

City of Lakewood

**2012 Estimate of Expense
Comprehensive Budget Document**

Submitted November 15, 2011

City of Lakewood, Ohio
PROPOSED BUDGET
For The Fiscal Year
January 1 – December 31, 2012

CITY COUNCIL

Mary Louise Madigan (Ward 4), Council President
Brian E. Powers (At-Large), Council Vice President
David Anderson (Ward 1)
Thomas Bullock (Ward 2)
Shawn Juris (Ward 3)
Ryan Nowlin (At-Large)
Monique Smith (At-Large)

Mary Hagan, Clerk of Council

MUNICIPAL COURT

Judge Patrick Carroll, Presiding Judge
Terri O'Neill, Clerk of Court

MAYOR

Michael Summers

DEPARTMENT DIRECTORS

Joseph Beno, Public Works
Dorothy Buckon, Human Services
Kevin Butler, Law
Scott Gilman, Fire Chief
Timothy Malley, Police Chief
Jennifer Pae, Finance
Dru Siley, Planning & Development
Jean Yousefi, Human Resources

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 acquaint the reader with the document's organization in order to get the most out of the information presented.

The Estimate of Expense is a preliminary budget document required by the City of Lakewood Charter which states:

The fiscal year of the City shall begin the first day of January. On or before the fifteenth day of November in each year, the Mayor Director of Public Works and Director of Finance shall prepare an estimate of the expense of conducting the affairs of the City for the following year; this estimate shall be compiled from detailed information obtained from the various departments on uniform blanks prepared by the Director of Finance, and shall set forth:

- (a) An itemized estimate of the expense of conducting each department;
- (b) Comparisons of such estimates with the corresponding items of expenditures for the last two complete fiscal years and with the expenditures of the current fiscal year plus an estimate of expenditures necessary to complete the current fiscal year;
- (c) Reasons for proposed increases or decreases in such items of expenditures compared with the current fiscal year;
- (d) A separate schedule for each department showing the things necessary for the department to do during the year and which of any desirable things it ought to do if possible;

(e) Items of payroll increases as either additional pay to present employees, or pay for more employees;

(f) An itemization of all anticipated revenue from taxes and other sources;

(g) The amounts required for 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;

(i) Such other information as may be required by Council.

Upon receipt of the estimate, Council shall thereafter pass, taking the estimate into consideration, temporary or permanent appropriation ordinances as provided by general law. No money, from whatever source derived, shall be appropriated for use by or at the direction of individual members of Council. Provision shall be made for public hearings upon the proposed appropriation ordinance before a committee of Council or before the entire Council sitting as a committee of the whole.

The following document is to comply with Article 3, Section 14 of the City of Lakewood Charter, and to aid in the 2012 budget process.

The 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 very front of the book, summarizes what is going on in the budget and tells the story behind the numbers. It identifies major issues, and conveys a thorough understanding of what the budget means for this fiscal year.

An **Organizational Chart** and table of **Staffing Levels** are provided for the entire City. Organizational Charts are also provided for each department.

A budget summary is presented in the **Summary of Revenues and Expenditures** section. Included in this summary are listings of total revenues and expenditures for the past two years, the 2011 projected totals, and the 2012 preliminary 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** is also provided.

Departmental Expenditures are grouped by division. Each section includes:

- Narratives describing the department or division
- Description of budgetary trends
- Past and projected expenditures
- 2011 accomplishments
- 2012 & beyond goals
- Organization chart
- Staffing levels (current and historical)

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 proposals for future programs. The policies provide the structure for all decision-making with the goal of achieving and maintaining financial stability in the near and long-term.

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Executive Summary

2012 City of Lakewood Objectives

- Continue to provide core services that meet the needs of all our citizens
 - Support and improve Police, Fire, EMS, Refuse, Streets, other Public Works services, and safekeeping of the City's tax dollars.
 - Use GIS technology to create focus and alignment of City resources.
- Right-size our local government in response to severe revenue reductions imposed by the State of Ohio and the economy in general
 - Reengage CitiStat with a Kaizen focus
 - Leverage normal attrition to reshape our organization
 - Prepare for 2013 Collective Bargaining discussions
 - Continue to explore shared services and collaboration opportunities with our neighbors and other service providers.
- Improve ease and speed of customer access to information, answers, concerns, and opportunities
 - Improve skill with existing technologies
 - Review, identify and train employees to address citizens' needs
 - Use emerging media to more effectively communicate both externally and internally
 - Develop document management strategies
- Strengthen our Housing Stock
 - Escalate proactive code enforcement
 - Utilize city-wide housing quality survey results to create focus and compliance
 - Improve performance of interdepartmental housing intervention team
 - Continue implementation of landlord performance initiatives
 - Provide more resources to the Property Investment initiative to expedite appropriate action

- Strengthen our commercial corridors with products and services that support Lakewood citizens
 - Attract appropriate investments
 - Support current investments
 - Support the Main Street strategies of Lakewood Alive
- Aggressively protect our citizens and their property
 - Maintain appropriate public safety manpower levels
 - Focus on criminal and property nuisance behaviors
 - Leverage technology to improve effectiveness
 - Increased video surveillance in public spaces
 - Enhance vehicle communication technology and training to support our first responders
 - Identify more creative solutions to automobile speeding behavior
- Engage our citizens as active participants in opportunities and threats
 - Create an effective coordination of volunteers and citizens in need of support of basic needs such as shelter, food, and day-to-day assistance
 - Promote and develop healthier and more sustainable community initiatives
 - Continue to develop community-based quality of life initiatives
- Address regulatory compliance deadlines imposed by Federal Agencies
 - EPA storm water runoff and long-term control plan compliance
 - FCC public safety narrow bandwidth radio compliance
- Vigorously work with our citizens and partners to address major changes in healthcare law and marketplace forces
 - Create appropriate forums to explain, discuss and create consensus regarding Lakewood Hospital

2012 and Beyond City of Lakewood Budget Discussion

The 2012 General Fund Budget to be presented to Lakewood City Council at the November 21, 2011 Council meeting is structurally balanced in that projected 2012 revenues exceed projected 2012 expenditures.

However, it is important to note that the revenue projections at this point in time are solely estimates, and are subject to change as more information becomes known. Furthermore, in the event of a one-time, unanticipated revenue receipt, the City of Lakewood will use the Financial Policies and Guidelines set forth on Page 149 of this document.

The anticipated financial position at year-end 2011 will enable the City to fund the following reserves per City Policy:

- A \$1.0 million transfer to the Hospitalization Internal Service Fund to help reduce charges to departments in 2012.
- A \$100,000 transfer to Workers Compensation Internal Service Fund to help reduce charges to departments in 2012.
- An encumbrance / set aside of \$500,000 to Economic Development.
- An encumbrance / set aside of \$375,000 to Separation Payments
- Additionally, an encumbrance / set aside of \$150,000 for Technology Investments

2012 General Fund Revenue Highlights

- Income Tax Revenues & Property Taxes are estimated to be relatively flat due to economic uncertainties.
- Due to the outcome of the 2011-13 State Budget, the Local Government Fund will experience a reduction of approximately \$1.1 million as well as the elimination of Commercial Activity Tax of approximately \$200,000.

2012 General Fund Budget Expenditure Assumptions:

- There will be a two percent negotiated cost of living increase for collective bargaining unit members.
- There be will no cost of living increases for non-union / part-time employees.
- There will be a reduction in General Fund capital expenditures as compared to the 2011 budgeted level.
- There will be \$25,000 budgeted for professional development.

Executive Summary

The goal of 2012 is to position the City for 2013 and beyond due to the following known reductions in General Fund Revenues:

- Further reduction in Local Government Fund of approximately \$500,000.
- An approximate ten percent reduction in property tax collections due to the property reassessment that will take place in 2012.
- The elimination of the Estate Tax, which averages the City approximately \$900,000 per year.

Finally, the majority of the City's Collective Bargaining agreements end Dec. 31, 2012.

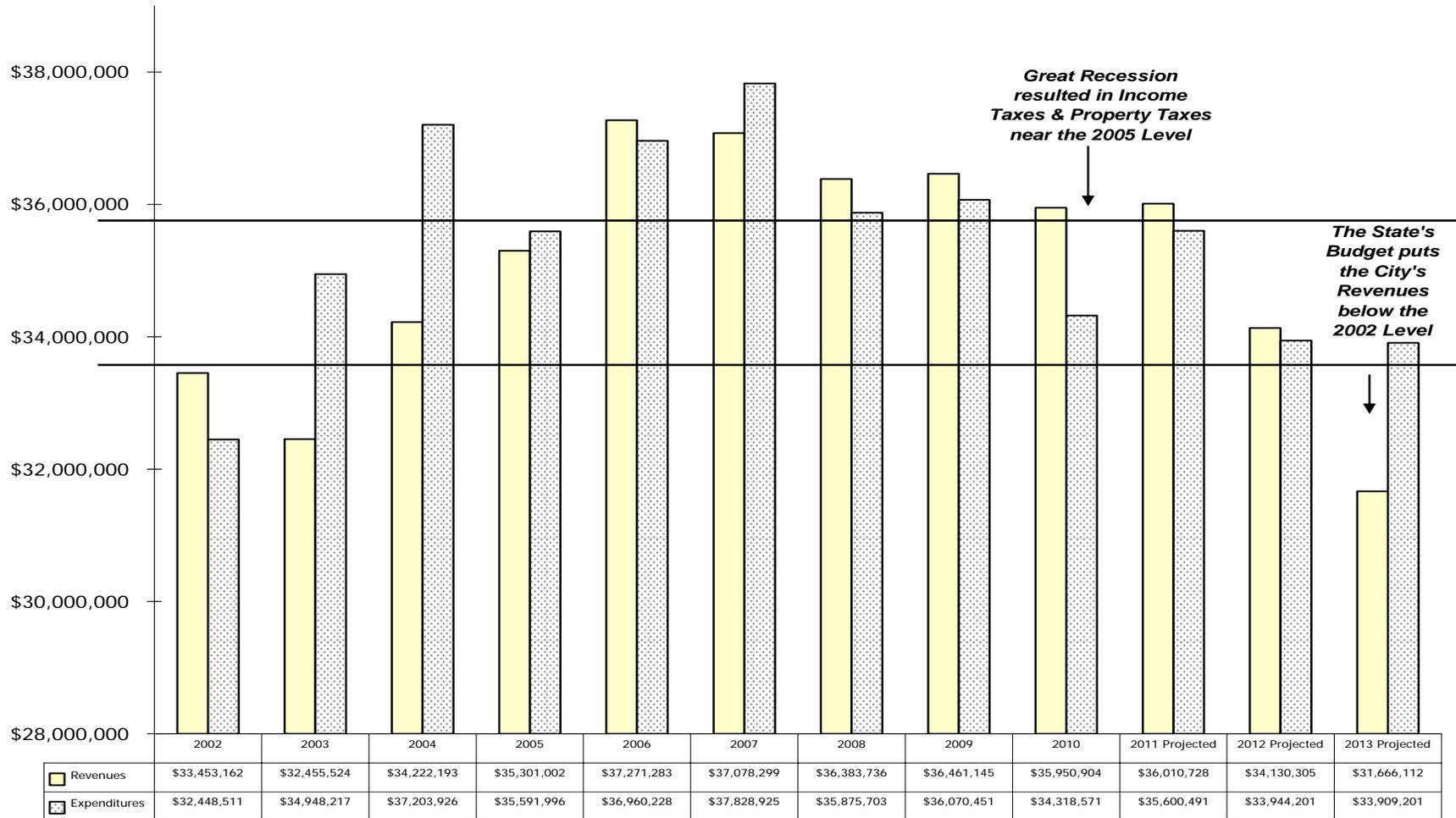
The City's strategy to prepare for these revenue reductions:

- Rely on attrition and not replace exiting employees, which is estimated to be possibly 15 retirements. More consolidation of departments and duties.
- Continued examination of operational cost savings: electricity, office supplies, working with vendors, fleet size, etc.
- Explore new revenue sources such as fees and assessments.

Executive Summary

Projection As of November 15, 2011	2007	2008	2009	2010	2011	2011	2012	2013
	Actual	Actual	Actual	Actual	Budget	Projection	Projection	Projection
General Fund								
Fund 101: General Fund								
Beginning Balance	\$ 971,745	\$ 339,518	\$ 950,690	\$ 1,461,598	\$ 3,301,394	\$ 3,301,394	\$ 3,311,239	\$ 3,497,344
Revenues	\$ 37,109,124	\$ 36,383,736	\$ 36,461,146	\$ 35,950,904	\$ 36,136,825	\$ 36,010,728	\$ 34,130,305	\$ 31,666,112
Expenditures	\$ 37,756,727	\$ 35,755,488	\$ 34,913,381	\$ 34,318,571	\$ 36,102,918	\$ 35,600,491	\$ 33,944,201	\$ 33,909,201
Encumbrances	\$ 103,023	\$ 120,214	\$ 1,157,070	\$ 949,608		\$ 1,350,000		
Adjustments	\$ 118,399	\$ 103,138	\$ 120,214	\$ 1,157,070	\$ 949,608	\$ 949,608		
Unencumbered Ending Balance	\$ 339,518	\$ 950,690	\$ 1,461,598	\$ 3,301,394	\$ 4,284,910	\$ 3,311,239	\$ 3,497,344	\$ 1,254,254
Structural Balance / (Imbalance)	\$ (647,603)	\$ 628,248	\$ 1,547,765	\$ 1,632,333	\$ 33,907	\$ 410,237	\$ 186,104	\$ (2,243,089)

**City of Lakewood, Ohio General Fund Revenues vs. Expenditures
2002 - 2013**



2012 Revenue General Fund Highlights

- **Municipal Income Taxes:** Represent the largest revenue source to the City and is 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 (50%), the amount of financial resources available to provide city services is directly related to the health of the local economy. Estimated revenues for 2012 are anticipated to be \$18,378,861 an increase of 2.5 percent compared to 2011 projected revenues.
- **Property Taxes:** Revenues for 2012 are estimated to be \$7,500,000, which equals projected collections for 2011. Actual collections for 2011 represent 2.0% more than estimated amounts from the County Auditor. This is a result of local economic factors, and the timing of current and delinquent payments from taxpayers. Final estimated amounts for 2012 will be available in December.

Total delinquent Property Taxes and Special Assessments owed to the City decreased by \$29,940 during 2011 for a total delinquency of \$1,244,400.

- **Intergovernmental Revenues:** The City receives various shared revenues from the State of Ohio. These include the Local Government Fund, Estate Tax, and various fees paid from Cigarette and Liquor licenses, and reimbursements for Homestead exemptions, Rollback, and Corporate Activity (CAT) taxes. Effective July 1, 2011 the Local Government Fund distributions have been reduced by 25% based upon actual collections from July 2010 through June 2011. These distributions will be reduced an additional 25% effective July 1, 2012. The projected revenue for 2012 is \$2,225,765 or a reduction of \$1,363,000 from 2011 projected actual receipts. In addition, the CAT tax reimbursements originally estimated at \$153,000 for 2012 have been terminated in the current State budget. Effective January 1, 2013 the Estate Tax has been eliminated by the General Assembly.
- **Interest Earnings:** The City anticipates interest earnings to remain flat in 2012 at \$10,000. This is attributable to the Federal Reserve Bank keeping short-term interest rates at 0% to .25%. The Finance Department continues to analyze cash flows of the City and monitoring investment strategies to maximize interest earnings while minimizing risk.

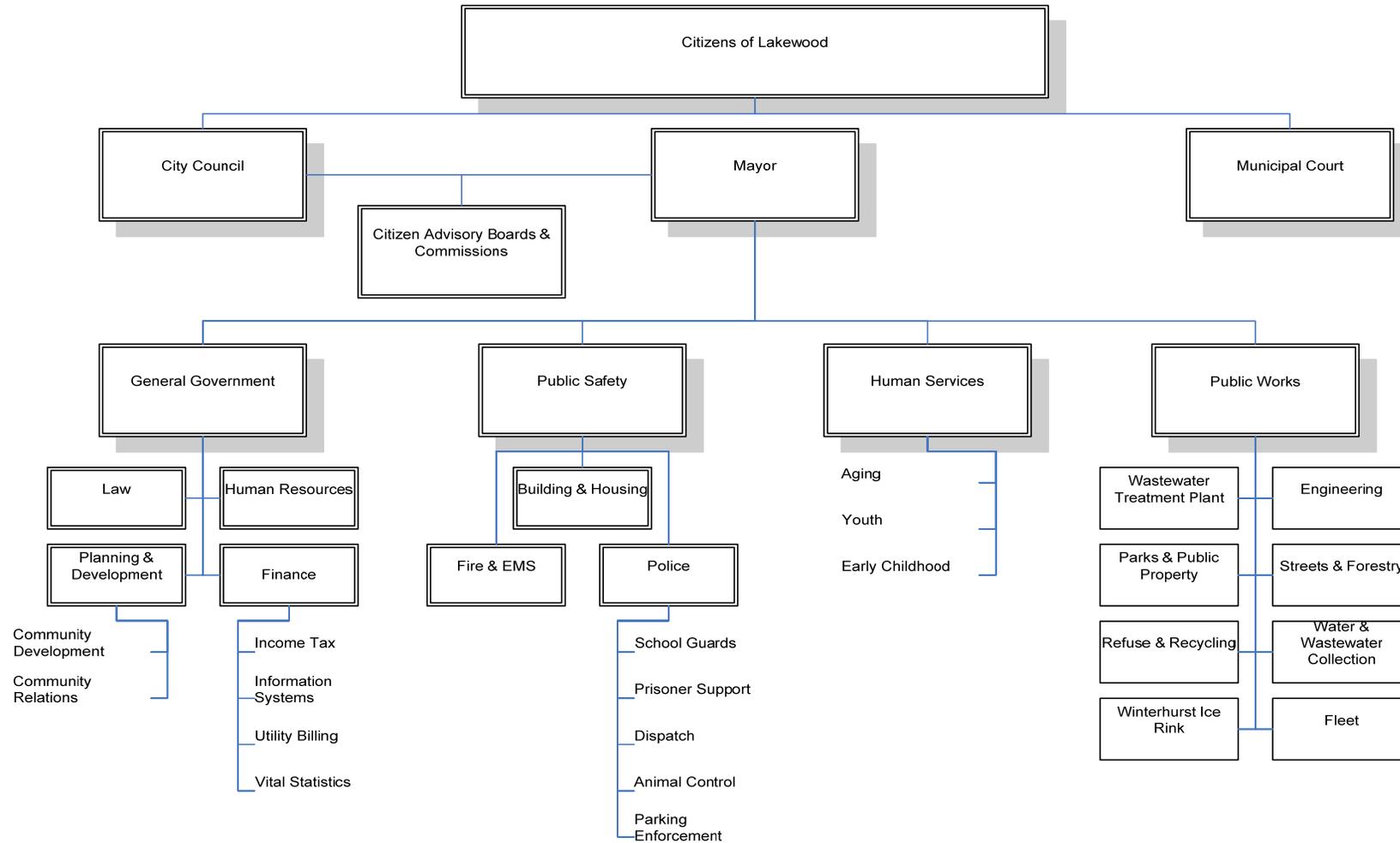
Other Funds Revenue Projections:

- **Lakewood Hospital Fund:** Total revenues are expected to decrease by \$86,000 compared to 2011. The reduction is due to reduced revenues from EMS transport fees, vital statistic fees and special assessments. However, transport fees were increased late 2011 so there may be an increase in those revenues based on the amount of patients paying in full.
- **Water Operating Fund:** Total operating revenues are expected to increase over 2011 due to anticipated increase in water rates effective January 1, 2012.
- **Wastewater Collection and Wastewater Treatment Funds:** Total operating revenues are expected to increase \$1.1 million over 2011 due to anticipated increase in sewer rates effective January 1, 2012.
- **Parking Facilities Fund:** Total revenues are expected to increase \$10,000 from 2011 budgeted revenues due to the installation of new meters throughout the City.

- **Winterhurst Ice Rink Fund:** Total estimated revenues include reimbursement of utility costs and \$75,000 rental fee per the contract.

The City of Lakewood Administration has put forth a full-year/ permanent 2012 appropriation ordinance/ budget, but it acknowledges that as the above or other information becomes known, the budget will be revised via Council action(s) during the course of the year.

Staffing Summary



Full-Time Staffing Summary All Departments

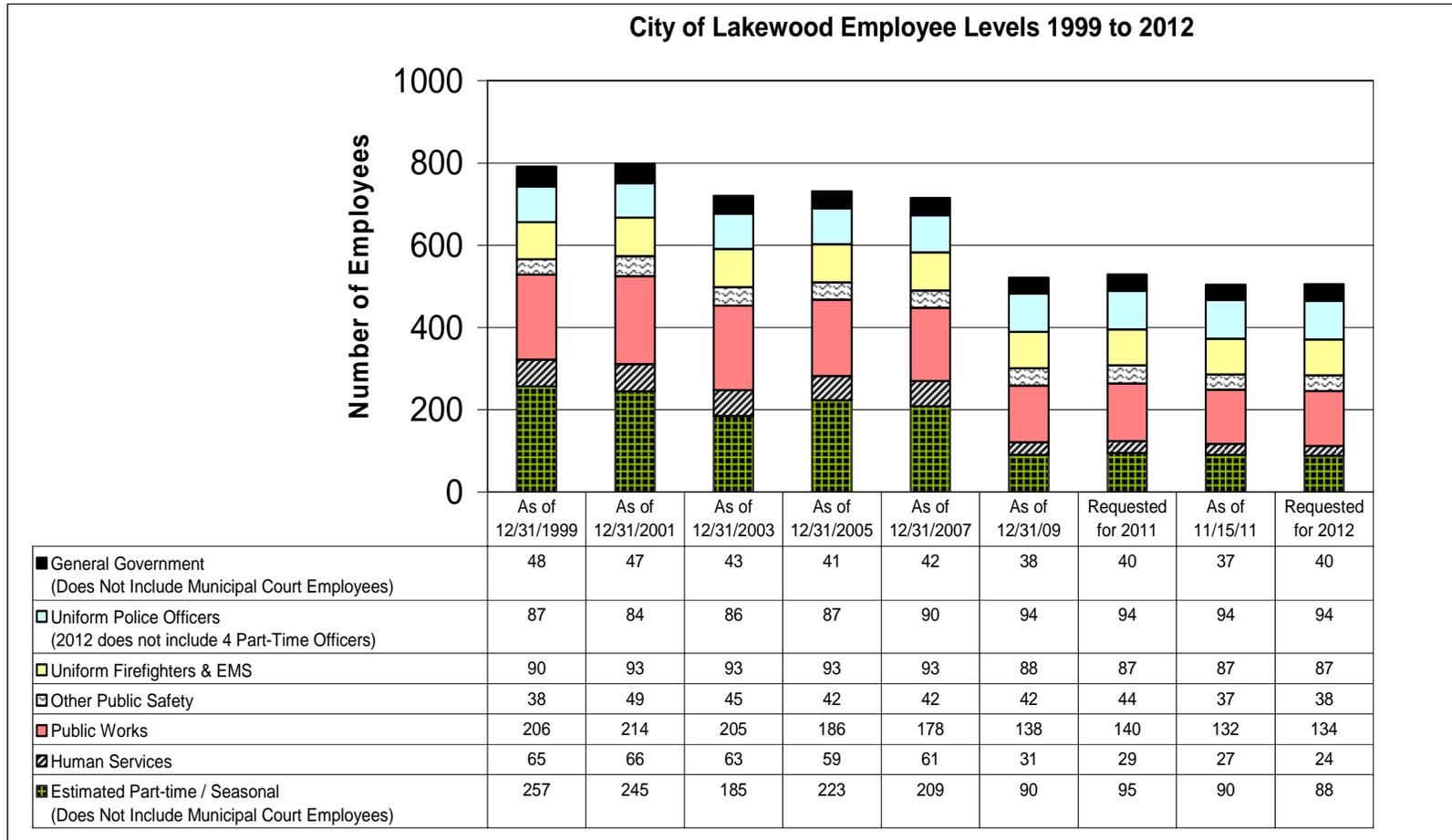
Department Name	12/31/09 Full-Time Employees*	11/15/10 Full-Time Employees*	2011		2012		2011-2012 Requested Level Change
			Requested Employee Levels	11/15/11 Full-Time Employees*	Requested Employee Levels		
General Government							
Council	1	1	1	1	1		0
Court	20	20	20	20	20		0
Mayor's Office	2	2	2	2	2		0
Civil Service	1	1	1	1	1		0
Human Resources	3	3	3	3	3		0
Law	3	3	3	3	4		1
Finance	7	6	7	7	7		0
Income Tax	3	3	4	4	4		0
Information Systems (IS)	4	4	4	4	4		0
Vital Stats	2	2	2	2	2		0
Utility Billing	2	2	3	3	3		0
Planning & Development / Building & Housing	26	25	25	20	22		-3
Community Relations	1	1	1	1	1		0
Total General Government	75	73	76	71	74		-2
Public Safety							
Police	99	99	99	97	99		0
Dispatch	11	10	12	10	11		-1
Support of Prisoners	4	4	5	2	2		-3
Parking	3	2	2	2	2		0
Animal Control	3	3	3	3	3		0
Fire	76	75	75	76	76		1
EMS	13	13	13	12	12		-1
Total Public Safety	209	206	209	202	205		-4

* Does Not Include Budgeted Vacant Positions in the Process of Being Filled

Staffing Summary

Department Name	2011		2012		2011-2012 Requested Level Change	
	12/31/09 Full- Time Employees*	11/15/10 Full- Time Employees*	Requested Employee Levels	11/15/11 Full- Time Employees*		Requested Employee Levels
Public Works						
Public Works Administration	2	2	2	2	2	0
Parks	12	13	13	13	13	0
Buildings & Facilities	2	2	2	1	1	-1
Construction	4	4	4	4	4	0
Streets	14	15	15	14	15	0
Forestry	5	4	4	5	5	1
Traffic Signs & Signals	3	3	3	2	2	-1
Refuse	35	31	35	32	32	-3
Fleet	11	11	11	11	10	-1
Water Distribution	7	6	6	6	6	0
Water Metering	6	6	6	6	6	0
Wastewater Collections	12	10	12	11	12	0
Wastewater Treatment	22	23	23	22	23	0
Engineering	4	4	4	3	3	-1
Winterhurst	0	0	0	0	0	0
Total Public Works	139	134	140	132	134	-6
Human Services						
Human Services Administration	2	2	2	2	2	0
Aging	18	18	18	16	15	-3
Early Childhood	1	1	1	1	1	0
Youth	10	8	8	8	6	-2
Total Human Services	31	29	29	27	24	-5
TOTAL FULL-TIME EMPLOYEES	454	442	454	432	437	-17

* Does Not Include Budgeted Vacant Positions in the Process of Being Filled



Staffing Reduction Totals 2007 vs. 2012			
	2007	2012	Reduction
Full - Time	506	417	89
Part-Time	209	88	121
Total	715	505	210

Summary of All Funds

Comparative Summary of Revenues & Expenditures					
	Audited 2009	Actual 2010	Projected 2011	Budgeted 2012	% change 2011 - 2012 Projected
Balance of January 1	21,626,921	19,004,065	18,698,280	17,784,739	
Revenues By Type					
Property Taxes	17,571,022	16,457,316	16,001,515	15,748,450	-2%
Municipal Income Taxes	18,523,000	17,684,600	18,566,358	18,378,861	-1%
Charges for Services	27,825,386	27,541,977	30,046,309	28,724,111	-4%
Licenses, Permits, and Fees	1,237,681	1,351,135	1,120,469	1,120,469	0%
Fines and Forfeitures	1,577,217	1,573,033	1,519,910	1,519,910	0%
Intergovernmental	9,134,692	10,564,422	8,874,809	7,217,041	-19%
Special Assessments	184,842	220,651	140,802	137,009	-3%
Payment in Lieu of Taxes	-	53,319	200,000	200,000	0%
Contribution and Donations	153,705	143,156	127,837	127,837	0%
Interest	288,361	103,903	12,116	13,454	11%
Miscellaneous	1,710,636	1,336,158	1,165,449	1,128,930	-3%
Debt Proceeds	7,874,820	7,797,888	14,363,102	3,948,000	-73%
Transfers & Advances In	8,828,667	4,067,872	4,450,070	4,989,306	12%
Total Revenue	94,910,029	88,895,429	96,588,746	83,253,376	-14%
Expenditures by Function					
General Government	8,740,115	8,731,631	9,769,258	9,476,114	-3%
Public Safety	22,432,150	21,194,097	21,755,480	22,177,013	2%
Public Works	16,424,383	15,586,027	16,786,452	16,716,125	0%
Human Services	2,606,454	2,319,844	2,330,694	2,214,302	-5%
Purchased Water	6,273,135	6,501,791	6,552,108	6,500,000	-1%
Capital	9,341,037	3,821,711	5,526,215	6,552,929	19%
Debt Service	19,812,702	18,440,929	23,019,552	12,714,841	-45%
CDBG, ESG, HOME, NSP Pass-Through	1,664,124	2,526,938	1,529,278	1,854,922	21%
Transfer or Advance Out	4,641,673	4,127,872	4,514,290	4,548,651	1%
Hospitalization & Workers Compensation	5,597,113	5,950,372	5,718,960	5,874,800	3%
Total Expenditures	97,532,885	89,201,214	97,502,287	88,629,697	-9%
Balance December 31	19,004,065	18,698,280	17,784,739	12,408,419	

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.

Summary of All Funds

Comparative Summary of Revenues & Expenditures - All Funds 2012 Budget with 2011 Projected 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
Revenues By Type							
Property Taxes	\$ 7,500,000		\$ 3,086,701				
Municipal Income Taxes	\$ 18,378,861						
Charges for Services	\$ 2,106,290	\$ 1,927,297			\$ 277,902	\$ 2,168,010	\$ 11,670
Licenses, Permits, and Fees	\$ 1,038,197						\$ 82,272
Fines and Forfeitures	\$ 1,272,941						\$ 246,968
Intergovernmental	\$ 3,083,037			\$ 2,100,000	\$ 117,902		\$ 1,441,406
Special Assessments							
Payment in Lieu of Taxes							
Contribution and Donations					\$ 95,337		\$ 32,500
Interest	\$ 10,000						
Miscellaneous	\$ 165,979			\$ 260,000			\$ 133,189
Debt Proceeds							
Transfers & Advances In	\$ 575,000			\$ 375,000	\$ 715,000		
Total Revenue	\$ 34,130,305	\$ 1,927,297	\$ 3,086,701	\$ 2,735,000	\$ 1,206,140	\$ 2,168,010	\$ 1,948,006
Expenditures by Function							
Salaries	\$ 21,778,994	\$ 969,135		\$ 572,459	\$ 800,839	\$ 1,414,585	\$ 460,540
Fringe Benefits	\$ 4,471,122	\$ 327,984	\$ 2,710,000	\$ 154,674	\$ 283,800	\$ 367,520	\$ 76,954
Travel and Transportation	\$ 21,085			\$ 10,520	\$ 3,500	\$ 3,750	\$ 22,016
Professional Services	\$ 1,002,300	\$ 4,110		\$ 48,255	\$ 2,800	\$ 84,985	\$ 164,645
Communications	\$ 266,460	\$ 5,850		\$ 3,175	\$ 15,900	\$ 9,200	\$ 6,465
Contractual Services	\$ 1,255,110	\$ 75,500		\$ 21,500	\$ 450	\$ 210,840	\$ 449,282
Road Salt		\$ 240,000					
Materials & Supplies	\$ 1,450,836	\$ 190,575		\$ 2,165	\$ 63,500	\$ 59,875	\$ 94,066
Capital	\$ 179,500	\$ 95,000		\$ 806,000	\$ 7,054	\$ 150,000	\$ 182,163
Utilities	\$ 1,051,200	\$ 78,000			\$ 43,500	\$ 5,300	
Purchased Water							
Other	\$ 894,475	\$ 525		\$ 83,195	\$ 7,352	\$ 12,800	\$ 19,670
Reserve Balance	\$ 125,000						
Economic Development Programs							
Debt Service	\$ -			\$ 51,500			
Transfer or Advance	\$ 1,088,118		\$ 456,383	\$ 375,000		\$ 1,200	
CDBG, ESG, HOME, NSP Pass-Through				\$ 683,774			\$ 1,171,148
Income Tax Refunds	\$ 360,000						
Total Expenditures	\$ 33,944,201	\$ 1,986,680	\$ 3,166,383	\$ 2,812,217	\$ 1,228,695	\$ 2,320,055	\$ 2,646,949
Revenue over Expenditures	\$ 186,104	\$ (59,383)	\$ (79,682)	\$ (77,217)	\$ (22,555)	\$ (152,045)	\$ (698,944)

Summary of All Funds

Comparative Summary of Revenues & Expenditures - All Funds 2012 Budget with 2011 Projected Totals								
	Debt Service Funds	Capital Improvement Funds	Water Fund	WWC & WWTP Funds	Parking & Winterhurst Funds	Hospitalization & Workers Comp Internal Service Funds	Projected 2012	Projected 2011
Revenues By Type								
Property Taxes	\$ 3,402,219			\$ 1,759,529			\$ 15,748,450	\$ 16,001,515
Municipal Income Taxes							\$ 18,378,861	\$ 18,566,358
Charges for Services			\$ 10,972,158	\$ 6,589,003	\$ 442,781	\$ 4,229,000	\$ 28,724,111	\$ 30,046,309
Licenses, Permits, and Fees							\$ 1,120,469	\$ 1,120,469
Fines and Forfeitures							\$ 1,519,909	\$ 1,519,910
Intergovernmental		\$ 474,695					\$ 7,217,040	\$ 8,874,809
Special Assessments	\$ 9,693		\$ 96,672	\$ 30,643			\$ 137,009	\$ 140,802
Payment in Lieu of Taxes	\$ 200,000						\$ 200,000	\$ 200,000
Contribution and Donations							\$ 127,837	\$ 127,837
Interest	\$ 900		\$ 2,047	\$ 507			\$ 13,454	\$ 12,116
Miscellaneous	\$ 6,748	\$ 11,018	\$ 5,898	\$ 14,371	\$ 531,728		\$ 1,128,931	\$ 1,165,449
Debt Proceeds	\$ 1,948,000	\$ 2,000,000					\$ 3,948,000	\$ 14,363,102
Transfers & Advances In	\$ 3,161,188					\$ 163,118	\$ 4,989,306	\$ 4,450,070
Total Revenue	\$ 8,728,747	\$ 2,485,713	\$ 11,076,776	\$ 8,394,053	\$ 974,509	\$ 4,392,118	\$ 83,253,376	\$ 96,588,746
Expenditures by Function								
Salaries			\$ 852,380	\$ 1,835,762	\$ 149,189		\$ 28,833,883	\$ 27,674,735
Fringe Benefits			\$ 288,160	\$ 655,746	\$ 45,058	\$ 5,697,000	\$ 15,078,020	\$ 16,111,325
Travel and Transportation			\$ 2,100	\$ 1,250			\$ 64,221	\$ 49,323
Professional Services			\$ 92,475	\$ 292,226	\$ 3,715	\$ 86,800	\$ 1,782,311	\$ 1,394,659
Communications			\$ 69,950	\$ 5,720	\$ 532		\$ 383,252	\$ 363,299
Contractual Services			\$ 98,525	\$ 621,221			\$ 2,732,428	\$ 2,528,623
Road Salt							\$ 240,000	\$ 258,751
Materials & Supplies			\$ 183,000	\$ 365,850	\$ 21,000		\$ 2,430,867	\$ 2,395,853
Capital		\$ 2,738,212	\$ 1,050,000	\$ 1,220,000	\$ 125,000		\$ 6,552,929	\$ 5,526,215
Utilities			\$ 62,750	\$ 444,500	\$ 356,796		\$ 2,042,046	\$ 1,963,803
Purchased Water			\$ 6,500,000				\$ 6,500,000	\$ 6,552,108
Other	\$ 58,651		\$ 491,500	\$ 512,960	\$ 214,197	\$ 91,000	\$ 2,386,326	\$ 2,060,634
Reserve Balance							\$ 125,000	\$ 534,811
Economic Development Programs							\$ -	\$ 675,028
Debt Service	\$ 8,188,712		\$ 2,039,000	\$ 2,400,818	\$ 34,811		\$ 12,714,841	\$ 23,019,552
Transfer or Advance		\$ 450,000	\$ 15,250	\$ 2,078,200	\$ 84,500		\$ 4,548,651	\$ 4,514,290
CDBG, ESG, HOME, NSP Pass-Through							\$ 1,854,922	\$ 1,529,278
Income Tax Refunds							\$ 360,000	\$ 350,000
Total Expenditures	\$ 8,247,363	\$ 3,188,212	\$ 11,745,090	\$ 10,434,253	\$ 1,034,798	\$ 5,874,800	\$ 88,629,697	\$ 97,502,287
Revenue over Expenditures	\$ 481,384	\$ (702,499)	\$ (668,314)	\$ (2,040,200)	\$ (60,289)	\$ (1,482,682)	\$ (5,376,321)	\$ (913,541)

Summary of All Funds

2012 Scheduled Fund Balances	2012 Projected Beginning Balance	2012 Projected Revenue	2012 Projected Expenditures	2012 Projected Ending Balance
General (101) Fund	\$ 3,311,239	\$ 34,130,305	\$ 33,944,201	\$ 3,497,344
Special Revenue Funds				
State Highway (201) & SCMR (211) Funds	\$ 83,209	\$ 1,927,297	\$ 1,986,680	\$ 23,826
Litter Control Grant (212) Fund	\$ 3,798	\$ 3,000	\$ 4,000	\$ 2,798
Community Festival (213) Fund	\$ 2,646	\$ 4,000	\$ 4,059	\$ 2,587
Police Pension (220) Fund	\$ 745,003	\$ 1,500,120	\$ 1,629,883	\$ 615,240
Fireman Pension (221) Fund	\$ 569,960	\$ 1,586,581	\$ 1,536,500	\$ 620,041
Law Enforcement Trust (222) Fund	\$ 169,196	\$ 93,081	\$ 195,692	\$ 66,585
Federal Forfeiture (225) Fund	\$ 10,381	\$ 5	\$ 10,000	\$ 386
Indigent Driver's Alcohol Treatment (230) Fund	\$ 141,317	\$ 8,606	\$ 147,000	\$ 2,923
Enforcement and Education (231) Fund	\$ 65,255	\$ 7,538	\$ 70,000	\$ 2,794
Political Subdivision (232) Fund	\$ 14,111	\$ 420	\$ 13,000	\$ 1,531
Computer Maintenance (234) Fund	\$ 37,349	\$ 34,819	\$ 72,000	\$ 168
Court Special Projects (235) Fund	\$ 238,571	\$ 141,277	\$ 294,453	\$ 85,394
Court Probation Services (236) Fund	\$ 94,003	\$ 38,646	\$ 80,135	\$ 52,514
IDIAM (237) Fund	\$ 35,038	\$ 15,663	\$ 22,000	\$ 28,700
Community Development Block Grant (240) Fund	\$ 241,454	\$ 2,735,000	\$ 2,812,218	\$ 164,236
Emergency Shelter Grant (241) Fund	\$ 2,013	\$ 99,000	\$ 97,002	\$ 4,011
HOME Investment Program (242) Fund	\$ 41,526	\$ 590,102	\$ 600,000	\$ 31,628
Energy Efficiency Block Grant (244) Fund	\$ 3,140	\$ 98,379	\$ 101,513	\$ 6
Neighborhood Stabilization Program (245) Fund	\$ 124,671	\$ 305,000	\$ 405,000	\$ 24,671
HPSP (246) Fund	\$ 4,837	\$ 99,000	\$ 98,587	\$ 5,250
Aging (250) Fund	\$ 42,423	\$ 1,206,140	\$ 1,228,695	\$ 19,868
Lakewood Hospital (260) Fund	\$ 318,094	\$ 2,168,010	\$ 2,320,055	\$ 166,049
Byrne Memorial Grant (276) Fund	\$ 25,000	\$ -	\$ 25,000	\$ -
Help to Others (277) Fund	\$ 467	\$ 36,670	\$ 36,620	\$ 518
Juvenile Diversion (278) Fund	\$ 9,790	\$ 31,800	\$ 31,800	\$ 9,790
Family to Family (281) Fund	\$ 34,296	\$ 341,000	\$ 339,088	\$ 36,207
Total Special Revenue Funds	\$ 3,057,549	\$ 13,071,155	\$ 14,160,980	\$ 1,967,723
Debt Service Funds				
Bond Retirement (301) Fund	\$ 111,356	\$ 8,186,069	\$ 7,756,394	\$ 541,031
TIF Bond Retirement (302) Fund	\$ 114,551	\$ 542,679	\$ 490,969	\$ 166,261
Total Debt Service Funds	\$ 225,907	\$ 8,728,747	\$ 8,247,363	\$ 707,291
Capital Projects Funds				
Capital Improvement (401) Fund	\$ 414,581	\$ 2,474,695	\$ 2,745,000	\$ 144,276
Land Acquisition (404) Fund	\$ 150,000	\$ -	\$ 150,000	\$ -
City Park (405) Improvement Fund	\$ 87,333	\$ 11,018	\$ 70,000	\$ 28,351
TIF Capital Improvement (406) Fund	\$ 223,212	\$ -	\$ 223,212	\$ (0)
Total Capital Projects Funds	\$ 875,125	\$ 2,485,713	\$ 3,188,212	\$ 172,626
Enterprise Funds				
Water Operating (501) Fund	\$ 4,595,773	\$ 11,076,776	\$ 11,745,090	\$ 3,927,459
Wastewater Collection (510) Fund	\$ 1,573,867	\$ 3,324,700	\$ 4,483,354	\$ 415,214
Wastewater Treatment (511) Fund	\$ 279,029	\$ 3,309,823	\$ 3,331,081	\$ 257,771
Wastewater Improvement (512) Fund	\$ 953,315	\$ 1,759,529	\$ 2,619,818	\$ 93,026
Parking Facilities (520) Fund	\$ 292,795	\$ 442,781	\$ 500,105	\$ 235,471
Winterhurst Ice Rink (530) Fund	\$ 20,429	\$ 531,728	\$ 534,693	\$ 17,464
Total Enterprise Funds	\$ 7,715,208	\$ 20,445,338	\$ 23,214,141	\$ 4,946,404
Internal Service Funds				
Hospitalization (600) Fund	\$ 1,945,319	\$ 3,996,226	\$ 5,209,000	\$ 732,546
Worker's Compensation (601) Fund	\$ 654,391	\$ 395,892	\$ 665,800	\$ 384,483
Total Internal Service Funds	\$ 2,599,711	\$ 4,392,118	\$ 5,874,800	\$ 1,117,029
TOTALS	\$ 17,784,739	\$ 83,253,376	\$ 88,629,697	\$ 12,408,418

Financial Forecasting

Per City of Lakewood Charter Article VIII, Section 3, the Finance “Director shall annually prepare and submit to the Mayor and Council a recommended five-year financial plan for the City's operating and capital needs. The Director's recommended financial plan shall be prepared after consultation with the Mayor and the heads of other City departments affected thereby, and such recommended financial plan shall be advisory only and need not be followed in the adoption of the City's tax budget, annual, temporary or supplemental appropriation measures or ordinances, resolutions or other actions concerning capital programs or permanent improvements.”

Since personnel expenditures comprise the largest portion of the City's operating costs, and the majority (over 80%) of employees are members of a collective bargaining unit, the terms of the contracts are the primary assumption for creating an operating financial forecast. However, contracts are typically three years in duration, and making salary and benefit expenditure assumptions beyond the contract terms could create a skewed fiscal picture that could have an impact on future contract negotiations.

Therefore, the Finance Department will create five-year revenue forecasts only for the following funds on an annual basis:

- General (101) Fund
- Street, Construction, Maintenance and Repair (211) Fund
- Lakewood Hospital (260) Fund
- Debt Service (301) Fund
- Water (501) Fund
- Wastewater Collections (510) Fund
- Wastewater Treatment (511) Fund
- Wastewater Treatment Improvement (512) Fund
- Parking (520) Fund

The revenue projections will be used to determine the estimated level of appropriations needed over the next five years for each of the funds listed above.

Three-year financial operating revenue and expenditure forecasts will be created upon the settlement of all collective bargaining agreements.

Financial Forecasts

5-Year Revenue Projection & Expenditure Projection based on terms of Negotiated Collective Bargaining Agreements								Assumptions
	Audited 2009	Audited 2010	Projected 2011	Projected 2012	Projected 2013	Projected 2014	Projected 2015	
Balance of January 1	21,626,921	19,004,065	19,834,019	13,644,298	2,393,177			
Revenues By Fund								
General Fund (Fund 101)	36,461,146	35,950,904	36,010,728	34,130,305	31,666,112	31,666,112	31,666,112	2013 Property Tax Reappraisal expected to result in 10% decrease. Elimination of Estate Tax & Reduction of Local Govt. Fun
Street, Construction, Maintenance & Repair (SCMR Funds 201& 211)	1,969,832	1,995,948	1,927,191	1,927,297	1,927,297	1,927,297	1,927,297	Flat based on 2011 projection
Lakewood Hospital Fund (Fund 260)	2,266,031	2,189,990	2,168,010	2,168,010	2,168,010	2,168,010	2,168,010	Flat based on 2011 projection, however may likely increased due to higher EMS transport charges
Debt Service Fund (Fund 301)	15,610,275	13,297,775	17,223,996	8,186,069	8,871,043	11,065,343	13,166,843	2013 Property Tax Reappraisal expected to result in 10% decrease. Fluctuations based on debt issuances.
Water Fund (Fund 501)	10,543,918	10,531,364	10,897,993	11,076,776	11,074,711	11,142,292	11,262,064	2% rate increase each year.
Wastewater Collections Fund (Fund 510)	2,513,657	2,611,145	3,294,183	3,324,700	3,945,687	4,273,496	4,648,528	Estimated 10% rate increase each year.
Wastewater Treatment Fund (Fund 511)	3,062,295	3,419,161	3,289,826	3,309,823	3,930,809	4,258,619	4,633,650	Estimated 10% rate increase each year.
Wastewater Treatment Improvement Fund (Fund 512)	1,982,180	1,856,635	2,311,665	2,311,665	1,759,529	1,604,630	1,604,630	2013 Property Tax Reappraisal expected to result in 10% decrease.
Parking Fund (Fund 520)	404,847	434,509	442,781	442,781	442,781	442,781	442,781	Flat based on 2011 projection
All Other Funds	20,095,849	16,607,999	19,465,153	16,375,951	17,376,113	17,531,012	17,531,012	
Total Revenue	94,910,030	88,895,429	97,031,527	83,253,376	83,162,092	86,079,591	89,050,927	
Expenditures by Function								
Salaries	28,738,981	27,816,879	27,674,735	28,833,883				The Majority of Contracts Expire on December 31, 2012
Fringe Benefits	11,436,349	9,246,679	16,111,325	15,078,020				
Hospitalization and Workers Compensation	5,597,113	5,950,372	5,718,960	5,874,800				
Travel and Transportation	60,316	40,430	49,323	64,221				
Professional Services	1,329,395	1,319,570	1,394,659	1,782,311				
Communications	405,189	392,825	363,299	383,252				
Contractual Services	1,884,482	1,944,049	2,528,623	2,732,428				
Road Salt	145,090	322,999	258,751	240,000				
Materials & Supplies	1,842,536	1,910,410	2,395,853	2,430,867				
Capital	9,341,037	3,821,711	5,526,215	6,552,929				
Utilities	1,998,761	2,103,664	1,963,803	2,042,046				
Purchased Water	6,273,135	6,501,791	6,552,108	6,500,000				
Other	1,908,596	1,007,171	2,060,634	2,386,326				
Reserve Balance for Separation Payments	-	268,647	534,811	125,000				
Economic Development Programs	65,000	10,545	675,028	-				
Debt Service	19,812,702	18,440,929	23,019,552	12,714,841				
Transfer or Advance	4,641,673	4,127,872	4,514,290	4,548,651				
CDBG, ESG, HOME, NSP Pass-Through	1,664,124	2,526,938	1,529,278	1,854,922				
Income Tax Refunds	388,406	311,994	350,000	360,000				
Total Expenditures	97,532,886	88,065,476	103,221,247	94,504,497				
Balance December 31	19,004,065	19,834,019	13,644,298	2,393,177				

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 Article XVI, Section 31 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, municipal buildings, parks and recreation facilities via the Wastewater Treatment Improvement Fund (Fund 512).

The City's Water and Sewer Enterprise funds 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.

The following table shows the City's Long-Term Outstanding Bonds.

LONG-TERM DEBT OUTSTANDING - BONDS					
	Original Amount	Amount Outstanding as of Dec. 31, 2011	Call Date	Security	2012 Debt Service Payments
2011	\$ 12,320,000	\$ 10,855,000	12/1/2020 - 2028	GO (includes refunded 1998 Bonds)	\$ 1,562,156
2007	\$ 10,875,000	\$ 9,340,000	12/1/2017 - 2026	GO (includes refunded Pension Bonds)	\$ 1,048,040
2006	\$ 10,285,000	\$ 8,905,000	7/1/2016 - 2031	Water Revenue	\$ 664,650
2006	\$ 14,320,000	\$ 12,415,000	7/1/2016 - 2031	Sewer Revenue	\$ 940,863
2005	\$ 21,610,000	\$ 10,970,000	6/1/2015 - 2025	GO (also includes GO Vedda TIF)	\$ 1,898,883
2004	\$ 4,265,000	\$ 3,730,000	7/1/2014 - 2024	GO (Rockport TIF)	\$ 414,880
2003	\$ 8,700,000	\$ 5,941,529	12/1/2011 - 2023	GO	\$ 618,303
1995	\$ 3,125,000	\$ 1,690,000	Not Callable - 2020	Water Revenue	\$ 243,865
Total	\$ 85,500,000	\$ 63,846,529		Total	\$ 7,391,639
Total GO	\$ 57,770,000	\$ 40,836,529			
Total Revenue	\$ 27,730,000	\$ 23,010,000			

Since 1995, the City has issued over \$85.5 million in obligations towards the improvement of infrastructure via general obligation and water and sewer revenue bonds.

The City of Lakewood issues short-term debt known as Bond Anticipation Notes (BANS). In 2011, \$1.948 million in General Obligation BANS were issued to fund projects in 2011. Once the actual costs of the projects are known upon completion, then the City will issue bonds to finance those costs over a longer period time that corresponds with the useful life of the improvement.

SHORT -TERM DEBT OUTSTANDING - NOTES				
	Original Amount	Maturity Date	Coupon Rate	2012 Debt Service Payments
2011	\$ 1,948,000	4/19/2012	1.500%	\$ 1,977,058
Total	\$ 1,948,000		Total	\$ 1,977,058

Starting in 2006, the City began using municipal capital lease financing for vehicles, equipment and computer-related capital rather than using long-term bonds for these items. The term of these leases range from five to ten years, and the City issues a request for proposal and the bank or financing company with the best interest rates and terms is awarded the lease. Municipal capital leases do not count against the City's debt capacity, and the City owns the equipment upon payment of the lease.

MUNICIPAL CAPITAL LEASES				
	Original Amount	Amount Outstanding as of Dec. 31, 2011	Final Maturity Year	2012 Debt Service Payments
2007	\$1,664,642	\$805,556	2017	\$ 270,361
2008	\$5,416,546	\$3,528,035	2018	\$ 746,265
2009	\$2,175,159	\$1,490,549	2019	\$ 275,799
2010	\$0	\$0		\$ -
2011	\$3,402,570	\$3,207,757	2021	\$ 442,916
Total	\$12,658,917	\$9,031,897	Total	\$ 1,735,341

Finally, the City also enters into financial arrangements with the State of Ohio to fund road, water and sewer projects via the Ohio Public Works Commissions (OPWC), and the Ohio Water Development Authority (OWDA). Finally, in 2003 the City repaired roads using special assessment bonds.

LOANS & SPECIAL ASSESMENTS			
	Amount Outstanding as of Dec. 31, 2011	Final Maturity Year	2012 Debt Service Payments
OWDA	\$48,109	2013	\$ 33,457
OPWC	\$3,654,365	2023	\$ 378,514
Special Assesments	\$258,471	2013	\$ 62,012
Total	\$3,960,945	Total	\$ 473,984

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

The following table shows the City's general obligation debt position:

DEBT POSITION	
Assessed Valuation (2011)	906,910,010
2010 Census Population	52,131

Total Outstanding General Obligation Debt	
Long-Term Debt	\$ 63,846,529
Short-Term Debt, Loans & Leases	\$ 14,940,842
Total Outstanding Debt	\$ 78,787,371
LESS	
Water Revenue Bonds (1995, 2002, 2006)	\$ (11,067,673)
TIF's (Rockport (2004) & Vedda (in 2005 Bonds))	\$ (4,040,000)
Municipal Capital Leases	\$ (9,031,897)
Sewer Bonds (Wastewater Fund 510 Bonds & 2006 Revenue)	\$ (18,652,506)
Special Assessment Bonds & Loans	\$ (3,960,945)
Non-Exempt Debt	\$ 32,034,350
5.5% Unvoted Debt Limit	\$ 49,880,051
Debt Leeway	\$ 17,845,701
Debt Ratios	
Net Debt to Full Value	3.04%
Total Debt per Capita	\$1,511.33
Notes as a % of Total Debt	18.96%

Therefore, per the Ohio Revised Code, the City has the legal capacity to borrow upwards of \$17.8 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 Debt Service Fund (fund 301).

Budget Overview of General Government

Total Expenditures by Division All Funds	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011 2012
Office of City Council	171,829	162,904	166,305	170,255	2%
Municipal Court	1,262,583	1,222,088	1,385,525	1,758,499	27%
Office of Mayor	231,486	223,422	223,185	249,347	12%
Office of Civil Service	82,204	106,029	136,523	121,888	-11%
Human Resources	239,755	224,148	242,801	234,322	-3%
Law	531,958	566,953	491,739	518,420	5%
Finance	645,004	512,931	555,241	555,374	0%
Income Tax	667,761	617,136	710,405	724,132	2%
Information Systems	600,331	614,782	837,182	710,183	-15%
Utility Billing	2,866,841	2,346,543	2,541,334	2,611,330	3%
Vital Statistics & Nuisance Abatement	500,602	465,742	438,703	441,411	1%
General Administration	1,971,809	3,410,669	3,729,168	2,141,902	-43%
Planning and Development and Building & Housing	2,045,031	1,844,832	2,362,821	2,365,878	0%
Community Development	256,750	215,700	255,751	318,973	25%
Community Relations	109,022	108,466	121,595	120,978	-1%
CDBG, ESG, HOME, NSP Pass-Through	1,664,124	2,526,938	1,529,278	1,993,219	30%
Income Tax Refunds	388,406	311,994	350,000	360,000	3%
Total Expenditures	14,235,494	15,481,277	16,077,555	15,396,113	-4%
Total Expenditures by Category All Funds	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011 2012
Salaries	4,326,393	4,312,631	4,308,066	4,621,293	7%
Fringe Benefits	1,537,669	1,232,571	1,324,139	1,215,090	-8%
Travel and Transportation	30,544	23,935	22,820	29,405	29%
Professional Services	753,145	801,152	785,685	1,017,790	30%
Communications	183,451	160,304	137,104	138,290	1%
Contractual Services	416,833	385,804	434,852	652,015	50%
Materials & Supplies	80,684	103,231	159,952	111,995	-30%
Capital	177,435	31,410	255,253	356,712	40%
Utilities	11,543	11,186	12,293	12,650	3%
Other	946,446	1,109,632	1,059,319	1,192,585	13%
Reserve Balance	-	268,647	500,000	125,000	-75%
Economic Development Programs	65,000	10,545	675,028	-	-100%
Debt Service	1,840,511	1,863,684	2,044,026	2,090,500	2%
Transfer or Advance	1,813,308	2,327,613	2,479,740	1,479,568	-40%
CDBG, ESG, HOME, NSP Pass-Through	1,664,124	2,526,938	1,529,278	1,993,219	30%
Income Tax Refunds	388,406	311,994	350,000	360,000	3%
Total Expenditures	14,235,494	15,481,277	16,077,555	15,396,113	-4%

Budget Overview of General Government

General Fund Total Expenditures by Category	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Salaries	2,900,585	2,863,936	2,934,601	3,030,792	3%
Fringe Benefits	959,153	774,130	785,609	724,874	-8%
Travel and Transportation	6,423	4,923	5,255	6,585	25%
Professional Services	631,479	658,072	655,689	751,175	15%
Communications	158,568	135,446	115,638	114,265	-1%
Contractual Services	99,288	55,424	80,682	67,450	-16%
Materials & Supplies	63,421	84,094	86,928	94,280	8%
Capital	10,004	22,423	208,303	45,000	-78%
Utilities	3,669	3,571	4,158	4,300	3%
Other	555,672	738,762	687,370	821,740	20%
Reserve Balance	-	268,647	500,000	125,000	-75%
Economic Development Programs	65,000	10,545	675,028	-	-100%
Debt Service	-	-	-	-	
Transfer or Advance	1,213,308	2,268,192	2,463,590	1,088,118	-56%
Income Tax Refunds	388,406	311,994	350,000	360,000	3%
Total Expenditures	7,054,974	8,200,158	9,552,851	7,233,580	-24%

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. There are seven council members (3 at-large and 1 for each of the city's four wards) that serve staggered terms that last four- years.

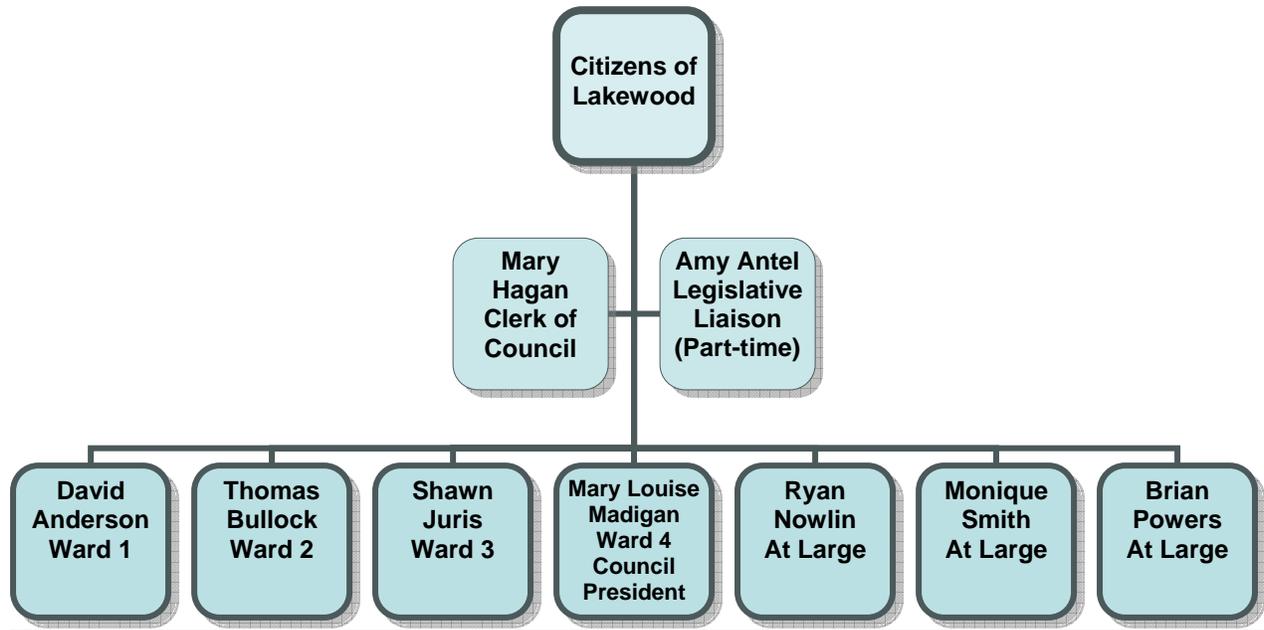
As the legislative arm of Lakewood City government, the chief function of City Council is the making of laws. While serving as the city's lawmaking body, Council also monitors the operation and performance of the city budget. In addition, Council members serve as their constituents' links to their local wards.

The Clerk of Council, appointed by City Council, maintains records of proceedings of City Council and records of ordinances and resolutions adopted by City Council. The Clerk's office is the designated repository for all official documents of the City. As official parliamentarian of the City Council, the Clerk conducts council meetings and publishes the minutes to reflect all legislative action, provides notice of regular and special meetings of City Council, and provides reference and research services regarding enacted or pending legislation.

Division Budget

OFFICE OF CITY COUNCIL					
General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	119,088	120,896	122,525	124,719	2%
Fringe Benefits	43,090	26,629	29,535	27,462	-7%
Travel and Transportation					
Professional Services	8,272	14,247	12,673	14,860	17%
Communications	814	901	658	700	6%
Contractual Services					
Materials & Supplies	362	156	746	750	1%
Capital					
Utilities					
Other	204	74	166	1,764	960%
Debt Service					
Transfer or Advance					
Total	171,829	162,904	166,305	170,255	2%

Organizational Chart



Personnel Staffing

	As of Dec. 31 2009	As of Dec. 31 2010	As of Nov. 15th 2011	Proposed 2012
Council				
<u>Full Time Employees</u>				
Clerk of Council	1	1	1	1
Total Full Time Employees	1	1	1	1
<u>Part Time Employees</u>				
Legislative Liaison	1	1	1	1
Council Members	7	7	7	7
Total Part Time Employees	8	8	8	8

Municipal Court

General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	844,959	852,262	883,244	858,678	-3%
Fringe Benefits	130,066	131,714	134,272	133,533	-1%
Travel and Transportation	4,908	3,608	3,520	4,950	41%
Professional Services	48,029	54,867	44,244	58,600	32%
Communications	50,132	44,584	44,432	46,500	5%
Contractual Services					
Materials & Supplies	21,343	17,894	17,616	20,050	14%
Capital	-	-	-	-	
Utilities					
Other	6,852	5,698	5,168	7,600	47%
Debt Service					
Transfer or Advance					
Total	1,106,289	1,110,626	1,132,496	1,129,911	0%

Indigent Driver Treatment(Fund 230)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	14,240	2,360	17,400	20,000	15%
Communications					
Contractual Services	3,850	-	210	127,000	60376%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	18,090	2,360	17,610	147,000	735%

Political Subdivision (Fund 232)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	-	-	-	13,000	
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	-	-	-	13,000	

Computer Maint (Fund 234)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	21,930	32,971	42,496	72,000	69%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	21,930	32,971	42,496	72,000	69%

Municipal Court

Court Special Projects (Fund 235)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	5,804	1,387	-	45,000	
Fringe Benefits	892	192	-	6,953	
Travel and Transportation					
Professional Services	4,500	-	-	10,000	
Communications					
Contractual Services	31,151	51,210	54,075	145,000	168%
Materials & Supplies	5,695	10,243	65,014	7,500	-88%
Capital	38,431	-	36,895	80,000	117%
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	86,473	63,033	155,984	294,453	89%

Court Probation (Fund 236)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	18,440	3,371	22,192	30,000	35%
Fringe Benefits	2,843	542	3,427	4,635	35%
Travel and Transportation	374	152	404	1,000	147%
Professional Services	7,138	5,800	8,074	42,000	420%
Communications					
Contractual Services					
Materials & Supplies	1,006	1,236	582	2,500	330%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					

Municipal Court

IDIAM (Fund 237)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	-	1,996	2,260	22,000	873%
Communications					
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	-	1,996	2,260	22,000	873%
TOTAL	1,262,583	1,222,088	1,385,525	1,758,499	27%

Mayor's Office

Division of the Mayor's Office

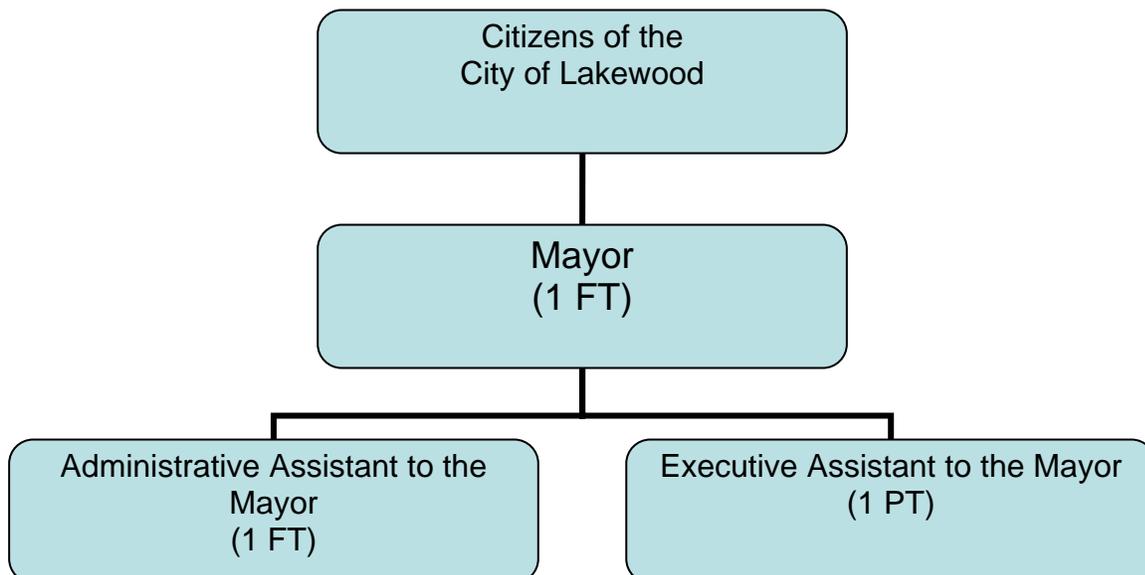
Description

The Mayor's Office serves as the principle representative for the City of Lakewood. The Mayor supervises the administration of the City and sees 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.

Division Budget

OFFICE OF MAYOR					
General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011 2012
Expenditures by Category					
Salaries	168,936	170,238	164,546	189,152	15%
Fringe Benefits	50,801	42,250	46,713	45,610	-2%
Travel and Transportation	-	-	613	-	
Professional Services	7,914	7,681	7,758	9,450	22%
Communications	1,890	2,103	1,866	2,000	7%
Contractual Services	300	-	-	-	
Materials & Supplies	1,286	694	1,175	2,600	121%
Capital					
Utilities					
Other	361	456	514	535	4%
Debt Service					
Transfer or Advance					
Total	231,486	223,422	223,185	249,347	12%

Organizational Chart



Personnel Staffing

	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
<u>Full Time Employees</u>				
Mayor	1	1	1	1
Administrative Assistant to Mayor	1	1	1	1
<i>Total Full Time Employees</i>	2	2	2	2
<u>Part Time Employees</u>				
Executive Assistant to Mayor	2	2	1	1
<i>Total Part Time Employees</i>	2	2	1	1

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 each even numbered year, the commission reviews and makes a written report setting forth recommendations of salaries and other compensation for the Mayor and City Council members.

Trends

- The Commission has several eligible lists that will expire in 2012. The need to conduct competitive examinations will be contingent on the needs of the Divisions of Fire and Police and the staffing levels determined by the Administration and Collective Bargaining Units.

Division Budget

OFFICE OF CIVIL SERVICE					
General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	54,022	54,022	54,420	54,489	0%
Fringe Benefits	20,731	16,317	19,051	16,604	-13%
Travel and Transportation					
Professional Services	6,655	33,058	60,485	50,025	-17%
Communications	449	506	450	640	42%
Contractual Services					
Materials & Supplies	78	18	40	50	26%
Capital					
Utilities					
Other	269	2,108	2,077	80	-96%
Debt Service					
Transfer or Advance					
Total	82,204	106,029	136,523	121,888	-11%

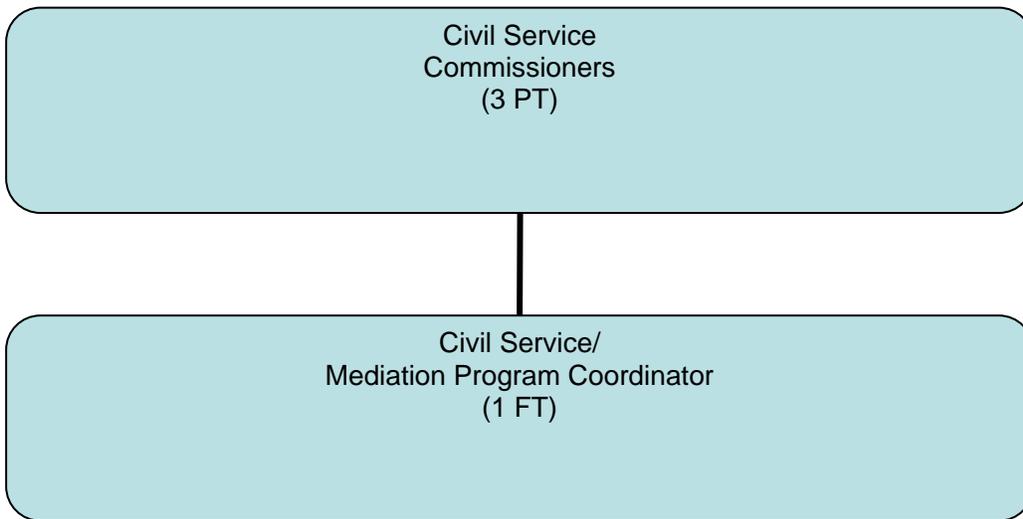
2011 Accomplishments

- Conducted entry level competitive examination for Division of Police in May 2011.
- Currently in the process of conducting a competitive examination for Fire Captain. Written component to take place on November 12, 2011 and Assessment Exercise component to take place in December.

2012 & Beyond Goals

- As mandated by the Charter of the City, Civil Service will review and make a recommendation regarding salaries of the Mayor and City Council members.
- Will conduct exams as required by the city in or to maintain continued placement for staffing levels upon retirement of eligible employees.
- Will conduct non-competitive examinations as requested for the city Departments and Divisions.

Organizational Chart



Personnel Staffing

	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
Council				
<u>Full Time Employees</u>				
Civil Service/ Med. Prog. Coordinator/Parking Violations Appeals Clerk	1	1	1	1
<i>Total Full Time Employees</i>	1	1	1	1
<u>Part Time Employees</u>				
Civil Service Commissioner	3	3	3	3
<i>Total Part Time Employees</i>	3	3	3	3

Division of Human Resources

Description

The Division of Human Resources is responsible for:

- **Recruitment, Retention and Selection:** Consistent with organizational goals and objectives recruits and selects staff in conjunction with the Civil Service Commission.
- **Employee Classification and Compensation:** Administers the City's compensation programs and maintains the position classification system.
- **Labor Relations:** Administers collective bargaining agreements for seven (7) bargaining units. Conducts labor contract negotiations.
- **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, worker's compensation etc.
- **Worker's Compensation:** Administers the City's self insured Worker's Compensation 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.

Trends

- 2011 was a year of stability in the workforce. In 2008 the City was forced to downsize our workforce. That year 115 employees terminated from City of Lakewood roles, many due to the fiscal emergency. New hires in 2008 numbered 53. Therefore, the City hired 40% of the number of terminations. As attrition and efficiency efforts continued into 2009 hires equaled 69% of terminations (36/52). 2010 proved to be a very stable year for the city's workforce with a 96% hire to termination ratio (52/54). Again in 2011, we have seen more terminations than hires with an estimated 87% hire to termination ratio (est. 52/60). The trend for the next 2 -3 years will likely show a decreasing hire to termination ratio as the City reduces staff primarily due to attrition.
- Part-time opportunities have become more prevalent as our fiscal future is still relatively unknown.
- As OPERS benefits and pension plans change the predicted trend will be that we have employees who put off retirement until later in life.

Division Budget

DIVISION OF HUMAN RESOURCES					
General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries	154,592	157,758	159,265	164,091	3%
Fringe Benefits	60,706	47,645	55,924	49,256	-12%
Travel and Transportation	124	70	21	100	367%
Professional Services	13,912	10,146	18,214	15,550	-15%
Communications	1,255	1,325	1,149	1,450	26%
Contractual Services					
Materials & Supplies	6,191	4,148	4,907	2,500	-49%
Capital					
Utilities					
Other	2,974	3,057	3,321	1,375	-59%
Debt Service					
Transfer or Advance					
Total	239,755	224,148	242,801	234,322	-3%

2011 Accomplishments

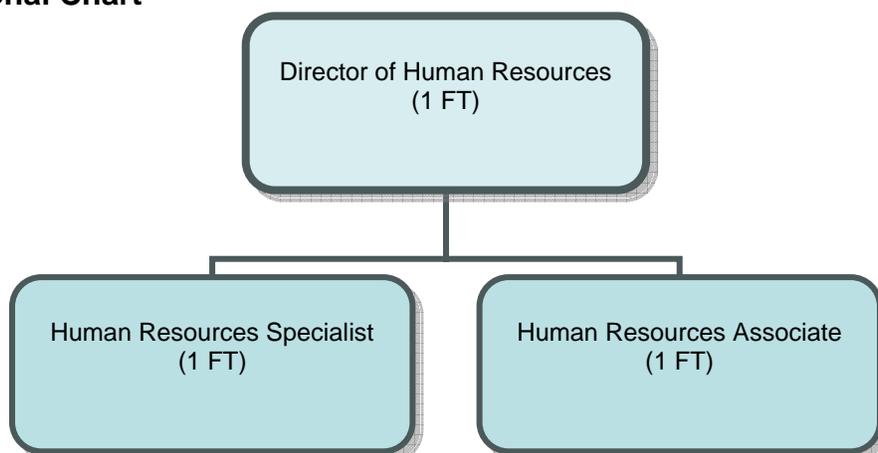
- The Human Resources Department completed the RFP process for several key employee benefits. As a result the City changed Life Insurance vendors which not only gave the employees access to much richer voluntary benefits but also saved the City more than \$20,000. A new contract was established after the competitive RFP process for a Health Care Consultant who is now meeting higher expectations of service with little cost increase. As of this writing the vendor bids for Health Insurance are being reviewed and a new contract will be in place by year end.
- Additional management training focusing on leadership was developed and delivered to public works managers and newly promoted police officers. Customer service training focusing on computer skills and assessing and improving citizen access to City Hall was developed and begun. This training will continue in 2012.
- Several key policies were updated during 2012 including Transitional Duty and the Computer/Internet Usage policy to focus on the increasingly important topic of social media.
- The remainder of the Collective Bargaining Unit contracts were completed, through arbitration and approved.
- In an effort to become less paper oriented the Human Resources Department converted a majority of HR forms to electronic PDF files. The Performance Appraisal process was completed on line for the first time.

Division of Human Resources

2012 & Beyond Goals

- Assist in the completion of the revision of the records retention policies/procedures.
- Begin preparation for union contract negotiations in the end of 2012 with an eye toward flexibility, efficiency, consistency and cost savings.
- Ensure that City maintains compliance with up coming changes in federal regulations in health insurance as legislated by PPACA.
- Prepare for the 2013 budget as there will likely be a significant reduction in funding.
- Continue to develop appropriate employee and managerial level training programs and increase level of communications and knowledge sharing with all levels of employees.

Organizational Chart



Personnel Staffing

	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
Human Resources				
<u>Full Time Employees</u>				
Director of Human Resources	1	1	1	1
Human Resources Specialist	1	1	1	1
Human Resources Associate	1	1	1	1
<i>Total Full Time Employees</i>	3	3	3	3

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 the City in all court proceedings and before any administrative body. It directs and coordinates the drafting and approval of all ordinances, resolutions, contracts, and other legal documents. The Law Department protects and ensures that all business of the City is conducted in a proper and legal manner.

The Law Department's responsibilities include prosecuting all criminal violations within the City of Lakewood, including all building and housing code violations; representing and defending the City in all civil proceedings and actions, and serving as legal counsel and advisor to the City, its agencies and officials.

The Law Department provides for and conducts Prosecutor Hearings at the request of the Building, Housing and Fire Departments 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, the Law Department prepares documents, renders legal opinions, conducts specialized training of City administration and employees as to legal rights, responsibilities, issues, and performs other services as required by the City Charter and the Ohio Revised Code.

Trends

- The Law Department in 2011 became a more active participant in structural nuisance properties as they are defined in L.C.O. § 1306.521 and .522. The Law Department is now coordinating the effort to properly designate properties as structural nuisances, notify all interested stakeholders for each property and ensure due process is served from the beginning of the process through abatement.
- Beginning at the end of the third quarter of 2011, the Law Department has begun to oversee the process of notifying, prosecuting and following through on criminal activities nuisance properties as they are defined in L.C.O. § 510.01 *et seq.* Included in our work is representing the city before the Nuisance Abatement Appeals Board and handling the enforcement effort before any case reaches that stage.
- The Law Department is now coordinating, under the Fire Marshal's leadership, the process of ensuring officials from the Division of Housing & Building, the Division of Fire and the Department of Human Services gain appropriate access to dwellings that demand the attention of the city's housing intervention team, which will be mobilized in instances of severe structural decay, unsanitary conditions, hoarding and mental health issues.

Division Budget

DIVISION OF LAW					
General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	330,145	327,681	337,198	337,050	0%
Fringe Benefits	112,903	106,486	84,055	76,645	-9%
Travel and Transportation	165	408	121	425	252%
Professional Services	76,333	119,969	56,391	90,550	61%
Communications	2,885	2,816	1,850	2,100	14%
Contractual Services					
Materials & Supplies	9,022	9,141	10,539	9,125	-13%
Capital					
Utilities					
Other	506	452	1,587	2,525	59%
Debt Service					
Transfer or Advance					
Total	531,958	566,953	491,739	518,420	5%

2011 Accomplishments

- Successfully prosecuted high-profile nuisance property owners through trial and appeal.
- Initiated and led a director-level discussion of implementing a citywide document management program that envisions both easy file access and easier implementation of document retention and destruction schedules while also ensuring adherence to public-records law.
- Participated heavily in the city's Property Reinvestment Committee, which convenes regularly (with Lakewood Alive) to address the most difficult commercial and residential housing violations.

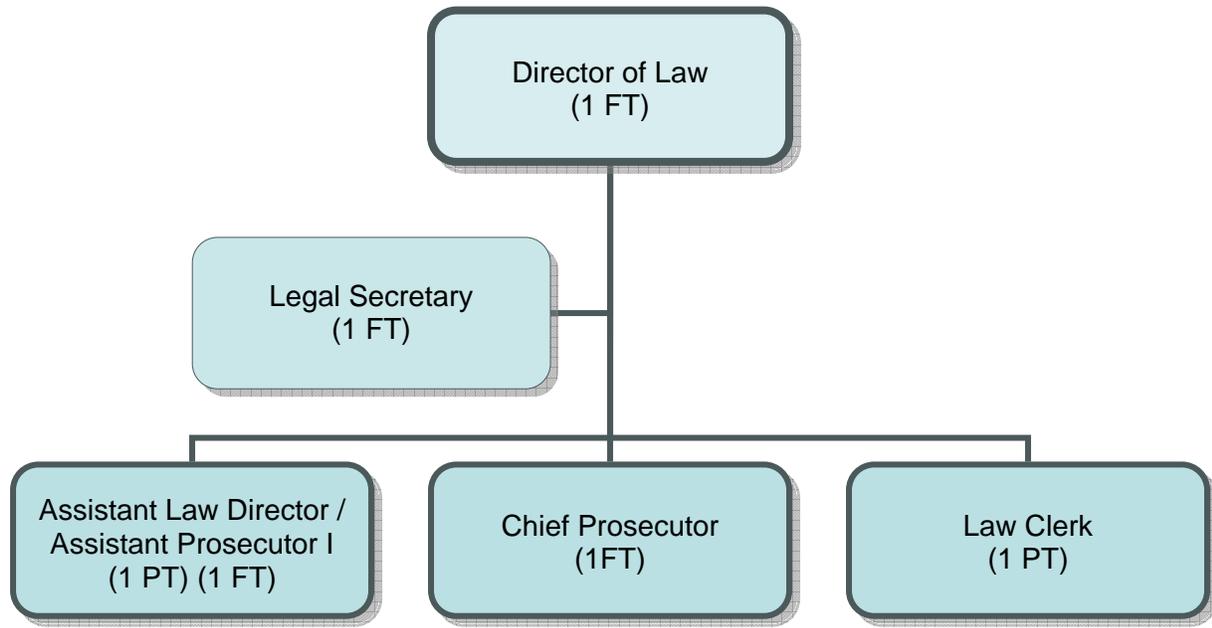
2012 & Beyond Goals

- Increasing the law department's visibility as legal advisors to City Council, so as to ensure all council members have relationships with and access to all lawyers within the department for legislative research, drafting and advice.
- Continuing to develop a citywide document management and retention strategy, begun in 2011.
- Implementing a departmental matter-tracking software program to assist in scheduling, matter management and follow-through.

Law Department

- Adding nuisance data and criminal-case information to Web Q&A, the citywide database that tracks all properties and produces records related to those properties efficiently and across all departments.
- Restructuring the department to ensure maximum efficiency, coverage and expertise being deployed in the furtherance of our service to the Court and other city departments and divisions, all with a mind to ready the city for external revenue cuts.

Organizational Chart



Personnel Staffing

Law	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
<u>Full Time Employees</u>				
Director of Law	1	1	1	1
Chief Prosecutor (Full Time)	0	0	0	1
Asst. Law Director/Pros. I	1	1	1	1
Legal Secretary	1	1	1	1
<i>Total Full Time Employees</i>	3	3	3	4
<u>Part Time Employees</u>				
Asst. Law Director/Pros. I	3	3	3	1
Chief Prosecutor (Part Time)	1	1	1	0
Law Clerk	1	1	1	1
<i>Total Part Time Employees</i>	5	5	5	2

Division of Finance

Division of Finance

Mission

The mission of the Division of Finance is to maintain and strengthen the fiscal integrity of the City of Lakewood.

Description

The Finance Department's main objective is to maintain and strengthen the City's financial integrity by performing the following administrative functions:

- Financial Reporting
- Financial and Legal Compliance
- General Accounting
- Accounts Payable
- Risk Management
- Revenue and Accounts Receivable
- Payroll
- Purchasing
- Cash Management
- Investments
- Debt Management
- Fixed Asset Management

Trends

- The independent auditing firm of James G. Zupka, C.P.A., will perform the third of five financial audits during 2012

Division Budget

DIVISION OF FINANCE					
General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	405,204	331,908	357,841	362,965	1%
Fringe Benefits	149,496	112,004	140,164	123,444	-12%
Travel and Transportation	364	94	306	285	-7%
Professional Services	75,664	58,166	45,425	59,195	30%
Communications	8,450	6,405	5,056	5,350	6%
Contractual Services					
Materials & Supplies	3,856	2,771	3,287	1,885	-43%
Capital	-	-	-	-	
Utilities					
Other	1,970	1,582	3,162	2,250	-29%
Debt Service					
Transfer or Advance					
Total	645,004	512,931	555,241	555,374	0%

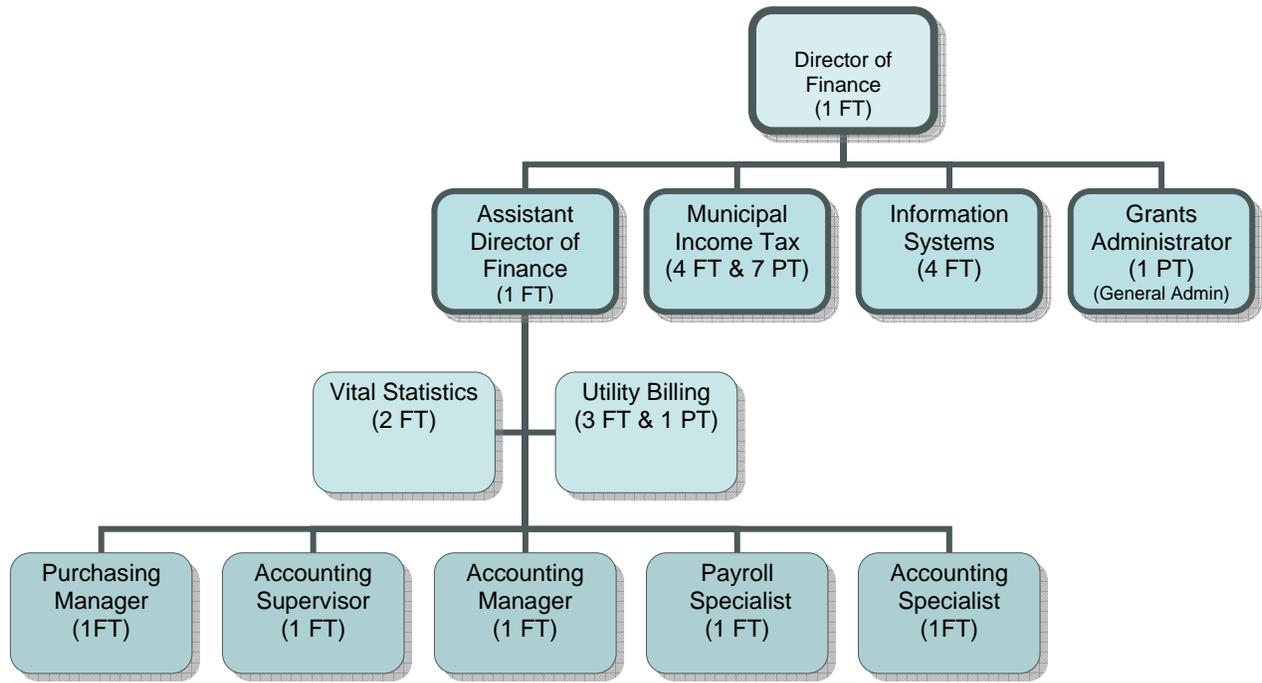
2011 Accomplishments

- Completed the 2010 Financial Audit prior to the June 30th deadline. The audit found no citations
- Amnesty Day implementation of unused, stockpiled office supplies
- Purchasing Consortiums ordinance adopted to widen purchasing power without bidding

2012 & Beyond Goals

- Develop and Implement Disaster Recovery Policies and Procedures
- Continue to Implement Citywide Standard Accounts Receivable & Collections Policies and Procedures
- Implement a Comprehensive Timekeeping System
- Continue exploring online eProcurement, online bidding, and reverse auctions

Organizational Chart



Division of Finance

Personnel

Finance	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
<u>Full Time Employees</u>				
Director of Finance	1	1	1	1
Assistant Finance Director II	1	1	1	1
Purchasing Manager	1	1	1	1
Accounting Manager	1	1	1	1
Accounting Supervisor	1	1	1	1
Payroll Specialist	1	1	1	1
Accounting Specialist	1	0	1	1
<i>Total Full Time Employees</i>	7	6	7	7
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>Part Time Employees</u>				
Grants Administrator	1	1	1	1
<i>Total Part Time Employees</i>	1	1	1	1

Division of Information Systems

Division of Information Systems

Description

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

Trends

- Continue the expansion of browser-based applications to eliminate the need to install “client” software on PC’s and simplify software distribution. Existing examples include Naviline Financials, Naviline Public Safety, WebQA and the work order system.
- With the availability of a new computer training room, improve desktop IT proficiency throughout the City
- Minimize printing costs by maximizing opportunities for electronic document creation and storage on relatively inexpensive disk storage (e.g. pdf files)

Division Budget

DIVISION OF INFORMATION SYSTEMS					
General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	247,641	248,858	251,795	257,495	2%
Fringe Benefits	88,328	70,873	87,285	78,564	-10%
Travel and Transportation					
Professional Services	173,900	183,954	195,816	235,300	20%
Communications	3,328	4,431	4,012	4,125	3%
Contractual Services	66,257	49,930	49,950	50,000	0%
Materials & Supplies	12,383	33,475	39,867	39,550	-1%
Capital	7,930	22,423	208,303	45,000	-78%
Utilities					
Other	564	839	154	150	-3%
Debt Service					
Transfer or Advance					
Total	600,331	614,782	837,182	710,183	-15%

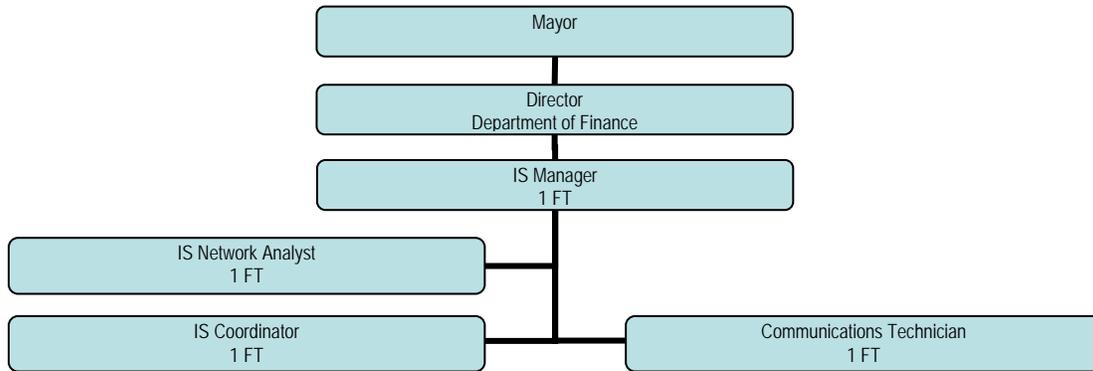
2011 Accomplishments

- Implemented a comprehensive network backup system which provides backups of all city servers and allows for secured, offsite cloud storage for disaster recovery purposes.
- Facilitated WebQA implementation for Building and Housing and upgraded the Police department’s Computer Aided Dispatch, Records Management, Field Reporting and Mobile Data Browser systems.
- Created a new computer training room by using existing city PC’s and held training sessions on Naviline and WebQA.

2012 & Beyond Goals

- Leverage existing Information Technology assets to the maximum to contain costs.
- Achieve 2013 FCC narrow-banding mandate compliance for the Police, Fire and Public Works radio systems.
- Begin systematic replacement of the City’s 2004 network switch infrastructure.

Organizational Chart



Personnel Staffing

	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
IS				
<u>Full Time Employees</u>				
I.S. Manager	1	1	1	1
I.S. Coordinator	1	1	1	1
I.S. Network Analyst	1	1	1	1
Communications Technician	1	1	1	1
<i>Total Full Time Employees</i>	4	4	4	4

Division of Income Tax

Division of Income Tax

Description

The Municipal Income Tax Division is charged with the collection, audit and enforcement of the municipal income tax ordinance. Through proper tax revenue collection, we assist the Department of Finance in maintaining and strengthening the fiscal integrity of the City. We strive to provide the taxpayers of Lakewood with high quality, cost effective, professional, and courteous service.

Trends

- Continue to monitor the economic and legislative climate and its effects on municipal income tax revenue

Division Budget

DIVISION OF INCOME TAX					
General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011 2012
Expenditures by Category					
Salaries	303,381	297,405	346,908	363,283	5%
Fringe Benefits	96,846	78,223	101,200	93,920	-7%
Travel and Transportation	470	727	650	750	15%
Professional Services	128,461	103,232	125,107	135,705	8%
Communications	58,130	53,312	46,840	42,100	-10%
Contractual Services	1,400	1,328	1,400	1,450	4%
Materials & Supplies	4,319	4,478	2,624	3,425	31%
Capital					
Utilities	3,669	3,571	4,158	4,300	3%
Other	71,085	74,860	81,517	79,200	-3%
Debt Service					
Transfer or Advance					
Total	667,761	617,136	710,405	724,132	2%

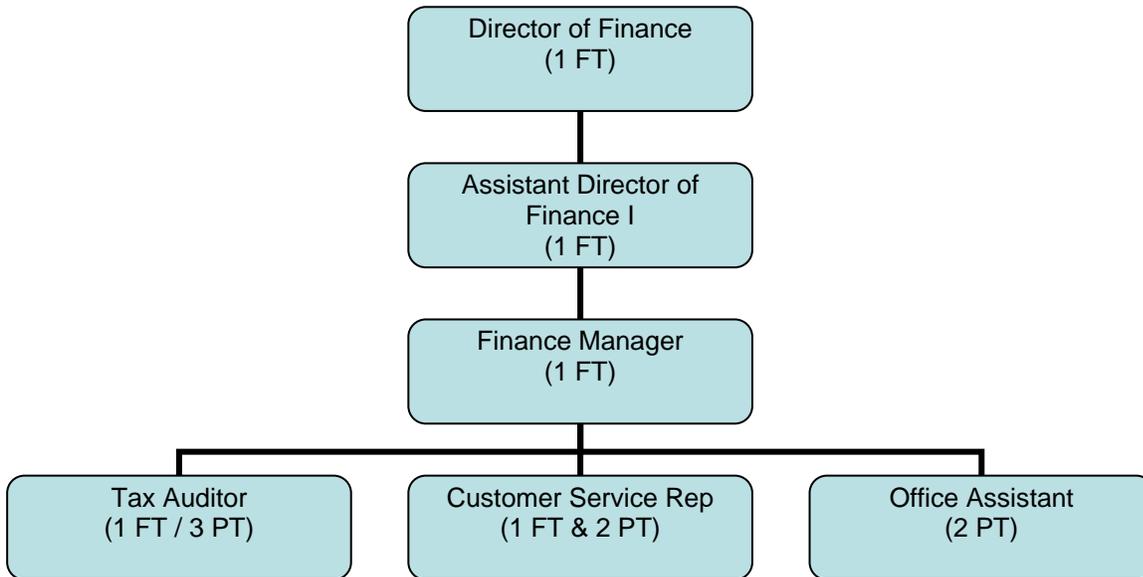
2011 Accomplishments

- Fully established required ACH withdrawal for monthly payment plans, increasing delinquent collections and decreasing printing & postage expenses
- Utilized our address database in conjunction with tenant information to optimize revenue collection

2012 & Beyond Goals

- Institute online bill payment for taxpayer convenience
- Expand IRS information share initiative to include additional line items
- Continue to improve the database for additional revenue growth

Organizational Chart



Personnel Staffing

Income Tax	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
<u>Full Time Employees</u>				
Assistant Finance Director I	1	1	1	1
Finance Manager	0	0	1	1
Tax Auditor	0	0	1	1
Customer Service Rep	2	2	1	1
<i>Total Full Time Employees</i>	3	3	4	4
<u>Part Time Employees</u>				
Tax Auditor	3	4	3	3
Office Assistant	1	1	2	2
Customer Service Rep	2	1	2	2
<i>Total Part Time Employees</i>	6	6	7	7

Division of Utility Billing

Division of Utility Billing

Description

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

Trends

- Water utilization continues to decline at approximately 2% annually.

Division Budget

DIVISION OF UTILITY BILLING					
Water Fund Budget (Fund 501)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	143,180	144,531	145,923	159,846	10%
Fringe Benefits	59,824	47,905	49,585	55,284	11%
Travel and Transportation					
Professional Services	37,057	34,061	42,867	39,975	-7%
Communications	9,368	9,124	9,856	10,600	8%
Contractual Services	24,183	3,331	1,400	8,225	487%
Materials & Supplies	2,614	616	1,844	1,600	-13%
Capital					
Utilities	2,564	2,470	2,766	3,050	10%
Other	293,358	277,192	278,221	278,500	0%
Debt Service	1,794,692	1,812,069	1,993,623	2,039,000	2%
Transfer or Advance	500,000	15,244	15,250	15,250	0%
Total	2,866,841	2,346,543	2,541,334	2,611,330	3%

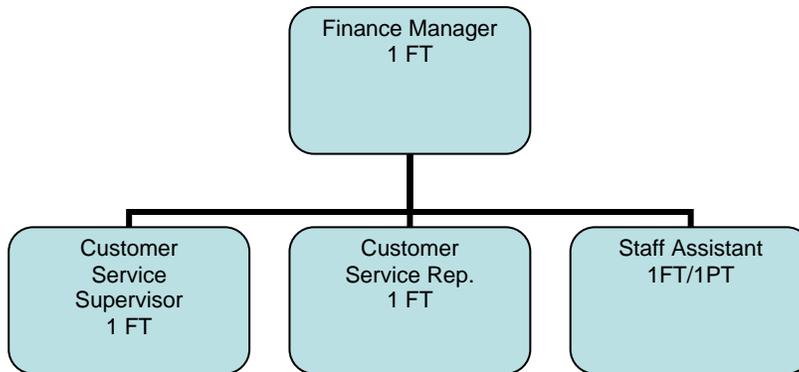
2011 Accomplishments

- Utilized the latest in office technology to streamline efficiency

2012 & Beyond Goals

- To deliver customer service through the use of ever advancing technology
- Institute an online payment option for water and sewer customers
- Appraise and revise collection and shut-off procedures

Organizational Chart



Personnel Staffing

		As of Dec. 31	As of Dec. 31	As of Nov. 15	Proposed
Utility Billing		2009	2010	2011	2012
Full Time Employees					
Finance Manager (20% of time)		0	0	1	1
Staff Assistant		1	1	1	1
Customer Service Supervisor		1	1	1	1
Customer Service Rep		1	1	1	1
Total Full Time Employees		3	3	4	4
Part Time Employees					
Staff Assistant		1	1	1	1
Customer Service Rep		1	1	0	0
Total Part Time Employees		2	2	1	1

Division of Vital Statistics

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

Trends

- The Division continues to monitor the number of live births in the City of Lakewood. As of October 2011, there has been an approximate 17% decrease in live births at Lakewood Hospital

Division Budget

DIVISION OF VITAL STATISTICS					
Lakewood Hospital (Fund 260)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	117,413	146,246	152,350	160,497	5%
Fringe Benefits	55,845	48,345	59,999	54,364	-9%
Travel and Transportation	1,547	1,246	1,379	1,300	-6%
Professional Services	892	1,508	2,375	1,885	-21%
Communications	3,601	4,247	1,654	1,950	18%
Contractual Services	211,119	210,873	210,757	210,840	0%
Materials & Supplies	2,147	1,465	1,572	1,525	-3%
Capital					
Utilities	5,310	5,145	5,369	5,300	-1%
Other	2,727	2,490	2,350	2,550	9%
Debt Service					
Transfer or Advance	100,000	44,177	900	1,200	33%
Total	500,602	465,742	438,703	441,411	1%

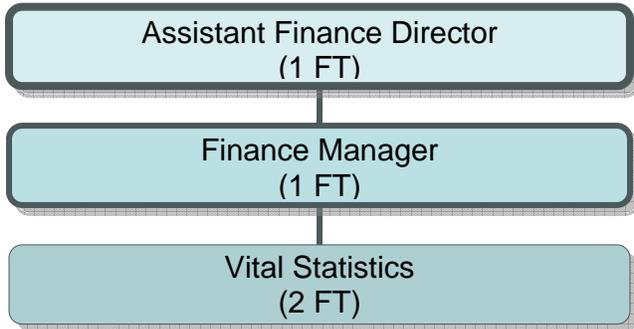
2011 Accomplishments

- Employed modern imaging software to scan and index over 14,000 existing birth and death certificates
- Provide accurate, informative, quality customer service
- Received a perfect score on the level of compliance with standard operating standards

2012 & Beyond Goals

- Continue to scan and index existing birth and death records dating from 1944 back through 1928
- Continue to pursue certification from the Ohio Department of Health/Vital Statistics Central Issuance Project by meeting all criteria in beta testing. This certification allow the Division to access and issue all birth records from IPHIS, as well as grant the Division the ability to view special birth records not currently available to local offices.
- Continue to build a good rapport and support system with the Ohio Department of Health/Vital Statistics, funeral homes, and Lakewood Hospital's Medical Records Department

Organizational Chart



Personnel Staffing

	As of Dec. 31 2009	As of Dec. 31 2010	As of Nov. 15 2011	Proposed 2012
Finance/Vital Statistics				
<u>Full Time Employees</u>				
Administrative Assistant 1	1	1	1	1
Staff Assistant	1	1	1	1
<i>Total Full Time Employees</i>	2	2	2	2

Division of General Administration

Division of General Administration

Description

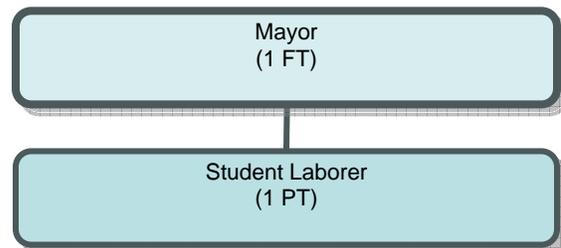
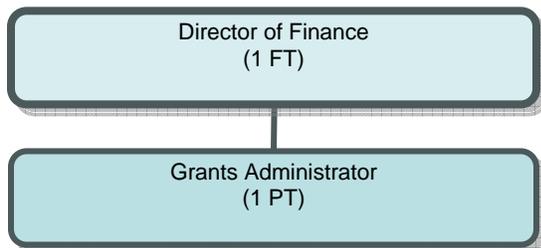
This General Fund account is used to record certain expenditures not assigned specifically to individual Departments, and deemed City-wide expenditures such as:

- Part-time wages of the Citywide Grants Administrator and CitiStat Student Laborer positions
- Risk management consulting services
- Governmental agreements and fees associated with Property Tax Administration
- Citywide maintenance agreements
- Corporate sponsorship program services
- Inter-fund transfers from the General Fund
- General liability insurance premiums
- Professional registrations that provide a Citywide benefit

Division Budget

DIVISION OF GENERAL ADMINISTRATION					
General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	56,119	94,607	86,074	105,000	22%
Fringe Benefits	142,207	85,246	27,416	26,599	-3%
Travel and Transportation					
Professional Services	57,917	38,367	51,738	68,200	32%
Communications	27,142	13,125	2,400	2,400	0%
Contractual Services	19,019	-	13,429	-	
Materials & Supplies	(1,800)	4,730	1,468	7,325	399%
Capital					
Utilities					
Other	457,896	637,756	583,053	719,260	23%
Reserve Balance	-	268,647	500,000	125,000	-75%
Debt Service					
Transfer or Advance	1,213,308	2,268,192	2,463,590	1,088,118	-56%
Total	1,971,809	3,410,669	3,729,168	2,141,902	-43%

Organizational Charts



Personnel Staffing

General Administration	As of Dec. 31	As of Dec. 31	As of Nov. 15	Proposed
<u>Part Time Employees</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Student Laborer - CitiStat	1	1	1	1
Grants Administrator	1	1	1	1
<i>Total Part Time Employees</i>	2	2	2	2

Division of Planning & Development and Building & Housing

Description

The Department of Planning and Development coordinates long-range planning, zoning, and economic development for the City. The Department 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, and the Citizens Advisory Committee. The Department houses the Office of Community Relations and the Division of Community Development.

The Division of Housing and Building provides code enforcement and plan examination services. It conducts annual inspections on rental property, permit inspections and prior to sale inspections. The Division issues permits on new construction, repairs and alterations. The Division maintains a registry of contractors able to work in the City. It also accepts applications for the Board of Zoning Appeals, Board of Building Standards and Architectural Review Board and Planning Commission.

In 2011, these two divisions were combined under the supervision of the Director of Planning & Development.

Core Functions:

- 1. Planning and Zoning Administration**
- 2. Economic Development**
- 3. Housing Preservation and Improvement**
- 4. Administration of Federal Grant Programs**

Trends

- The continued reluctance of local lending sources to invest in small business growth and expansion will continue to position local economic development funds as a necessary and attractive development option.
- Historically the department has used Federal Block grant dollars where applicable to support business growth and expansion by avoiding the use of General Fund dollars. However, in the year ahead the geographical and regulatory requirements of Block Grant funded programs will be a limitation to economic development activities is left as the sole source of support. The department will benefit for strategically using general fund economic development funding and potentially expanding the availability of these resources for appropriate projects.

Division of Planning & Development and Building & Housing

Division Budgets

DIVISION OF PLANNING AND DEVELOPMENT					
General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries	148,755	139,314	99,828	141,129	41%
Fringe Benefits	40,933	37,992	36,528	31,697	-13%
Travel and Transportation	292	-	-	25	
Professional Services	30,656	24,873	23,837	26,400	11%
Communications	3,290	5,093	3,215	3,575	11%
Contractual Services	7,312	(834)	10,903	11,000	1%
Materials & Supplies	4,130	4,244	1,221	3,865	217%
Capital	2,074	-	-	-	
Utilities					
Other	6,680	8,869	5,651	3,950	-30%
Economic Development Programs	65,000	10,545	675,028	-	-100%
Debt Service					
Transfer or Advance					
Total	309,121	230,097	856,211	221,641	-74%

DIVISION OF PLANNING AND DEVELOPMENT					
CDBG Fund Budget (Fund 240)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries	213,672	190,342	172,147	201,050	17%
Fringe Benefits	127,630	89,599	108,740	99,399	-9%
Travel and Transportation	1,969	3,030	1,942	2,600	34%
Professional Services	25,257	62,840	26,374	30,075	14%
Communications	2,325	2,195	1,419	1,625	15%
Contractual Services	25,313	31,994	45,232	21,500	-52%
Materials & Supplies	3,137	2,371	1,150	1,775	54%
Capital	2,051	1,987	5,656	-	
Utilities					
Other	50,573	47,594	44,380	42,075	-5%
Debt Service					
Transfer or Advance				375,000	
Total	451,927	431,953	407,041	775,099	90%

Division of Planning & Development and Building & Housing

DIVISION OF PLANNING AND DEVELOPMENT					
Neighborhood Stabilization Program (Fund 245)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries	-	78,458	-	-	
Fringe Benefits	-	12,199	-	-	
Travel and Transportation	146	335	-	-	
Professional Services	-	20	-	-	
Communications	8	-	-	-	
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	154	91,012	-	-	-100%

DIVISION OF PLANNING AND DEVELOPMENT					
TIF Capital Improvement Fund (Fund 406)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	126,949	-	-	223,212	
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	126,949	-	-	223,212	

Division of Planning & Development and Building & Housing

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	681,948	676,074	663,683	663,221	0%
Fringe Benefits	292,686	226,144	282,043	220,482	-22%
Travel and Transportation	14,639	11,801	10,121	10,000	-1%
Professional Services	20,136	16,872	18,019	19,500	8%
Communications	7,351	7,676	7,777	8,300	7%
Contractual Services					
Materials & Supplies	2,481	2,931	2,771	2,425	-12%
Capital	-	7,000	2,813	2,500	-11%
Utilities					
Other	3,813	3,471	6,121	6,600	8%
Debt Service					
Transfer or Advance					
Total	1,023,056	951,969	993,347	933,027	-6%

Community Development Block Grant Fund (Fund 240)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	112,570	111,996	85,910	175,648	104%
Fringe Benefits	18,060	18,543	14,417	19,938	38%
Travel and Transportation	2,319	2,134	3,125	2,873	-8%
Professional Services	300	6,194	765	6,655	770%
Communications	358	638	302	1,050	
Contractual Services					
Materials & Supplies	183	274	92	390	
Capital	-	-	1,586	6,000	
Utilities					
Other	31	21	24	345	1343%
Debt Service					
Transfer or Advance					
Total	133,823	139,801	106,221	212,899	100%

TOTAL EXPENDITURES	1,156,879	1,091,770	1,099,569	1,145,926	4%
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2011 Accomplishments

- Completed significant development projects and helped attract new business in the downtown core. Examples include the opening of the University of Akron Lakewood, the build out of the historic Bailey Building, the expansion of the AT&T facility and the addition of Newry Corp, CVS, Drugmart Plaza and Menchies.
- Approved the design for two major residential redevelopments with phase 1b of Rockport Square a 40 unit condominium building and the approval of Clifton Pointe on Sloane Avenue a 17 unit townhouse development along the Rocky River.

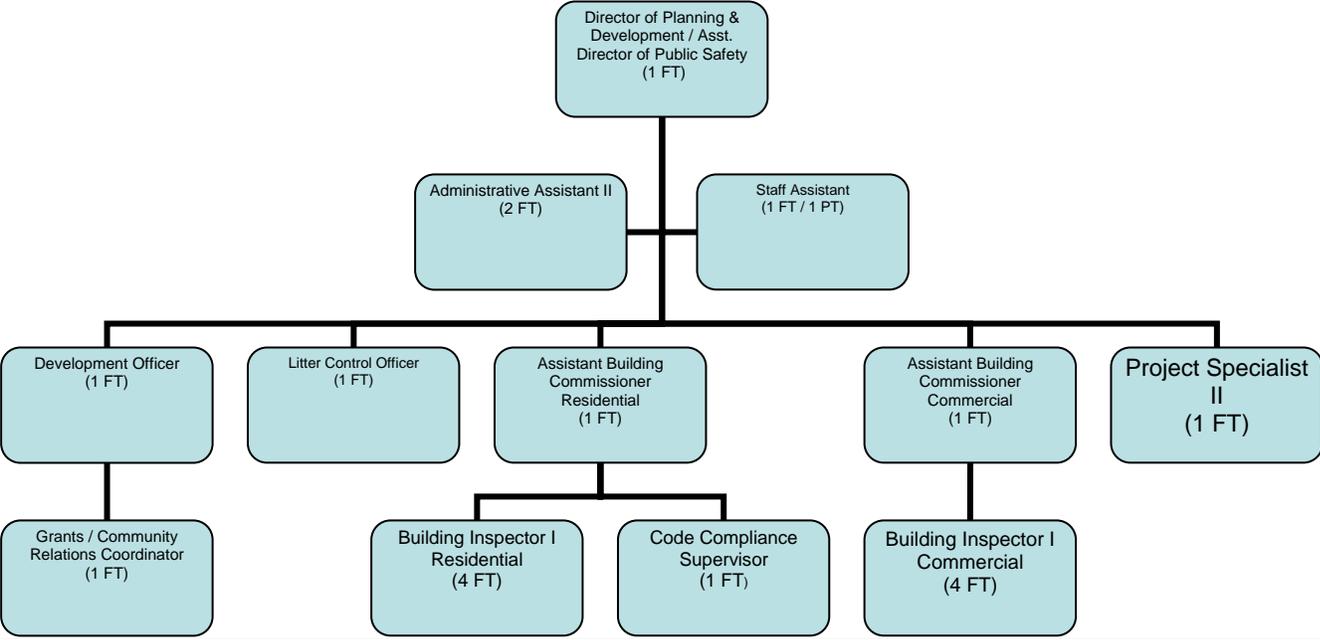
Division of Planning & Development and Building & Housing

- Established Community Reinvestment Area #4 (CRA) along the Rocky River to promote redevelopment of the riverfront by legislating performance based tax abatement.
- Completed an Exterior Conditions Survey (ECS) of more the 9,000 single and two family structures.

2012 & Beyond Goals

- Continue efforts to fill storefronts and strength the trend of the 10 year high of more than 90% occupancy on Detroit Avenue.
- Use data gleaned from the ECS to proactively approach code enforcement and address housing in the poorest condition.
- Implement elements of the bike plan to support residents and business in use of a bicycle as an important mode of transportation for commuter, utility and recreational uses.
- Formalize a partner with UA Lakewood to expand StartUp Lakewood/StartUp U to expand the entrepreneurship program to further cultivate the evolution of home based business and growth of local mirco-enterprise.

Organizational Chart



Division of Planning & Development and Building & Housing

Personnel Staffing

	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
Planning & Development				
<u>Full Time Employees</u>				
Director of Planning & Development	1	1	1	1
Assistant Director	1	1	0	0
Development Officer	0	1	1	1
Project Specialist	0	1	0	1
Grants/Comm. Rel. Coordinator	1	1	1	1
Grants Administrator	1	0	0	0
Administrative Asst. II	1	1	1	1
<i>Total Full Time Employees</i>	5	6	4	5
	As of Dec. 31	As of Dec. 31	As of Nov. 15	Proposed
Division of Building & Housing	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Asst. Director of Public Safety	1	1	0	0
Project Administrator	1	0	0	0
Assistant Building Commissioner	2	2	2	2
Building Inspector I	8	8	8	8
Litter Control Officer	1	1	1	1
Code Compliance Supervisor	1	1	1	1
Staff Assistant I	2	2	1	1
Administrative Assistant II	1	1	1	1
<i>Total Full Time Employees</i>	17	16	14	14
<u>Part Time Employees</u>				
Staff Assistant I	0	0	1	1
<i>Total Part Time Employees</i>	0	0	1	1

Division of Community Development

Division of Community Development

Mission

The Division of Community Development administers those programs funded with the City's Federal Community Development Block Grant (CDBG), HOME, and American Dream Down payment Initiative (ADDI) funds to help residents and businesses maintain property values and improve the appearance of our community.

Description

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

- 3% Low Interest Loan Program
- 5% Rental Restoration Deferred
- Deferred Loan Program
- Emergency Loan Program
- Home Improvement Grant/Rebate Program
- Home Program
- Improvement Target Area (ITA) Grant Program
- Operation Paint Brush and Labor
- Purchase and Revitalization
- Storefront Renovation
- Neighborhood Stabilization Program

Trends

- Although the City of Lakewood maintained its entitlement status following the 2010 census, CDBG and HOME funds are trending lower year-on-year and Federal Budget cuts threaten the size of future allocations. A close eye will be needed to ensure that the City is prepared for future allocation reductions in 2012 and beyond.
- While Lakewood has far lower levels of foreclosure and abandonment than many of its peer communities, the City must still be vigilant and nimble to address ongoing housing market issues including foreclosure, property value adjustments, lower sales values and reduced access to credit faced by many homeowners and buyers.

Division of Community Development

Division Budgets

DIVISION OF COMMUNITY DEVELOPMENT					
CDBG (Fund 240)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	124,525	96,291	131,260	145,240	11%
Fringe Benefits	17,369	14,972	20,321	27,532	35%
Travel and Transportation	1,111	314	593	5,047	751%
Professional Services	9,821	11,368	10,604	11,525	9%
Communications	1,872	977	458	500	9%
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	40,271	40,103	40,763	40,775	0%
Debt Service	45,819	51,616	50,403	51,500	
Transfer or Advance					
Total	240,787	215,640	254,402	282,119	11%

DIVISION OF COMMUNITY DEVELOPMENT					
Home Investment Program (Fund 242)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	8,256	-	-	10,000	
Fringe Benefits	3,367	-	-	1,854	
Travel and Transportation	2,015	-	-	-	
Professional Services	2,325	60	1,258	25,000	1887%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other	-	-	91	-	-100%
Debt Service					
Transfer or Advance					
Total	15,962	60	1,349	36,854	
TOTAL	256,750	215,700	255,751	318,973	25%

2011 Accomplishments

- Using Neighborhood Stabilization Program funding DCD was able to rehab and sell three formerly foreclosed properties, are positioned to complete two additional rehabs in early to mid- 2012, received a \$250,000 NSP III grant award from Cuyahoga County and successfully partnered with the Cuyahoga County Land Reutilization Corporation to identify and demolish vacant properties including 1549 Lakewood Avenue, a long time nuisance.

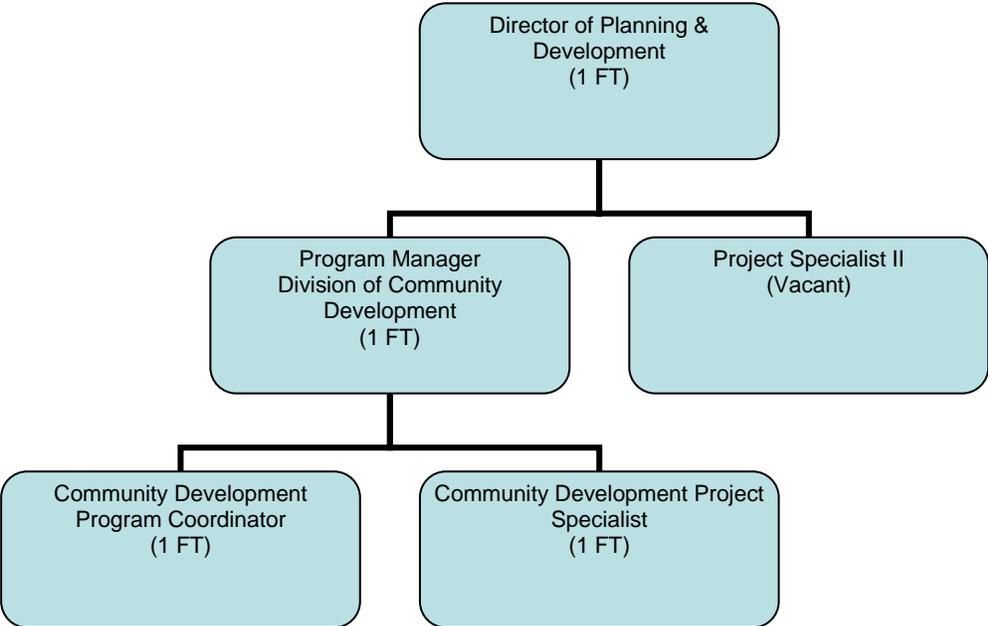
Division of Community Development

- The Division of Community Development merged offices with the Department of Planning and Development during the summer of 2011. This has allowed the Division to more effectively utilize available resources thus increasing efficiency and communication in a manner beneficial to the implementation of existing and new housing initiatives.
- \$500,000 public funds invested into housing, with \$1.4 million in private investment through the above residential programs, \$80,000 public funding invested into commercial storefront projects resulting from private investment exceeding \$400,000 plus new job growth and occupancy in previously vacant sites.

2012 & Beyond Goals

- Creation of a model block program that will bring together a variety of community resources to revitalize housing in targeted neighborhoods. These neighborhoods will be determined by housing survey and related data collected in 2011.
- Utilizing NSP I, II and III funds, CDBG Purchase and Revitalization funding, and through continued collaboration with entities like the Cuyahoga County Land Bank, continue to acquire properties for rehab and sale, identify vacant nuisance properties for demolition and execute effective disposition strategies.
- By assessing current housing market conditions, evaluate and re-tool programs to effectively reach HUD targeted populations through effective marketing, offering programs that meets the needs of the City’s low and moderate income homeowners and helping homeowner’s in need to find quality housing counseling.

Organizational Chart



Division of Community Development

Personnel Staffing

	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
Community Development				
<u>Full Time Employees</u>				
Programs Manager	1	1	1	1
Project Specialist	1	1	0	1
C. D. Program Coordinator	1	1	1	1
C. D. Project Specialist	1	1	1	1
<i>Total Full Time Employees</i>	4	4	3	4

Division of Community Relations

Division of Community Relations

Description

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

Community Relations will keep 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 department is guided by the following tenets:

- Effectively reach targeted audiences both inside and outside the City of Lakewood, relying on newsletters and advertisements 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 department 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.

Trends

- Have achieved significant value from division budget through earned media and information distribution channels via web site, blog, email newsletter and Facebook

Division of Community Relations

Division Budget

DIVISION OF COMMUNITY RELATIONS					
General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	67,743	68,985	70,957	72,741	3%
Fringe Benefits	23,048	18,752	23,466	21,316	-9%
Travel and Transportation	100	16	23	50	113%
Professional Services	3,766	9,512	14,001	12,340	-12%
Communications	804	846	3,710	3,325	-10%
Contractual Services	5,000	5,000	5,000	5,000	0%
Materials & Supplies	2,251	2,343	3,438	3,155	-8%
Capital					
Utilities					
Other	6,310	3,011	999	3,051	205%
Debt Service					
Transfer or Advance					
Total	109,022	108,466	121,595	120,978	-1%

2011 Accomplishments

- Community Event Coordination including Band Concerts, Friday Night Flicks, Fourth of July Parade and concert, two Farmers Markets, Meet the Trucks, Lakewood Community Festival, Lakewood Farmers Market and Lakewood Veterans Day Ceremony
- Continued to improved information sharing through web presence. , Enhanced FAQ section of the website to include 18 categories, created fillable PDF forms for HR Employment Application and Refuse Small Business Collection Form. Assumed responsibility for making routine website updates to the City's site as a cost saving measure. Increased email distribution list and Facebook presence.
- Successful promotion of national/regional recognition for Lakewood. Coverage included Time Magazine article and Best Suburb Designation by Scene Magazine. Dramatically increased earned media in print, TV, radio and web coverage on city events and achievements, including housing programs, economic development achievements and planning initiatives.

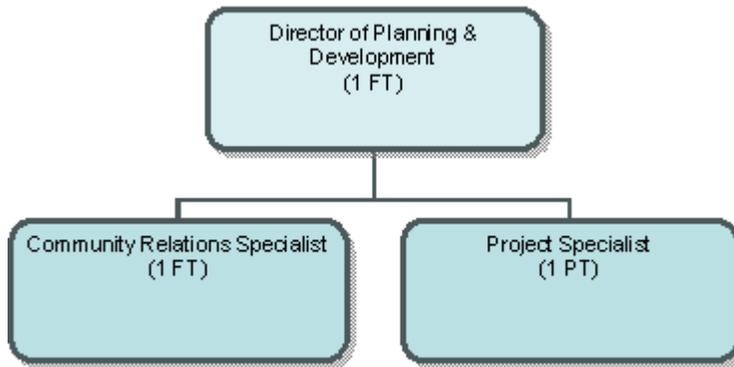
2012 & Beyond Goals

- Increased and better usage of social media including Facebook, Twitter and Lakewood Blog.
- More enhancements to city website to make it even more customer oriented including more online forms, online bill payment, video content, etc.

Division of Community Relations

- Continue to build a wider audience for messages at City Hall by increasing email distribution list, using social media to its fullest and joint coordination with community groups.

Organizational Chart



Personnel Staffing

	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
Community Relations				
<u>Full Time Employees</u>				
Community Relations Specialist	1	1	1	1
Project Specialist	0	0	0	0
<i>Total Full Time Employees</i>	1	1	1	1
<u>Part Time Employees</u>				
Project Specialist	1	1	1	1
<i>Total Part Time Employees</i>	1	1	1	1

Budget Overview of Public Safety

Total Expenditures by Division All Funds	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Police Division	10,991,688	10,552,019	10,865,531	11,194,588	6%
Dispatch Division	764,347	721,248	741,991	777,245	8%
Prisoner Support Division	421,260	467,036	448,032	422,218	-10%
School Guards Division	174,512	170,537	176,619	184,544	8%
Animal Control Division	194,973	169,635	193,206	195,541	15%
Parking Enforcement Division	385,863	348,491	327,937	500,105	44%
Fire & EMS Department	10,143,805	9,399,192	9,503,450	9,738,979	4%
Total Expenditures	23,076,449	21,828,157	22,256,766	23,013,219	5%

Total Expenditures by Category All Funds	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Salaries	15,163,752	14,939,952	14,699,672	15,480,259	4%
Fringe Benefits	6,006,891	4,958,090	5,580,319	5,121,689	3%
Travel and Transportation	12,530	5,120	16,523	21,741	325%
Professional Services	244,128	220,212	241,460	254,190	15%
Communications	106,072	114,405	105,765	121,652	6%
Contractual Services	169,360	230,969	287,022	281,835	22%
Materials & Supplies	418,718	412,358	527,001	560,721	36%
Capital	217,009	210,815	67,626	377,163	79%
Utilities	116,227	104,678	116,467	131,500	26%
Other	157,821	171,662	144,599	166,775	-3%
Debt Service	35,576	33,638	34,811	34,811	3%
Transfer or Advance	428,365	426,259	435,500	460,883	8%
Total	23,076,449	21,828,157	22,256,766	23,013,219	5%

Total Expenditures by Category General Fund	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Salaries	13,821,283	13,629,297	13,479,586	14,031,311	4%
Fringe Benefits	2,904,800	1,950,348	2,574,893	2,048,033	-20%
Travel and Transportation	1,334	218	2,752	3,675	34%
Professional Services	138,321	118,247	128,372	129,875	1%
Communications	101,953	109,569	101,347	110,470	9%
Contractual Services	169,341	229,524	286,762	278,935	-3%
Materials & Supplies	316,312	335,488	389,646	409,196	5%
Capital	30,276	150,260	33,043	-	-100%
Utilities	92,995	78,284	88,833	102,500	15%
Other	52,851	63,437	48,857	53,400	9%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total Expenditures	17,629,465	16,664,671	17,134,091	17,167,395	0%

Division of Police & Law Enforcement

Mission

The Division of Police & Law Enforcement employees preserve the peace, protect life and property, prevent crimes, apprehend criminals, recover lost and stolen property, and enforce, in a fair and impartial manner, the ordinances of the City of Lakewood and the laws of the State of Ohio and the United States of America.

Description

The Division of Police & Law Enforcement is responsible for three separate areas:

The Traffic and Patrol Division personnel provide 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. This Division is also responsible for the parking meter department.

The Investigative Division personnel conduct follow-up work on incidents reported to the Traffic & Patrol Division. In addition to the investigators assigned to the General Investigative Bureau, four officers are specifically assigned to work in the Juvenile Investigative Bureau on matters involving juveniles, domestic violence, and sex crimes and four 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.

Trends

- Training continues to be a priority for the Division with emphasis on advanced training for Patrol, Investigators and Supervisors. Training is also critical for the updates to the Computer Aided Dispatch and Record Management System.
- Budgetary constraints have made full implementation of the Part Time Officer program difficult.

Division of Police & Law Enforcement

Division Budgets

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries	7,400,272	7,437,533	7,277,405	7,700,510	6%
Fringe Benefits	1,429,607	911,096	1,295,680	1,053,818	-19%
Travel and Transportation					
Professional Services	43,409	35,652	42,147	32,750	-22%
Communications	75,911	86,383	82,815	90,200	9%
Contractual Services	101,415	81,630	121,844	109,000	-11%
Materials & Supplies	181,629	192,904	256,320	245,510	-4%
Capital	3,416	85,952	5,609	-	-100%
Utilities					
Other	34,242	43,128	29,249	32,225	10%
Debt Service					
Transfer or Advance					
Total	9,269,901	8,874,278	9,111,070	9,264,013	2%

Police Pension Fund (Fund 220)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries					
Fringe Benefits	1,315,114	1,338,297	1,346,017	1,410,000	5%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	206,643	203,308	206,000	219,883	7%
Total	1,521,757	1,541,605	1,552,017	1,629,883	5%

Division of Police & Law Enforcement

Law Enforcement Trust Fund (Fund 222)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries	3,150	2,905	9,258	25,000	170%
Fringe Benefits	33	55	329	1,113	238%
Travel and Transportation	9,973	3,911	12,237	15,616	28%
Professional Services	21,735	19,470	33,974	37,500	10%
Communications	1,578	1,675	592	3,400	474%
Contractual Services	-	1,420	260	2,900	1015%
Materials & Supplies	39,675	15,191	77,314	52,175	-33%
Capital	52,937	13,890	7,425	42,163	468%
Utilities					
Other	13,253	25,706	8,583	15,825	84%
Debt Service					
Transfer or Advance					
Total	142,334	84,223	149,973	195,692	30%
Federal Forfeiture Fund (Fund 225)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	8,731	6,685	1,535	10,000	551%
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	8,731	6,685	1,535	10,000	551%

Division of Police & Law Enforcement

Enforcement & Education Fund (Fund 231)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	11,374	1,345	314	20,000	6269%
Capital	12,592	2,361	5,623	50,000	789%
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	23,966	3,706	5,937	70,000	1079%

Byrne Memorial Grant Fund (Fund 276)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries	20,670	20,670	20,670	20,670	0%
Fringe Benefits	4,330	4,330	4,330	4,330	0%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	-	16,521	20,000	-	-100%
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	25,000	41,521	45,000	25,000	-44%

TOTAL EXPENDITURES	10,991,688	10,552,019	10,865,531	11,194,588	3%
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2011 Accomplishments

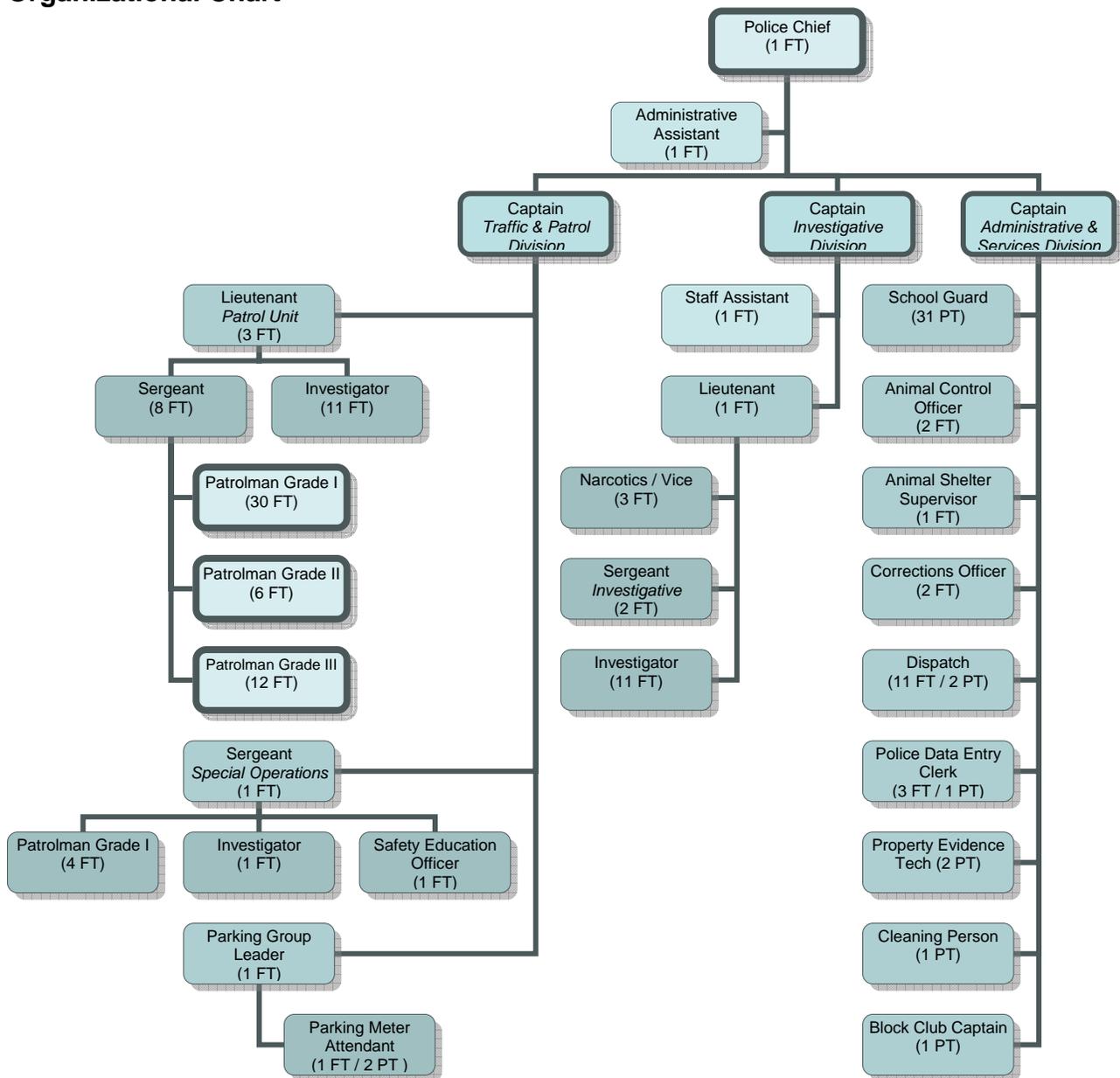
- Grants utilized for purchase of Bulletproof Vests, DARE officer salaries, Special Overtime Parks Detail and park surveillance cameras.
- Increased interaction with Neighborhood Police Officers with citizen groups and increased participation with Neighborhood Block Clubs.
- Traffic enforcement has seen an increase of 8% for the year due to intensive efforts of the uniformed division.

Division of Police & Law Enforcement

2012 & Beyond Goals

- Increase physical space of Detective Bureau to include one additional interview room to improve efficiency in interrogations.
- Prepare for possible budgetary reductions in 2013 and its impact on staffing and delivery of services.
- Explore training opportunities to improve service and reduce costs through increased utilization of the HTE programs.

Organizational Chart



Division of Police & Law Enforcement

Personnel Staffing

Police Division	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
<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	8	10
Investigator	20	20	20	20
Patrolman grade I	33	33	33	33
Patrolman grade II	6	6	6	6
Patrolman grade III	11	12	12	12
Patrol Officer - S.E.	1	1	1	1
Police Data Entry Clerk	4	3	3	3
Neighborhood Police Officer	4	4	4	4
Staff Assistant	1	1	1	1
<i>Total Full Time Employees</i>	99	99	97	99
<u>Part Time Employees</u>				
Patrol Officers	5	5	4	4
Property Evidence Tech.	2	2	2	2
Police Data Entry Clerk	1	1	1	1
Block Club Coordinator	1	1	1	1
<i>Total Part Time Employees</i>	9	9	8	8

Division of Prisoner Support

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. Four Correction Officers staff the Jail. They are assisted by Patrol Officers that have received training in Ohio Jail Standards. The female dispatchers handle contact with the female prisoners.

Under the Cuyahoga County Pilot Program felony prisoners are transported to the county jail within 48 hours of arrest. This has helped with the overcrowding of our jail. The housing and medical costs that we incur for prisoners housed elsewhere for Cuyahoga County are billed back to Cuyahoga County.

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.

Trends

- Budgetary considerations have reduced civilian staffing from four to two officers resulting in the use of sworn police officers to fill positions.

Division Budget

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	168,080	158,321	129,736	120,862	-7%
Fringe Benefits	78,080	68,851	66,677	46,056	-31%
Travel and Transportation					
Professional Services	50,942	47,107	49,356	50,000	1%
Communications					
Contractual Services	57,139	135,331	150,100	152,500	2%
Materials & Supplies	59,513	48,117	52,164	52,800	1%
Capital	7,506	9,309	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	421,260	467,036	448,032	422,218	-6%

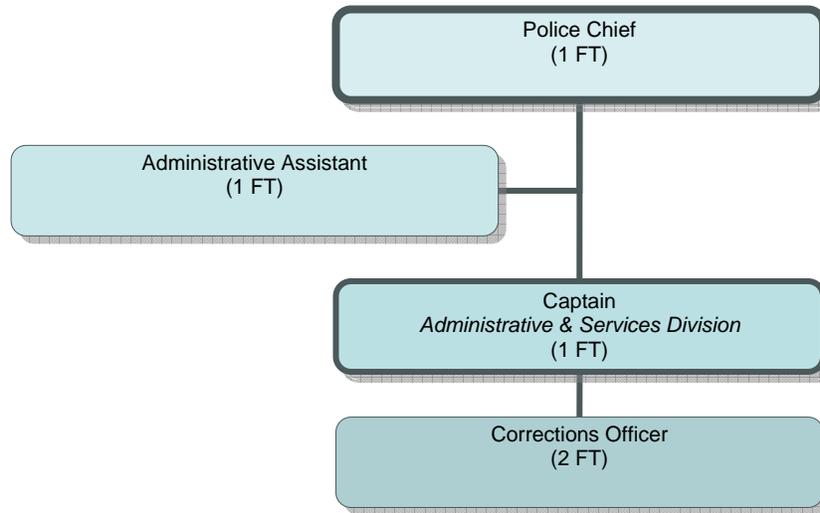
2011 Accomplishments

- Booking window modernized and security functions improved through surveillance technology.

2012 & Beyond Goals

- Complete implementation of Cuyahoga County In-Jail program to fully participate in regional sharing of information.
- Assign additional responsibilities to officers over all prisoners.

Organizational Chart



Personnel Staffing

	As of Dec. 31 2009	As of Dec. 31 2010	As of Nov. 15 2011	Proposed 2012
Prisoner Support Division				
<u>Full Time Employees</u>				
Corrections Officer	3	3	2	2
<i>Total Full Time Employees</i>	3	3	2	2
<u>Shared Full-Time Employees</u>				
Cleaning Person	1	1	1	1

Dispatch Division

Dispatch Division

Description

The Dispatch Division 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 serve as corrections officers for the female prisoners.

Trends

- Staffing has been reduced by one full time position.
- Staffing levels have been impacted by medical leaves.

Division Budget

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	505,162	512,786	513,567	576,948	12%
Fringe Benefits	233,704	181,819	202,955	173,197	-15%
Travel and Transportation					
Professional Services	9,262	9,442	9,469	9,600	1%
Communications					
Contractual Services					
Materials & Supplies	349	-	-	-	
Capital					
Utilities					
Other	15,870	17,200	16,000	17,500	9%
Debt Service					
Transfer or Advance					
Total	764,347	721,248	741,991	777,245	5%

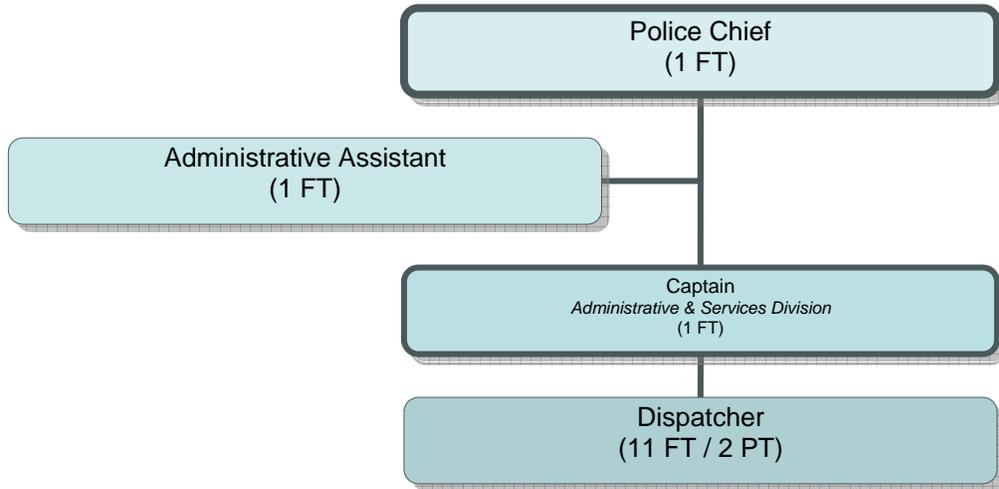
2011 Accomplishments

- Major upgrade to Computer Aided Dispatch System to Naviline version of H.T.E.

2012 & Beyond Goals

- Complete hiring of full time dispatcher.
- Implementation of Part Time dispatchers to create greater flexibility, reduce overtime, and decrease stress levels due to staffing
- Begin planning for improvements to communications center.

Organizational Chart



Personnel Staffing

	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
Dispatch Division				
<u>Full Time Employees</u>				
Dispatcher	11	10	10	11
<i>Total Full Time Employees</i>	11	10	10	11
<u>Part Time Employees</u>				
Dispatcher	0	0	0	2
<i>Total Part Time Employees</i>	0	0	0	2

Parking Enforcement Division

Parking Enforcement Division

Mission

The Division’s goal is to provide safe and well-maintained parking areas and facilities for prospective shoppers to our Lakewood businesses; and continue enforcement of and removal of unauthorized signage on public thoroughfares.

Description

The Parking Division is staffed by two full-time employees. It is responsible for all the collection, ticketing, maintenance, and operation of the parking meters in the city.

Trends

- Due to decreased staffing dedicated time to citation activity has decreased.

Division Budget

Parking Facilities Fund (Fund 520)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	137,381	131,936	102,056	149,189	46%
Fringe Benefits	51,714	53,975	53,961	45,058	-16%
Travel and Transportation					
Professional Services	713	713	713	3,715	
Communications	500	515	517	532	3%
Contractual Services	20	24	-	-	
Materials & Supplies	13,325	15,222	17,737	21,000	18%
Capital	49,034	21,097	-	125,000	
Utilities	23,232	26,393	27,634	29,000	5%
Other	74,368	60,519	86,008	87,300	2%
Debt Service	35,576	33,638	34,811	34,811	0%
Transfer or Advance	-	4,459	4,500	4,500	0%
Total	385,863	348,491	327,937	500,105	53%

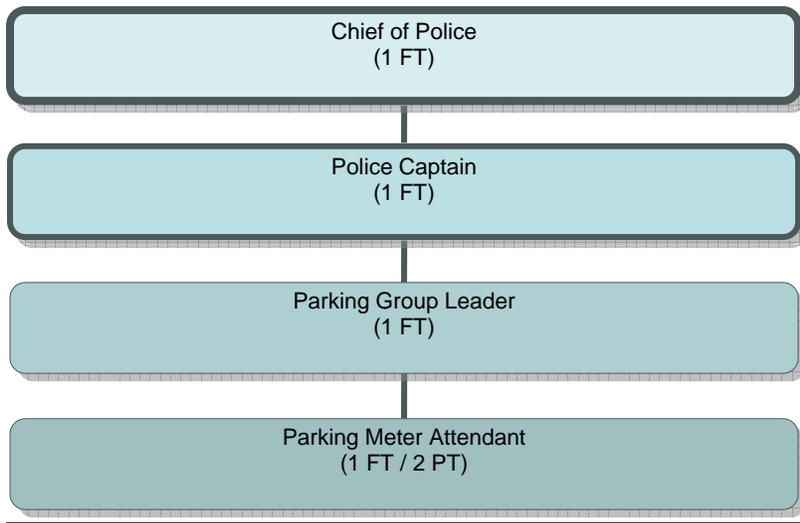
2011 Accomplishments

- Increased competency with electronic ticketing.
- Completed updating of poles and meters, made improvements to lots.

2012 & Beyond Goals

- Complete improvements to lots 1 and 4
- Hire Part Time Parking Enforcement Officer to increase parking enforcement activity.
- Obtain training on software and repair of electronic meters.

Organizational Chart



Personnel Staffing				
	As of Dec. 31	As of Dec. 31	As of Nov. 15	Proposed
Parking Enforcement Division	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Full Time Employees</u>				
Group Leader	1	1	1	1
Parking meter attendant	2	2	1	1
<i>Total Full Time Employees</i>	3	3	2	2
<u>Part-Time Employees</u>				
Parking meter attendant	0	0	0	2

Division of Animal Control

Division of Animal Control

Description

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

Trends

- Increase time is committed to representing Division in violation hearings and sessions in response to new programs.

Division Budget

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	122,087	113,470	113,134	126,418	12%
Fringe Benefits	56,572	42,049	63,218	50,074	-21%
Travel and Transportation					
Professional Services	869	731	737	550	-25%
Communications	1,367	1,633	1,912	2,050	7%
Contractual Services	684	809	1,000	925	-8%
Materials & Supplies	2,740	2,689	3,729	3,975	7%
Capital					
Utilities	10,610	8,208	9,443	11,500	22%
Other	44	46	33	50	50%
Debt Service					
Transfer or Advance					
Total	194,973	169,635	193,206	195,541	1%

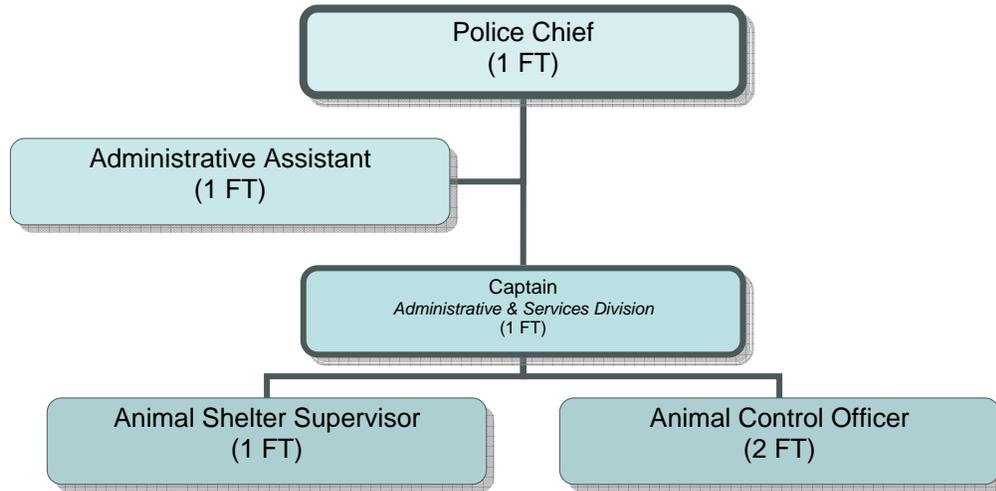
2011 Accomplishments

- Level 2 Animal Cruelty training completed for Supervisor.
- Level 1 Animal Cruelty training completed for Animal Control Officers.

2012 & Beyond Goals

- Further advance training in Animal Cruelty investigations.
- Plan and implement maintenance improvement to Animal Shelter.

Organizational Chart



Personnel Staffing

Animal Control Division	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
<u>Full Time Employees</u>				
Animal Control Officer	2	2	2	2
Animal Shelter Supervisor	1	1	1	1
Total Full Time Employees	3	3	3	3

Division of Crossing Guards

Division of Crossing Guards

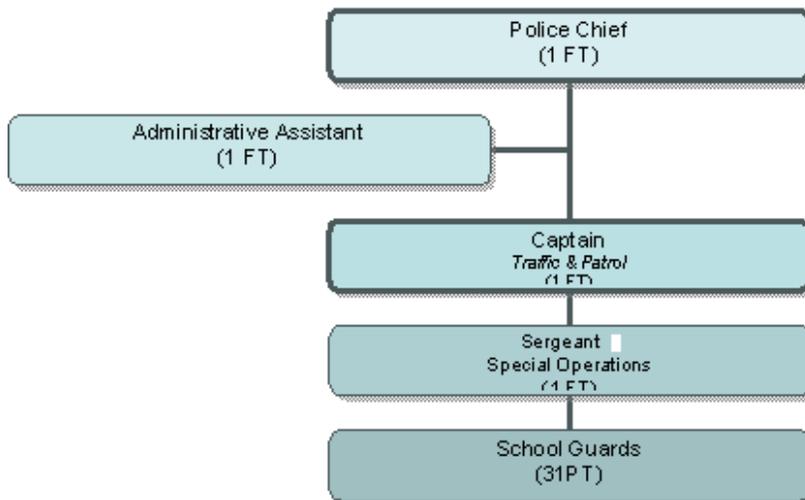
Description

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.

Division Budget

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	148,746	145,387	150,145	157,460	5%
Fringe Benefits	25,288	24,710	26,229	26,584	1%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	478	439	246	500	104%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	174,512	170,537	176,619	184,544	4%

Organizational Chart



Division of Crossing Guards

Personnel Staffing

	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
Crossing Guards Division				
<u>Part Time Employees</u>				
Crossing Guards	31	31	31	31
<i>Total Part Time Employees</i>	31	31	31	31

Division of Fire & EMS

Description

The Division of Fire is tasked with fire prevention, fire safety education, fire and medical rescue operations, and hazard abatement. There are 88 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 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.

Trends

- A regional fire study involving the Westshore cities was completed in 2010 and presented to the public. This study emphasized the need for closer cooperation among the communities involved, in order to continue providing efficient and cost-effective fire protection and EMS service. Work on implementing recommendations from this study is ongoing. Monthly meetings are scheduled to address implementation and other cost saving measures.
- To increase interoperability among emergency responders, the Fire Service is moving towards an 800 MHZ radio system. Due to a regional grant awarded the City of Westlake, from which Lakewood received funding, we were able to obtain equipment to partially achieve this goal. As a result of our work with Cuyahoga County representatives, the last of the infrastructure was completed in 2011. The Lakewood Fire Department has continued to work with County and State Officials to implement this communications system. The move to the 800 communications platform could be implemented before the end of 2012.
- The volume severity of EMS calls continues to increase annually. The types of services offered by local hospitals are also changing within the Cleveland area. These changes challenge the EMS care providers to provide the same level of service. There is an expectation in the EMS industry that the volume of calls could increase by one third in the next ten years due to aging baby boomers. The challenge to be faced will be to provide the same level of service while dealing with increased call volume and longer transport times due to the changes in the Cleveland hospital system.

Division of Fire & EMS

Division Budgets

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries	5,476,937	5,261,800	5,295,600	5,349,114	1%
Fringe Benefits	1,081,548	721,821	920,135	698,304	-24%
Travel and Transportation	1,334	218	2,752	3,675	34%
Professional Services	33,838	25,314	26,663	36,975	39%
Communications	24,676	21,553	16,619	18,220	10%
Contractual Services	10,103	11,755	13,818	16,510	19%
Materials & Supplies	71,603	91,338	77,188	106,411	38%
Capital	19,353	54,999	27,434	-	-100%
Utilities	82,385	70,077	79,390	91,000	15%
Other	2,695	3,063	3,575	3,625	1%
Debt Service					
Transfer or Advance					
Total	6,804,471	6,261,938	6,463,173	6,323,835	-2%

Firemen's Pension Fund (Fund 221)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries					
Fringe Benefits	1,352,559	1,287,567	1,259,313	1,300,000	3%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	221,722	218,492	225,000	236,500	5%
Total	1,574,281	1,506,059	1,484,313	1,536,500	4%

Lakewood Hospital Special Revenue Fund (Fund 260)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries	1,181,267	1,155,144	1,088,103	1,254,088	15%
Fringe Benefits	378,343	323,519	341,476	313,156	-8%
Travel and Transportation	1,222	991	1,534	2,450	60%
Professional Services	83,359	81,783	78,402	83,100	6%
Communications	2,040	2,645	3,309	7,250	119%
Contractual Services					
Materials & Supplies	38,033	45,112	41,989	58,350	39%
Capital				150,000	
Utilities					
Other	17,349	22,001	1,151	10,250	791%
Debt Service					
Transfer or Advance					
Total	1,701,613	1,631,195	1,555,964	1,878,644	21%

Division of Fire & EMS

FEMA Fund (Fund 278)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	63,440	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	63,440	-	-	-	
TOTAL EXPENDITURES	10,143,805	9,399,192	9,503,450	9,738,979	2%

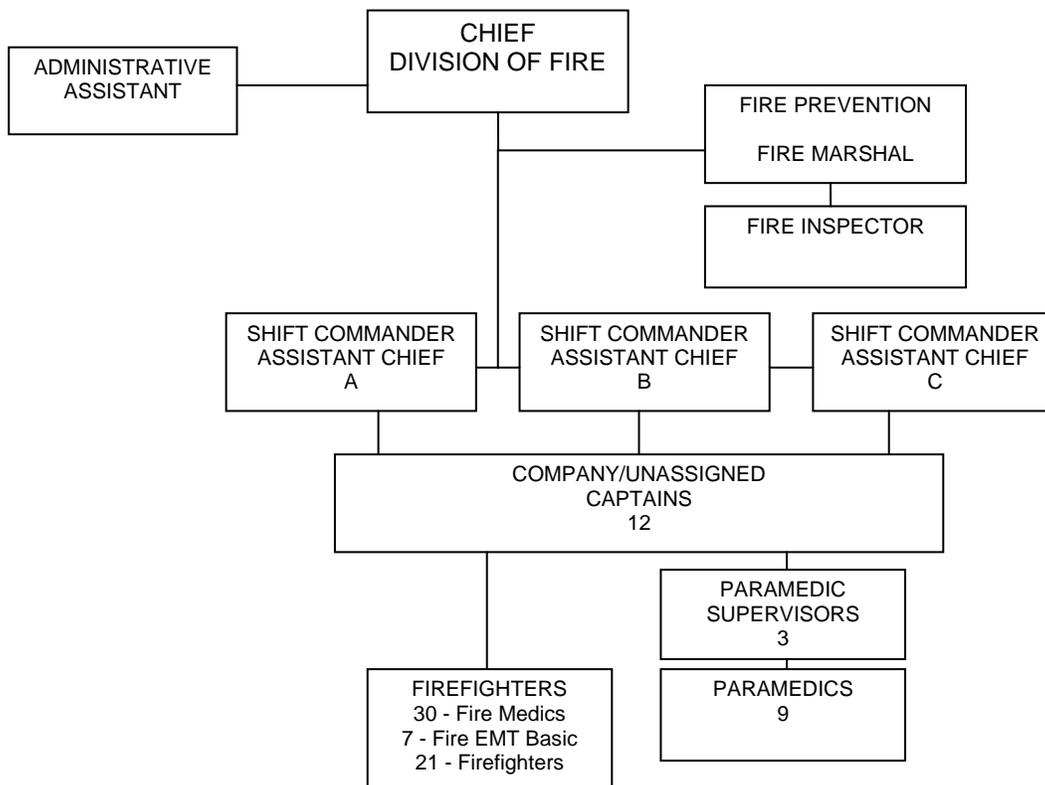
2011 Accomplishments

- Installed new Records Management System that became operational on 1-2-11. The system centralizes all fire department payroll, training, fire prevention scheduling and shift management under one system. The system has allowed the elimination of approximately forty forms previously required for operations. The system has also simplified payroll, the tracking of training, and scheduling. The daily use of the system has identified other functions that came to be implemented, and have improved recordkeeping operations.
- Obtained laptop computers from St. John Westshore for EMS vehicles, to improve patient care record keeping and efficiency. Medical personnel were trained in the use of the computers and daily use was implemented. The use of the computers has reduced the time for completion of patient care reports and increased efficiency of the billing process. Trends were identified through this system and procedures improved. The billing rate was also adjusted to be reflective of current industry standards.
- Completed draft documents for a new Lakewood Fire Department Operations Manual. This work was done in conjunction with the other Westshore Fire Departments in the hopes of creating a regional operations manual. The document is in its third draft and expected to be completed by early December. In addition, the Lakewood Fire Department General Orders that cover non-emergency operations have been reviewed. Numerous sections have been deleted due to the use of the new records management system and others have been updated to reflect the current collective bargaining agreements. The completion of General Orders updates is expected in late 2012.

2012 & Beyond Goals

- Continue to work on the upgrade of the City's emergency communications system to meet the FCC mandate that takes effect on 1/1/2013.
- Revise and update the Lakewood Emergency Management plan and provide training for the Administration and key city employees that would be involved in a large scale city emergency.
- Work with the city administration and the bargaining units to complete new collective bargaining agreements within the next year.

Organizational Chart



Division of Fire & EMS

Personnel Staffing

Fire & EMS Division	As of Dec. 31 <u>2009</u>	As of Dec. 31 <u>2010</u>	As of Nov. 15 <u>2011</u>	Proposed <u>2012</u>
<u>Full Time Employees</u>				
Fire Chief	1	1	1	1
Assistant Chief	3	3	3	3
Fire Captain	12	12	12	12
Fire Marshall	1	1	1	1
Firefighter I	48	45	45	45
Firefighter II	2	4	4	4
Firefighter III	4	4	5	5
Fire Electrician/Mechanic	3	3	3	3
Fire Inspector	1	1	1	1
Paramedic Supervisor	3	3	3	3
Paramedic	10	10	9	9
Administrative Assistant II	1	1	1	1
<i>Total Full Time Employees</i>	89	88	88	88

Budget Overview of Public Works

Total Expenditures by Division All Funds	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Public Works Admin	194,095	249,160	377,772	263,121	-30%
Street Lighting	522,376	619,498	602,051	605,000	0%
Parks & Public Property	1,986,120	1,997,340	2,219,027	2,246,833	1%
Streets & Forestry	2,043,646	2,357,017	2,761,321	2,429,982	-12%
Refuse & Recycling	3,759,247	3,249,646	3,326,294	3,202,602	-4%
Fleet	1,330,967	1,281,251	1,395,070	1,305,673	-6%
Engineering	1,382,474	1,112,811	1,034,941	986,226	-5%
Water & Wastewater Collection	11,599,290	11,120,016	12,289,859	13,617,114	11%
Wastewater Treatment Plant	6,545,087	6,073,001	5,946,993	5,950,899	0%
Winterhurst	383,097	554,054	525,543	534,693	2%
Total Expenditures	29,746,399	28,613,795	30,478,871	31,142,143	2%
Total Expenditures by Category All Funds	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Salaries	7,523,610	7,006,074	7,149,667	7,219,324	1%
Fringe Benefits	3,223,395	2,541,916	2,914,051	2,537,934	-13%
Travel and Transportation	4,098	2,923	3,513	3,805	8%
Professional Services	309,019	274,276	343,607	423,101	23%
Communications	91,749	91,930	98,043	99,940	2%
Contractual Services	1,260,466	1,275,636	1,752,939	1,796,018	2%
Road Salt	145,090	322,999	258,751	240,000	-7%
Materials & Supplies	1,260,731	1,319,171	1,638,130	1,682,920	3%
Capital	2,217,120	2,697,285	2,947,216	3,367,000	14%
Utilities	1,820,617	1,941,383	1,789,736	1,848,396	3%
Purchased Water	6,273,135	6,501,791	6,552,108	6,500,000	-1%
Other	785,608	809,718	838,015	864,687	3%
Debt Service	2,431,762	2,454,692	2,594,044	2,400,818	-7%
Transfer or Advance	2,400,000	1,374,000	1,599,050	2,158,200	35%
Total Expenditures	29,746,399	28,613,795	30,478,871	31,142,143	2%

Budget Overview of Public Works

Total Expenditures by Category General Fund	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Salaries	4,090,176	3,733,425	3,777,200	3,717,318	-2%
Fringe Benefits	1,745,617	1,352,089	1,553,837	1,320,602	-15%
Travel and Transportation	553	460	438	455	4%
Professional Services	54,894	65,519	71,296	74,265	4%
Communications	22,796	25,703	27,143	29,020	7%
Contractual Services	975,895	980,391	825,375	908,725	10%
Materials & Supplies	691,275	719,589	909,249	943,095	4%
Capital	11,787	124,445	218,363	132,000	-40%
Utilities	861,019	940,479	913,283	938,400	3%
Other	16,521	8,231	10,510	9,305	-11%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total Expenditures	8,470,532	7,950,330	8,306,694	8,073,185	-3%

Division of Public Works Administration

Division of Public Works Administration

Description

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.

The Public Works Administration Division is also responsible for operating the City Hall switchboard and issuing permits for various for public parking lots, pavilion rentals, and for contractors performing work in the public right of way.

Trends

- Continue to improve equipment, software and personnel efficiency in all divisions
- Continue to provide superior quality and quantity of service as general fund budgets shrink

Division Budgets

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011- 2012
Expenditures by Category					
Salaries	112,423	111,794	112,601	114,967	2%
Fringe Benefits	29,904	33,379	40,590	36,151	-11%
Travel and Transportation	128	162	-	225	
Professional Services	726	1,206	2,878	1,000	-65%
Communications	1,432	1,169	905	1,035	14%
Contractual Services	1,007	1,808	-	3,000	
Materials & Supplies	791	1,065	973	870	-11%
Capital					
Utilities					
Other	952	157	151	300	99%
Debt Service					
Transfer or Advance					
Total	147,362	150,741	158,098	157,549	0%

Division of Public Works Administration

Energy Efficiency and Conservation Block Grant (Fund 244)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	-	885	1,056	1,075	
Fringe Benefits	-	136	163	166	
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	37,768	89,883	215,792	100,272	-54%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	37,768	90,903	217,011	101,513	-53%

Community Festival (Fund 212)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	7,776	6,504	2,306	3,500	52%
Fringe Benefits	1,188	1,012	357	559	56%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	8,964	7,516	2,663	4,059	52%

TOTAL EXPENDITURES	194,095	249,160	377,772	263,121	-30%
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Division of Street Lighting Budget

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Utilities	522,376	619,498	602,051	605,000	0%
Total	522,376	619,498	602,051	605,000	0%

Division of Public Works Administration

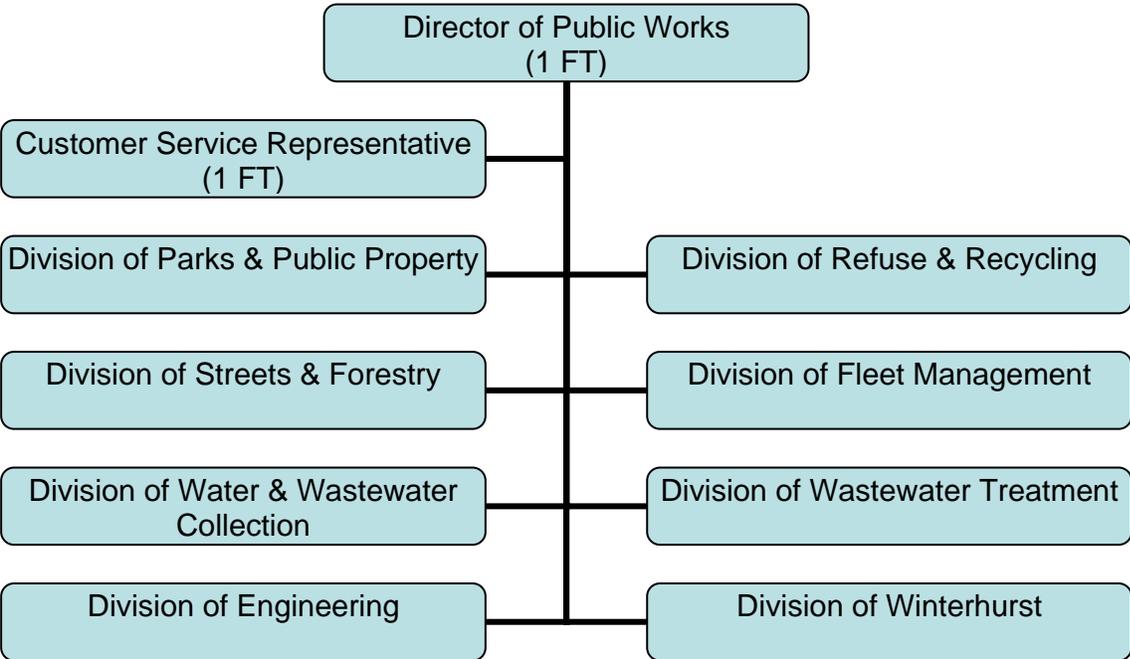
2011 Accomplishments

- Began automated water meter reading project
- Ongoing project for Detroit Avenue signals and streetscape

2012 & Beyond Goals

- Streamline Public Works permitting process to use new software and technology
- Work with other departments to simplify main phone number automated response system

Organizational Chart



Personnel Staffing

Public Works Administration	As of Dec. 31, 2009	As of Dec. 31, 2010	As of Nov. 15, 2011	Proposed 2012
Full Time Employees				
Director of Public Works	1	1	1	1
Administrative Assistant II	0	0	0	0
Customer Service Rep	1	1	1	1
Total Full Time Employees	2	2	2	2

Division of Parks & Public Property

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
- 4th of July
- Tennis Courts

Trends

- Increasing work load due to added responsibilities from present economic conditions
- Assuming more maintenance and financial responsibilities for City owned facilities
- Using CDBG funding to pay for improvements to parks that qualify for them.

Division Budgets

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Program					
Parks	1,037,782	1,064,098	1,191,307	1,170,993	-2%
Construction	333,913	303,119	375,827	365,455	-3%
Security	55,755	86,548	94,907	87,742	-8%
Building and Facilities	449,536	426,044	406,553	385,132	-5%
Band Concerts	30,658	28,010	22,250	24,259	9%
Museums	10,999	10,851	11,013	9,500	-14%
Fourth of July Festival	47,822	44,489	46,515	46,901	1%
Tennis Courts	15,288	11,793	7,937	11,850	49%
Total	1,981,753	1,974,953	2,156,308	2,101,833	-3%

Division of Parks & Public Property

General Fund (Fund 101) Expenditures by Category	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Salaries	1,043,018	1,034,813	1,054,078	1,047,972	-1%
Fringe Benefits	440,508	349,493	406,539	347,686	-14%
Travel and Transportation	-	118	-	-	
Professional Services	36,133	35,694	26,576	35,350	33%
Communications	9,536	12,409	14,187	14,595	3%
Contractual Services	56,759	63,222	75,910	80,900	7%
Materials & Supplies	97,324	121,422	225,676	218,100	-3%
Capital	-	76,483	79,944	72,000	-10%
Utilities	295,566	278,165	270,635	282,000	4%
Other	2,909	3,133	2,762	3,230	17%
Debt Service					
Transfer or Advance					
Total	1,981,753	1,974,953	2,156,308	2,101,833	-3%

City Park Improvement (Fund 405) Expenditures by Category	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Capital	4,367	1,702	1,003	70,000	6879%
Total	4,367	1,702	1,003	70,000	6879%

CDBG (Fund 240) Expenditures by Category	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Capital	-	20,685	61,716	75,000	22%
Total	-	20,685	61,716	75,000	22%

TOTAL	1,986,120	1,997,340	2,219,027	2,246,833	1%
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2011 Accomplishments

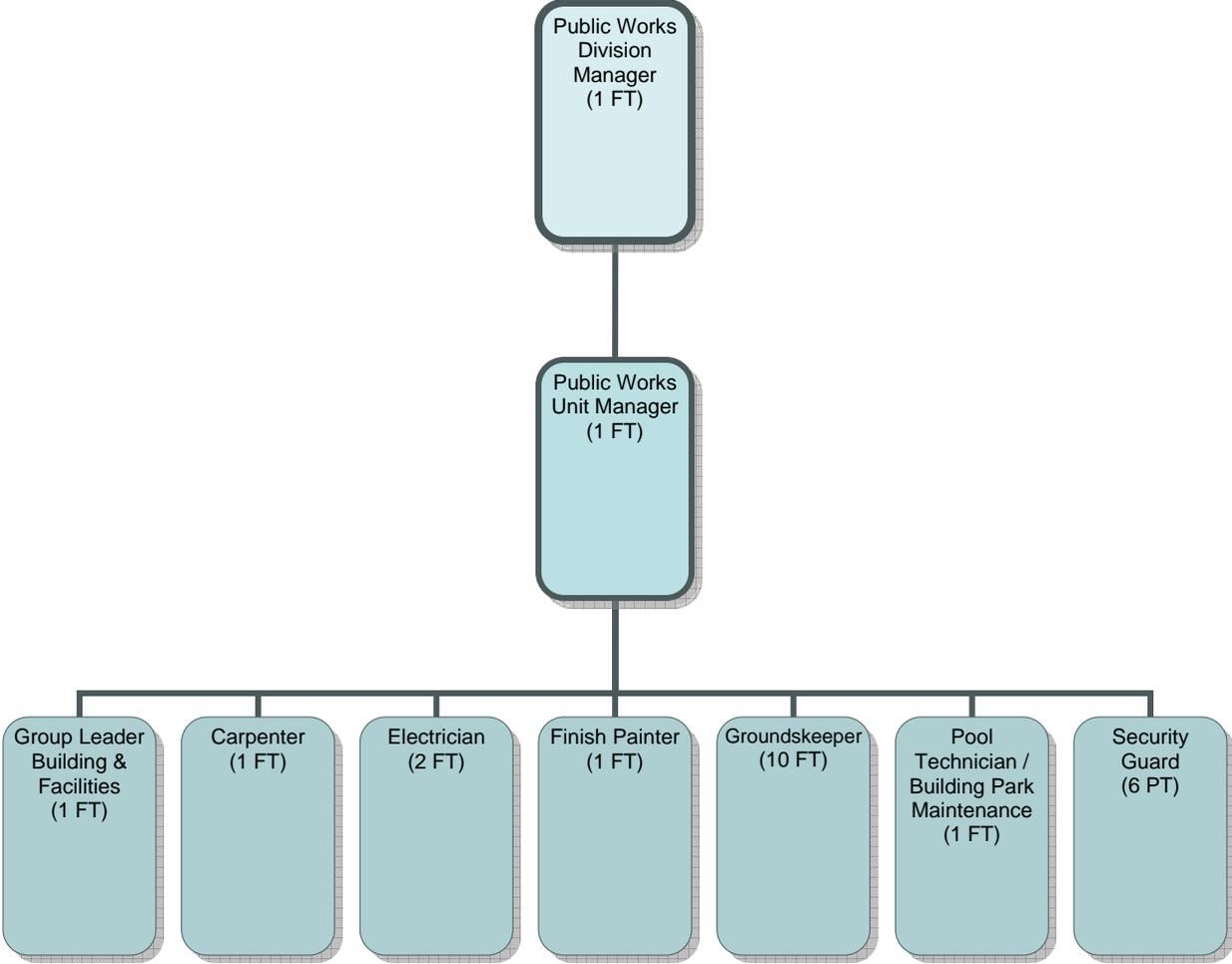
- Remodeling at City Hall (Police and Court) improvements
- Maintained all City Buildings and Facilities
- Park improvements (picnic tables, refuse containers, pool furniture, painted outdoor pavilions and kitchen improvements at WCP)

2012 & Beyond Goals

- Maintain current service levels while looking for more efficient processes
- Park improvements at Lakewood Park, Kaufman Park, Madison Park and etc.
- Continue to provide support for community events

Division of Parks & Public Property

Organizational Chart



Division of Parks & Public Property

Personnel Staffing

Parks and Public Properties	As of Dec. 31, 2009	As of Dec. 31, 2010	As of Nov. 15, 2011	Proposed 2012
Security				
Part-Time Employees				
Security Guard	2	6	6	6
Total Part-Time Employees	2	6	6	6
Parks				
Full Time Employees				
Public Works Division Manager	1	1	1	1
Public Works Unit Manager	1	1	1	1
Groundskeeper	9	10	10	10
Pool Tech/Bldg. Park Maintenance	1	1	1	1
Total Full Time Employees	12	13	13	13
Buildings & Facilities				
Full Time Employees				
Group Leader	1	1	1	1
Building Park Maintenance	1	1	0	0
Total Full Time Employees	2	2	1	1
Part-Time Employees				
Security Guard	3	0	0	0
Clerk/Receptionist	1	0	0	0
Total Part-Time Employees	4	0	0	0
Construction				
Full Time Employees				
Carpenter	1	1	1	1
Electrician	2	2	2	2
Finish Painter	1	1	1	1
Total Full Time Employees	4	4	4	4

Division of Streets & Forestry

Description

The Streets Maintenance and Repair Unit is responsible for street pavement maintenance operations, pavement and sidewalk repair following City utility work, snow and ice control, street sweeping, and the fall leaf collection.

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 on 24-hour call to quickly respond to inoperative traffic signals due to storm damage.

Specific responsibilities of Traffic Signs & Signals Division include:

- Maintaining all signs within the city right-of-way;
- Creating signs and decals requested by various city departments;
- Printing parking permits and decals;
- Maintaining all street markings, including centerlines, crosswalks, stopbars, railroad crossings, traffic islands, and parking lots;
- Painting parking lines on the grass for special events;
- Maintaining and servicing all traffic lights within the city;
- Maintaining all conduit related to traffic signals;
- Upgrading the electronic signal system;
- Installing and removing non-traffic items such as banners, flags, hanging flower baskets, etc.
- Graffiti abatement

The Forestry Unit maintains all of the trees on public property, including those on tree lawns. Trees are removed when they are diseased or dead and pose a danger to the public. The department has a crew of certified arborists equipped to trim branches, remove diseased trees including the stumps, plant new trees and shred the resulting wastes for recycling into mulch.

Trends

- Inventory of all signage within the City of Lakewood for condition and reflectivity
- Use the reforestation program to remove trees that are in decline and plant replacements
- Continue to use a salt reduction plan that began in 2008 and explore other cost saving alternatives

Division of Streets & Forestry

Division Budgets

DIVISION OF STREETS AND FORESTRY	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Program					
Streets, Traffic Signs & Signals	1,657,485	1,960,640	2,363,614	1,986,680	-16%
Forestry	386,161	396,377	397,706	443,303	11%
Total	2,043,646	2,357,017	2,761,321	2,429,982	-12%
General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	252,956	248,475	218,891	266,656	22%
Fringe Benefits	114,211	91,315	100,009	97,502	-3%
Travel and Transportation					
Professional Services	1,191	1,093	98	1,200	1124%
Communications	19	113	76	125	64%
Contractual Services	40	57	-	75	
Materials & Supplies	17,744	13,725	21,332	17,745	-17%
Capital	-	41,600	57,300	60,000	5%
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	386,161	396,377	397,706	443,303	11%

Division of Streets & Forestry

State Highway Fund Budget (Fund 201)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Road Salt	112,550	138,265	139,059	120,000	-14%
Total Expenditures	112,550	138,265	139,059	120,000	-14%

Street Construction, Maintenance and Repair Budget (SCMR) (Fund 211)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	789,168	783,531	934,135	969,135	4%
Fringe Benefits	374,409	275,304	362,497	327,984	-10%
Travel and Transportation	-	-	-	-	
Professional Services	1,511	3,766	1,706	4,110	141%
Communications	4,516	5,194	5,930	5,850	-1%
Contractual Services	63,329	65,490	144,497	75,500	-48%
Road Salt	32,540	184,733	119,692	120,000	0%
Materials & Supplies	157,975	185,735	202,873	190,575	-6%
Capital	160	200,515	222,713	95,000	-57%
Utilities	119,616	94,746	78,163	78,000	0%
Other	1,711	1,856	2,349	525	-78%
Debt Service					
Transfer or Advance	-	21,504	150,000	-	-100%
Total	1,544,935	1,822,375	2,224,555	1,866,680	-16%

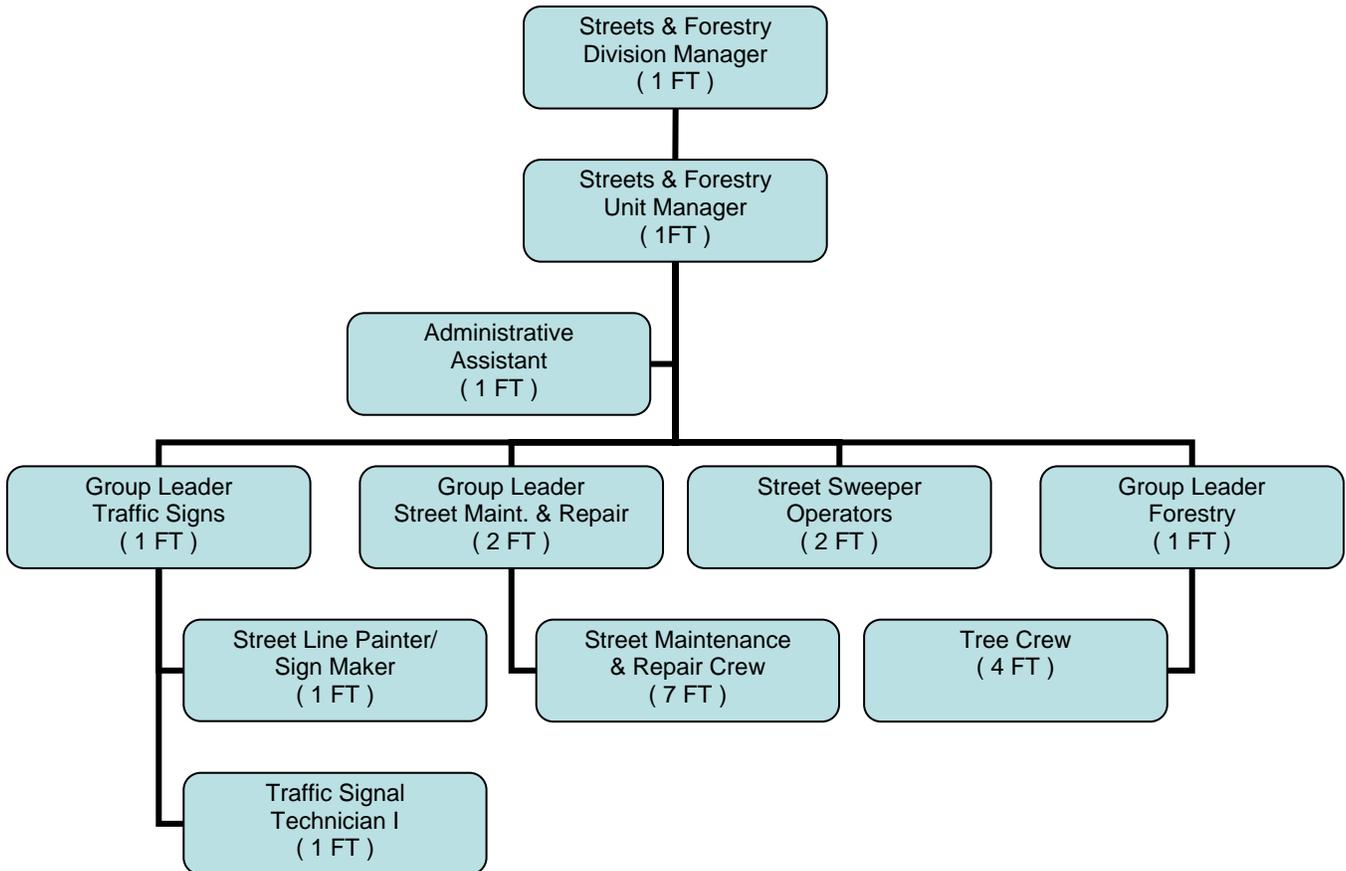
2011 Accomplishments

- Made asphalt repairs to all City Streets
- Painted traffic lines, crosswalks and parking spaces throughout City
- Provided support service for other departments and produced banners for various city sponsored events

2012 & Beyond Goals

- Continue to reduce costs of leaf disposal through recycling efforts
- Construct ramp at Refuse Department domar for loading salt trucks
- Construct replacement salt domar at valley site

Organizational Chart



Personnel Staffing

Division of Streets & Forestry	As of Dec. 31, 2009	As of Dec. 31, 2010	As of Nov. 15, 2011	Proposed 2012
Streets & Traffic				
Full Time Employees				
Public Works Division Manager	1	1	1	1
Public Works Unit Manager	0	1	1	1
Group Leader	3	3	3	3
Administrative Assistant I	1	1	1	1
SCMR Crew	7	7	6	7
Street Sweeper Operator	2	2	2	2
Traffic Signal Technician I	1	1	0	0
Traffic Signal Technician II	1	1	1	1
Street Line Painter/Sign Maker	1	1	1	1
Total Full Time Employees	17	18	16	17
Forestry				
Full Time Employees				
Group Leader	0	0	1	1
Tree Crew	5	4	4	4
Total Full Time Employees	5	4	5	5

Division of Refuse & Recycling

Description

The Division of Refuse and Recycling provides once-per-week, 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 drop-off facility to Lakewood residents and businesses for the disposal of trash, construction and demolition debris, recyclable material, and household hazardous waste.

Trends

- A change in the day the Division of Refuse and Recycling observes the Easter holiday from Good Friday to the Monday following Easter increased efficiency and impacted the budget:
 - Reduced expenditures in Salaries and Wages through a decrease in overtime needed for collection during this holiday week.
- A change from manual refuse collection at small businesses at no charge, to automated curbside collection at small businesses that contract with the City for the service, increased efficiency and impacted the budget:
 - Increased City revenue through Refuse Collection Fees.
- A change from mailing warning letters prior to assessing fees for Ordinance violations, to assessing fees for violations according to Ordinance, increased compliance and impacted the budget:
 - Increased City revenue through Refuse Collection Fees.

Division of Refuse & Recycling

Division Budgets

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	1,875,463	1,552,323	1,611,910	1,573,320	-2%
Fringe Benefits	835,302	602,436	704,259	592,546	-16%
Travel and Transportation	-	-	-	-	
Professional Services	3,562	3,819	3,349	3,450	3%
Communications	6,202	7,163	8,028	8,660	8%
Contractual Services	863,798	853,096	696,928	767,650	10%
Materials & Supplies	130,459	142,792	186,794	205,975	10%
Capital	-	899	47,768	-	-100%
Utilities	31,500	33,171	34,261	43,000	26%
Other	11,134	3,527	6,309	4,000	-37%
Debt Service					
Transfer or Advance					
Total	3,757,419	3,199,225	3,299,606	3,198,602	-3%

Litter Control (Fund 212)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	1,829	7,494	1,834	2,000	9%
Capital	-	-	-	-	
Utilities					
Other	-	3,363	3,696	2,000	-46%
Debt Service					
Transfer or Advance					
Total	1,829	10,857	5,530	4,000	-28%

CDBG (Fund 240)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	-	35,095	18,541	-	-100%
Fringe Benefits	-	4,468	2,617	-	-100%
Total	-	39,563	21,158	-	-100%

TOTAL EXPENDITURES	3,759,247	3,249,646	3,326,294	3,202,602	-4%
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Division of Refuse & Recycling

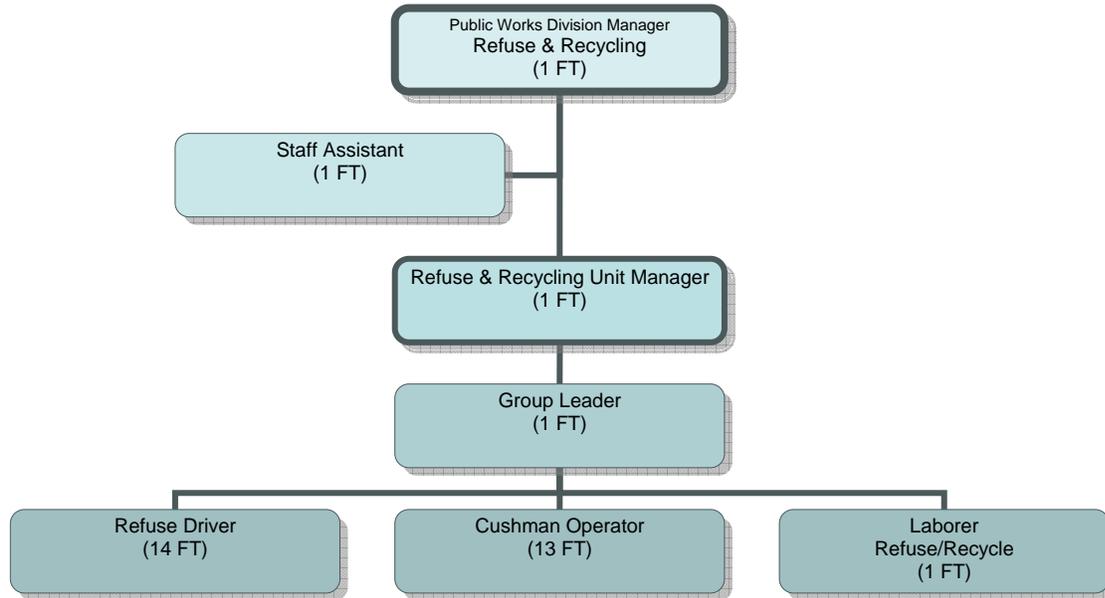
2011 Accomplishments

- Changed the day the Division of Refuse and Recycling observes the Easter holiday from Good Friday to the Monday following Easter, which increased collection efficiency, improved customer service, and reduced the need of overtime for this holiday collection by 50%
- Discontinued manual refuse collection at small businesses and implemented an automated curbside refuse collection service for small businesses that contract with the City for their refuse collection. The program offers a convenient and reliable collection service to Lakewood's small businesses, reduces manual collection, and increases revenue for the City.
- Implemented a policy of assessing fees for refuse and recycling violations according to Ordinance, which improved compliance, improved neighborhood quality, and increased revenue for the City.

2012 & Beyond Goals

- Discontinue curbside collection of construction and demolition debris, concrete, brick, and stone, and provide charge-free access to the drop-off facility roll-off boxes for debris emanating from work done by the resident or property owner at their Lakewood properties.
 - Reduce disposal fees and fuel expenditures;
 - Reduce manual collection on the routes;
 - Reduce misuse of the curbside collections by contractors;
 - Reduce landfill use; construction and demolition debris at drop-off is recycled;
 - Convenient and charge-free disposal for residents and property owners with proof that debris emanates from their properties and they are doing the work.
- Re-evaluate condominium dumpster service requirements to include furniture, carpet, and other bulk materials, and rebid refuse and recycling collections at condominiums:
 - Reduce expenditures for this contracted service with possibly more favorable bids due to an improved recycling market and greater hauler competition;
 - Reduce manual collection on the routes.

Organizational Chart



Personnel Staffing

Refuse & Recycling	As of Dec. 31, 2009	As of Dec. 31, 2010	As of Nov. 15, 2011	Proposed 2012
Full Time Employees				
Public Works Division Manager	1	1	1	1
Public Works Unit Manager	1	1	1	1
Group Leader	2	2	1	1
Refuse Driver	14	14	14	14
Cushman Operator	15	11	13	13
Laborer Refuse and Recycling	1	1	1	1
Staff Assistant	1	1	1	1
Total Full Time Employees	35	31	32	32

Division of Fleet Management

Division of Fleet Management

Description

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

Trends

- The rising cost of tires and high fuel prices will increase the expense of vehicle repair parts that are needed to maintain the city’s fleet. Vehicle repair parts comprise a major portion of the Division’s operating expenditures, which will be affected by these rising costs. Proper training of the service technicians and a good preventative maintenance program will provide less down time and allow a more aggressive right sizing approach to the City’s fleet.

Division Budget

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	596,179	588,565	600,747	553,069	-8%
Fringe Benefits	245,113	196,948	229,550	194,219	-15%
Travel and Transportation	-	-	289	-	
Professional Services	8,345	20,329	34,637	30,800	-11%
Communications	2,606	2,874	2,202	2,800	27%
Contractual Services	11,319	17,834	15,337	17,100	11%
Materials & Supplies	442,700	439,593	472,307	499,285	6%
Capital	11,787	5,462	33,350	-	-100%
Utilities	11,578	9,645	6,336	8,400	33%
Other	1,341	-	314	-	
Debt Service					
Transfer or Advance					
Total	1,330,967	1,281,251	1,395,070	1,305,673	-6%

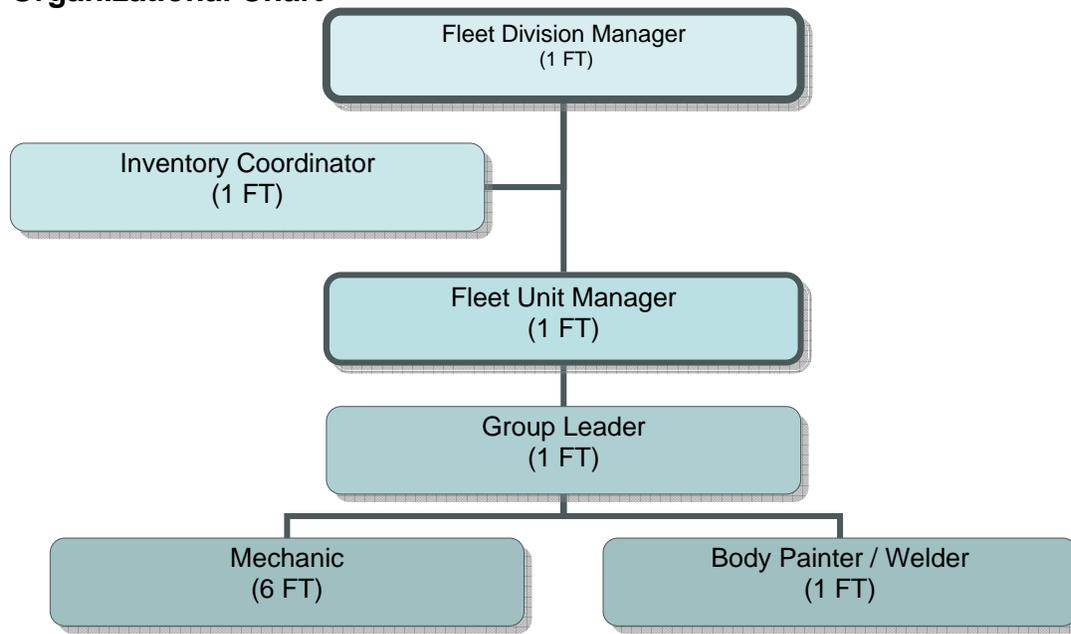
2011 Accomplishments

- Increased productive floor space by adding two lifts to the Fleet service garage.
- Work standards to include all repairs on vehicles.
- Install a ventilation system in the Fleet service garage.

2012 & Beyond Goals

- To provide updated training of all fleet personnel that would increase productivity.
- Decrease standing inventory of under utilized parts.
- Continue to right size fleet by disposing of under utilized vehicles.
- Continue the rust proofing program on all 2007 and newer vehicles

Organizational Chart



Personnel Staffing

Fleet Management	As of Dec. 31, 2009	As of Dec. 31, 2010	As of Nov. 15, 2011	Proposed 2012
Full Time Employees				
Public Works Division Manager	1	1	1	0
Public Works Unit Manager	1	1	1	1
Inventory Coordinator	1	1	1	1
Group Leader	1	1	1	1
Mechanic - Fleet Management	6	6	6	6
Body Painter Welder	1	1	1	1
Total Full Time Employees	11	11	11	10

Division of Engineering

Description

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

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

Trends

- Mature, fully developed inner-ring communities like Lakewood are in constant competition with outlying developing and rural communities for new and existing businesses, as well as for expanded residential opportunities. Recognizing this, the City of Lakewood needs to undertake infrastructure reinvestment in the residential neighborhoods. Such reinvestment would encourage current homeowners to realize the advantages Lakewood has with established neighborhoods and its close proximity to Downtown Cleveland. Infrastructure reinvestment would also spark private investment by "leveling the development playing field" with outlying and rural communities, helping to ensure the health and viability of Lakewood today and for future generations.
- The latest Pavement Condition Rating indicates the average pavement condition continues to rise, signifying that our pavement rehabilitation program is gradually improving the overall status of Lakewood streets. 2010 average pavement condition= 77, 2007 average pavement condition = 73, 2005 average pavement condition = 69.
- Other departments are showing increased interest in the Lakewood GIS system. The new ESRI operating system has allowed linking of data and information that was previously not possible. As the system expands it will become the central storage apparatus of all City information.

Division Budget

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	210,137	197,455	178,973	161,333	-10%
Fringe Benefits	80,578	78,517	72,890	52,498	-28%
Travel and Transportation	425	180	148	230	55%
Professional Services	4,937	3,378	3,758	2,465	-34%
Communications	3,001	1,975	1,745	1,805	3%
Contractual Services	42,973	44,374	37,200	40,000	8%
Materials & Supplies	2,257	991	2,168	1,120	-48%
Capital	-	-	-	-	
Utilities					
Other	185	1,413	973	1,775	82%
Debt Service					
Transfer or Advance					
Total	344,494	328,284	297,855	261,226	-12%

CDBG (Fund 240)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	1,036,575	781,944	735,642	725,000	-1%
Utilities					
Other	1,405	2,583	1,444	-	-100%
Debt Service					
Transfer or Advance					
Total	1,037,980	784,527	737,086	725,000	-2%

TOTAL	1,382,474	1,112,811	1,034,941	986,226	-5%
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Division of Engineering

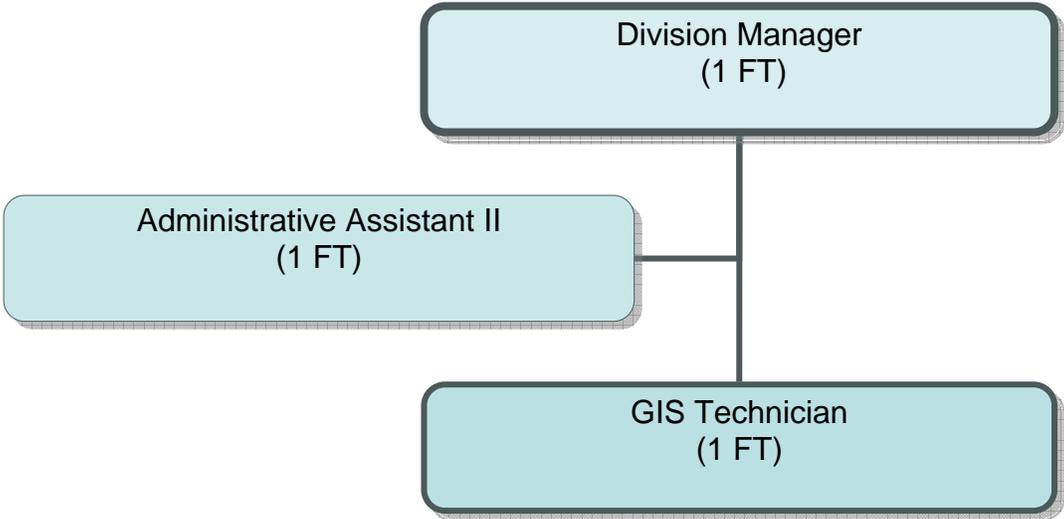
2011 Accomplishments

- Asphalt resurfacing of nearly 5 miles of streets.
- The existing Geographical Information System has been upgraded in software from Autodesk Mapguide to ESRI Arcinfo and Arcserver. Updated information performed this year include all regulatory traffic signs, inventoried by location, reflectivity and photographic documentation. Reconstruction and development of key data layers such as underground infrastructures, tree locations, pavement conditions, geocoding and parcel linking. Advancement in thematic mapping including, Ash Tree Locations, Pavement Condition Ratings, Ward 2 and 3 Residential Housing Survey, Leaf Collection Schedule, and Nuisance Locations. Created cross-departmental interest in potential capabilities of GIS.
- Sidewalk Program identified and replaced sidewalk blocks that were determined to be a tripping hazard on the North and South sides of Clifton Blvd. from West 117th St. to West Clifton Boulevard. The property owners are responsible for 50% of the cost of replacement.

2012 & Beyond Goals

- Research innovative construction methods and materials to continue providing high quality, cost effective infrastructure projects
- Move forward and develop web based applications to link important asset information and layers to share information across departments. Link WEB Q&A, Firehouse software to GIS. Develop one master city database to link critical property information from all departments. Restructure existing databases to map critical information. Develop key data layers for various departments to utilize. Field GPS locate and canvass various city assets. Move forward with mobile GIS capabilities for instant information. Hyperlink existing critical documentation to mapping features.
- Participate in the successful negotiation of a cost effective CSO Long-Term control Plan with the USEPA

Organizational Chart



Personnel Staffing

Engineering	As of Dec. 31, 2009	As of Dec. 31, 2010	As of Nov. 15, 2011	Proposed 2012
Full Time Employees				
Division Manager	1	1	1	1
Engineering Technician	1	1	0	0
GIS Technician	0	0	1	1
Administrative Assistant II	1	1	1	1
Project Manager I	1	1	0	0
Project Manager II	0	0	0	0
Total Full Time Employees	4	4	3	3

Division of Water & Wastewater Collection

Division of Water and Wastewater Collection

Description

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

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

Trends

- Lakewood is experiencing a decline in population and hence, a decline in water usage.
- For years people in our industry have stressed and taught water conservation. The public has learned this lesson well and is very conscious of its water usage resulting in less consumption per person.
- Both of these add up to declining revenue for the operation.
- Major improvements to our Combined Sewer Overflows will be mandated by the USEPA in the near future.

Division Budgets

Water Fund (Fund 501)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Program					
Water Distribution	7,818,591	7,824,131	8,085,061	8,542,287	6%
Water Metering	569,792	541,258	611,778	591,473	-3%
Total	8,388,384	8,365,389	8,696,839	9,133,760	5%

Division of Water & Wastewater Collection

Water Fund (Fund 501)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	665,224	625,371	647,659	692,533	7%
Fringe Benefits	290,751	235,313	255,083	232,876	-9%
Travel and Transportation	3,284	2,067	2,167	2,100	-3%
Professional Services	41,374	42,384	46,626	52,500	13%
Communications	59,005	55,106	59,474	59,350	0%
Contractual Services	4,775	5,013	6,750	90,300	1238%
Materials & Supplies	141,655	137,085	169,305	181,400	7%
Capital	638,227	546,205	723,266	1,050,000	45%
Utilities	63,870	50,032	54,015	59,700	11%
Purchased Water	6,273,135	6,501,791	6,552,108	6,500,000	-1%
Other	207,085	165,023	180,386	213,000	18%
Debt Service					
Transfer or Advance					
Total	8,388,384	8,365,389	8,696,839	9,133,760	5%

Wastewater Fund (Fund 510)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	667,989	605,231	609,812	648,868	6%
Fringe Benefits	281,384	236,297	264,618	229,026	-13%
Travel and Transportation	112	-	-	-	
Professional Services	16,450	27,813	166,420	141,525	-15%
Communications	1,245	1,135	635	410	-35%
Contractual Services	101,425	66,559	475,591	503,000	6%
Materials & Supplies	71,069	78,542	107,790	114,825	7%
Capital	64,599	11,975	159,377	950,000	496%
Utilities	14,928	10,724	11,824	14,500	23%
Other	263,977	265,138	267,579	267,000	0%
Debt Service	1,427,729	1,447,907	1,526,174	1,611,000	6%
Transfer or Advance	300,000	3,305	3,200	3,200	0%
Total	3,210,906	2,754,627	3,593,020	4,483,354	25%

TOTAL	11,599,290	11,120,016	12,289,859	13,617,114	11%
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2011 Accomplishments

- Implemented and continued Divisional cross training resulting in a diversified work force.
- Installed and monitored 70 flow monitors and samplers to meet USEPA expectations to develop a long-term control plan study. This work was done in house resulting in large savings. No outside contractor was hired.

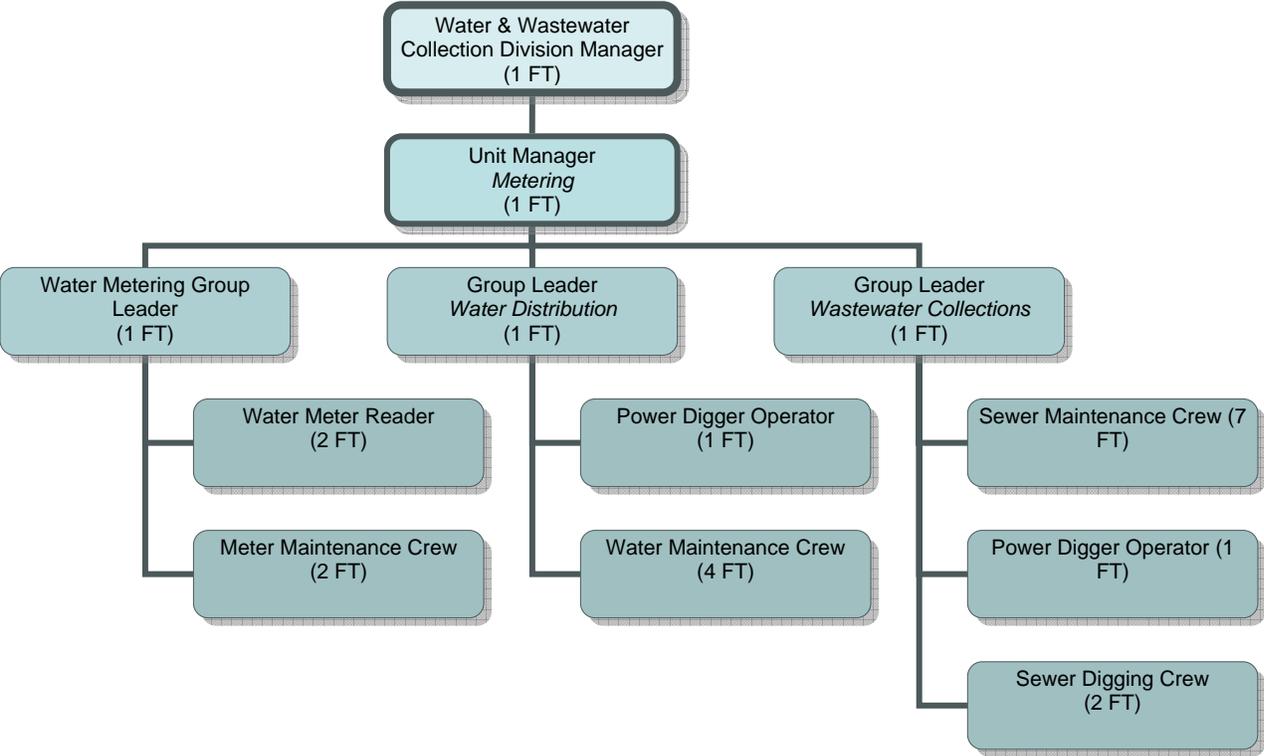
Division of Water & Wastewater Collection

- New water metering system specs written and bid. Awarded to Neptune Equipment.

2012 & Beyond Goals

- This year will implement the purchase of and use of new water meters and reading technology
- USEPA will give directives for additional sampling and metering of the of the collection system on a temporary or permanent basis.

Organizational Chart



Division of Water & Wastewater Collection

Personnel Staffing

Water and Wastewater Collection	As of Dec. 31, 2009	As of Dec. 31, 2010	As of Nov. 15, 2011	Proposed 2012
Water Distribution Unit				
Full Time Employees				
Group Leader	1	1	1	1
Power digger Operator	1	1	1	1
Water Maintenance Crew	4	4	4	4
Customer Service Rep	1	0	0	0
Total Full Time Employees	7	6	6	6
Water Metering Unit				
Full Time Employees				
Public Works Unit Manager	1	1	1	1
Group Leader	1	1	1	1
Water Meter Reader	2	2	2	2
Meter Maintenance Crew	2	2	2	2
Total Full Time Employees	6	6	6	6
Wastewater Collection Unit				
Full Time Employees				
Public Works Division Manager	1	1	1	1
Group Leader	1	1	1	1
Sewer Digging Crew	3	3	1	2
Sewer Maintenance Crew	8	6	8	8
Power Digger Operator	0	0	1	1
Total Full Time Employees	12	10	11	12

Division of Wastewater Treatment

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 sewage sludge (bio-solids) and deliver to EPA-approved disposal sites. Monitor the land application of bio-solids to insure that it meets all regulatory requirements.
- Laboratory analysis - Analyze daily process samples to insure regulatory compliance as required by NPDES permit. Formulate process adjustments based on analysis results to insure optimal and cost effective treatment.

Trends

Trends in wastewater treatment are usually defined by regulatory changes. In 2012 the City is scheduled to be issued a new National Pollutant Discharge Elimination System (NPDES) permit. It is very possible that there will be new requirements within the permit that will have a great impact on the treatment plants operation over the next 5 year period. Presently there are two regulatory areas that are having an impact on operations.

- **Wet Weather Flow** – The ability to accept and treat increased quantities of flow during wet weather. (Combined Sewer Regulations)
- **Sewage Sludge Disposal** – The ability to treat and dispose of sewage sludge (biosolids) year round, by means of land application. (Ohio EPA Biosolids Program)

Division of Wastewater Treatment

Division Budgets

Wastewater Treatment Fund (Fund 511)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	1,270,951	1,216,033	1,158,958	1,186,894	2%
Fringe Benefits	529,291	437,297	474,880	426,720	-10%
Travel and Transportation	150	396	908	1,250	38%
Professional Services	44,359	134,795	57,560	150,701	162%
Communications	4,188	4,793	4,860	5,310	9%
Contractual Services	54,640	68,300	84,934	118,221	39%
Materials & Supplies	196,928	190,726	247,078	251,025	2%
Capital	321,991	1,009,814	825,137	270,000	-67%
Utilities	412,270	481,134	404,654	430,000	6%
Other	269,864	246,072	245,154	245,960	0%
Debt Service	159,947	160,049	164,473	170,000	3%
Transfer or Advance	-	76,857	75,000	75,000	0%
Total	3,264,577	4,026,265	3,743,596	3,331,081	-11%

Wastewater Improvement Fund (Fund 512)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	149,331	-	-	-	
Communications					
Contractual Services	22,633	-	-	-	
Materials & Supplies					
Capital	139,413	-	-	-	
Utilities					
Other	25,045	-	-	-	
Debt Service	844,086	846,736	903,397	619,818	-31%
Transfer or Advance	2,100,000	1,200,000	1,300,000	2,000,000	54%
Total	3,280,509	2,046,736	2,203,397	2,619,818	19%

TOTAL	6,545,087	6,073,001	5,946,993	5,950,899	0%
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Division of Wastewater Treatment

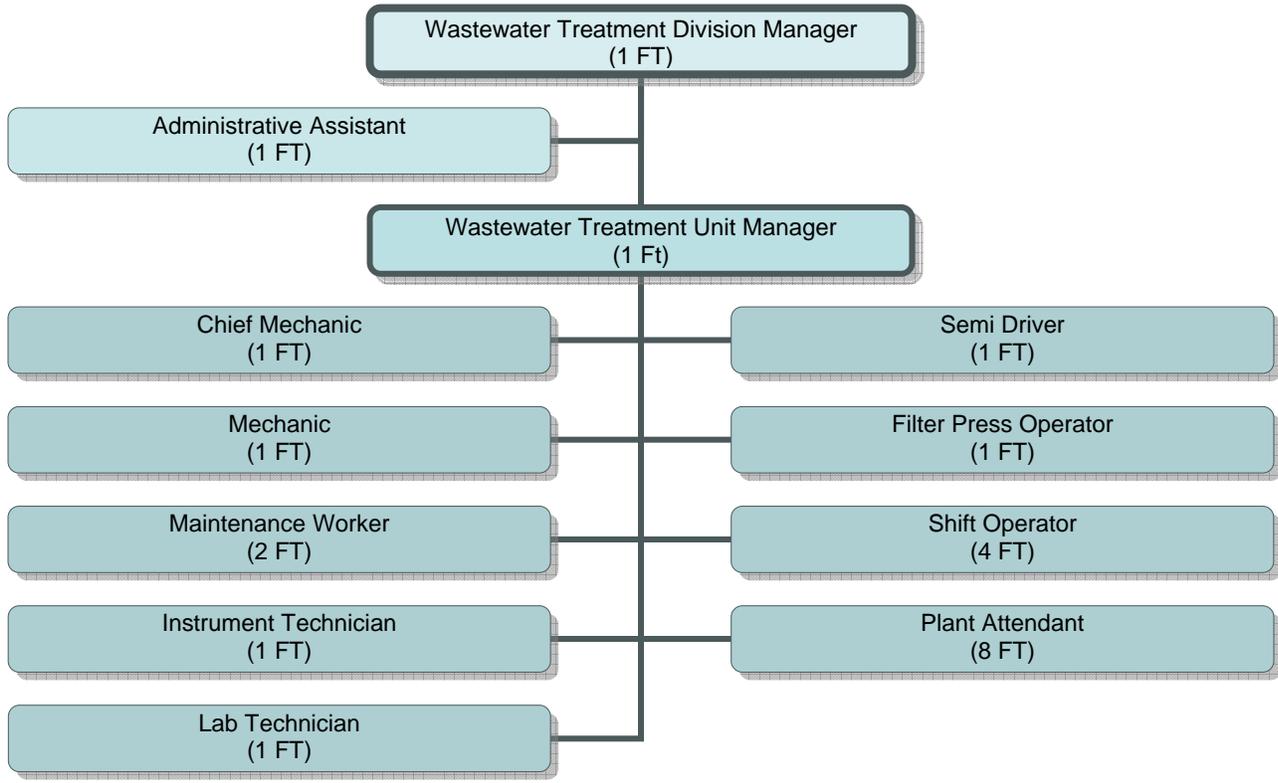
2011 Accomplishments

- Complied with National Pollutant Discharge Elimination System (NPDES) permit's treatment requirements without experiencing a permit violation.
- Completed the design phase of the Aeration Blower Replacement Project. Upon project completion in 2012 it is estimated that there will be an annual energy cost savings of \$100,000.00 + annually.
- Initiated and completed capital projects, including.
 - Replaced 10 obsolete process flow meters with new ones (completed in-house).
 - Installed 9 new slide gate operators for the influent screening/degritting processes (completed in-house).
 - Installed new chemical feed line for the phosphorus removal process (completed in-house).
 - Installed new force main line from the "W" Pump Station to the facility's Influent Chamber.
 - Installed new energy efficient lighting in sections of the Administration/Operation and Sludge Hauling buildings (completed in-house).

2012 & Beyond Goals

- Continue compliance with the requirements of the National Pollutant Discharge Elimination System (NPDES) permit, and all other regulatory requirements.
- Successful negotiations of a new National Pollutant Eliminations Discharge System (NPDES) permit in 2012.
- Continued research into treatment process upgrades designed to improve efficiency of wastewater treatment while saving cost and minimizing energy usage.

Personnel Organization



Personnel Staffing

Wastewater Treatment Plant	As of Dec. 31, 2009	As of Dec. 31, 2010	As of Nov. 15, 2011	Proposed 2012
Full Time Employees				
Public Works Division Manager	1	1	1	1
Public Work Unit Manager	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	2	2	2	2
Mechanic	1	1	1	1
Plant Attendant	7	8	8	8
Staff Assistant	1	0	0	0
Administrative Assistant		1	1	1
Shift Operator	4	4	3	4
Total Full Time Employees	22	23	22	23

Winterhurst Ice Rink

Winterhurst Ice Rink

Winterhurst Ice Rink is a double-rink, indoor ice skating facility owned by the City of Lakewood. It is one of the largest municipal skating facilities in the Country. Although operated by the City since its construction in 1974, in recent years the facility had become cost-prohibitive to maintain. To reduce expenditures, in August of 2008, the City of Lakewood entered into contract with Ice Land USA – Lakewood LLC to lease and provide managerial services for the rink. Terms of the agreement include the following:

- Ice Land USA will lease and operate the facility, now named “Serpentini Arena,” for a period of five years at a rate of \$75,000 per year;
- Ice Land USA will pay the City of Lakewood 10% of the Rink’s annual net profits;
- Iceland USA will invest approximately \$1 million in new improvements to the facility. The renovations include new locker rooms, a new entranceway, new flooring and new boards and glass for the entire facility.
- Iceland USA has absorbed employee costs, which in turn has reduced the City’s payroll by approximately 13 employees;
- Iceland USA will be responsible for landscaping, snow removal and routine maintenance of the facility;
- Iceland USA will be responsible for reimbursing the City of Lakewood for the cost of natural gas and electricity used at the facility;
- Iceland USA sponsored the City of Lakewood’s 2008 Fourth of July fireworks display.
- Lakewood residents will continue to receive a resident discount at the facility.

The contract with Ice Land USA is expected to result in a savings to the city of approximately \$1 million dollars over the course of the lease. The extensive renovations, which the City could not afford to undertake on its own, will also result in an up-to-date facility.

Division Budget

Winterhurst Ice Rink Fund (Fund 530)	2009 Actual	2010 Actual	2011 Estimated	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	32,327	-	-	-	
Fringe Benefits	755	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	1,100	-	-	-	
Communications	-	-	-	-	
Contractual Services	-	-	-	-	
Materials & Supplies	-	-	-	-	
Capital					
Utilities	348,915	364,268	327,796	327,796	0%
Other	-	117,452	126,897	126,897	0%
Debt Service	-	-	-	-	
Transfer or Advance	-	72,334	70,850	80,000	13%
Total	383,097	554,054	525,543	534,693	2%

Budget Overview of Human Services

Total Expenditures by Division All Funds	2009 Actual	2010 Actual	2011 Projected	2012 Budgeted	Percent Change 2011-2012
Human Services Admin	188,102	195,206	232,018	194,940	-16%
Division of Early Childhood	83,110	74,675	80,805	79,174	-2%
Division of Youth	822,855	756,053	712,473	686,220	-4%
Division of Aging	1,518,650	1,294,530	1,308,386	1,261,021	-4%
Health					
Total Expenditures	2,612,717	2,320,464	2,333,683	2,221,356	-5%

Total Expenditures by Category All Funds	2009 Actual	2010 Actual	2011 Projected	2012 Budgeted	Percent Change 2011-2012
Salaries	1,725,226	1,558,223	1,517,330	1,513,007	0%
Fringe Benefits	668,394	514,102	573,854	506,307	-12%
Travel and Transportation	13,144	8,452	6,467	9,270	43%
Professional Services	23,103	23,930	23,907	22,430	-6%
Communications	23,917	26,187	22,388	23,370	4%
Contractual Services	1,171	51,640	51,971	560	-99%
Materials & Supplies	82,404	75,650	70,771	77,231	9%
Capital	6,263	620	2,988	7,054	136%
Utilities	50,374	46,417	45,306	49,500	9%
Other	18,721	15,245	18,701	12,627	-32%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total	2,612,717	2,320,464	2,333,683	2,221,356	-5%

Total Expenditures by Category General Fund	2009 Actual	2010 Actual	2011 Projected	2012 Budgeted	Percent Change 2011-2012
Salaries	377,906	343,581	347,859	336,352	-3%
Fringe Benefits	218,401	161,923	190,747	157,357	-18%
Travel and Transportation	387	272	366	370	1%
Professional Services	3,256	3,810	3,300	2,485	-25%
Communications	6,068	6,192	3,714	4,405	19%
Contractual Services	-	-	-	-	
Materials & Supplies	2,509	1,873	1,304	1,840	41%
Capital	-	-	-	-	
Utilities	7,371	6,129	6,247	6,000	-4%
Other	3,414	3,222	3,544	3,430	-3%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total	619,311	527,001	557,081	512,239	-8%

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. To that end, community support resulted in the development of the Lakewood Commission on Aging and its eventual evolution 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 Start a Heart, Lakewood CERT, Lakewood Veteran's Committee, and Friends of Madison Park among others by acting as the fiscal agent for their organization.

Trends

- According to the 2012 US Census, Lakewood's population age 60 years of age and older increased by 5%. Ninety percent of the Division of Aging clients served in 2010 were 75 years of age and older.
- Cuyahoga County Employment and Family Services reported a 50% increase in the number of Lakewood families enrolled in the food stamp program between January 2005 and December 2009.
- Lakewood City Schools documented that, on average, 63.52% of the District's elementary school children were considered low-moderate income according to Federal Free and Reduced Lunch Program standards during the 2010-11 school year. This was an increase from 53.5% during the 2008-09 school term.

Division of Human Services Administration

Division Budgets

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	139,085	132,283	133,286	139,588	5%
Fringe Benefits	45,718	35,905	43,154	39,215	-9%
Travel and Transportation	92	85	51	50	-1%
Professional Services	653	831	843	600	-29%
Communications	795	823	655	705	8%
Contractual Services	-	-	-	-	
Materials & Supplies	215	169	183	185	1%
Capital	-	-	-	-	
Utilities					
Other	11	5	1	10	759%
Debt Service					
Transfer or Advance					
Total	186,569	170,101	178,173	180,353	1%

HPRP (Fund 246)	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	-	21,870	46,927	12,796	-73%
Fringe Benefits	-	3,235	6,918	1,791	-74%
Travel and Transportation	33	-	-	-	
Professional Services	1,500	-	-	-	
Communications					
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	1,533	25,105	53,845	14,587	-73%
Total	188,102	195,206	232,018	194,940	-16%

2011 Accomplishments

- Coordinated Lakewood's Complete Count Committee with a successful outcome of reaching population count of 52,400 based on a goal of over 50,000 individuals.
- Evaluated and refined data collection processes and reporting for Divisions of Early Childhood and Aging and Process improvement.

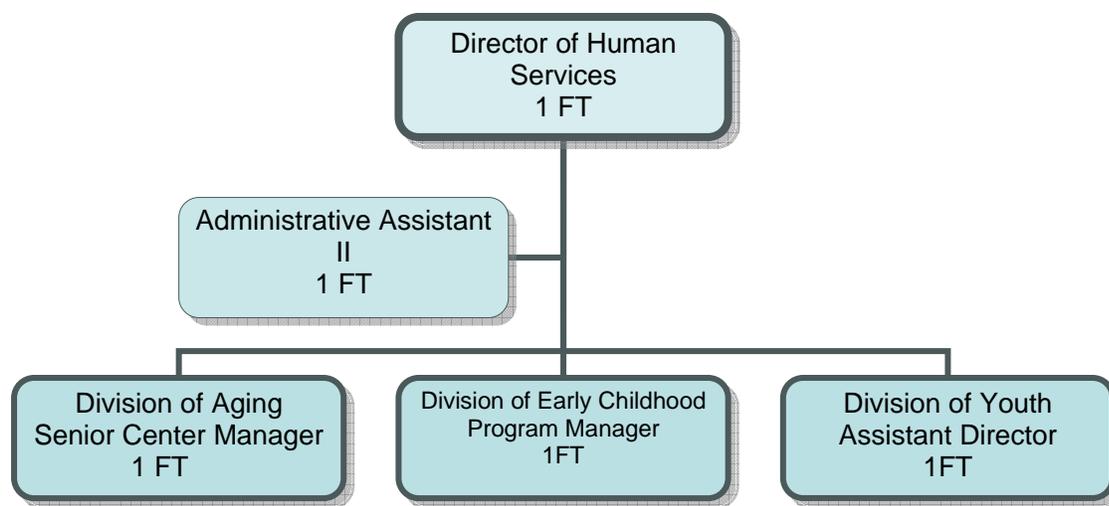
Division of Human Services Administration

- Upon unsuccessful bid for a Drug Free Communities grant proposal in collaboration with Lakewood City Schools and ASIA, Inc., facilitated a regional approach to a future grant proposal taking a regional approach through a partnership with WEB (Westshore Enforcement Bureau) and their program West Shore Young Leader's Network and Asia Services In Action, Inc.

2012 & Beyond Goals

- Facilitate a Senior Services Summit to reduce replication of services and facilitate collaboration among senior serving providers.
- Restructure Department to integrate and increase collaboration among programs for families serving children 0-21 years of age.
- Collaborate with Mayor, City Departments, community organizations and individuals to develop a model for citizen civic volunteer engagement to support vulnerable residents within the City of Lakewood.

Organizational Chart



Personnel

Division of Human Services Administration	As of Dec. 31, 2009	As of Dec. 31, 2010	As of Nov. 15, 2011	Proposed 2012
Full Time Employees				
Director of Human Services	1	1	1	1
Administrative Assistant II	1	1	1	1
Total Full-Time Employees	2	2	2	2

Division of Aging

Division of Aging

Description

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

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

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

Trends

- The State of Ohio budget reduced funds to Area Agencies on Aging for critical senior programs including nutrition, transportation and social services resulting in lower service reimbursement levels for local offices on aging.
- Lakewood's 2010 Census revealed a five percent increase in persons 60 years of age and older with the largest growing segment the 60 to 65 year old age group.
- The demand for transportation assistance is increasing among clients while resources are being eliminated or reduced by community-wide providers.

Division Budgets

Aging Fund Budget (Fund 250)	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	953,122	839,324	811,401	800,839	-1%
Fringe Benefits	390,223	295,673	325,566	283,800	-13%
Travel and Transportation	4,807	4,389	2,639	3,500	33%
Professional Services	3,886	3,527	3,438	2,800	-19%
Communications	15,618	17,382	15,633	15,900	2%
Contractual Services	672	81	371	450	21%
Materials & Supplies	57,459	46,442	59,572	63,500	7%
Capital	6,263	620	2,988	7,054	
Utilities	43,003	40,287	39,059	43,500	11%
Other	10,909	11,826	11,843	7,352	-38%
Debt Service					
Transfer or Advance					
Total	1,485,963	1,259,552	1,272,510	1,228,695	-3%

CDBG (Fund 240)	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	28,282	30,233	31,012	28,000	-10%
Fringe Benefits	4,406	4,745	4,865	4,326	-11%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	32,687	34,978	35,877	32,326	-10%

TOTAL EXPENDITURES	1,518,650	1,294,530	1,308,386	1,261,021	-4%
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2011 Accomplishments

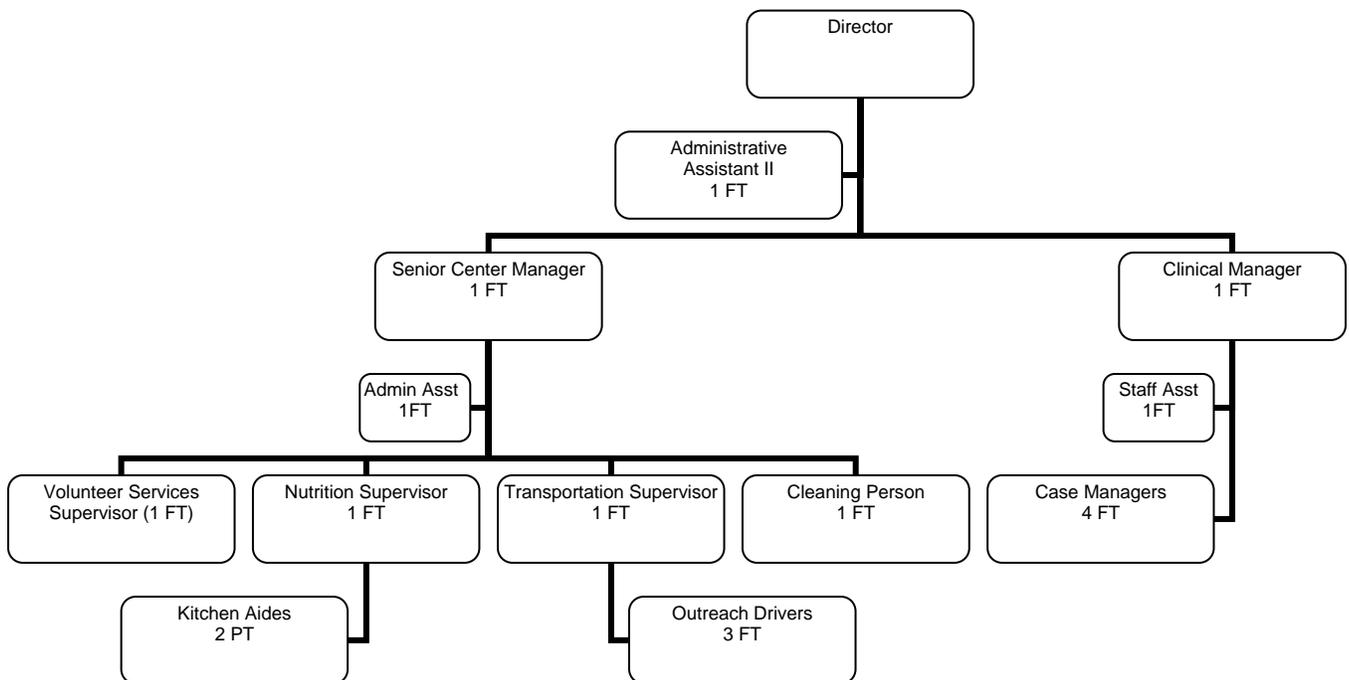
- Put into service a new Light Transit Vehicle secured with ODOT and Lakewood Commission on Aging funds.
- Increased capacity for more medical transports and congregate shopping and group transports by reducing transportation service area and eliminating redundant special diet home delivered meal program.
- Transitioned senior clients to existing resources when elimination of grant funding resulted in closure of Homemaker Services program.

Division of Aging

2012 & Beyond Goals

- Seek outside funding to support continuation of Senior Caregiver Counseling services formerly funded through a Title III grant from the Western Reserve Area Agency on Aging.
- Conduct and/or coordinate Matter of Balance and Chronic Disease Management seminars for senior residents at Lakeshore Towers, Fedor Manor and the Lawther Senior Center.
- Conduct a Senior Summit of service providers in Lakewood to explore duplication of programs and services and potential partnerships that will enhance service delivery for residents.
- Engage community volunteers and resources to support the yard maintenance and snow removal programs for seniors.

Organizational Chart



Personnel Staffing

Division of Aging	As of Dec. 31, 2009	As of Dec. 31, 2010	As of Nov. 15, 2011	Proposed 2012
Full Time Employees				
Administrative Assistant I	1	1	1	1
Assistant Home Health Aid	1	1	0	0
Clinical Manager	1	1	1	1
Home Health Aide	1	1	0	0
Human Services Case Manager	5	5	5	4
Nutrition Supervisor	1	1	1	1
Outreach Driver	3	3	3	3
Senior Center Manager	1	1	1	1
Staff Assistant	1	1	1	1
Transportation Supervisor	1	1	1	1
Volunteer Services Supervisor	1	1	1	1
Cleaning Person	1	1	1	1
Total Full-Time Employees	18	18	16	15
Part Time Employees				
Kitchen Aide	2	2	2	2
Total Part Time Employees	2	2	2	2

Division of Youth

Description

Drawing on evidence-based models, the Division of Youth delivers a continuum of core 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,
- Wrap Around services
- Community and interdepartmental collaboration.

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, wrap around services works to build a natural support system for parents/families. Community and interdepartmental collaboration enables the Division to join with community groups and/or other city departments to provide interventions to families to insure Lakewood remains a livable, safe community in which families can thrive.

Trends

- Lakewood has the highest number of referrals for potential abuse and/or neglect to the Cuyahoga County Department of Children and Family Services (CCDCFS) hot line compared to any suburb or neighborhood throughout greater Cleveland. (Per CCDCFS 2011 statistical report)
- Lakewood continues to see a rise in the number of families that are transient, moving in and out of the community thus decreasing the stability of neighborhoods and neighborhoods schools. According to Lakewood Public schools, 40% of students are new to the school district.
- An increase in the number of families in this community, living in poverty translates to an increase in risk factors and needs for services from police, social service agencies, schools and health care providers.

Division Budgets

General Fund (Fund 101)	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	201,672	176,433	178,039	160,345	-10%
Fringe Benefits	154,635	112,766	131,249	104,322	-21%
Travel and Transportation	295	187	316	320	1%
Professional Services	1,909	2,180	1,927	1,260	-35%
Communications	3,994	3,970	2,020	2,600	29%
Contractual Services	-	-	-	-	
Materials & Supplies	1,952	1,569	973	1,520	56%
Capital	-	-	-	-	
Utilities	7,371	6,129	6,247	6,000	-4%
Other	2,326	2,147	2,325	2,345	1%
Debt Service					
Transfer or Advance					
Total	374,153	305,381	323,098	278,712	-14%

Help to Others Fund (Fund 277)	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	30,974	31,507	22,999	26,639	16%
Fringe Benefits	4,874	4,845	3,553	4,116	16%
Travel and Transportation	567	295	539	900	67%
Professional Services	-	-	-	55	
Communications	437	704	671	745	11%
Contractual Services					
Materials & Supplies	2,088	1,883	2,505	3,965	58%
Capital	-	-	-	-	
Utilities					
Other	119	119	119	200	68%
Debt Service					
Transfer or Advance					
Total	39,059	39,353	30,386	36,620	21%

Division of Youth

Juvenile Diversion Program Fund Budget (Fund 279)	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	30,908	14,065	39,086	27,544	-30%
Fringe Benefits	4,756	2,163	6,043	4,256	-30%
Travel and Transportation	-	-	-	-	
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	-	-	4,620	-	
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	35,664	16,228	49,749	31,800	-36%
Family to Family Program Fund Budget (Fund 281)	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	265,805	222,562	196,388	258,316	32%
Fringe Benefits	39,971	33,159	32,826	47,182	44%
Travel and Transportation	7,351	3,497	2,922	4,500	54%
Professional Services	14,460	16,593	17,170	17,090	0%
Communications	1,794	1,908	2,369	2,320	-2%
Contractual Services	499	51,558	51,600	110	-100%
Materials & Supplies	20,348	25,452	2,771	7,926	186%
Capital	-	-	-	-	
Utilities	-	-	-	-	
Other	4,279	79	3,194	1,645	-49%
Debt Service					
Transfer or Advance					
Total	354,508	354,808	309,240	339,088	10%
Emergency Shelter Grant (Fund 241)	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	16,970	35,008	-	-	
Fringe Benefits	2,500	5,274	-	-	
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	-	-	-	-	
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
Total	19,470	40,282	-	-	
TOTAL EXPENDITURES	822,855	756,053	712,473	686,220	-4%

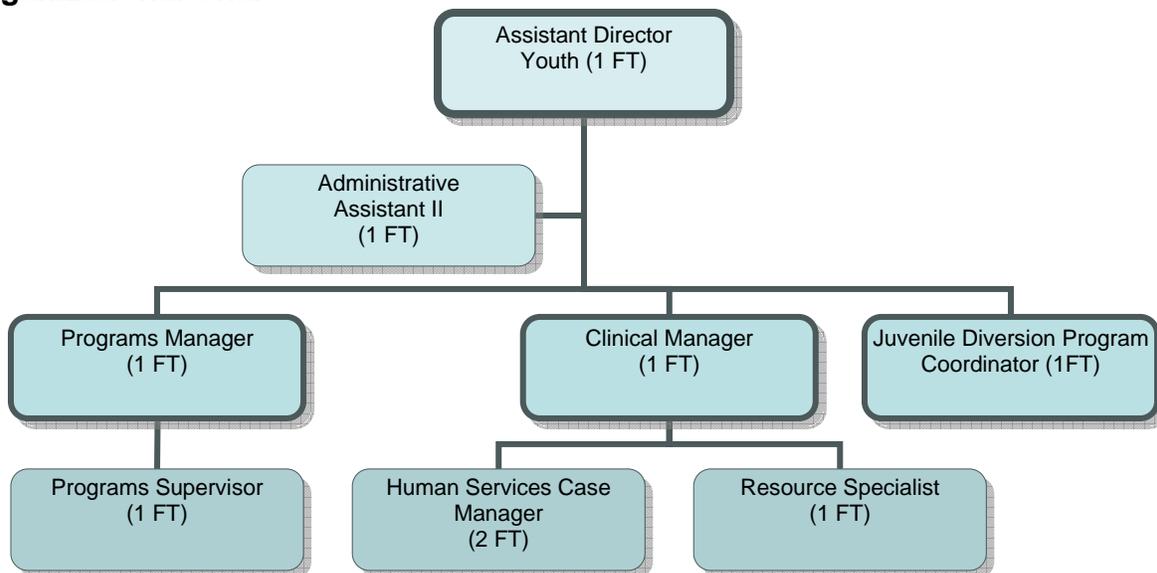
2011 Accomplishments

- Generated outside funds from Cuyahoga County Tapestry System of Care and federal Homeless Prevention and Re-housing Program to offset General Fund costs without any increase in staffing and or financial liabilities.
- Through County partnership, secured funds to continue the Division of Early Childhood's Play a Day family literacy program which served kindergarten children, their siblings and parents in three Lakewood Public elementary schools.
- Through the leadership of the Division of Youth the Lakewood Family Collaborative developed into a very strong community asset, positioned to assist in meeting the ever increasing needs of the community and its families. Three major initiatives of the Collaborative include a Job Seekers program in Lakewood and a coordinated community school supply project targeting middle and high school student.

2012 & Beyond Goals

- Develop and implement a strategic plan for H2O to include a short term transitional plan for 2011 and a long term fiscal and programmatic plan with key community stakeholders.
- Secure continuation grant funding for the Family to Family System of Care program services and the Lakewood Family Collaborative.

Organizational Chart



Division of Youth

Personnel Staffing

Division of Youth	As of Dec. 31, 2009	As of Dec. 31, 2010	As of Nov. 15, 2011	Proposed 2012
Full Time Employees				
Assistant Director/Human Services	1	1	1	0
Administrative Assistant II	1	1	1	1
Clinical Manager	1	1	1	1
HS Case Manager	3	2	2	2
Community Resource Specialist	1	1	1	1
Juvenile Diversion Program Coordinator	1	1	1	1
Programs Manager	1	1	1	0
Program Supervisor	1	1	1	1
Total Full-Time Employees	10	9	9	7

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.

Programs administered by the Division of Early Childhood include:

- Family Support Programs
- Child Care Scholarship Program
- Learn Through Play/Family Literacy
- Resource/ Referral
- Lakewood Early Childhood Professional Consortium
- Toy Lending Library
- Greater Cleveland Family Support Consortium
- Special Projects

Trends

- Increase in demand for services and basic resources on the part of young families affected by job loss or work reduction.
- Less available private and public funding for prevention and enrichment programs.
- Families are impacted by an overall reduction in childcare scholarships available through Cuyahoga County and dwindling Community Development Block Grant dollars.

Division Budgets

General Fund Budget (Fund 101)	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	37,149	34,865	36,534	36,419	0%
Fringe Benefits	18,048	13,252	16,343	13,820	-15%
Travel and Transportation	-	-	-	-	
Professional Services	694	798	530	625	18%
Communications	1,279	1,399	1,038	1,100	6%
Contractual Services	-	-	-	-	
Materials & Supplies	342	135	147	135	-8%
Capital	-	-	-	-	
Utilities					
Other	1,076	1,069	1,218	1,075	-12%
Debt Service					
Transfer or Advance					
Total	58,589	51,519	55,811	53,174	-5%

Community Development Block Grant Fund (Fund 240)	2009 Actual	2010 Actual	2011 Projected	2012 Budget	Percent Change 2011-2012
Expenditures by Category					
Salaries	21,259	20,073	21,658	22,521	4%
Fringe Benefits	3,262	3,083	3,337	3,479	4%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	24,521	23,156	24,995	26,000	4%

TOTAL EXPENDITURES	83,110	74,675	80,805	79,174	-2%
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Division of Early Childhood

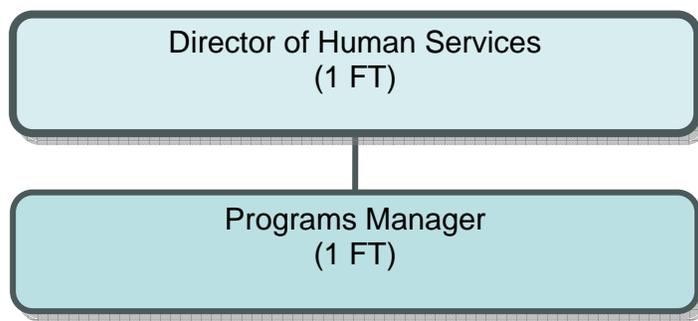
2011 Accomplishments

- Secured outside funding in the amount of \$12,000.00 to continue to offer family literacy and support programs at the East and West Family Room locations.
- Conducted two additional Play a Day family literacy programs in partnership with Harrison and Emerson Elementary Schools with funding obtained through the Family to Family System of Care program.
- Two retired, volunteer early childhood educators reorganized the Family Room supplies and space to better meet current education standards.

2012 & Beyond Goals

- Develop and implement a public outreach and marketing plan for the Lakewood Family Room location and programs.
- Secure a permanent location for the Lakewood Family Room.
- Access outside funding to continue Play a Day family literacy programs in Lakewood Elementary schools.

Organizational Chart



Personnel Staffing

Division of Early Childhood	As of Dec. 31, 2009	As of Dec. 31, 2010	As of Nov. 15, 2011	Proposed 2012
Full Time Employees				
Programs Manager	1	1	1	1
Total Full-Time Employees	1	1	1	1

City of Lakewood Financial Policies and Guidelines

Introduction

These financial policies guide the City through everyday financial matters, and in short and long-term budgetary planning. They provide guidelines for evaluating both current activities and proposals for future programs. The policies provide the structure for all decision-making with the goal of achieving and maintaining financial stability in the near and long-term.

The objectives of the City's system for accounting and financial reporting are to maintain the confidence of City Council, taxpayers and investors by providing information which demonstrates that:

- Money and property are handled responsibly, the current financial position is fully disclosed, and activities are operating at a maximum level of efficiency.
- Financial performance conforms to all laws, ordinances, and procedures.

It is recommended these policies be reviewed on an annual basis and modified as needed to ensure that they are the best guidelines for achieving fiscal responsibility and cost effectiveness. The date of most current review was November 8, 2010.

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 this fund structure are governed by the Ohio Revised Code (ORC) and the Governmental Accounting Standards Board (GASB).

For financial statement presentation purposes, the various funds of the City 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.

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

City of Lakewood Financial Policies and Guidelines

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 Projects Funds account for financial resources to be used for acquisition of equipment and the construction of major capital facilities (other than those financed by proprietary funds), and to account for the financing of public improvements or services deemed to benefit specific properties on which assessments are levied.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise funds are used to account for operations that provide services which a fee is charged to external users for goods or services.

Internal Service Funds account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis.

Fiduciary /Agency Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund is comprised of only the agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

According to ORC § 5705.36(A), the City does not have to appropriate agency funds. Agency funds account for money a government holds in an agency capacity on behalf of another person or entity. Therefore a government has minimal discretion in spending this money. Accordingly, the legislative body need not authorize a purpose for spending the money.

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.

City of Lakewood Financial Policies and Guidelines

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 34 (Government Accounting Standards Board) 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 Comprehensive Annual Financial Report (CAFR) for all major and non-major funds at the legal level of budgetary control. All funds are then converted to activities, either governmental or business-type, and adjusting entries are made to convert to the accrual basis of accounting for the entity-wide financial statements.

Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for purposes other than those designated in the appropriation ordinance authorized by Council. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation adopted by Council.

As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures at the time authorized. This is done on the non-GAAP (Generally Accepted Accounting Practices) budgetary basis, in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance.

On the GAAP budgetary basis, encumbrances outstanding at year end representing purchase commitments and pending vendor performance are reported as a reservation of fund balance for subsequent year expenditures for governmental fund types and disclosed in the notes to the financial statements of the CAFR 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 Ohio Revised Code and the City of Lakewood Charter, which entails the preparation of budgetary documents with an established timetable. The major documents 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

All of which 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 existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount Council may appropriate.

The appropriations ordinance is Council's authorization to spend resources and sets annual limits on expenditures at a level of control. According to Ohio Administrative Code § 117-2-02(C)(1) states in part, "The legal level of control is the level (e.g. fund, program or function, department, object) at which spending in excess of budgeted amounts would be a violation of law. This is established by the level at which the legislative body appropriates." The legal level of budgetary control has been established by City Council at the fund level for all funds.

However, Ohio Revised Code § 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 resolution of the City Council at the legal level of control. The Finance Director has been 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 during the course of the year.

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

According to Article III, Section 14 of the City of Lakewood Second Amended Charter, on or before the fifteenth day of November in each year, the Mayor, Director of Public Works and Director of Finance shall prepare an estimate of the expense of conducting the affairs of the City for the following year. This estimate shall be compiled from detailed information obtained from various departments on uniform blanks prepared by the Director of Finance, and shall set forth:

- (a) An itemized estimate of the expense of conducting each department;

City of Lakewood Financial Policies and Guidelines

- (b) Comparisons of such estimates with the corresponding items of expenditures for the last two complete fiscal years and with the expenditures of the current fiscal year plus an estimate of expenditures necessary to complete the current fiscal year;
- (c) Reasons for the proposed increase or decrease in such items of expenditures compared with the current fiscal year;
- (d) A separate schedule for each department showing the things necessary for the department to do during the year and which of any desirable things it ought to do if possible;
- (e) Items of payroll increase as either additional pay to present employees. Or pay for more employees;
- (f) An itemization of all anticipated revenue from taxes and other sources;
- (g) The amounts required for 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;
- (i) Such other information, as may be required by Council. Upon receipt of the estimate, council shall thereafter pass, taking the estimate into consideration, temporary or permanent appropriation ordinances as provided by general law. No money, from whatever source derived, shall be appropriated for use by or at the direction of individual members of Council.

Temporary Appropriations

According to Ohio Revised Code § 5705.38(A), "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 that permits municipal operations to continue from January 1st until the Annual Appropriation Ordinance is passed by the City Council.

It is a guideline of the City of Lakewood to avoid creating and passing a Temporary Appropriation. The Annual / Permanent Appropriation Ordinance should be passed by Council prior to December 31st of the preceding year.

Annual Appropriations

This ordinance is the legal instrument permitting expenditures by various departments. Appropriations may not exceed the amount certified by the County Budget Commission and presented in the Certificate of Estimated Resources. The passage of this ordinance must occur no later than April 1st of the current year.

Revised Appropriations

This ordinance is the legal instrument permitting changes to the Annual Appropriation ordinance. This ordinance is needed to adjust appropriations due to the unanticipated costs which were not budgeted, 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 been passed, and it may be revised more than once per year if needed.

Budget Policies and Guidelines

Balanced Budgets

A budget is balanced with estimated revenues equal to or greater than the proposed expenditures of the fund. In the case of the General Fund, certain Special Revenue Funds (SCMR and the Lakewood Hospital Fund), 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 revenues, 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.

Revenues for all funds are conservatively estimated based on economic forecasts, trend analysis, third-party data, and grant awards or financing.

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

- the terms of the City's seven collecting 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 revenues, then efforts will be made to first reduce expenditures while preserving core services provided by the City, then methods to enhance or increase revenues will be explored.

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 or unanticipated declines in revenues without cutting City services or operations, and without imposing new taxes and fees.

As recommended by the Government Finance Officer's Association, "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 revenues or regular general fund operating expenditures."

In order to maintain a prudent level of financial resources to protect against unanticipated or emergency expenditures or temporary revenue shortfalls, operating funds such as the General Fund, the SCMR Fund, the Lakewood Hospital Fund, and

City of Lakewood Financial Policies and Guidelines

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 should set aside the following reserve accounts and maintain the following recommended minimum annual balances in these accounts:

- \$750,000 for separation payments at time of termination
- \$750,000 for unpaid claims liability and reserve requirements within the Hospitalization Internal Service Fund
- \$400,000 for unpaid claims liability and reserve requirements within the Workers Compensation Internal Service Fund
- \$1,000,000 for economic development projects within the General Fund

Financial Forecasting

Per City of Lakewood Charter Article VIII, Section 3, the Finance “Director shall annually prepare and submit to the Mayor and Council a recommended five-year financial plan for the City’s operating and capital needs. The Director’s recommended financial plan shall be prepared after consultation with the Mayor and the heads of other City departments affected thereby, and such recommended financial plan shall be advisory only and need not be followed in the adoption of the City’s tax budget, annual, temporary or supplemental appropriation measures or ordinances, resolutions or other actions concerning capital programs or permanent improvements.”

Since personnel expenditures comprise the largest portion of the City’s operating costs, and the majority (over 80%) of employees are members of a collective bargaining unit, the terms of the contracts are the primary assumption for creating an operating financial forecast. However, contracts are typically three years in duration, and making salary and benefit expenditure assumptions beyond the contract terms could create a skewed fiscal picture that could have an impact on future contract negotiations.

Therefore, the Finance Department will create five-year revenue forecasts only for the following funds on an annual basis:

- General (101) Fund
- Street, Construction, Maintenance and Repair (211) Fund
- Lakewood Hospital (260) Fund
- Debt Service (301) Fund
- Water (501) Fund
- Wastewater Collections (510) Fund
- Wastewater Treatment (511) Fund
- Wastewater Treatment Improvement (512) Fund
- Parking (520) Fund

The revenue projections will be used to determine the estimated level of appropriations needed over the next five years for each of the funds listed above.

Three-year financial operating revenue and expenditure forecasts will be created upon the settlement of all collective bargaining agreements.

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 the five-year revenue projections for the funds listed in the Financial Forecasting section, and the readiness of projects to occur during that current year.

Projects will be funded by a combination of note proceeds, bond proceeds, grants, municipal capital lease financing, government loans, gifts, and operating funds. If a capital project is debt funded (note, bond, lease or loan), the term of the debt should not exceed the useful life of the project.

Revenue Policies and Guidelines

The City tries to maintain a diversified revenue system, and currently receives revenues through local taxes, fees, charges, interest earnings, and grants.

Tax Policy

Tax policy must try to avoid over-reliance on one type of taxes or fees, be aware of the adverse effects of excessively heavy taxes, and attuned to disproportionate burdens levied on any particular taxpayer group.

Taxes should be structured to provide a stable and predictable stream of revenue to fund City services, to make collection of revenues simple and reliable, and to retain/promote residents and businesses.

User Fees and Charges

The City will establish all user charges and fees at a level sufficient to cover the costs of services provided. It will also consider market rates and charges levied by other municipalities to establish comparable amounts. Fees and charges should be reviewed annually, and should be modified to allow growth at a rate that keeps pace with the costs of provided the service.

Delinquent Payments and Collections

The Division of Finance is responsible for coordinating, tracking, monitoring and collecting all delinquent payments due to the City of Lakewood for all departments with the exception of Municipal Court.

The delinquency threshold is \$50.00 and 30 days past due for all City of Lakewood receivables with the exception of Municipal Court. Delinquencies \$49 and under will be monitored by the Division of Finance, and will be written off as bad debt if not collected within 365 days upon first becoming delinquent.

City of Lakewood Financial Policies and Guidelines

Once a past due payment meets the delinquency threshold, it will be referred to the Division of Finance. A letter will go out, signed by the Director of Finance 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 will result in the bill turned over to a collections service and a potential negative impact on one's credit rating.
- Delinquent water/sewer, sidewalk and high weed/grass bills will have the option to be put on property tax 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 collections agency, except for delinquent water/sewer, sidewalk and high weed/grass bills, which will be put on the property tax assessment. Water shut offs will only occur as a means of payment collection on a case-by-case basis.

Delinquent accounts between \$50 to \$2,999 that the collections agency was not successful in collecting within 120 days, will return to the City, and will 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 an administrative fee of \$30.

This fee is 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 time period the information will be turned over to the Law Department and/or Lakewood Police Department for further action.

Debt Policies and Guidelines

The City will use current revenues to meet daily operations and working capital needs, and will not issue any debt to fund its operations. It will pursue all known outside funding sources such as local, state and federal grants 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 Debt Service Fund (301) and the Enterprise Funds.

City of Lakewood Financial Policies and Guidelines

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

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 will 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 Debt Service 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 the final costs are known or can be reasonably estimated. At that time, bonds will be issue to retire the notes unless market conditions warrant that the debt remain in notes.

Revenue debt must take into account 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 Comprehensive Annual Financial Reports, Official Statements, and Annual Disclosure Statements.

The City will dutifully comply with all statutory debt limitations imposed by the Ohio Revised Code and the City of Lakewood Charter and Ordinances, as well as comply with all arbitrage rebate requirements of the Internal Revenue Service.

The City will monitor its debt portfolio for refunding opportunities on a regular basis to determine if an advance refunding is cost-effective, that the threshold for savings in relation to the

City of Lakewood Financial Policies and Guidelines

refunding bond is at least three to five percent, and is consistent with the City's financial goals and objectives.

Investment Policies and Guidelines

These policies apply to the investment of all City funds, and the investment program is intended to provide safe, maximum returns and adequate liquidity to meet cash flow requirements.

The City of Lakewood will be permitted to purchase any investment specifically authorized and governed by the Ohio Revised Code, and no investment will be purchased that has a term of more than five years. The investment officer for the City is the Director of Finance, or his/her designee.

Except for cash in certain restricted and special funds as permitted by the Charter of the City of Lakewood, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the General Fund (101), with the exception of investment earnings of the Bond Retirement Fund (301), the TIF Capital Improvement Fund (406), the Water Fund (501), the Wastewater Collection Fund (510), and the Wastewater Treatment Fund (511).

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate 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 will be invested according to Ohio law in that investments will not exceed five years in duration.

The City's investment portfolio will be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments, and will avoid the need to sell securities or terminate investments such as certificates of deposit prior to maturity.

Credit Risk

The City of Lakewood will minimize credit risk, which is 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 will do business
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

Interim monies are those monies which are not needed for immediate use, but will be needed before the end of the current period of designation for depositories. Interim

City of Lakewood Financial Policies and Guidelines

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;
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);
7. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
8. Certain bankers 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 are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also 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.

City of Lakewood Financial Policies and Guidelines

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.
- 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 being secured.

However, as a guideline, the City will work to ensure that its deposits are fully collateralization on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit, and the City will monitor the collateral positions of the City's investments.

It is the policy of the City to diversify its investments. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all City funds shall be diversified by maturity, issuer, and class of security. Diversification strategies shall be determined and revised periodically by the investment officer.

The investment officer shall prepare an investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the last quarter. The report will include the following:

- Listing of investments by maturity date.
- Average weighted yield to maturity of portfolio.
- Percentage of the total portfolio which each type of investment represents.

Fixed/Capital Asset Policies and Guidelines

This policy establishes the minimum cost value (capitalization amount) that shall be used to determine the capital assets, including infrastructure assets that are to be recorded in the City's annual financial statements in order to comply with the requirements of Government Accounting Standards Board (GASB) Statement No. 34. This policy also addresses other considerations for recording and depreciating fixed assets in order to comply with the provisions of GASB Statement No. 34.

City of Lakewood Financial Policies and Guidelines

Capital assets are defined as tangible and intangible assets that have initial useful lives that extend beyond a single reporting period (1year). 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 capitalizes only their higher-cost assets. The minimum capitalization threshold is \$5,000, and all land is capitalized. The City maintains adequate controls over all assets, including lower-cost capital assets (\$100-\$4,999). Detailed records shall be maintained for all items below the capitalization threshold that should be safeguarded from loss. These items will be part of an annual physical inventory. These items include furniture and equipment that fall below the established thresholds.

Depreciation will be recorded based on the straight-line method using actual month convention and depreciated down to the assets salvage value. Salvage value for depreciable assets are based on 5% of the original cost, with exception of infrastructure. Asset lives will be 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 should be properly documented.

Only those assets above the \$5,000 threshold will be depreciated. The Generally Accepted Accounting Principles (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.

All machinery and equipment, vehicles and furniture above \$5,000 will be assigned an asset number and identified with a capital RED fixed asset tag, all others (\$100-\$4,999) will be identified with a BLUE "property of" fixed asset tag. As fixed assets are purchased, transferred or disposed of, the personnel in custody of that asset will be responsible for preparing a Fixed Asset Addition / Deletion /Transfer Form, which will then be 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 fixed asset records where applicable. The Finance Department will also conduct periodic unscheduled inspections to compare the asset list with inventory 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 to be capitalized and those for tracking purposes only. After verification of data, the fixed asset module will be populated with new additions.

Upon receipt of a Fixed Asset Addition /Deletions /Transfer Form and confirmation that the asset was disposed via council action or annual auction, the fixed asset will be marked with a status of "disposal". A disposal code will be used to indicate that the fixed asset was sold, scrapped, donated or lost. The GAAP adjustment to record gain/loss, remove asset and associated accumulated depreciation will be made during conversion.

City of Lakewood Financial Policies and Guidelines

Purchasing Policies and Guidelines

Items Less than the Bid / Request for Proposal Thresholds

When making purchases that exceed \$500 but are less than \$7,500 (\$5,000 for professional services), Division Managers must confirm (3) quotes have been obtained for the purchase of goods/materials. Quotes can be identified in HTE at the time requisitions are entered. Maintain back-up paperwork with your orders. If item cannot be purchased locally, state so in the "comments" section as requisition is entered.

Bid / Request for Proposal Process

By Lakewood City Ordinance, purchase of any products or services that exceed \$7,500 must be publicly bid or solicited by a Request for Proposal (RFP), as should any professional service that exceeds \$5,000. Exceptions to the requirement to bid occur if items can be purchased through or at an amount equal to the State of Ohio's Cooperative Purchasing Program, or if the item is supplied by sole source.

The City publishes notification of its intent to issue a bid/RFP and instructions regarding the availability of specifications in local newspapers and on the City of Lakewood website. The deadline for submittal of a bid/RFP is two weeks from the date of publication.

In addition to the project proposal, a submitted bid must also contain the following: (a) signed and notarized Non-Collusion Affidavit; (b) signed and notarized Ethics Affidavit; and (c) a bid guarantee in the form of a bid bond or certified check for \$500. The Non-Collusion Affidavit includes a list of the officers of the submitting company. This list is reviewed during the contract award process for identification of any conflicts of interest between elected officials or city staff, and company ownership. Incomplete bid packages are immediately disqualified from consideration. The Bidder Qualifications Statement / References should be included with the bid submission; however, a bid will not be disqualified for lack thereof.

Additional items included in the bid document that do NOT have to be submitted with the bid are (a) MacBride Principles; (b) Insurance Requirements Checklist; and (c) Personal Property Tax Affidavit.

Completed bid packages/RFPs are forwarded to the appropriate City department for review and recommendation of vendor, contractor or consultant. The Purchasing Manager verifies contracting authority has been approved by City Council and adequate funds are available and budgeted for the project.

Approval to purchase Products or Services that exceed \$7,500 or Professional Services that exceed \$5,000 must have final approval of the city's Board of Control.

Prior to Board of Control approval, the Division of Finance confirms that all City taxes are up-to-date and no liens have been filed against the property within City limits. Also, that no findings of 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. Board of Control is comprised of the Mayor, Finance Director, Law Director and Director of Public Works, and meets twice each

City of Lakewood Financial Policies and Guidelines

month. 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, they make their selection 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.

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 project is 50% complete. Retainage is released once 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.

Disaster Preparedness Policies and Guidelines

The City of Lakewood disaster preparedness policy 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 is to be able to relocate the financial operations to a new site. To be able to secure computer equipment, have adequate supplies of material and instructions on hand. To have properly trained personnel available to continue with the normal operations of the office.

The specifics of the disaster preparedness policies and guidelines are to be presented within a separate policy document that finance department staff is to be provided and trained on at least an annual basis.