



12650 DETROIT AVENUE 44107 216-529-6055  
[www.lakewoodoh.gov](http://www.lakewoodoh.gov)  
Lakewood City Council  
SARAH KEPPLER, PRESIDENT  
KYLE BAKER, VICE PRESIDENT

**Council at Large**  
THOMAS R. BULLOCK III  
SARAH KEPPLER  
ANGELINA HAMILTON STEINER

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KYLE BAKER, WARD 1  
BRYAN EVANS, WARD 2  
CINDY STREBIG, WARD 3  
CINDY MARX, WARD 4

Noticed 03/25/25

## **PUBLIC NOTICE – FINANCE COMMITTEE**

Finance Committee will meet Monday March 31, 2025 at 7:00 p.m. in the Auditorium of Lakewood City Hall at 12650 Detroit Avenue. The meeting is open to the public.

The meeting will be livestreamed on the City's website at the following link:

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[www.lakewoodoh.gov/councilvideos](http://www.lakewoodoh.gov/councilvideos)

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### **PUBLIC COMMENT PROTOCOL (Updated 6/21)**

The public is invited to comment on agenda items in person or by submitting a written comment in advance of the meeting using the eComment platform available [HERE](#). New users must create an eComment account.

### ***The agenda is as follows:***

Approval of the minutes of the February 18, 2025 Finance Committee.

Communication from Finance Director Mahoney regarding Second Quarter Transfer Ordinance and Tax Budget Resolutions. (*referred to Finance 3/18/25*)

**ORDINANCE 13-2025** – AN ORDINANCE to take effect immediately provided it receives the affirmative vote of at least two thirds of the members of Council, or otherwise to take effect and be in force at the earliest period allowed by law, authorizing the transfer and advance of certain funds. (*1<sup>st</sup> read and referred to Finance 3/18/2025*)

**RESOLUTION 2025-11** – A RESOLUTION to take effect immediately provided it received the affirmative vote of at least two thirds of the members of Council, or otherwise to take effect and be in force after the earliest period allowed by law approving the Tax Budget of the City of Lakewood, State of Ohio for the year 2026, and authorizing the filing of same with the Cuyahoga County Fiscal Officer. (*referred to Finance 3/18/25*)

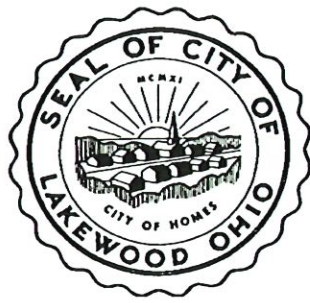
**RESOLUTION 2025-12** – A RESOLUTION to take effect immediately provided it receives the affirmative vote of at least two thirds of the members of Council or otherwise, to take effect and be in force after the earliest period allowed by law requesting the Cuyahoga County Fiscal Officer to draw and the Cuyahoga County Treasurer to pay to the City of Lakewood Director of Finance an advance of all real, personal property and special assessments collected in the year 2026 in such amounts as may be requested and available. (*referred to Finance 3/18/25*)

**RESOLUTION 2025-13** – A RESOLUTION to take effect immediately provided it receives the affirmative vote of at least two thirds of the members of Council, or otherwise to take effect and be in force after the earliest period allowed by law, accepting the amounts and rates as determined by the Budget Commission and authorizing the necessary tax levies and certifying them to the County Fiscal Officer. (*referred to Finance 3/18/25*)

Tom Bullock, Chair  
Kyle Baker, Cindy Strebig; Members  
**FINANCE COMMITTEE**

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*Individuals with disabilities who require accommodations for participation in meetings must request accommodations at least 3 business days ahead of the scheduled meeting. Contact Michelle Nochta at (216) 529-5906 [michelle.nochta@lakewoodoh.net](mailto:michelle.nochta@lakewoodoh.net).*



**Renee Mahoney**  
Director of Finance

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

March 18, 2025

Re: 2025 Second Quarter Transfer Ordinance  
2026 Tax Budget, 2026 Tax Advance Resolution and 2026 Tax Rate Resolution

Dear President Kepple and Members of Council:

The 2025 Second Quarter Transfer Ordinance reflects 25 percent of the total anticipated transfers between funds that were included within the 2025 appropriations.

Attached is a Resolution to allow the City of Lakewood Finance Department to submit the 2026 Tax Budget to the Cuyahoga County Fiscal Officer for review and approval to maintain the City's existing property tax rate of 17.4 mills.

The Tax Budget resolution must be adopted by City Council and submitted to the County Fiscal Officer on or before July 15, 2025, in accordance with the provisions of Sections 5705.28 and 5705.30 of the Ohio Revised Code.

The Tax Budget is a projection of revenues and expenditures completed primarily to establish the City's existing property tax rate for the 2025 tax year - 2026 collection year and will be presented in committee for discussion.

Also attached is a resolution authorizing the Director of Finance to request from the Cuyahoga County Fiscal Officer real and personal property tax and special assessment advances when collected and available to the City in 2026. Participation in the tax advance program enhances the City's cash flow management and "funds invested" amount.

The County Fiscal Officer requires the City to file this resolution stating the City's intent to receive advances in 2026 prior to October 1, 2025.

Finally, attached is the tax rate resolution maintaining the City of Lakewood's property tax rate of 17.40 mills for taxes collected in 2026.

Sincerely,

Renee Mahoney  
Director of Finance



ORDINANCE NO. 13-2025

BY:

AN ORDINANCE to take effect immediately provided it receives the affirmative vote of at least two thirds of the members of Council, or otherwise to take effect and be in force at the earliest period allowed by law, authorizing the transfer and advance of certain funds.

WHEREAS, as set forth in Section 2.12 of the Third Amended Charter of the City of Lakewood, this Council by a vote of at least two thirds of its members determines that this ordinance is an emergency measure and that it shall take effect immediately, and that it is necessary for the immediate preservation of the public property, health, and safety and to provide for the usual daily operation of municipal departments to provide for the usual daily operation of the City in that the City must record all financial transactions within the appropriate fiscal period. Now therefore,

BE IT ORDAINED BY THE CITY OF LAKEWOOD, OHIO

Section 1. That the Director of Finance be and is hereby authorized to make the following transfers:

		2025		
		2nd Quarter		
	Fund	Transfers Out		Transfers In
101	General Fund	\$ 325,000.00		
	<b>Special Revenue Funds</b>			
250	Office on Aging IIB			\$ 225,000.00
530	Winterhurst			\$ 100,000.00
	<b>Debt Service Payments</b>			
512	WWTP Improvements	\$ 500,000.00		
301	Debt Service Fund			\$ 500,000.00
512	WWTP Improvements	\$ 325,000.00		
511	WWTP			\$ 325,000.00

Section 2. The Third Amended Charter published in the Codified Ordinances is the official charter of the City of Lakewood.

Section 3. It is found and determined that all formal actions of this Council concerning and relating to the passage of this ordinance were adopted in an open meeting of this Council, and that all such deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 4. This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare in the City and for the usual daily operation of the City for the reasons set forth and defined in the preamble to this ordinance, and provided it receives the affirmative vote of at least two thirds of the members of Council, this ordinance shall take effect and be in force immediately upon its adoption by the Council and approval by the Mayor, or otherwise it shall take effect and be in force after the earliest period allowed by law.

Adopted: \_\_\_\_\_

\_\_\_\_\_  
Sarah Kepple, President of Council

\_\_\_\_\_  
Maureen M. Bach, Clerk of Council

Approved: \_\_\_\_\_

\_\_\_\_\_  
Meghan F. George, Mayor

A RESOLUTION to take effect immediately provided it received the affirmative vote of at least two thirds of the members of Council, or otherwise to take effect and be in force after the earliest period allowed by law approving the Tax Budget of the City of Lakewood, State of Ohio for the year 2026, and authorizing the filing of same with the Cuyahoga County Fiscal Officer.

WHEREAS, as set forth in Section 2.12 of the Third Amended Charter of the City of Lakewood, this Council by a vote of at least two thirds of its members determines that this resolution is an emergency measure and that it shall take effect immediately, and that it is necessary for the immediate preservation of the public property, health, and safety and to provide for the usual daily operation of municipal department, in that the Tax Budget must be submitted to the County Fiscal Office on or before July 15, 2025; now, therefore,

BE IT RESOLVED BY THE CITY OF LAKEWOOD, STATE OF OHIO:

Section 1. The annual Tax Budget submitted by the Director of Finance of the City of Lakewood, showing the amount of money needed and the necessary expenditures in the various departments of the municipality for the year 2026, be and the same is hereby approved and the Clerk of Council is hereby ordered and directed to file the same with the Fiscal Officer of Cuyahoga County pursuant to the statutes of the State of Ohio.

Section 2. It is found and determined that all formal actions of this Council concerning and relating to the passage of this resolution were adopted in an open meeting of this Council, and that all such deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements.

Section 3. This resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare in the City and for the usual daily operation of the City for the reasons set forth and defined in the preamble to this resolution, and provided it receives the affirmative vote of at least two thirds of members of Council, this resolution shall take effect and be in force immediately upon its adoption by the Council and approval by the Mayor otherwise, it shall take effect and be in force after the earliest period allowed by law.

Adopted: \_\_\_\_\_

\_\_\_\_\_  
Sarah Kepple, President of Council

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Maureen M. Bach, Clerk of Council

Approved: \_\_\_\_\_

\_\_\_\_\_  
Meghan F. George, Mayor

RESOLUTION NO. 2025-12

BY:

A RESOLUTION to take effect immediately provided it receives the affirmative vote of at least two thirds of the members of Council or otherwise, to take effect and be in force after the earliest period allowed by law requesting the Cuyahoga County Fiscal Officer to draw and the Cuyahoga County Treasurer to pay to the City of Lakewood Director of Finance an advance of all real, personal property and special assessments collected in the year 2026 in such amounts as may be requested and available.

WHEREAS, Ohio Revised Code Section 321.34 (A)(1) provides that “[W]hen the local authorities by resolution so request, the county auditor shall pay township clerks, treasurers of municipal corporations, the treasurer of any board of education, and the treasurer of any other political subdivision or taxing district whose funds derived from taxes or other sources are payable by law to the county treasurer, any money that may be in the county treasury to the accounts of such local authorities, respectively, and lawfully applicable to the purpose of the current fiscal year in which such request is made. The auditor and county treasurer shall retain any amounts needed to make such payments of obligations of local political subdivisions or taxing districts as are required by law to be paid directly by the county authorities;” and

WHEREAS, Ohio Revised Code Section 321.341 provides that “... [A]t any time prior to a settlement under section 5731.46 of the Revised Code, the fiscal officer of a municipal corporation or a township may request the county auditor to make payment to such subdivision from the fund of an amount not to exceed ninety per cent of taxes paid into such fund and standing to the credit of the subdivision, including both taxes with respect to which a final determination has been made under section 5731.27 of the Revised Code and taxes subject to review and final determination under section 5731.26 of the Revised Code. Within five days of the receipt of such request the auditor shall draw a warrant in such amount upon such fund, payable to the subdivision” and

WHEREAS, as set forth in Section 2.12 of the Third Amended Charter of the city of Lakewood, this Council by a vote of at least two thirds of its members determines that this resolution is an emergency measure and that it shall take effect immediately, and that is necessary to provide for the usual daily operation of the City in that the Cuyahoga County Fiscal Officer requires the City to file this resolution stating the City’s intent to receive advances in 2026 prior to October 1, 2025; now, therefore,

BE IT RESOLVED BY THE CITY OF LAKEWOOD, STATE OF OHIO:

Section 1. The Cuyahoga County Fiscal Officer be requested to draw and the Cuyahoga County Treasurer be requested to pay to the City of Lakewood Director of Finance an advance of all real, personal property, estate taxes and special assessments collected in the year 2026 in such amounts as may be requested and available.

Section 2. That the Director of Finance is hereby directed to forward a certified copy of this Resolution upon passage, to the Cuyahoga County Fiscal Officer.

Section 3. It is found and determined that all formal actions of this Council concerning and relating to the passage of this resolution were adopted in an open meeting of this Council, and that all such deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements.

Section 4. That this Resolution is hereby declared to be an emergency measure necessary for the usual daily operation of City for the reasons set forth in the preamble to this Resolution, and provided it receives the affirmative vote of at least two thirds of the members of Council, this Resolution shall take effect and be in force immediately upon its adoption by the Council and approval by the Mayor, or otherwise it shall take effect and be in force after the earliest period allowed by law.

Adopted: \_\_\_\_\_

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Sarah Kepple, President of Council

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Maureen M. Bach, Clerk of Council

Approved: \_\_\_\_\_

\_\_\_\_\_  
Meghan F. George, Mayor

RESOLUTION NO. 2025-13

BY:

A RESOLUTION to take effect immediately provided it receives the affirmative vote of at least two thirds of the members of Council, or otherwise to take effect and be in force after the earliest period allowed by law, accepting the amounts and rates as determined by the Budget Commission and authorizing the necessary tax levies and certifying them to the County Fiscal Officer.

WHEREAS, This Council in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1<sup>st</sup>, 2026; and

WHEREAS, The Budget Commission of Cuyahoga County, Ohio, has certified its action thereon to this Council together with an estimate by the County Fiscal Officer of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part is within the ten-mill tax limitation; and

WHEREAS, as set forth in Section 2.12 of the Third Amended Charter of the City of Lakewood, this Council by a vote of at least two thirds of its members determines that this resolution is an emergency measure and that it shall take effect immediately, and that it is necessary to provide for the usual daily operation of the City; now, therefore,

BE IT RESOLVED BY THE CITY OF LAKEWOOD, STATE OF OHIO:

Section 1. That the amounts and rates as determined by the Budget Commission in its certification, be and the same are hereby accepted.

Section 2. That there be and is hereby levied on the tax duplicate of said City, and rate of each tax necessary to be levied within and without the ten mill limitation as follows:

Fiscal Officer's Estimate  
of Tax Rate to be Levied

	<u>Inside</u> <u>10 Mill</u> <u>Limitation</u>	<u>Outside</u> <u>10 Mill</u> <u>Limitation</u>
General Fund	-0-	8.65
General Bond Retirement Fund	3.47	-0-
Police Pension Fund	-0-	1.60
Fireman Pension Fund	-0-	1.68
Sewage Disposal Fund	<u>-0-</u>	<u>2.00</u>
	3.47	13.93

Section 3. That this Resolution is hereby declared to be an emergency measure for the reasons set forth in the preamble to this resolution, and provided it receives the affirmative vote of at least two thirds of its members, this Resolution shall take effect and be in force immediately upon its adoption by the Council and approval by the Mayor otherwise, it shall take effect and be in force after the earliest period allowed by law.

Adopted: \_\_\_\_\_

\_\_\_\_\_  
Sarah Kepple, President of Council

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Maureen M. Bach, Clerk of Council

Approved: \_\_\_\_\_

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Meghan F. George, Mayor