 409,400	\$ 3,143,500	\$ 230,000		\$ 18,739,534	\$ 14,774,197
Road Salt							\$ 280,000	\$ 235,000
Materials & Supplies			\$ 826,075	\$ 956,450	\$ 97,300		\$ 5,235,085	\$ 5,074,048
Capital		\$ 34,790,000	\$ 15,742,500	\$ 67,584,615	\$ 4,900,000		\$ 124,503,290	\$ 64,582,143
Utilities			\$ 76,000	\$ 331,700	\$ 248,000		\$ 1,823,500	\$ 1,801,400
Purchased Water			\$ 6,300,000				\$ 6,300,000	\$ 6,300,000
Other			\$ 845,214	\$ 1,295,322	\$ 140,455		\$ 3,216,801	\$ 3,005,261
Reserve Balance							\$ -	\$ 54,507
Economic Development Programs							\$ -	\$ 198,000
Debt Service	\$ 21,906,000		\$ 12,042,000	\$ 3,731,000	\$ -		\$ 37,679,000	\$ 20,059,850
Transfer or Advance				\$ 3,300,000	\$ -		\$ 5,712,000	\$ 5,658,493
CDBG, ESG, HOME, NSP, Coronavirus, ARPA, Opioid							\$ 60,000	\$ 11,009,687
Income Tax Refunds							\$ 900,000	\$ 900,000
<b>Total Expenditures</b>	<b>\$ 21,906,000</b>	<b>\$ 34,790,000</b>	<b>\$ 38,741,362</b>	<b>\$ 85,966,623</b>	<b>\$ 5,922,290</b>	<b>\$ 10,848,400</b>	<b>\$ 286,622,444</b>	<b>\$ 209,840,427</b>
<b>Revenue over Expenditures</b>	<b>\$ 441,603</b>	<b>\$ (2,826,000)</b>	<b>\$ (13,109,642)</b>	<b>\$ (14,818,767)</b>	<b>\$ (1,805,290)</b>	<b>\$ (878,300)</b>	<b>\$ (39,894,861)</b>	<b>\$ (29,525,660)</b>

# Budget Overview

2026 Scheduled Fund Balances	2026 Projected Beginning Balance	2026 Projected Revenue	2026 Projected Expenditures	2026 Projected Ending Balance
<b>General (101) Fund</b>	<b>10,734,675</b>	<b>64,076,803</b>	<b>64,059,630</b>	<b>10,751,848</b>
<b>Special Revenue Funds</b>				
State Highway (201) & SCMR (211) Funds	\$ 978,853	\$ 2,742,000	\$ 3,685,841	\$ 35,012
Litter Control Grant (212) Fund	\$ 31,899	\$ 5,000	\$ 5,000	\$ 31,899
Community Festival (213) Fund	\$ 8,238	\$ 5,000	\$ 4,618	\$ 8,620
Police Pension (220) Fund	\$ 2,718,182	\$ 2,801,446	\$ 2,531,771	\$ 2,987,857
Fireman Pension (221) Fund	\$ 2,818,575	\$ 2,941,517	\$ 2,909,055	\$ 2,851,036
Law Enforcement Trust (222) Fund	\$ 97,662	\$ 150,144	\$ 100,450	\$ 147,356
Drug Enforcement Trust (223) Fund	\$ 13,957	\$ 2,000	\$ 8,000	\$ 7,957
Federal Forfeiture (225) Fund	\$ 88,354	\$ 16,000	\$ 50,000	\$ 54,354
D.A.R.E. (226) Fund	\$ 19,900	\$ 3,000	\$ 10,000	\$ 12,900
Indigent Driver's Alcohol Treatment (230) Fund	\$ 198,904	\$ 10,000	\$ 60,000	\$ 148,904
Enforcement and Education (231) Fund	\$ 37,305	\$ 2,500	\$ 25,500	\$ 14,305
Political Subdivision (232) Fund	\$ 21,392	\$ 450	\$ 10,000	\$ 11,842
Computer Maintenance (234) Fund	\$ 195,604	\$ 50,000	\$ 50,000	\$ 195,604
Court Special Projects (235) Fund	\$ 63,021	\$ 70,000	\$ 100,000	\$ 33,021
Court Probation Services (236) Fund	\$ 166,990	\$ 18,500	\$ 43,000	\$ 142,490
IDIAM (237) Fund	\$ 144,073	\$ 9,000	\$ 61,000	\$ 92,073
Community Development Block Grant (240) Fund	\$ 878,470	\$ 3,390,000	\$ 3,282,334	\$ 986,135
Emergency Shelter Grant (241) Fund	\$ 48,444	\$ 254,000	\$ 241,812	\$ 60,632
HOME Investment Program (242) Fund	\$ 1,899,391	\$ 2,745,000	\$ 2,024,863	\$ 2,619,528
Neighborhood Stabilization Program (245) Fund	\$ 41,238	\$ -	\$ -	\$ 41,238
Aging (250) Fund	\$ 503,792	\$ 1,120,000	\$ 1,444,936	\$ 178,855
Lakewood Hospital (260) Fund	\$ 6,992,196	\$ 5,000	\$ 6,678,000	\$ 319,196
Help to Others (277) Fund	\$ 63,336	\$ 104,544	\$ 60,544	\$ 107,336
Juvenile Diversion (279) Fund	\$ 24,144	\$ 37,400	\$ 41,396	\$ 20,148
FEMA (280) Fund	\$ 16,561	\$ -	\$ -	\$ 16,561
Family to Family (281) Fund	\$ 432,667	\$ 960,000	\$ 910,020	\$ 482,647
Opioid Settlement (283) Fund	\$ 120,955	\$ 30,000	\$ 50,000	\$ 100,955
Local Coronavirus Relief (285) Fund	\$ -	\$ -	\$ -	\$ -
ARP Local Fiscal Recovery (286) Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Special Revenue Funds</b>	<b>\$ 18,624,100</b>	<b>\$ 17,472,501</b>	<b>\$ 24,388,139</b>	<b>\$ 11,708,463</b>
<b>Debt Service Funds</b>				
Bond Retirement (301) Fund	\$ 8,637,331	\$ 21,822,603	\$ 21,381,000	\$ 9,078,934
TIF Bond Retirement (302) Fund	\$ 2,195,947	\$ 525,000	\$ 525,000	\$ 2,195,947
<b>Total Debt Service Funds</b>	<b>\$ 10,833,278</b>	<b>\$ 22,347,603</b>	<b>\$ 21,906,000</b>	<b>\$ 11,274,881</b>
<b>Capital Projects Funds</b>				
Capital Improvement (401) Fund	\$ 3,070,348	\$ 31,964,000	\$ 34,790,000	\$ 244,348
Land Acquisition (404) Fund	\$ 1,524,309	\$ -	\$ -	\$ 1,524,309
City Park (405) Improvement Fund	\$ 73,885	\$ -	\$ -	\$ 73,885
TIF Capital Improvement (406) Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Projects Funds</b>	<b>\$ 4,668,542</b>	<b>\$ 31,964,000</b>	<b>\$ 34,790,000</b>	<b>\$ 1,842,542</b>
<b>Enterprise Funds</b>				
Water Operating (501) Fund	\$ 25,103,708	\$ 25,631,720	\$ 38,741,362	\$ 11,994,065
Wastewater Collection (510) Fund	\$ 16,649,263	\$ 9,460,158	\$ 20,057,570	\$ 6,051,851
Wastewater Treatment (511) Fund	\$ 16,525,070	\$ 58,198,698	\$ 62,561,053	\$ 12,162,715
Wastewater Improvement (512) Fund	\$ 2,474,115	\$ 3,489,000	\$ 3,348,000	\$ 2,615,115
Parking Facilities (520) Fund	\$ 540,594	\$ 457,000	\$ 777,640	\$ 219,953
Winterhurst Ice Rink (530) Fund	\$ 1,497,566	\$ 3,660,000	\$ 5,144,650	\$ 12,916
<b>Total Enterprise Funds</b>	<b>\$ 62,790,317</b>	<b>\$ 100,896,576</b>	<b>\$ 130,630,276</b>	<b>\$ 33,056,618</b>
<b>Internal Service Funds</b>				
Hospitalization (600) Fund	\$ 3,266,912	\$ 9,430,000	\$ 10,252,000	\$ 2,444,912
Worker's Compensation (601) Fund	\$ 743,895	\$ 540,100	\$ 596,400	\$ 687,595
<b>Total Internal Service Funds</b>	<b>\$ 4,010,807</b>	<b>\$ 9,970,100</b>	<b>\$ 10,848,400</b>	<b>\$ 3,132,507</b>
<b>TOTALS</b>	<b>\$ 111,661,720</b>	<b>\$ 246,727,583</b>	<b>\$ 286,622,444</b>	<b>\$ 71,766,858</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>					
	Original Amount	Principal Outstanding as of Dec. 31, 2025	Call Date	Security	2026 Debt Service Payments
2024	\$ 35,305,000	\$ 34,070,000	12/1/2034	GO	\$ 2,468,500
2021	\$ 22,175,000	\$ 19,570,000	12/1/2031	GO	\$ 1,319,300
2021	\$ 5,300,000	\$ 2,140,000	Not Callable - Matures in 2028	GO (includes refunded 2011 Bonds)	\$ 780,200
2019	\$ 16,215,000	\$ 12,800,000	12/1/2029	GO	\$ 1,134,212
2017	\$ 5,890,000	\$ 330,000	Not Callable - Matures in 2026	Private Placement Refunding of 2007 GO Bonds	\$ 338,250
2016	\$ 39,460,000	\$ 17,725,000	12/1/2026	GO (includes refunded series 2005, 2004 (Rockport TIF), and 2006 water and sewer revenue bonds)	\$ 2,617,050
<b>Total</b>	<b>\$ 124,345,000</b>	<b>\$ 86,635,000</b>		<b>Total</b>	<b>\$ 8,657,512</b>
<b>Total GO</b>	<b>\$ 124,345,000</b>	<b>\$ 86,635,000</b>			
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>			

Under State of Ohio finance law, the City of Lakewood's outstanding general obligation debt that is supported through real estate value should not exceed 10.5 percent of total assessed property value. In addition, the outstanding general obligation debt net of voted debt should not exceed 5.5 percent of total 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	2026 Debt Service Payments
2024/25	\$ 32,695,000	4/9/2026	4.00%	\$ 34,002,800
<b>Total</b>	<b>\$ 32,695,000</b>		<b>Total</b>	<b>\$ 34,002,800</b>

<b>MUNICIPAL CAPITAL LEASES</b>				
	Original Amount	Amount Outstanding as of Dec. 31, 2025	Final Maturity Year	2026 Debt Service Payments
2025	\$ 3,614,000	\$2,839,604	2029	\$ 774,396
2024	\$ 3,173,000	\$1,955,321	2030	\$ 714,338
2022	\$ 1,500,000	\$305,851	2026	\$ 311,937
2021	\$ 2,382,500	\$149,364	2027	\$ 75,748
2020	\$ 2,597,000	\$520,216	2029	\$ 165,950
2019	\$ 2,422,000	\$687,055	2028	\$ 227,712
2018	\$ 1,477,000	\$287,161	2028	\$ 132,158
2017	\$ 1,657,000	\$121,049	2027	\$ 82,143
2016	\$ 1,617,000	\$27,287	2026	\$ 27,377
2015	\$ 3,740,030	\$957,350	2030	\$ 227,888
<b>Total</b>	<b>\$ 24,179,530</b>	<b>\$ 7,850,258</b>		<b>\$ 2,739,647</b>

<b>LOANS &amp; SPECIAL ASSESMENTS</b>			
	Amount Outstanding as of Dec. 31, 2025	Final Maturity Year	2026 Debt Service Payments
<b>OPWC/OWDA</b>	\$28,446,570	2054	\$ 1,362,513
<b>Special Assesments</b>	\$15,000	2026	\$ 15,638
<b>Total</b>	<b>\$28,461,570</b>	<b>Total</b>	<b>\$ 1,378,151</b>

## Debt Overview

<b>DEBT POSITION</b>	
Assessed Valuation (2024)	\$ 1,781,349,800
2020 Census Population	50,942
<b>Total Outstanding General Obligation Debt</b>	
Long-Term Debt	\$ 86,635,000
Short-Term Debt, Loans & Leases	\$ 69,006,828
<b>Total Outstanding Debt</b>	<b>\$ 155,641,828</b>
Per Bond Council	
10.5% Limitation	\$ 172,901,461
5.5% Limitation	\$ 83,833,971
Assuming 34 Years at 6% additional available	\$ 89,761,644
<b>Debt Ratios</b>	
Net Debt to Full Value	3.06%
Total Debt per Capita	\$3,055.28

Therefore, per the Ohio Revised Code, the City has the legal capacity to borrow upwards of \$89.8 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 2026 Principal and Interest payments are as follows (excludes short-term notes):

Fund 301 Bond Retirement	\$7,147,120
Fund 501 Water Fund	\$2,165,978
Fund 510-511 Sewer Fund	<u>\$3,462,215</u>
Total 2026 Principal and Interest	<u>\$12,775,313</u>

## Debt Overview

### Debt to Maturity Schedules Governmental Funds 301

	General Obligation Bonds		Capital Leases		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$2,704,660	\$2,209,970	\$1,850,562	\$193,142	\$4,555,222	\$2,403,112
2027	2,486,219	2,091,779	1,539,474	136,158	4,025,693	2,227,937
2028	2,605,490	1,973,622	1,479,693	85,287	4,085,183	2,058,909
2029	1,942,995	1,849,736	961,340	37,373	2,904,335	1,887,109
2030-2034	11,139,247	7,830,473	264,902	7,308	11,404,149	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>\$49,160,833</u>	<u>\$25,946,411</u>	<u>\$6,095,971</u>	<u>\$459,268</u>	<u>\$55,256,804</u>	<u>\$26,405,679</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
2026	\$ 2,185,340	\$ 1,557,543	\$ 469,764	\$ 53,018	\$ 1,218,100	\$ 46,161	\$ 3,873,204	\$ 1,656,722
2027	2,288,782	1,452,484	472,904	38,852	1,219,762	44,499	3,981,448	1,535,835
2028	2,379,511	1,351,590	423,103	24,438	3,221,429	42,832	6,024,043	1,418,860
2029	2,487,005	1,246,627	339,677	10,515	1,223,101	41,160	4,049,783	1,298,302
2030-2034	9,695,754	4,656,789	48,839	274	6,140,750	180,556	15,885,343	4,837,619
2035-2039	7,694,894	2,992,832	0	0	5,762,536	138,030	13,457,430	3,130,862
2040-2044	6,344,321	1,774,104	0	0	3,612,906	94,883	9,957,227	1,868,987
2045-2049	4,398,563	521,565	0	0	3,650,888	51,107	8,049,451	572,672
2050-2052	0	0	0	0	2,397,097	9,386	2,397,097	9,386
	<u>\$37,474,170</u>	<u>\$15,553,534</u>	<u>\$1,754,287</u>	<u>\$127,097</u>	<u>\$28,446,570</u>	<u>\$648,615</u>	<u>\$67,675,027</u>	<u>\$16,329,246</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	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
Office of City Council	231,745	261,584	342,669	368,411	8%
Municipal Court	2,082,214	2,123,101	2,565,570	2,646,741	3%
Office of Mayor	349,328	389,161	403,771	427,759	6%
Office of Civil Service	146,099	146,996	181,997	191,903	5%
Human Resources	273,341	290,082	327,676	340,776	4%
Law	749,193	819,305	899,627	935,520	4%
Finance	702,112	846,985	944,001	862,224	-9%
Income Tax	921,516	933,530	1,147,484	1,190,618	4%
Utility Billing	8,581,094	8,922,566	3,422,045	13,238,726	287%
Vital Statistics & Nuisance Abatement	458,383	497,878	590,428	654,360	11%
General Administration	8,554,040	6,146,248	3,576,950	3,481,300	-3%
Information Technology	2,017,237	2,167,548	2,268,310	2,801,717	24%
Planning and Development	1,731,211	1,803,694	7,187,429	8,111,962	13%
Community Development	867,062	1,140,532	3,202,226	3,182,852	-1%
Community Relations	159,849	265,253	285,207	307,389	8%
CDBG, ESG, HOME, NSP Pass-Through	493,076	342,647	501,242	519,489	4%
Income Tax Refunds	850,722	1,041,291	900,000	900,000	0%
<b>Total Expenditures</b>	<b>29,168,221</b>	<b>28,138,401</b>	<b>28,746,632</b>	<b>40,161,746</b>	<b>40%</b>

Total Expenditures by Category	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
Salaries	4,701,485	5,058,052	5,692,919	6,074,796	7%
Fringe Benefits	1,781,923	2,006,523	2,156,316	2,191,975	2%
Travel and Transportation	12,161	10,217	38,325	34,650	-10%
Professional Services	2,479,409	2,546,887	3,509,760	3,858,170	10%
Communications	233,829	212,265	335,189	340,284	2%
Contractual Services	1,829,537	1,831,781	9,496,979	10,505,783	11%
Materials & Supplies	172,924	161,251	276,928	254,535	-8%
Capital	179,406	176,487	30,500	18,000	-41%
Utilities	5,755	6,606	9,500	8,500	-11%
Other	1,371,889	1,531,673	1,315,674	1,283,564	-2%
Reserve Balance	839,946	496,461	54,507	-	-100%
Economic Development Programs	514,563	781,523	198,000	-	-100%
Debt Service	7,559,597	7,905,638	2,205,300	12,042,000	446%
Transfer or Advance	6,142,000	4,029,100	2,025,493	2,130,000	5%
CDBG, ESG, HOME, NSP Pass-Through	493,076	342,647	501,242	519,489	4%
Income Tax Refunds	850,722	1,041,291	900,000	900,000	0%
<b>Total Expenditures</b>	<b>29,168,221</b>	<b>28,138,401</b>	<b>28,746,632</b>	<b>40,161,746</b>	<b>40%</b>

## Budget Overview of General Government

General Fund Total Expenditures by Category	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
Salaries	4,235,245	4,536,640	5,128,980	5,557,582	8%
Fringe Benefits	1,578,172	1,766,815	1,922,654	1,957,047	2%
Travel and Transportation	12,161	9,792	34,125	34,550	1%
Professional Services	2,042,447	2,284,502	2,898,984	3,206,170	11%
Communications	149,702	141,196	214,055	217,180	1%
Contractual Services	881,446	618,739	640,286	699,990	9%
Materials & Supplies	160,798	144,494	212,289	202,290	-5%
Capital	179,406	176,487	30,500	18,000	-41%
Utilities	4,001	4,768	7,000	6,000	-14%
Other	897,650	1,008,095	840,860	867,250	3%
Reserve Balance	839,946	496,461	54,507	-	-100%
Economic Development Programs	514,563	781,523	198,000	-	-100%
Debt Service	-	-	-	-	-
Transfer or Advance	5,912,000	3,949,100	1,795,493	1,900,000	6%
Income Tax Refunds	850,722	1,041,291	900,000	900,000	0%
<b>Total Expenditures</b>	<b>18,258,258</b>	<b>16,959,903</b>	<b>14,877,733</b>	<b>15,566,059</b>	<b>5%</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 two part-time Deputy Clerks. 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 meetings, and provides reference and research services regarding enacted or pending legislation.

### **2025 Accomplishments**

- Implemented a once-in-a-decade upgrade to councilmembers’ technology, improving ability to work together, respond to constituents, and maintain public records.
- Carried out a once-in-a-generation upgrade to Council’s physical office space, creating new workspace, professional meeting space, and proper file storage.
- Operationalized Council’s Records Retention Schedule to carefully evaluate the contents of 25 banker’s boxes of documents and take action to scan, shred, and/or otherwise preserve over 40 categories of records.
- Made accessible to the public through the Laserfiche public portal 830 never before seen historic documents, including 5,792 pages of content.
- Worked in partnership with residents and the Administration to craft a Complete Streets and CASE Board ordinance to operationalize the Active Transportation Plan and enhance City Hall processes related to street infrastructure improvements.

### **2026 & Beyond Strategic Plan**

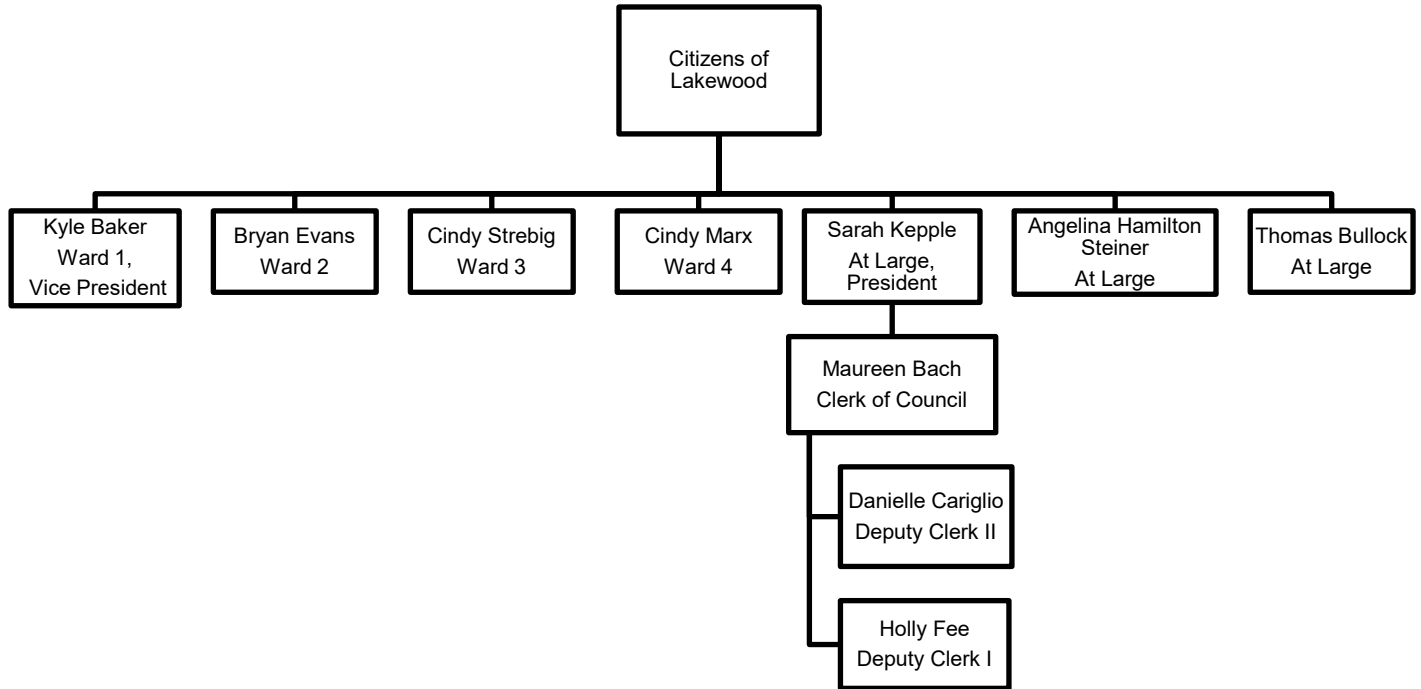
- Increase access to historical records in Council’s public records portal by partnering with a vendor to convert microfilm files to publicly accessible digital PDFs.
- Advance the goals and strategies of the Climate Action Plan, ADA Transition Plan, Active Transportation Plan and Complete Streets to 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.

**City Council Budget**

<b>OFFICE OF CITY COUNCIL</b>					
<b>General Fund Budget (Fund 101)</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budgeted</b>	<b>2026 Proposed</b>	<b>Percent Change 2025-2026</b>
<b>Expenditures by Category</b>					
Salaries	170,712	196,216	220,517	247,587	12%
Fringe Benefits	42,817	49,914	53,782	57,654	7%
Travel and Transportation	3,827	618	7,400	7,400	0%
Professional Services	9,446	9,015	29,260	38,470	31%
Communications	145	126	400	5,200	1200%
Contractual Services					
Materials & Supplies	1,057	1,575	3,900	2,900	-26%
Capital	-	-	20,500	3,000	-85%
Utilities					
Other	3,741	4,119	6,910	6,200	-10%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>231,745</b>	<b>261,584</b>	<b>342,669</b>	<b>368,411</b>	<b>8%</b>



**Organizational Chart**



**Personnel Staffing**

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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	2	2
Council Members	7	7	7	7
Seasonal Intern	1	1	0	0
<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.

### **2025 Accomplishments**

- In February 2025, the Court successfully launched its new case management system, Henschen, achieving a key implementation milestone. This robust platform is already in use by approximately 50 courts across Ohio, including several suburban courts within Cuyahoga County.
- Additional technological enhancements include the integration of the court's website with its new case management system, Henschen. This advancement enabled the incorporation of LexisNexis/VitalChek, allowing individuals to conveniently pay citations online or over the phone for offenses that do not require a court appearance. Fines and costs can now be paid 24/7, offering round-the-clock access and eliminating the need for individuals to take time off work or appear in person at the courthouse.
- The court successfully completed Phase One of its workspace upgrades for our Probation Department and Magistrate Offices. Enhancements included fresh paint, new carpeting, and updated furniture in select offices. While several areas received new desks and furnishings, full completion was not achieved in 2025. This initiative remains ongoing as part of a broader improvement plan that we hope to complete in 2026.
- On June 2, 2025, the Court began receiving electronic citations for traffic cases, marking a significant step forward in efficiency and case processing. This enhanced system was made possible through a collaborative effort with the Lakewood Police Department, the IT Department, and the Ohio Department of Public Safety.
- In August, the Court established a strategic partnership with the Ohio Attorney General's Office to improve its collections process. Through this collaboration, the Court now leverages the Attorney General's resources and expertise to pursue outstanding fines, fees, and court costs more effectively. This relationship has streamlined enforcement efforts, improved recovery rates, and reinforced the court's commitment to fiscal responsibility and public accountability. This service is at no cost to the court.

# Municipal Court

## 2026 & Beyond Strategic Plan

- Proceed with the ongoing scanning initiative to digitize civil case files from 2019 through 2022. Files from 2023 to the present are maintained in the Clerk of Court's office for convenient access, particularly when processing bank attachments and garnishments following final judgments.
- Initiate a four-year budgeting plan to scan and digitize the tens of thousands of criminal case files currently housed in the city garage. Per legal requirements, court records must be retained for periods ranging from 2 to 50 years, depending on the nature of the case.
- Launch a Driving Under Suspension (DUS) pilot docket aimed at assisting individuals in to reinstate their driver's license and meeting financial responsibility requirements, all while adhering to Supreme Court time standards.
- Hire two part-time deputy clerks to support the Clerk of Court's office and help reduce the ongoing backlog caused by staff absences due to illness, vacation, personal leave, or other circumstances.
- Finalize the furnishing of office spaces for magistrates and probation staff, including upgrading vertical blinds to match the sun-protective shades used throughout City Hall.

## Municipal Court Budgets

### Municipal Court

General Fund Budget (Fund 101)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	1,214,897	1,164,756	1,395,511	1,553,645	11%
Fringe Benefits	464,834	499,389	534,796	547,196	2%
Travel and Transportation	5,475	6,025	13,900	13,900	0%
Professional Services	149,471	152,261	107,000	106,000	-1%
Communications	30,753	35,833	51,750	51,000	-1%
Contractual Services	534	250	750	750	0%
Materials & Supplies	19,149	16,346	23,750	23,750	0%
Capital	4,406	-	10,000	15,000	50%
Utilities					
Other	6,185	8,794	12,500	11,500	-8%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,895,703</b>	<b>1,883,654</b>	<b>2,149,957</b>	<b>2,322,741</b>	<b>8%</b>

# Municipal Court

Indigent Driver Treatment (Fund 230)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	-	1,690	30,000	30,000	0%
Communications					
Contractual Services	-	-	-	-	
Materials & Supplies	850	2,550	30,000	30,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>850</b>	<b>4,240</b>	<b>60,000</b>	<b>60,000</b>	<b>0%</b>

Political Subdivision (Fund 232)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<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)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	21,686	17,055	30,000	50,000	67%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>21,686</b>	<b>17,055</b>	<b>30,000</b>	<b>50,000</b>	<b>67%</b>

Court Special Projects (Fund 235)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	20,304	20,520	25,000	-	-100%
Fringe Benefits	3,137	3,170	3,863	-	-100%
Travel and Transportation					
Professional Services	-	1,800	15,000	5,000	-67%
Communications					
Contractual Services	122,513	164,268	150,000	90,000	-40%
Materials & Supplies	-	1,258	17,750	5,000	-72%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>145,954</b>	<b>191,017</b>	<b>211,613</b>	<b>100,000</b>	<b>-53%</b>

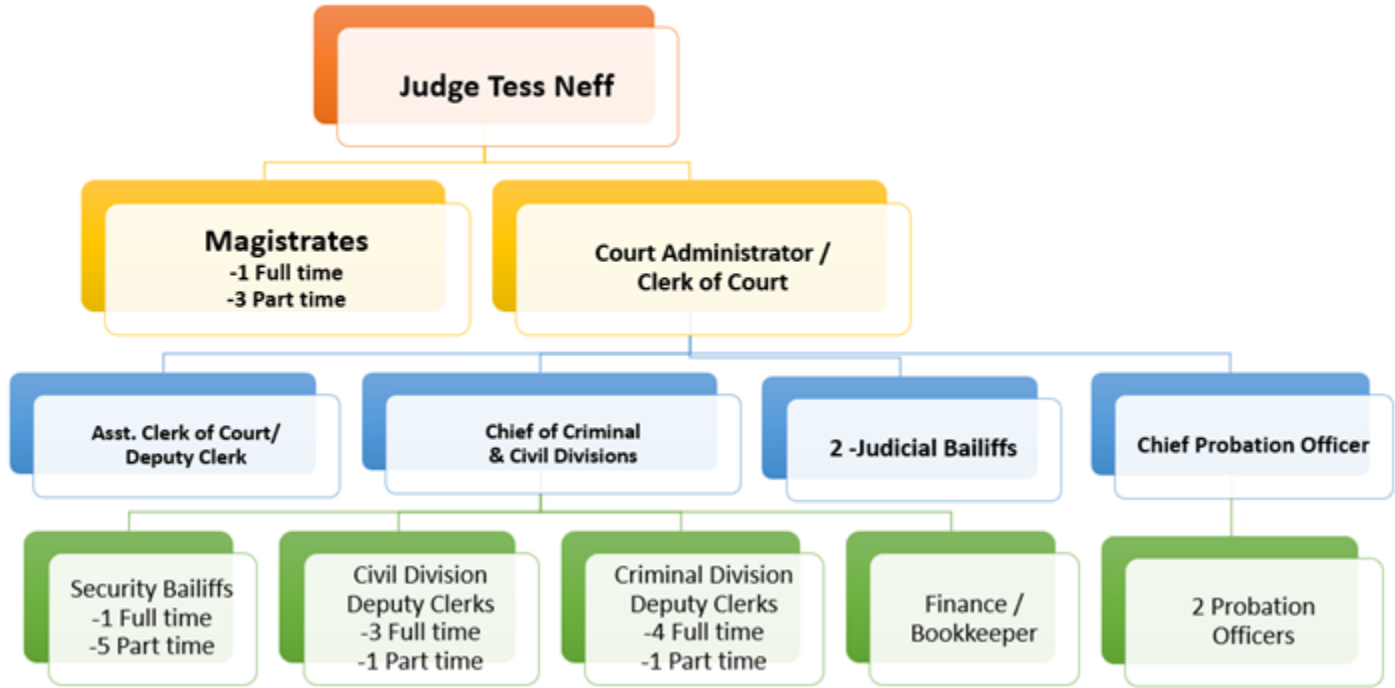
# Municipal Court

Court Probation (Fund 236)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	7,425	7,020	40,000	40,000	0%
Communications					
Contractual Services					
Materials & Supplies	788	1,027	3,000	3,000	0%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>8,213</b>	<b>8,047</b>	<b>43,000</b>	<b>43,000</b>	<b>0%</b>

IDIAM (Fund 237)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	-	8,571	48,000	48,000	0%
Communications					
Contractual Services					
Materials & Supplies	9,808	10,517	13,000	13,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>9,808</b>	<b>19,088</b>	<b>61,000</b>	<b>61,000</b>	<b>0%</b>
<b>TOTAL</b>	<b>2,082,214</b>	<b>2,123,101</b>	<b>2,565,570</b>	<b>2,646,741</b>	<b>3%</b>

**Organizational Chart**

# Lakewood Municipal Court



## Office of the Mayor

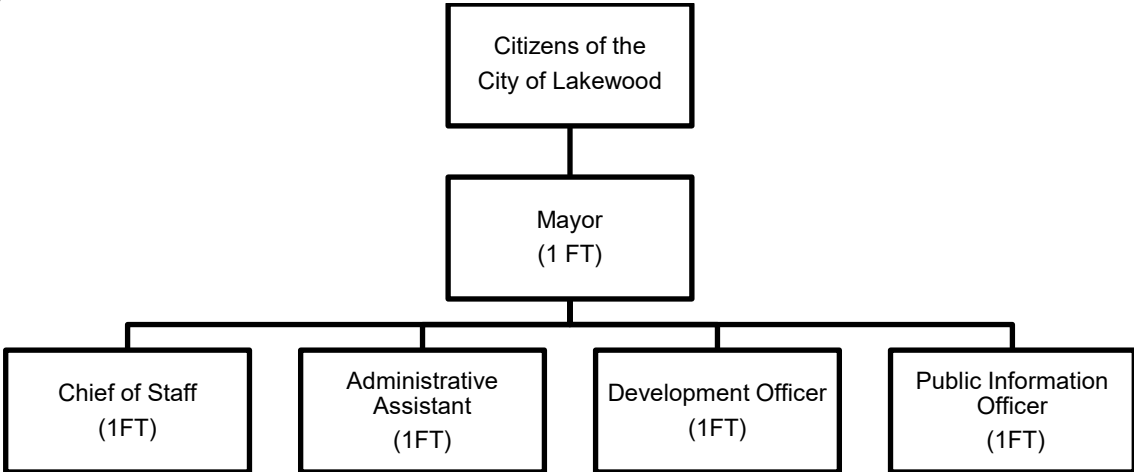
### Description

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

OFFICE OF THE MAYOR					
General Fund Budget (Fund 101)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	240,480	268,024	272,007	294,145	8%
Fringe Benefits	88,421	101,212	101,949	104,298	2%
Travel and Transportation	824	353	3,175	3,600	13%
Professional Services	17,803	16,127	22,500	21,500	-4%
Communications	347	365	1,075	1,150	7%
Contractual Services	-	-	-	-	
Materials & Supplies	483	1,911	1,865	1,865	0%
Capital					
Utilities					
Other	970	1,170	1,200	1,200	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>349,328</b>	<b>389,161</b>	<b>403,771</b>	<b>427,759</b>	<b>6%</b>

### Organizational Chart



Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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.

## **2025 Accomplishments**

- Successful community event coordination including Concerts in the Park, Friday Night Flicks, Meet the Trucks, Summer Solstice Celebration, Fourth of July Parade and concert, Cleveland Shakespeare Festival, Lakewood Arts Festival, Lakewood Community Festival, and Lakewood Veterans Day Ceremony. In addition, worked with Lakewood Community non-profits including LakewoodAlive, Friends of Madison Park, Friends of Kauffman Park, and Madison Court Community Coalition to facilitate successful implementation of their events.
- 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 19,261 which is an increase of 8.1%. We have increased the followers on our Instagram page by 25.8% with a total number of followers reaching 9,921 to date. In addition, in an attempt to reach as many people as possible, we have added two new social media channels including Threads and Blue Sky.

## Division of Community Relations

- Continued to increase our direct resident communication with our monthly e-newsletter which has over 8000 subscribers and printed newsletter which is sent out three times a 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.

### 2026 & 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)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	78,250	152,576	157,618	174,610	11%
Fringe Benefits	28,812	62,997	64,084	66,274	3%
Travel and Transportation	-	-	-	-	
Professional Services	13,646	13,956	11,300	14,000	24%
Communications	18,556	17,125	28,130	28,130	0%
Contractual Services	800	600	1,700	2,000	18%
Materials & Supplies	175	717	725	725	0%
Capital					
Utilities					
Other	19,610	17,283	21,650	21,650	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>159,849</b>	<b>265,253</b>	<b>285,207</b>	<b>307,389</b>	<b>8%</b>

### Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Community Relations</b>				
<u>Full-Time Employees</u>				
Development Officer	1	1	1	1
Public Information Officer	0	1	1	1
<b>Total Full-Time Employees</b>	<b>1</b>	<b>2</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.

### 2025 Accomplishments

- The Commission approved and conducted a total of three (3) noncompetitive examinations for the positions of Assistant Director Public Works, Project Manager Streets & Forestry (PW), and Clinical Manager, HS.
- The Commission held competitive examinations for the following:
  1. Assistant Fire Chief with 3 applicants, 3 took the in-person assessment interview and all three passed. The eligible list expires on May 20, 2027.
  2. Firefighter/Paramedic Entry Level with 54 applicants, 54 who took the written examination and 43 that passed the written. The eligible list expires on June 20, 2026.
  3. Police Officer Entry Level with 72 online applicants. Six (6) were removed for not uploading the required documents and one (1) removed himself from the list before it was certified, leaving a total of 65 applicants. The eligible list expired on November 20, 2025.
- The Commission reviewed and approved the updated Job Description for Public Works Manager (WWTP) at the July 15, 2025, meeting.
- The Commission approved the disqualification of one (1) Entry-Level Firefighter/Paramedic applicant due to unfavorable polygraph examination results.

### 2026 & 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 Police and Fire as well and Entry-Level positions for Police and Fire due to potential upcoming retirements and expiring eligibility lists.
- Continue to review and update job descriptions for noncompetitive examinations and Civil Service Rules & Regulations 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>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budgeted</b>	<b>2026 Proposed</b>	<b>Percent Change 2025-2026</b>
<b>Expenditures by Category</b>					
Salaries	65,764	75,880	78,855	83,361	6%
Fringe Benefits	27,287	31,554	31,942	32,342	1%
Travel and Transportation					
Professional Services	52,536	38,969	70,000	75,000	7%
Communications	253	320	600	600	0%
Contractual Services					
Materials & Supplies	259	274	600	600	0%
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>146,099</b>	<b>146,996</b>	<b>181,997</b>	<b>191,903</b>	<b>5%</b>

**Personnel Staffing**

	<b>Budgeted 2023</b>	<b>Budgeted 2024</b>	<b>Budgeted 2025</b>	<b>Proposed 2026</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.

## **2025 Accomplishments**

- Now utilize a comprehensive Human Capital Management System (HCMS) for job postings, hiring and onboarding, and benefits administration and management.
  - The system also provided reports and quick dashboard analytics regarding benchmarks and HR metrics.
- YTD Data:
  - Processed: Five on-going FMLA cases; 33 new FMLA claims
  - Hired/Onboarded 57 new employees

# Human Resources Department

## 2026 & Beyond Strategic Plan

- Gather a records retention list on documents in the human resources storage room located in the basement.
- Perform a dependent audit for the purposes of covered lives under employee benefits.
- Prepare and implement an accident review policy to analyze the frequency of vehicle accidents and provide training standards and tactics to help reduce accidents.

## Human Resources Budgets

DIVISION OF HUMAN RESOURCES					
General Fund Budget (Fund 101)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	177,916	187,889	196,540	208,427	6%
Fringe Benefits	63,885	68,874	70,286	71,499	2%
Travel and Transportation	-	20	200	200	0%
Professional Services	30,351	31,174	56,450	56,450	0%
Communications	264	517	900	900	0%
Contractual Services					
Materials & Supplies	60	743	2,300	2,300	0%
Capital					
Utilities					
Other	865	865	1,000	1,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>273,341</b>	<b>290,082</b>	<b>327,676</b>	<b>340,776</b>	<b>4%</b>

Hospitalization (Fund 600)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	8,855,294	8,977,925	8,866,000	9,468,000	7%
Travel and Transportation					
Professional Services	512,245	595,013	739,000	784,000	6%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>9,367,539</b>	<b>9,572,938</b>	<b>9,605,000</b>	<b>10,252,000</b>	<b>7%</b>

## Human Resources Department

Workers' Comp (Fund 601)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	322,426	394,147	410,000	450,000	10%
Travel and Transportation					
Professional Services	28,496	28,231	40,400	40,400	0%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other	88,640	86,292	90,000	106,000	18%
Reserve Balance					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>439,562</b>	<b>508,670</b>	<b>540,400</b>	<b>596,400</b>	<b>10%</b>

### Internal Service Funds Overview

The City of Lakewood uses two internal service funds to report financial activity that allocate 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.

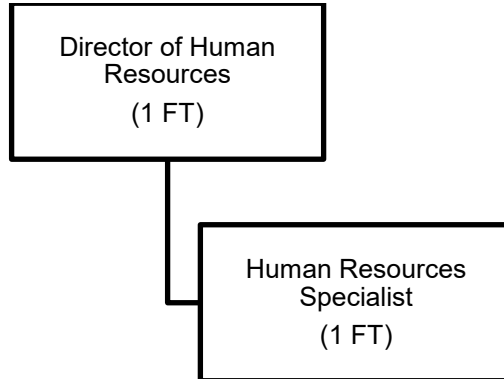
### Hospitalization Fund

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 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Human Resources</b>				
<u>Full-Time Employees</u>				
Director of Human Resources	1	1	1	1
Human Resources Specialist	2	1	1	1
<b>Total Full-Time Employees</b>	<b>3</b>	<b>2</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.

## **2025 Accomplishments**

- 1,502 filed or scheduled criminal cases, either resolved or pending (Jan. 1-Sep. 15, 2025)
- 51 City ordinances and resolutions drafted or modified (Oct. 1, 2024-Sep. 15, 2025)

## **2026 & Beyond Strategic Plan**

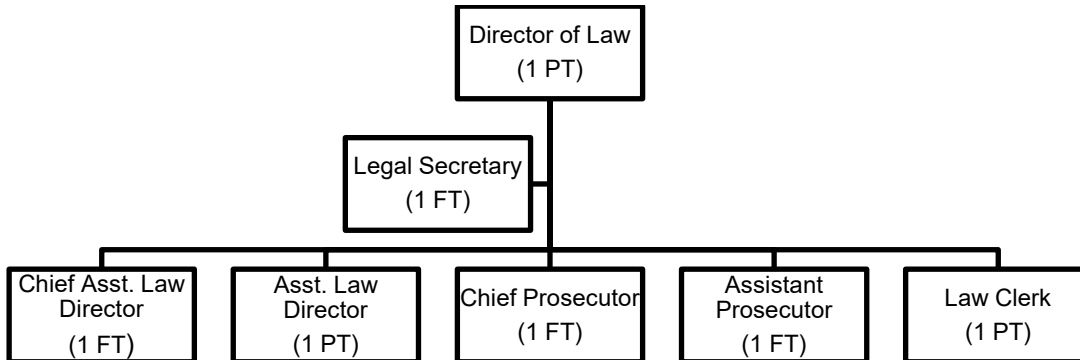
- Ensure compliance with legal agreements and obligations regarding the significant development projects in Lakewood, including the Downtown Development
- Maintain experience, commitment, and effectiveness of City prosecuting and civil attorneys
- Manage outside legal fees incurred by the Department

# Law Department

## Law Budget

DIVISION OF LAW					
General Fund Budget (Fund 101)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	517,113	551,088	569,361	634,817	11%
Fringe Benefits	167,396	164,642	166,516	176,028	6%
Travel and Transportation	24	13	1,100	1,100	0%
Professional Services	51,458	88,465	146,300	107,325	-27%
Communications	896	734	1,800	1,700	-6%
Contractual Services					
Materials & Supplies	10,923	11,493	12,550	12,550	0%
Capital	-	1,487	-	-	
Utilities					
Other	1,383	1,383	2,000	2,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>749,193</b>	<b>819,305</b>	<b>899,627</b>	<b>935,520</b>	<b>4%</b>

## Organizational Chart



# Law Department

## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Law</b>				
<u>Full-Time Employees</u>				
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>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<u>Part-Time Employees</u>				
Director of Law	1	1	1	1
Asst. Law Director/Pros. I	1	1	1	1
Law Clerk	1	1	1	1
<b>Total Part-Time Employees</b>	<b>3</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

#### **2025 Accomplishments**

- Completed the 2024 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.
- Completed RFP for new ERP Finance system which will include General Ledger, Payroll, Accounts Payable, Utility Billing and Accounts Receivable with anticipated go-live 2027.
- Successful bid for Income Tax printing which provided cost savings for the city.
- Signed agreement with GAAP conversion (5 years) and independent public accounting firm for audit (through 2029).

#### **2026 & Beyond Strategic Plan**

- Implement and maintain modern, integrated financial software to streamline processes, improve accuracy and enhance reporting capabilities.
- Review internal control policies to safeguard city assets and prevent fraud.

# Finance Department

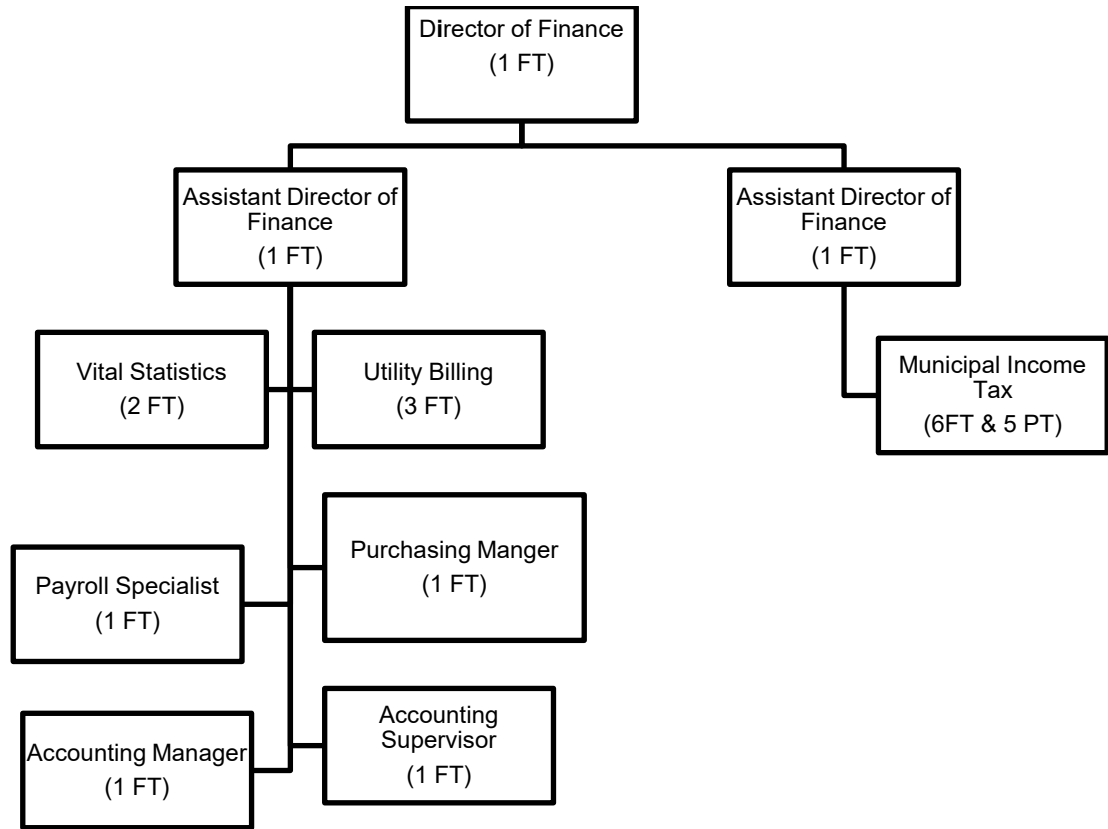
## Finance Budget

DIVISION OF FINANCE					
General Fund Budget (Fund 101)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	428,311	508,766	572,097	528,951	-8%
Fringe Benefits	189,822	218,589	235,654	201,723	-14%
Travel and Transportation	144	482	1,750	1,750	0%
Professional Services	77,660	111,232	124,300	119,800	-4%
Communications	2,287	3,104	4,100	4,100	0%
Contractual Services					
Materials & Supplies	1,470	2,178	2,900	2,900	0%
Capital	-	-	-	-	
Utilities					
Other	2,417	2,635	3,200	3,000	-6%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>702,112</b>	<b>846,985</b>	<b>944,001</b>	<b>862,224</b>	<b>-9%</b>



# Finance Department

## Organizational Chart



## Personnel Staffing

Finance	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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	0	0	1	1
Payroll Specialist	1	1	1	1
Accounting Specialist	1	1	0	0
Budget Manager	1	1	1	0
<b>Total Full-Time Employees</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>6</b>

## Division of Income Tax

### Description

The Municipal Income Tax Division is charged with the collection, audit, and enforcement of the 1.5% municipal income tax on wages and corporate earnings, which is key as income tax is the City’s largest source of general fund revenue. The collection of income taxes is governed by Chapter 128 of the Lakewood Codified Ordinance and Chapter 718 of the Ohio Revised Code. The Division strives to provide the taxpayers with high quality, cost effective, professional, and courteous service that is accessible and local, with a separate building dedicated to income tax at the Annex across the street from Lakewood City Hall.

### 2025 Accomplishments

- Successfully implemented a new printing vendor for the monthly/quarterly bills and delinquent letters.
- Navigated the e-file system payment vendor change and reporting structure
- Effectively reduced monthly bank fees under the ACH payment plans

### 2026 & Beyond Strategic Plan

- Continue to find ways to engage and educate with our residents about municipal income tax laws
- Find and implement new ways to reduce our paper consumption by electronically saving tax documents
- Stay up to date about changes in municipal income tax at the State level

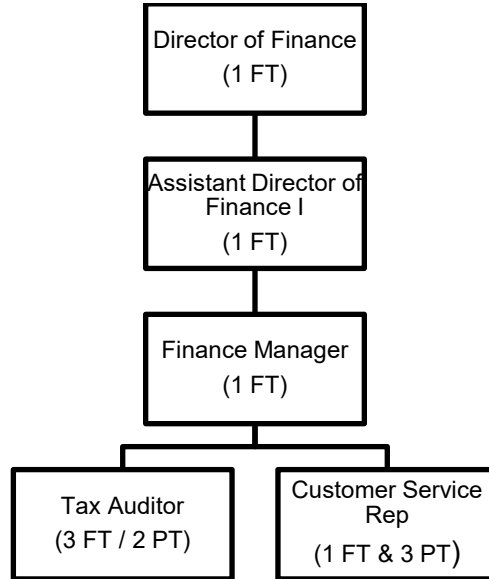
### Income Tax Budget

DIVISION OF INCOME TAX					
General Fund Budget (Fund 101)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	441,071	470,649	516,296	537,868	4%
Fringe Benefits	174,728	193,204	201,938	205,500	2%
Travel and Transportation	178	-	1,400	1,400	0%
Professional Services	159,294	143,910	225,450	214,150	-5%
Communications	76,701	53,682	98,600	93,600	-5%
Contractual Services	1,700	1,558	2,000	2,000	0%
Materials & Supplies	1,972	1,160	3,100	3,100	0%
Capital	-	-	-	-	
Utilities	2,477	2,722	3,000	3,000	0%
Other	63,396	66,644	95,700	130,000	36%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>921,516</b>	<b>933,530</b>	<b>1,147,484</b>	<b>1,190,618</b>	<b>4%</b>

## Division of Income Tax

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### Organizational Chart



### Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Income Tax</b>				
<u>Full-Time Employees</u>				
Assistant Finance Director I	1	1	1	1
Finance Manager	1	1	1	1
Tax Auditor	3	3	3	3
Customer Service Rep	1	1	1	1
<b>Total Full-Time Employees</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<u>Part-Time Employees</u>				
Tax Auditor	2	2	2	2
Customer Service Rep	3	3	3	3
<b>Total Part-Time Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

## Division of Utility Billing

### Description

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

### 2025 Accomplishments

- Expanded the Homestead Exemption eligibility to meet the needs of City’s population
- Streamlined the Utility Billing Division’s involvement of the Title Search Policy to ensure proper payment is received and all the search is inclusive
- Increased online payments received for the year by 9%, compared to the same time frame as 2024. As of September 2025, we have collected \$1.3 million more

### 2026 & Beyond Strategic Plan

- Onboard and learn the new financial software system
- Streamline the Utility assessed write off process
- Continue to use technology to increase the department’s efficiency and decrease paper consumption

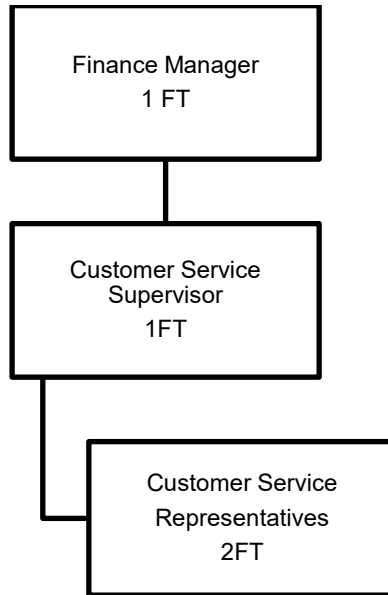
### Utility Billing Budget

<b>DIVISION OF UTILITY BILLING</b>					
<b>Water Fund Budget (Fund 501)</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budgeted</b>	<b>2026 Proposed</b>	<b>Percent Change 2025-2026</b>
<b>Expenditures by Category</b>					
Salaries	176,230	192,167	230,214	209,024	-9%
Fringe Benefits	80,751	90,258	92,892	93,814	1%
Travel and Transportation					
Professional Services	263,492	230,658	354,376	352,200	-1%
Communications	82,900	70,009	118,830	120,900	2%
Contractual Services	1,700	1,558	2,000	2,000	0%
Materials & Supplies	550	1,305	719	1,075	50%
Capital	-	-	-	-	
Utilities	1,754	1,838	2,500	2,500	0%
Other	414,120	429,134	415,214	415,214	0%
Debt Service	7,559,597	7,905,638	2,205,300	12,042,000	446%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>8,581,094</b>	<b>8,922,566</b>	<b>3,422,045</b>	<b>13,238,726</b>	<b>287%</b>

# Division of Utility Billing

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## Organizational Chart



## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Utility Billing</b>				
<u>Full-Time Employees</u>				
Finance Manager (20% of time)	1	1	1	1
Customer Service Supervisor	1	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

### 2025 Accomplishments

- Learned and onboarded a new State software system to issue statewide Birth Certificates
- Strengthened relationships with local funeral homes and the State Vitals Department
- Maintained customer service levels with increased customers due to the new State system. From January 2025 – August 2025, there has been 1,400 more birth certificates processed compared to the same time frame in 2024. This is a 47% increase year-over-year

### 2026 & Beyond Strategic Plan

- Onboard and learn the new software for Death Certificates and manage the potential uptick in non-Lakewood funeral homes as customers
- Properly train two other people as department support when assistance is needed
- Continue to serve the increase in demand for birth certificates

### Vital Statistics Budget

DIVISION OF VITAL STATISTICS					
General Fund Budget (Fund 101)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	85,349	88,111	109,867	123,501	12%
Fringe Benefits	30,265	33,598	58,701	60,094	2%
Travel and Transportation	-	-	-	-	
Professional Services	151	132	2,424	2,425	0%
Communications	-	-	300	300	0%
Contractual Services	337,917	370,888	410,536	459,440	12%
Materials & Supplies	2,253	1,841	2,900	3,900	34%
Capital	-	-	-	-	
Utilities	1,524	2,046	4,000	3,000	-25%
Other	924	1,261	1,700	1,700	0%
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>458,383</b>	<b>497,878</b>	<b>590,428</b>	<b>654,360</b>	<b>11%</b>

## Division of Vital Statistics

### Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Finance/Vital Statistics</b>				
<u>Full-Time Employees</u>				
Customer Service Supervisor	0	0	1	1
Staff Assistant	1	1	0	0
Customer Service Representative	0	0	1	1
<b>Total Full-Time Employees</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>
<u>Part-Time Employees</u>				
Customer Service Representative	1	1	0	0
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>0</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)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	126,002	134,614	155,000	165,000	6%
Fringe Benefits	45,962	49,124	102,900	101,000	-2%
Travel and Transportation	-	-	-	-	
Professional Services	265,909	367,709	522,750	375,000	-28%
Communications	11,280	14,851	10,000	10,000	0%
Contractual Services	529,717	223,248	206,800	206,800	0%
Materials & Supplies	25,338	7,279	37,500	37,500	0%
Capital	-	-	-	-	
Utilities					
Other	797,887	903,863	692,000	686,000	-1%
Reserve Balance	839,946	496,461	54,507	-	
Debt Service					
Transfer or Advance	5,912,000	3,949,100	1,795,493	1,900,000	6%
<b>Total</b>	<b>8,554,040</b>	<b>6,146,248</b>	<b>3,576,950</b>	<b>3,481,300</b>	<b>-3%</b>
ARP Local Fiscal Recovery (Fund 286)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	133,446	-	-	-	
Fringe Benefits	1,935	-	-	-	
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	1,985,676	389,959	10,626,783	-	-100%
Materials & Supplies					
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>2,121,057</b>	<b>389,959</b>	<b>10,626,783</b>	<b>-</b>	<b>-100%</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.

### 2025 Accomplishments

- Assisted with the planning, testing and implementation of e-citations in the police department. Citation data now flows electronically to the court records management system.
- Continued to strengthen cybersecurity practices and developed a formal cybersecurity program per House Bill 96 and ORC 9.64.
- Replaced the server infrastructure with latest hardware and software available including a fully redundant setup at an offsite location

### 2026 & Beyond Strategic Plan

- Replace the city’s phone system since the platform will be end of life in 2029
- Assist the Finance Department on the transition and implementation of a new software system
- Assist the Police Department on the transition and implementation of a new software system
- Continue cybersecurity best practices and employee awareness training to protect the City’s data and systems

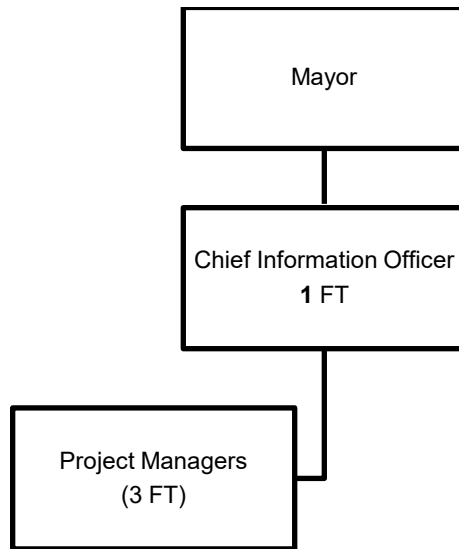
### Information Technology Budget

DIVISION OF INFORMATION TECHNOLOGY					
General Fund Budget (Fund 101)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	397,133	419,455	433,062	463,684	7%
Fringe Benefits	129,308	144,144	146,749	150,233	2%
Travel and Transportation	1,000	1,015	1,200	1,200	0%
Professional Services	1,202,925	1,299,571	1,550,000	2,042,800	32%
Communications	6,922	12,212	13,100	17,100	31%
Contractual Services	8,317	17,866	8,500	21,000	147%
Materials & Supplies	96,632	98,286	115,699	105,700	-9%
Capital	175,000	175,000	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>2,017,237</b>	<b>2,167,548</b>	<b>2,268,310</b>	<b>2,801,717</b>	<b>24%</b>

# Division of Information Technology

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## Organizational Chart



## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Information Technology</b>				
<u>Full-Time Employees</u>				
I.T. Manager	1	1	1	1
I.T. Project Manager	3	3	3	3
<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 2025:

#### *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.

## **2025 Accomplishments**

- Advanced Downtown Development project through final approval with City Council and into implementation/construction. (ED, H, CW, EC)
- Advanced four additional apartment and townhome housing development projects through final zoning approval and into implementation. (ED, H)
- Completed renovation of 1472 Belle property in preparation for sale. (ED, H)
- Continued Zoning Code Refresh project with the preliminary recommendation report and development of updated draft standards for review/refinement. (ED, CW, S, M, EC)
- Continued Winterhurst Capital Improvement Plan with implementation of Locker Room and Rink Space renovation project. (ED, CW)
- Continued Spectacular Vernacular Public Art Program focusing on improving aesthetic of city infrastructure by wrapping 42 traffic signal boxes along Madison, Frankling, Hilliard, Athens, Woodward, Lakewood Heights, and Marginal corridors. (ED, CW, EC)
- Executed first full season of Lakewood Farmer’s Market at Madison Park in partnership with North Union Farmer’s Market. (ED, CW)
- Worked to implement Active Transportation Plan – including Safe Routes to School programming (“Hike & Bike” weeks with Schools & Bike Lakewood) and infrastructure project planning (Bunts and Northland projects with Public Works). (CW, S, M).
- Developed and staffed a new part-time Zoning Inspector position shared between the Departments of Planning and Development and Housing and Building. (ED, H, S)
- With the Public Works Department (ED, CW, S, M, EC):
  - Continued to implement Neighborhood Traffic Calming Program.
  - Completed renovation/upgrade of both Merl Bunts and Niagara Parks.
  - Continued Madison Park Master Plan implementation with completion of the Halstead connector path.

# Department of Planning & Development

## 2026 & Beyond Strategic Plan

- Complete the Zoning Code Refresh project with the drafting, review, and adoption of updated zoning ordinances. (ED, CW, S, M, EC)
- Continue Winterhurst Capital Improvement Plan with completion of Locker Room and Rink Space renovation and the beginning of HVAC replacement project. (ED, CW)
- Continue Active Transportation Plan implementation – including pursuing an updated Bicycle Friendly Community designation (with Bike Lakewood). (CW, S, M).
- Develop a Public Art Master Plan to help guide continued implementation of Spectacular Vernacular Public Art Program and other actions. (ED, CW, EC)
- With the Public Works Department (ED, CW, S, M, EC):
  - Continue to implement Neighborhood Traffic Calming Program.
  - Complete renovation of Madison Park futsal courts.
  - Begin planning for Madison Park Pool & Playground renovation/upgrade projects.

## Planning and Development Budgets

DIVISION OF PLANNING AND DEVELOPMENT					
General Fund Budget (Fund 101)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	292,249	318,616	452,249	541,986	20%
Fringe Benefits	124,635	149,575	153,357	183,206	19%
Travel and Transportation	688	1,267	4,000	4,000	0%
Professional Services	11,798	11,981	31,250	33,250	6%
Communications	2,194	3,061	5,100	5,100	0%
Contractual Services	2,460	4,328	10,000	8,000	-20%
Materials & Supplies	1,027	691	4,500	4,500	0%
Capital	-	-	-	-	
Utilities					
Other	271	78	3,000	3,000	0%
Economic Development Programs	514,563	781,523	198,000	-	-100%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>949,886</b>	<b>1,271,121</b>	<b>861,456</b>	<b>783,042</b>	<b>-9%</b>

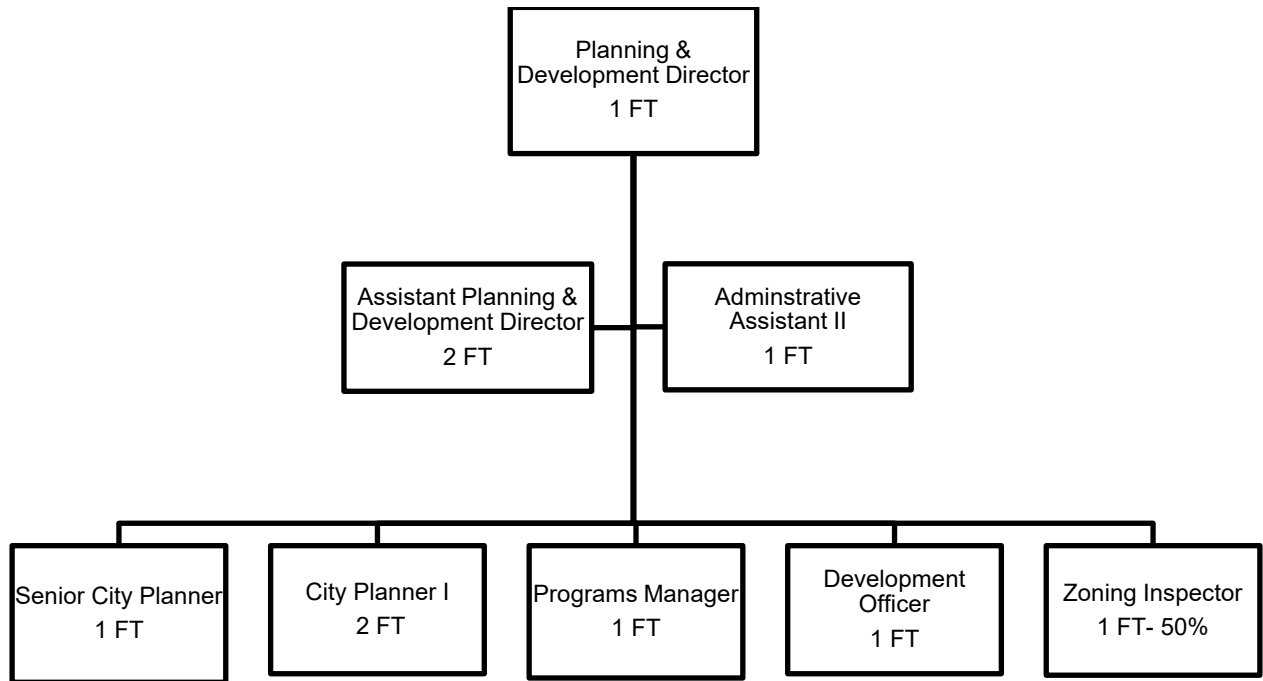
CDBG Fund Budget (Fund 240)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	187,466	215,208	193,125	189,490	-2%
Fringe Benefits	107,463	132,197	119,274	119,064	0%
Travel and Transportation	-	307	-	80	
Professional Services	122,844	6,767	6,800	6,800	0%
Communications	171	162	204	204	0%
Contractual Services	21,353	74,076	213,800	212,012	-1%
Materials & Supplies	130	100	170	170	0%
Capital	-	-	-	-	
Utilities					
Other	1,241	994	1,100	1,100	0%
Debt Service					
Transfer or Advance	150,000	-	150,000	150,000	0%
<b>Total</b>	<b>590,667</b>	<b>429,812</b>	<b>684,473</b>	<b>678,920</b>	<b>-1%</b>

## Department of Planning & Development

Neighborhood Stabilization Program (Fund 245)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<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>	-	-	-	-	

Lakewood Hospital Fund (Fund 260)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	39,298	4,160	100,000	150,000	50%
Communications					
Contractual Services	92,483	5,152	5,483,000	6,500,000	19%
Materials & Supplies					
Capital					
Utilities					
Other	58,878	93,450	58,500	-	-100%
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>190,658</b>	<b>102,761</b>	<b>5,641,500</b>	<b>6,650,000</b>	<b>18%</b>
<b>TOTAL</b>	<b>1,731,211</b>	<b>1,803,694</b>	<b>7,187,429</b>	<b>8,111,962</b>	<b>13%</b>

**Organizational Chart**



## Department of Planning & Development

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### Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Planning &amp; Development</b>				
<u>Full-Time Employees</u>				
Director of Planning & Development	1	1	1	1
Assistant Director I	1	1	1	1
Assistant Director II	0	0	0	1
City Planner I	2	2	2	2
Zoning Inspector - 50%	0	0	0	1
Project Specialist	1	0	0	0
Sustainability Coordinator	0	1	0	0
Senior City Planner	1	1	1	1
Administrative Asst. II	1	1	1	1
<b>Total Full-Time Employees</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>8</b>
<u>Part-Time Employees</u>				
City Planner I	0	0	0	0
Zoning Inspector	0	0	1	0
<b>Total Part-Time Employees</b>	<b>0</b>	<b>0</b>	<b>1</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 2025:

##### *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.

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

- Recognize that preservation of structures is important for sustainability.

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

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### **2025 Accomplishments**

The Division of Community Development advanced the implementation of the above referenced goals during 2025 as follows (applicable goals area indicated in parentheses):

- CDBG affordable housing financial assistance (low-/no-interest loans, grants, and rebates) totaling \$225,000 facilitated the rehabilitation of (25) units of owner- and renter-housing occupied by low-moderate income households via the Division of Community Development's Low-Interest Home Rehabilitation Loan (LIL), Repair Accessibility & Maintenance (RAMP), Home Improvement Grant (HIG), and Home Weatherization Assistance, programs. (H, CW, EC)
- Partnered with LakewoodAlive to complete 10 lead-compliant Paint Rebate Program projects totaling 10 units of affordable housing and provide \$52,500 in rebates to low-moderate income homeowners. (H, CW, EC)
- Partnered with the Emerald Development & Economic Network (EDEN) to initiate Phase II of the Nelson Court Project which invests \$450,000 in HOME funding to develop 5 high-quality, energy-efficient units of affordable rental housing for very-low income families. (H, CW, EC)
- Completed the HOME-funded rehabilitation of the City-owned residential property located at 1472 Belle Avenue. The low-moderate income homebuyer will receive \$10,000 in Down Payment Assistance to enhance long-term affordability. (H, CW, EC)
- Reviewed, revised, and refreshed the Division of Community Development's CDBG Affordable Housing Assistance Program Guidelines. (H)
- Strengthened Lakewood's commercial corridors by investing approximately \$125,000 in CDBG funds to renovate commercial facades and signage for 8 small businesses through the Commercial Property Revitalization Program which leveraged approximately \$350,000 in private investments. (ED)
- Issued 2 Lakewood Small Business Program grants, one to a Female-Owned Business Enterprise (FBE), totaling \$71,550 which leveraged approximately \$405,000 in private investments; retained 6 FTE jobs; and created 9.35 FTE jobs. (ED)
- Administered the allocation of more than \$280,000 in CDBG funding that provided critical Public Services for more than 7,400, predominantly very-low income Lakewood residents. (CW)
- Partnered with Lakewood Community Services Center (LCSC) to provide approximately \$325,000 in HOME-ARP emergency rent and utility assistance complemented by housing stability case management services for 210 very-low income Lakewood residents at imminent risk of homelessness. (CW)

### **2026 & Beyond Strategic Plan**

The Division of Community Development will advance implementation of the above-referenced goals through the continuation, commencement, and/or completion of the following initiatives in 2026 and beyond.

- Continue implementation of Lakewood's comprehensive Affordable Housing Strategy. (ED, H, CW, EC)
- Continue to refine the portfolio of affordable housing programs and streamline the application process to enhance and continuously improve the resident experience while ensuring proper documentation required by funding sources. (ED, H, CW, EC)

## Division of Community Development

- 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)
- Initiate and/or complete CDBG affordable housing rehabilitation projects totaling up to 25 combined owner- and renter units across all programs. (H, CW, EC)
- Initiate and/or complete up to 12 Storefront Renovation Program rehabilitation and signage projects. (ED)
- Issue one loan from Lakewood's CDBG Economic Development Fund which requires the creation of a substantial number of new jobs, the majority of which must be suitable for and filled by low-moderate income persons. (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. (H, CW, EC)
- Continue partnering with LCSC to utilize HOME-American Rescue Plan Act (HOME-ARP) funds to provide very-low-income Lakewood residents at-risk of homelessness with Homelessness Prevention Rent & Utility Assistance complemented by critical housing stability case management services. (H, CW)

### Community Development Budgets

DIVISION OF COMMUNITY DEVELOPMENT					
CDBG (Fund 240)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	78,253	89,307	109,800	112,800	3%
Fringe Benefits	11,788	13,436	16,737	21,139	26%
Travel and Transportation	-	118	4,200	20	-100%
Professional Services	3,903	1,719	6,600	10,000	52%
Communications	161	164	300	300	0%
Contractual Services	348,964	541,513	658,459	771,918	17%
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other	-	-	-	-	
Debt Service	-	-	-	-	
Transfer or Advance					
<b>Total</b>	<b>443,069</b>	<b>646,256</b>	<b>796,096</b>	<b>916,177</b>	<b>15%</b>

## Division of Community Development

Home Investment Program (Fund 242)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications					
Contractual Services	174,850	369,570	2,158,860	2,024,863	-6%
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>174,850</b>	<b>369,570</b>	<b>2,158,860</b>	<b>2,024,863</b>	<b>-6%</b>

ESG (Fund 241)	2023 Actual	2024 Actual	2025 Budgeted	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	3,987	4,210	5,800	5,900	2%
Fringe Benefits	613	646	896	912	2%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	164,543	39,850	160,574	155,000	-3%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	80,000	80,000	80,000	80,000	0%
<b>Total</b>	<b>249,142</b>	<b>124,706</b>	<b>247,270</b>	<b>241,812</b>	<b>-2%</b>
<b>TOTAL</b>	<b>867,062</b>	<b>1,140,532</b>	<b>3,202,226</b>	<b>3,182,852</b>	<b>-1%</b>

## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
Police Division	14,214,335	15,622,494	17,348,749	17,856,143	3%
Dispatch Division	1,125,655	1,151,493	1,262,617	1,345,199	7%
Prisoner Support Division	284,236	267,380	356,758	425,382	19%
School Guards Division	235,114	259,012	262,831	272,362	4%
Animal Control Division	256,933	269,043	294,065	332,384	13%
Parking Enforcement Division	555,425	434,199	703,773	777,640	10%
Fire & EMS Department	13,736,016	14,692,114	16,158,870	17,399,865	8%
Building & Housing	1,606,287	1,703,971	1,841,807	2,063,597	12%
<b>Total Expenditures</b>	<b>32,013,999</b>	<b>34,399,705</b>	<b>38,229,470</b>	<b>40,472,572</b>	<b>6%</b>

Total Expenditures by Category All Funds	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
Salaries	21,252,089	22,519,280	24,570,096	26,008,077	6%
Fringe Benefits	8,646,322	9,618,229	10,702,770	11,197,685	5%
Travel and Transportation	52,323	46,745	55,575	63,979	15%
Professional Services	520,117	627,589	777,555	900,550	16%
Communications	138,868	135,378	158,725	169,425	7%
Contractual Services	210,428	230,704	323,675	497,300	54%
Materials & Supplies	588,542	616,533	942,724	1,009,000	7%
Capital	330,813	323,150	381,000	294,500	-23%
Utilities	112,255	117,498	162,000	141,000	-13%
Other	162,242	164,600	155,350	191,055	23%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>32,013,999</b>	<b>34,399,705</b>	<b>38,229,470</b>	<b>40,472,572</b>	<b>6%</b>

Total Expenditures by Category General Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
Salaries	21,077,524	22,329,078	24,328,465	25,753,392	6%
Fringe Benefits	4,779,878	5,530,291	5,602,216	5,676,498	1%
Travel and Transportation	30,816	36,154	42,275	50,275	19%
Professional Services	514,414	561,074	731,205	854,200	17%
Communications	137,777	135,013	150,500	161,200	7%
Contractual Services	202,892	209,409	293,675	467,300	59%
Materials & Supplies	541,950	566,339	784,974	819,200	4%
Capital	30,070	257,677	146,000	44,500	-70%
Utilities	74,731	69,914	99,000	91,000	-8%
Other	34,855	38,717	40,845	40,600	-1%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total Expenditures</b>	<b>27,424,906</b>	<b>29,733,666</b>	<b>32,219,155</b>	<b>33,958,164</b>	<b>5%</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, five 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.

## **2025 Accomplishments**

- Keeping up with modern technology, the department purchased Red Dot sights and installed them on officers' handguns to improve accuracy and training.
- Adapted the Coffee with a Cop concept into other ideas (Coffee with a Vet, LPD/LHS Tailgate Party, etc.) to reach more of the community/residents.
- Used CPT funds to expand an already outstanding training curriculum in addition to sending officers to an array of outside training classes.
- Officers ran 1045.9 hours of speed prevention and enforcement from 1/1/2025 through 9/30/2025.
- Kept up with retirements and departures by hiring eight new patrol officers, including 3 females.

## **2026 & Beyond Strategic Plan**

- Continue to be proactive in hiring professional qualified personnel to perform the duties of police officer in the City of Lakewood and maintaining staffing levels.
- Continue to work with the administration and City Council to find a way to address the inadequacies of the current police department building and find a solution that is more commensurate with the changing demographics of the workforce.
- Continue to utilize technology and new methods of service in the constantly changing world of policing.
- Improve the antiquated CAD/RMS system with a more modern efficient product.
- Certify more officers in CIT.

# Division of Police & Law Enforcement

## Division Budgets

POLICE DIVISION					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	9,675,849	10,378,924	11,477,216	11,896,989	4%
Fringe Benefits	2,020,306	2,460,334	2,462,577	2,423,309	-2%
Travel and Transportation	219	1,319	2,125	2,125	0%
Professional Services	158,076	124,831	158,800	136,600	-14%
Communications	94,905	91,692	99,800	112,500	13%
Contractual Services	130,341	133,318	205,500	219,500	7%
Materials & Supplies	269,287	242,432	343,400	318,200	-7%
Capital	1,892	155,176	40,000	18,500	-54%
Utilities					
Other	16,927	22,244	20,400	20,700	1%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>12,367,802</b>	<b>13,610,268</b>	<b>14,809,818</b>	<b>15,148,422</b>	<b>2%</b>

Police Pension Fund (Fund 220)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	1,786,965	1,884,519	2,377,981	2,531,771	6%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>1,786,965</b>	<b>1,884,519</b>	<b>2,377,981</b>	<b>2,531,771</b>	<b>6%</b>

## Division of Police & Law Enforcement

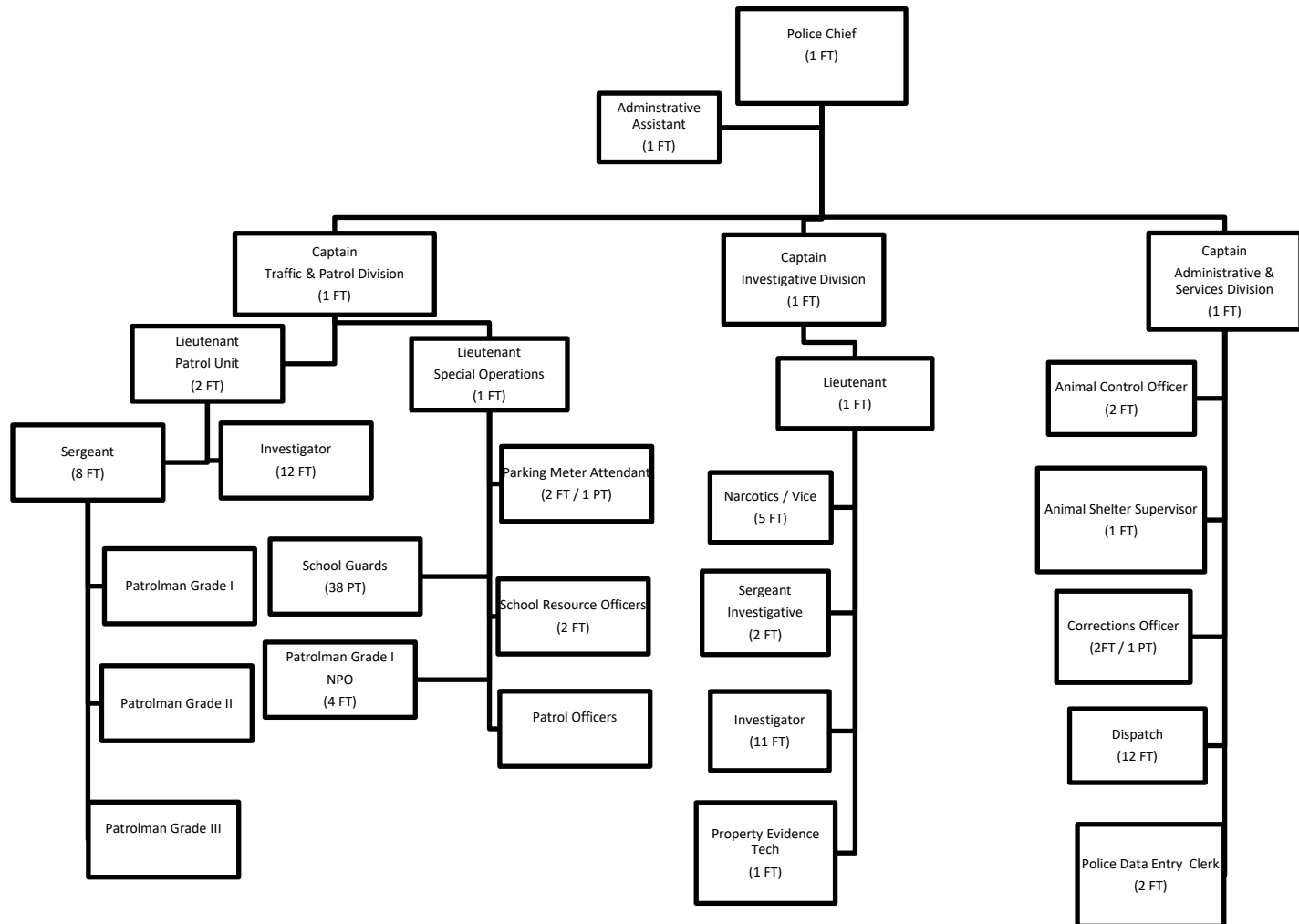
Law Enforcement Trust Fund (Fund 222)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	18,204	7,444	8,300	8,300	0%
Professional Services	557	49,489	37,150	37,150	0%
Communications	-	-	-	-	
Contractual Services	-	-	-	-	
Materials & Supplies	27,072	31,845	45,000	45,000	0%
Capital	-	-	-	-	
Utilities					
Other	5,439	7,212	10,000	10,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>51,271</b>	<b>95,989</b>	<b>100,450</b>	<b>100,450</b>	<b>0%</b>

Federal Forfeiture Fund (Fund 225)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	3,561	30,391	35,000	50,000	43%
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>3,561</b>	<b>30,391</b>	<b>35,000</b>	<b>50,000</b>	<b>43%</b>

Enforcement & Education Fund (Fund 231)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	250	-	-	-	
Materials & Supplies	4,485	1,326	25,500	25,500	0%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>4,735</b>	<b>1,326</b>	<b>25,500</b>	<b>25,500</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>14,214,335</b>	<b>15,622,494</b>	<b>17,348,749</b>	<b>17,856,143</b>	<b>3%</b>

# Division of Police & Law Enforcement

## Organizational Chart



## Division of Police & Law Enforcement

### Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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	24	24	24
Safety Education Officers - 22 years	7	2	2	2
Patrolman grade I	18	11	11	11
Patrolman grade II	7	15	15	15
Patrolman grade III	19	25	21	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>103</b>	<b>103</b>	<b>99</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.

#### **2025 Accomplishments**

- Maintained top level standards and passed the State Jail Inspection with the designation of “Fully Compliant.”
- Successfully hired an additional full-time as well part-time jailer.
- Provided state-mandated training for all employees with jail responsibilities.

#### **2026 & Beyond Strategic Plan**

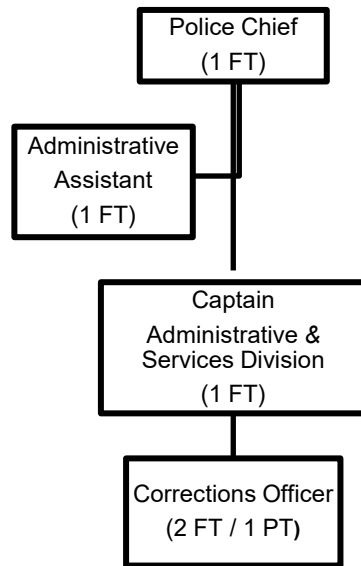
- Hire a third full-time jailer to ensure that jail is fully staffed at all times by a trained Corrections Officer, relieving the burden on Patrol.
- Continue to maintain standards and remain fully compliant
- Certify newly hired jailers in CIT, de-escalation, and other relevant training.

# Division of Prisoner Support

## Prisoner Support Budget

PRISONER SUPPORT DIVISION					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	110,758	89,694	150,070	194,078	29%
Fringe Benefits	51,354	53,366	62,489	68,904	10%
Travel and Transportation					
Professional Services	32,417	42,157	64,500	64,500	0%
Communications					
Contractual Services	49,425	32,323	33,100	62,500	89%
Materials & Supplies	40,282	47,974	45,599	34,400	-25%
Capital	-	1,865	1,000	1,000	0%
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>284,236</b>	<b>267,380</b>	<b>356,758</b>	<b>425,382</b>	<b>19%</b>

## Organizational Chart



# Division of Prisoner Support

## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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.

### 2025 Accomplishments

- Three dispatchers were nominated for "Gold Star" awards for their performance under stress by the Ohio Public Safety Communications Officials.
- Updating and working on our Communications COOP (Continuity of Operations Plan with the county), which ties into tabletop exercises conducted by leadership to prepare for disasters or emergencies.
- Improved programs and systems used to enter traffic tickets, as well as updating and enhancing the FTO (Field Training Officer) training module.

### 2026 & Beyond Strategic Plan

- Hire and retain a twelfth dispatcher to get us up to full staffing.
- Implementing an online webinar training program that includes 24 hours of various topics and resources, allowing dispatchers one year to complete the training at their own pace.
- Allowing dispatchers to participate at in-service training alongside patrol officers, enabling them to observe and provide valuable input from their unique perspective.

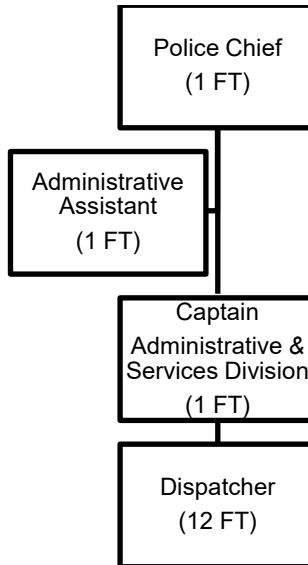
### Dispatch Budget

DISPATCH DIVISION					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	795,982	789,627	865,158	942,752	9%
Fringe Benefits	317,128	348,615	380,959	385,946	1%
Travel and Transportation					
Professional Services	-	-	-	-	
Communications					
Contractual Services					
Materials & Supplies	90	510	1,500	1,500	0%
Capital					
Utilities					
Other	12,455	12,740	15,000	15,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,125,655</b>	<b>1,151,493</b>	<b>1,262,617</b>	<b>1,345,199</b>	<b>7%</b>

# Dispatch Unit

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## Organizational Chart



## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Dispatch Division</b>				
<u>Full-Time Employees</u>				
Dispatcher	11	12	12	12
<b>Total Full-Time Employees</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>12</b>
<u>Part-Time Employees</u>				
Dispatcher	1	0	0	0
<b>Total Part-Time Employees</b>	<b>1</b>	<b>0</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.

#### 2025 Accomplishments

- Filled the vacant part-time Parking Enforcement Officer position, bringing the unit up to full staff.
- Took possession of two new Parking Enforcement vehicles to update the aging fleet.
- Continued to utilize technology and best practices in enforcing and collecting parking enforcement activities.

#### 2026 & Beyond Strategic Plan

- Continue to enforce parking violations throughout the city, and to identify and target problem areas in the community interest.
- Continue to utilize technology to make enforcement/collection efforts more efficient.

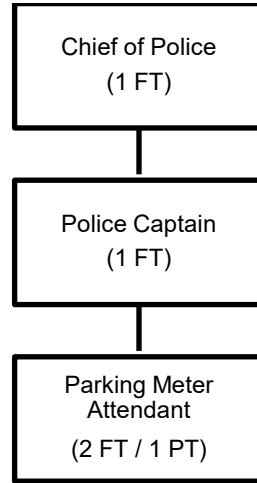
#### Parking Enforcement Budget

PARKING ENFORCEMENT DIVISION					
Parking Facilities (Fund 520)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	106,691	120,940	161,631	179,686	11%
Fringe Benefits	52,717	59,671	67,962	68,774	1%
Travel and Transportation					
Professional Services	4,749	15,579	4,200	4,200	0%
Communications	1,091	365	7,225	7,225	0%
Contractual Services	1,043	21,295	30,000	30,000	0%
Materials & Supplies	7,529	15,013	65,250	97,300	49%
Capital	222,134	35,081	200,000	200,000	0%
Utilities	37,524	47,584	63,000	50,000	-21%
Other	121,947	118,671	104,505	140,455	34%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>555,425</b>	<b>434,199</b>	<b>703,773</b>	<b>777,640</b>	<b>10%</b>

# Parking Enforcement Division

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## Organizational Chart



## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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

### Division of Animal Control

#### Description

Animal Control operates the Lakewood Animal Shelter 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.

A newly opened, modern shelter will significantly amplify the impact of the Animal Control Division, transforming its capacity to serve the community and its animal population. This state-of-the-art facility provides a safe haven for stray, injured, or abandoned animals, greatly increasing the number of animals that can be rescued, rehabilitated, and successfully adopted, thereby reducing euthanasia rates and overpopulation.

#### 2025 Accomplishments

- A new state of the art animal shelter was opened.
- Recruited and hired a third full-time ACO, bringing us up to full staff.
- Put a new ACO truck in service.
- Certified an ACO in chemical capture.

#### 2026 & Beyond Strategic Plan

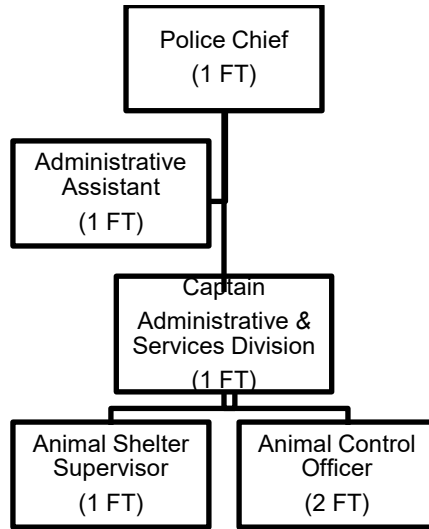
- Get a third ACO truck so all ACO's have a vehicle.
- Continue to work on TNR (Trap, Neuter, Release) ordinance.
- Procure equipment and medications needed to implement the use of chemical capture into ACO operations

#### Animal Control Budget

ANIMAL CONTROL DIVISION					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	146,672	150,267	171,188	196,993	15%
Fringe Benefits	75,352	83,793	88,577	91,491	3%
Travel and Transportation					
Professional Services	14,567	7,883	13,100	15,000	15%
Communications	204	208	700	700	0%
Contractual Services	2,387	2,682	2,500	2,500	0%
Materials & Supplies	9,412	16,213	7,000	7,700	10%
Capital	-	-	-	-	
Utilities	8,338	7,996	11,000	18,000	64%
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>256,933</b>	<b>269,043</b>	<b>294,065</b>	<b>332,384</b>	<b>13%</b>

# Division of Animal Control

## Organizational Chart



## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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.

#### 2025 Accomplishments

- Staffed every hour of crossing time for the entire school year through full-time, part-time, and other city personnel.
- Worked with the administration to research and determine best allocation of crossing guards throughout the city.

#### 2026 & Beyond Strategic Plan

- Maintain a pool of crossing guards commensurate with the needs of the community.
- Creatively recruit and retain crossing guards to achieve above goal.

#### Crossing Guards Budget

SCHOOL GUARDS DIVISION					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	201,814	222,164	223,500	231,756	4%
Fringe Benefits	33,300	36,384	38,331	39,606	3%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	-	464	1,000	1,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>235,114</b>	<b>259,012</b>	<b>262,831</b>	<b>272,362</b>	<b>4%</b>

#### Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Crossing Guards Division</b>				
<b>Part-Time Employees</b>				
Crossing Guards	33	38	38	38
<b>Total Part-Time Employees</b>	<b>33</b>	<b>38</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.

#### **2025 Accomplishments**

- Total call volume: 8,243 Incidents since November 13, 2024
- Completed Fire Prevention Record Scanning Project
- Took delivery of new rescue boat, ambulance, and utility pick-up truck
- Took delivery of battery-operated extrication tools
- Collaborated with Cuyahoga County EMA to better prepare Lakewood for disasters

#### **2026 & Beyond Strategic Plan**

- Take delivery of new ambulance & begin design and order process for next ambulance
- Order replacement rescue pumper
- Administer promotional exam for Captain
- Continue to improve emergency preparedness in Lakewood
- Continue implementing services to address the evolving needs of residents; i.e. NPP, CPR, Fire Safety Council (FPB)

# Division of Fire & EMS

## Division Budgets

FIRE & EMS DEPARTMENT					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	9,205,765	9,703,818	10,400,756	11,163,716	7%
Fringe Benefits	1,871,109	2,092,813	2,098,363	2,188,194	4%
Travel and Transportation	6,071	6,902	12,500	15,500	24%
Professional Services	183,263	268,167	326,400	340,600	4%
Communications	32,393	27,665	33,400	33,400	0%
Contractual Services	20,738	41,086	50,800	180,800	256%
Materials & Supplies	215,609	251,404	371,500	440,700	19%
Capital	28,178	100,637	105,000	25,000	-76%
Utilities	66,393	61,918	88,000	73,000	-17%
Other	1,369	1,573	1,900	1,900	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>11,630,888</b>	<b>12,555,982</b>	<b>13,488,619</b>	<b>14,462,809</b>	<b>7%</b>

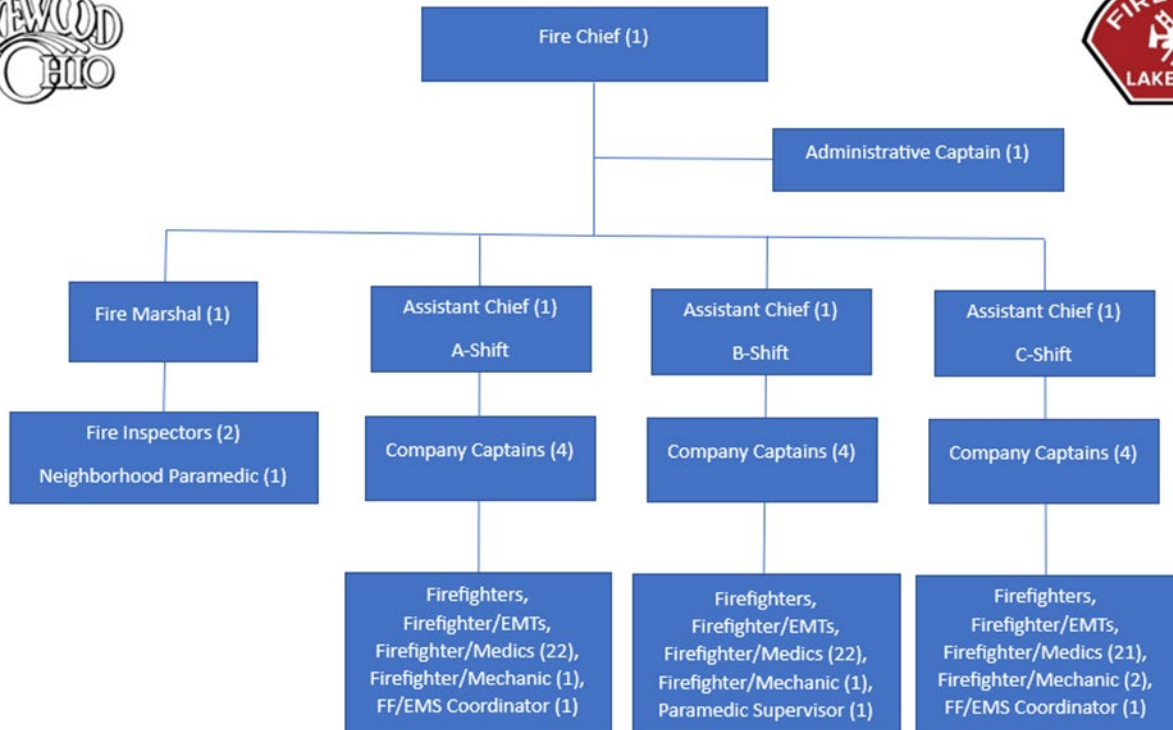
Firemen's Pension Fund (Fund 221)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits	2,015,931	2,132,675	2,642,251	2,909,055	10%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>2,015,931</b>	<b>2,132,675</b>	<b>2,642,251</b>	<b>2,909,055</b>	<b>10%</b>

## Division of Fire & EMS

Lakewood Hospital Special Revenue Fund (Fund 260)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	397	1,447	5,000	5,000	0%
Communications	-	-	1,000	1,000	0%
Contractual Services	6,244	-	-	-	
Materials & Supplies	7,506	2,010	22,000	22,000	0%
Capital	55,988	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service	-	-	-	-	
Transfer or Advance					
<b>Total</b>	<b>70,135</b>	<b>3,457</b>	<b>28,000</b>	<b>28,000</b>	<b>0%</b>

FEMA Fund (Fund 280)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	19,061	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>19,061</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>13,736,016</b>	<b>14,692,114</b>	<b>16,158,870</b>	<b>17,399,865</b>	<b>8%</b>

**Organizational Chart**



**Personnel Staffing**

- Chief
- 3 – Assistant Chiefs
- 13 – Captains
- 1 – Fire Marshal
- 2 – Fire Inspectors
- 1 – Neighborhood Paramedic
- 3 – EMS Supervisors/Coordinators
- 1 - Firefighter
- 6 – Firefighter/EMT’s
- 62 – Firefighter/Medics

93 – Total Personnel

**Apparatus Assignments**

- Station 1**
- Truck 1, Engine 4 (reserve)
- Medic 1, Medic 4 (reserve)
- Squad 1, Kubota 1
- Cars 1, 2, 3, 4, 5, 6, 7, 8, 9, 10
- Station 2**
- Engine 2
- Medic 2
- Marine 2
- Station 3**
- Engine 3
- Medic 3, Medic 5 (reserve)

### **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

#### **2025 Accomplishments**

- Completed digital scanning of all large format archived plans under time and within the allowable budget. Project budget was \$120,000 with completion in one-year, actual cost was \$73,170 with completion in just over 6 months.
- Managed an unprecedented construction year with a sitting valuation of over \$158 MM in construction valuation as of 10/16/2025
- Collaborated with Planning Director Byington to hire a P/T Zoning Inspector. After training this individual will spearhead signage, outdoor dining, and be an integral piece of the Planning and Building Department
- Worked with HR and the state to add the new licensing matrix and certification procedure.

#### **2026 & Beyond Strategic Plan**

- Continue to work through digital scanning of our street files in house.
- Review ordinances that directly impact H&B, and continue to work with City Council to refine, and streamline processes.
- Continue to meet with local trade schools to educate students on the importance of our industry and how to enter it.

## Division of Building & Housing

### Building and Housing Budgets

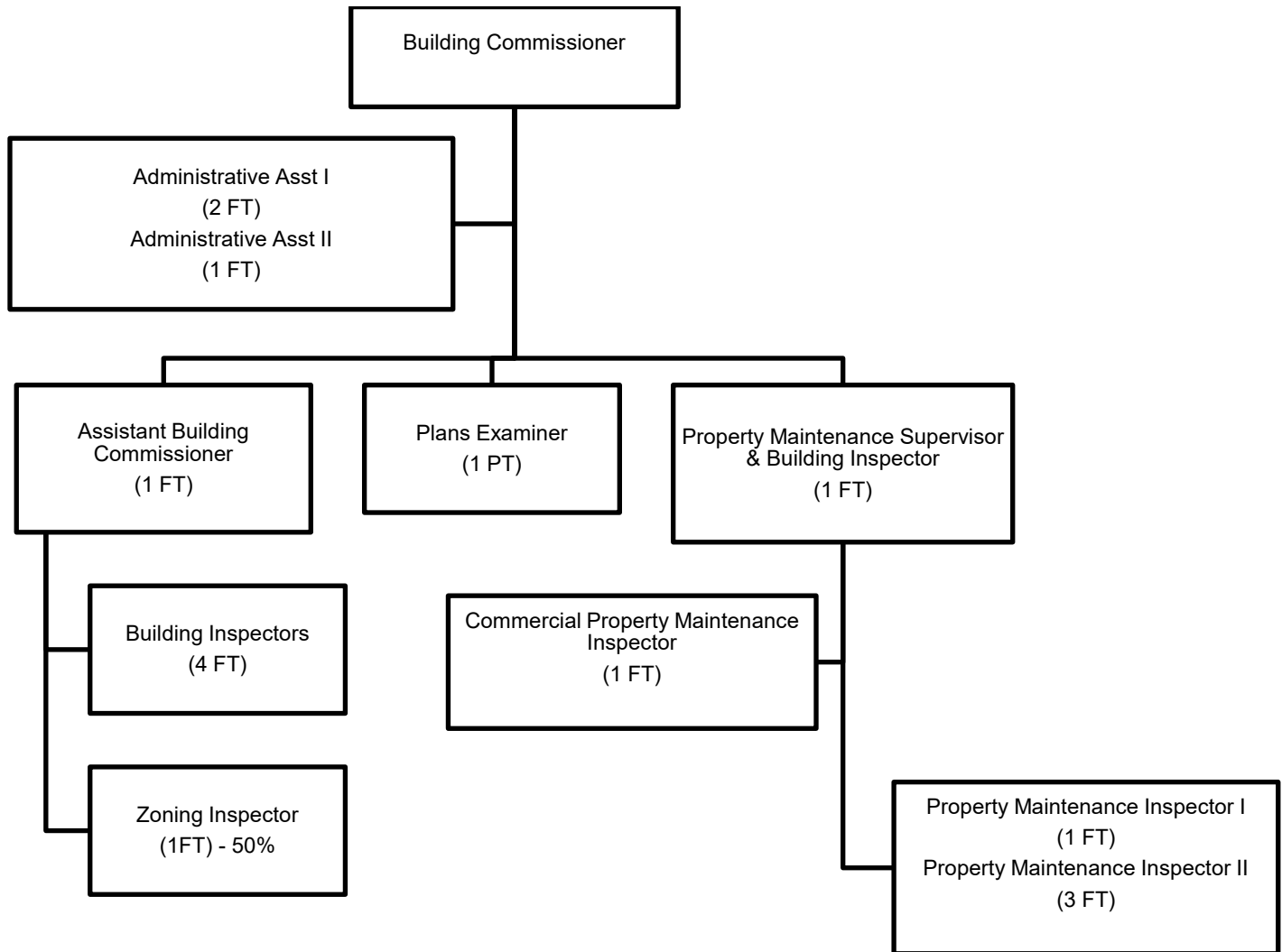
<b>BUILDING &amp; HOUSING DEPARTMENT</b>					
<b>General Fund (Fund 101)</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2026 Proposed</b>	<b>Percent Change 2025-2026</b>
<b>Expenditures by Category</b>					
Salaries	940,684	994,584	1,040,577	1,127,108	8%
Fringe Benefits	411,329	454,985	470,920	479,047	2%
Travel and Transportation	24,526	27,934	27,650	32,650	18%
Professional Services	126,091	118,036	168,405	297,500	77%
Communications	10,274	15,449	16,600	14,600	-12%
Contractual Services	-	-	1,775	2,000	13%
Materials & Supplies	7,270	7,341	14,975	15,700	5%
Capital	-	-	-	-	
Utilities					
Other	4,105	2,160	3,545	3,000	-15%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,524,279</b>	<b>1,620,488</b>	<b>1,744,447</b>	<b>1,971,606</b>	<b>13%</b>

<b>Community Development Block Grant Fund (Fund 240)</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2026 Proposed</b>	<b>Percent Change 2025-2026</b>
<b>Expenditures by Category</b>					
Salaries	67,874	69,262	80,000	75,000	-6%
Fringe Benefits	10,831	11,073	12,360	11,588	-6%
Travel and Transportation	3,303	3,147	5,000	5,404	8%
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>82,008</b>	<b>83,482</b>	<b>97,360</b>	<b>91,992</b>	<b>-6%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,606,287</b>	<b>1,703,971</b>	<b>1,841,807</b>	<b>2,063,597</b>	<b>12%</b>

# Division of Building & Housing

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## Organizational Chart



## Division of Building & Housing

### Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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	3	3	3
Building Inspector II	1	1	1	1
Zoning Inspector- 50%	0	0	0	1
Code Compliance Supervisor	1	1	1	1
Property Maintenance Inspector I	2	2	2	1
Property Maintenance Inspector II	1	2	2	3
Commercial Property Inspector	1	1	1	1
Administrative Assistant II	2	1	1	1
Administrative Assistant I	1	2	2	2
<b>Total Full-Time Employees</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>16</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	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
Public Works Admin	144,414	109,935	136,562	146,757	7%
Street Lighting	564,444	589,261	600,000	650,000	8%
Parks & Public Property	3,018,416	3,352,089	3,838,442	4,104,516	7%
Streets & Forestry	3,851,157	3,868,365	4,263,299	4,556,329	7%
Refuse & Recycling	3,970,656	4,273,366	5,234,543	5,173,571	-1%
Fleet	1,803,363	1,839,542	2,341,784	2,397,392	2%
Engineering	1,401,060	901,626	1,321,302	1,271,140	-4%
Water & Wastewater Collection	28,814,202	45,469,159	49,435,459	45,560,206	-8%
Wastewater Treatment Plant	11,911,081	11,905,108	24,274,723	65,909,053	172%
Winterhurst	1,010,419	3,284,749	3,344,650	5,144,650	54%
<b>Total Expenditures</b>	<b>56,489,213</b>	<b>75,593,201</b>	<b>94,790,764</b>	<b>134,913,615</b>	<b>42%</b>

Total Expenditures by Category All Funds	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
Salaries	9,060,975	9,680,496	9,138,183	11,300,547	24%
Fringe Benefits	3,744,330	4,137,971	4,263,930	4,431,504	4%
Travel and Transportation	2,738	1,651	8,425	7,125	-15%
Professional Services	1,169,620	867,780	1,894,303	1,865,876	-2%
Communications	40,866	61,657	83,344	70,725	-15%
Contractual Services	3,299,441	4,038,748	4,694,493	6,943,950	48%
Road Salt	210,207	125,735	235,000	280,000	19%
Materials & Supplies	2,529,774	2,662,763	3,792,516	3,925,975	4%
Capital	20,741,510	36,961,675	54,645,643	89,400,790	64%
Utilities	1,297,042	1,426,018	1,570,700	1,616,000	3%
Purchased Water	5,354,895	6,112,417	6,300,000	6,300,000	0%
Other	1,066,909	1,406,876	1,530,277	1,740,122	14%
Debt Service	5,070,907	5,209,412	3,333,950	3,731,000	12%
Transfer or Advance	2,900,000	2,900,000	3,300,000	3,300,000	0%
<b>Total Expenditures</b>	<b>56,489,213</b>	<b>75,593,201</b>	<b>94,790,764</b>	<b>134,913,615</b>	<b>42%</b>

Total Expenditures by Category General Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
Salaries	4,209,130	4,497,762	4,876,690	5,254,992	8%
Fringe Benefits	1,863,936	2,080,736	2,173,143	2,230,904	3%
Travel and Transportation	2,574	1,651	4,925	3,975	-19%
Professional Services	232,101	244,315	427,353	484,626	13%
Communications	16,432	13,070	22,525	20,575	-9%
Contractual Services	1,514,117	1,586,705	2,418,628	2,549,550	5%
Materials & Supplies	1,227,284	1,258,170	1,718,130	1,716,050	0%
Capital	398,766	562,574	417,000	215,000	-48%
Utilities	794,488	846,793	931,000	961,300	3%
Other	21,138	8,544	16,375	8,600	-47%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total Expenditures</b>	<b>10,279,968</b>	<b>11,100,319</b>	<b>13,005,769</b>	<b>13,445,572</b>	<b>3%</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.

#### **2025 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 Assistant Director of Public Work
- Hired a new Wastewater Treatment Plant Project Manager
- Hired a new Public Works Project Manager
- Preliminary work began with the GIS coordinator to implement a universal work order system

#### **2026 & Beyond Strategic Plan**

- Continue to work with the GIS coordinator to implement a universal Public Works Work Order System
- Continue to work with the Assistant Direct, Division Managers & Project 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

## Department of Public Works

### Public Works Budgets

DIVISION OF PUBLIC WORKS ADMINISTRATION					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	74,710	33,709	54,721	65,322	19%
Fringe Benefits	64,429	65,364	68,173	68,867	1%
Travel and Transportation	-	-	1,200	500	-58%
Professional Services	3,272	4,554	4,600	3,600	-22%
Communications	338	385	800	800	0%
Contractual Services	-	-	-	-	
Materials & Supplies	1,137	605	1,600	2,200	38%
Capital					
Utilities					
Other	528	605	850	850	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>144,414</b>	<b>105,223</b>	<b>131,944</b>	<b>142,139</b>	<b>8%</b>

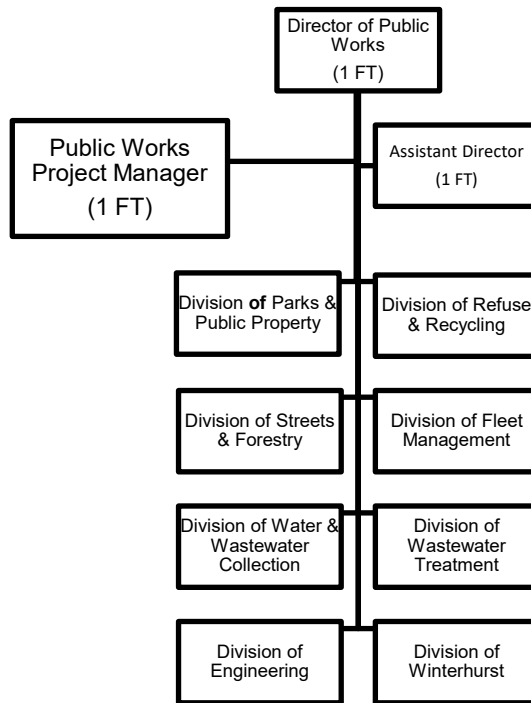
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Community Festival (Fund 213)</b>					
<b>Expenditures by Category</b>					
Salaries	-	4,080	4,000	4,000	0%
Fringe Benefits	-	632	618	618	0%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>	<b>4,712</b>	<b>4,618</b>	<b>4,618</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>144,414</b>	<b>109,935</b>	<b>136,562</b>	<b>146,757</b>	<b>7%</b>

### Division of Street Lighting Budget

DIVISION OF STREET LIGHTING					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Utilities	564,444	589,261	600,000	650,000	8%
<b>Total</b>	<b>564,444</b>	<b>589,261</b>	<b>600,000</b>	<b>650,000</b>	<b>8%</b>

# Department of Public Works

## Organizational Chart



## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Public Works Administration</b>				
<u>Full-Time Employees</u>				
Director of Public Works	1	1	1	1
Assistant Director	1	1	1	1
Project Manager	1	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

#### **2025 Accomplishments**

Green initiatives:

- Removed fluorescent fixtures/lamps and replaced with 210 LED strip light fixtures/lamps, replaced 12 HID exterior fixtures to corn cob LED.
- Replaced traditional light switches with motion switches.
- Added four VFD's to Foster pool pump motors.
- Continued purchases of battery-operated equipment- 1 hand blowers, 2 hedge trimmers, and 1 additional weed whacker.
- Upgraded HVAC units- Station 1 split unit and make-up air unit, MUG rooftop, City Hall domestic hot water boiler, Madison Park server room split system.

Other:

- Continued remodeling of Lakewood Courts.
- Upgraded and replaced fencing at City Hall's eastern and southwestern fence lines.
- ADA door improvements for Lakewood Municipal Court.
- Edwards Park ballfield re-grade.

#### **2026 & 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.

# Division of Parks & Public Property

## Parks and Public Property Budgets

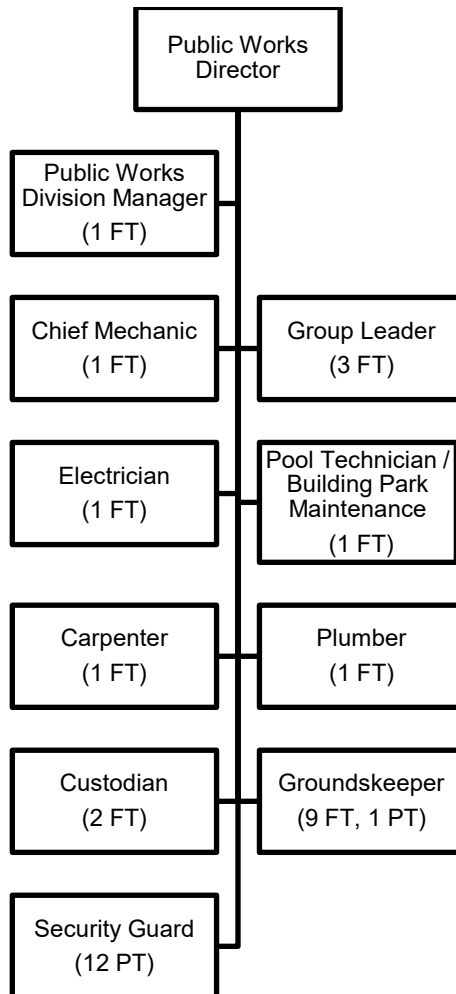
DIVISION OF PARKS AND PUBLIC PROPERTIES					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Program</b>					
Parks	2,707,916	3,045,359	3,265,855	3,554,318	9%
Security	184,503	186,963	196,265	197,819	1%
Band Concerts	13,700	10,000	20,000	20,000	0%
Museums	8,971	12,292	37,800	37,800	0%
Fourth of July Festival	86,951	97,165	124,822	137,599	10%
Tennis Courts	421	311	13,700	1,000	-93%
<b>Total</b>	<b>3,002,462</b>	<b>3,352,089</b>	<b>3,658,442</b>	<b>3,948,536</b>	<b>8%</b>

General Fund (Fund 101) Expenditures by Category	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
Salaries	1,388,619	1,567,063	1,653,313	1,812,935	10%
Fringe Benefits	547,995	650,670	671,329	687,301	2%
Travel and Transportation	-	-	-	-	
Professional Services	170,935	174,614	297,050	332,050	12%
Communications	4,358	3,572	6,650	6,850	3%
Contractual Services	268,650	395,068	404,038	464,050	15%
Materials & Supplies	261,188	273,058	339,962	341,950	1%
Capital	142,371	56,108	-	40,000	
Utilities	206,317	228,583	282,500	259,800	-8%
Other	10,514	3,353	3,600	3,600	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>3,000,946</b>	<b>3,352,089</b>	<b>3,658,442</b>	<b>3,948,536</b>	<b>8%</b>

City Park Improvement (Fund 405)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Capital	-	-	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

CDBG (Fund 240)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Capital	17,470	-	180,000	155,980	-13%
<b>Total</b>	<b>17,470</b>	<b>-</b>	<b>180,000</b>	<b>155,980</b>	<b>-13%</b>
<b>TOTAL</b>	<b>3,018,416</b>	<b>3,352,089</b>	<b>3,838,442</b>	<b>4,104,516</b>	<b>7%</b>

**Organizational Chart**



## Division of Parks & Public Property

### Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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	9	9	9	9
Pool Tech/Bldg. Park Maintenance	1	1	1	1
Group Leader	3	3	3	3
Chief Mechanic	1	1	1	1
Plumber	0	1	1	1
Carpenter	1	1	1	1
Electrician	1	1	1	1
Custodian	2	2	2	2
<b>Total Full-Time Employees</b>	<b>19</b>	<b>20</b>	<b>20</b>	<b>20</b>
<u>Part-Time Employees</u>				
Groundskeeper	1	1	1	1
<b>Total Part-Time Employees</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

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

#### **Description**

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

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

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

Trees are removed when they are diseased, dead or in decline and/or pose a danger to the public. The department has a certified arborist manager and a crew of four arborists (3 certified) equipped to trim branches, assess trees for disease and safety, remove diseased trees of any size including the stumps, plant new trees; and shred the resulting waste for recycling into mulch, soil, and other landscape material.

The Forestry Unit Operational Principles:

- Maintain the health and vigor of all trees in the Lakewood Urban Forest for public safety, and to capture the long-term ecological, economic, and social benefits.
- Always plant the largest suitable tree for the selected site. 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 ensure proper diversity.

#### **2025 Accomplishments**

- The Streets Department applied 35 tons of cold mix to the city roads during the winter months.
- The Streets Department applied 200 tons of hot mix asphalt during the spring, summer and fall months.
- The Streets Department applied 582 cubic yards of concrete for various street, water, and sewer repairs during the spring, summer and fall months.

## Division of Streets & Forestry

- The Traffic Signs and Signals Department converted 13 battery digital speed sign over to solar power. Also, made and installed as of 9/10/2025 442 traffic signs, 15 event banners, 600 plus temporary no parking signs for events, 275-yard signs for events, planning, and engineering. 1500-2000 decals for city street/parking lot parking permits. Decaled 5 new police cars, working on the 30 police car decal change over, currently have 12 completed ,decals for 24 fleet vehicles. Decaled new fire department enclosed trailer. Various signs for city buildings and properties.
- The Streets Dept received and responded to a total of 1,871 resident calls.
- The Streets Department assisted with a total of 65 block parties.
- The Streets Department received and responded to a total of 139 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 116 tree removals, and 12 tree removals were performed by contractors.
- Between the Forestry Department and the awarded contractor, 185 stump removals were performed.

### 2026 & 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.

### Streets and Forestry Budgets

DIVISION OF STREETS AND FORESTRY					
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Program</b>					
Streets, Traffic Signs & Signals	3,224,099	3,118,761	3,442,307	3,685,841	7%
Forestry	627,059	749,603	820,992	870,489	6%
<b>Total</b>	<b>3,851,157</b>	<b>3,868,365</b>	<b>4,263,299</b>	<b>4,556,329</b>	<b>7%</b>

## Division of Streets & Forestry

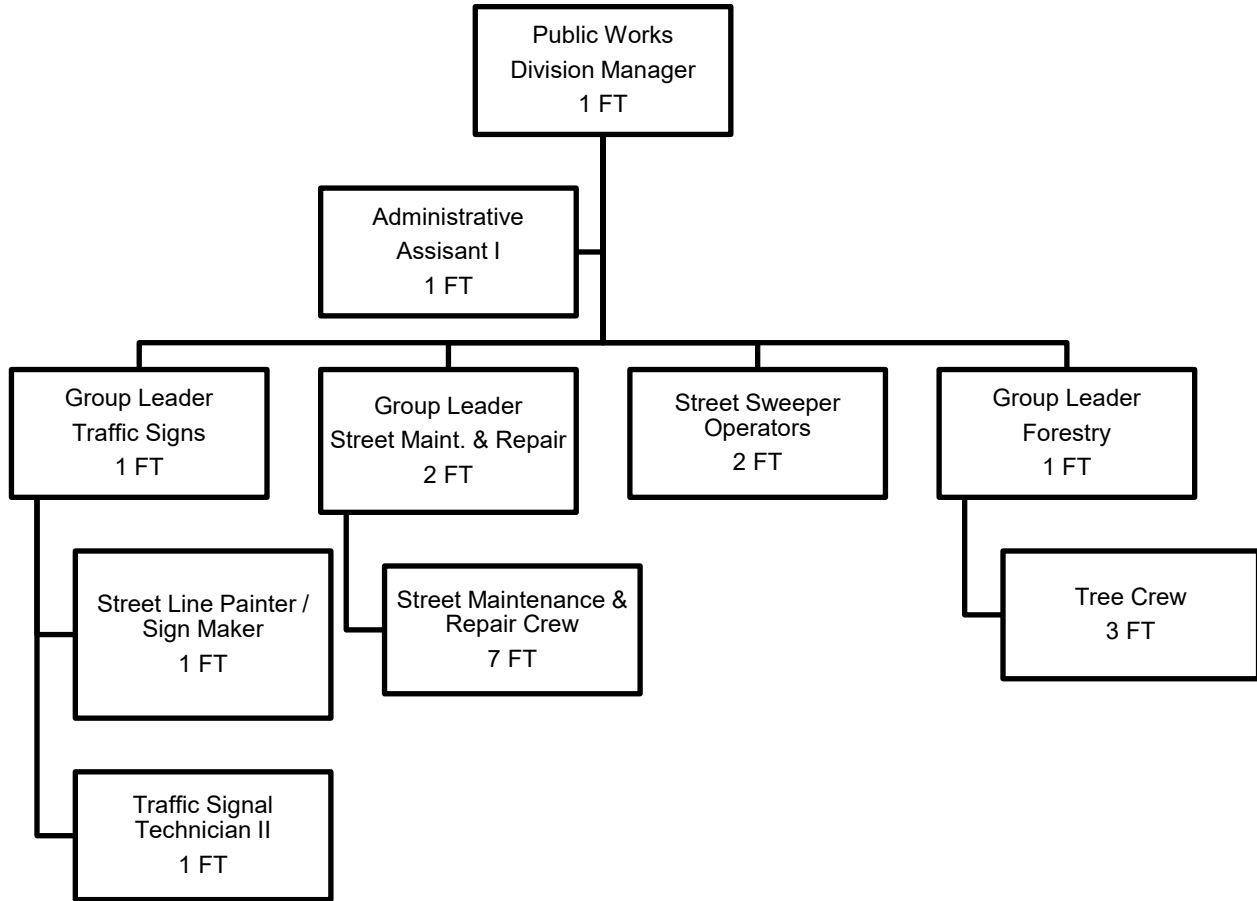
DIVISION OF FORESTRY					
General Fund Budget (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	269,013	333,071	300,002	332,135	11%
Fringe Benefits	117,415	133,840	128,414	131,178	2%
Travel and Transportation	673	-	750	750	0%
Professional Services	2,997	1,139	8,326	8,326	0%
Communications	-	-	-	-	
Contractual Services	48,620	93,963	140,000	185,000	32%
Materials & Supplies	24,378	26,472	38,000	37,600	-1%
Capital	163,964	159,519	205,000	175,000	-15%
Utilities					
Other	-	-	500	500	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>627,059</b>	<b>748,003</b>	<b>820,992</b>	<b>870,489</b>	<b>6%</b>

DIVISION OF STREETS					
State Highway Fund Budget (Fund 201)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Road Salt	210,207	125,735	210,000	230,000	10%
<b>Total Expenditures</b>	<b>210,207</b>	<b>125,735</b>	<b>210,000</b>	<b>230,000</b>	<b>10%</b>

DIVISION OF STREETS					
Street Construction, Maintenance and Repair Budget (SCMR) (Fund 211)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	1,343,211	1,392,816	1,450,405	1,580,142	9%
Fringe Benefits	488,346	564,128	549,627	589,874	7%
Travel and Transportation	-	-	50	50	0%
Professional Services	6,913	33,369	106,200	101,200	-5%
Communications	5,958	4,967	9,900	9,900	0%
Contractual Services	748,798	435,149	583,500	643,500	10%
Road Salt	-	-	25,000	50,000	100%
Materials & Supplies	265,968	315,506	399,925	428,475	7%
Capital	126,025	210,569	55,000	-	-100%
Utilities	28,196	36,047	51,500	51,500	0%
Other	476	476	1,200	1,200	0%
Debt Service					
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>3,013,892</b>	<b>2,993,026</b>	<b>3,232,307</b>	<b>3,455,841</b>	<b>7%</b>

# Division of Streets & Forestry

## Organizational Chart



## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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
<b>Total Full-Time Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# **Division of Refuse & Recycling**

## **Description**

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

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

## **2025 Accomplishments**

- Certified by the Cuyahoga County Solid Waste District for diversion of 59% of waste kept out of landfills for 12<sup>th</sup> year in a 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 Department was awarded a \$200,000 grant from the Ohio EPA to purchase 4,650 recycling totes.
- Currently on pace to have over 24,000 residents using the drop-off facility.
- Refuse Division has collected recyclables and garbage from households and townhomes, as well as special collections for refuse, recycling & yard waste on a weekly basis, from over 50,000 residents.
- Total amount invoiced for small business collection: \$14,030
- Total amount billed is \$35,009 for violations as of September 17, 2025

## **2026 & Beyond Strategic Plan**

- Continue to improve on goal to reach 20% recycling contamination rate by helping educate and work with the residents. In 2025 our contamination rate was 26.5%
- Apply for grants that can continue to help City of Lakewood educate the residents in the proper way to recycle better.
- Continue to educate and work with the residents with updated rules and regulations on the proper way to wrap and seal upholstered furniture, mattresses and box springs, carpeting and leather furniture for biohazard concerns for collection. Incorporating the new City Ordinance to remove carts from the tree lawn the same day as their collection.
- Save the Division and the City money by handling Phase 2 of the new EPA grant for recycle totes delivery instead of paying a third party vendor. Our Division will handle building, delivering, and collecting the old recycle totes from the residents to streamline the process and significantly cut down on time spent.

## Division of Refuse & Recycling

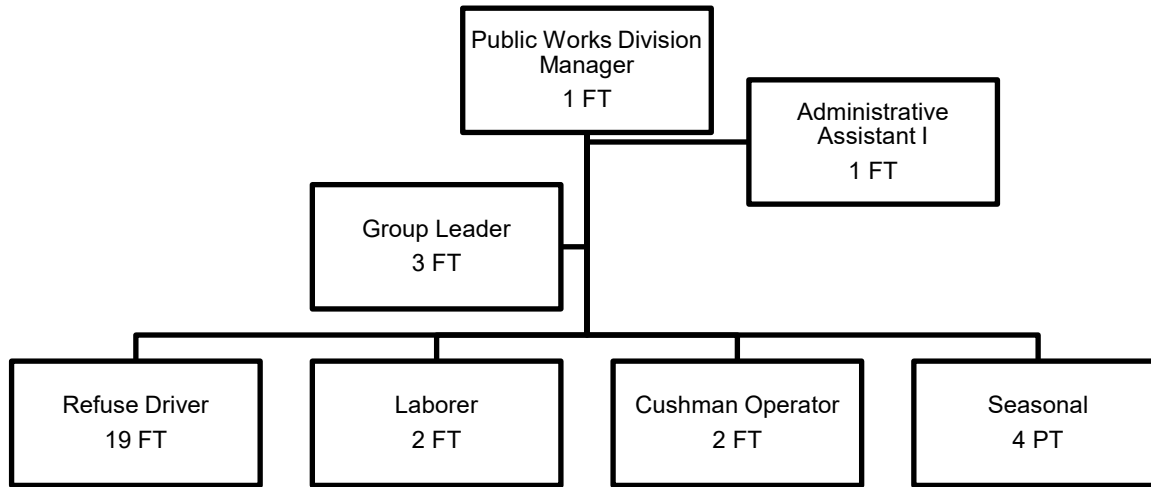
### Refuse and Recycling Budgets

DIVISION OF REFUSE & RECYCLING					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	1,767,839	1,830,766	1,928,126	2,038,281	6%
Fringe Benefits	772,755	837,426	878,882	909,415	3%
Travel and Transportation	-	-	-	-	
Professional Services	1,031	12,902	18,570	17,800	-4%
Communications	7,710	5,823	8,800	6,650	-24%
Contractual Services	1,132,307	1,000,526	1,733,590	1,750,500	1%
Materials & Supplies	229,777	220,313	421,575	400,925	-5%
Capital	31,975	338,099	190,000	-	-100%
Utilities	19,012	24,697	41,000	44,000	7%
Other	8,250	2,814	9,000	1,000	-89%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>3,970,656</b>	<b>4,273,366</b>	<b>5,229,543</b>	<b>5,168,571</b>	<b>-1%</b>

Litter Control (Fund 212)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	5,000	5,000	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>3,970,656</b>	<b>4,273,366</b>	<b>5,234,543</b>	<b>5,173,571</b>	<b>-1%</b>

# Division of Refuse & Recycling

## Organizational Chart



## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Refuse &amp; Recycling</b>				
<u>Full-Time Employees</u>				
Public Works Division Manager	1	1	1	1
Group Leader	3	3	3	3
Refuse Driver	19	19	19	19
Cushman Operator	2	2	2	2
Laborer Refuse and Recycling	1	1	2	2
Administrative Assistant 1	1	1	1	1
<b>Total Full-Time Employees</b>	<b>27</b>	<b>27</b>	<b>28</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

### 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.

### 2025 Accomplishments

- Transition 3 hybrids vehicles for administrative use with more to follow.
- Printers installed in all marked police vehicles.
- Completed generator installation at Cove Community Center.

### 2026 & Beyond Strategic Plan

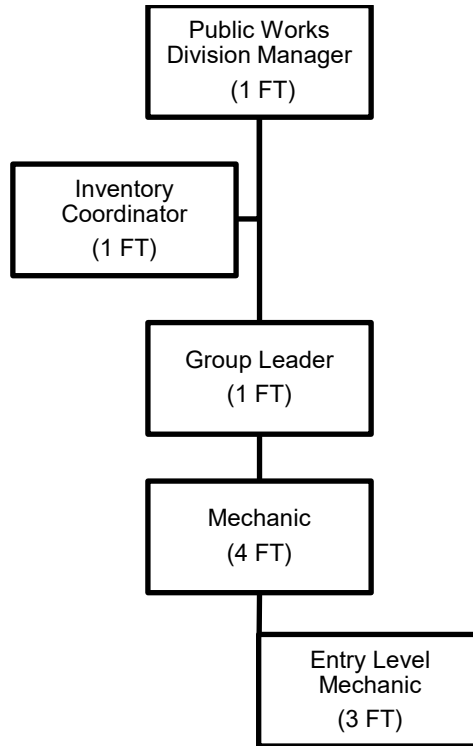
- Optimize fleet utilization and life cycle costs by continuing to right size the fleet.
- Leverage Enterprise lease program to optimize fleet flexibility and cost efficiency.
- Plan for future mobility trends.

### Fleet Budget

DIVISION OF FLEET MANAGEMENT					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	635,927	651,202	832,471	891,041	7%
Fringe Benefits	280,347	301,978	331,013	336,451	2%
Travel and Transportation	-	-	-	-	
Professional Services	48,475	41,064	93,750	82,150	-12%
Communications	269	216	675	675	0%
Contractual Services	64,541	97,148	141,000	150,000	6%
Materials & Supplies	707,644	733,845	912,175	928,375	2%
Capital	60,457	8,848	22,000	-	-100%
Utilities	4,715	4,252	7,500	7,500	0%
Other	989	989	1,200	1,200	0%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,803,363</b>	<b>1,839,542</b>	<b>2,341,784</b>	<b>2,397,392</b>	<b>2%</b>

# Division of Fleet Management

## Organizational Chart



## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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	5	4	4	4
Entry Level Mechanic	2	3	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.

## **2025 Accomplishments**

### Partial Consent Decree Work

- Completed Design, Funding, 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) including bicycle/pedestrian lane pavement striping and

Summit Ave (Edgewater to Lake), ADA improvements, City-Wide Striping including Priority 1 ATP striping

- Design, Bid, Award, & Rehabilitate – Municipal Utilities Garage floor
- Design, Bid, Award & begin construction – City Hall Service Garage Storage Facility
- Obtain funding and Design, Bid, Award & Construct – Waterline Service Lead Line Replacements Jackson Ave, Cannon Ave (West Terminus to Webb), and Waterbury Ave (Athens to Madison)
- Complete Construction – Lakewood Interceptor Rehabilitation
- Complete Design, Bid, Award, & begin Construction – 2025 Watermain Replacement
- Obtain additional funding and complete Plans, Specifications and Estimate – CUY-Bunts Road Rehabilitation
- Complete Construction – Lakewood Animal Shelter
- Continue Design, Engineering & Permitting apply for funding – Cliff Outfalls Rehabilitation
- Continue Construction Phase – WWTP Sludge Storage Tank No. 3 and Other Improvements
- Complete Construction – Madison/Arthur HAWK Pedestrian Improvement Project
- Bid, Award, & Construct – Madison Park Connector Trail
- Design – Cove Overflow Parking Lot
- Begin Signal Timing Optimization – Madison Ave
- Continue Private Development review, approval and inspection & Right-of-Way inspection of multiple Enbridge and AT&T projects

### **2026 & Beyond Strategic Plan**

#### Partial Consent Decree Work

- Continue Construction - CSO-052 Storage Facility
- Continue preliminary flow monitoring and sampling and design – CSO-059 Storage Facility
- Continue overflow monitoring and reporting; and
- Continue Semi-annual Reporting

#### Infrastructure Improvements

- Construction Phase 1 of 2 – CUY-Bunts Road Rehabilitation
- Design, Bid and Construct Pavement Improvements – CDBG West 117<sup>th</sup>/Madison Intersection, West 117<sup>th</sup>/Edgewater Intersection and Quail
- Design, Bid and Construct Parking Lot Improvements – Lakewood Park West Drive
- Complete Design, Bid, Award, & Construct – Cove Overflow Parking Lot
- Design, Bid and Construct – ADA Curb Ramp Improvements and City-Wide Striping including Priority 2 ATP striping
- City-Wide Pavement Condition Rating and ADA curb ramp assessments
- Coordinate with Cuyahoga County Construction – Lake-Clifton Connector
- Complete construction – City Hall Service Garage Storage Facility

## Division of Engineering

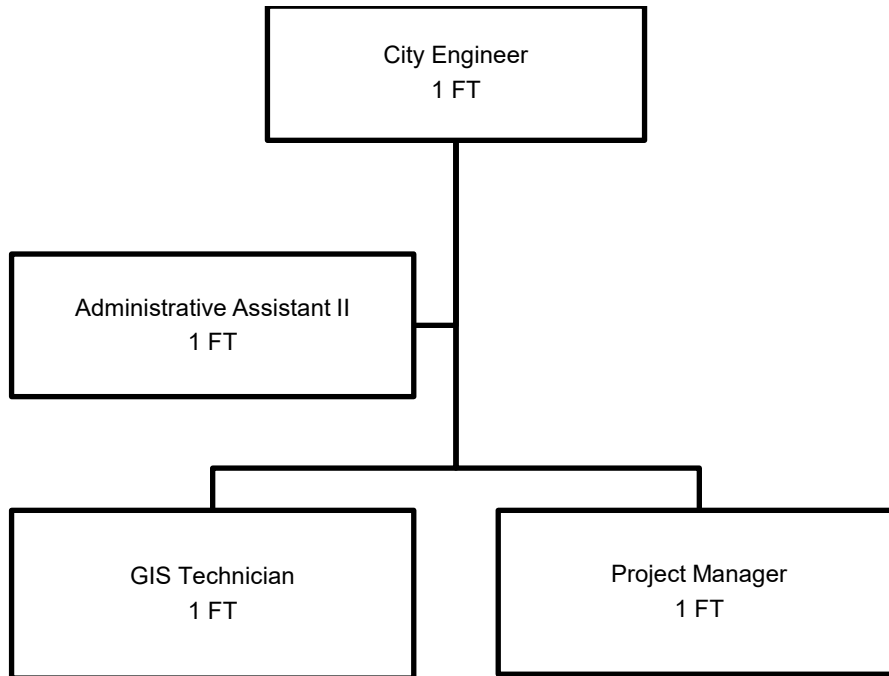
- Begin Planning and Public Engagement - Becks Pool Renovation
- Begin Design Phase 6 – Traffic Signal Improvements at Warren/City Center, Warren/Athens, McKinley/North Marginal, McKinley/South Marginal and McKinley/Riverside intersections
- Complete Signal Timing Optimization – Madison Avenue
- Complete Design, Engineering & Permitting – Cliff Outfalls Rehabilitation
- Obtain funding and Design, Bid, Award & Construct – Phase 1 of 6 - Waterline Service Lead Line Replacements
- Complete Construction – 2025 Watermain Replacement
- Complete Construction – WWTP Sludge Storage Tank No. 3 and Other Improvements
- Continue Private Development review, approval and inspection & Right-of-Way inspection of multiple Enbridge and AT&T projects

### Engineering Budgets

DIVISION OF ENGINEERING					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	73,023	81,950	108,057	115,278	7%
Fringe Benefits	80,995	91,457	95,332	97,692	2%
Travel and Transportation	1,902	1,651	2,975	2,725	-8%
Professional Services	5,392	10,041	5,057	40,700	705%
Communications	3,757	3,074	5,600	5,600	0%
Contractual Services	-	-	-	-	
Materials & Supplies	3,161	3,876	4,818	5,000	4%
Capital	-	-	-	-	
Utilities					
Other	857	784	1,225	1,450	18%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>169,086</b>	<b>192,834</b>	<b>223,064</b>	<b>268,445</b>	<b>20%</b>

CDBG (Fund 240)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Capital	1,231,974	708,793	1,098,238	1,002,695	-9%
<b>Total</b>	<b>1,231,974</b>	<b>708,793</b>	<b>1,098,238</b>	<b>1,002,695</b>	<b>-9%</b>
<b>TOTAL</b>	<b>1,401,060</b>	<b>901,626</b>	<b>1,321,302</b>	<b>1,271,140</b>	<b>-4%</b>

**Organizational Chart**



**Personnel Staffing**

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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	1	1	1	1
<b>Total Full-Time Employees</b>	<b>4</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.

## **2025 Accomplishments**

- Metering Department: Processed 819 appointments and 1445 investigations for a total of 2,264 so far this year and completed daily Chlorine verifications
- Backflow: 352 surveys completed 70 Backflow installations, 8 installations completed Backflow devices on city property
- Water Department: Responded to 71 water issues, 36 Main Breaks and 17 Service line leaks. Replaced 6 Fire Hydrants, repaired another 12 Hydrants for a total of 18. Operated over 257 valves so far including 46 critical Valves and completed over 52 water samples as required by the EPA
- Wastewater Collection Crew: Dig Crew have completed over 66 underground repairs including Catch Basins, storm and sanitary laterals and Mains. Maintenance have completed over 92 DYE tests, responded to 85 Sewer calls, and have cleaned over ¼ of the city Sanitary and Storm mains w/ Help from County. Approximately 137,500 ' which is about 26 miles of pipe cleaned. Camera truck has 81,658.872' of sewer pipe that they have Footage of so far this year which is approximately 15.46 miles of pipe and 129 lateral launches up to date. Cleaned over 615 Catch Basins city wide. Also Passed two EPA Sanitary surveys for Water and Sewer this past year

## Division of Water & Wastewater Collection

### 2026 & Beyond Strategic Plan

- Continuing US EPA and Ohio EPA Compliance with Backflow testing and Water/Wastewater Sampling
- Continue to Eliminate Lead and Galvanized Service Lines
- Continue w/County work on Daily Cleaning of Storm and Sanitary Mains as well as catch Basin cleaning
- Continue to work on MUG building upgrade Lunchroom, and repair Locker room
- Maintain and or replace all critical valves as necessary and continue with Valve survey program

### Water and Wastewater Collection Budgets

DIVISION OF WATER & WASTEWATER COLLECTION					
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Program</b>					
Water Distribution	13,762,662	19,089,927	23,683,840	24,354,566	3%
Water Metering	598,313	968,374	1,090,483	1,148,070	5%
<b>Total</b>	<b>14,360,975</b>	<b>20,058,301</b>	<b>24,774,323</b>	<b>25,502,636</b>	<b>3%</b>

Water Fund (Fund 501)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	912,909	1,018,646	1,053,199	1,163,936	11%
Fringe Benefits	327,054	385,584	388,974	394,000	1%
Travel and Transportation	164	-	1,550	1,200	-23%
Professional Services	95,739	68,078	125,600	143,600	14%
Communications	10,369	11,666	23,869	21,500	-10%
Contractual Services	4,686	358,180	398,365	407,400	2%
Materials & Supplies	523,200	527,830	803,131	825,000	3%
Capital	7,016,328	11,160,179	15,060,000	15,742,500	5%
Utilities	50,832	47,376	63,500	73,500	16%
Purchased Water	5,354,895	6,112,417	6,300,000	6,300,000	0%
Other	64,800	368,345	556,135	430,000	-23%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>14,360,975</b>	<b>20,058,301</b>	<b>24,774,323</b>	<b>25,502,636</b>	<b>3%</b>

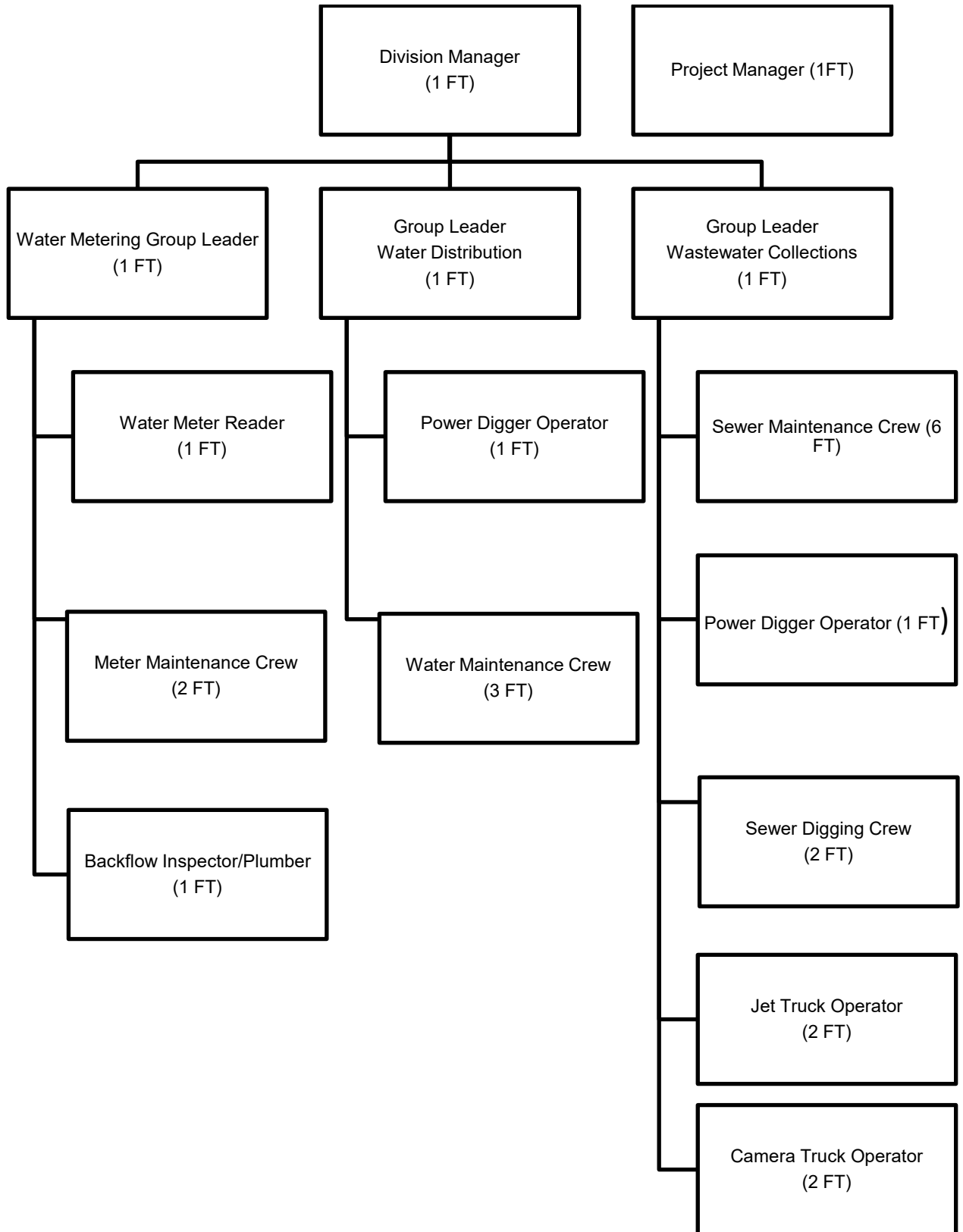
## Division of Water & Wastewater Collection

Wastewater Fund (Fund 510)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	994,989	1,121,212	1,213,362	1,313,873	8%
Fringe Benefits	393,494	459,989	478,128	525,376	10%
Travel and Transportation	-	-	700	700	0%
Professional Services	442,409	391,121	671,500	565,300	-16%
Communications	6,075	10,344	19,500	10,000	-49%
Contractual Services	552,318	1,172,507	750,500	2,750,500	266%
Materials & Supplies	113,654	183,238	252,630	246,250	-3%
Capital	7,583,441	17,376,406	18,605,000	11,415,000	-39%
Utilities	20,552	8,125	26,700	26,700	0%
Other	438,249	438,079	477,116	442,871	-7%
Debt Service	3,908,047	4,249,838	2,166,000	2,761,000	27%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>14,453,227</b>	<b>25,410,858</b>	<b>24,661,136</b>	<b>20,057,570</b>	<b>-19%</b>
<b>TOTAL</b>	<b>28,814,202</b>	<b>45,469,159</b>	<b>49,435,459</b>	<b>45,560,206</b>	<b>-8%</b>



# Division of Water & Wastewater Collection

## Organizational Chart



## Division of Water & Wastewater Collection

### Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Water and Wastewater Collection</b>				
<b>Water Distribution Unit</b>				
<u>Full-Time Employees</u>				
Project Manager	1	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>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Water Metering Unit</b>				
<u>Full-Time Employees</u>				
Back Flow Tester/Plumber	1	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>6</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	4	6	6	6
Jet Truck Operator	2	2	2	2
Power Digger Operator	1	1	1	1
Camera Truck Operator	2	2	2	2
<b>Total Full-Time Employees</b>	<b>13</b>	<b>15</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.

## **2025 Accomplishments**

- Complied with the new NPDES (National Pollutant Discharge Elimination System) issued on August 1st, 2021.
- From January 1, 2025, to August 31, 2025, the Lakewood WWTP treated 1,744.28 MGD (millions of gallons) of raw and combined sewage.
- From January 1st, 2025, to August 31st, 2025, Lakewood WWTP delivered 2,825.69 wet tons (140 trailers) of sludge cake to Quasar recycling facilities.
- From January 1st, 2025, to August 31, 2025, Lakewood WWTP delivered 583.25 wet tons (29 trailers) of sludge cake to the farms. The farmers use sludge cake as fertilizer.
- From January 1, 2025, to August 31, 2025, the CEHRT (Chemically Enhanced High-Rate Treatment) treated 51.16 million gallons of Combined Sewage. The CEHRT was activated 39 times and ran for 205 hours.
- Replaced Head Chamber Gates Actuators, 3 EA.
- Replaced WWTP Emergency Discharge to the River Gate Actuator.
- Sludge Loading Garage roof, Lower Digester roof, Upper Digester roof, S&G Upper and Lower roof, and West lift Station roof were replaced.
- West Lift Station Fiberoptic cable installed.
- West Lift Station PLC Remote I/O installed. West Lift Station and West Manhole level sensors incorporated into SCADA.

## Division of Wastewater Treatment

### CEHRT Improvements:

- Improved SCADA System.
- Installed Polymer and Alum Flow meters.
- Installed Alum Tank Level Sensor.
- Installed Grit Tanks Dewatering Pump.
- Improved Polymer Systems NPW feed.

### 2026 & Beyond Strategic Plan

- Replace Screenings (Rag) Compactor. Planning on bidding out the WWTP Influent Screening (Rag) compactor in October 2024.
- Replace Sodium Aluminate Storage Tank, relocate it into Alum Building.
- Continue updating the WWTP and CEHRT SOPs.
- Clean out or replace the original thickened sludge piping.
- Continuing with WWTP & CEHRT SCADA Upgrades.
- Install CEHRT Maturation Tanks Sand Level instruments.
- Replace Liquid Level Sensors throughout the plant, (probes, ultrasonic, and radar level sensors).
- Replace CEHRT primary water flow needle valves and create alarms in SCADA when primary water flow is lost.
- Replace Clifton Lagoon Pump Station Pumps.
- Replace WWTP Grit Pumps.
- Conduct Electrical Arc Flash Study (WWTP & City wide).
- PLC and UV Critical Spare Parts purchase

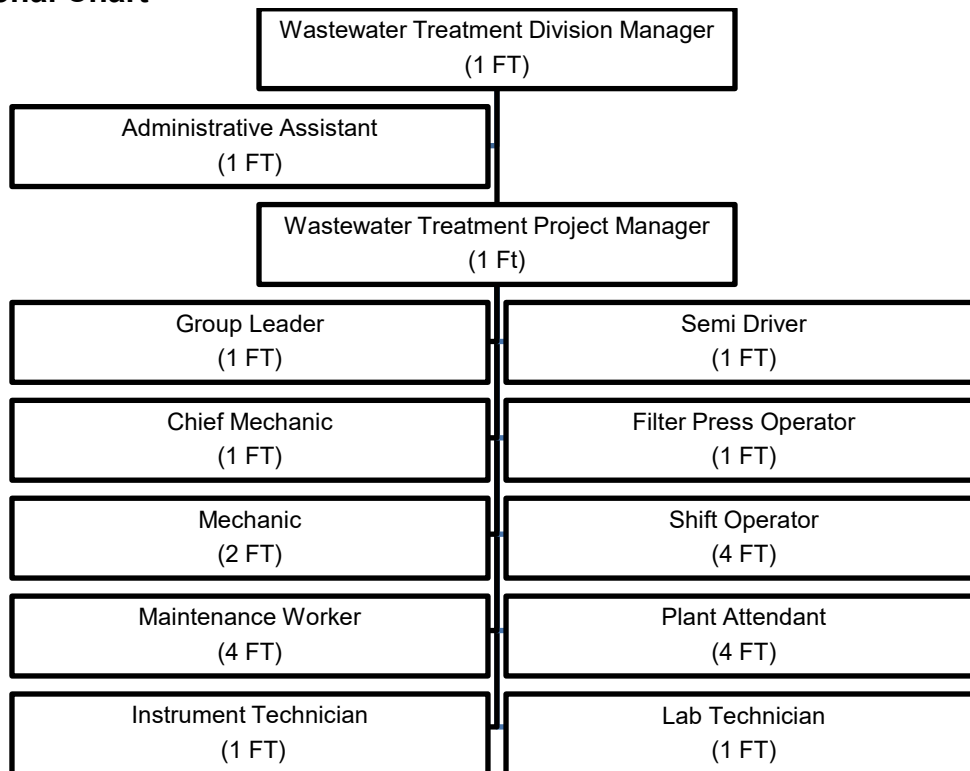
### Wastewater Treatment Budgets

DIVISION OF WASTEWATER TREATMENT					
Wastewater Treatment Fund (Fund 511)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	1,587,978	1,618,321	1,820,932	1,953,604	7%
Fringe Benefits	669,515	642,601	668,790	686,083	3%
Travel and Transportation	-	-	1,200	1,200	0%
Professional Services	392,459	130,898	551,650	559,150	1%
Communications	2,032	21,611	7,550	8,750	16%
Contractual Services	260,533	238,814	343,500	393,000	14%
Materials & Supplies	396,267	376,420	618,700	710,200	15%
Capital	3,850,692	4,243,092	15,020,000	56,169,615	274%
Utilities	205,119	246,293	300,000	305,000	2%
Other	444,613	492,604	414,451	804,451	94%
Debt Service	1,162,860	959,575	1,167,950	970,000	-17%
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>8,972,069</b>	<b>8,970,229</b>	<b>20,914,723</b>	<b>62,561,053</b>	<b>199%</b>

## Division of Wastewater Treatment

Wastewater Improvement Fund (Fund 512)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other	39,012	34,878	60,000	48,000	-20%
Debt Service					
Transfer or Advance	2,900,000	2,900,000	3,300,000	3,300,000	0%
<b>Total</b>	<b>2,939,012</b>	<b>2,934,878</b>	<b>3,360,000</b>	<b>3,348,000</b>	<b>0%</b>
<b>TOTAL</b>	<b>11,911,081</b>	<b>11,905,108</b>	<b>24,274,723</b>	<b>65,909,053</b>	<b>172%</b>

### Organizational Chart



# Division of Wastewater Treatment

## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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.

### 2025 Accomplishments

- Continued to increase capacity and participation in learn-to-skate/play and public skating opportunities for all ages.
- Leveraged grant funding to upgrade/replace obsolete scoreboards with new contemporary LED video display boards and supporting control hardware/software.
- Completed the design phase and began the construction/build phase of the locker room and rink space renovation project.
- Began planning and scope determination for HVAC replacement project.

### 2026 & Beyond Strategic Plan

- Complete locker room and rink space renovation – including implementation of expanded programming offerings with new training space provided by project.
- Begin HVAC replacement project – the last major project identified in the facility’s three-year capital improvement plan.
- Continue to grow learn-to-skate/play opportunities for athletes of all ages/abilities and improve coordination/marketing of programming across region and local school(s).

### Winterhurst Ice Rink Budget

DIVISION OF WINTERHURST					
Winterhurst Ice Rink Fund (Fund 530)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	12,758	27,660	30,000	30,000	0%
Fringe Benefits	1,985	4,302	4,650	4,650	0%
Travel and Transportation					
Professional Services	-	-	12,000	12,000	0%
Communications					
Contractual Services	218,988	247,394	200,000	200,000	0%
Materials & Supplies	3,402	-	-	-	
Capital	516,814	2,700,062	2,900,000	4,700,000	62%
Utilities	197,855	241,382	198,000	198,000	0%
Other	58,619	63,949	-	-	
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>1,010,419</b>	<b>3,284,749</b>	<b>3,344,650</b>	<b>5,144,650</b>	<b>54%</b>

## Budget Overview of Human Services

Total Expenditures by Division All Funds	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
Human Services Admin	362,448	383,073	444,410	492,536	11%
Division of Early Childhood	98,088	103,512	115,742	116,748	1%
Division of Youth	1,273,036	1,356,115	1,516,932	1,540,810	2%
Division of Aging	1,065,572	1,138,480	1,297,032	1,514,506	17%
<b>Total Expenditures</b>	<b>2,799,144</b>	<b>2,981,181</b>	<b>3,374,116</b>	<b>3,664,600</b>	<b>9%</b>

Total Expenditures by Category All Funds	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
Salaries	1,492,887	1,584,521	1,854,415	1,991,569	7%
Fringe Benefits	596,106	665,707	721,217	775,827	8%
Travel and Transportation	4,715	7,158	11,589	11,250	-3%
Professional Services	28,666	32,603	59,425	52,950	-11%
Communications	7,917	7,331	10,380	12,070	16%
Contractual Services	114,007	148,597	259,050	424,000	64%
Materials & Supplies	67,612	60,250	61,880	51,575	-17%
Capital	52	5,960	-	-	
Utilities	59,623	50,584	59,200	58,000	-2%
Other	32,560	52,470	3,960	5,360	35%
Debt Service	-	-	-	-	
Transfer or Advance	395,000	366,000	333,000	282,000	-15%
<b>Total Expenditures</b>	<b>2,799,144</b>	<b>2,981,181</b>	<b>3,374,116</b>	<b>3,664,600</b>	<b>9%</b>

Total Expenditures by Category General Fund	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
Salaries	447,640	509,054	505,192	625,622	24%
Fringe Benefits	291,592	318,147	324,166	377,808	17%
Travel and Transportation	578	-	945	1,050	11%
Professional Services	6,533	6,034	16,725	14,100	-16%
Communications	1,943	1,782	3,600	3,320	-8%
Contractual Services	453	1,201	14,100	43,000	205%
Materials & Supplies	12,749	14,789	19,650	17,875	-9%
Capital	-	-	-	-	
Utilities	773	450	1,000	-	-100%
Other	1,906	6,690	3,860	5,360	39%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
<b>Total</b>	<b>764,168</b>	<b>858,148</b>	<b>889,238</b>	<b>1,088,135</b>	<b>22%</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.

#### 2025 Accomplishments

- Expanded community programs and partnerships aligned with the Department's mission to strengthen support networks across Lakewood
- Developed customized digital systems to streamline operations, improve communication, and enhance overall efficiency. Implemented tools that support balanced workloads, better resource management, and more responsive service delivery.
- Received a grant from the National Recreation and Park Association for Intergenerational Programming and Space Modifications for \$17,000. We were able to successfully make improvements to our outdoor space "Common Ground at Cove" and enhance intentional intergenerational programming. This summer over 450 participated in programming directly related to this grant.

## Department of Human Services

- Completed essential maintenance projects at Cove Community Center, including generator installation
- Trained Assistant Director on National Incident Management System to enhance emergency preparedness and coordination with city departments and developed an emergency response plan for Cove Community Center.

### 2026 & Beyond Strategic Plan

- Continuing expanding community outreach and service coordination efforts to better connect residents to local and county resources.
- Continue to look at staffing and organizational structure of DOHS to better serve the changing needs of our community and for more consistent workflow and continuity between divisions
- Develop and implement a coordinated response system for adults in crisis to improve stability and reduce repeat emergency calls. Strengthen collaboration across departments and partners to create lasting, data-informed service improvements.
- Pursue additional grant funding and partnerships to sustain and grow community initiatives
- Advance the long-term maintenance and capital improvement plan for the Cove Community Center to preserve its role as a vital community hub, capital plans including: Waterproofing of lower-level humidity controls and expanding use of outdoor space to be more inclusive.

### Human Services Administration Budget

DIVISION OF HUMAN SERVICES ADMINISTRATION					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	228,441	241,343	247,292	262,447	6%
Fringe Benefits	104,624	97,583	100,038	102,583	3%
Travel and Transportation	-	-	145	250	72%
Professional Services	6,533	5,965	7,225	9,100	26%
Communications	481	802	2,100	1,920	-9%
Contractual Services	453	1,201	14,100	43,000	205%
Materials & Supplies	12,510	14,789	19,650	17,875	-9%
Capital	-	-	-	-	
Utilities					
Other	1,906	6,690	3,860	5,360	39%
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>354,948</b>	<b>368,373</b>	<b>394,410</b>	<b>442,536</b>	<b>12%</b>

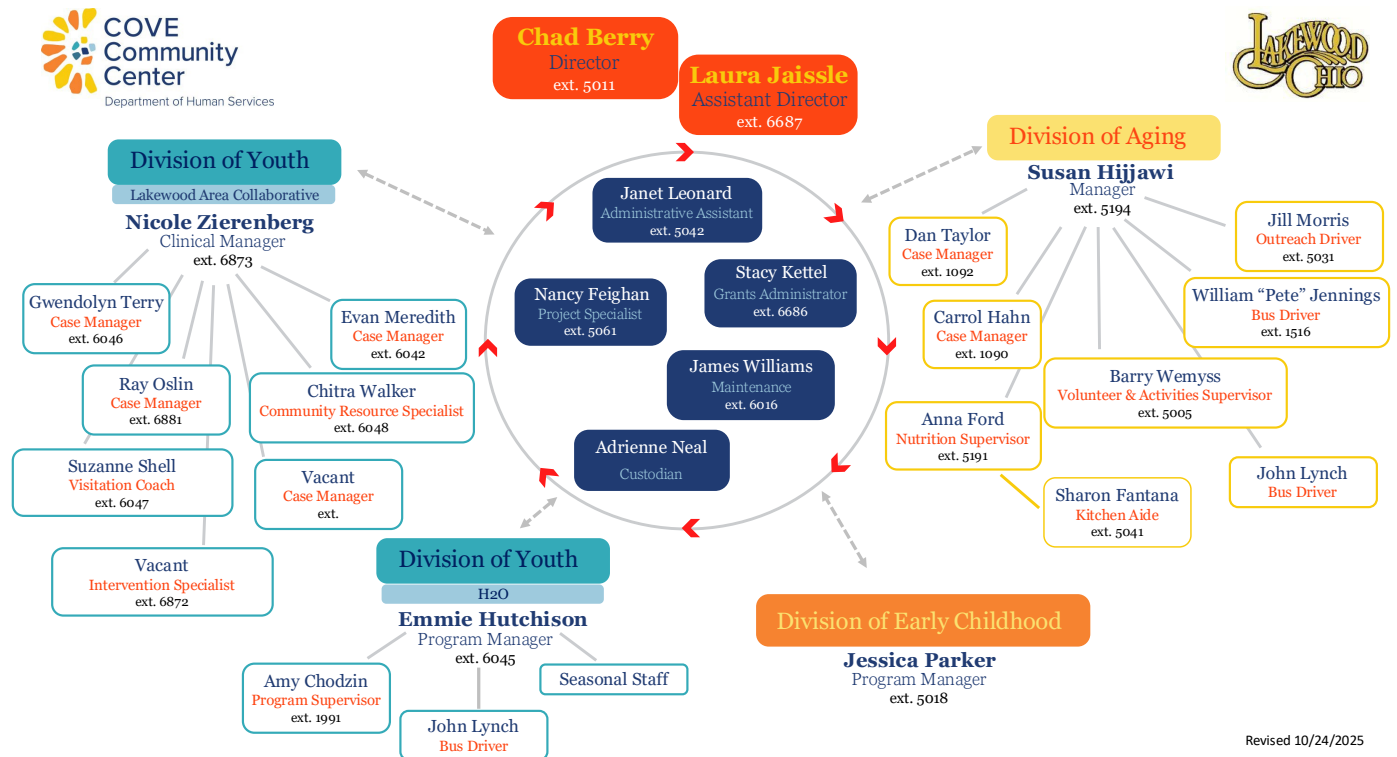
## Department of Human Services

Opioid Fund (Fund 283)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	7,500	14,700	25,000	25,000	0%
Communications					
Contractual Services	-	-	25,000	25,000	0%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>7,500</b>	<b>14,700</b>	<b>50,000</b>	<b>50,000</b>	<b>0%</b>
<b>TOTAL EXPENDITURES</b>	<b>362,448</b>	<b>383,073</b>	<b>444,410</b>	<b>492,536</b>	<b>11%</b>



# Department of Human Services

## Organizational Chart



Revised 10/24/2025

## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## **Division of Aging**

### **Description**

The Division of Aging (LDOA) was established in 1973 to provide a continuum of responsive services to Lakewood's 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

### **2025 Accomplishments**

- Expanded development of new programs in early evening times.
- Promoted Intergenerational programs to foster connections across age groups
- Continue to collaborate with Lakewood Fire and Police within the "Well Check" program to ensure best quality of life for the aging population in the City of Lakewood.

### **2026 & Beyond Strategic Plan**

- Continue Outreach to those not yet connected to services for aging in the City of Lakewood.
- Continue program development to provide a greater variety of programs and services to seniors.
- Increase enrollment efforts and broaden outreach to underserved or previously unengaged groups.

## Division of Aging

### Division of Aging Budgets

DIVISION OF AGING					
Aging Fund Budget (Fund 250)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	624,042	652,411	730,671	783,458	7%
Fringe Benefits	238,221	281,061	298,078	303,028	2%
Travel and Transportation	431	763	750	750	0%
Professional Services	218	-	-	-	
Communications	1,603	1,177	1,275	1,300	2%
Contractual Services	112,075	126,488	150,000	276,000	84%
Materials & Supplies	11,288	12,716	22,400	22,400	0%
Capital	52	5,960	-	-	
Utilities	48,701	41,475	56,000	58,000	4%
Other	953	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>1,037,585</b>	<b>1,122,050</b>	<b>1,259,174</b>	<b>1,444,936</b>	<b>15%</b>

CDBG (Fund 240)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	24,136	14,177	32,650	60,000	84%
Fringe Benefits	3,851	2,254	5,208	9,570	84%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>27,987</b>	<b>16,430</b>	<b>37,858</b>	<b>69,570</b>	<b>84%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,065,572</b>	<b>1,138,480</b>	<b>1,297,032</b>	<b>1,514,506</b>	<b>17%</b>

# Division of Aging

## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Aging</b>				
<u>Full-Time Employees</u>				
Administrative Assistant III	1	1	1	1
Human Services Case Manager	2	2	2	2
Nutrition Supervisor	1	1	1	1
Outreach Driver	1	1	1	1
Senior Center Manager	1	1	1	1
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	1	1	1	1
Cleaning Person	1	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.

## **2025 Accomplishments**

- Lakewood Area Collaborative held their Back-to-School Resource fair where 125 backpacks were issued, 62 families served and 187 total attendee participated from 8 zip codes.
- Realigned staff within the collaborative by developing a full-time position for a visitation coach specialist, designating a program manager for LAC programmatic needs and a clinical manager overseeing supervision on team member's direct care practice.
- Camp Enrollment was at 99% capacity for the H2O Summer Camp- first time post covid.
- Were able to use grant funding to strategically train and equip students with H2O in "Spirit of Leadership"

## **2026 & Beyond Strategic Plan**

- Lakewood Area Collaborative working with Department of Job and Family Services to host a reoccurring benefits clinic at Cove Community Center
- Shifting focus to more frequent family enrichment programs through movie nights and Winterhurst skate nights.
- Increased educational offerings filling gaps where community partners have lost resources (DV, anger management)
- H2O will work towards aligning their mission with a strategic plan for how they can best serve the needs of the youth with servant leadership as well as continue to strengthen community partnerships.

# Division of Youth

## Division of Youth Budgets

DIVISION OF YOUTH					
General Fund (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	169,791	195,692	183,638	283,746	55%
Fringe Benefits	162,291	189,509	192,648	243,304	26%
Travel and Transportation	578	-	800	800	0%
Professional Services	-	-	-	-	
Communications	634	611	1,000	1,000	0%
Contractual Services	-	-	-	-	
Materials & Supplies	154	-	-	-	
Capital	-	-	-	-	
Utilities	773	450	1,000	-	-100%
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>334,222</b>	<b>386,263</b>	<b>379,086</b>	<b>528,850</b>	<b>40%</b>

Help to Others Fund (Fund 277)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	40,763	36,609	43,000	43,000	0%
Fringe Benefits	6,298	5,656	6,644	6,644	0%
Travel and Transportation	-	-	50	50	0%
Professional Services	-	-	2,500	7,500	200%
Communications	595	825	1,140	2,750	141%
Contractual Services					
Materials & Supplies	2,865	2,309	2,610	600	-77%
Capital	-	-	-	-	
Utilities					
Other	-	-	100	-	
Debt Service					
Transfer or Advance	-	51,000	51,000	-	
<b>Total</b>	<b>50,521</b>	<b>96,399</b>	<b>107,044</b>	<b>60,544</b>	<b>-43%</b>

## Division of Youth

Juvenile Diversion Program Fund Budget (Fund 279)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	12,000	-	16,800	16,800	0%
Fringe Benefits	1,854	-	2,596	2,596	0%
Travel and Transportation	77	-	-	-	
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	25,000	30,000	22,000	22,000	0%
<b>Total</b>	<b>38,931</b>	<b>30,000</b>	<b>41,396</b>	<b>41,396</b>	<b>0%</b>

Family to Family Program Fund Budget (Fund 281)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	324,306	372,270	526,102	462,689	-12%
Fringe Benefits	51,200	58,589	84,525	76,181	-10%
Travel and Transportation	3,628	6,395	9,844	9,400	-5%
Professional Services	14,415	11,869	15,200	6,350	-58%
Communications	3,774	3,547	4,365	4,700	8%
Contractual Services	1,479	20,908	69,950	80,000	14%
Materials & Supplies	40,710	30,435	17,220	10,700	-38%
Capital	-	-	-	-	
Utilities	10,149	8,659	2,200	-	-100%
Other	29,702	45,780	-	-	
Debt Service					
Transfer or Advance	370,000	285,000	260,000	260,000	0%
<b>Total</b>	<b>849,363</b>	<b>843,454</b>	<b>989,406</b>	<b>910,020</b>	<b>-8%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,273,036</b>	<b>1,356,115</b>	<b>1,516,932</b>	<b>1,540,810</b>	<b>2%</b>

# Division of Youth

## Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<b>Youth</b>				
<u>Full-Time Employees</u>				
Clinical Manager	1	1	1	1
Human Services Case Manager	3	3	4	4
Community Resource Specialist	1	1	1	1
Visitation Coach	0	0	0	1
Program Supervisor	1	1	1	0
Intervention Specialist	1	1	1	1
Programs Manager	1	1	1	2
<b>Total Full-Time Employees</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>10</b>
<u>Part-Time Employees</u>				
Bus Driver	1	1	1	1
Community Resource Specialist	1	1	2	1
<b>Total Part-Time Employees</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>



# **Division of Early Childhood**

## **Description**

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

## **2025 Accomplishments**

- Created a new opportunity for grandparents who care for young children to gather, connect, and learn from Early Learning professionals.
- Expanded programming for expectant mothers to eight 3-part sessions.
- Partnered with Bright Beginnings, Achievement Centers, Connecting for Kids, and Beech Brook to bring free parent education programs to the Family Room throughout the year.
- Completed work in conjunction with the NRPA grant on an outdoor nature play space for families to gather and connect.

## **2026 & Beyond Strategic Plan**

- Launch a parent advocacy group to both inform the practices and policies of the Lakewood Family Room and to join together to advocate at the state and federal levels for issues affecting families (childcare, education, family leave, etc.).
- Gather comprehensive insights into the needs of families with children aged 0-8 to tailor future programs and services.

## Division of Early Childhood

### Early Childhood Budgets

DIVISION OF EARLY CHILDHOOD					
General Fund Budget (Fund 101)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	49,408	72,020	74,262	79,428	7%
Fringe Benefits	24,678	31,055	31,480	31,920	1%
Travel and Transportation	-	-	-	-	
Professional Services	-	69	9,500	5,000	-47%
Communications	828	368	500	400	-20%
Contractual Services	-	-	-	-	
Materials & Supplies	85	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>74,998</b>	<b>103,512</b>	<b>115,742</b>	<b>116,748</b>	<b>1%</b>

Community Development Block Grant Fund (Fund 240)	2023 Actual	2024 Actual	2025 Budget	2026 Proposed	Percent Change 2025-2026
<b>Expenditures by Category</b>					
Salaries	20,000	-	-	-	
Fringe Benefits	3,090	-	-	-	
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
<b>Total</b>	<b>23,090</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>98,088</b>	<b>103,512</b>	<b>115,742</b>	<b>116,748</b>	<b>1%</b>

### Personnel Staffing

	Budgeted 2023	Budgeted 2024	Budgeted 2025	Proposed 2026
<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 2026, with 3% increases negotiated for another 3 years cycle for 2026-2028.



## 5-year Capital Improvement Plan

Category	2026	2027	2028	2029	2030
<b>ALL PROJECT TOTAL</b>	<b>\$100,920,235</b>	<b>\$49,645,586</b>	<b>\$35,005,000</b>	<b>\$29,292,850</b>	<b>\$75,435,000</b>
<b>Building &amp; Public Facility Improvements</b>	<b>\$25,583,000</b>	<b>\$8,965,000</b>	<b>\$5,795,000</b>	<b>\$1,257,850</b>	<b>\$6,075,000</b>
<b>Park and Pool Improvements</b>	<b>\$645,000</b>	<b>\$7,905,000</b>	<b>\$1,150,000</b>	<b>\$1,900,000</b>	<b>\$150,000</b>
<b>Sidewalks, Streets &amp; Traffic Signs and Signals</b>	<b>\$9,505,000</b>	<b>\$10,983,586</b>	<b>\$4,615,000</b>	<b>\$4,355,000</b>	<b>\$24,375,000</b>
<b>Vehicles, Equipment &amp; Computer Systems</b>	<b>\$4,080,000</b>	<b>\$4,700,000</b>	<b>\$5,075,000</b>	<b>\$2,710,000</b>	<b>\$1,240,000</b>
<b>Water, Sewer &amp; Wastewater Treatment Plant Improvements</b>	<b>\$61,107,235</b>	<b>\$17,092,000</b>	<b>\$18,370,000</b>	<b>\$19,070,000</b>	<b>\$43,595,000</b>

## 5-year Capital Improvement Plan

Primary Dept.	Project Name	2026	2027	2028	2029	2030	Funding Source	Account #	Current Year Comments / Project Description
Totals =		\$ 100,920,235	\$ 49,645,586	\$ 35,005,000	\$ 29,292,850	\$ 75,435,000			
Building & Public Facility Improvements		\$ 25,583,000	\$ 8,965,000	\$ 5,795,000	\$ 1,257,850	\$ 6,075,000			
Engineering	Lake Ave/Clifton Connector	\$ 1,840,000					\$440K 206 BANS; \$200K NOPEC/Grants for lighting;	401-3030-470-84-40 and 501-3062-431-84-90 \$240,000	Roadway \$1.4M, Water 100% City costs \$240K, Alternates 100% City Cost (Lighting, Geogrid, SDR26 pipe) \$200K, construction Mar 2026; borrowed \$1.2 mil in 2025 to be used
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	Phase 1/2 - Project closed out Millstone contract Final Amt \$8,090,275 (BOC \$8,415,000); Phase 3 Animal Shelter expected closeout 1Q 2026 - \$2,010,000 (BOC \$2,141,700)
PW Admin	Police carport				\$ 50,000	\$ 500,000			City Hall Renovation/Move Resurface parking lot as well
Fire/PW Admin	Station #3 Improvements	-			\$ 250,000	\$ 5,000,000		401-2040-70.82-30	Moved to 2029 for design includes Pavement, Roof, HVAC
Planning & Parking Enforcement	Parking Street Meters	\$ 10,000	\$ 10,000	\$ 10,000			Parking Enforcement	520-3005-437.39-10	
Parks & Facilities	City facilities HVAC	\$ 100,000	\$ 250,000	\$ 800,000	\$ 100,000	\$ 400,000	2026 BANS	401-3010-470-84-10	2026- PW Garage Split/ Fire Station 3 Rooftop 2027- Fire Station 1 boiler and Sign Shop, 2028-City Hall Boilers, 2029- Fire Station 2 boiler and pumps, 2030- WCP boiler and air handler
PW Admin	City facility roof repairs/replacements	\$ 160,000	\$ 400,000	\$ 250,000	\$ 150,000	\$ 150,000	2026 BANS, 401-3010-470-82-20; 530-3090-451.82-20	401-3010-470-82-20	2026- Fire Station 3 Recoat, 2027- Sign Shop Roofs (windows and Walls), 2028- MUG Metal Roof Coat, 2029-City Hall Overhangs and Recoat Roofs, 2030-Annex recoat and City Hall recoat
PW Admin	Sign Shop roof repairs		\$ 400,000				2027 BANS	401-3010-470-82-20	

## 5-year Capital Improvement Plan

	Building & Public Facility Improvements	\$ 25,583,000	\$ 8,965,000	\$ 5,795,000	\$ 1,257,850	\$ 6,075,000			
Parks & Facilities	Replace City Hall windows		\$ 250,000	\$ 250,000	\$ 250,000				
Planning & Engineering	Winterhurst- Maintenance/Upgrades & Ice Plant Replacement		\$ 2,500,000	\$ 25,000	\$ 25,000		530 and 401, 2026 HVAC replacement use BANS	530-3090-451.82-10	
Planning & Engineering	Winterhurst - Locker Room Renovations	\$ 2,500,000					\$735K State grant, \$2MIL Fund balance, 2025 BANS \$500,000; 2026 BANS \$1.8m; Transfers 2025 and 2026 \$400k each	530-3090-451.82-10	Locker Room Design and Construction \$4,150,000; HVAC allowance \$1.2m; reserves \$485,000
Planning	Electric Vehicle Charging Stations	\$ 75,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	Reimbursable NOPEC grants and tax credits	520- Parking Fund	
Parks & Facilities	Elevator Modernization - City Hall (2)			\$ 1,400,000	\$ 400,000		BANS		2028- City Hall Elevators and fire alarm panel upgrades, 2029- WWTP freight car
Parks & Facilities	City Hall Service Garage Storage Building	\$ 2,878,000					\$3m 2025 BANS, \$300,000 PY BANS (Refuse under budget)	401-3010-470-82-20	SET awarded project \$2,928,000, +Detail awarded CA Services for \$175K expected to be completed Spring 2026; carry over budget for 2026
PW & Engineering	MUG - Service Garage (Concrete Floor Rehabilitation)						Water and Sewer operating Funds	510-3070-431.8230	JADCO awarded project and completed final amt \$313,638.15 (BOC \$482,000); CA Services charged to MEC for Verdantas
PW & Engineering	City Hall Modernization - Design and Construction	\$ 18,000,000	\$ 5,000,000	\$ 3,000,000			Purchase of Warren Rd from Land Acq Fund 404 \$1.5m; 2025 BANS \$700k, 2026 BANS \$16.5m	401-3010-470-82-20	Existing City Hall Engineering and Renovations, Warren Road Acquisition, Engineering, Renovations and Criteria Architect. Total estimated cost of a Criteria Architect over 2026 and 2027 is \$1,181,250.

## 5-year Capital Improvement Plan

Building & Public Facility Improvements		\$ 25,583,000	\$ 8,965,000	\$ 5,795,000	\$ 1,257,850	\$ 6,075,000			
Engineering	Madison & Newman Parking Lot						ED Grant (\$60K-\$150K), w/Parking Fund = Balance, ARPA revenue Replacement		Plan to closeout project 4Q 2025; punch list items need to be completed
Engineering	D-B Kaufmann Park Pkg Lot - Retaining Wall Reinforcement		\$ 100,000				2025 BANS	401-3010-470-84-10	Try to get this in 2027 depending on work load. 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- Museums operating budget	101-3026-451.39-10	
Human Services	Cove Community Center Maintenance and Updates		\$ 30,000	\$ 35,000	\$ 7,850		Pay from 2025 funds \$50,000 waterproofing		Waterproofing basement level (use 2025 fund) , 2027/2028- Shade structure, upgraded outdoor lighting, Outdoor fall prevention, Kids Zone interactive equipment, 2029- Swinging bench
Primary Dept.	Project Name	2026	2027	2028	2029	2030	Funding Source	Account #	
	<b>Park and Pool Improvements</b>	<b>\$ 645,000</b>	<b>\$ 7,905,000</b>	<b>\$ 1,150,000</b>	<b>\$ 1,900,000</b>	<b>\$ 150,000</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	2026-City Hall NW fence, 2027- Marginal and Niagarag Park, 2028- Fire Station 1, 2029- Starbucks lot, 2030- Downtown Muni lots
Parks & Facilities	City Center Park - upgrade electrical						NOPEC grants and tax credits		Waiting on easement from Verdantis. Once easement is obtained make necessary payment to First Energy for Work Order to be completed
Parks & Facilities	Sloane park enhancements		\$ 25,000				General Fund; Dept 3010		
Parks & Facilities	Tennis court upgrades / conversion (Webb, Kauffman, Lakewood)	\$ 300,000	\$ 175,000	\$ 350,000			\$100k 2025 BANS; 2026 BANS \$112k, \$88k CDBG	401-3010-470-84-10	2026- Madison Futsal, 2027- Webb 2028- Lakewood Park Tennis Courts. Madison Futsal CDBG Eligible and CDSG (\$50,000)
Parks & Facilities	Celeste park enhancements			\$ 25,000			General Fund; Dept 3010		

## 5-year Capital Improvement Plan

	Park and Pool Improvements	\$ 645,000	\$ 7,905,000	\$ 1,150,000	\$ 1,900,000	\$ 150,000			
Planning & PW	Park Row Park		\$ 50,000				General Fund; Dept 3010		
Planning & PW	Madison Park		\$ 500,000				General Fund Dept - Dept 3010-\$50,000funded 2023 & CDBG Eligible, \$50K CDBG pending		Becks Pool Planning 2026 Playground 2027. \$150,000 NatureWorks grant pending for playground.
Engineering & Planning	Becks Pool Renovation	\$ 275,000	\$ 5,000,000				2025 Fund Balance		2026 Preliminary Design/Public Engagement, 2027 Final Design, Fall 2027-2028 Construction
Planning & PW	Foster Pool Improvements & Phase 2 Parking Lot Improvements						2022, 2023 BANS, Pool is ARPA Eligible (Reso 2022-34), \$150k Grant from State	\$300,000- construction admin services \$6,520,000 for construction	Project still open and work ongoing
Planning & PW	Lakewood Park Pier		\$ 1,500,000				Economic Development Account; Design 2025 BANS		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. Encumbrance for Smith Group still open for 2025. Did not receive CMAG grant
Planning & PW	Bernice Pyke Park			\$ 50,000	\$ 250,000		Fund 401 or General Fund		
Parks & Facilities	Ballfield Maintenance	\$ 20,000	\$ 30,000	\$ 100,000	\$ 100,000	\$ 100,000	General Fund	101-3010-451.84-10	2026- Cove Baseball & Soccer Field (Lance Hausermann), 2027-Madison Soccer Field, 2028- Foxx field, 2029- Usher field, 2030-Usher & Foxx fencing
Parks & Facilities	Lakewood Park Bandstand			\$ 75,000	\$ 1,500,000		2027 BANS		2028 Design, 2029 Renovation & Construction
Parks & Facilities	Lakewood Park Bathroom Renovation- Kids Cove		\$ 500,000						Renovation of Lakewood Park Kids Cove Bathrooms
Parks & Facilities	Vets Island renovation		\$ 75,000	\$ 500,000			General Fund		2027- Design, 2028 Renovation & Construction

## 5-year Capital Improvement Plan

Primary Dept.	Project Name	2026	2027	2028	2029	2030	Funding Source	Account #	
	<b>Sidewalks, Streets &amp; Traffic Signs and Signals</b>	\$ 9,505,000	\$ 10,983,586	\$ 4,615,000	\$ 4,355,000	\$ 24,375,000			
Engineering	Phase 6 - Traffic Signal Improvements	\$ 125,000	\$ 1,223,586				2026 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				SCMR Fund & NOACA	211-3030-435-39-10	Study and GPS timers. Iteris awarded Madison Corridor look at adding left turn signals at Bunts and Warren complete in 2026. 2027 Franklin-Hilliard
Engineering	Traffic Signal Intersection Improvements at Detroit/Cove AND Detroit/Hird							401-3030-470-84-40	The plans are outdated and will need to be redesigned whenever the city is ready to proceed. Detroit/Cove on ATP. The original plans and estimate included construction and contingency and power allowance and CA services.
Planning	Public Art	\$ 50,000	\$ 50,000	\$ 50,000			Econ Dev Account \$50,000; CDBG \$42,500	101-7001-461-93-02	
Engineering	CDBG Streets	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	CDBG Fund	240-3030-461-84-50	2026 Quail, West 117/Madison Intersection, & West 117th/Edgewater Intersection
PW Admin	City-wide Concrete Program	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	2026 New Money BANS Fund 401	401-3030-470-84-40	Various complaints, improvements, repairs, brick streetscape improvements
Engineering	Streets Improvement Program:			\$ 2,000,000			2025 BANS	401-3030-470-84-50	2026 & 2027 funds are being used for Bunts Rd Rehab
Engineering	City-Wide PCR & ADA Curb Ramp Assessment	\$ 175,000					SCMR 211	211-3030-435-39-10	PCR assessment performed every 4 years and is due
Engineering	City parking lot paving-	\$ 200,000	\$ 500,000	\$ 200,000			Parking Enforcement	520-3005-437-86-12	2025- Funds used for PW Pole Barn, 2026- Lakewood Park West Drive, 2027- Winterhurst
Engineering	City Wide Striping	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	SCMR Fund	211-3030-435-39-10	Budget increase required for ATP implementation (Priority 2)
Planning & Engineering	Riverside Bicycle Lanes & Signage			\$ 35,000	\$ 165,000		SCMR Fund and NOACA	211-3030-435-39-10	
Engineering	Hilliard (Madison to Riverside)	\$ 45,000					\$45k 2026 BANS	501-3062-431-84-90 and 510-3070-431-84-75	Additional work with the County/Perk (\$47k), split even between two accounts

## 5-year Capital Improvement Plan

	Sidewalks, Streets & Traffic Signs and Signals	\$ 9,505,000	\$ 10,983,586	\$ 4,615,000	\$ 4,355,000	\$ 24,375,000			
Planning & PW	Bikeway Signage - City Wide	\$ -					SCMR Fund	211-3030-435-39-10	
Planning & PW	Speed/Traffic Calming & Pedestrian Program	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	SCMR Fund	211-3030-435-39-10	
Planning & PW	Riverside and Hogsback			\$ 25,000	\$ 75,000		Water Fund, SCMR Fund		Moved until Hilliard Rd Bridge project is completed
Engineering	West Clifton - Shared use path			\$ 250,000	\$ 1,750,000	\$ 20,000,000	Water Fund; BANS	\$2mil 510	ATP Priority 1 project; 2028 preliminary design & public engagement; 2029 final design; 2030 Construction; Includes IWWIP and watermain replacement
Engineering	Clifton Blvd				\$ 500,000	\$ 2,500,000	BANS; Water; Sewer		Apply for ODOT urban paving funds, ATP, preliminary design and public engagement in 2029, design 2030-31, 10" watermain south side needs replaced as well as LSL connections. Need to discuss
Planning & PW	ADA Improvements including Sidewalks, Curb Ramps, On-street Parking, and pedestrian signals	\$ 200,000	\$ 210,000	\$ 220,000	\$ 230,000	\$ 240,000	SCMR Fund	211-3030-435-39-10	Maintenance on existing ADA ramps. Need to replace sidewalk panels as well to be in compliance
Engineering	Madison HAWK and APS for Detroit/Warren and Warren/Franklin/Hilliard						General Fund	401-3030-435-470-84-40	2 encumbrances still open Ruhlin \$185K & GPI \$43,650 CA Services; Waiting for pole and mast arm delivery; hope to complete by 1Q 2026
Engineering	W 117 Underpass Improvements						2022 BANS	401-3030-435-470-84-40	Project completed in September 2025; waiting on invoice
Engineering	Bunts - Pavement Replacement, WM, streetscape, streetlighting, shared use path, and IWWIP	\$ 7,100,000	\$ 7,100,000				Water, Sewer, County, NOACA, Capital, OPWC, 2026 BANS \$7.1m; 2027 BANS \$7.1m	Various	Total Project Cost Est = \$29,596,800. Dsgn = \$2.49M, Construction = \$22.6, Conting=\$2.3M, CA=\$2.3M. NOACA funding \$5,886,193; Cuyahoga County funds \$1.5 M, OPWC grant \$2.1M, ODOT Ped & Bike Grant \$2,944,717 City Remaining = \$14,155,890 Roadway 63%, Water 12%, and Sewer 25%. Construction over two years 2026 and 2027
Engineering	Back Plates for Traffic Signals		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000			Add high visibility back plates on traffic signal main corridors (Clifton).
Planning & PW	Cove Park parking lot		\$ 165,000						Completing design and cost estimate, need other funding source

## 5-year Capital Improvement Plan

Primary Dept.	Project Name	2026	2027	2028	2029	2030	Funding Source	Account #	
	Vehicles, Equipment & Computer Systems	\$ 4,080,000	\$ 4,700,000	\$ 5,075,000	\$ 2,710,000	\$ 1,240,000			
	Fire	\$ 985,000	\$ 590,000	\$ 1,595,000	\$ 425,000	\$ -			
Fire	Turnout gear		\$ 500,000				Fire operating budget- UK Encumbrance	101-2040-422-86-12	
Fire	Replacement Car 7						Capital Lease - Fund 301		
Fire	Community Paramedic Car								
Fire	Car 4						Capital Lease - Fund 301		
Fire	Replace Service Bay Auto Lift							401-2040-470.86-12	
Fire	Replace Rescue 1						Capital Lease - Fund 301		
Fire	Fire - Medical Squad						Capital Lease - Fund 301	401	
Fire	Rescue Boat						Capital Lease - Fund 301		
Fire	Car 3						Capital Lease - Fund 301		
Fire	Engine 4						Capital Lease - Fund 301		
Fire	Car 2						Capital Lease - Fund 301		
Fire	Electric Extrication Tools						NOPEC grant, Fire operating	101-2040-422.86-12	
Fire	Fire - Medical Squad	\$ 385,000					Capital Lease - Fund 301		
Fire	Refurb Pierce Special Operations Truck	\$ 600,000					Capital Lease - Fund 301		
Fire	Fire Prevention car/truck*		\$ 90,000				Capital Lease - Fund 301		
Fire	Chief's car			\$ 95,000			Capital Lease - Fund 301		
Fire	Fire Engine Rescue Pumper			\$ 1,500,000			Capital Lease - Fund 301		Approved per Resolution 2025-64
Fire	Fire - Medical Squad				\$ 425,000		Capital Lease - Fund 301		

## 5-year Capital Improvement Plan

	Vehicles, Equipment & Computer Systems	\$ 4,080,000	\$ 4,700,000	\$ 5,075,000	\$ 2,710,000	\$ 1,240,000			
	<b>Fleet</b>	\$ -	\$ -	\$ -	\$ -	\$ -			
Fleet	Grip Idle Reduction Technology								
Fleet	2-Pool cars								
Fleet	Fleet Vehicle # 1105 Welders Truck						Capital Lease - Fund 301		
Fleet	Replace 2 drive on 4 post lifts						Fleet operating		
Fleet	10 passenger pool van						Capital Lease - Fund 301		
Fleet	Police Console Changes						Operating	101-3050-414.86-12	
	<b>Emergency Generators</b>	\$ -	\$ 235,000	\$ 375,000	\$ -	\$ -			
Fleet	Public Works Generator						Capital Lease - Fund 301		
Fleet	Cove church generator						Capital Fund 401		
Fleet	Annex Generator		\$ 60,000				Capital Lease - Fund 301		
Fleet	WWTP S-G Generator		\$ 175,000				Capital Lease - Fund 301		
Fleet	Refuse Generator			\$ 75,000			Capital Lease - Fund 302		
Fleet	WWTP Main Generator			\$ 300,000			Capital Lease - Fund 303		
	<b>Forestry</b>	\$ -	\$ 430,000	\$ 120,000	\$ -	\$ -			
Forestry	Forestry Brush Chipper #3101						Capital Lease - Fund 301		
Forestry	Forestry large bucket truck #606						Capital Lease - Fund 301		
Forestry	Forestry Crane truck #191		\$ 350,000				Capital Lease - Fund 301		
Forestry	Forestry Stump Grinder #4806		\$ 80,000				Capital Lease - Fund 302		
Forestry	Forestry Chipper #4807			\$ 120,000			Capital Lease - Fund 303		

## 5-year Capital Improvement Plan

	Vehicles, Equipment & Computer Systems	\$ 4,080,000	\$ 4,700,000	\$ 5,075,000	\$ 2,710,000	\$ 1,240,000			
	<b>Information Technology</b>	<b>\$ 1,375,000</b>	<b>\$ 925,000</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>\$ -</b>			
IT	Citywide PC Replacement		\$ 125,000	\$ 125,000	\$ 125,000		General Fund	101-5050-412.86-12	
IT	MARCS radio replacement for Fire						General Fund	101-5050-412.86-12	
IT, Housing and Building	Housing and Building Scanning Project								
IT, HR	Human Resource Information System (HRIS)								
IT, Law	Prosecutor Case Management System								
IT	Phone System Upgrade/Replacement		\$ 400,000						Replace phone system; current system will no longer be supported by the manufacturer in 2029
IT	Auditorium AV Equipment Update		\$ 300,000						
IT, Finance	Financials and Utility Billing System	\$ 550,000					General Fund- PY encumbrances	101-5050-412.86-12	
IT, Council	New Laptops and Remarkable Devices for Lakewood City Council and staff						General Fund	101-5050-412.86-12	
IT, PW	MARCS radios for Public Works	\$ 100,000					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 by reusing retired police and fire radios (installation services and purchasing of any needed licensing and parts to restore these to service)
IT, Police	Police Surveillance Camera Upgrades	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000		General Fund	101-5050-412.86-12	
IT, Police	Police Records Management and CAD System	\$ 550,000					General Fund- PY encumbrances		
IT, Planning, Police	Winterhurst Security Camera Project	\$ 75,000					General Fund		may do some work in 2025

## 5-year Capital Improvement Plan

	Vehicles, Equipment & Computer Systems	\$ 4,080,000	\$ 4,700,000	\$ 5,075,000	\$ 2,710,000	\$ 1,240,000			
	<b>Office of Aging</b>	\$ -	\$ -	\$ 125,000	\$ -	\$ -			
Aging	OOA Vehicle #715 Transport bus						Lkwd Foundation/NOACA		
Aging	OOA Vehicle #702 Transport bus						Capital Lease - Fund 301		
Aging	OOA Vehicle 700 pickup truck w/plow						Capital Lease - Fund 301		
Aging	OOA Vehicle #701 Transport bus			\$ 125,000			Capital Lease - Fund 301		NOACA Grant
	<b>Parks</b>	\$ 140,000	\$ 165,000	\$ 145,000	\$ 160,000	\$ 20,000			
Parks	Mower & Equipment Upgrades	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	Parks operating budget	101-3010-451-86-12	Mower & Equipment Upgrades
Parks	Parks Bobcat #600	\$ 80,000					Parks operating budget	101-3010-451-86-12	Replace 2016 model.
Parks							Capital Lease - Fund 301		
Parks	Parks #603 truck	\$ 40,000					Enterprise lease?		Replace 2008 model. Enterprise lease? Finance
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					
Parks	Parks vehicle # 621 electrician van				\$ 70,000		Capital Lease - Fund 301		
Parks	Parks vehicle # 622 electrician van				\$ 70,000		Capital Lease - Fund 302		
	<b>Police</b>	\$ 520,000	\$ 625,000	\$ 425,000	\$ 425,000	\$ 425,000			
Police	Citywide Surveillance Camera Program	\$ 100,000	\$ 100,000				General Fund	IT operating budget	
Police	Police Vehicles 5 cars	\$ 420,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	Capital Lease - Fund 301	401-2010-470.86-20	
Police	Replace undercover #246						Capital Lease - Fund 301		
Police	Parking enforcement veh #286						EECBG- \$110,000 for two vehicles	101-2010-421-86.20	
Police	Parking enforcement veh #288								
Police	Animal Warden Truck #280		\$ 100,000						Add a third animal control vehicle

## 5-year Capital Improvement Plan

	Vehicles, Equipment & Computer Systems	\$ 4,080,000	\$ 4,700,000	\$ 5,075,000	\$ 2,710,000	\$ 1,240,000			
	<b>Refuse</b>	<b>\$ 415,000</b>	<b>\$ 795,000</b>	<b>\$ 795,000</b>	<b>\$ 795,000</b>	<b>\$ 795,000</b>			
Refuse	Rear load packer trucks		\$ 380,000	\$ 380,000	\$ 380,000	\$ 380,000	Capital lease	401-3040-470.86-12	2026- replace 1 truck to meet 12 year life cycle
Refuse	Automated side loader truck	\$ 415,000	\$ 415,000	\$ 415,000	\$ 415,000	\$ 415,000	Capital lease	401-3040-470.86-12	2026- replace 1 truck to meet 12 year life cycle
Refuse	Dual Pack refuse truck						Debt Service 301	401-3040-470.86-12	
Refuse	Refuse Stake body with liftgate								
Refuse	Pickup truck #400						Enterprise Lease	101-3050 Fleet	
Refuse	Replacement carts						Refuse operating budget	101-3040-433.86-12	
Refuse	Equipment trailer						General Fund	101-3040-433.86-12	
Refuse	Refuse Kubota						NOPEC grant reimbursement	101-3040-433.86-12	
Refuse	Perkins Satellite body						Refuse operating budget	101-3040-433.86-12	
	<b>Streets</b>	<b>\$ 285,000</b>	<b>\$ 710,000</b>	<b>\$ 515,000</b>	<b>\$ 480,000</b>	<b>\$ -</b>			
Streets	Streets Vehicle #170							401-3030-470-86-31	
Streets	Streets Vehicle #122			\$ 225,000			Capital Lease - Fund 301		
Streets	Streets Vehicle #119						Capital Lease - Fund 301		
Streets	Streets Forklift #6211						Operating Fund	211-3030-435.86-12	
Streets	Streets Vehicle #129		\$ 150,000				Capital Lease - Fund 301		
Streets	Streets Vehicle #111- Salt Truck	\$ 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		
Streets	Streets Vehicle #106			\$ 290,000			Capital Lease - Fund 301		
Streets	Streets Vehicle #108				\$ 300,000		Capital Lease - Fund 301		
Streets	Streets Loader #132				\$ 180,000		Capital Lease - Fund 301		
Streets	Front End Loader #130		\$ 225,000				Capital Lease - Fund 301		Replace 2006 model

## 5-year Capital Improvement Plan

	Vehicles, Equipment & Computer Systems	\$ 4,080,000	\$ 4,700,000	\$ 5,075,000	\$ 2,710,000	\$ 1,240,000			
	<b>Water &amp; Sewer</b>	<b>\$ 360,000</b>	<b>\$ 225,000</b>	<b>\$ 755,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>			
Water & Sewer	WWTP forklift #5200						WWTP Fund	operating	
Water & Sewer	Sewers #5716 Walk behind concrete saw						Water Fund	501-3062-431.86-12	
Water & Sewer	Water #309 dump truck						Water Fund	operating	
Water & Sewer	Water Street Saw Trailer						Water Fund		
Water & Sewer	Water Vehicle #316 1-ton dump 4X4						Water Fund		
Water & Sewer	Sewer #806 dump truck						Sewer Fund or Capital Lease - 301		
Water & Sewer	WWTP #821 Semi tractor			\$ 150,000			WWTP Fund or Capital Lease - 301		
Water & Sewer	Sewer #816 Cleaning Truck						Capital Lease - 301		
Water & Sewer	Sewer #824 Dump truck						Capital Lease - 510	510	
Water & Sewer	Sewer #810 dump truck						Capital Lease - 510	510	
Water & Sewer	Sewer #803 truck						Sewer Fund 510	510	
Water & Sewer	Sewer #804 Truck						Sewer Fund 510, Lease	401-3030-470-86-31	
Water & Sewer	Sewers Forklift #5104						Sewer 510	510-3070-431.86-12	
Water & Sewer	WWTP Dump Truck #825	\$ 90,000					Enterprise lease- pickup truck		

## 5-year Capital Improvement Plan

	Vehicles, Equipment & Computer Systems	\$ 4,080,000	\$ 4,700,000	\$ 5,075,000	\$ 2,710,000	\$ 1,240,000			
	<b>Water &amp; Sewer</b>	<b>\$ 360,000</b>	<b>\$ 225,000</b>	<b>\$ 755,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>			
Water & Sewer	Sewers Camera Truck addition			\$ 350,000					
Water & Sewer	Sewer #819 truck	\$ 135,000					Sewer Fund 510		
Water & Sewer	Water metering van #307		\$ 75,000				Fund 501		
Water & Sewer	Water dump truck #304		\$ 150,000				Water Fund-501		
Water & Sewer	Water metering van #306			\$ 75,000			Water Fund 501		
Water & Sewer	Water Backhoe #430			\$ 180,000			Water Fund 501		
Water & Sewer	Water Excavator with Trailer #5700				\$ 200,000		Water Fund 501		
Water & Sewer	Sewer #633 van	\$ 135,000					Sewer		Replace 2007 model- add to operating

## 5-year Capital Improvement Plan

Primary Dept.	Project Name	2026	2027	2028	2029	2030	Funding Source	Account #	
	Water, Sewer & Wastewater Treatment Plant Improvements	\$ 61,107,235	\$ 17,092,000	\$ 18,370,000	\$ 19,070,000	\$ 43,595,000			
Engineering	CSO-052 Storage Tanks	\$ 37,200,450					WWTP Fund, STAG-Clean Water State Revolving Fund, OPWC, WPCLF	511-3072-432.82-30 and 511-3072-432-86-12	DESIGN: will submit for reimbursement OPWC \$166,400 for Verdantas. CONSTRUCTION: Kenmore Construction Co., Inc. Construction Award \$33,755,700, Verdantas CA Services Award \$3,278,350; OPWC \$ 4,576,729, Earmark \$959,752, DEFA grant \$50,000, DEFA loan \$31,447,569; City total encumbrance needed that will be reimbursed is \$36,463,704 Construction start 1/2026- Construction End 7/2028
Engineering	CSO-059 Storage Tanks	\$ 600,000	\$ 1,500,000	\$ 250,000	\$ 250,000	\$ 25,000,000	WWTP Fund, OPWC, WPCLF, earmarks; 2026 BANS	511-3072-432-82-30	2025-26 Prelim Data Collection, 2026 - 2029 design and permitting, 2030 construction. Design cost options spread out over a few years
Engineering	Outfall Repairs Design (Cliff Dr/Nicholson)						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 9/2026. 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 \$50K for purchasing easements and permitting fees. When do we want to pay for the easements? Discuss
Engineering	Outfall Repairs Construction (Cliff Dr)		\$ 7,772,000				WWC Fund & OPWC, 2027 BANS	510-3070-431-84-75	Construction Est \$ 7,172,000, CA Services \$600K, OPWC \$1,000,000 pending
Engineering	Outfall Repairs Design (TBD)				\$ 100,000		WWC Fund & OPWC		
Engineering	2024 Watermain Design, Construction & Admin						ARPA, OPWC, WSRLA		2 Encumbrances still open; Expected to be closed out by 12/2025

## 5-year Capital Improvement Plan

	Water, Sewer & Wastewater Treatment Plant Improvements	\$ 61,107,235	\$ 17,092,000	\$ 18,370,000	\$ 19,070,000	\$ 43,595,000			
Engineering	2025 Watermain design and replacement	\$ 10,725,000					Water, Sewer, 2025 BANS, WSRLA	501-3062-431-84-90, 510-3070-431-82-30, 510-3070-431-84-75	Fabrizi awarded construction \$10,326,000 and DLZ awarded CA services \$650,000. carry over budget to 2026
Engineering	2028 Watermain		\$ 1,000,000	\$ 10,000,000			BANS	501	Candidates thus far Edgewater Lane, St. Charles, Chesterland, Hird, Ridgewood, McKinley, Park Row, Waterbury (Athens-Bramley), Delaware (Warren-Brown)
Engineering	2029 Watermain			\$ 1,000,000	\$ 10,000,000		BANS	501	
Engineering	2030 Watermain				\$ 1,000,000	\$ 10,000,000			
Engineering	2031 Watermain					\$ 1,000,000			
Engineering	Lead Service Line Replacement Phase 1-6	\$ 4,300,000	\$ 4,500,000	\$ 4,700,000	\$ 4,900,000	\$ 5,100,000	Water Distribution	501-3062-431-84-90	52% grant, 48% loan
Engineering	Lakewood Interceptor Tunnel Rehabilitation						ARPA (Reso 2021-33)	510-3070-431.84-75	Project will be closed last quarter of 2025
Engineering	D-B - Sludge Storage Tank #3 and Other Improvements	\$ 5,636,785					WWTP Fund, 2025 BANS	511-3072-432-86-12	Design-Build including repairs to WWTP aeration tanks and other concrete repairs. Found severely corroded/deteriorated metal at feed wells, scum buckets and squeegee arm frames at clarifiers and sludge thickening tanks that need replaced. Carry over budget to 2026
WWTP	Hili-Clean Rag Compactor	\$ 200,000					WWT Fund	511-3072-432-86-12	Replace existing Hili-Clean Rag Compactor
WWTP	SCADA - HRT & WWTP	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	WWTP Fund	511-3072-432-86-12	
WWTP	Aluminum Grating Upgrade	\$ -					WWTP Fund	511-3072-432-86-12	
Various Utility	Emergency - Water and Sewer	\$ 810,000	\$ 810,000	\$ 810,000	\$ 810,000	\$ 810,000	Water and Sewer Fund	501-3062-431-84-90 and 510-3070-431-84-99	\$405k in each account

## 5-year Capital Improvement Plan

	Water, Sewer & Wastewater Treatment Plant Improvements	\$ 61,107,235	\$ 17,092,000	\$ 18,370,000	\$ 19,070,000	\$ 43,595,000			
Water & Sewer	2025 Pilot Program Lead Service Line replacement						Water Fund and CDBG	501-3062-431-84-90 and 240-3062-461-84-90	Working on project closeout
Various Utility	Sewer Cleaning-Large Sewer Mains	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	WWC Fund	510-3070-432-39-10	2026- Lakewood Heights & Riverside
PW & WWTP	WWTP Roof Replacements			\$ 275,000	\$ 275,000		WWTP Fund	511-3072-432-82-30	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		
Engr & WWTP	WWTP Exterior Buildings Assessment	\$ 150,000					WWTP Operating Fund	511-3072-432-30-10	Move \$140k from 2025 to 2026, HVAC, tuckpointing, window glazing, brick replacement, waterproofing, lintels, facade
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
Engineering	Coastal Engineering Services	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	Engineering	101-3080-414-30-10	Coastal Engineer on retainer for SLL, coastal projects on private property reviews
Engineering	Private Development & Utility Inspections	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	Building and Housing	101-2070-462-30-15	Private Development & Utility Inspections, Reimbursable
Engineering	IWWIP Continuation	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	WWTP Fund	511-3072-432-30-10	CT Consultants + Brown & Caldwell services as we work with DOJ
Engineering	Raftelis Services for IWWIP and Interceptor communications		\$ 75,000						Municipal finance services for establishing storm fees to generate funds to implement the IWWIP and any other EPA requests regarding affordability
Engineering	Overflow Monitoring	\$ 450,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	WWC Fund	510-3070-431-39-10	In 2021 & 2022 normal overflow monitoring program w/small replacement budget increase for 2022, Years 2023 & 2024 start replacing 30 meters/modems/year; Year 2025 is normal with inflation costs
Engineering	MEC- Municipal Engineering Contracts	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	WWC Fund	510-3070-431-39-10	Services fluctuate & based on # of private development projects, lot-split consolidations, & other City needs. More development taking place, more requests for studies and surveys
Engineering	Pilot Post-Construction Pollutant Testing Program				\$ 350,000				Pilot pollutant pre/post-construction study, 2022 & 2023 reflect completion of Andrews-Gladys area for post construction modeling. Continuing to integrate with WM Replacement
Engineering	NPDES - Illicit Discharge Tracing	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	WWTP Fund		Need Professional Services, Added to CT IWWIP services

**5-year Capital Improvement Plan**

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# ***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 13, 2025.

## **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:

- \$120,000 Annually towards the 27<sup>th</sup> pay period, with the next 27<sup>th</sup> pay identified in 2037 (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.



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