City of Lakewood

2027 Comprehensive Budget Document



Meghan F. George, Mayor

City of Lakewood, Ohio
For the Year Ending 12-31-2027

City of Lakewood, Ohio
BUDGET
For the Fiscal Year
January 1 – December 31, 2027

Elected Officials and
Senior Leadership
(As of November 15, 2026)

CITY COUNCIL
Sarah Kepple
Council President (At-Large)

Kyle Baker
Council Vice President (Ward 1)

Tom Bullock (At-Large)
Bryan Evans (Ward 2)
Matt Bixenstine (Ward 4)
Angelina Hamilton Steiner (At-Large)
Cindy Strebig (Ward 3)

Maureen McHugh Bach, Clerk of Council

MUNICIPAL COURT
Judge Tess Neff, Administrative and Presiding Judge

MAYOR
Meghan F. George

SENIOR LEADERSHIP
Chad Berry, Human Services Director
Angela Byington, Director of Planning & Development
Michael Coletta, Chief Information Officer
Claudia M. Dillinger, SHRM-CP, Director of Human Resources
Ryan Fairbanks, Fire Chief
Kevin Fischer, Police Chief
Chris Gordon, Public Works Director
Renee Mahoney, CPA, Finance Director
Christopher S. Parmelee, Building Commissioner
John O. Storey, Esq., Chief of Staff
Ernest I. Vargo, Esq., Law Director

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About this Document

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

This section is designed to provide an overview of the financial and budget practices of the City of Lakewood, Ohio.

This document also serves as Lakewood's statutory Estimate of Expense, a budget document required by the City of Lakewood Charter which states:

> On or before the second city council meeting in November in each year, the Director of Finance shall prepare an estimate of the expense of conducting the affairs of the city for the following fiscal year.
>
> This estimate shall be compiled from detailed information obtained from the various departments and shall set forth at a minimum:
>
> (a) an itemized estimate of the expense of operating each department;
>
> (b) comparisons of proposed current estimates with the corresponding items of expenditures for the last two completed fiscal years and with an estimate of expenditures necessary to complete the current fiscal year;
>
> (c) reasons for proposed increases or decreases in expenditures compared with the current fiscal year;
>
> (d) a schedule for each department listing required operations of the department for the next fiscal year and any additional activities desired to be undertaken;
>
> (e) compensation increases as either additional pay to current employees, or for additional employees;
>
> (f) an itemization of all anticipated revenue from taxes and other sources;
>
> (g) the amounts required to pay interest on the city's debt, and for bond retirement funds as required by law;
>
> (h) the total amount of the outstanding city debt with a schedule of maturities of bond issues and any other long-term financial obligations of the City; and
>
> (i) any other information as may be required by council.
>
> Upon receipt of the estimate, council shall begin the appropriations process. Council shall hold public hearings upon any proposed appropriation legislation before a committee or the entirety of council.
>
> After the public hearings, council, taking the estimate of expense into consideration, shall by temporary or permanent appropriation legislation provide for the funding of the City as provided by general law or except as general law may be limited by council.

The following document is to comply with Article 5, Section 5 of the City of Lakewood Charter, and to aid in the 2027 budget process.

This Estimate of Expense is divided by section, and a **Table of Contents** is included at the beginning of the book.

The **Executive Summary**, in the front of the document, summarizes the budget, highlighting capital expenditures and outlining integral financial plans and policies for the upcoming fiscal year.

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

About this Document

A budget summary is presented in the **Summary of Revenues and Expenditures** section. Included in this summary are listings of actual total revenues and expenditures for the past two fully completed fiscal years, the 2026 budgeted amount, and the 2027 proposed budget.

Expenditures throughout the document are broken down into the following categories:

- Salaries
- Fringe Benefits
- Travel & Transportation
- Professional Services
- Communications
- Contractual Services
- Materials & Supplies
- Capital
- Utilities
- Other
- Debt Service
- Transfers and Advances

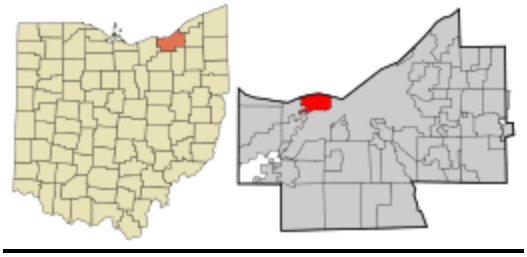
A summary of outstanding **Debt** and projected **Debt Service** are also provided.

Departmental Expenditures are grouped by division. Each section includes:

- Narratives describing the department or division
- 2026 accomplishments
- 2027 goals and/or strategic plan
- Past and projected expenditures
- Organization chart
- Staffing levels (current and historical)

The **Five-Year Capital Plan** lists the anticipated capital projects which are typically equipment, facility or infrastructure purchases or improvements, or studies or engineering for projects totaling more than $10,000 with a useful life of over 1 year. The project is described with the anticipated funding source and estimated cost.

The **Financial Policies and Guidelines** assist the City through everyday financial matters, and in short and long-term budgetary planning. They provide guidelines for evaluating both current activities and future program proposals. The policies provide the structure for financial decision-making with the goal of achieving and maintaining financial stability in the near and long-term.



History and Geography

The City of Lakewood is located on the southern shores of Lake Erie in Northeast Ohio and part of the Greater Cleveland Metropolitan Area, approximately five miles west of downtown Cleveland. Originally a forested wilderness settled by Native Americans, Lakewood grew with the streetcar infrastructure to become the first suburb west of Cleveland. Originally organized as a hamlet in 1889, Lakewood incorporated as a village in 1903 and as a city in 1911. Lakewood is recognized as a beautiful city with historic homes and a residential community of 5.53 square miles and 50,942 residents, making it the third largest city in Cuyahoga County, Ohio, according to the 2020 Federal Census. Lakewood enjoys proximity to major cultural, educational, and medical facilities in Northeast Ohio, with ease of access to many interstate highways and Cleveland Hopkins International Airport, making it a desirable location for residents and commercial enterprises.

Government

Lakewood operates and is governed by the laws of the State of Ohio, and its city charter provides for a mayor-council form of government. The mayor is elected to a four-year term, serving as the City's full-time chief executive and administrative officer. Legislative authority is vested in a seven-member part-time council, consisting of four members serving their ward, and three serving at-large. Terms of Council members are staggered between two groups that are elected and serve four-year terms.

The City is also served by the Lakewood Municipal Court, whose jurisdiction includes the City of Lakewood, portions of the Cleveland Metroparks, U.S. Interstate 90 and adjacent Lake Erie waters to the Canadian border. Criminal and Traffic jurisdiction includes all misdemeanor classifications, felony arraignments and preliminary hearing proceedings. Monetary jurisdiction in Civil Proceedings is $15,000 while Small Claims Proceedings is limited to $6,000. The elected presiding judge serves a six-year term.

			Square Miles	5.66
Public Works			Streets	93
Fire Hydrants	1,648		Sidewalks	180
Signs	8,436		Water Lines	112
Trees Planted	403	(in 2021)	Storm Sewer Lines	66
			Sanitary Sewer Lines	75
			Combined Sewer Lines	25
Public Safety			Bikeway	15
Police Stations	1			
Fire Stations	3			

Principal Employers*

Employer	Activity	Employees	Percentage of Total City Employment
Lakewood Board of Education	Education	1,095	8.94%
Cleveland Clinic Foundation	Health Care	710	5.79%
City of Lakewood	Government	588	4.80%
St. Edward High School	Education	399	3.26%
Signature Health Inc	Health Care	207	1.69%
Advance Energy Tech, Inc.	Manufacturing	136	1.11%
First Mutual Holding Company	Financial Institution	169	1.38%
Ferry Cap and Screw	Manufacturing	166	1.35%
Oneill Management	Health Care	135	1.10%
Lakewood Health Care Center	Health Care	133	1.09%
Totals		**3,738**	**30.51%**
	Total Lakewood City Employment	**12,255**	

*2025 Lakewood City Comprehensive Annual Financial Report

*Demographic data and square miles is 2010 info except population

City of Lakewood
Office of the Mayor

Meghan F. George, Mayor

(216) 529-6600
mayor@lakewoodoh.gov

Dear Residents of Lakewood and Members of Lakewood City Council,

The annual budgeting process is an opportunity to reflect on recent accomplishments while setting a path for a strong future for the City of Lakewood and its people. Our proposed budget is once again a reflection of Lakewood's vision, values, and priorities, positioning the City to achieve our goals – to provide Lakewood with high-quality services and public amenities while maintaining balanced financials and our commitment to the highest level of fiscal stewardship for our taxpayers. The City of Lakewood continues to proactively seek and secure outside funds to augment and leverage our local dollars and secure a fair share of federal, state, and regional dollars for Ohio's 17th largest city.

In 2026, the City of Lakewood achieved key milestones including:

- Continuing progress on the mixed-use downtown development that will catalyze our city's core for generations;
- Launching the Bunts Road rehabilitation project which will provide a complete overhaul of one of Lakewood's main north-south corridors by: replacing the water main, sewer system and storm drains; completely rebuilding the road surface, curbs, and sidewalks (east side of Bunts); and adding multi-modal safety features, including a multiuse path on the west side;
- Advancing progress on the multi-year capital improvement plan for Winterhurst Ice Rink, including a 12,000 square foot addition that will create new and modernize existing locker room space; create a dedicated indoor training and warmup area, create new and ADA-friendly seating for spectators, and add an elevator;
- Introducing software enhancements to our police department and integrating a new financial software platform (to replace a 30+ year old system) that will assist departments in reporting and up to the minute information.

Our 2027 budget continues this strategic approach to achieve strategic capital investments while maintaining our tradition of high standards in city services and operations. Key investments found in this year's proposed budget include:

Pedestrian & Bike Safety: the ***Lake Avenue / Clifton Connector Project*** began a multi-million-dollar construction process in 2026. When complete, this project will introduce fully dedicated bike / pedestrian lanes to dramatically increase safety and create opportunities for users to enjoy dramatic vistas of the Rocky River and Lake Erie. The City will also invest in **traffic signal improvements** and **traffic calming** measures across Lakewood to enhance traffic and pedestrian safety. The **Bunts Road shared-use path, traffic calming, and street upgrade project** will also continue construction into 2027.

Public Safety: the City will invest in the replacement of **Fire Turnout Gear and new police cruisers** to increase safety for our first responders as they work to protect Lakewood.

City of Lakewood
Office of the Mayor

Meghan F. George, Mayor

(216) 529-6600
mayor@lakewoodoh.gov

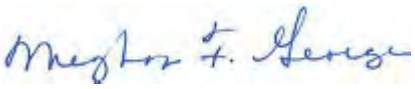
Environmental & Sustainability: The City will continue to invest major capital expenditures in our aging water and sewer system, including **additional storage tanks, outfall repairs, and watermain and lead service line replacements**.

Parks & Public Recreation: at **Madison Park**, the coming year will see planning and progress to achieve a major renovation of Beck's Pool and work on the soccer fields; and at ***Winterhurst Ice Rink***, the city will continue the locker room renovation and expansion project, address HVAC systems, and add security cameras to the facility, continuing the multi-year process of major facility improvements.

Human Services: In 2022, the City opened the Cove Community Center, which has proved to be an upgraded, unified, and highly successful center for Lakewood work in Human Services. To maintain and maximize the benefits of this space, we will continue investing in this space with capital dollars dedicated for the next three years for waterproofing; a new shade structure, upgraded outdoor lighting, fall prevention, and new Kids Zone equipment.

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

Sincerely,



Meghan F. George

Mayor and Safety Director

Introduction

Lakewood's 2027 Comprehensive Budget document incorporates a total budget of $265 million for all funds, including $66 million in the General Fund. The 2027 budget focuses on delivering core services to our residents and key capital projects to improve the city's infrastructure and the quality of life for our residents. The 2027 budget also includes operational and numerous capital initiatives:

- 3% wage increases from negotiated collective bargaining agreements (effective 2026-2028).
- Continued work on sewer overflows which dramatically improves the City's stormwater management while meeting compliance with the Clean Water Act.
- Continued lead service line replacements.
- Park improvements that include Beck's Pool at Madison Park.
- Completion of the Winterhurst Ice Rink facility planned ADA improvements to the stands, locker rooms, and access to the second floor.
- Continuation of the Bunts Road sewer, pavement, streetscaping and shared use path improvements.
- Facility improvements at City Hall, including the redesign of the facility and inclusion of a women's locker room for Police.

2027 General Fund Revenue Highlights

- **Municipal Income Taxes:** Represent the largest revenue source to the city and are generated by a 1.5% tax on wages and corporate earnings. Because the income tax accounts for such a large proportion of estimated general fund revenues (53%), the financial resources available to provide city services is directly related to the health of the local economy. Estimated collections for 2027 are anticipated to be $35.4 million.

- **Property Taxes:** Estimated revenues for 2027 are projected to be $13.4 million. This is the third year of a 3-year cycle, so revenue projections are stable as compared to 2026.

- **Intergovernmental Revenues:** The city receives various shared revenues from the State of Ohio. These include the Local Government Fund, various fees paid from Cigarette and Liquor licenses, reimbursements for Homestead and Rollback and payments associated with the property tax.

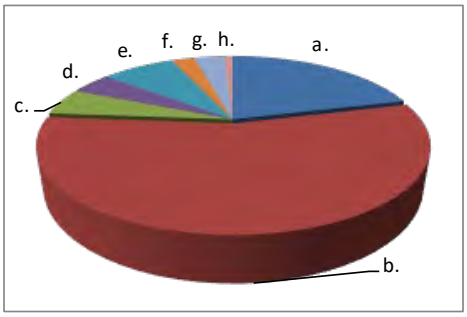
  The projected 2027 revenue from the Local Government Fund is $2.8 million.

- **Interest Earnings:** The city anticipates interest earnings of $3.31 million in 2027 from our investable portfolio of $159 million. The city uses a laddered approach in investments to mitigate variable interest rate changes. The Finance Department continues to analyze cash flows and monitor investment strategies to maximize interest earnings while minimizing risk.

City of Lakewood
Operating Ratios-General Fund-Budget Basis
For 2027

REVENUE DOLLAR BY SOURCE
Where the money came from

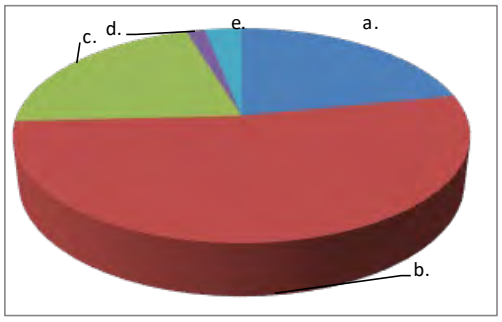
a.	Property Taxes	$ 13,458,716	$ 0.20
b.	Income Taxes	$ 35,365,018	$ 0.53
c.	Intergovernmental	$ 4,918,443	$ 0.07
d.	Licenses, Permits, and Fees	$ 1,575,671	$ 0.02
e.	Charges for Services	$ 4,031,000	$ 0.06
f.	Fines and Forfeitures	$ 1,243,300	$ 0.02
g.	Miscellaneous Income	$ 4,061,000	$ 0.06
h.	Transfers & Advances In	$ 1,500,000	$ 0.02
		$ 66,153,148	$ 1.00



City of Lakewood
Operating Ratios-General Fund-Budget Basis
For 2027

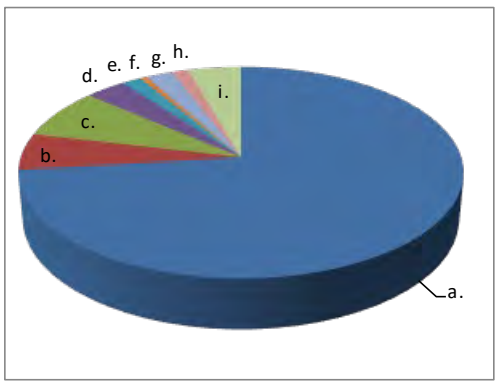
EXPENDITURE DOLLAR BY FUNCTION
Where the money was spent

a.	General Government	$ 14,561,663	$ 0.22
b.	Public Safety	$ 34,050,291	$ 0.51
c.	Public Works	$ 13,652,429	$ 0.21
d.	Human Services	$ 978,829	$ 0.02
e.	Operating Transfers Out	$ 2,900,000	$ 0.04
		$ 66,143,213	$ 1.00



EXPENDITURE DOLLAR BY OBJECT
What the money was spent on

a.	Wages and Fringe Benefits	$ 47,824,145	$ 0.72
b.	Contractual Services	$ 3,684,268	$ 0.06
c.	Professional Services	$ 5,018,196	$ 0.08
d.	Materials & Supplies	$ 2,913,715	$ 0.03
e.	Utilities	$ 1,059,800	$ 0.02
f.	Capital Outlay	$ 357,500	$ 0.01
g.	Other	$ 1,485,589	$ 0.02
h.	Income Tax Refunds	$ 900,000	$ 0.01
i.	Transfer & Advances Out	$ 2,900,000	$ 0.04
		$ 66,143,213	$ 1.00



Projected Reserves

The City is committed to setting aside funds for future potential liabilities and creating financial reserves. This is done by passing a structurally balanced general fund budget where expected revenue exceeds expenditures, with a goal to maintain and improve our recommended minimum unencumbered financial reserve of 60 days. The City's 2026 projected General Fund reserve is 62 days.

The anticipated financial position at year-end 2026 will enable the city to fund the following reserves per City Policy:

- Maintain $1.0 million towards the City's Economic Development account line for future projects to be determined within the city.
- Maintain $450,000 for anticipated employee separation payments.
- The city will begin to reserve funds of at least $130,000 annually towards the next 27th pay anticipated in 2037.
- Increase the General Fund Budget Stabilization account line not to exceed 5% of the prior year's revenues.

City of Lakewood Financial Reserves 2016-2026							
	General Fund Revenues	General Fund Year-end Unencumbered Fund Balance	Days of Reserve	Economic Development Account (Year-end Funds Encumbered)	Separation Payment Account (Year-end Funds Encumbered)	27th Pay Period (Year-end Funds Encumbered)	Budget Stabilization Account (Year-end Funds Encumbered)
Minimum Goal ->			**60 Days**	**$1,000,000**	**$450,000**	**$1.5M accumulated over 11 years**	**5% of Prior Year Revenues**
2016	$ 40,010,121	$ 6,359,466	58.0	$ 1,600,862	$ 680,440	$ 300,000	$ 1,871,124
2017	$ 39,873,294	$ 6,437,697	58.9	$ 1,000,550	$ 451,277	$ 300,000	$ 1,946,124
2018	$ 41,383,793	$ 6,761,406	59.6	$ 1,103,934	$ 444,805	$ 400,000	$ 1,996,124
2019	$ 44,573,318	$ 7,931,125	64.9	$ 1,000,200	$ 447,835	$ 500,000	$ 2,046,124
2020	$ 44,398,281	$ 9,162,566	75.3	$ 1,075,339	$ 762,000	$ 700,000	$ 2,125,000
2021	$ 52,997,680	$ 9,225,465	63.5	$ 1,084,018	$ 1,050,539	$ 800,000	$ 2,219,914
2022	$ 53,765,982	$ 9,993,655	67.8	$ 1,461,645	$ 1,504,800	$ 1,100,000	$ 2,649,884
2023	$ 58,825,384	$ 10,664,571	66.2	$ 1,419,000	$ 1,584,126	$ 1,300,000	$ 2,688,299
2024	$ 59,915,230	$ 10,734,675	65.4	$ 1,358,500	$ 1,218,586	$ 1,500,000	$ 2,941,269
2025	$ 65,196,155	$ 11,198,376	62.7	$ 1,708,500	$ 1,141,877	$ 1,500,000	$ 2,995,776
2026 Projected	$ 65,000,000	$ 11,000,000	61.8	$ 1,000,000	$ 450,000	$ 130,000	$ 3,249,235

2027 Capital Plan and Anticipated Debt Issuances

The city anticipates approximately $76 million in capital projects in 2027 that include:

- Water, Sewer & Wastewater Treatment Plant = $ 50,074,000
- Vehicles, Equipment and Systems = $ 2,940,000
- Street Improvements, Traffic Signals and Sidewalks = $ 10,276,000
- Park Improvements = $ 10,285,000
- Building & Public Facility Improvements = $ 3,190,000

These amounts include projects that began prior to 2027 but are still ongoing.

Project details for the City's 2027-2031 Capital Improvement Plan is on page 155. The Capital Plan was developed collaboratively as part of the overall budget process with the Mayor, Chief of Staff, Finance, and each department and division head, who carefully considered resources and immediacy of needs. Separate meetings and discussions took place on capital projects apart from the operating budget. Capital projects are committed to only when the administration is confident that the project will not affect Lakewood's current and future operating budgets, and/or negatively impact the City's bond rating.

In April of 2027, the City plans to issue $14.6.m million in bond anticipation notes (BANs) for new projects in 2027, as well as $1,675,000 in capital lease financing for vehicles and equipment. See page 35 for more information regarding the City's debt position.

2027 Bond Anticipation Notes ("New Money")	
Project	**Amount**
Beck's Pool, Winterhurst, Sloane and Kauffman	$ 4,000,000
2027 Roadway Improvements (Bunts Road)	$ 900,000
Water Improvements -Bunts Road, 2028 Watermain	$ 2,900,000
Sewer Improvements-CSO59, Bunts Road Rehab	$ 6,800,000
Total	**$ 14,600,000**

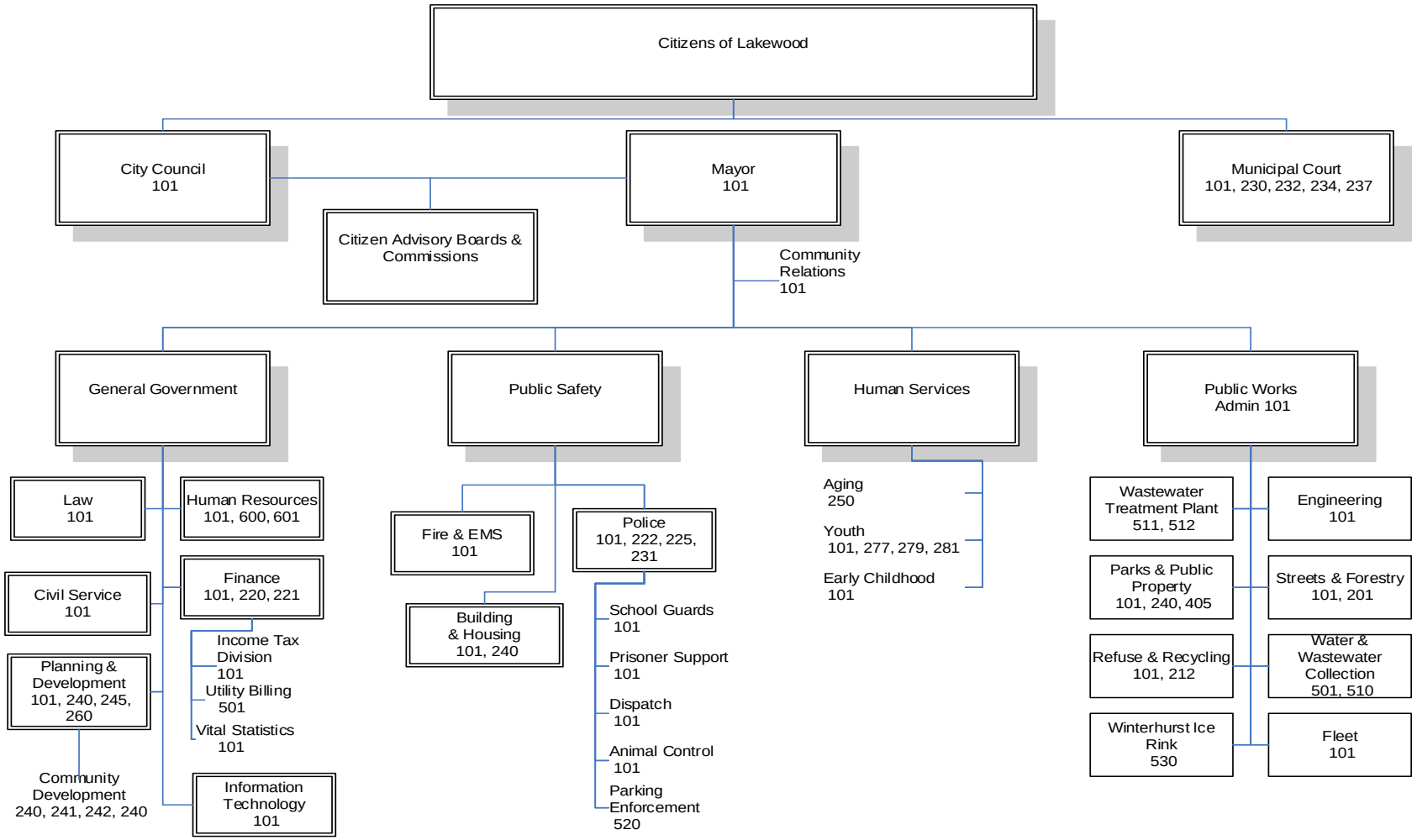
2027 Municipal Capital Leases	
Vehicle	**Amount**
Police Vehicles	$ 425,000
Refuse-Side Load Packer	$ 415,000
StreetsVehicle #129	$ 150,000
Streets Vehicle #130	$ 250,000
WWTP Semi Truck	$ 185,000
Water Dump Truck #304	$ 250,000
Total	**$ 1,675,000**

Lakewood's capital lease program annually funds our vehicles and equipment, and capital lease payments are made from the Capital Improvement Fund (401).



Organization and Staffing Summary

Listed with accounting fund ownership:



Note: Associated fund number descriptions and responsibilities are listed on page 13

Legend

City of Lakewood Fund Responsibilities

Fund #	Fund	Department	Division
101	General Fund	Various	Various
201	State Highway	Public Works	Streets
211	Streets	Public Works	Streets
212	Litter Control	Public Works	Admin
213	Community Festival	Mayor	Community Relations
220	Police Pension	Finance	Admin
221	Fire Pension	Finance	Admin
222	Law Enforcement Trust Fund	Public Safety	Police
224	Bureau of Justice	Public Safety	Police
225	Federal Forfeiture	Public Safety	Police
230	Indigent Drivers	Municipal Court	Municipal Court
231	Enforcement & Education	Municipal Court	Municipal Court
232	Political Subdivision	Municipal Court	Municipal Court
234	Computer Maintenance	Municipal Court	Municipal Court
235	Court Special Projects	Municipal Court	Municipal Court
236	Court Probation	Municipal Court	Municipal Court
237	IDIAM Fund	Municipal Court	Municipal Court
240	Community Development Block Grant	Planning/Development	Community Development
241	Emergency Shelter	Planning/Development	Community Development
242	Home Program	Planning/Development	Community Development
245	NSP	Planning/Development	Community Development
250	Office on Aging	Human Services	Human Services Admin
277	Help to Others	Human Services	Human Services Admin
279	Juvenile Diversion	Human Services	Youth
280	FEMA	Fire	Fire Admin
281	Family to Family	Human Services	Youth
286	American Recovery Plan	Finance	Finance Admin
287	Host Community Cannabis Fund	Finance	Finance Admin
405	City Park Improvement Fund	Public Works	Parks & Public Property
501	Water Fund	Public Works	Waste Water Collection
510	Waste Water Collection Fund	Public Works	Waste Water Collection
511	Waste Water Treatment	Public Works	Wastwater Treatment
512	Wastewater Improvement	Public Works	Wastewater Treatment
520	Parking	Planning/Development	Police
530	Winterhurst	Public Works	Parks & Public Property
600	Hospitalization	Human Resources	Human Resources
601	Workers Compensation	Human Resources	Human Resources

Organization and Staffing Summary

Department Name	2024 Full-Time Employees	2025 Full-Time Employees	2026 Full-Time Employees	2027 Proposed Employee Levels	2026-2027 Proposed Level Change
General Government					
Council	1	1	1	1	0
Mayor's Office	3	3	3	3	0
Civil Service	1	1	1	1	0
Human Resources	2	2	2	2	0
Law	4	4	4	4	0
Finance	7	7	6	6	0
Income Tax	6	6	6	6	0
Information Technology	4	4	4	5	1
General Admin	0	0	0	0	0
Vital Stats	2	2	2	2	0
Utility Billing	3	3	3	3	0
Planning & Development	7	7	8	8	0
Community Relations	2	2	2	2	0
Total General Government	**42**	**42**	**42**	**43**	**1**
Public Safety					
Police	103	99	99	99	0
Dispatch	12	12	12	12	0
Support of Prisoners	2	2	2	4	2
Parking	2	2	2	2	0
Animal Control	3	3	3	3	0
Fire / EMS	90	90	93	93	0
Building & Housing	15	15	16	16	0
Total Public Safety	**227**	**223**	**227**	**229**	**2**
Public Works					
Public Works Adminstration	3	3	3	3	0
Parks	20	20	20	20	0
Streets	16	16	16	16	0
Forestry	4	4	4	4	0
Refuse	27	28	28	28	0
Fleet	10	10	10	10	0
Water Distribution	6	6	6	6	0
Water Metering	6	6	6	6	0
Wastewater Collections	15	15	15	15	0
Wastewater Treatment	23	23	23	23	0
Engineering	4	4	4	4	0
Total Public Works	**134**	**135**	**135**	**135**	**0**
Human Services					
Human Services Administration	3	3	3	6	3
Aging	9	9	9	8	-1
Early Childhood	1	1	1	1	0
Youth	8	9	10	6	-4
Total Human Services	**21**	**22**	**23**	**21**	**-2**
TOTAL FULL-TIME EMPLOYEES	**424**	**422**	**427**	**428**	**1**

The Budget Process

Although the formal budget process is outlined in the Financial Policies and Guidelines, there are a number of administrative processes that take place in the compilation of the budget, including interactions between the administration, City Council, and the Municipal Court.

The administration compiles the budget collaboratively through various meetings and interactions with each division and department head. The Mayor, Chief of Staff, Finance Department, and each individual division and their department head meet to discuss the operational needs for the upcoming year, while also planning for the future. Personnel is discussed, as well as all other operating expenditures. Additional meetings take place regarding the need for capital expenditures in both the near and long term. In between, the administration compiles the budget based on the various resources estimated to be available for the ensuing year after both the Municipal Court and the City Council provide the budgets to the administration. The administration routinely consults their underwriter and bond counsel during the annual capital needs process to determine the overall borrowing capacity from both a legal and operating perspective, while also carefully considering the opinion of their underwriter and bond counsel with respect to how additional debt may impact the current Moody's Aa2 Bond rating.

City Council has a practice whereby council meets to discuss their priorities for the budget process. City Council also develops a budget hearing schedule that incorporates both the Court and the Administration to meet and discuss the budget that is ultimately passed by City Council in a public forum. The official budget is passed at the final Council meeting in December before year end.



Budget Schedule:

The following presents an outline of the administrative compilation process, and a separate schedule for public discourse from City Council on the budget and the City's overall operations.

August – September 2026

Week of August 24

- The Finance Department forwards 2027 Budget Worksheets, Estimate of Expense/Budget Sections, and 2027-2031 Capital Project Plan via email, to include department and divisional narratives, goals, and objectives.
- Begin to discuss Capital Project Plan

Week of September 14

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

September 16

- Deadline to return completed 2027 Preliminary Budget Worksheets, Estimate of Expense/Budget Sections, and 2027-2031 Capital Project Plan to Finance Director and the Assistant Finance Director.

September 21-25

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

Week of September 28th

- Discuss the development of the long-range capital plan, to include the specific 5-year plan and projects beyond (Mayor, Finance, Planning, City Engineer, and Public Works).

October 2026

Week of October 5th

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

Week of October 19th

- The Finance Department distributes updated Budget Worksheets and the 2027 Estimate of Expense/Budget for Review and Comment to Directors and Department Heads.

October 23

- Deadline to have updates/comments to the 2027 Estimate of Expense/Budget Book.

October 30

- Last day to enter 2026 Requisitions.
- Final Change of Encumbrances due for Blanket POs for purchases through year-end.
- No office/computer or janitorial supply orders can be placed after October 30, 2026.
- **City-owned P-card's shut-off Oct. 30, 2026,** except for scheduled monthly payments (i.e. copier leases). Please email Purchasing your monthly re-occurring charges so credit limits can be adjusted to account for those charges.
- Purchase Order and P-Card closed (except Court Funds and certain Special Revenue Funds). Any 2026 expenditures after this date must have Finance Department approval.
- Deadline for Finance Department to distribute updated Budget Worksheets and the 2027 Estimate of Expense/Budget for Review and Comment to Directors and Department Heads.
- Deadline to finalize the 5-Year Capital Plan.

November 2026

Week of November 2nd

- Work with your vendors to get invoices in if they want/need to be paid before year-end. Anything received after December 4th will be paid in 2027.

November 11

- Docket Deadline for the following:
  - Final 2026 Appropriation Ordinance
  - 2026 4th Quarter/Final Transfer & Advance Ordinance
  - 2027 Permanent Appropriation Ordinance
  - 2027 Purchasing and Contracting Authority Ordinance
  - 2027 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2027 Capital Contracting Ordinances

November 13

- The 2027 Estimate of Expense/Budget finalized and distributed.

Monday, November 16

- First Reading of the following:
  - Final 2026 Appropriation Ordinance
  - 2026 4th Quarter/Final Transfer & Advance Ordinance
  - 2027 Permanent Appropriation Ordinance
  - 2027 Purchasing and Contracting Authority Ordinance
  - 2027 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2027 Capital Contracting Ordinances
  - Budget Introduction to City Council

- Start of 2027 Budget Hearings – *Dates and topics determined by Council Finance Committee*

December 2026

December 2

- Accounts Payable closing deadline. Documents necessary to issue 2026 payment must be received. Anything received after this date will be paid with the first check run in January.

- You may still purchase against your 2026 Blanket POs through December 31, but those purchases will not be paid for until January, utilizing your 2027 budget.

- Emergency POs are available in December. You may enter these confirming requisitions January 4, using your 2027 budget.

December 4

- Final vendor checks issued for 2026.

December 7

- 2026 Purchase Orders are closed.

Monday, December 7

- Second Reading of the following:
  - Final 2026 Appropriation Ordinance
  - 2026 4th Quarter/Final Transfer & Advance Ordinance
  - 2027 Permanent Appropriation Ordinance
  - 2027 Purchasing and Contracting Authority Ordinance
  - 2027 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2027 Capital Contracting Ordinances

Monday, December 21

- Final Reading of the following:
  - Final 2026 Appropriation Ordinance
  - 2026 4th Quarter/Final Transfer & Advance Ordinance
  - 2027 Permanent Appropriation Ordinance
  - 2027 Purchasing and Contracting Authority Ordinance
  - 2027 Planning & Development Program Purchasing and Contracting Authority Ordinance
  - 2027 Capital Contracting Ordinances

Week of December 21st

- Upon passage of the 2027 appropriations ordinance, 2027 Budget loaded into Naviline.

December 31

- Final business day of 2026.

January 4, 2027

- Begin to enter 2027 Purchase Orders upon the close of the 2026 fiscal year.

Priority	2027 Budget Priority	Policy Priority	Future Budget Issue	2027 Budget Action
Large Tree Preservation		✓		Discussions ongoing with Tree Education and Advisory Board
School Zone Speed Enforcement		✓	✓	Speed camera study under ORC
Traffic Calming Review & Enhancement	✓	✓		Included in Capital Plan under Annual Street Appurtenances
Youth Athletics Coordinator	✓			Ongoing work with Councilman Baker and Schools
Property Tax Relief / Affordability	✓	✓		Educating residents through joint programs with County
Safer Streets Together Campaign	✓	✓		Social media campaign incorporated in communications budget
Styrofoam Recycling		✓	✓	Discussions in progress
Ward 4 Community Engagement		✓		Ongoing work with Councilman Bixenstine
Capital Budgeting Reform		✓		Work with City Council on expectations
Crossing Guard Expansion	✓	✓		Joint effort with Schools and City
Expanded Park Bathroom Access	✓	✓		Incorporated into Public Works budget and ongoing future discussions
Safe Routes to Schools Coordinator	✓	✓		Joint effort with City, Schools and Healthy Lakewood Foundation
Affordable Housing Strategic Investment	✓	✓		Planning working on affordable housing program and economic development funds
Block Clubs	✓			Included in Economic Development account
Mental Health Response Team		✓	✓	Including in Human Services, Police and Fire budgets
Public Art Advancement	✓			Increased funding in Capital Plan
Community Handball Court	✓	✓	✓	Included in Capital Plan
Home Improvement Loan Program		✓	✓	Upgrading City programs with existing programs
Charter Amendment Education		✓		Complete
Citywide Composting	✓	✓		Economic Development account
Implementation of Racial Equity Plan	✓	✓	✓	Included in Human Services budget
Community Circulator		✓	✓	City Council meeting with RTA to discuss next steps
Expanded Winter Sidewalk Maintenance	✓	✓	✓	Included in Public Works budget including ongoing review

FINANCE COMMITTEE
SCHEDULE OF 2026 BUDGET HEARING TO CONSIDER THE 2027 BUDGET

Date	Time	Agenda	Council Budget Priorities	Hours
Monday November 23rd Monday before Thanksgiving	6:00-8:30 p.m.	**Overview of the Budget Document, Finance Policies, Attainment of Balanced Budget, and Status of Fund Balances (30 min)** 10 min presentation; 20 min discussion *Mayor George, Finance Director Mahoney, Assistant Finance Dir. Eddy*		2.5
		Capital Budget (60 min) 15 min presentation; 45 min discussion *Public Works Director Gordon*		
		Public Works Department (30 min) 10 min presentation; 20 min discussion *Public Works Director Gordon*	• Expanded Park Bathroom Access • Expansion of winter sidewalk maintenance	
		Health Insurance, Workers' Comp, Salary Ordinance, HR items, and Status of Collective Bargaining Contracts (30 min) 10 min presentation; 20 min discussion *Human Resources Director Dillinger*		
Monday December 7th Regular Meeting Night 2nd reading of ordinances	6:00-7:30 p.m.	**Lakewood Municipal Court Budget (30 min)** 10 min presentation; 20 min discussion *Judge Tess Neff & Court Administrator Maria Russo*		1.5
		Public Safety Budgets (1 hour) Fire Department 10 min presentation; 20 min discussion *Fire Chief Fairbanks*		

		Police Department 10 min presentation**:** 20 min discussion *Police Chief Fischer*	• Crossing Guard Expansion	
Monday December 14th	6:00 – 9:00 p.m.	**Human Services Department (30 min)** 10 min presentation; 20 min discussion *Human Services Director Chad Berry*	• Implementation of Racial Equity Plan	3
		IT Division (30 min) 10 min presentation; 20 min discussion *Chief Information Officer Michael Coletta*		
		Building & Housing Department (30 min) 10 min presentation; 20 min discussion *Building Commissioner Chris Parmelee*		
		Break (option)		
		Planning & Development Department (60 min) 15 min presentation; 45 min discussion *Planning & Development Director Angela Byington*	• Affordable Housing Strategic Investment • Public Art Advancement • Community Handball Court • Citywide Composting • Safer Streets Together Campaign • Safe Routes to School Coordinator	
		Law Department (20 min) 5 min presentation; 15 min discussion *Law Director Ernie Vargo*	• Traffic Calming Review & Enforcement • Youth Athletics Coordinator	
		Finance Department (10 min) 5 min presentation; 5 min discussion *Finance Director Mahoney & Assistant Finance Dir. Eddy*		

Date	Time	Agenda	Council Budget Priorities	Hours
Monday December 21st Regular Meeting Night 3rd reading of ordinances	6:30 – 7:30 p.m.	**Mayor's Office (10 min)** 5 min presentation; 5 min discussion *Mayor George*	• Property Tax Relief/Affordability	1
		Council Office Budget (20 min) 10 min presentation; 10 min discussion *Clerk Bach*	• Block Clubs	
		Substitutions and finalization (30 min) *Attendees: Finance Director Mahoney & Staff, Law Director and/or Assistant Law Director*		

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

Expenditure Reference Description of Divisional Expenditures by Category

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

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

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

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

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

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

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

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

Utilities: Includes payments for gas and electricity.

Other: Includes insurance, rent, leases, printing, and other miscellaneous costs not categorized elsewhere.

Debt Service: Payment of interest, fees, and repayment of principal to holders of debt instruments.

Transfer or Advance: Movements of resources from one fund to another. A transfer is made from one fund to another with no expectation of repayment, whereas an advance is meant to provide temporary monetary relief to a fund, with the expectation that the granting fund be repaid.

Fund Types Subject to Appropriation

Fund Type – A fund type is one of eleven categories into which all individual funds can be categorized. Governmental fund types presented in Lakewood's budget include the general fund, special revenue funds, debt service funds, and capital projects funds. Proprietary fund types include enterprise funds and internal service funds.

Special Revenue Funds (201-287) – Governmental Fund type used to account for the proceeds of special revenue sources that are restricted or committed to expenditure for specified purposes (other than debt service, capital projects, and resources held in trust). Lakewood has twenty-five special revenue funds.

Debt Service Funds (301-302) – Governmental Fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs. Lakewood has a debt service fund and a TIF Bond retirement fund.

Capital Projects Funds (401-406) – Fund type used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets (excluding capital-related outflows financed by proprietary funds or for assets that will be held in trust). Lakewood has four capital project funds.

Enterprise Funds (501-530) – Proprietary Fund type used to report an activity for which a fee is charged for external goods and services. Lakewood has six enterprise funds.

Internal Service Funds (600-601) – Proprietary Fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its components units, or to other governments, on a cost-reimbursement basis. Lakewood has two internal service type funds.

Other Fund Type

Fiduciary Funds – Fiduciary funds are used to account for and report on assets held by a governmental unit in a trustee capacity. Fiduciary Funds are not subject to appropriation but do appear in the City of Lakewood, Ohio financial statements.

Major Fund Descriptions (Subject to Appropriation)

Major Fund – Major Funds are reported in a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report. The City of Lakewood's 2025 Annual Comprehensive Financial Report identifies six major funds: The General Fund, Police Pension Fund, Fire Pension Fund, Lakewood Hospital Fund, Community Development Block Grant Fund, Debt Service Fund, Permanent Capital Improvement Fund, Water Fund, and Sewer Fund.

General Fund (101) - The General Fund is the chief operating fund of the City of Lakewood and accounts for all financial resources except those required to be accounted for in another fund. The 1.5% income tax is deposited into the General Fund, as well as 8.65 mills of property tax.

Lakewood Hospital Fund (260) – A special revenue fund accounting for the accumulation of resources that are restricted, committed, or assigned to expenditure for activity related to the former Lakewood Hospital and its current site, and other such medical and health related functions and structures of the City, including EMS structures, and any redevelopment associated with the former Lakewood Hospital site.

Bond Retirement Fund (301)– Governmental Fund used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal, interest, and other costs related to debt issuance. Lakewood levies 3.47 mills of property tax for its Bond Retirement Fund.

Community Development Block Grant Fund (240) – A special revenue fund accounting for the accumulation of resources that are restricted, committed, or assigned to expenditure for activity related to the Federal Government's Community Development Block Grant program.

Police Pension Fund (220) – A special revenue fund accounting for the accumulation of resources that are restricted, committed, or assigned to expenditure activity related to the Lakewood's 19.50% pension contribution for eligible police personnel to the Ohio Police & Fire Pension Fund. Lakewood levies 1.6 mills for purposes of police pension.

Fire Pension Fund (221) – A special revenue fund accounting for the accumulation of resources that are restricted, committed, or assigned to expenditure activity related to the Lakewood's 24% pension contribution for eligible fire personnel to the Ohio Police & Fire Pension Fund. Lakewood levies 1.68 mills for purposes of fire pension.

Permanent Capital Improvement Fund (401) – Accounts for resources used for the acquisition or construction of major capital facilities.

Water Fund (501) – Accounts for the provision of water services to residents and businesses and is funded through user charges.

Sewer Fund (510) – Accounts for the provision of sewer services to residents and businesses and is funded through user charges.

Major Revenue Sources

Income Tax (53% of 2027 General Fund Budget)

The City of Lakewood levies an income tax at a rate of 1.5%. The City's income tax is levied upon wages, salaries, and other personal service compensation earned by residents of the City and non-residents working within the City. Residents of the City are granted credit for income taxes paid to other municipalities to a maximum of one-half of one percent of income earned outside the city. Employers within the City are required to withhold income tax on employee compensation and remit the tax to the city at least quarterly.

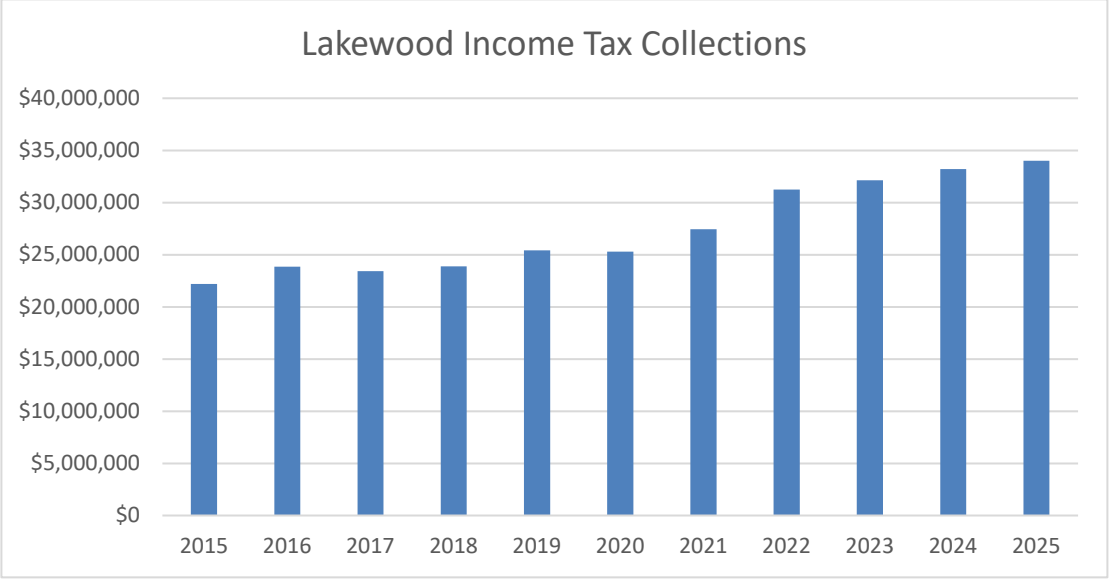
Additionally, the City's income tax is levied upon the net income of corporations and other business entities. Corporations and other self-employed taxpayers are also required to pay estimated tax quarterly and file a declaration annually with the city.

Income tax revenue is vital to Lakewood's economic stability, and it is also economically sensitive. Lakewood's income tax generated healthy income tax revenue in 2026, driven by the community's strong, young professional tax base and the work from home movement. Lakewood's 2027 municipal income tax projections considered the City's strong historical growth amidst the backdrop of the current economic challenges and a changing dynamic in Lakewood's income tax stream. Lakewood is projecting approximately $35.4 million in income tax for 2027, which represents an increase over the $34.7 million budgeted for 2026. We believe this represents a conservative and realistic increase in our largest revenue source due to our overall economic growth and vitality tempered against a possible slowdown in economic activity.



City of Lakewood Income Tax Collections
2015-2025

Year	Collections	Change	Income Tax Rate	Income Tax Credit	Credit Limit
2015	$22,212,218	6.49%	1.50%	50%	1%
2016	$23,866,023	7.45%	1.50%	50%	1%
2017	$23,436,422	-1.80%	1.50%	50%	1%
2018	$23,882,048	1.90%	1.50%	50%	1%
2019	$25,407,039	6.39%	1.50%	50%	1%
2020	$25,285,735	-0.48%	1.50%	50%	1%
2021	$27,433,222	7.83%	1.50%	50%	1%
2022	$31,257,539	13.94%	1.50%	50%	1%
2023	$32,128,465	2.79%	1.50%	50%	1%
2024	$33,220,988	4.00%	1.50%	50%	1%
2025	$34,006,321	3.00%	1.50%	50%	1%
2026	$30,805,441	Thru Oct			
2026	$34,671,586	Budget			
2027	$35,365,018	Budget			



Property Tax (20% of 2027 General Fund Budget)

Property taxes include amounts levied against all real and public utility property located in the City. 2026 real property taxes are levied on the assessed value as of January 1, 2026. Assessed values are determined by the State of Ohio to be 35% of appraised market value. The 2026 real property taxes are collected in and intended to finance 2027 operations. Therefore, 2027 annual property tax revenue is largely dependent upon the tax year 2026 Assessed Valuation.

Assessed Valuation undergoes major changes every three years. Every 6 years is a reappraisal which is a more thorough analysis and in between is a triennial update. The 2026 property tax collection year included the second year of a reappraisal update of properties throughout Cuyahoga County. A reappraisal involves a complete reexamination of the attributes of each individual parcel, with a new valuation assigned to each parcel based upon the analysis. A triennial update which is held 3 years after the reappraisal year is an examination of sales trends in each neighborhood, with adjustments to each property based on those trends. Each year minor adjustments are made to specific parcels due to new construction or building improvements as documented through building permits.

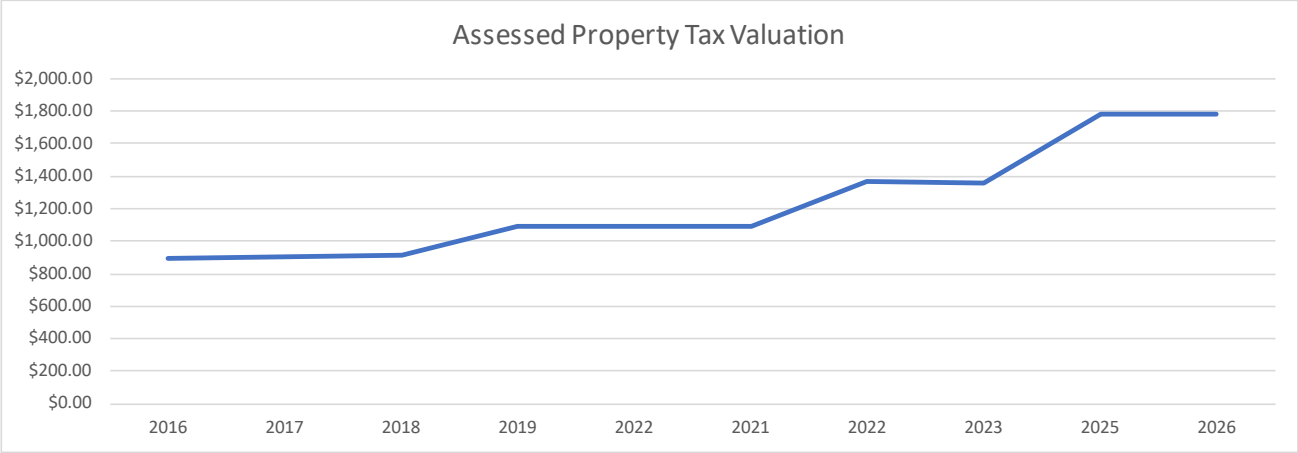
Property tax is projected at $13.4m in General Fund in 2027. This represents a flat amount as compared to 2026. Due to the sexennial value update, we expect 2027 receipts to be about the same as 2026.

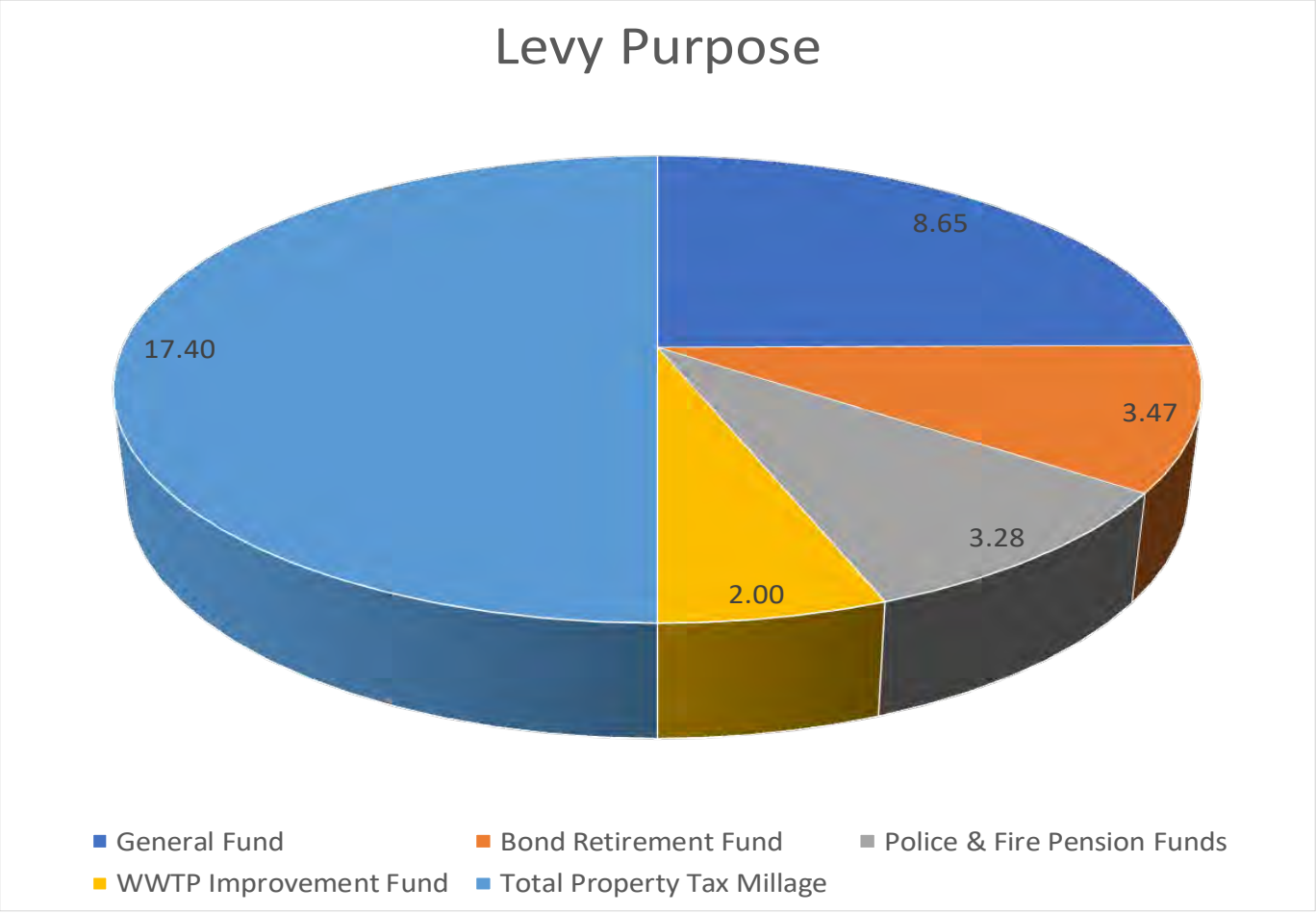
Real Property taxes are settled semi-annually by the Cuyahoga County Fiscal Officer, scheduled for March 12, 2027 and August 13, 2027. Prior to those settlement dates, the City expects to receive advance payments on February 12, 2027 and July 15, 2027. Also, additional payments for the State's Rollback and Homestead programs are paid to the City after the settlement date. These payments, although they are connected to the property tax system, are classified as Intergovernmental Revenue in the City's accounting system, reflecting their status as being provided by the State of Ohio, and are not included as part of the 20% of the General Fund Budget cited above. The City projects nearly $1.7 million in homestead and rollback payments associated with the property tax in 2027. Therefore, the property tax's collective total overall impact is 23% of the total General Fund Budgeted Revenue.

Lakewood Property Tax information (in Millions)

Collection Year	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Assessed Valuation	$1,781.35	$1,781.35	$1,370.00	$1,362.10	$1,363.41	$1,091.69	$1,087.44	$1,093.06	$913.09	$901.37	$895.48
Comments*		Reval			Update			Reval			Update
Year over Year Change		0.0%									
Property Tax Revenue^											
General Fund	$ 13.50	$ 13.50	$11.95	$11.92	$11.57	$9.42	$9.34	$9.41	$7.94	$7.79	$7.76
Debt Service Fund	$ 5.40	$ 5.40	$4.79	$4.66	$4.66	$3.78	$3.74	$3.77	$3.18	$3.21	$3.11
Police & Fire Pension Funds	$ 5.10	$ 5.10	$4.53	$4.28	$4.28	$3.57	$3.54	$3.57	$3.01	$2.95	$2.94
WWTP Improvement Fund	$ 3.11	$ 3.11	$2.76	$2.63	$2.63	$2.18	$2.16	$2.18	$1.84	$1.80	$1.79
Total Property Tax Revenue	**$ 27.11**	**$ 27.11**	**$24.03**	**$23.49**	**$23.14**	**$18.95**	**$18.78**	**$18.93**	**$15.97**	**$15.75**	**$15.60**
Year over Year Change		0.0%									

*Reval = Reflects Impacts of Revaluation from a County Property Revaluation
*Update = Reflects Impacts from the Trienniel Update/Mass Property Appraisal
^Includes Homestead and Rollback Funds from the State of Ohio that are associated with the Property Tax that are recorded as Intergovernmental Renenue in the City's Budget





Levy Purpose	Mills
General Fund	8.65
Bond Retirement Fund	3.47
Police & Fire Pension Funds	3.28
WWTP Improvement Fund	2.00
Total Property Tax Millage	**17.40**

Distribution of Property Taxes per Dollar %	
Lakewood Library	**1.7%**
City of Lakewood	**24.3%**
Cuyahoga County	**13.6%**
Lakewood Schools	**52.5%**

Budget Overview

Comparative Summary of Revenues & Expenditures	2024 Actual	2025 Actual	2026 Budgeted	2027 Proposed	% change 2026- 2027
Balance of January 1	**179,913,839**	**155,827,718**	**150,824,448**	**122,940,149**	
Revenues By Type					
Property Taxes	25,913,829	30,535,008	30,977,883	30,977,883	0%
Muncipal Income Taxes	33,220,988	34,006,321	34,671,586	35,365,018	2%
Charges for Services	42,021,620	43,756,324	43,786,526	44,432,526	1%
Licenses, Permits, and Fees	3,167,474	3,901,346	2,950,821	2,980,821	1%
Fines and Forfeitures	618,376	782,125	740,000	725,000	-2%
Intergovernmental	(10,342,889)	3,497,796	12,444,487	12,234,487	-2%
Special Assessments	1,038,026	997,888	845,000	845,000	0%
Contribution and Donations	39,435	184,287	296,544	303,300	2%
Interest	4,706,954	5,261,521	3,125,000	3,785,000	21%
Miscellaneous	9,356,641	4,330,888	9,164,287	8,096,200	-12%
Debt Proceeds	63,887,630	38,592,090	85,214,450	75,060,000	-12%
Transfers & Advances In	7,833,632	7,707,380	6,261,000	7,061,000	13%
Total Revenue	**181,461,716**	**173,552,973**	**230,477,584**	**221,866,235**	-4%
Expenditures by Function					
General Government	15,684,530	16,647,103	25,443,021	21,538,866	-15%
Public Safety	34,076,555	35,169,520	40,178,072	39,864,377	-1%
Public Works	24,409,696	24,129,729	32,221,825	32,572,331	1%
Human Services	2,623,921	2,661,741	3,333,579	3,270,994	-2%
Purchased Water	6,112,417	5,483,075	6,300,000	6,300,000	0%
Capital	53,426,618	46,839,163	95,249,505	82,970,408	-13%
Debt Service	50,997,909	27,121,545	38,454,000	60,437,441	57%
CDBG, ESG, HOME, NSP, Opioid, ARPA	839,483	195,967	621,481	829,480	33%
Transfer or Advance Out	7,295,100	9,460,000	5,712,000	6,490,000	14%
Hospitalization & Workers Compensation	10,081,607	10,848,400	10,848,400	10,848,400	0%
Total Expenditures	**205,547,837**	**178,556,243**	**258,361,883**	**265,122,296**	3%
Balance December 31	**155,827,718**	**150,824,448**	**122,940,149**	**79,684,088**	

Note: Changes in revenues and expenditures between years can often be the result of timing of when funds are received or spent; one-time grants; bond or note proceeds; etc.

Budget Overview

Comparative Summary of Revenues & Expenditures - All Funds 2027 Budget with 2026 Budgeted Totals	General Fund	Street Construction, Repair & Maintenance Funds	Police & Fire Pension Funds	Community Development Block Grant Fund	Office on Aging Fund	Lakewood Hospital Fund	Other Special Revenue Funds
Revenues By Type							
Property Taxes	$ 13,458,716		$ 5,742,964				
Muncipal Income Taxes	$ 35,365,018						
Charges for Services	$ 4,061,000				$ 110,000		
Licenses, Permits, and Fees	$ 1,575,671	$ 2,772,000					
Fines and Forfeitures	$ 1,243,300						
Intergovernmental	$ 4,888,443			$ 3,390,000	$ 60,000		$ 5,014,294
Special Assessments	$ -						
Payment in Lieu of Taxes							
Contribution and Donations					$ 50,000	$ 205,000	$ 5,000
Interest	$ 3,310,000						
Miscellaneous	$ 751,000						
Debt Proceeds							
Transfers & Advances In	$ 1,500,000				$ 900,000		$ -
Total Revenue	**$ 66,153,148**	**$ 2,772,000**	**$ 5,742,964**	**$ 3,390,000**	**$ 1,120,000**	**$ 205,000**	**$ 5,019,294**
Expenditures by Function							
Salaries	$ 37,534,183	$ 1,492,933		$ 414,276	$ 709,311		$ 668,848
Fringe Benefits	$ 10,289,961	$ 581,935	$ 4,981,193	$ 167,334	$ 291,098		$ 129,056
Travel and Transportation	$ 93,800	$ 50		$ 4,968	$ 750		$ 18,550
Professional Services	$ 5,018,196	$ 101,200		$ 15,000	$ -	$ 6,000	$ 196,500
Communications	$ 457,730	$ 9,900		$ 500	$ 1,300		$ 7,450
Contractual Services	$ 3,684,268	$ 1,569,500		$ 954,089	$ 276,000	$ 2,100,000	$ 2,577,660
Road Salt		$ 371,300					
Materials & Supplies	$ 2,913,715	$ 421,475		$ -	$ 22,400	$ 22,000	$ 119,800
Capital	$ 357,500	$ -		$ 960,908	$ -	$ -	$ 1,180,000
Utilities	$ 1,059,800	$ 51,500			$ 58,000		$ -
Purchased Water							
Other	$ 934,060	$ 1,200		$ -	$ -	$ -	$ 10,000
Reserve Balance							
Economic Development Programs							
Debt Service							
Transfer or Advance	$ 2,900,000			$ -		$ -	$ 290,000
CDBG, ESG, HOME, NSP, ARPA, Opioid,Cannabis							$ 493,450
Income Tax Refunds	$ 900,000						
Total Expenditures	**$ 66,143,213**	**$ 4,600,993**	**$ 4,981,193**	**$ 2,517,075**	**$ 1,358,860**	**$ 2,128,000**	**$ 5,691,315**
Revenue over Expenditures	**$ 9,935**	**$ (1,828,993)**	**$ 761,771**	**$ 872,925**	**$ (238,860)**	**$ (1,923,000)**	**$ (672,021)**

Budget Overview

Comparative Summary of Revenues & Expenditures - All Funds 2027 Budget with 2026 Budgeted Totals								
	Debt Service Funds	Capital Improvement Funds	Water Fund	WWC & WWTP Funds	Parking & Winterhurst Funds	Hospitalization & Workers Comp Internal Service Funds	Budgeted 2027	Budgeted 2026
Revenues By Type								
Property Taxes	$ 6,802,603			$ 3,489,000			$ 29,493,283	$ 30,977,883
Muncipal Income Taxes							$ 35,365,018	$ 34,671,586
Charges for Services			$ 13,226,720	$ 17,783,406	$ 457,000		$ 35,638,126	$ 43,786,526
Licenses, Permits, and Fees							$ 4,347,671	$ 2,950,821
Fines and Forfeitures							$ 1,243,300	$ 740,000
Intergovernmental			$ 1,500,000			$ 9,970,100	$ 24,822,837	$ 12,444,487
Special Assessments			$ 325,000				$ 325,000	$ 845,000
Payment in Lieu of Taxes							$ -	$ -
Contribution and Donations							$ 260,000	$ 296,544
Interest	$ 125,000		$ 350,000				$ 3,785,000	$ 3,125,000
Miscellaneous		$ -	$ 5,000		$ 1,650,000		$ 2,406,000	$ 9,164,287
Debt Proceeds	$ 24,695,000	$ 9,170,000	$ 13,075,000	$ 31,540,000			$ 78,480,000	$ 85,214,450
Transfers & Advances In	$ 2,000,000			$ 1,300,000			$ 5,700,000	$ 6,261,000
Total Revenue	**$ 33,622,603**	**$ 9,170,000**	**$ 28,481,720**	**$ 54,112,406**	**$ 2,107,000**	**$ 9,970,100**	**$ 221,866,235**	**$ 230,477,584**
Expenditures by Function								
Salaries			$ 1,414,843	$ 3,328,555	$ 215,614		$ 45,778,564	$ 45,323,995
Fringe Benefits			$ 498,109	$ 1,233,726	$ 74,393	$ 10,848,400	$ 29,095,206	$ 29,434,039
Travel and Transportation			$ 1,200	$ 1,900			$ 121,218	$ 122,796
Professional Services			$ 480,800	$ 803,350	$ 16,200		$ 6,637,246	$ 6,701,545
Communications			$ 119,850	$ 19,350	$ 7,225		$ 623,305	$ 597,003
Contractual Services			$ 309,400	$ 3,143,500	$ 230,000		$ 14,844,417	$ 18,363,173
Road Salt							$ 371,300	$ 280,000
Materials & Supplies			$ 818,900	$ 964,200	$ 87,000		$ 5,369,490	$ 5,290,945
Capital		$ 27,887,000	$ 6,585,000	$ 42,600,000	$ 3,400,000		$ 82,970,408	$ 95,249,505
Utilities			$ 76,000	$ 331,700	$ 278,000		$ 1,855,000	$ 1,825,000
Purchased Water			$ 6,300,000				$ 6,300,000	$ 6,300,000
Other			$ 845,214	$ 905,322	$ 139,455		$ 2,835,251	$ 3,186,401
Reserve Balance							$ -	$ -
Economic Development Programs							$ -	$ -
Debt Service	$ 32,209,886		$ 12,351,855	$ 15,875,700	$ -		$ 60,437,441	$ 38,454,000
Transfer or Advance				$ 3,300,000	$ -		$ 6,490,000	$ 5,712,000
CDBG, ESG, HOME, NSP, ARPA, Opioid							$ 493,450	$ 621,481
Income Tax Refunds							$ 900,000	$ 900,000
Total Expenditures	**$ 32,209,886**	**$ 27,887,000**	**$ 29,801,171**	**$ 72,507,303**	**$ 4,447,888**	**$ 10,848,400**	**$ 265,122,296**	**$ 258,361,883**
Revenue over Expenditures	**$ 1,412,717**	**$ (18,717,000)**	**$ (1,319,451)**	**$ (18,394,897)**	**$ (2,340,888)**	**$ (878,300)**	**$ (43,256,062)**	**$ (27,884,299)**

2027 Scheduled Fund Balances	2027 Projected Beginning Balance	2027 Projected Revenue	2027 Projected Expenditures	2027 Projected Ending Balance
General (101) Fund	**11,198,376**	**66,153,148**	**66,143,213**	**11,208,311**
Special Revenue Funds				
State Highway (201) & SCMR (211) Funds	$ 1,854,217	$ 2,772,000	$ 4,600,993	$ 25,225
Litter Control Grant (212) Fund	$ 31,749	$ 5,000	$ 6,500	$ 30,249
Community Festival (213) Fund	$ 10,748	$ 5,000	$ 4,618	$ 11,130
Police Pension (220) Fund	$ 3,504,090	$ 2,801,447	$ 2,459,259	$ 3,846,278
Fireman Pension (221) Fund	$ 3,428,299	$ 2,941,517	$ 2,521,934	$ 3,847,882
Law Enforcement Trust (222) Fund	$ 422,977	$ 150,144	$ 120,450	$ 452,671
Drug Enforcement Trust (223) Fund	$ 12,785	$ 2,000	$ 8,000	$ 6,785
Federal Forfeiture (225) Fund	$ 128,952	$ 16,000	$ 50,000	$ 94,952
D.A.R.E. (226) Fund	$ 20,076	$ 3,000	$ 10,000	$ 13,076
Indigent Driver's Alcohol Treatment (230) Fund	$ 195,180	$ 10,000	$ 60,000	$ 145,180
Enforcement and Education (231) Fund	$ 37,978	$ 2,500	$ 25,500	$ 14,978
Political Subdivision (232) Fund	$ 22,049	$ 450	$ 10,000	$ 12,499
Computer Maintenance (234) Fund	$ 252,669	$ 50,000	$ 50,000	$ 252,669
Court Special Projects (235) Fund	$ 220,851	$ 70,000	$ 100,000	$ 190,851
Court Probation Services (236) Fund	$ 172,955	$ 18,500	$ 43,000	$ 148,455
IDIAM (237) Fund	$ 137,477	$ 9,000	$ 61,000	$ 85,477
Community Development Block Grant (240) Fund	$ 918,549	$ 3,390,000	$ 2,517,075	$ 1,791,474
Emergency Shelter Grant (241) Fund	$ 92,625	$ 254,000	$ 331,427	$ 15,198
HOME Investment Program (242) Fund	$ 1,144,839	$ 2,745,000	$ 2,008,692	$ 1,881,147
Neighborhood Stabilization Program (245) Fund	$ 41,238	$ -	$ -	$ 41,238
Aging (250) Fund	$ 1,321,887	$ 1,120,000	$ 1,358,860	$ 1,083,028
Lakewood Hospital (260) Fund	$ 2,320,662	$ 205,000	$ 2,128,000	$ 397,662
Help to Others (277) Fund	$ 128,900	$ 111,300	$ 237,252	$ 2,948
Juvenile Diversion (279) Fund	$ 24,144	$ 37,400	$ 49,396	$ 12,148
FEMA (280) Fund	$ 16,561	$ -	$ -	$ 16,561
Family to Family (281) Fund	$ 596,576	$ 960,000	$ 910,030	$ 646,545
Opioid Settlement (283) Fund	$ 154,370	$ 30,000	$ 45,000	$ 139,370
Host Community Cannabis (287) Fund	$ 1,734,000	$ 540,000	$ 1,560,450	$ 713,550
Total Special Revenue Funds	**$ 18,947,401**	**$ 18,249,258**	**$ 21,277,435**	**$ 15,919,224**
Debt Service Funds				
Bond Retirement (301) Fund	$ 13,327,776	$ 33,097,603	$ 31,684,886	$ 14,740,493
TIF Bond Retirement (302) Fund	$ 2,740,901	$ 525,000	$ 525,000	$ 2,740,901
Total Debt Service Funds	**$ 16,068,677**	**$ 33,622,603**	**$ 32,209,886**	**$ 17,481,394**
Capital Projects Funds				
Capital Improvement (401) Fund	$ 17,041,693	$ 9,170,000	$ 25,887,000	$ 324,693
Land Acquistion (404) Fund	$ 2,099,938	$ -	$ 2,000,000	$ 99,938
City Park (405) Improvement Fund	$ 79,907	$ -	$ -	$ 79,907
Total Capital Projects Funds	**$ 19,221,537**	**$ 9,170,000**	**$ 27,887,000**	**$ 504,537**
Enterprise Funds				
Water Operating (501) Fund	$ 31,659,340	$ 28,481,720	$ 29,801,171	$ 30,339,889
Wastewater Collection (510) Fund	$ 21,928,288	$ 20,555,158	$ 30,226,742	$ 12,256,704
Wastewater Treatment (511) Fund	$ 26,375,740	$ 30,068,248	$ 38,932,561	$ 17,511,427
Wastewater Improvement (512) Fund	$ 2,585,718	$ 3,489,000	$ 3,348,000	$ 2,726,718
Parking Facilities (520) Fund	$ 647,240	$ 457,000	$ 1,103,238	$ 1,003
Winterhurst Ice Rink (530) Fund	$ 3,581,022	$ 1,650,000	$ 3,344,650	$ 1,886,372
Total Enterprise Funds	**$ 86,777,349**	**$ 84,701,126**	**$ 106,756,362**	**$ 64,722,112**
Internal Service Funds				
Hospitalization (600) Fund	$ 4,496,041	$ 9,430,000	$ 10,252,000	$ 3,674,041
Worker's Compensation (601) Fund	$ 898,644	$ 540,100	$ 596,400	$ 842,344
Total Internal Service Funds	**$ 5,394,685**	**$ 9,970,100**	**$ 10,848,400**	**$ 4,516,385**
TOTALS	**$ 157,608,025**	**$ 221,866,235**	**$ 265,122,296**	**$ 114,351,964**

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 mils of property tax are obligated specifically to the repayment of debt service via the Debt Service Fund (Fund 301). Furthermore, per Section 5.10 of the City Charter, 2 mills of property tax levied is for the purpose of financing the reconstruction, expansion, operation, and maintenance of the wastewater treatment plant, and the capital needs of street infrastructure, sewer lines, municipal buildings, parks and recreation facilities via the Wastewater Treatment Improvement Fund (Fund 512).

The City's Water and Sewer Enterprise funds can also issue revenue bonds for the improvement of water and sewer lines. These bonds are paid from the revenues generated by the rates charged to consumers, and they do not limit the City's ability to issue general obligation debt.

The City of Lakewood's bond rating for general obligation debt is Aa2 by Moody's Investor Services, which was re-affirmed in September 2026.

The following tables show the City's Long-Term and Short-term Obligations.

City of Lakewood, Ohio

LONG-TERM DEBT OUTSTANDING - BONDS

	Original Amount	Principal Outstanding as of Dec. 31, 2026	Call Date	Security	2027 Debt Service Payments
2024	$ 35,305,000	$ 33,305,000	12/1/2034	GO	$ 2,470,250
2021	$ 22,175,000	$ 18,950,000	12/1/2031	GO	$ 1,319,500
2021	$ 5,300,000	$ 1,460,000	Not Callable - Matures in 2028	GO (includes refunded 2011 Bonds)	$ 783,000
2019	$ 16,215,000	$ 12,184,988	12/1/2029	GO	$ 1,133,463
2016	$ 39,460,000	$ 15,845,000	12/1/2026	GO (includes refunded series 2005, 2004 (Rockport TIF), and 2006 water and sewer revenue bonds)	$ 2,613,050
Total	**$ 118,455,000**	**$ 81,744,988**		**Total**	**$ 8,319,263**
Total GO	**$ 118,455,000**	**$ 81,744,988**			
Total Revenue	$ -	$ -			

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

SHORT -TERM DEBT OUTSTANDING - NOTES

	Original Amount	Maturity Date	Coupon Rate	2027 Debt Service Payments
2024/25	$ 47,240,000	4/9/2027	4.00%	$ 49,129,600
Total	**$ 47,240,000**		**Total**	**$ 49,129,600**

MUNICIPAL CAPITAL LEASES

	Original Amount	Amount Outstanding as of Dec. 31, 2026	Final Maturity Year	2027 Debt Service Payments
2026	$ 1,864,684	$1,864,684	2030	$ 510,316
2025	$ 3,614,000	$2,166,621	2029	$ 2,829,779
2024	$ 3,173,000	$1,334,331	2030	$ 714,338
2021	$ 2,382,500	$75,035	2027	$ 75,748
2020	$ 2,597,000	$364,405	2029	$ 126,150
2019	$ 2,422,000	$477,096	2028	$ 227,712
2018	$ 1,477,000	$161,928	2028	$ 132,157
2017	$ 1,657,000	$40,804	2027	$ 41,072
2015	$ 3,740,030	$748,818	2030	$ 227,888
Total	**$ 22,927,214**	**$ 7,233,722**		**$ 4,885,161**

LOANS & SPECIAL ASSESMENTS

	Amount Outstanding as of Dec. 31, 2026	Final Maturity Year	2027 Debt Service Payments
OPWC/OWDA	$27,405,693	2054	$ 1,370,945
Total	**$27,405,693**	**Total**	**$ 1,370,945**

DEBT POSITION		
Assessed Valuation (2024)	$	1,786,727,540
2020 Census Population		50,942

Total Outstanding General Obligation Debt		
Long-Term Debt	$	81,744,988
Short-Term Debt, Loans & Leases	$	81,879,415
Total Outstanding Debt	**$**	**163,624,403**

Debt Ratios	
Net Debt to Full Value	3.21%
Total Debt per Capita	$3,211.97

Per the Ohio Revised Code, the City has the legal capacity to borrow upwards of $84 million in general obligation debt. However, this legal level does not reflect the City's ability to repay the debt. Debt service is paid via several funds. General obligation debt and capital leases are paid primarily through the Bond Retirement Fund (Fund 301) and the Enterprise Funds (Fund 501-511).

The 2027 Principal and Interest payments are as follows (excludes short-term notes):

Fund 301 Bond Retirement	$6,839,886
Fund 501 Water Fund	$2,176,057
Fund 510-511 Sewer Fund	$3,504,043
Total 2026 Principal and Interest	$12,519,987

Debt to Maturity Schedules

Governmental Funds 301

	General Obligation Bonds		Capital Leases		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	$2,704,660	$2,209,970	$1,850,562	$193,142	$4,555,222	$2,403,112
2027	2,486,219	2,091,779	1,539,474	136,158	4,025,693	2,227,937
2028	2,605,490	1,973,622	1,479,693	85,287	4,085,183	2,058,909
2029	1,942,995	1,849,736	961,340	37,373	2,904,335	1,887,109
2030-2034	11,139,247	7,830,473	264,902	7,308	11,404,149	7,837,781
2035-2039	10,885,103	5,366,443	0	0	10,885,103	5,366,443
2040-2044	8,615,681	3,340,053	0	0	8,615,681	3,340,053
2045-2049	8,781,438	1,284,335	0	0	8,781,438	1,284,335
	$49,160,833	$25,946,411	$6,095,971	$459,268	$55,256,804	$26,405,679

The purpose of governmental funds obligations for general obligation bonds include:

- Building and Facility Improvements
- Park Improvements
- Street Improvements
- Sidewalk Improvements

Governmental funds obligations for capital leases are for vehicles and equipment.

Debt to Maturity Schedules

Enterprise Funds 501-511

	General Obligation Bonds		Capital Leases		OPWC /OWDA Loans		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 2,185,340	$ 1,557,543	$ 469,764	$ 53,018	$ 1,218,100	$ 46,161	$ 3,873,204	$ 1,656,722
2027	2,288,782	1,452,484	472,904	38,852	1,219,762	44,499	3,981,448	1,535,835
2028	2,379,511	1,351,590	423,103	24,438	3,221,429	42,832	6,024,043	1,418,860
2029	2,487,005	1,246,627	339,677	10,515	1,223,101	41,160	4,049,783	1,298,302
2030-2034	9,695,754	4,656,789	48,839	274	6,140,750	180,556	15,885,343	4,837,619
2035-2039	7,694,894	2,992,832	0	0	5,762,536	138,030	13,457,430	3,130,862
2040-2044	6,344,321	1,774,104	0	0	3,612,906	94,883	9,957,227	1,868,987
2045-2049	4,398,563	521,565	0	0	3,650,888	51,107	8,049,451	572,672
2050-2052	0	0	0	0	2,397,097	9,386	2,397,097	9,386
	$37,474,170	$15,553,534	$1,754,287	$127,097	$28,446,570	$648,615	$67,675,027	$16,329,246

The purpose of enterprise funds obligations for general obligation bonds include:

- Water-Sewer Line Improvements
- Waste-Water treatment plant improvements

Enterprise funds obligations for capital leases are for vehicles and equipment.
Enterprise funds obligations for Ohio Public Works Commission (OPWC) and Ohio Water Development Authority (OWDA) loan payments are for improvements to water/sewer lines and the waste-water treatment plant.

Budget Overview of General Government

Total Expenditures by Division	2024 Actual	2025 Actual	2026 Budgeted	2027 Proposed	Percent Change 2026-2027
Office of City Council	261,584	296,777	368,411	369,953	0%
Municipal Court	2,123,101	2,269,847	2,646,741	2,730,382	3%
Office of Mayor	389,161	394,167	427,759	427,819	0%
Office of Civil Service	146,996	124,365	191,903	155,691	-19%
Human Resources	290,082	298,189	340,776	345,711	1%
Law	819,305	788,449	935,520	922,616	-1%
Finance	846,985	897,840	862,224	856,866	-1%
Income Tax	933,530	998,840	1,190,618	1,234,536	4%
Utility Billing	8,922,566	3,221,518	13,238,726	13,529,634	2%
Vital Statistics & Nuisance Abatement	497,878	601,498	654,360	745,842	14%
General Administration	6,146,248	8,004,363	3,481,300	4,531,300	30%
Information Technology	2,780,446	2,704,551	2,801,717	3,453,658	23%
Planning and Development	1,803,694	2,144,718	8,102,726	3,389,799	-58%
Community Development	1,140,532	1,261,669	3,182,852	2,882,764	-9%
Community Relations	265,253	260,589	307,389	329,147	7%
CDBG, ESG, HOME, NSP Pass-Through	342,647	334,368	519,489	381,030	-27%
Income Tax Refunds	1,041,291	980,397	900,000	900,000	0%
Total Expenditures	**28,751,299**	**25,582,146**	**40,152,510**	**37,186,751**	**-7%**

Total Expenditures by Category	2024 Actual	2025 Actual	2026 Budgeted	2027 Proposed	Percent Change 2026-2027
Salaries	5,058,052	5,467,755	6,066,802	6,291,530	4%
Fringe Benefits	2,006,523	2,103,488	2,186,642	2,273,104	4%
Travel and Transportation	9,202	8,348	39,943	39,450	-1%
Professional Services	2,546,887	2,475,189	3,901,769	4,180,370	7%
Communications	212,265	293,578	337,783	374,080	11%
Contractual Services	1,831,781	2,598,143	10,505,783	5,900,227	-44%
Materials & Supplies	162,265	188,144	257,935	284,740	10%
Capital	789,384	561,212	18,000	15,000	-17%
Utilities	6,606	9,432	8,500	8,500	0%
Other	1,531,673	1,479,134	1,237,864	1,286,864	4%
Reserve Balance	496,461	567,160	-	-	
Economic Development Programs	781,523	476,335	-	-	
Debt Service	7,905,638	2,174,463	12,042,000	12,351,855	3%
Transfer or Advance	4,029,100	5,865,000	2,130,000	2,900,000	36%
CDBG, ESG, HOME, NSP Pass-Through	342,647	334,368	519,489	381,030	-27%
Income Tax Refunds	1,041,291	980,397	900,000	900,000	0%
Total Expenditures	**28,751,299**	**25,582,146**	**40,152,510**	**37,186,751**	**-7%**

Budget Overview of General Government

General Fund Total Expenditures by Category	2024 Actual	2025 Actual	2026 Budgeted	2027 Proposed	Percent Change 2026-2027
Salaries	4,536,640	4,933,313	5,557,589	5,752,689	4%
Fringe Benefits	1,766,815	1,869,312	1,957,044	2,025,176	3%
Travel and Transportation	8,778	7,415	35,749	39,450	10%
Professional Services	2,284,502	2,200,331	3,249,769	3,704,670	14%
Communications	141,196	202,011	222,379	262,680	18%
Contractual Services	618,739	624,924	699,990	752,008	7%
Materials & Supplies	145,508	178,765	205,690	232,340	13%
Capital	789,384	561,212	18,000	15,000	-17%
Utilities	4,768	7,217	6,000	6,000	0%
Other	1,008,095	1,077,833	815,550	871,650	7%
Reserve Balance	496,461	567,160	-	-	
Economic Development Programs	781,523	476,335	-	-	
Debt Service	-	-	-	-	
Transfer or Advance	3,949,100	5,700,000	1,900,000	2,900,000	53%
Income Tax Refunds	1,041,291	980,397	900,000	900,000	0%
Total Expenditures	**17,572,801**	**19,386,224**	**15,567,760**	**17,461,663**	**12%**



Office of City Council

Description

Lakewood operates under a City Charter that provides for a Mayor/Council form of government and designates City Council as the legislative branch of Lakewood's City government. Lakewood City Council is comprised of seven councilmembers. Three represent the city at-large and four represent each of the city's wards. Councilmembers are elected in non-partisan elections and serve staggered four-year terms.

As the legislative arm of Lakewood City government, City Council monitors and oversees city finances and operations and initiates changes in response to new information and resident feedback. In addition, Council members serve as their constituents' links to their local wards. City Councilmembers are ambassadors for the City, liaisons to City Hall and experienced problem solvers who help residents navigate questions and concerns about neighborhood issues and city services.

Lakewood City Council is supported by a full-time Clerk of Council and two part-time Deputy Clerks. The Clerk's office is the designated repository for all official documents of the City. The Clerk's Office publishes the minutes to reflect all legislative action, provides notice of all Council meetings, and provides reference and research services regarding enacted or pending legislation.

2026 Accomplishments

- Acted upon the recommendations of the 2024 Charter Review Commission and advanced five proposed charter amendments to the General Election ballot.
- Updated formatting and content of Council letterhead, notices, agendas, and website to align with new federal ADA standards for digital accessibility.
- Increased access to historical public records by converting 26 roles of microfilm to over 16,000 digital, searchable files of minutes, dockets, and legislation.
- Addressed the longstanding issue of community cats by working in partnership with advocates, LASWAB, and the Administration to establish the City's first Trap, Neuter, Release program.
- Connected with residents through a series of focus groups with neighborhood leaders intended to inform the Block Club program's next steps and held Council Community Conversations in all four wards.

2027 & Beyond Strategic Plan

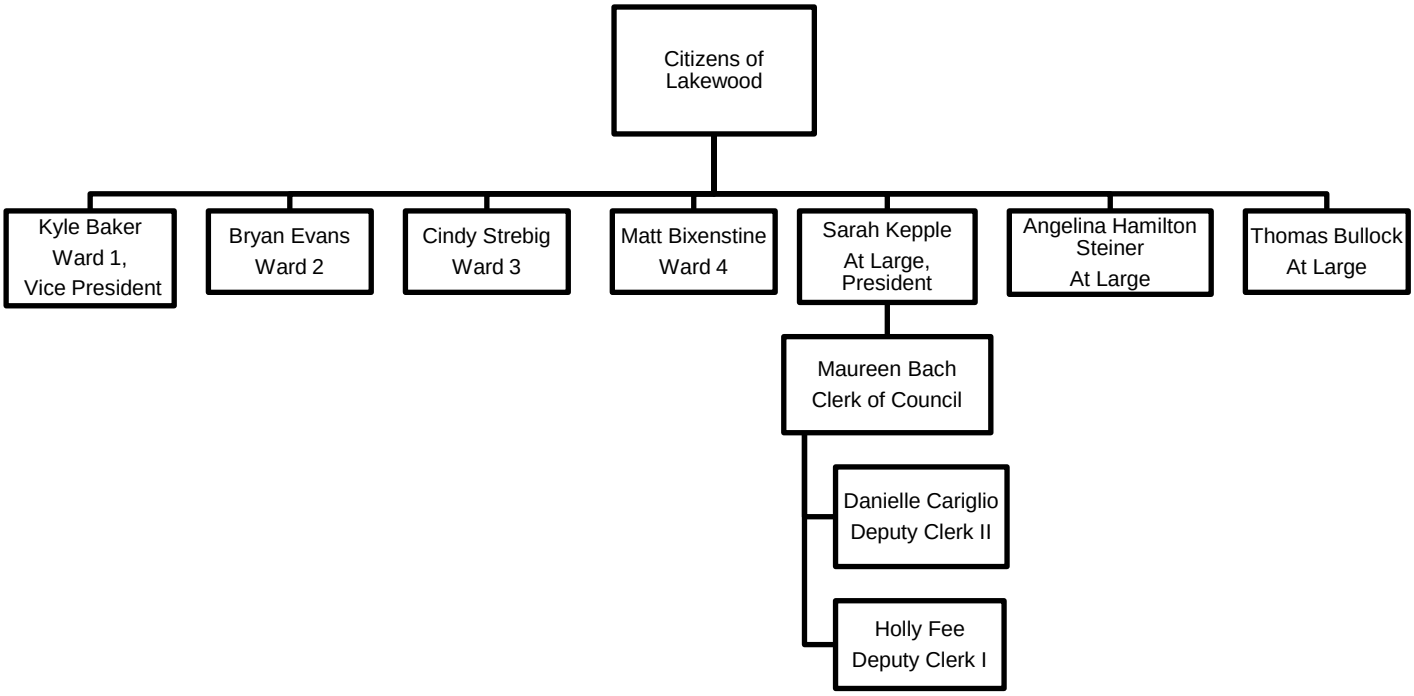
- Execute a strategy to revitalize the City's Block Club Program, implementing best practices and lessons learned from Council's 2026 planning efforts.
- Upgrade councilmembers' technology by adopting cell phones as a strategy to improve our ability to work together, respond to constituents, and maintain public records.
- Continue to expand direct public access to archival content by importing additional files into the Laserfiche public portal.
- Collaborate with administration to update the City's Zoning Code to meet the needs of a changing City.

City Council Budget

OFFICE OF CITY COUNCIL					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	196,216	203,430	247,588	249,177	1%
Fringe Benefits	49,914	50,838	57,653	57,855	0%
Travel and Transportation	618	220	7,400	7,400	0%
Professional Services	9,015	15,520	34,970	28,070	-20%
Communications	126	162	8,700	5,200	-40%
Contractual Services					
Materials & Supplies	1,575	1,435	2,900	2,950	2%
Capital	-	19,121	3,000	-	-100%
Utilities					
Other	4,119	6,051	6,200	19,300	211%
Debt Service					
Transfer or Advance					
Total	**261,584**	**296,777**	**368,411**	**369,953**	**0%**



Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Council				
Full-Time Employees				
Clerk of Council	1	1	1	1
Total Full-Time Employees	**1**	**1**	**1**	**1**
Part-Time Employees				
Deputy Clerk of Council	1	2	2	2
Council Members	7	7	7	7
Seasonal Intern	1	0	0	0
Total Part-Time Employees	**9**	**9**	**9**	**9**

Municipal Court

Description

The Lakewood Municipal Court is a single jurisdiction court with one elected judge. The Court has territorial jurisdiction and serves the City of Lakewood, portions of the Cleveland Metro Parks, the US Interstate 90, and the adjacent Lake Erie Waters to the Canadian border.

The Court is comprised of the following departments: Clerk of Court Office, Criminal and Traffic Division, Civil Division, Probation Department, Magistrates, Court Bailiffs, and Security Bailiffs.

The criminal and traffic jurisdiction is comprised of all misdemeanor classification offenses as well as initial and preliminary appearances on felony cases. The monetary jurisdiction for civil cases is $15,000 and $6,000 for small claims cases. Eviction cases are also a civil filing.

Mission Statement

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

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

2026 Accomplishments

- The Court advanced its long-term records digitization initiative by fully clearing all civil case files from the west garage and completing digital conversion through the year 2021. Remaining years are retained in-house to support ongoing and future actions, including active garnishments, certificates of lien, bank attachments, and records requests. Additionally, two years' worth of traffic and criminal tickets—totaling 15,600—were scanned, digitized, and electronically attached to their respective docketed case files.

- The Court created a specialized docket for defendants charged with driving under a license suspension ("DUS"), allowing participants to meet individually with a prosecutor and get clarification on the status of their licenses. From its inception in October 2025 to the beginning of October 2026, the docket has resulted in 344 plea agreements. 332 of these pleas involved amended charges, where participants either had the degree of their DUS charge reduced, or were able to obtain a valid driver's license and plea to a lesser charge carrying no points.

- Court staff successfully transitioned to real-time conviction reporting to the Bureau of Motor Vehicles. Prior to the implementation of the new case management system, the Court reported approximately 330 convictions per month, with 50–55 percent submitted more than 10 days after disposition. In September 2026, the Court received formal notice verifying that 329 convictions were reported with zero late submissions. This reflects full compliance and substantial improvement in reporting practices to meet the 10 day deadline each month.

- The Court completed the third and final phase of its three-year Courthouse improvement project. Supported by the City, this initiative included repainting the courtroom, upgrading furniture and storage fixtures throughout the building, achieving ADA compliance enhancements, and installing modern sunshades in place of longstanding vertical blinds in multiple offices.

- With the implementation of eCitations in June 2025, officers transitioned from handwritten traffic citations to the use of cruiser-based computers, enabling real-time citation issuance. As of October 2026, officers have electronically submitted approximately 6,500 citations, each automatically filed with the Court on the next business day through an efficient one-click submission process.

2027 & Beyond Strategic Plan

- Continue developing strategies to reduce defendants' length of stay in jail while awaiting competency evaluations, placement, and access to appropriate treatment and services.

- Implement a texting module within the current case management system to send automated reminders to defendants regarding upcoming arraignments, pre-trials, sentencings, and other scheduled hearings, which will assist in reducing the non-appearance rate.

- Advance the ongoing digitization initiative for traffic and criminal tickets, with a goal of completing three additional years of historical records (2002, 2003, and 2004).

- Collaborate with the Public Works Department to replace the unusable vertical blinds in the courtroom with sunshades that match the existing window treatments throughout City Hall, improving both function and aesthetics.

Municipal Court Budgets

Municipal Court

General Fund Budget (Fund 101)	2024 Actual	2025 Actual	2026 Budgeted	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries	1,164,756	1,326,435	1,553,644	1,627,818	5%
Fringe Benefits	499,389	523,721	547,197	557,164	2%
Travel and Transportation	6,025	4,942	13,900	13,900	0%
Professional Services	152,261	57,904	106,000	82,000	-23%
Communications	35,833	44,348	51,000	71,000	39%
Contractual Services	250	-	750	750	0%
Materials & Supplies	16,346	18,290	23,750	26,250	11%
Capital	-	8,693	15,000	15,000	0%
Utilities					
Other	8,794	7,677	11,500	12,500	9%
Debt Service					
Transfer or Advance					
Total	**1,883,654**	**1,992,010**	**2,322,741**	**2,406,382**	**4%**

Indigent Driver Treatment (Fund 230)	2024 Actual	2025 Actual	2026 Budgeted	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	1,690	3,860	30,000	30,000	0%
Communications					
Contractual Services	-	-	-	-	
Materials & Supplies	2,550	4,800	30,000	30,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**4,240**	**8,660**	**60,000**	**60,000**	**0%**

Political Subdivision (Fund 232)	2024 Actual	2025 Actual	2026 Budgeted	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	-	-	10,000	10,000	0%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**-**	**-**	**10,000**	**10,000**	**0%**

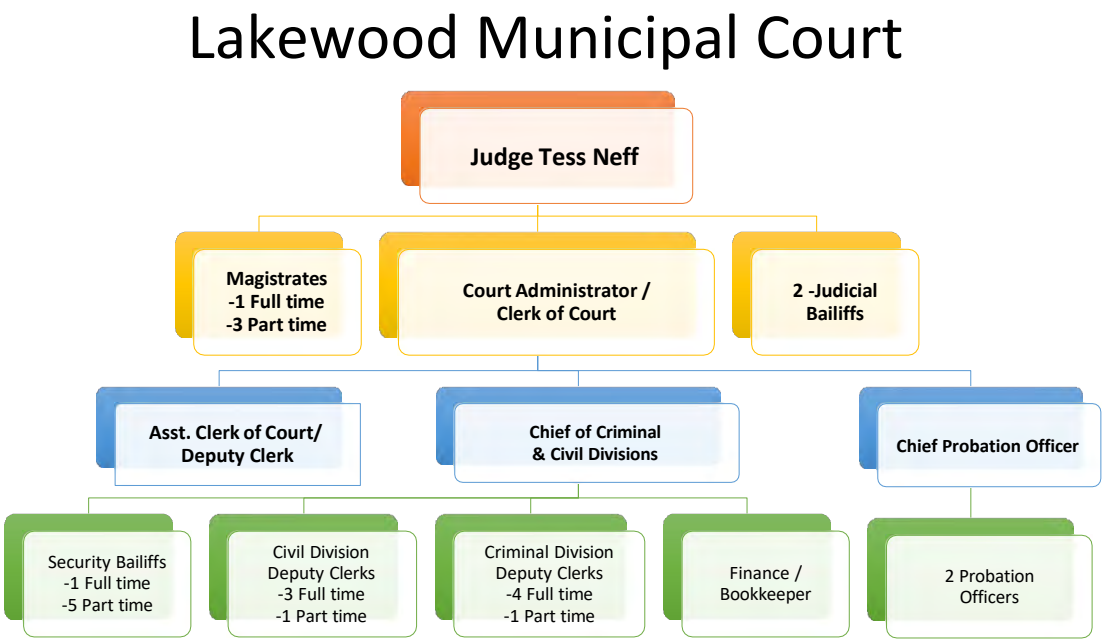
Computer Maint (Fund 234)	2024 Actual	2025 Actual	2026 Budgeted	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	17,055	8,374	50,000	50,000	0%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**17,055**	**8,374**	**50,000**	**50,000**	**0%**

Court Special Projects (Fund 235)	2024 Actual	2025 Actual	2026 Budgeted	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries	20,520	23,388	-	-	
Fringe Benefits	3,170	3,613	-	-	
Travel and Transportation					
Professional Services	1,800	300	5,000	5,000	0%
Communications					
Contractual Services	164,268	201,131	90,000	90,000	0%
Materials & Supplies	1,258	2,573	5,000	5,000	0%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**191,017**	**231,005**	**100,000**	**100,000**	**0%**

Court Probation (Fund 236)	2024 Actual	2025 Actual	2026 Budgeted	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	7,020	12,365	40,000	40,000	0%
Communications					
Contractual Services					
Materials & Supplies	1,027	1,558	3,000	3,000	0%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**8,047**	**13,923**	**43,000**	**43,000**	**0%**

IDIAM (Fund 237)	2024 Actual	2025 Actual	2026 Budgeted	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	8,571	15,875	48,000	48,000	0%
Communications					
Contractual Services					
Materials & Supplies	10,517	-	13,000	13,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**19,088**	**15,875**	**61,000**	**61,000**	**0%**
TOTAL	**2,123,101**	**2,269,847**	**2,646,741**	**2,730,382**	**3%**

Organizational Chart



Office of the Mayor

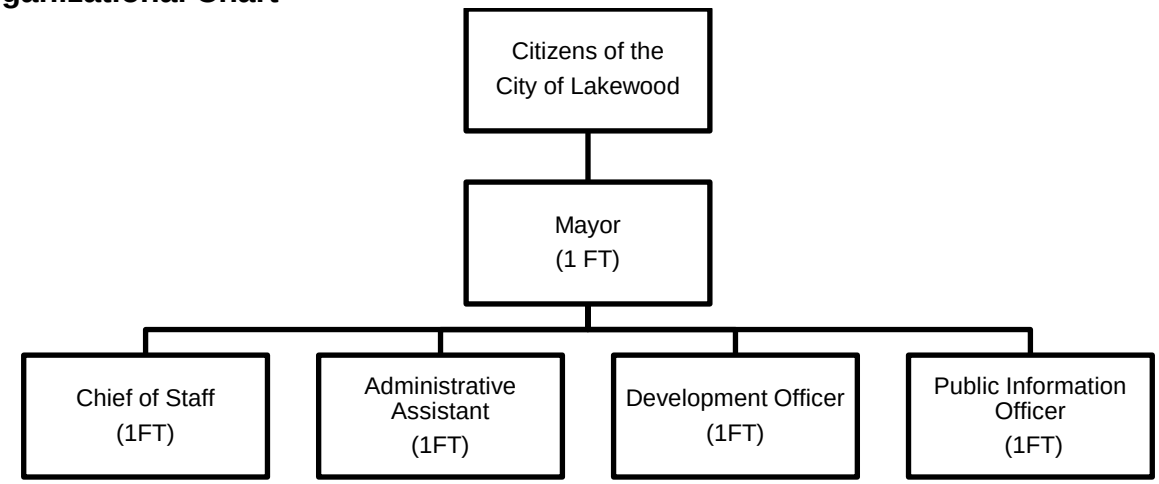
Description

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

Mayor's Office Budget

OFFICE OF THE MAYOR					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	268,024	271,364	294,146	294,685	0%
Fringe Benefits	101,212	101,797	104,298	104,120	0%
Travel and Transportation	353	441	3,600	3,300	-8%
Professional Services	16,127	17,898	21,500	21,500	0%
Communications	365	807	1,150	1,150	0%
Contractual Services	-	-	-	-	
Materials & Supplies	1,911	889	1,865	1,865	0%
Capital					
Utilities					
Other	1,170	970	1,200	1,200	0%
Debt Service					
Transfer or Advance					
Total	**389,161**	**394,167**	**427,759**	**427,819**	**0%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Mayor's Office				
Full-Time Employees				
Mayor	1	1	1	1
Administrative Assistant to Mayor	1	1	1	1
Chief of Staff	1	1	1	1
Total Full-Time Employees	**3**	**3**	**3**	**3**



Division of Community Relations

Description

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

Community Relations keeps residents of the City engaged in ventures that promote a positive community image, maintain and improve avenues of communication designed to inform and educate the public, support community groups, plan events and manage the news media. The division is guided by the following tenets:

- Effectively reach targeted audiences both inside and outside the City of Lakewood, relying on newsletters and social media that inform, educate and promote the strengths of the community.

- Attract new residents, business investment and corporate/foundation dollars to the community through a sustained marketing effort.

- Promote understanding and cooperation among culturally and racially diverse groups of the City through programs, literature, and informational & referral services for the purpose of keeping our neighborhoods unified and safe.

- Affirm the values derived from the existence, recognition, understanding and tolerance of differences, while facilitating greater recognition by different interest groups of their obligations and commitments to others, leading to the development of a community that is cohesive and diverse.

This division also promotes Lakewood through a variety of campaigns and activities intended to promote a positive, vibrant image of the City of Lakewood and generate civic pride and confidence in Lakewood to new or prospective residents, the business community, and the media.

2026 Accomplishments

- Successful community event coordination including Concerts in the Park, Friday Night Flicks, Meet the Trucks, Summer Solstice Celebration, Fourth of July Parade and concert, Cleveland Shakespeare Festival, Lakewood Arts Festival, Lakewood Community Festival, Welcome to Lakewood Event, and Lakewood Veterans Day Ceremony. In addition, worked with Lakewood Community non-profits including LakewoodAlive, Friends of Madison Park, Friends of Kauffman Park, and Madison Court Community Coalition to facilitate successful implementation of their events.
- Launched a redesigned website that provides residents, businesses, and visitors with a more accessible, secure, and user-friendly online experience. The new website features updated technology that improves performance, enhances security, and provides greater flexibility for future improvements. The redesign also advances the City’s commitment to digital accessibility.

- Continued our strong social media communication and that has resulted in more people following us and receiving information through social media. Our Facebook followers have grown to 22,635 which is an increase of 17.5%. We have increased the followers on our Instagram page by 33.4% with a total number of followers reaching 13,232 to date. In addition, in an attempt to connect with as many people as possible, we also post on X, Threads, and Blue Sky.
- Continued to increase our direct resident communication with our e-newsletter communications, which has over 9000 subscribers and a printed newsletter which is sent out three times a year to all Lakewood residents and businesses.

2027 & Beyond Strategic Plan

- Continue to improve quality and attendance of city events and programming.
- Increase the number of direct printed and electronic communications with our residents.
- Continue to build a wider audience for City messages by continuing to increase our social media presence, continued improvement of the city's website, and joint coordination with community groups.

Community Relations Budget

DIVISION OF COMMUNITY RELATIONS					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	152,576	156,738	174,610	173,610	-1%
Fringe Benefits	62,997	64,000	66,274	66,032	0%
Travel and Transportation	-	-	-	-	
Professional Services	13,956	12,297	14,000	14,000	0%
Communications	17,125	15,733	28,130	28,130	0%
Contractual Services	600	-	2,000	-	-100%
Materials & Supplies	717	179	725	725	0%
Capital					
Utilities					
Other	17,283	11,643	21,650	46,650	115%
Debt Service					
Transfer or Advance					
Total	**265,253**	**260,589**	**307,389**	**329,147**	**7%**

Personnel Staffing

	Budgeted 2024	**Budgeted 2025**	**Budgeted 2026**	**Proposed 2027**
Community Relations				
Full-Time Employees				
Development Officer	1	1	1	1
Public Information Officer	1	1	1	1
Total Full-Time Employees	**2**	**2**	**2**	**2**

Office of Civil Service

Description

The Office of Civil Service creates, circulates, directs, and enforces rules for the appointment, promotion, transfer, lay-off, reinstatement, suspension, and removal of employees in classified service of the City.

On or before July 1 of a year in which a presidential general election is held, the commission reviews and makes a written report setting forth recommendations of salaries and other compensation for the Mayor and City Council members.

2026 Accomplishments

- The Commission held four (4) competitive examinations for the following positions:
    1. Police Captain
    2. Police Lieutenant
    3. Police Sergeant
    4. Fire Captain

- The Commission approved and two (2), entry-level Police Officer examinations conducted through the National Testing Network with deadlines in March and September of 2026.
- The Commission approved and conducted a total of three (3) noncompetitive examinations for the positions of IT Project Manager, Project Specialist II, Human Services, and Nutrition Supervisor, Human Services.
- The Commission approved adding a new section to the Civil Service Commission Rules & Regulations. Section 406: Application Fee Waiver Request allows entry-level police and fire applicants to request the waiver of the application fee pending proof of financial hardship.

2027 & Beyond Strategic Plan

- Continue to conduct competitive and noncompetitive examinations as needed to maintain staffing levels. To include the promotional examination for the position of Assistant Fire Chief, due to the eligible list expiring in May 2027. In addition, conducting entry-level competitive examinations for the positions of Firefighter/Paramedic and Police Officer due to potential upcoming retirements and expiring eligibility lists.
- Continue to review and update job descriptions and update and/or amend the Civil Service Commission Rules & Regulations as needed.
- Maintain or improve response rates for public records request through departmental communication and training.

Civil Service Budget

OFFICE OF CIVIL SERVICE					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	75,880	78,379	83,362	82,387	-1%
Fringe Benefits	31,554	31,849	32,341	32,105	-1%
Travel and Transportation					
Professional Services	38,969	13,830	75,000	40,000	-47%
Communications	320	254	600	600	0%
Contractual Services					
Materials & Supplies	274	52	600	600	0%
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	**146,996**	**124,365**	**191,903**	**155,691**	**-19%**

Personnel Staffing

	Budgeted 2024	**Budgeted 2025**	**Budgeted 2026**	**Proposed 2027**
Civil Service				
Full-Time Employees				
Civil Service/ Med. Prog. Coordinator/Parking Violations Appeals Clerk	1	1	1	1
Total Full-Time Employees	**1**	**1**	**1**	**1**
Part-Time Employees				
Civil Service Commissioner	3	3	3	3
Total Part-Time Employees	**3**	**3**	**3**	**3**

Human Resources Department

Description

The Human Resources Department is responsible for:

- **Recruitment, Retention and Selection:** Consistent with organizational goals and objectives recruits and selects staff in conjunction with the Civil Service Commission and in line with ordinances and bargaining unit contracts.

- **Employee Classification and Compensation:** Administers the City's compensation programs and maintains the position classification system.

- **Labor Relations:** Administers collective bargaining agreements for eight (8) bargaining units. Conducts labor contract negotiations. Communicates with SERB on bargaining unit issues.

- **Equal Employment Opportunity:** Ensures fair employment practices for all regardless of their membership or non-membership in a protected class in accordance with Federal, State and Local law.

- **Employee Training and Development:** Coordinates employee training programs and administers tuition reimbursements for employees.

- **Employee Benefits:** Administers employee benefits such as health care, dental, prescription drugs, vision, deferred compensation programs, etc.

- **Worker's Compensation:** Administers the City's self-insured Worker's Compensation program in a manner which is fair and equitable for both workers and the Fund.

- **Administration:** Provides professional and technical assistance to departments in the areas of human resources management, and employee relations issues.

2026 Accomplishments

- Transitioned from NEOGOV to Lexipol for employment training and tracking.
- Implemented Teladoc for all employees resulting in a total net savings YTD (through July) of $37,345.
- Managed the following:
  - Hired/onboarded: 57 new hires all who used our on-line onboarding through ADP
  - FMLA: 43 new cases, 10 ongoing, and 8 to be renewed for chronic conditions
  - Workers Compensation cases: 7 new this year (5 medical only, 1 loss time).
  - Vitality: Increased our Platinum program status percentage from 1.7% to 4.1%
- Hosted a "Dealing with an Angry Public: Practical Tips for De-Escalation" webinar training with over 100 employees attending in person and virtually.

2027 & Beyond Strategic Plan

- Implement the new Tyler Technologies platform for benefits, ACA, recruitment, onboarding, and more.
- Have at least 50% of our staff register and participate in vitality/wellness programs.
- Implement Lexipol policy management and tracking system.

Human Resources Budgets

DIVISION OF HUMAN RESOURCES					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	187,889	191,969	208,429	211,132	1%
Fringe Benefits	68,874	69,447	71,498	71,829	0%
Travel and Transportation	20	10	199	2,200	1006%
Professional Services	31,174	35,431	56,450	56,450	0%
Communications	517	196	900	800	-11%
Contractual Services					
Materials & Supplies	743	270	2,300	2,300	0%
Capital					
Utilities					
Other	865	865	1,000	1,000	0%
Debt Service					
Transfer or Advance					
Total	**290,082**	**298,189**	**340,776**	**345,711**	**1%**

Hospitalization (Fund 600)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries					
Fringe Benefits	8,977,925	9,172,815	9,468,000	9,468,000	0%
Travel and Transportation					
Professional Services	595,013	610,834	784,000	784,000	0%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Reserve Balance					
Debt Service					
Transfer or Advance					
Total	**9,572,938**	**9,783,649**	**10,252,000**	**10,252,000**	**0%**

Workers' Comp (Fund 601)	2024 Actual	2025 Actual	2026 Budgeted	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries					
Fringe Benefits	394,147	413,104	450,000	450,000	0%
Travel and Transportation					
Professional Services	28,231	28,000	40,400	40,400	0%
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other	86,292	105,011	106,000	106,000	0%
Reserve Balance					
Debt Service					
Transfer or Advance					
Total	**508,670**	**546,115**	**596,400**	**596,400**	**0%**

Internal Service Funds Overview

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

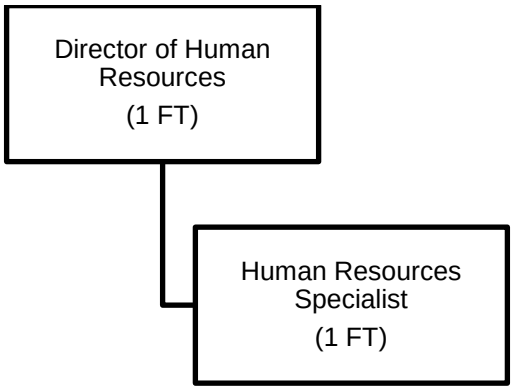
Hospitalization Fund

The Hospitalization Fund accounts for medical, dental, and vision benefits to the City's eligible employees. The Hospitalization Fund makes payments for services provided to employees (claims), third party administrators(s), stop-loss coverage, and employee incentive payments designed to encourage healthy lifestyle choices and prudent medical spending.

Workers' Compensation Fund

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

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Human Resources				
Full-Time Employees				
Director of Human Resources	1	1	1	1
Human Resources Specialist	1	1	1	1
Total Full-Time Employees	**2**	**2**	**2**	**2**

Law Department

Description

The Law Department of the City of Lakewood, under the direction of the city's law director, functions as the attorney for the City of Lakewood and its officials by providing legal advice to the mayor, city council and all of the various departments. The Law Department represents or oversees the representation of the city in court proceedings and before any administrative bodies. It is responsible for the drafting and approval of all ordinances, resolutions, contracts, and other legal documents. The Law Department protects and ensures that the business of the city is conducted in a proper and legal manner.

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

The Law Department provides for and conducts compliance meetings at the request of the Division of Housing and Building and the Division of Fire to gain compliance in lieu of prosecution. In addition, the Law department provides for and oversees the City's mediation program for dispute resolution of minor civil infractions.

As legal advisor to the City, its departments, boards, commissions and officials, as well as City Counsel, the Law Department prepares documents, renders legal opinions, conducts specialized training of City administration and employees as to legal rights, responsibilities, and issues, and performs other services as required by the city charter and the Ohio Revised Code.

2026 Accomplishments

- Approximately 1370 misdemeanor criminal and traffic cases addressed or pending and 97 felony cases; 238 Building Code matters addressed through prosecutor meetings and 45 through criminal prosecution (Jan. 1-Sep. 30, 2026)
- Approximately 67 City ordinances and resolutions drafted or modified (Oct. 1, 2025-Sep. 30, 2026)

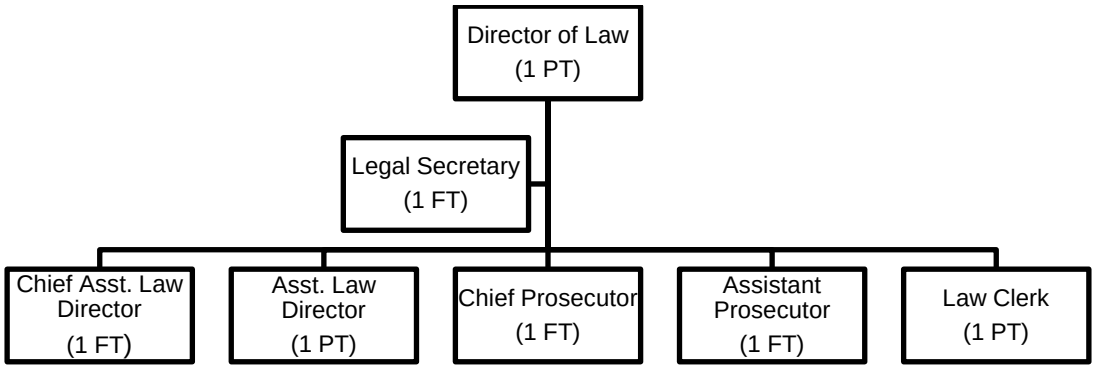
2027 & Beyond Strategic Plan

- Ensure compliance with legal agreements and obligations regarding the significant development projects in Lakewood, including the Downtown Development
- Oversee utility's compliance with regulator's decisions and prosecute matters relevant to utility's pricing and reliability
- Manage and limit outside legal fees incurred by the Department

Law Budget

DIVISION OF LAW					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	551,088	570,641	634,817	630,612	-1%
Fringe Benefits	164,642	167,207	176,028	175,029	-1%
Travel and Transportation	13	655	3,500	3,600	3%
Professional Services	88,465	34,776	104,925	97,325	-7%
Communications	734	1,268	1,700	1,500	-12%
Contractual Services					
Materials & Supplies	11,493	12,517	12,550	12,550	0%
Capital	1,487	-	-	-	
Utilities					
Other	1,383	1,383	2,000	2,000	0%
Debt Service					
Transfer or Advance					
Total	**819,305**	**788,449**	**935,520**	**922,616**	**-1%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Law				
Full-Time Employees				
Chief Asst. Law Director	1	1	1	1
Chief Prosecutor	1	1	1	1
Asst. Law Director/Pros. I	1	1	1	1
Legal Secretary	1	1	1	1
Total Full-Time Employees	**4**	**4**	**4**	**4**
Part-Time Employees				
Director of Law	1	1	1	1
Asst. Law Director/Pros. I	1	1	1	1
Law Clerk	1	1	1	1
Total Part-Time Employees	**3**	**3**	**3**	**3**

Finance Department

Accounting and Administrative Division

The Finance Department's main objective is to maintain and strengthen the City's financial integrity and transparency by collaborating with departments and divisions in performing the following administrative functions:

- Financial Reporting
- Financial and Legal Compliance
- General Accounting
- Accounts Payable
- Risk Management
- Revenue and Accounts Receivable
- Payroll
- Purchasing + Bids and Contract Management
- Cash Management
- Internal Reporting & Analysis
- Investments
- Debt Management
- Inventory and Capital Asset Management
- Budget Development and Preparation
- Internal Control
- Utility Billing
- Vital Statistics

2026 Accomplishments

- Completed the 2025 Annual Comprehensive Financial Report and the financial audit with no citations, resulting in the prestigious Auditor of State Award with Distinction, generally awarded to only 3%-5% of all governments in the State of Ohio.
- Began implementation of new fully integrated financial system that will bring efficiencies in all areas relating to the finance functions.
- Trained all departments and employees in the usage of new system.
- Changed payment platforms which will enable City to break out credit card usage charge from City charges which will save the City over $300,000/year.
- Combined two positions (Budget Manager and Assistant Finance Director) into one role.

2027 & Beyond Strategic Plan

- Will transition to new water utility billing software to allow residents easier access to their bills and easier payments with anticipated go live of summer 2027.
- Finance and payroll platforms will go live in January 2027

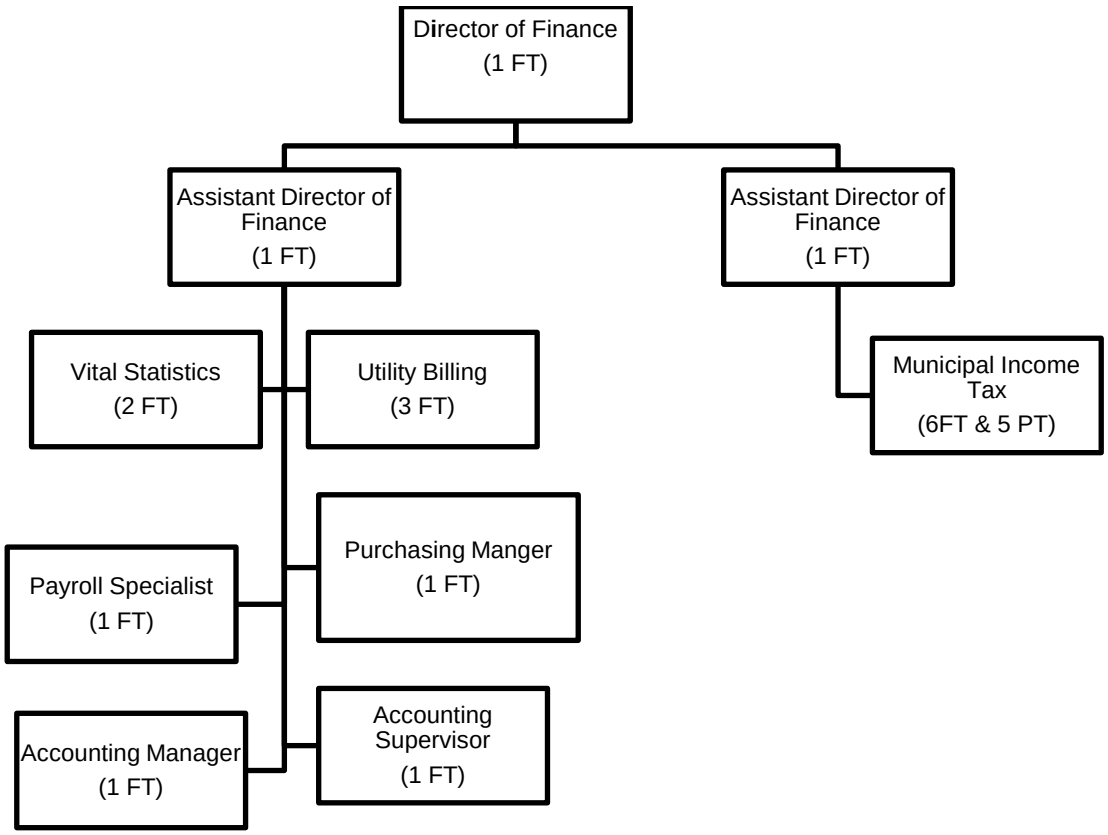
Finance Budget

DIVISION OF FINANCE					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	508,766	560,651	528,951	522,010	-1%
Fringe Benefits	218,589	228,468	201,723	200,506	-1%
Travel and Transportation	482	-	1,750	3,050	74%
Professional Services	111,232	100,808	119,800	121,300	1%
Communications	3,104	2,954	4,100	4,100	0%
Contractual Services					
Materials & Supplies	2,178	2,262	2,900	2,900	0%
Capital	-	-	-	-	
Utilities					
Other	2,635	2,697	3,000	3,000	0%
Debt Service					
Transfer or Advance					
Total	**846,985**	**897,840**	**862,224**	**856,866**	**-1%**



Finance Department

Organizational Chart



Personnel Staffing

Finance	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Full-Time Employees				
Director of Finance	1	1	1	1
Assistant Finance Director II	1	1	1	1
Purchasing Manager	1	1	1	1
Accounting Manager	1	1	1	1
Accounting Supervisor	0	1	1	1
Payroll Specialist	1	1	1	1
Accounting Specialist	1	0	0	0
Budget Manager	1	1	0	0
Total Full-Time Employees	**7**	**7**	**6**	**6**

Division of Income Tax

Description

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

2026 Accomplishments

- Effectively transitioned our small claim suit filing from in-house to our outside law firm
- Started the Attorney General Assessment and Collection process and procedure for delinquent tax balances that cannot be filed in small claims court
- Began documenting processes between auditors to streamline future training and succession planning

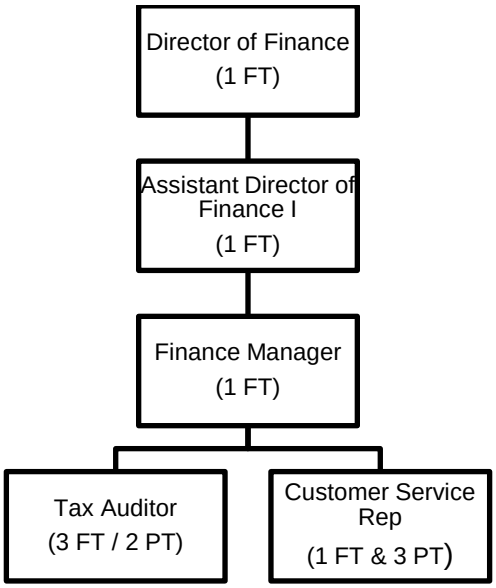
2027 & Beyond Strategic Plan

- Continue to find ways to engage and educate with our residents about municipal income tax laws
- Find and implement new ways to reduce our paper consumption by electronically saving tax documents
- Stay up to date about changes in municipal income tax at the State level
- Research Tax Software and speak with other cities about what system they use to improve functionality for our residents.

Income Tax Budget

DIVISION OF INCOME TAX					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	470,649	485,969	537,868	565,278	5%
Fringe Benefits	193,204	198,204	205,500	208,908	2%
Travel and Transportation	-	513	1,400	1,400	0%
Professional Services	143,910	143,901	264,150	265,550	1%
Communications	53,682	96,319	93,600	111,600	19%
Contractual Services	1,558	1,700	2,000	2,000	0%
Materials & Supplies	1,160	2,695	4,800	6,800	42%
Capital	-	-	-	-	
Utilities	2,722	3,042	3,000	3,000	0%
Other	66,644	66,497	78,300	70,000	-11%
Debt Service					
Transfer or Advance					
Total	**933,530**	**998,840**	**1,190,618**	**1,234,536**	**4%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Income Tax				
Full-Time Employees				
Assistant Finance Director	1	1	1	1
Finance Manager	1	1	1	1
Tax Auditor	3	3	3	3
Customer Service Rep	1	1	1	1
Total Full-Time Employees	**6**	**6**	**6**	**6**
Part-Time Employees				
Tax Auditor	2	2	2	2
Customer Service Rep	3	3	3	3
Total Part-Time Employees	**5**	**5**	**5**	**5**

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.

2026 Accomplishments

- Documenting roles and processes for succession planning/training of Finance Manager and cross training of Customer Service Representatives
- Utilizing the shared drive to reduce paper consumption and storage in office
- Reduced late payments coming from the lockbox, which resulted in inaccurate penalty charges and reversals. Payments come directly to the office for timely processing

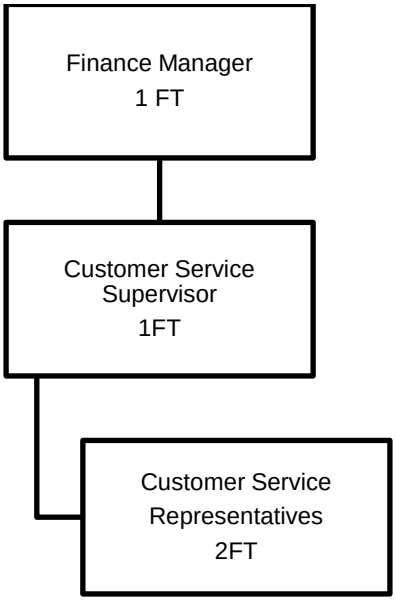
2027 & Beyond Strategic Plan

- Onboard and learn the new financial software system
- Streamline the Utility assessed write off process, which is a part of the new financial system.
- Continue to use technology to increase the department's efficiency and decrease paper consumption

Utility Billing Budget

DIVISION OF UTILITY BILLING					
Water Fund Budget (Fund 501)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	192,167	231,187	209,023	222,213	6%
Fringe Benefits	90,258	98,154	93,814	95,851	2%
Travel and Transportation					
Professional Services	230,658	223,072	352,200	327,700	-7%
Communications	70,009	89,972	114,900	110,900	-3%
Contractual Services	1,558	1,700	2,000	2,000	0%
Materials & Supplies	1,305	448	1,075	1,400	30%
Capital	-	-	-	-	
Utilities	1,838	2,215	2,500	2,500	0%
Other	429,134	400,307	421,214	415,214	-1%
Debt Service	7,905,638	2,174,463	12,042,000	12,351,855	3%
Transfer or Advance	-	-	-	-	
Total	**8,922,566**	**3,221,518**	**13,238,726**	**13,529,634**	**2%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Utility Billing				
Full-Time Employees				
Finance Manager (20% of time)	1	1	1	1
Customer Service Supervisor	1	1	1	1
Customer Service Representative	2	2	2	2
Total Full-Time Employees	**4**	**4**	**4**	**4**

Division of Vital Statistics

Description

Local Registrar for Vital Statistics District 1802 is responsible for:

- Death Occurrence Records Filed with Ohio Department of Health
- Certified Birth and Death Records issued
- Birth Occurrence Records Filed with Ohio Department of Health
- Burial Permits Issued
- Paternity Affidavits and Birth Affidavits of Correction

2026 Accomplishments

- Reduced paper consumption by printing directly onto security paper.
- Trained two other support people on the software and issuance of certificates when assistance is needed.
- Increased revenue by 169% between January 2026 – August 2026, compared to the same time frame in 2025. This drastic increase is due to our ability to issue Death Certificates state-wide now. Between January 2026 – August 2026, 9,754 Death Certificates have been issued, compared to 476 for the same time frame in 2025 - a 1,949% increase.

2027 & Beyond Strategic Plan

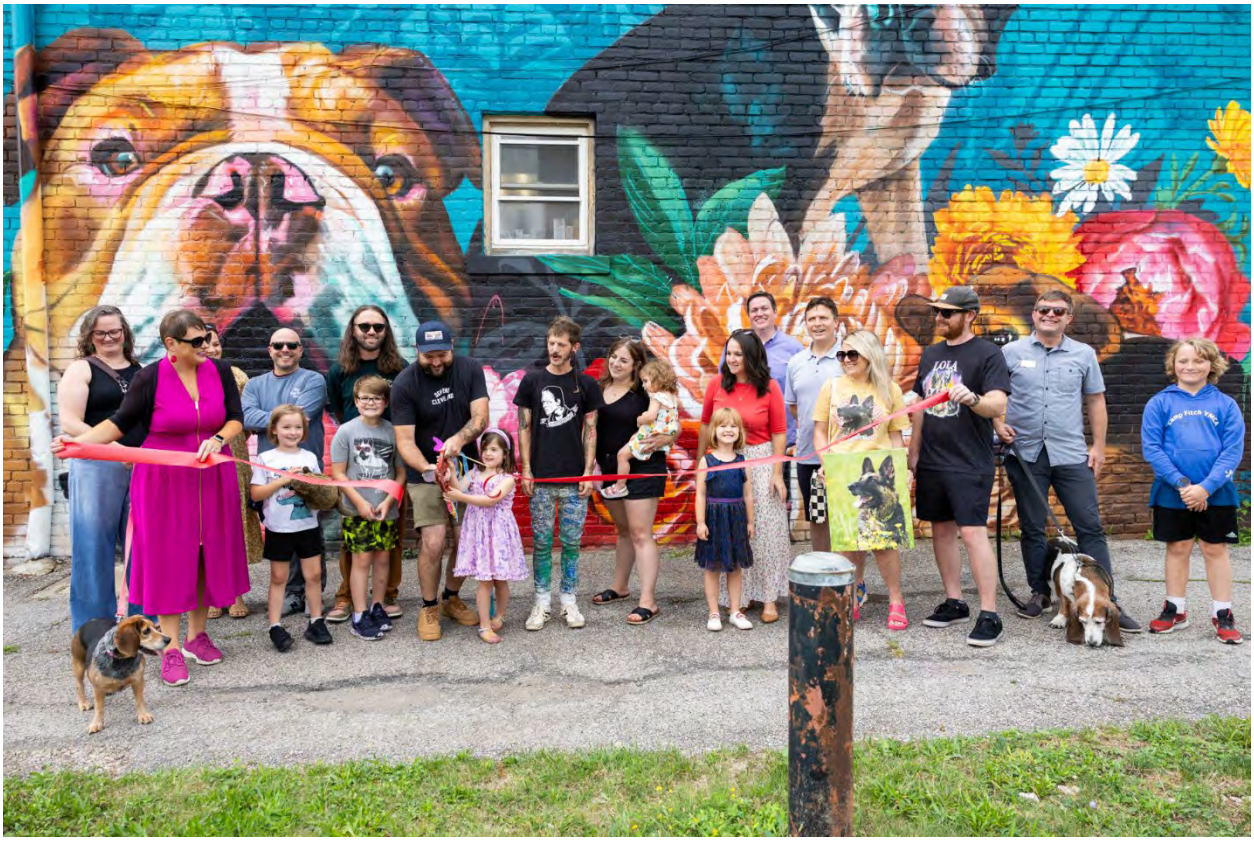
- Continue to service the increase demand for birth and death certificates
- Strengthening our relationships with the State of Ohio and other surrounding Vitals offices.
- Continue education and training as functionality changes or improves in the new State software.

Vital Statistics Budget

DIVISION OF VITAL STATISTICS					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	88,111	123,051	123,503	137,935	12%
Fringe Benefits	33,598	60,598	60,093	62,324	4%
Travel and Transportation	-	-	-	-	
Professional Services	132	190	2,424	2,425	0%
Communications	-	-	300	300	0%
Contractual Services	370,888	409,236	459,440	513,458	12%
Materials & Supplies	1,841	2,916	3,900	24,900	538%
Capital	-	-	-	-	
Utilities	2,046	4,175	3,000	3,000	0%
Other	1,261	1,333	1,700	1,500	-12%
Debt Service					
Transfer or Advance	-	-	-	-	
Total	**497,878**	**601,498**	**654,360**	**745,842**	**14%**

Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Vital Statistics				
Full-Time Employees				
Customer Service Supervisor	0	1	1	1
Staff Assistant	1	0	0	0
Customer Service Representative	0	1	1	1
Total Full-Time Employees	**1**	**2**	**2**	**2**
Part-Time Employees				
Customer Service Representative	1	0	0	0
Total Part-Time Employees	**1**	**0**	**0**	**0**



Division of General Administration

Description

This General Administration Division is utilized to record expenditures deemed as organization-wide and not assigned specifically to any individual Department. This includes:

- Risk management consulting services
- Governmental agreements and fees associated with Property Tax Administration
- Citywide maintenance agreements
- Inter-fund transfers from the General Fund
- General liability insurance premiums
- Functions that provide a Citywide benefit

General Administration Budgets

DIVISION OF GENERAL ADMINISTRATION					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	134,614	143,564	165,000	165,000	0%
Fringe Benefits	49,124	76,314	101,000	126,000	25%
Travel and Transportation	-	-	-	-	
Professional Services	367,709	305,293	375,000	375,000	0%
Communications	14,851	13,703	10,000	10,000	0%
Contractual Services	223,248	188,925	206,800	206,800	0%
Materials & Supplies	7,279	30,766	37,500	37,500	0%
Capital	-	-	-	-	
Utilities					
Other	903,863	978,640	686,000	711,000	4%
Reserve Balance	496,461	567,160	-	-	
Debt Service					
Transfer or Advance	3,949,100	5,700,000	1,900,000	2,900,000	53%
Total	**6,146,248**	**8,004,363**	**3,481,300**	**4,531,300**	**30%**

Division of Information Technology

Description

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

2026 Accomplishments

- Deployed the Police Department's new body-worn and in-car camera platform and real-time crime center, completing Year 1 of a 10-year program that brought fleet and interview-room video under a single contract.
- Supported the Police Department's move to a new records management and dispatch system, including the live-scan fingerprint interface and data-migration planning for the legacy system.
- Converted the police fleet's 43 rugged laptops to a fixed-price device-as-a-service subscription with full warranty and accidental-damage coverage, replacing large capital replacement purchases.
- Supported the Finance Department's evaluation, selection, and contracting of the City's new enterprise financial system, which will replace the legacy financial and utility billing software.
- Strengthened the City's cybersecurity posture under HB 96 and ORC 9.64 - added privileged access management and immutable offsite cloud backups - while cancelling legacy remote-access and other obsolete subscriptions.

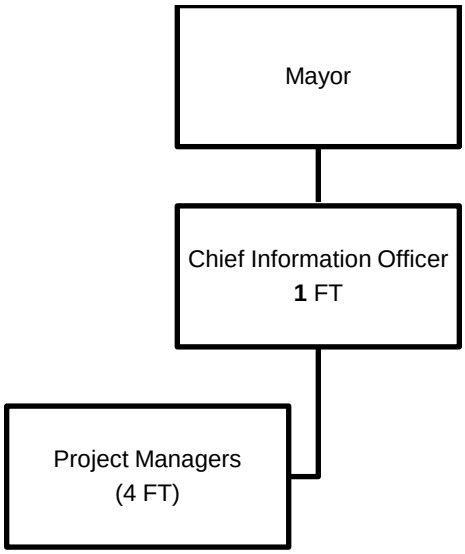
2027 & Beyond Strategic Plan

- Replace the City's phone system, which reaches end of life in 2029, with a modern unified communications platform. Implementation is planned for 2028 under the capital plan, with month-to-month support on the current system until the cutover.
- Support the Finance Department's implementation of the new enterprise financial system, including integrations, data migration, and the eventual sunset of the legacy financial software.
- Complete the Police Department's transition to the new records management and dispatch system and decommission the legacy public safety records systems.
- Begin a three-year desktop replacement cycle in 2027, replacing about one-third of the City's computers each year through 2029. Each new machine comes with a five-year warranty, so no replacement purchases are planned for 2030 or 2031.
- Modernize IT service delivery with a new service-management platform that replaces the current ticketing system and adds employee onboarding workflows and evaluate AI-assisted support tools.
- Advance the City's cybersecurity program - build on this year's privileged-access and immutable-backup work by extending multi-factor authentication and least-privilege controls, maturing vulnerability management and backup recovery testing, and continuing employee awareness training and compliance with HB 96 and ORC 9.64.

Information Technology Budget

DIVISION OF INFORMATION TECHNOLOGY					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	419,455	433,246	463,685	550,673	19%
Fringe Benefits	144,144	145,876	150,233	182,885	22%
Travel and Transportation	-	-	-	-	
Professional Services	1,299,571	1,446,784	2,042,800	2,567,800	26%
Communications	12,212	24,667	17,099	23,100	35%
Contractual Services	17,866	15,063	21,000	21,000	0%
Materials & Supplies	99,301	105,517	106,900	108,200	1%
Capital	787,898	533,397	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	**2,780,446**	**2,704,551**	**2,801,717**	**3,453,658**	**23%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Information Technology				
Full-Time Employees				
I.T. Manager	1	1	1	1
I.T. Project Manager	3	3	4	4
Total Full-Time Employees	**4**	**4**	**5**	**5**



Department of Planning & Development

Description

The Department of Planning and Development coordinates long-range planning, zoning, and economic development for the City. The Division serves as staff to the Planning Commission, the Board of Zoning Appeals, the Board of Building Standards, Architectural Board of Review and Sign Review Boards, the Lakewood Heritage Advisory Board, the Citizens Advisory Committee, and other various Boards, Commissions, and Task Forces. The Department houses the Division of Community Development.

Core Functions:

- City Planning and Zoning Administration
- Economic Development
- Support Capital Improvement Program
- Administration of Grant Programs
- Board, Commission, Committee, and Task Force Support
- Policy Development and Implementation

Strategic Goals

The Lakewood Community Vision is a statement of the desired future for the City with stated goals covering the following six areas: Economic Development, Housing, Community Wellness, Safety, Mobility, and Education & Culture. The Division of Planning & Development uses the Vision and the Climate Action Plan as a baseline for its operations and prioritizes the following specific goals for its initiatives and budget for 2027:

Economic Development (ED)

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

Housing (H)

- Incentivize investment in and maintenance of existing housing stock; and
- Encourage development of a diverse housing stock that meets the needs of all residents including seniors, low/moderate income families, and special needs households; and
- Support affordable housing initiatives for a diversity of incomes and lifestyle needs.

Community Wellness (CW)

- Build and maintain infrastructure to support active lifestyles.
- Provide access to the Lake for all residents.
- Provide public spaces that are open and inviting with access for all.
- Expand public greenspace and enhance year-round functionality.
- Expand the urban tree canopy responsibly, especially on private property.
- Encourage transit-oriented development, while respecting the “City of Homes;” and

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

Safety (S)

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

Mobility (M)

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

Education & Culture (EC)

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

Climate Action (CA)

- Increase the urban tree canopy;
- Support retrofitting of current houses and buildings to use less energy;
- Make alternative transportation methods easier and more convenient to reduce reliance on single occupancy vehicle transportation.

2026 Accomplishments

- Completed the Zoning Code Refresh project with the drafting, review, and adoption of updated zoning ordinances. (ED,H, H)
- Completed a Public Art Master Plan to guide continued implementation of the Spectacular Vernacular Public Art program and other actions. (ED, CW, EC)
- Completed the renovation of the Madison Park futsal courts. (EC, CW)
- Convened the Complete and Active Streets Education and Advisory Board (CW, S, M).

2027 & Beyond Strategic Plan

- Work with Public Works Department
    - Continue to implement the Neighborhood Traffic Calming Program (S, M).
    - Continue to work on the final design for Becks Pool (CW).
    - Continue to sustain/manage electric vehicle charging network (M, CA).
- Continue to identify, develop, and/or refine affordable housing initiatives. (ED, H, CW)
- Expand the existing Farmer’s Market. (CW)
- Develop a Parks Master Plan. (CW, EC, CA)
- Develop a Housing Master Plan (ED, H, CA)

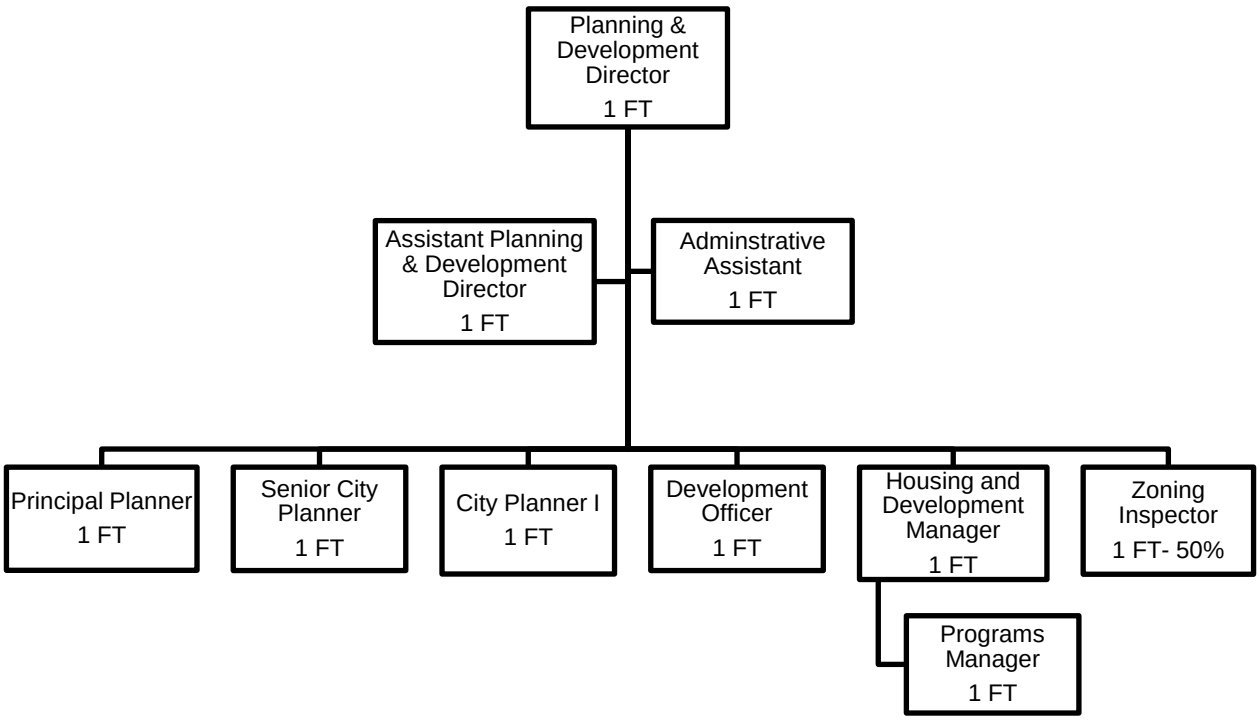
Planning and Development Budgets

DIVISION OF PLANNING AND DEVELOPMENT					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	318,616	387,875	541,986	542,371	0%
Fringe Benefits	149,575	150,993	183,206	180,419	-2%
Travel and Transportation	1,267	635	4,000	4,600	15%
Professional Services	11,981	15,698	33,250	33,250	0%
Communications	3,061	2,868	5,100	5,200	2%
Contractual Services	4,328	10,000	8,000	8,000	0%
Materials & Supplies	691	975	4,500	4,800	7%
Capital	-	-	-	-	
Utilities					
Other	78	77	3,000	3,500	17%
Economic Development Programs	781,523	476,335	-	-	
Debt Service					
Transfer or Advance					
Total	**1,271,121**	**1,045,456**	**783,042**	**782,139**	**0%**

DIVISION OF PLANNING AND DEVELOPMENT					
CDBG Fund Budget (Fund 240)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	215,208	185,030	181,490	208,100	15%
Fringe Benefits	132,197	118,134	117,828	129,933	10%
Travel and Transportation	307	577	80	-	
Professional Services	6,767	7,217	6,800	5,000	-26%
Communications	162	189	204	200	-2%
Contractual Services	74,076	32,150	212,012	164,426	-22%
Materials & Supplies	100	-	170	-	-100%
Capital	-	-	-	-	
Utilities					
Other	994	994	1,100	-	-100%
Debt Service					
Transfer or Advance	-	85,000	150,000	-	-100%
Total	**429,812**	**429,292**	**669,684**	**507,659**	**-24%**

DIVISION OF PLANNING AND DEVELOPMENT					
Lakewood Hosptial Fund (Fund 260)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	4,160	9,815	150,000	-	-100%
Communications					
Contractual Services	5,152	660,155	6,500,000	2,100,000	-68%
Materials & Supplies					
Capital					
Utilities					
Other	93,450	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
Total	**102,761**	**669,970**	**6,650,000**	**2,100,000**	**-68%**
TOTAL	**1,803,694**	**2,144,718**	**8,102,726**	**3,389,799**	**-58%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Planning & Development				
Full-Time Employees				
Director of Planning & Development	1	1	1	1
Assistant Director I	1	1	1	1
Housing & Development Manager	0	0	1	1
City Planner I	2	2	1	1
Zoning Inspector - 50%	0	0	1	1
Sustainability Coordinator	1	0	0	0
Senior City Planner	1	1	1	1
Principal Planner	0	0	1	1
Administrative Asst.	1	1	1	1
Total Full-Time Employees	**7**	**6**	**8**	**8**
Part-Time Employees				
Intern	0	0	0	1
Zoning Inspector	0	1	0	0
Total Part-Time Employees	**0**	**1**	**0**	**1**



Division of Community Development

Description

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

Programs administered by the Division of Community Development include:

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

Strategic Goals

The Lakewood Community Vision is a statement of the desired future for the City with stated goals covering the following six areas: Economic Development, Housing, Community Wellness, Safety, Mobility, and Education & Culture. The Department uses the Vision as a baseline for its operations and prioritizes the following specific goals for the Division of Community Development initiatives and budget for 2027:

Economic Development (ED)

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

Housing (H)

- Provide assistance to homeowners who undertake efficiency upgrades such as the installation of new furnaces, adequate insulation, and energy efficient appliances;
- Incentivize investment in and maintenance of existing housing stock;
- Increase awareness among residents about how to better access services provided by local financial institutions;
- Encourage development of a diverse housing stock that meets the needs of all residents including seniors, low/moderate income families, and special needs households; and
- Support and create affordable housing for a diversity of incomes and lifestyle needs.

Community Wellness (CW)

- Abate lead hazards through education and assistance programs.

Education & Culture (EC)

- Recognize that preservation of structures is important for sustainability.

2026 Accomplishments

The Division of Community Development advanced the implementation of the above referenced goals during 2026 as follows (applicable goals area indicated in parentheses):

- Approved (23) CDBG affordable housing financial assistance projects (0% interest loans & grants) totaling approximately $245,000 to facilitate the rehabilitation of (25) units of owner- and renter- housing occupied by low-moderate income households via the Division of Community Development's Low-Interest Home Rehabilitation Loan (LIL), Repair Accessibility & Maintenance (RAMP), Home Improvement Grant (HIG), and Home Weatherization Assistance, programs. (H, CW, EC)
- Approved (9) Storefront Renovation projects totaling approximately $75,000 that will renovate commercial facades and signage along Lakewood's commercial corridors and leverage significant additional private investment.
- Sold 1472 Belle Avenue, a City-owned single-family home fully rehabilitated with HOME funds, to a low-moderate income homebuyer that received $10,000 in HOME Down Payment Assistance that reduces monthly mortgage costs and enforces the HOME Program's 15-year affordability period. (H, CW, EC)
- Administered the distribution of approximately $290,000 in CDBG funding that provided critical Public Services for more than 7,250, predominantly very-low-income Lakewood residents. (CW)
- Planned and implemented a $35,000 CDBG investment in Public Art Streetscape Enhancements comprised of (30) traffic signal box wraps and (5) bus shelter wraps in Lakewood's low-moderate income geographies. (EC)
- Partnered with LakewoodAlive to complete (8) lead-compliant Paint Rebate Program projects totaling (9) units of affordable housing and provide $46,500 in rebates to low-moderate income homeowners. (H, CW, EC)
- Successfully closed-out Lakewood's HOME-ARP Program which, in partnership with Lakewood Community Services Center (LCSC), provided approximately $700,000 in short-term rent and utility assistance complemented by housing stability case management services for 170 very-low-income Lakewood households (350 persons) at imminent risk of homelessness. (CW)
- Partnered with the Emerald Development & Economic Network (EDEN) to complete and lease up Phase II of the Nelson Court Project which invested $450,000 in HOME funding to develop 5 high-quality, energy-efficient units of affordable rental housing for very-low-income families. (H, CW, EC)

2027 & Beyond Strategic Plan

The Division of Community Development will advance implementation of the above-referenced goals through the continuation, commencement, and/or completion of the following initiatives in 2027 and beyond.

- Initiate and/or complete CDBG affordable housing rehabilitation projects totaling up to 20 combined owner- and renter units across all programs. (H, CW, EC)
- Initiate and/or complete up to 10 Storefront Renovation Program rehabilitation and signage projects. (ED)
- Continue systematic implementation of Lakewood's comprehensive Affordable Housing Strategy. (ED, H, CW, EC)
- Develop comprehensive Division of Community Development policies, processes, and procedure manuals to standardize program administration, strengthen internal controls and regulatory compliance, preserve institutional knowledge, support staff training and

continuity, and promote consistent, efficient, and transparent delivery of housing and community development programs. (H)

- Continuously evaluate and refine the City's portfolio of affordable housing programs to improve accessibility, efficiency, and responsiveness to resident needs; simplify and standardize application and intake processes where practicable; strengthen communication and customer service throughout program delivery; and maintain complete, accurate, and timely documentation necessary to ensure compliance with all applicable funding requirements. (ED, H, CW, EC)
- Identify and engage experienced community development partners to plan and implement HOME-funded multifamily rental housing projects that create and preserve long-term affordable housing opportunities for very low-income Lakewood households. (H)
- Issue a loan from Lakewood's CDBG Economic Development Fund which requires the creation of a significant number of new jobs, the majority of which must be suitable for and filled by low-moderate income persons; and leverages substantial private investment by the business owner. (ED)
- Provide support and board oversight to LCSC to ensure the agency's Food Pantry and Homelessness Prevention Assistance programs continue to serve Lakewood's most vulnerable residents. (CW)
- Engage peer communities across the region to identify effective housing policies, funding strategies, and program models that support low- and moderate-income residents. Focus on innovative uses of CDBG, economic development, general fund, and other local resources to promote safe, healthy, code-compliant housing and identify approaches that could strengthen Lakewood's existing housing programs. (H, CW)

Community Development Budgets

DIVISION OF COMMUNITY DEVELOPMENT					
CDBG (Fund 240)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	89,307	90,483	112,800	102,500	-9%
Fringe Benefits	13,436	13,606	17,045	21,212	24%
Travel and Transportation	118	355	4,114	-	-100%
Professional Services	1,719	2,355	10,000	10,000	0%
Communications	164	137	300	300	0%
Contractual Services	541,513	349,837	771,918	408,633	-47%
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other	-	-	-	-	
Debt Service	-	-	-	-	
Transfer or Advance					
Total	**646,256**	**456,773**	**916,177**	**542,645**	**-41%**

Division of Community Development

DIVISION OF COMMUNITY DEVELOPMENT					
Home Investment Program (Fund 242)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications					
Contractual Services	369,570	653,302	2,024,863	2,008,692	-1%
Materials & Supplies					
Capital					
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	-	-	-	-	
Total	**369,570**	**653,302**	**2,024,863**	**2,008,692**	**-1%**

DIVISION OF COMMUNITY DEVELOPMENT					
ESG (Fund 241)	**2024 Actual**	**2025 Actual**	**2026 Budgeted**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	4,210	4,355	5,900	6,028	2%
Fringe Benefits	646	668	912	931	2%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	39,850	66,569	155,000	324,468	109%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	80,000	80,000	80,000	-	-100%
Total	**124,706**	**151,593**	**241,812**	**331,427**	**37%**
TOTAL	**1,140,532**	**1,261,669**	**3,182,852**	**2,882,764**	**-9%**

Personnel Staffing

	Budgeted 2024	**Budgeted 2025**	**Budgeted 2026**	**Proposed 2027**
Community Development				
Full-Time Employees				
C. D. Programs Manager	1	1	1	1
C. D. Development Officer	1	1	1	1
Total Full-Time Employees	**2**	**2**	**2**	**2**

Budget Overview of Public Safety

Total Expenditures by Division All Funds	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Police Division	15,622,494	16,028,148	17,856,143	17,831,067	0%
Dispatch Division	1,151,493	1,192,453	1,345,199	1,375,808	2%
Prisoner Support Division	267,380	312,124	425,381	570,098	34%
School Guards Division	259,012	252,886	272,362	272,362	0%
Animal Control Division	269,043	281,220	332,384	348,421	5%
Parking Enforcement Division	434,199	424,444	777,640	1,103,238	42%
Fire & EMS Department	14,692,114	14,979,858	17,399,864	16,753,612	-4%
Building & Housing	1,703,971	1,876,082	2,063,599	2,189,272	6%
Total Expenditures	**34,399,705**	**35,347,215**	**40,472,572**	**40,443,877**	**0%**

Total Expenditures by Category All Funds	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Salaries	22,519,280	23,216,439	26,008,080	26,255,681	1%
Fringe Benefits	9,618,229	9,845,521	11,197,684	10,770,862	-4%
Travel and Transportation	46,745	43,191	64,478	62,593	-3%
Professional Services	627,589	764,014	891,550	886,550	-1%
Communications	135,378	152,436	169,425	179,425	6%
Contractual Services	230,704	274,908	497,300	351,410	-29%
Materials & Supplies	616,533	579,303	1,009,000	994,300	-1%
Capital	323,150	177,696	294,500	579,500	97%
Utilities	117,498	170,047	142,500	172,500	21%
Other	164,600	123,661	198,055	191,055	-4%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total	**34,399,705**	**35,347,215**	**40,472,572**	**40,443,877**	**0%**

Total Expenditures by Category General Fund	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Salaries	22,329,078	23,003,060	25,753,393	26,000,567	1%
Fringe Benefits	5,530,291	5,567,836	5,676,497	5,709,189	1%
Travel and Transportation	36,154	39,356	50,774	49,325	-3%
Professional Services	561,074	676,756	845,200	820,200	-3%
Communications	135,013	151,155	161,200	171,200	6%
Contractual Services	209,409	273,006	467,300	321,410	-31%
Materials & Supplies	566,339	495,262	819,200	814,800	-1%
Capital	257,677	174,356	44,500	29,500	-34%
Utilities	69,914	99,967	92,500	92,500	0%
Other	38,717	33,983	47,600	41,600	-13%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total Expenditures	**29,733,666**	**30,514,736**	**33,958,164**	**34,050,291**	**0%**

Division of Police & Law Enforcement

Description

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

The Traffic and Patrol Division provides round-the-clock (24-hour) uniformed police coverage to the community. They respond to all calls for service, along with handling preliminary investigations when they occur. A considerable part of their time is spent in monitoring traffic conditions in the City to ensure the safety of motorists and pedestrians. The Special Operations Unit consists of the D.A.R.E. Officers, Training Unit, and the Neighborhood Police Officers. This Division is also responsible for the parking meter department and school guards.

The Investigative Division conducts follow-up work on incidents reported to the Traffic & Patrol Division. In addition to the investigators assigned to the General Investigative Bureau, five others specialize in the area of narcotics and vice investigations.

The Administration and Services Division is responsible for staffing the Communications Center, where calls for service originate and from which Police, Fire and EMS units are dispatched. This division is also responsible for the supervision, security and care of individuals housed in the jail facility. The records function is maintained by this division and staffed by clerks in the record room. Animal Control is under the supervision of this division.

2026 Accomplishments

- Began a transition to a much-needed updated CAD/RMS system (Mark43), which will greatly increase efficiency in operations.
- Continued significant equipment updates with Axon, uniforms, and vehicles.
- Kept up with manpower during challenging times, hiring seven (7) new patrol officers.
- Established an efficient succession plan that resulted in the smooth promotions of Captain, Lieutenant, and Sergeant.
- Appointed a new School Resource Officer.

2027 & Beyond Strategic Plan

- Continue to be proactive in hiring professional qualified personnel to perform the duties of police officer.
- Continue to work with the administration and City Council to find a way to address the inadequacies of the current police department building and find a solution that is more commensurate with the changing demographics of the workforce.
- Continue to utilize technology and new methods of service in the constantly changing world of policing.
- Certify more officers in CIT.

Division Budgets

POLICE DIVISION					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	10,378,924	10,688,407	11,896,990	11,982,525	1%
Fringe Benefits	2,460,334	2,449,936	2,423,308	2,380,372	-2%
Travel and Transportation	1,319	212	2,124	1,375	-35%
Professional Services	124,831	93,562	129,600	122,400	-6%
Communications	91,692	101,586	112,500	115,000	2%
Contractual Services	133,318	205,571	219,500	230,485	5%
Materials & Supplies	242,432	240,588	318,200	319,500	0%
Capital	155,176	160,569	18,500	3,500	-81%
Utilities					
Other	22,244	17,184	27,700	20,700	-25%
Debt Service					
Transfer or Advance					
Total	**13,610,268**	**13,957,615**	**15,148,422**	**15,175,857**	**0%**

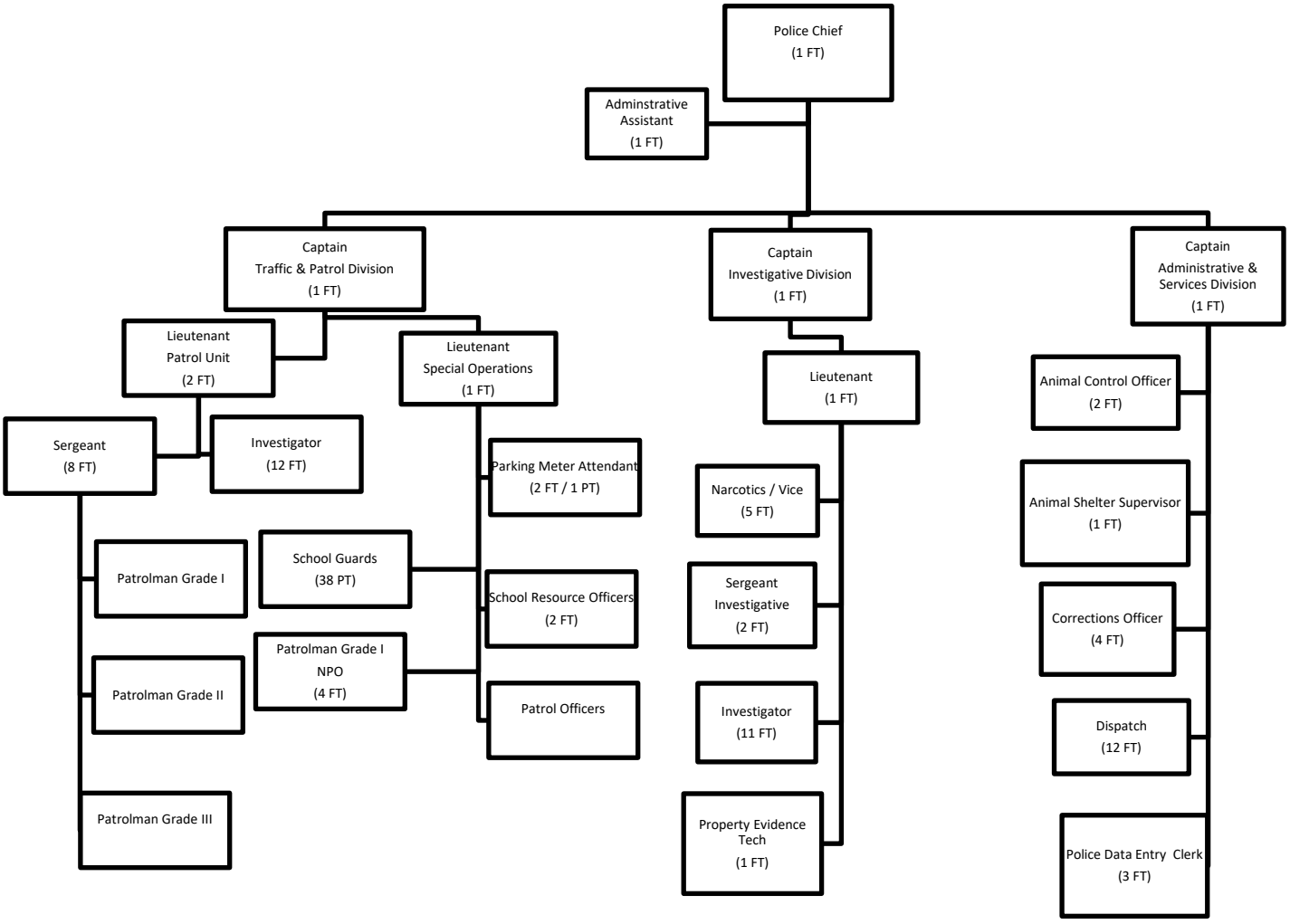
Police Pension Fund (Fund 220)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries					
Fringe Benefits	1,884,519	1,970,685	2,531,771	2,459,259	-3%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
Total	**1,884,519**	**1,970,685**	**2,531,771**	**2,459,259**	**-3%**

Law Enforcement Trust Fund (Fund 222)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	7,444	186	8,300	8,300	0%
Professional Services	49,489	78,691	37,150	57,150	54%
Communications	-	-	-	-	
Contractual Services	-	750	-	-	
Materials & Supplies	31,845	10,675	45,000	45,000	0%
Capital	-	-	-	-	
Utilities					
Other	7,212	9,452	10,000	10,000	0%
Debt Service					
Transfer or Advance					
Total	**95,989**	**99,754**	**100,450**	**120,450**	**20%**

Federal Forfeiture Fund (Fund 225)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital	30,391	-	50,000	50,000	0%
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**30,391**	**-**	**50,000**	**50,000**	**0%**

Enforcement & Education Fund (Fund 231)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services	-	-	-	-	
Materials & Supplies	1,326	94	25,500	25,500	0%
Capital	-	-	-	-	
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**1,326**	**94**	**25,500**	**25,500**	**0%**
TOTAL EXPENDITURES	**15,622,494**	**16,028,148**	**17,856,143**	**17,831,067**	**0%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Police Division				
Full-Time Employees				
Police Chief	1	1	1	1
Adminstrative Assistant	1	1	1	1
Captain	3	3	3	3
Lieutenant	4	4	4	4
Sergeant	10	10	10	10
Investigator	24	24	24	24
Safety Education Officers - 20 years	2	2	2	2
Patrolman grade I	11	11	14	14
Patrolman grade II	15	15	19	19
Patrolman grade III	25	21	13	13
Police Data Entry Clerk	2	2	3	3
Neighborhood Police Officer	4	4	4	4
Property Evidence Tech.	1	1	1	1
Total Full-Time Employees	**103**	**99**	**99**	**99**
Part-Time Employees				
Patrol Officers	7	7	8	8
Total Part-Time Employees	**7**	**7**	**8**	**8**



Division of Prisoner Support

Description

The Lakewood City Jail is designated as a 12-day facility and operates under the standards established by the Ohio Bureau of Adult Corrections. Correction Officers staff the Jail. They are assisted by Patrol Officers that have received training in Ohio Jail Standards. The female dispatchers assist with some duties with the female prisoners.

There is a current procedure in place that assures proper and timely charging of felony suspects but requires us to house them at the Lakewood Jail and hold them for preliminary hearings if necessary.

The division operates four distinct functions: Housing of prisoners at the Lakewood Jail and at other facilities due to overcrowding and limitations of the Lakewood Jail; Medical assistance to prisoners; Cleaning of jail property; and feeding of prisoners.

2026 Accomplishments

- Successfully hired two (2) more full-time jailers to ensure that the jail is fully staffed with qualified professionals.
- Maintained top level standards and passed the State Jail inspection.
- Continued to provide quality training to all employees with jail responsibilities.

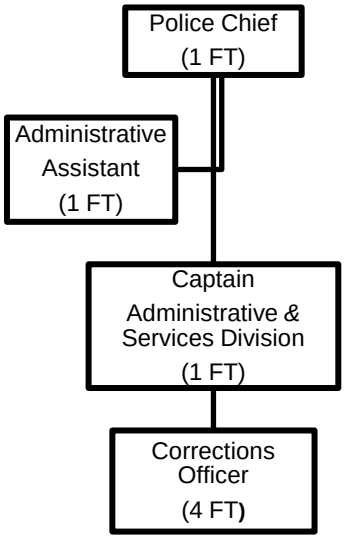
2027 & Beyond Strategic Plan

- Provide new jailers CIT training.
- Research hiring an additional part-time jailer to fill in scheduling gaps.
- Get jail staffed completely and end the need for police officers to serve as jailers.

Prisoner Support Budget

PRISONER SUPPORT DIVISION					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	89,694	117,084	194,078	290,186	50%
Fringe Benefits	53,366	58,398	68,903	127,712	85%
Travel and Transportation					
Professional Services	42,157	53,231	64,500	64,500	0%
Communications					
Contractual Services	32,323	39,937	62,500	52,500	-16%
Materials & Supplies	47,974	42,727	34,400	34,200	-1%
Capital	1,865	748	1,000	1,000	0%
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**267,380**	**312,124**	**425,381**	**570,098**	**34%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Prisoner Support Division				
Full-Time Employees				
Corrections Officer	2	2	4	4
Total Full-Time Employees	**2**	**2**	**4**	**4**
Part-Time Employees				
Corrections Officer	1	1	0	0
Total Part-Time Employees	**1**	**1**	**0**	**0**

Dispatch Unit

Description

The Dispatch Unit receives calls for service for the Police, Fire, and Emergency Medical Services. Calls for service are entered into the Computer Aided Dispatch (CAD) system as they are received. The appropriate agency is then dispatched via radio, mobile data computer, or telephone. In addition, dispatchers' field many calls for other departments during and after normal business hours. In conjunction with their dispatch duties, the dispatchers also assist as needed with the female prisoners.

2026 Accomplishments

- Hired a twelfth full-time dispatcher and retained all others to keep dispatch fully staffed at all times.
- All dispatchers were re-certified in first aid and CPR.
- Continued to provide round the clock quality customer service and emergency response needs.

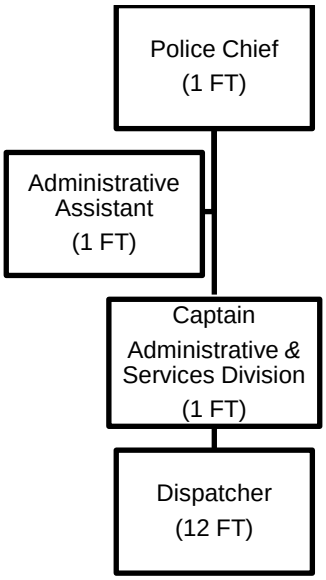
2027 & Beyond Strategic Plan

- Continue to retain and develop our professional dispatch staff in this competitive job market.
- Update the dispatch center with new modern equipment to more efficiently serve the citizens.
- Complete CIT training for current dispatchers

Dispatch Budget

DISPATCH DIVISION					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	789,627	808,271	942,753	970,173	3%
Fringe Benefits	348,615	371,268	385,946	389,136	1%
Travel and Transportation					
Professional Services	-	-	-	-	
Communications					
Contractual Services					
Materials & Supplies	510	-	1,500	1,500	0%
Capital					
Utilities					
Other	12,740	12,915	15,000	15,000	0%
Debt Service					
Transfer or Advance					
Total	**1,151,493**	**1,192,453**	**1,345,199**	**1,375,808**	**2%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Dispatch Division				
Full-Time Employees				
Dispatcher	12	12	12	12
Total Full-Time Employees	**12**	**12**	**12**	**12**

Parking Enforcement Division

Description

Parking Enforcement is responsible for all the collection, ticketing, maintenance, and operation of the parking meters in the city. The City continues to examine its parking enforcement operation to include the technological advancements and alternative revenue sources to help fund maintenance and improvements to its current public parking space.

2026 Accomplishments

- Retained two full-time and one part-time parking enforcement officer to remain fully staffed.
- Continued to utilize technology and best practices in enforcing and collecting parking enforcement activities

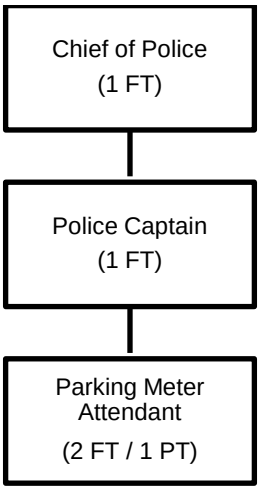
2027 & Beyond Strategic Plan

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

Parking Enforcement Budget

PARKING ENFORCEMENT DIVISION					
Parking Facilities (Fund 520)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	120,940	149,884	179,687	185,614	3%
Fringe Benefits	59,671	64,644	68,773	69,743	1%
Travel and Transportation					
Professional Services	15,579	3,566	4,200	4,200	0%
Communications	365	281	7,225	7,225	0%
Contractual Services	21,295	1,152	30,000	30,000	0%
Materials & Supplies	15,013	51,272	97,300	87,000	-11%
Capital	35,081	3,340	200,000	500,000	150%
Utilities	47,584	70,080	50,000	80,000	60%
Other	118,671	80,226	140,455	139,455	-1%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total	**434,199**	**424,444**	**777,640**	**1,103,238**	**42%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Parking Enforcement Division				
Full-Time Employees				
Parking meter attendant	2	2	2	2
Total Full-Time Employees	**2**	**2**	**2**	**2**
Part-Time Employees				
Parking meter attendant	1	1	1	1
Total Part-Time Employees	**1**	**1**	**1**	**1**

Division of Animal Control

Description

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

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

2026 Accomplishments

- Implemented a new software program, “ShelterPro,” that has increased efficiency and employee satisfaction.
- Hired a new ACO, getting us up to full staff.
- 77 dogs and cats have been adopted so far this year.

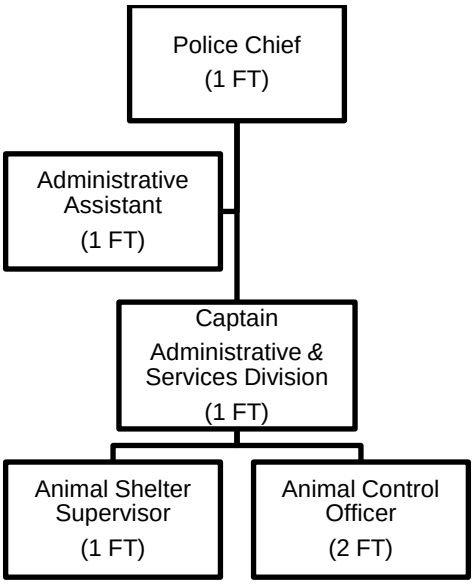
2027 & Beyond Strategic Plan

- Research purchasing a third ACO truck, so all ACO’s have a vehicle, maintaining a full fleet.
- Procure equipment and medications needed to implement the use of chemical capture in ACO Operations.
- Install artificial grass around new shelter in dog kennels/play area.

Animal Control Budget

ANIMAL CONTROL DIVISION					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	150,267	153,479	196,992	205,996	5%
Fringe Benefits	83,793	85,896	91,492	92,925	2%
Travel and Transportation					
Professional Services	7,883	16,720	15,000	15,200	1%
Communications	208	194	700	700	0%
Contractual Services	2,682	1,676	2,500	2,500	0%
Materials & Supplies	16,213	9,538	7,700	13,100	70%
Capital	-	-	-	-	
Utilities	7,996	13,717	18,000	18,000	0%
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	**269,043**	**281,220**	**332,384**	**348,421**	**5%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Animal Control Division				
Full-Time Employees				
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

Description

The school guards provide protection for children as they walk to and from public and private schools. The guards provide protection at the morning and afternoon school crossings.

2026 Accomplishments

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

2027 & Beyond Strategic Plan

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

Crossing Guards Budget

SCHOOL GUARDS DIVISION					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	222,164	217,270	231,756	231,756	0%
Fringe Benefits	36,384	35,616	39,606	39,606	0%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	464	-	1,000	1,000	0%
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**259,012**	**252,886**	**272,362**	**272,362**	**0%**

Personnel Staffing

	Budgeted 2024	**Budgeted 2025**	**Budgeted 2026**	**Proposed 2027**
Crossing Guards Division				
Part-Time Employees				
Crossing Guards	38	38	38	38
Total Part-Time Employees	**38**	**38**	**38**	**38**

Division of Fire & EMS

Description

The Division of Fire is tasked with fire prevention, fire safety education, fire, emergency medical response, rescue operations, and hazard abatement. There are 93 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, Neighborhood Paramedic Program and the Fire Prevention Bureau, which is responsible for fire investigations, high-hazard target inspection and re-inspections of all commercial properties cited through the fire company inspection program.

The line operations area consists of Stations 1, 2, and 3 - each equipped with an engine company and/or Ladder Company, as well as an advanced life support medical transport squad. The primary responsibilities are fire/rescue and medical response operations. Fire personnel also respond to hazardous conditions such as gas leaks, downed power lines, chemical emergencies, rescues, and extrications. Fire Company personnel perform commercial building inspections, building pre-plans, and annual hydrant testing and maintenance.

2026 Accomplishments

- Payroll & Policy software transition
- Fire Station improvements
- Delivery of new/used fire engine
- Several promotions/retirements of key roles
- Focus on realistic training for staff (including industry conferences)
- Awarded multiple grants
- 8,679 total incidents (9/1/25 to (9/1/26) – 8,313 total for 2025
- Computer Aided Dispatch system upgrade (LPD/IT)

2027 & Beyond Strategic Plan

- Expand the Neighborhood Paramedic Program
- Research adding a part-time Administrative Assistant
- Achieve ISO 1 Rating
- Improve fleet readiness and reduce maintenance pain points
- Continue to focus on high value training and professional development
- Continue to improve Lakewood’s disaster readiness through partnership with County EMA.

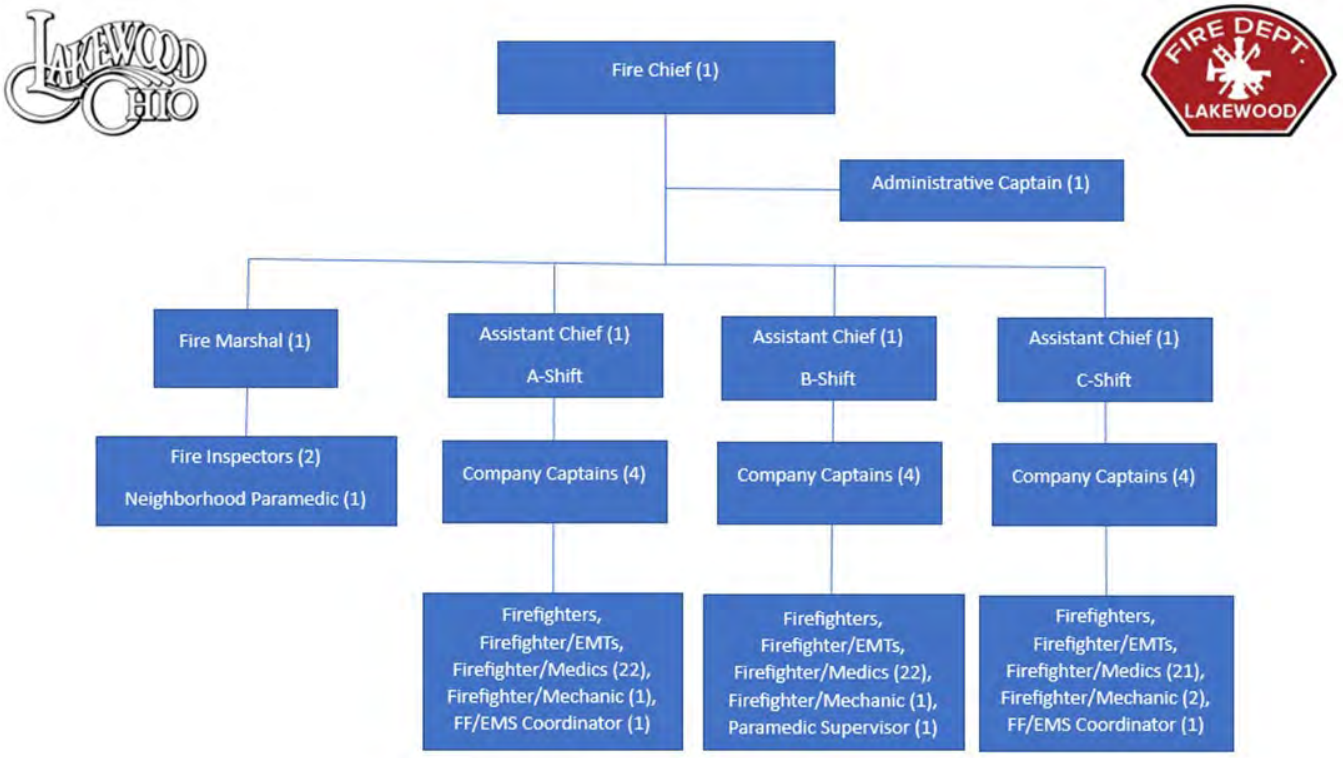
Division Budgets

FIRE & EMS DEPARTMENT					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	9,703,818	9,996,902	11,163,714	11,087,266	-1%
Fringe Benefits	2,092,813	2,100,070	2,188,195	2,166,087	-1%
Travel and Transportation	6,902	9,777	15,500	15,500	0%
Professional Services	268,167	260,558	340,600	322,800	-5%
Communications	27,665	29,535	33,400	39,500	18%
Contractual Services	41,086	24,272	180,800	33,925	-81%
Materials & Supplies	251,404	197,837	440,700	438,700	0%
Capital	100,637	13,039	25,000	25,000	0%
Utilities	61,918	86,249	73,000	73,000	0%
Other	1,573	1,414	1,900	1,900	0%
Debt Service					
Transfer or Advance					
Total	**12,555,982**	**12,719,653**	**14,462,809**	**14,203,678**	**-2%**

Firemen's Pension Fund (Fund 221)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries					
Fringe Benefits	2,132,675	2,232,204	2,909,055	2,521,934	-13%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	-	-	-	-	
Total	**2,132,675**	**2,232,204**	**2,909,055**	**2,521,934**	**-13%**

Lakewood Hospital Special Revenue Fund (Fund 260)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries	-	-	-	-	
Fringe Benefits	-	-	-	-	
Travel and Transportation	-	-	-	-	
Professional Services	1,447	5,000	5,000	5,000	0%
Communications	-	1,000	1,000	1,000	0%
Contractual Services	-	-	-	-	
Materials & Supplies	2,010	22,000	22,000	22,000	0%
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service	-	-	-	-	
Transfer or Advance					
Total	**3,457**	**28,000**	**28,000**	**28,000**	**0%**
TOTAL EXPENDITURES	**14,692,114**	**14,979,858**	**17,399,864**	**16,753,612**	**-4%**





Personnel Staffing and Apparatus Assignments

Personnel Staffing	Apparatus Assignments
• Chief – 1 • Assistant Chiefs – 3 • Captains - 13 • Fire Marshal – 1 • Fire Inspectors – 2 • Neighborhood Paramedic – 1 • EMS Supervisors/Coordinator – 3 • Firefighter/EMTs – 6 • Firefighter/Medics – 63 **Total Personnel – 93**	<u>Station 1</u> • Truck 1 • Engine 4 (reserve) • Medic 1 • Medic 4 (reserve) • Squad 1 • Kubota 1 • Cars 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 <u>Station 2</u> • Engine 2 • Medic 2 • Marine 2 <u>Station 3</u> • Engine 3 • Medic 3 • Medic 5 (reserve)

Division of Building & Housing

Description

The Division of Housing and Building enforces local Property Maintenance and Safety Codes, Flood Water Maintenance codes and zoning codes. It assures compliance with the Ohio Building Code and the Residential Code of Ohio for new construction projects through plan review and approval, and on-site construction inspections. It conducts property maintenance inspections, complaint inspections, fire damage inspections, zoning inspections and permit inspections. The Division manages the rental housing license program, contractor registrations, and tax abatement applications. It issues building and zoning permits for new construction, repairs, and alterations.

Core Functions:

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

2026 Accomplishments

- Completed second commercial property survey in October 2026, Surveyed roughly 1,500 commercial properties.
- Hired and onboarded an additional electrical inspector for succession planning. This will avoid shortfalls in service to the public and keep us in compliance with the State Of Ohio Board of Building Standards.
- Currently working through another very busy construction year (Data from 1/1/2026-9/8/2026) Permits-1,842 Valuation-$54,886,964

2027 & Beyond Strategic Plan

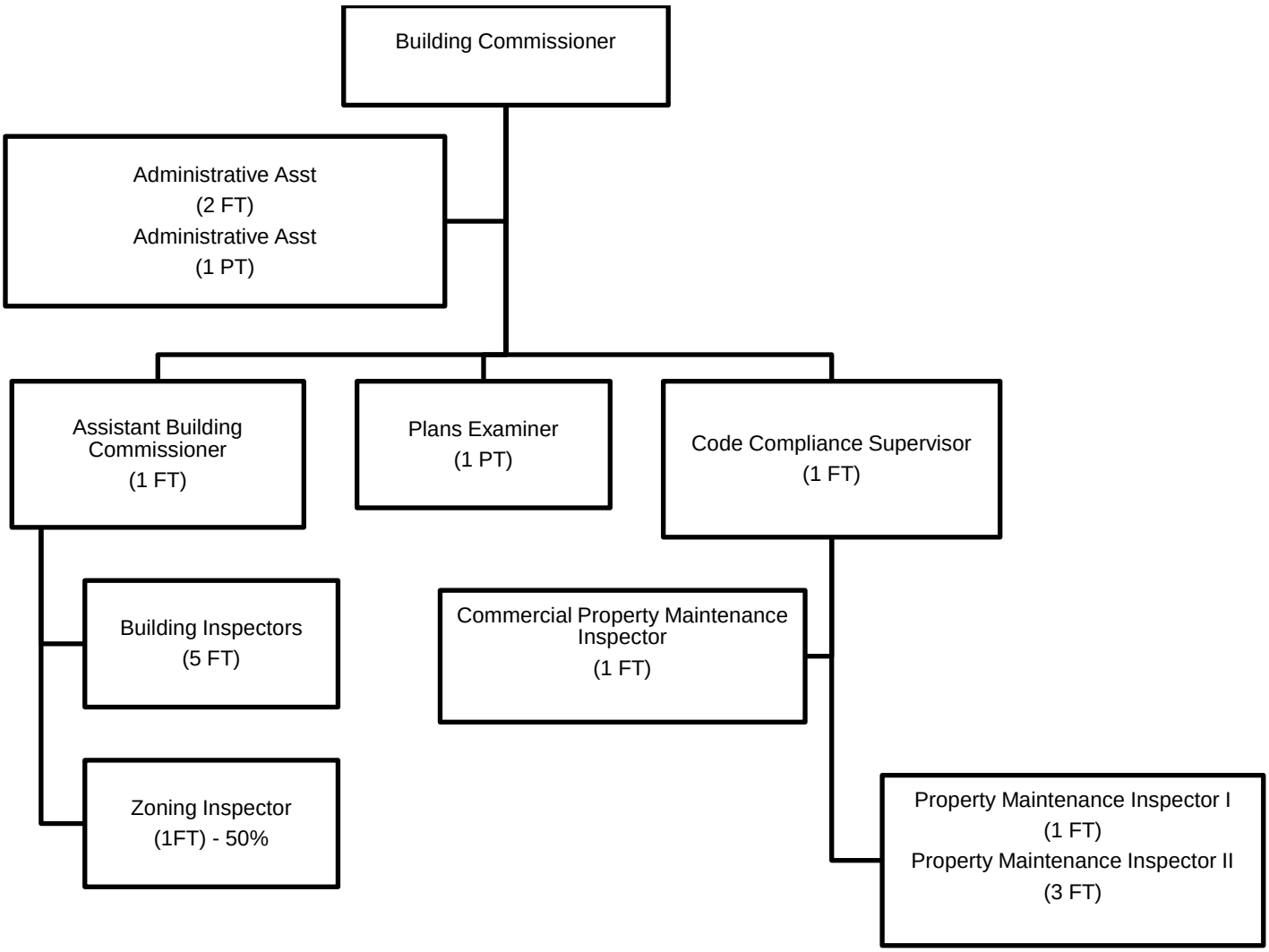
- Complete residential property maintenance survey October of 2027.
- Continue to digitize the last of the paper documentation (street files) in house. Once completed the Building Department records will be 100% digital. This will make property searches, public records request, and document retention much easier and more efficient.
- Continue to work with large scale development Spitzer site, Downtown Development, Thoreau Townhomes, Lake Avenue Townhomes, Marlowe Park development. Many of these projects will take us through 2028.

Building and Housing Budgets

BUILDING & HOUSING DEPARTMENT					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	994,584	1,021,647	1,127,110	1,232,665	9%
Fringe Benefits	454,985	466,652	479,047	513,351	7%
Travel and Transportation	27,934	29,367	32,650	32,250	-1%
Professional Services	118,036	252,686	297,500	297,500	0%
Communications	15,449	19,840	14,600	16,000	10%
Contractual Services	-	1,550	2,000	2,000	0%
Materials & Supplies	7,341	4,572	15,700	6,300	-60%
Capital	-	-	-	-	
Utilities					
Other	2,160	2,470	3,000	4,000	33%
Debt Service					
Transfer or Advance					
Total	**1,620,488**	**1,798,784**	**1,971,607**	**2,104,066**	**7%**

Community Development Block Grant Fund (Fund 240)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	69,262	63,495	75,000	69,500	-7%
Fringe Benefits	11,073	10,153	11,588	10,738	-7%
Travel and Transportation	3,147	3,650	5,404	4,968	-8%
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	**83,482**	**77,297**	**91,992**	**85,206**	**-7%**
TOTAL EXPENDITURES	**1,703,971**	**1,876,082**	**2,063,599**	**2,189,272**	**6%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Building & Housing				
Full-Time Employees				
Building Commissioner	1	1	1	1
Assistant Building Commissioner	1	1	1	1
Building Inspector I	3	3	4	4
Building Inspector II	1	1	1	1
Zoning Inspector- 50%	0	0	1	1
Code Compliance Supervisor	1	1	1	1
Property Maintenance Inspector I	2	2	1	1
Property Maintenance Inspector II	2	2	3	3
Commercial Property Inspector	1	1	1	1
Administrative Assistant II	1	1	0	0
Administrative Assistant	2	2	2	2
Total Full-Time Employees	**15**	**15**	**16**	**16**
Part-Time Employees				
Plans Examiner	1	1	1	1
Administrative Assistant	0	0	1	1
Total Part-Time Employees	**1**	**1**	**2**	**2**



Budget Overview of Public Works

Total Expenditures by Division All Funds	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Public Works Admin	109,935	139,660	146,756	164,351	12%
Street Lighting	589,261	616,098	650,000	650,000	0%
Parks & Public Property	3,352,089	3,680,682	4,104,516	4,012,566	-2%
Streets & Forestry	3,868,365	4,035,592	4,556,330	5,491,733	21%
Refuse & Recycling	4,273,366	4,395,757	5,173,571	5,258,649	2%
Fleet	1,839,542	2,118,344	2,397,393	2,518,722	5%
Engineering	901,626	1,099,541	1,271,140	1,129,428	-11%
Water & Wastewater Collection	45,469,159	28,899,505	45,560,206	46,498,279	2%
Wastewater Treatment Plant	11,905,108	13,076,882	49,970,268	42,280,561	-15%
Winterhurst	3,284,749	1,597,484	5,144,650	3,344,650	-35%
Total Expenditures	**75,593,201**	**59,659,545**	**118,974,830**	**111,348,939**	**-6%**

Total Expenditures by Category All Funds	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Salaries	9,680,496	8,898,951	11,300,546	11,317,486	0%
Fringe Benefits	4,137,971	4,275,890	4,431,506	4,468,998	1%
Travel and Transportation	1,651	2,185	7,125	7,125	0%
Professional Services	867,780	823,947	1,880,276	1,546,376	-18%
Communications	61,657	41,360	77,725	56,500	-27%
Contractual Services	4,038,748	4,063,990	6,911,090	7,775,950	13%
Road Salt	125,735	349,804	280,000	371,300	33%
Materials & Supplies	2,662,763	2,758,038	3,972,435	4,054,125	2%
Capital	36,961,675	23,705,659	72,647,005	53,300,908	-27%
Utilities	1,426,018	1,539,641	1,616,000	1,616,000	0%
Purchased Water	6,112,417	5,483,075	6,300,000	6,300,000	0%
Other	1,406,876	1,375,921	1,745,122	1,358,472	-22%
Debt Service	5,209,412	3,041,082	4,506,000	15,875,700	252%
Transfer or Advance	2,900,000	3,300,000	3,300,000	3,300,000	0%
Total Expenditures	**75,593,201**	**59,659,544**	**118,974,830**	**111,348,939**	**-6%**

Total Expenditures by Category General Fund	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Salaries	4,497,762	4,759,766	5,254,991	5,269,368	0%
Fringe Benefits	2,080,736	2,153,463	2,230,905	2,245,811	1%
Travel and Transportation	1,651	2,155	3,975	3,975	0%
Professional Services	244,315	394,664	484,626	476,726	-2%
Communications	13,070	11,264	20,575	18,300	-11%
Contractual Services	1,586,705	1,451,874	2,544,550	2,555,550	0%
Materials & Supplies	1,258,170	1,267,832	1,716,050	1,850,950	8%
Capital	562,574	666,940	215,000	255,000	19%
Utilities	846,793	905,298	961,300	961,300	0%
Other	8,544	14,632	13,600	15,450	14%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total Expenditures	**11,100,319**	**11,627,888**	**13,445,572**	**13,652,429**	**2%**

Public Works Administration

Description

The Public Works Department is responsible for the administrative control and supervision of eight divisions – Parks & Public Property, Streets & Forestry, Fleet Management, Water & Wastewater Collection, Wastewater Treatment, Refuse & Recycling, Engineering and Winterhurst.

2026 Accomplishments

- Coordinated with Division Managers to become a more productive and efficient department
- Continue to implement methods to become a more proactive department
- Continue to work with Division Managers on daily operation efficiency
- Continue to work with the Engineering Dept on city projects
- Researched and investigated methods to continue to be a more cost-efficient department
- Worked with McCaulley & Co, LLC to explore multiple grant opportunities
- Worked with multiple utility companies regarding ongoing utility work within the city (Enbridge, AT&T, Verizon, First Energy)
- Worked with the Building and Housing Department on multiple right-of-way, sidewalk and obstruction permit applications and plans. This also included commercial and residential private development construction administration
- Researched and responded to issues or concerns associated with the Public Works Departments which included but is not limited to emails or calls from residents, city council members, etc
- Worked with other department employees/directors on city projects
- Began preliminary work with the IT Dept on a phone system and Public Works Work Order System
- Continue to review and implement the Climate Action Plan and Active Transportation Plan (when needed)
- Attend CASE Board, Safe Routes To School and any other committee meetings (when necessary)

2027 & Beyond Strategic Plan

- Continue to work with the IT Dept to implement a phone system and Public Works Work Order System
- Continue to work with the Assistant Direct, Division Managers & Project Managers to become a more efficient and productive department
- Continue to implement methods to become a more proactive department
- Promote more teamwork and communication within the Public Works departments as well as other departments within the city

Public Works Administration Budgets

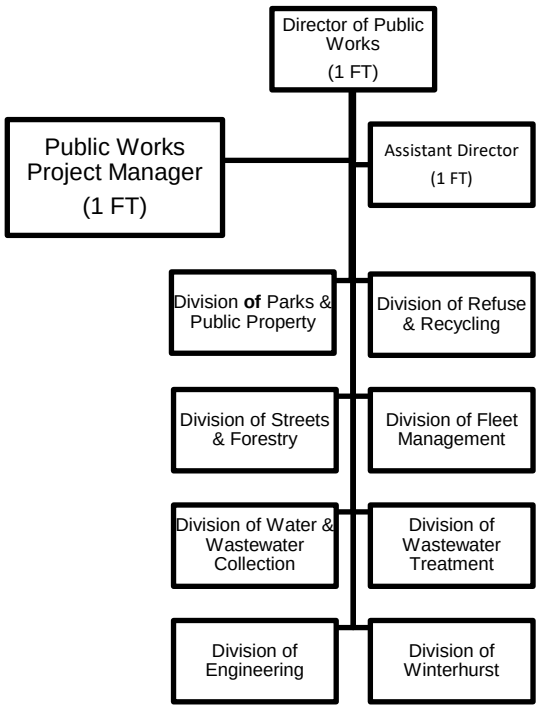
DIVISION OF PUBLIC WORKS ADMINISTRATION					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	33,709	64,738	65,321	78,136	20%
Fringe Benefits	65,364	69,755	68,867	70,847	3%
Travel and Transportation	-	-	500	500	0%
Professional Services	4,554	3,408	3,600	4,600	28%
Communications	385	322	800	750	-6%
Contractual Services	-	-	-	-	
Materials & Supplies	605	573	2,200	2,200	0%
Capital					
Utilities					
Other	605	523	850	2,700	218%
Debt Service					
Transfer or Advance					
Total	**105,223**	**139,318**	**142,138**	**159,733**	**12%**

Community Festival (Fund 213)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	4,080	296	4,000	4,000	0%
Fringe Benefits	632	46	618	618	0%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**4,712**	**342**	**4,618**	**4,618**	**0%**
TOTAL EXPENDITURES	**109,935**	**139,660**	**146,756**	**164,351**	**12%**

Division of Street Lighting Budget

DIVISION OF STREET LIGHTING					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Utilities	589,261	616,098	650,000	650,000	0%
Total	**589,261**	**616,098**	**650,000**	**650,000**	**0%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Public Works Administration				
Full-Time Employees				
Director of Public Works	1	1	1	1
Assistant Director	1	1	1	1
Project Manager	1	1	1	1
Total Full-Time Employees	**3**	**3**	**3**	**3**

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

2026 Accomplishments

Green initiatives:

- Removed fluorescent fixtures/lamps and replaced with 136 LED strip light fixtures/lamps
- Converted Lakewood Park pickleball courts from (4) 1000-watt metal halide lamps with (4) 400-watt LED lamps
- Replaced traditional light switches with motion switches.
- Continued purchases of battery-operated equipment- 1 hand blowers, 1 pole saw, 3 additional weed whacker and 2 snow blowers
- Upgraded HVAC units- Station 3 rooftop and condenser
- Upgraded single phase car charger at City Center Lot to a 3 phase 480-volt fast charger

Other:

- Recoated station 3 metal roofs
- Cove Park soccer/baseball field re-grade.
- Replacement of Madison Park Futsal Court surface and fencing

2027 & Beyond Strategic Plan

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

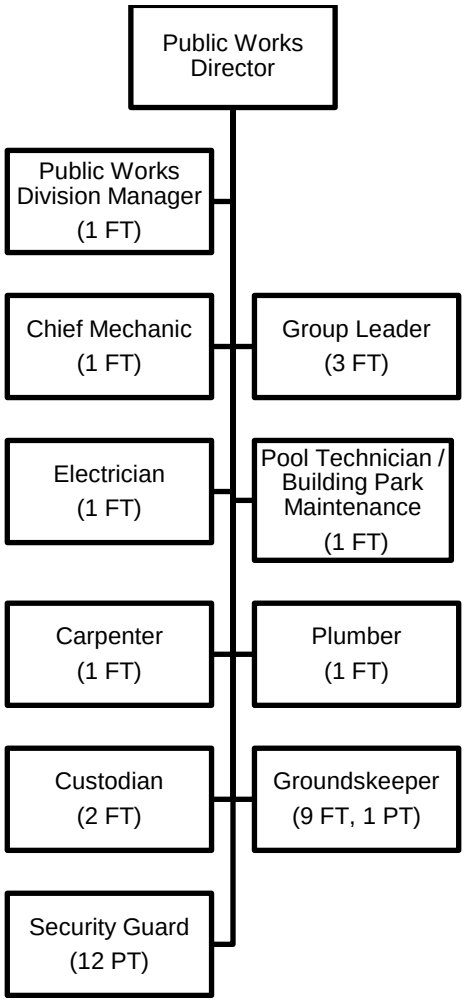
Parks and Public Property Budgets

DIVISION OF PARKS AND PUBLIC PROPERTIES					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Program					
Parks	3,045,359	3,146,942	3,554,318	3,546,500	0%
Security	186,963	178,879	197,819	197,819	0%
Band Concerts	10,000	18,150	20,000	20,000	0%
Museums	12,292	7,252	37,800	33,800	-11%
Fourth of July Festival	97,165	93,808	137,599	134,599	-2%
Tennis Courts	311	984	1,000	1,000	0%
Total	**3,352,089**	**3,446,015**	**3,948,536**	**3,933,718**	**0%**

General Fund (Fund 101) Expenditures by Category	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Salaries	1,567,063	1,624,436	1,812,934	1,812,966	0%
Fringe Benefits	650,670	664,650	687,302	696,451	1%
Travel and Transportation	-	-	-	-	
Professional Services	174,614	285,941	332,050	336,250	1%
Communications	3,572	3,533	6,850	5,150	-25%
Contractual Services	395,068	299,526	464,050	420,050	-9%
Materials & Supplies	273,058	228,579	341,950	319,450	-7%
Capital	56,108	88,170	40,000	80,000	100%
Utilities	228,583	248,360	259,800	259,800	0%
Other	3,353	2,820	3,600	3,600	0%
Debt Service					
Transfer or Advance					
Total	**3,352,089**	**3,446,015**	**3,948,536**	**3,933,718**	**0%**

CDBG (Fund 240)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Capital	-	234,667	155,980	78,848	-49%
Total	**-**	**234,667**	**155,980**	**78,848**	**-49%**
TOTAL	**3,352,089**	**3,680,682**	**4,104,516**	**4,012,566**	**-2%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Parks and Public Properties				
Security				
Part-Time Employees				
Security Guard	10	10	10	10
Total Part-Time Employees	**10**	**10**	**10**	**10**
Parks				
Full-Time Employees				
Public Works Division Manager	1	1	1	1
Groundskeeper	9	9	9	9
Pool Tech/Bldg. Park Maintenance	1	1	1	1
Group Leader	3	3	3	3
Chief Mechanic	1	1	1	1
Plumber	1	1	1	1
Carpenter	1	1	1	1
Electrician	1	1	1	1
Custodian	2	2	2	2
Total Full-Time Employees	**20**	**20**	**20**	**20**
Part-Time Employees				
Groundskeeper	1	1	1	1
Total Part-Time Employees	**1**	**1**	**1**	**1**



Division of Streets & Forestry

Description

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

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

The Forestry Unit maintains an inventory of over 12,479 trees located on public property, including those on tree lawns and within parks.

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

The Forestry Unit Operational Principles:

- Maintain the health and vigor of all trees in the Lakewood Urban Forest for public safety, and to capture the long-term ecological, economic, and social benefits.
- Always plant the largest suitable tree for the selected site. Large trees live longer and provide greater economic and ecological benefits than small trees. Undersized trees fail to maximize the potential of the site. This failure is lost value for the community.
- Achieve a fully stocked Urban Forest to benefit all locations throughout the City of Lakewood and reach the peak Urban Tree Canopy that our municipality can achieve and sustain.
- Comprehensive tree planting plan for every street identifying primary and secondary species to be used on each street. Species will be selected based on the largest and most urban tolerant species best suited for each site and overall distribution of species to ensure proper diversity.

2026 Accomplishments

- The Streets Department applied 47 tons of cold mix to the city roads during the winter months.
- The Streets Department applied 177 tons of hot mix asphalt during the spring, summer and fall months.
- The Streets Department applied 415 cubic yards of concrete for various street, water, and sewer repairs during the spring, summer and fall months.
- The Traffic Signs and Signals Department made and installed, as of 9/16/2026, 480 traffic signs, 10 event banners, 500-yard signs for events, Planning, and Engineering 600 temporary no parking signs for events, 1500-2000 decals for city street/parking lot parking

permits. Put decals on 5 new police cars, working on the 15 police car decal change over, currently have 7 completed. Decals for new fleet vehicles. Various signs and stickers for police, fire, parks, planning, building dept, cove center. Currently working on Bird Town project for Planning.

- The Streets Dept received and responded to a total of 1,736 resident calls.
- The Streets Department assisted with a total of 70 block parties.
- The Streets Department received and responded to a total of 215 pothole reports.
- 200 trees planted in spring and 200 in the fall. The spring plantings included the installation of water bags which were filled with water weekly throughout the summer season.
- The Forestry Department performed 121 tree removals, and 28 tree removals were performed by contractors.
- Between the Forestry Department and the awarded contractor, 160 stump removals were performed.

2027 & Beyond Strategic Plan

- Continue tree planting program in spring and fall along with tree removals, tree trimming and stump removal.
- Continue performing concrete work for various jobs as well as hot mix, cold patch, and crack sealant.
- Continue to improve ice & snow operations and perform sensible salting.
- Continue to improve leaf collection operations.
- Work with the Planning and Development Department to install traffic calming devices, EV Charging Stations, etc.

Streets and Forestry Budgets

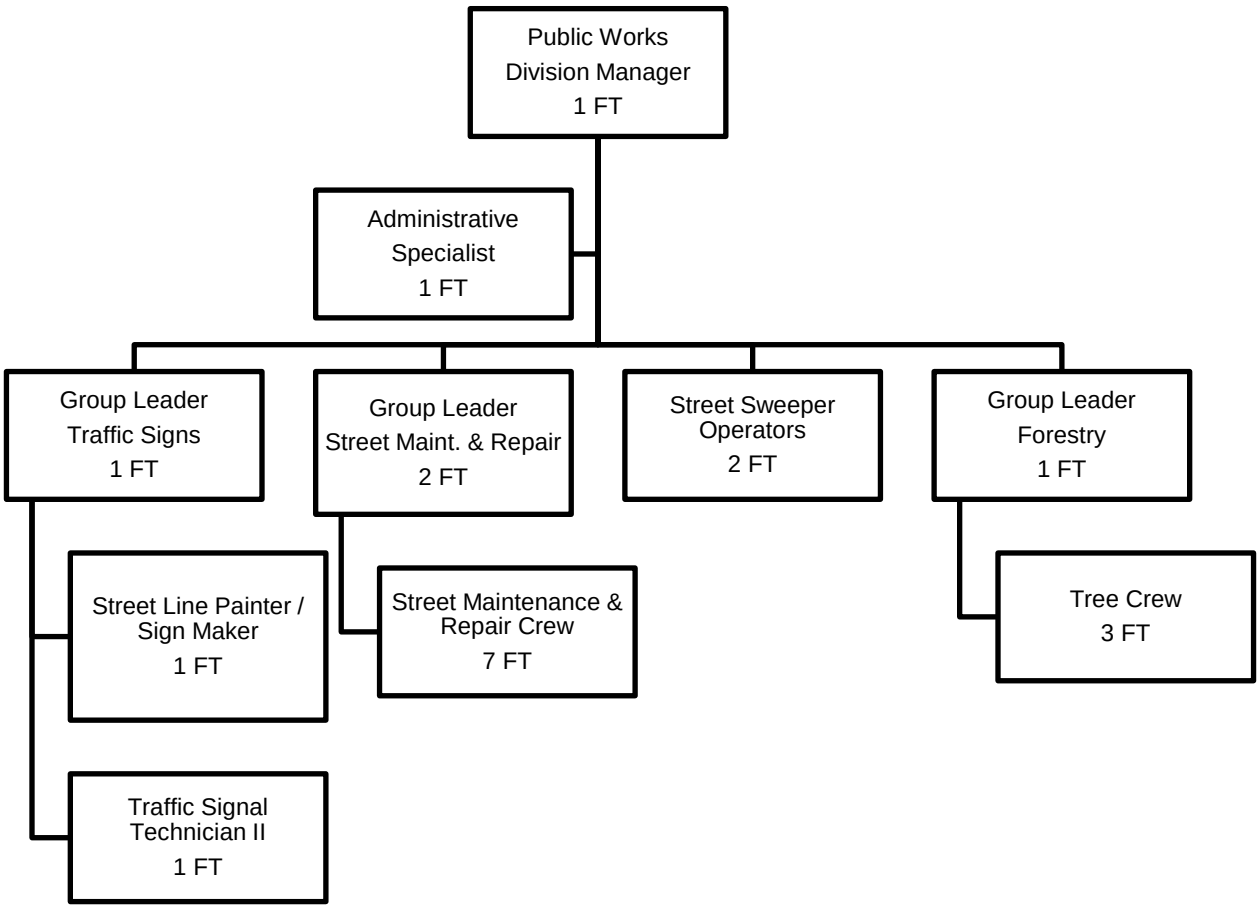
DIVISION OF STREETS AND FORESTRY					
	2024 Actual	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Program					
Streets, Traffic Signs & Signals	3,118,761	3,308,475	3,685,841	4,600,993	25%
Forestry	749,603	727,117	870,489	890,740	2%
Total	**3,868,365**	**4,035,592**	**4,556,330**	**5,491,733**	**21%**

DIVISION OF FORESTRY					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	333,071	302,791	332,135	336,986	1%
Fringe Benefits	133,840	130,015	131,178	133,578	2%
Travel and Transportation	-	-	750	750	0%
Professional Services	1,139	750	8,326	8,326	0%
Communications	-	-	-	-	
Contractual Services	93,963	98,480	185,000	200,000	8%
Materials & Supplies	26,472	26,605	37,600	35,600	-5%
Capital	159,519	168,476	175,000	175,000	0%
Utilities					
Other	-	-	500	500	0%
Debt Service					
Transfer or Advance					
Total	**748,003**	**727,117**	**870,489**	**890,740**	**2 %**

DIVISION OF STREETS					
State Highway Fund Budget (Fund 201)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Road Salt	125,735	298,987	230,000	321,300	40%
Total Expenditures	**125,735**	**298,987**	**230,000**	**321,300**	**40 %**

DIVISION OF STREETS					
Street Construction, Maintenance and Repair Budget (SCMR) (Fund 211)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	1,392,816	1,441,069	1,580,142	1,492,933	-6%
Fringe Benefits	564,128	573,197	589,874	581,935	-1%
Travel and Transportation	-	-	50	50	0%
Professional Services	33,369	20,593	101,200	101,200	0%
Communications	4,967	6,392	9,900	9,900	0%
Contractual Services	435,149	557,175	643,500	1,569,500	144%
Road Salt	-	50,817	50,000	50,000	0%
Materials & Supplies	315,506	312,496	428,475	421,475	-2%
Capital	210,569	7,853	-	-	
Utilities	36,047	39,419	51,500	51,500	0%
Other	476	476	1,200	1,200	0%
Debt Service					
Transfer or Advance	-	-	-	-	
Total	**2,993,026**	**3,009,488**	**3,455,841**	**4,279,693**	**24 %**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Streets & Forestry				
Streets				
Full-Time Employees				
Public Works Division Manager	1	1	1	1
Group Leader	3	3	3	3
Administrative Specialist	1	1	1	1
SCMR Crew	7	7	7	7
Street Sweeper Operator	2	2	2	2
Traffic Signal Technician II	1	1	1	1
Street Line Painter/Sign Maker	1	1	1	1
Total Full-Time Employees	**16**	**16**	**16**	**16**
Forestry				
Full-Time Employees				
Group Leader	1	1	1	1
Tree Crew	3	3	3	3
Total Full-Time Employees	**4**	**4**	**4**	**4**

Division of Refuse & Recycling

Description

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

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

2026 Accomplishments

- Certified by the Cuyahoga County Solid Waste District for diversion of 59% of waste kept out of landfill for 13th year in a row.
- The Refuse Division was awarded a $6,000 grant from the Cuyahoga County Solid Waste District to help educate residents about the proper way to recycle.
- Currently on pace to have over 24,000 residents using the drop-off facility.
- 2026 contamination rate dropped to 26% compared to 2025 contamination rate of 26.5%
- Total amount the Drop-off facility has collected is $46,624.68 as of September 16th

2027 & Beyond Strategic Plan

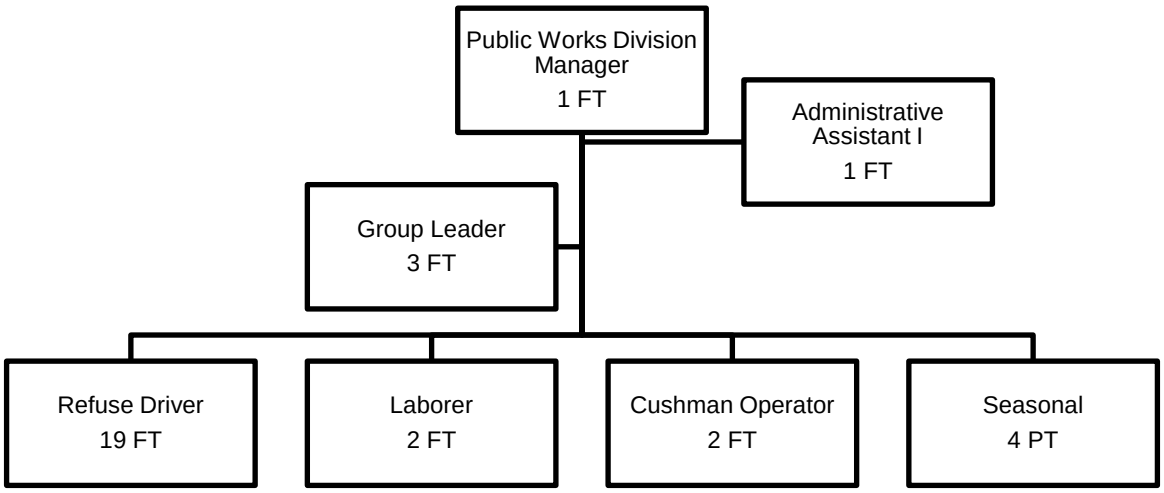
- Continue to improve on goal to reach 20% recycling contamination rate in 2026.
- Apply for grants that can continue to help City of Lakewood educate people on the proper way to recycle.
- Continue to improve the collection of all households and town homes, as well as special collections for over 50,000 residents on a weekly basis to help reduce overtime costs.
- Finish Phase 2 of the new EPA recycling carts delivery to help keep costs down

Refuse and Recycling Budgets

DIVISION OF REFUSE & RECYCLING					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	1,830,766	1,896,392	2,038,281	2,031,235	0%
Fringe Benefits	837,426	870,330	909,415	907,188	0%
Travel and Transportation	-	-	-	-	
Professional Services	12,902	16,137	17,800	18,900	6%
Communications	5,823	3,843	6,650	6,400	-4%
Contractual Services	1,000,526	974,293	1,745,500	1,745,500	0%
Materials & Supplies	220,313	242,953	400,925	492,925	23%
Capital	338,099	342,288	-	-	
Utilities	24,697	35,393	44,000	44,000	0%
Other	2,814	9,129	6,000	6,000	0%
Debt Service					
Transfer or Advance					
Total	**4,273,366**	**4,390,757**	**5,168,571**	**5,252,149**	**2%**

Litter Control (Fund 212)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation	-	-	-	-	
Professional Services	-	-	-	-	
Communications	-	-	-	-	
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	5,000	5,000	6,500	30%
Debt Service					
Transfer or Advance					
Total	**-**	**5,000**	**5,000**	**6,500**	**30%**
TOTAL EXPENDITURES	**4,273,366**	**4,395,757**	**5,173,571**	**5,258,649**	**2%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Refuse & Recycling				
Full-Time Employees				
Public Works Division Manager	1	1	1	1
Group Leader	3	3	3	3
Refuse Driver	19	19	19	19
Cushman Operator	2	2	2	2
Laborer Refuse and Recycling	1	2	2	2
Administrative Assistant 1	1	1	1	1
Total Full-Time Employees	**27**	**28**	**28**	**28**
Part-Time Employees				
Seasonal	4	4	4	4
Total Part-Time Employees	**4**	**4**	**4**	**4**

Division of Fleet Management

Description

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

2026 Accomplishments

- Repurposing 5 hybrid SUV's to be used by administrative staff.
- Deployed two propane/unleaded forklifts for use in public works.
- Converting all police vehicles to a standard tablet PC setup.

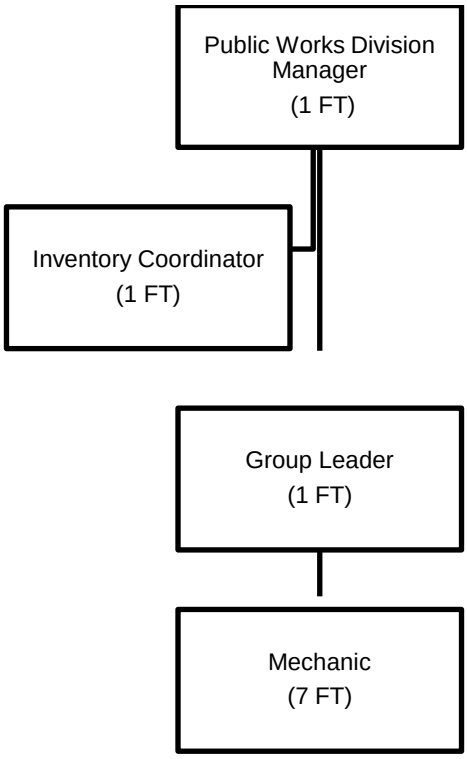
2027 & Beyond Strategic Plan

- Optimize fleet utilization and life cycle costs by continuing to right size the fleet.
- Leverage Enterprise lease program to optimize fleet flexibility and cost efficiency.
- Continue repurposing hybrid vehicles to administrative positions within the fleet.

Fleet Budget

DIVISION OF FLEET MANAGEMENT					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	651,202	786,403	891,042	892,759	0%
Fringe Benefits	301,978	325,782	336,451	339,838	1%
Travel and Transportation	-	-	-	-	
Professional Services	41,064	84,640	82,150	92,150	12%
Communications	216	208	675	400	-41%
Contractual Services	97,148	79,575	150,000	190,000	27%
Materials & Supplies	733,845	767,293	928,375	994,875	7%
Capital	8,848	68,007	-	-	
Utilities	4,252	5,447	7,500	7,500	0%
Other	989	989	1,200	1,200	0%
Debt Service					
Transfer or Advance					
Total	**1,839,542**	**2,118,344**	**2,397,393**	**2,518,722**	**5 %**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Fleet Management				
Full-Time Employees				
Public Works Division Manager	1	1	1	1
Inventory Coordinator	1	1	1	1
Group Leader	1	1	1	1
Mechanic - Fleet Management	4	4	4	7
Entry Level Mechanic	3	3	3	0
Total Full-Time Employees	**10**	**10**	**10**	**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 facilities, street, sewer and water rehabilitation and expansion programs including need determination.
- Maintain infrastructure condition databases.
- Manage all professional engineering services to create drawings and specifications for the projects.
- Manage all professional surveying services to examine and approve legal lot splits and consolidations as well as create right of way acquisitions.
- Maintain and expand the infrastructure portion of the geographic information system (G.I.S.).
- Administer all public construction projects including quality control, invoice processing, progress tracking and resident relations.
- Represent the City's interests on infrastructure projects administered by outside public agencies such as the Ohio Department of Transportation and the Cuyahoga County Engineer.
- Approve all construction plans regarding the connections to public infrastructure for private development.
- Administer and maintain all original infrastructure drawings and other records.
- Execute grant applications and presentations.
- Maintain Coastal Erosion Zone maps and records.
- Maintain compliance with Ohio EPA permits.
- Assist and advise residents on issues related to sewer laterals and water supply lines.

2026 Accomplishments

<u>Partial Consent Decree Work</u>

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

<u>Infrastructure Improvements</u>

- Construction Phase 1 of 2 – CUY-Bunts Road Rehabilitation
- Design, Bid and Construct Pavement Improvements – CDBG West 117th/Madison Intersection, West 117th/Edgewater Intersection and Quail
- Design, Bid and Construct Parking Lot Improvements – Lakewood Park West Drive

- Design, Bid and Construct – ADA Curb Ramp Improvements and City-Wide Striping including Priority 2 ATP striping
- City-Wide Pavement Condition Rating and ADA curb ramp assessments
- Coordinate with Cuyahoga County Construction – Lake-Clifton Connector
- Begin Planning and Public Engagement - Becks Pool Renovation
- Begin Design Phase 6 – Traffic Signal Improvements at Warren/City Center, Warren/Athens, McKinley/North Marginal, McKinley/South Marginal and McKinley/Riverside intersections
- Complete Design, Engineering & Permitting – Cliff Outfalls Rehabilitation
- Obtain funding and Design, Bid, Award & Construct – Phase 1 of 6 - Waterline Service Lead Line Replacements
- Complete Construction – 2025 Watermain Replacement
- Complete Construction New Drop Manhole - Riverside/West Clifton and Other Sewer Improvements
- Complete Construction – WWTP Sludge Storage Tank No. 3 and Other Improvements
- Continue Private Development review, approval and inspection & Right-of-Way inspection of multiple Enbridge and AT&T projects

2027 & Beyond Strategic Plan

Partial Consent Decree Work

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

Infrastructure Improvements

- Complete Phase 1 and begin Phase 2 of construction – CUY-Bunts Road Rehabilitation
- Design 2028 Watermain Replacement – Delaware (McKinley to Carabel), Elbur (Madison to Athens), Hird (Detroit to Clifton) and Parkhaven Row
- Design, Bid and Construct Pavement Improvements – CDBG Streets Abbieshire, Arden, Emerson, and Wascana
- Design, Bid and Construct – Winterhurst Parking Lot Improvements, Fischer/Ogontz brick street repairs, ADA Curb Ramp Improvements and City-Wide Striping including Priority 3 ATP striping
- Coordinate with Cuyahoga County – West 117th Street Corridor Plan
- Coordinate with Cuyahoga County Construction – Lake-Clifton Connector
- Complete Design, Engineering & Permitting, Bid & Award - Becks Pool Renovation
- Continue Design Phase 6 – Traffic Signal Improvements at Warren/City Center, Warren/Athens, McKinley/North Marginal, McKinley/South Marginal and McKinley/Riverside intersections
- Bid, Award & Begin Construction – Cliff Outfalls Rehabilitation
- Obtain funding and Design, Bid, Award & Construct – Phase 2 of 6 - Waterline Service Lead Line Replacements
- Complete D-B Construction – WWTP Sodium Aluminate Building

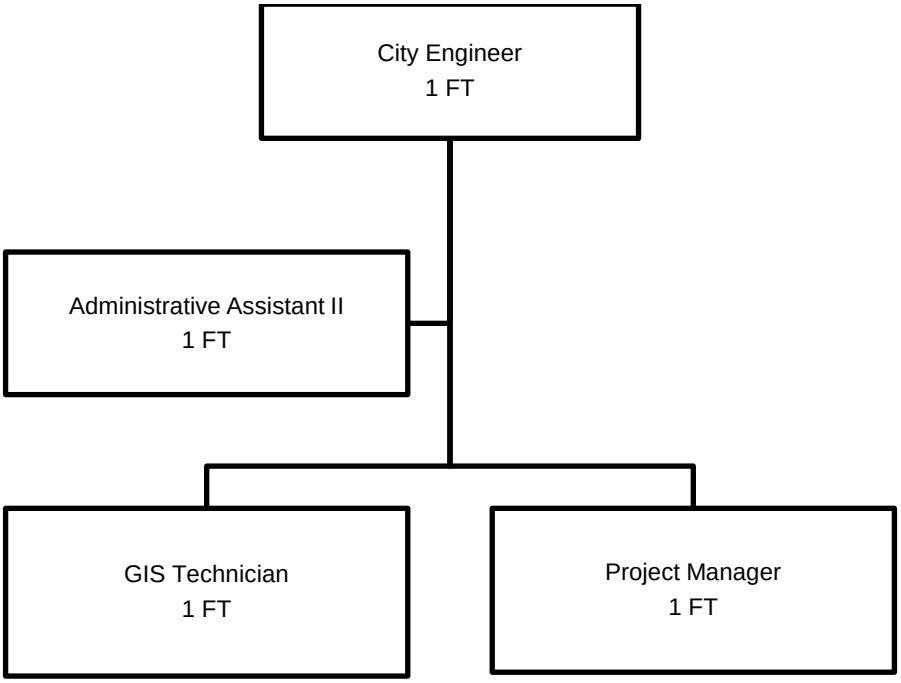
- Continue Private Development review, approval and inspection & Right-of-Way inspection of multiple Enbridge and AT&T projects

Engineering Budgets

DIVISION OF ENGINEERING					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	81,950	85,005	115,278	117,285	2%
Fringe Benefits	91,457	92,931	97,692	97,908	0%
Travel and Transportation	1,651	2,155	2,725	2,725	0%
Professional Services	10,041	3,789	40,700	16,500	-59%
Communications	3,074	3,359	5,600	5,600	0%
Contractual Services	-	-	-	-	
Materials & Supplies	3,876	1,828	5,000	5,900	18%
Capital	-	-	-	-	
Utilities					
Other	784	1,171	1,450	1,450	0%
Debt Service					
Transfer or Advance					
Total	**192,834**	**190,238**	**268,445**	**247,368**	**-8%**

CDBG (Fund 240)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Capital	708,793	909,303	1,002,695	882,060	-12%
Total	**708,793**	**909,303**	**1,002,695**	**882,060**	**-12%**
TOTAL	**901,626**	**1,099,541**	**1,271,140**	**1,129,428**	**-11%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Engineering				
Full-Time Employees				
City Engineer	1	1	1	1
GIS Technician	1	1	1	1
Administrative Assistant II	1	1	1	1
Project Manager	1	1	1	1
Total Full-Time Employees	**4**	**4**	**4**	**4**

Division of Water and Wastewater Collection

Description

The City of Lakewood owns and operates its water distribution system, consisting of approximately 110 miles of water mains; 3,000 main line valves; 1,600 fire hydrants; and 14,400 water meters. This Division includes Water Metering, Water Distribution, and Water/Wastewater Collection. The collaboration of these Divisions is essential to maintain excellent customer service and immediate response to sewer backups or water in the basement calls 24 hours a day.

With regard to the water distribution system, the City is responsible for the repair and maintenance of all system components located within the public right-of-way. This includes the administration of ongoing infrastructure assessment programs; repair of water main breaks, service lines, curb boxes, and valve boxes; and maintenance of fire hydrants. The Division is also responsible for reading all water meters, and for the maintenance, replacement, and installation of the meters.

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

2026 Accomplishments

Sewer Maintenance Summary

- Total sewers dig jobs: 44
- Dye tests performed: 106
- Sewer calls: 117
- Lateral launches: 83 (only 3 recorded in GIS)
- Catch basins cleaned: 952
- Sewer mains cleaned:
    - By County (Nicholson, Hilliard, Riverside, Lakewood Heights): 46,370 ft (8.78 miles)
    - By City: 76,822 ft (14.5 miles)
    - Total sewer mains cleaned: 123,192 ft (23.33 miles)

Water Maintenance Summary

- Total hydrant repairs: 53 (8 spinners)
- Operated 311 Valves, 68 critical valves
- Called in and received over 3,085 OUPS tickets
- Repaired 24 watermain breaks
- 6 Hydrant replacements
- 4 Valve replacements
- Completed 14 service line connections including working with contractors for multiple lead line replacements

Metering and Backflow Summary

Metering

- 818 appointments with 1,629 investigations for a 2,447 done
- All CL2 done and forms turned in
- Completion of the large meter project October 1st

Backflow

- 118 installs
- 100% completion of all surveys needed
- 14 properties remaining for complete compliance – various stages of working towards compliance
- Lead line project – ROE forms for 2026 project
- Testing and repairs to City devices
- 327 non-compliant for annual backflow testing brought to compliance
- Working on new FOG (fat, oil) program

2027 & Beyond Strategic Plan

Sewer

- Continue to work with County jetting and cleaning
- Catch basins / possibly second crew
- Streamline dig crew to become more efficient

Water

- Start valve reheading program
- Continue working on critical valves replacement and repair
- Continue further education, i.e. Maintain EPA licensing

Metering

- Work on installation of transmitter for 2029 completion
- Continue working on FOG program
- Implement Tyler training and new billing software

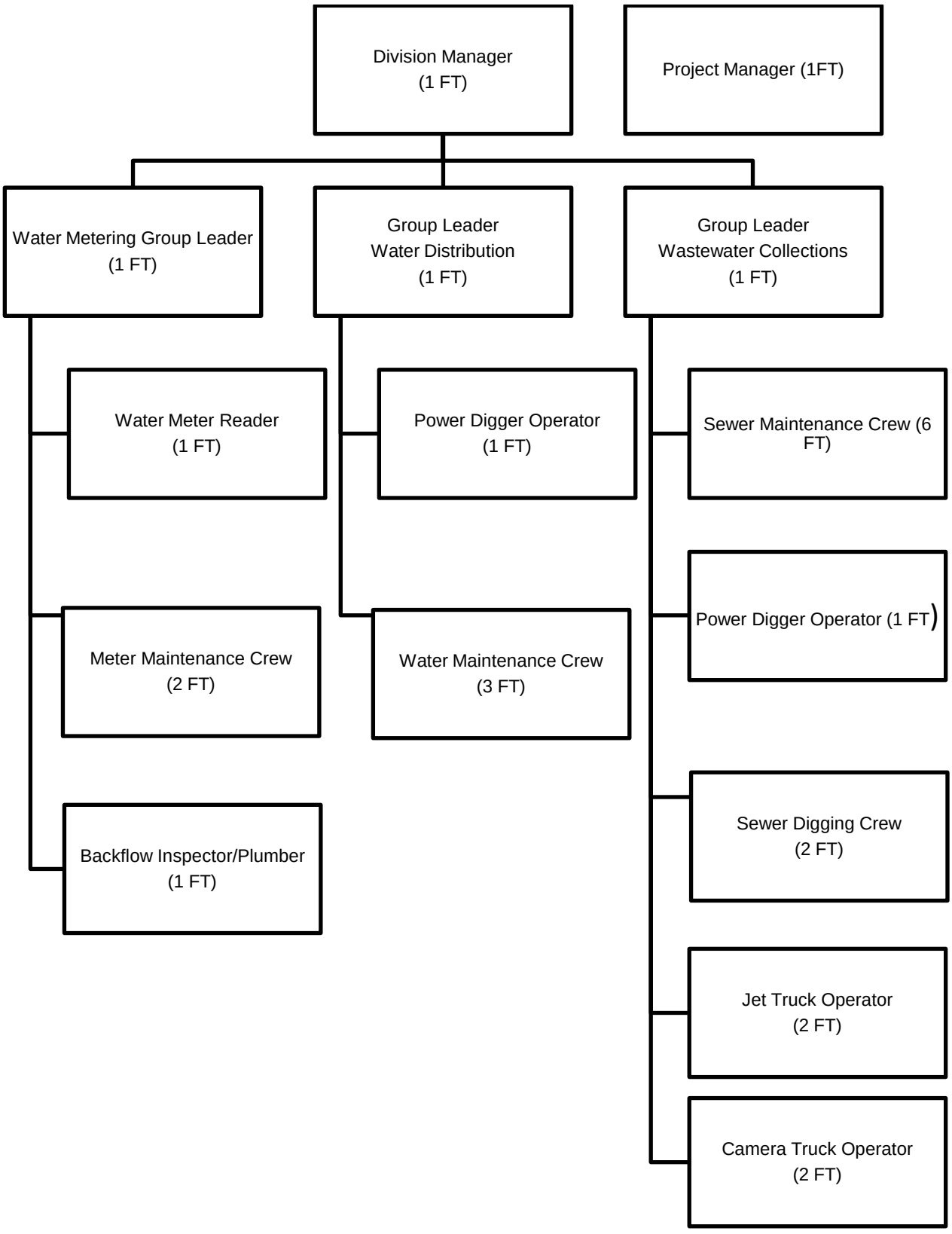
Water and Wastewater Collection Budgets

DIVISION OF WATER & WASTEWATER COLLECTION					
	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Expenditures by Program					
Water Distribution	**19,089,927**	**24,354,566**	**24,354,566**	**15,134,034**	-38%
Water Metering	**968,374**	**1,148,070**	**1,148,070**	**1,137,503**	-1%
Total	**20,058,301**	**25,502,636**	**25,502,636**	**16,271,537**	**-36%**

Water Fund (Fund 501)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries	1,018,646	1,044,175	1,163,936	1,192,630	2%
Fringe Benefits	385,584	397,406	394,000	402,258	2%
Travel and Transportation	-	-	1,200	1,200	0%
Professional Services	68,078	123,768	155,100	153,100	-1%
Communications	11,666	6,157	21,500	8,950	-58%
Contractual Services	358,180	(1,297)	377,400	307,400	-19%
Materials & Supplies	527,830	554,738	843,500	817,500	-3%
Capital	11,160,179	2,642,729	15,742,500	6,585,000	-58%
Utilities	47,376	70,057	73,500	73,500	0%
Purchased Water	6,112,417	5,483,075	6,300,000	6,300,000	0%
Other	368,345	425,180	430,000	430,000	0%
Debt Service					
Transfer or Advance					
Total	**20,058,301**	**10,745,990**	**25,502,636**	**16,271,537**	**-36%**

Wastewater Fund (Fund 510)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries	1,121,212	1,234,488	1,313,874	1,354,801	3%
Fringe Benefits	459,989	482,344	525,375	536,870	2%
Travel and Transportation	-	30	700	700	0%
Professional Services	391,121	139,859	580,300	397,200	-32%
Communications	10,344	10,056	17,000	10,000	-41%
Contractual Services	1,172,507	1,511,976	2,750,500	2,750,500	0%
Materials & Supplies	183,238	171,615	264,250	254,000	-4%
Capital	17,376,406	12,007,630	11,375,000	10,105,000	-11%
Utilities	8,125	13,026	26,700	26,700	0%
Other	438,079	442,586	442,871	442,871	0%
Debt Service	4,249,838	2,139,904	2,761,000	14,348,100	420%
Transfer or Advance	-	-	-	-	
Total	**25,410,858**	**18,153,514**	**20,057,570**	**30,226,742**	**51%**
TOTAL	**45,469,159**	**28,899,505**	**45,560,206**	**46,498,279**	**2%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Water and Wastewater Collection				
Water Distribution Unit				
Full-Time Employees				
Project Manager	1	1	1	1
Group Leader	1	1	1	1
Power Digger Operator	1	1	1	1
Water Maintenance Crew	3	3	3	3
Total Full-Time Employees	**6**	**6**	**6**	**6**
Water Metering Unit				
Full-Time Employees				
Back Flow Tester/Plumber	1	1	1	1
Public Works Division Manager	1	1	1	1
Group Leader	1	1	1	1
Water Meter Reader	1	1	1	1
Meter Maintenance Crew	2	2	2	2
Total Full-Time Employees	**6**	**6**	**6**	**6**
Wastewater Collection Unit				
Full-Time Employees				
Project Manager	1	1	1	1
Group Leader	1	1	1	1
Sewer Digging Crew	2	2	2	2
Sewer Maintenance Crew	6	6	6	6
Jet Truck Operator	2	2	2	2
Power Digger Operator	1	1	1	1
Camera Truck Operator	2	2	2	2
Total Full-Time Employees	**15**	**15**	**15**	**15**

Division of Wastewater Treatment

Description

The City of Lakewood Division of Wastewater Treatment processes all wastewater conveyed to the facility through the City's collection system to a level that meets or exceeds all discharge regulations. The solids (pollutants) removed are processed to a degree that allows for disposal by land-application. The Plant is self-sufficient in that all routine activities are administered in-house, and include the following:

- Process operation & facility esthetics – Operate and adjust process equipment to insure optimal treatment and regulatory compliance. Maintain the esthetics of the facility processes, buildings, and grounds.

- Maintenance - Perform proactive and reactive maintenance on process equipment/instrumentation, building maintenance, and installation of new and updated process equipment and instrumentation.

- Bio-solids treatment & disposal - Dewater treated sewage sludge (bio-solids) and delivered to EPA approved disposal sites. Monitor the land application of bio-solids to ensure that they meet all regulatory requirements.

- Laboratory analysis - Analyze daily process samples to ensure regulatory compliance as required by NPDES permit. Formulate process adjustments based on analysis results to ensure optimal and cost-effective treatment.

2026 Accomplishments

- From January 1, 2026, to August 31, 2026, the Lakewood WWTP treated 1,416.90 MG (millions of gallons) of raw and combined sewage.
- From January 1, 2026, to August 31, 2026, the CEHRT (Chemically Enhanced High-Rate Treatment) treated 39.95 million gallons of combined sewage. The CEHRT activated 30 times and ran for 160 hours.
- From January 1st, 2026, to August 31st, 2026, Lakewood WWTP delivered 2,017.71 wet tons (100 trailers) of sludge cake to Quasar recycling facilities.
- From January 1st, 2026, to August 31, 2026, Lakewood WWTP delivered 1,793.88 wet tons (90 trailers) of sludge cake to the farms. The farmers use sludge cake as fertilizer.
- Installed CEHRT Maturation Tanks Sand Level devices.
- Purchased and replaced some liquid level sensors throughout the plant, (probes, ultrasonic, and radar level sensors).
- Purchased CEHRT polymer system primary water flow needle valves.
- Purchased two (2) Clifton Lagoon Pump Station Pumps. As of 9/1/2026, one was installed.
- Purchased two (2) WWTP Grit Pumps. As of 9/1/2026 one was installed.
- Replaced the Historian, Factory Talk View, and WIMS (Water Information Management System) Server. The new server is now located in Lakewood's IT server room.
- Current D/B Project (Concrete repairs, Sludge storage #3 mixing system, settling tanks metal parts sandblasting/coating/replacement) is around 85% done.

2027 & Beyond Strategic Plan

- Replace Screenings (Rag) Compactor. Planning on bidding out the WWTP Influent Screening (Rag) compactor in October 2026.
- Sodium Aluminate Storage Tank replacement, that includes new building. The design for this project is 90% done.
- Clean out or replace the original thickened sludge piping.
- Purchase PLC and UV Critical Spare Parts.
- Replace Main WWTP UV Channel 2 Lamps.
- Replace Main WWTP Grit Pumps piping.
- Continuing with WWTP & CEHRT SCADA upgrades.
- Continue updating the WWTP and CEHRT SOPs.
- Clean Sludge storage tanks #1 and #2.
- Replace methane gas conditioning system chiller.
- Replace WWTP Freight Elevator Controls.
-

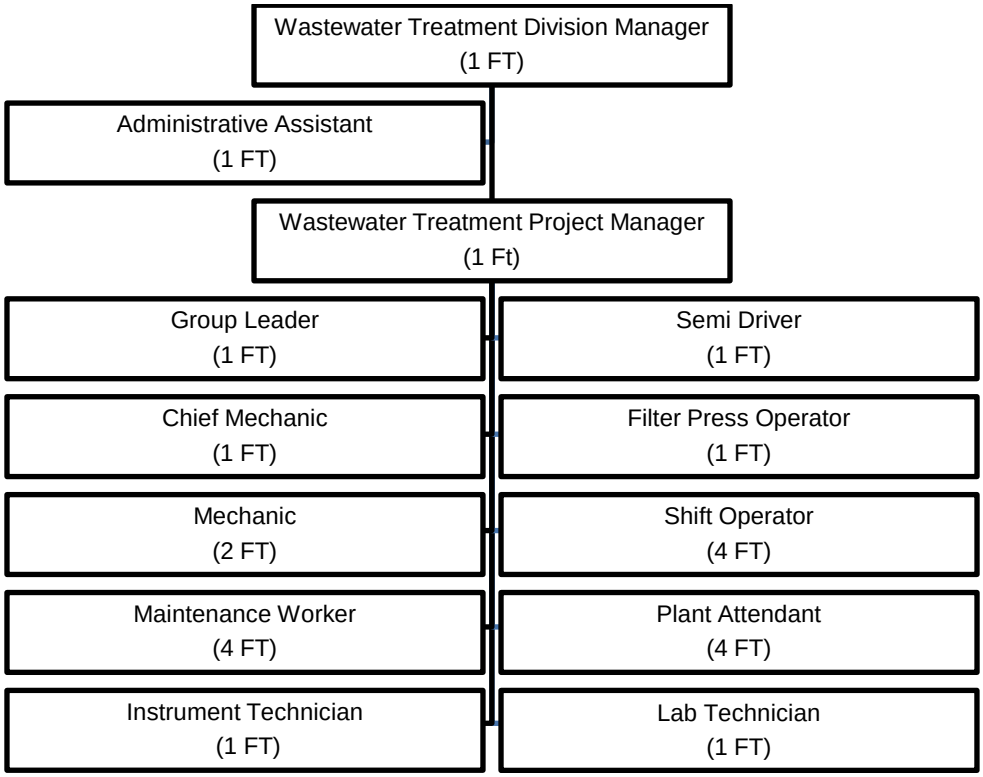
Wastewater Treatment Budgets

DIVISION OF WASTEWATER TREATMENT					
Wastewater Treatment Fund (Fund 511)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	1,618,321	1,732,529	1,953,603	1,973,754	1%
Fringe Benefits	642,601	664,892	686,084	696,856	2%
Travel and Transportation	-	-	1,200	1,200	0%
Professional Services	130,898	135,955	559,150	406,150	-27%
Communications	21,611	7,491	8,750	9,350	7%
Contractual Services	238,814	340,019	395,140	393,000	-1%
Materials & Supplies	376,420	451,356	708,060	710,200	0%
Capital	4,243,092	4,797,737	39,455,830	32,495,000	-18%
Utilities	246,293	289,862	305,000	305,000	0%
Other	492,604	414,130	804,451	414,451	-48%
Debt Service	959,575	901,178	1,745,000	1,527,600	-12%
Transfer or Advance	-	-	-	-	
Total	**8,970,229**	**9,735,150**	**46,622,268**	**38,932,561**	**-16%**

Division of Wastewater Treatment

Wastewater Improvement Fund (Fund 512)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other	34,878	41,732	48,000	48,000	0%
Debt Service					
Transfer or Advance	2,900,000	3,300,000	3,300,000	3,300,000	0%
Total	**2,934,878**	**3,341,732**	**3,348,000**	**3,348,000**	**0%**
TOTAL	**11,905,108**	**13,076,882**	**49,970,268**	**42,280,561**	**-15%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgetedd 2025	Budgeted 2026	Proposed 2027
Wastewater Treatment Plant				
Full-Time Employees				
Public Works Division Manager	1	1	1	1
Public Works Project Manager	1	1	1	1
Group Leader	1	1	1	1
Filter Press Operator	1	1	1	1
Chief Mechanic	1	1	1	1
Semi-Truck Driver	1	1	1	1
Instrument Technician	1	1	1	1
Lab Technician	1	1	1	1
Maintenance Worker	4	4	4	4
Mechanic	2	2	2	2
Plant Attendant	4	4	4	4
Administrative Assistant	1	1	1	1
Shift Operator	4	4	4	4
Total Full-Time Employees	**23**	**23**	**23**	**23**



Winterhurst Ice Arena

Description

Constructed in 1974, the Winterhurst Ice Arena is a double-rink, indoor ice-skating facility owned by the City of Lakewood. It is one of the largest municipal skating facilities in the Country. Since 2023, the City has undertaken a significant three-year capital improvement plan and worked in partnership with Lakewood Community Ice (LCI) to provide improved operations, maintenance, and programming management for the arena.

2026 Accomplishments

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

2027 & Beyond Strategic Plan

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

Winterhurst Ice Rink Budget

DIVISION OF WINTERHURST					
Winterhurst Ice Rink Fund (Fund 530)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	27,660	29,218	30,000	30,000	0%
Fringe Benefits	4,302	4,542	4,650	4,650	0%
Travel and Transportation					
Professional Services	-	9,108	12,000	12,000	0%
Communications					
Contractual Services	247,394	204,243	200,000	200,000	0%
Materials & Supplies	-	-	-	-	
Capital	2,700,062	1,128,393	4,700,000	2,900,000	-38%
Utilities	241,382	221,980	198,000	198,000	0%
Other	63,949	-	-	-	
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total	**3,284,749**	**1,597,484**	**5,144,650**	**3,344,650**	**-35%**

Budget Overview of Human Services

Total Expenditures by Division All Funds	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Human Services Admin	383,073	416,682	492,536	809,363	64%
Division of Early Childhood	103,512	107,938	116,748	118,519	2%
Division of Youth	1,356,115	1,208,673	1,491,789	1,292,625	-13%
Division of Aging	1,138,480	1,328,045	1,514,506	1,398,487	-8%
Total Expenditures	**2,981,181**	**3,061,338**	**3,615,579**	**3,618,994**	**0%**

Total Expenditures by Category All Funds	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Salaries	1,584,521	1,609,941	1,948,568	1,913,867	-2%
Fringe Benefits	665,707	681,448	769,806	733,842	-5%
Travel and Transportation	7,158	6,622	11,250	12,050	7%
Professional Services	32,603	28,473	27,950	27,950	0%
Communications	7,331	8,907	12,070	14,300	18%
Contractual Services	148,597	222,398	449,000	456,300	2%
Materials & Supplies	60,250	45,790	51,575	49,325	-4%
Capital	5,960	104,597	-	58,000	
Utilities	50,584	54,842	58,000	58,000	0%
Other	52,470	3,321	5,360	5,360	0%
Debt Service	-	-	-	-	
Transfer or Advance	366,000	295,000	282,000	290,000	3%
Total Expenditures	**2,981,181**	**3,061,338**	**3,615,579**	**3,618,994**	**0%**

Total Expenditures by Category General Fund	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Salaries	509,054	505,948	625,621	511,559	-18%
Fringe Benefits	318,147	320,767	377,808	309,785	-18%
Travel and Transportation	-	-	1,050	1,050	0%
Professional Services	6,034	7,033	14,100	16,600	18%
Communications	1,782	2,858	3,320	5,550	67%
Contractual Services	1,201	15,499	43,000	55,300	29%
Materials & Supplies	14,789	19,792	17,875	15,625	-13%
Capital	-	-	-	58,000	
Utilities	450	-	-	-	
Other	6,690	3,321	5,360	5,360	0%
Debt Service	-	-	-	-	
Transfer or Advance	-	-	-	-	
Total	**858,148**	**875,218**	**1,088,134**	**978,829**	**-10%**

Division of Human Services Administration

Description

The City of Lakewood Department of Human Services was established in April of 1992. The Department was comprised of the Divisions of Aging, Health, Youth and Early Childhood. In May 2008, the City contracted with the Cuyahoga County Board of Health to provide essential public health services for Lakewood.

Generating revenue to supplement city funding is integral to the Department's ongoing provision of programs and services. In 1979, community support resulted in the development of the Lakewood Commission on Aging and its eventual evolution in 1997 to The Lakewood Foundation.

The Lakewood Foundation is a 501(c)(3) charitable organization that supports and advises the City of Lakewood Department of Human Services and its collaborators by providing advocacy and fiscal management of programs, grants, and charitable contributions. The Lakewood Foundation serves the Lakewood community assisting Human Services as well as other city/community groups by request including Lakewood Farmer's Market, Lakewood Outdoor Basketball Committee, Kauffman Park Friends, among others by acting as the fiscal agent for their organization.

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

The primary role of the Department is to:

- **monitor** and understand human service trends/issues affecting Lakewood,
- **convene/connect** by bringing stakeholders together to create strategies that will build and strengthen collaborative relationships and improve efficiency and effectiveness of human service delivery,
- **advocate** for human service needs, and
- **provide** identified core services that support the well-being of Lakewood residents.

2026 Accomplishments

- Awarded Healthy Lakewood Foundation support for crisis prevention, benefits access and community meals at Cove.
- Launched a free summer meal program at Cove with Children's Hunger Alliance and Healthy Lakewood Foundation support.
- Coordinated warming and cooling center operations and emergency support at Cove with other city departments.
- Continued development of shared tools to support volunteer coordination, case management and communication.
- Worked with county and community partners to maintain family services amid changes in funding.

2027 & Beyond Strategic Plan

- Continue community outreach and service coordination to connect residents with local and county resources.

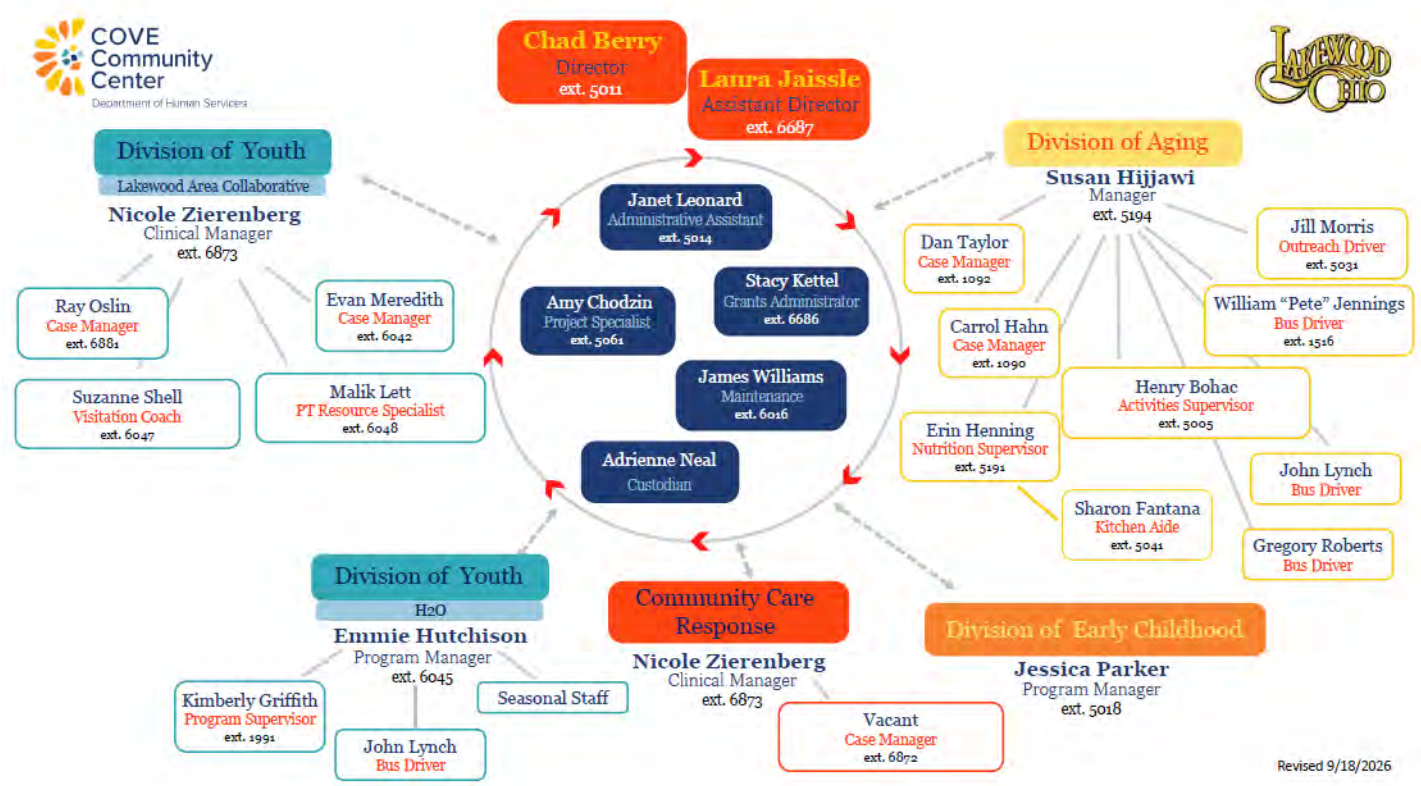
- Continue reviewing staffing and coordination between divisions in response to community needs.
- Continue working with city departments and community partners to support adults in crisis.
- Pursue grant funding and partnerships to support community programs and services.
- Continue working with city departments to address maintenance needs and use of space at Cove Community Center.

Human Services Administration Budgets

DIVISION OF HUMAN SERVICES ADMINISTRATION					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	241,343	256,989	262,447	416,640	59%
Fringe Benefits	97,583	99,752	102,584	200,038	95%
Travel and Transportation	-	-	250	250	0%
Professional Services	5,965	5,000	9,100	9,100	0%
Communications	802	1,929	1,920	4,050	111%
Contractual Services	1,201	15,499	43,000	55,300	29%
Materials & Supplies	14,789	19,792	17,875	15,625	-13%
Capital	-	-	-	58,000	
Utilities					
Other	6,690	3,321	5,360	5,360	0%
Debt Service					
Transfer or Advance					
Total	**368,373**	**402,282**	**442,536**	**764,363**	**73%**

Opioid Fund (Fund 283)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries					
Fringe Benefits					
Travel and Transportation					
Professional Services	14,700	14,400	25,000	-	-100%
Communications					
Contractual Services	-	-	25,000	45,000	80%
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**14,700**	**14,400**	**50,000**	**45,000**	**-10%**
TOTAL EXPENDITURES	**383,073**	**416,682**	**492,536**	**809,363**	**64%**

Organizational Chart



Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Human Services Administration				
Full-Time Employees				
Director of Human Services	1	1	1	1
Assist. Director of Human Services	1	1	1	1
Project Specialist II	0	0	0	1
Grant Administrator	1	1	1	1
Human Services Case Manager	0	0	0	1
Clinical Manager	0	0	0	1
Total Full-Time Employees	**3**	**3**	**3**	**6**

Division of Aging

Description

The Division of Aging (LDOA) was established in 1973 to provide a continuum of responsive services to Lakewood's aging residents. Programs and services evolved through the years contributing to Lakewood Division of Aging becoming one of the largest municipal aging programs in Ohio. The Division has consolidated its operation in 2022 from two separate locations to the Cove Community Center where all programming and activities for the Department of Human Services are provided.

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

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

2026 Accomplishments

- Provided social work support, including benefits assistance, resource coordination and welfare checks.
- Maintained nutrition services through a staffing transition and temporary disruption at Cove.
- Filled the Activities Supervisor position to support social, educational and recreational programming.
- Submitted a CDBG funding request to support senior social work and supportive services.

2027 & Beyond Strategic Plan

- Continue outreach to older residents who are not yet connected to services.
- Continue developing social, educational and recreational programs based on participant interests.
- Continue nutrition, transportation and supportive services that help older residents remain in their homes and community.
- Maintain community partnerships and volunteer opportunities that support services for older residents.

Division of Aging Budgets

DIVISION OF AGING					
Aging Fund Budget (Fund 250)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	652,411	719,945	783,458	709,311	-9%
Fringe Benefits	281,061	296,176	303,028	291,098	-4%
Travel and Transportation	763	154	750	750	0%
Professional Services	-	-	-	-	
Communications	1,177	1,100	1,300	1,300	0%
Contractual Services	126,488	134,519	276,000	276,000	0%
Materials & Supplies	12,716	16,713	22,400	22,400	0%
Capital	5,960	104,597	-	-	
Utilities	41,475	54,842	58,000	58,000	0%
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	**1,122,050**	**1,328,045**	**1,444,936**	**1,358,860**	**-6%**

CDBG (Fund 240)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	14,177	-	60,000	34,176	-43%
Fringe Benefits	2,254	-	9,570	5,451	-43%
Travel and Transportation					
Professional Services					
Communications					
Contractual Services					
Materials & Supplies					
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance					
Total	**16,430**	**-**	**69,570**	**39,627**	**-43%**
TOTAL EXPENDITURES	**1,138,480**	**1,328,045**	**1,514,506**	**1,398,487**	**-8%**

Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Aging				
Full-Time Employees				
Administrative Assistant III	1	1	1	1
Human Services Case Manager	2	2	2	2
Nutrition Supervisor	1	1	1	1
Outreach Driver	1	1	1	1
Senior Center Manager	1	1	1	1
Project Specialist II	1	1	1	0
Volunteer Services Supervisor	1	1	1	1
Maintenance Worker	1	1	1	1
Total Full-Time Employees	**9**	**9**	**9**	**8**
Part-Time Employees				
Outreach Driver	2	2	3	3
Kitchen Aide	1	1	1	1
Cleaning Person	1	1	1	1
Total Part-Time Employees	**4**	**4**	**5**	**5**



Division of Youth

Description

Drawing on evidence-based models, the Division of Youth delivers a continuum of care services and interventions to vulnerable families and at-risk youth and provides youth development opportunities and activities for Lakewood students. Current programming includes:

- Outreach services;
- Consultation services;
- Case Management and family support programs;
- Community and interdepartmental collaboration;
- Help to Others (H2O); and
- Juvenile Diversion.

Outreach services engage families and young people in community-building and conflict resolution and help them to acquire skills that enrich their family life and relationships. Consultation helps parents and caregivers problem-solve personal, parenting or family issues in a supportive and confidential setting. Following best practice model, staff builds a natural support system for parents/families. Community and interdepartmental collaboration enable the Division to join with community groups and/or other city departments to provide interventions to families to ensure Lakewood remains a livable, safe community in which families can thrive.

2026 Accomplishments

- Continued family case management and supervised visitation services during a staff vacancy.
- Hosted a free expungement and record sealing clinic at Cove with LegalWorks NEO.
- Completed initial staff training for the County's Navigator Program and coordinated plans for benefits assistance at Cove.
- Continued H2O strategic planning with input from schools and community partners.

2027 & Beyond Strategic Plan

- Continue family support, supervised visitation services in coordination with county and community partners.
- Continue working with County Job and Family Services on benefits assistance at Cove.
- Continue exploring family enrichment and educational opportunities in response to community needs.
- Continue H2O planning to support youth leadership, service opportunities and community partnerships.

Division of Youth Budgets

DIVISION OF YOUTH					
General Fund (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	195,692	174,796	283,746	16,134	-94%
Fringe Benefits	189,509	189,631	243,304	78,014	-68%
Travel and Transportation	-	-	800	800	0%
Professional Services	-	-	-	-	
Communications	611	571	1,000	1,000	0%
Contractual Services	-	-	-	-	
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities	450	-	-	-	
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	**386,263**	**364,998**	**528,850**	**95,947**	**-82%**

Help to Others Fund (Fund 277)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	36,609	42,642	-	179,321	
Fringe Benefits	5,656	6,588	624	48,731	7716%
Travel and Transportation	-	-	50	850	1600%
Professional Services	-	2,500	7,500	5,000	-33%
Communications	825	1,043	2,750	2,750	0%
Contractual Services					
Materials & Supplies	2,309	80	600	600	0%
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance	51,000	-	-	-	
Total	**96,399**	**52,854**	**11,524**	**237,252**	**1959%**

Juvenile Diversion Program Fund Budget (Fund 279)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries	-	-	16,800	16,800	0%
Fringe Benefits	-	-	2,596	2,596	0%
Travel and Transportation	-	-	-	-	
Professional Services					
Communications					
Contractual Services					
Materials & Supplies	-	-	-	-	
Capital					
Utilities					
Other					
Debt Service					
Transfer or Advance	30,000	30,000	22,000	30,000	36%
Total	**30,000**	**30,000**	**41,396**	**49,396**	**19%**

Family to Family Program Fund Budget (Fund 281)	2024 Actual	2025 Actual	2026 Budget	2027 Proposed	Percent Change 2026-2027
Expenditures by Category					
Salaries	372,270	341,406	462,689	462,699	0%
Fringe Benefits	58,589	57,917	76,181	76,181	0%
Travel and Transportation	6,395	6,468	9,400	9,400	0%
Professional Services	11,869	4,540	6,350	6,350	0%
Communications	3,547	3,907	4,700	4,700	0%
Contractual Services	20,908	72,380	80,000	80,000	0%
Materials & Supplies	30,435	9,205	10,700	10,700	0%
Capital	-	-	-	-	
Utilities	8,659	-	-	-	
Other	45,780	-	-	-	
Debt Service					
Transfer or Advance	285,000	265,000	260,000	260,000	0%
Total	**843,454**	**760,822**	**910,020**	**910,030**	**0%**
TOTAL EXPENDITURES	**1,356,115**	**1,208,673**	**1,491,789**	**1,292,625**	**-13%**

Personnel Staffing

	Budgeted 2024	Budgeted 2025	Budgeted 2026	Proposed 2027
Youth				
Full-Time Employees				
Clinical Manager	1	1	1	0
Human Services Case Manager	3	4	4	2
Community Resource Specialist	1	1	1	1
Visitation Coach	0	0	1	1
Program Supervisor	1	1	1	1
Intervention Specialist	1	1	1	0
Programs Manager	1	1	1	1
Total Full-Time Employees	**8**	**9**	**10**	**6**
Part-Time Employees				
Bus Driver	1	1	1	1
Community Resource Specialist	1	2	1	2
Total Part-Time Employees	**2**	**3**	**2**	**3**



Division of Early Childhood

Description

In 1987, based on a need identified by Lakewood families and community representatives, Lakewood Early Childhood Professionals, the City of Lakewood, Lakewood City Schools, and Lakewood Hospital initiated the Lakewood Child Care Resource and Referral Program and Community Advisory Board. In 1992 this project was expanded to become the Division of Early Childhood, and a part of the newly established City of Lakewood's Department of Human Services. The Division has maintained a commitment to programs that support universal access to family support, while recognizing the need for services that address ever-changing family situations that often bring new challenges and stressors to parents and caregivers raising young children. In January 2012, the Lakewood Family Room was relocated to the lower level of Lakewood United Methodist Church and the Division of Early Childhood administrative office was relocated to Fedor Manor due to closure of St. James Church. In 2022 the Division of Early Childhood and the Family Room relocated to Cove Community Center and now has the opportunity to have expanded hours for programming and secure space for generations to come.

Programs administered by the Division of Early Childhood include:

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

2026 Accomplishments

- Partnered in the summer meal program at Cove, connecting children and families with meals and activities.
- Established coordination with the Building Commissioner to connect new childcare centers with the Early Childhood provider network.
- Prepared a grant proposal for additional food, cooking and intergenerational programming at Cove.

2027 & Beyond Strategic Plan

- Continue the Child Care Scholarship Program and partnerships with local childcare providers.
- Seek parent and caregiver input to help guide Family Room programming.
- Continue Family Room and parent education programs that support children, parents and caregivers.
- Continue working with community partners to understand and respond to the needs of families with young children.

Early Childhood Budget

DIVISION OF EARLY CHILDHOOD					
General Fund Budget (Fund 101)	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2027 Proposed**	**Percent Change 2026-2027**
Expenditures by Category					
Salaries	72,020	74,164	79,428	78,786	-1%
Fringe Benefits	31,055	31,384	31,920	31,734	-1%
Travel and Transportation	-	-	-	-	
Professional Services	69	2,033	5,000	7,500	50%
Communications	368	357	400	500	25%
Contractual Services	-	-	-	-	
Materials & Supplies	-	-	-	-	
Capital	-	-	-	-	
Utilities					
Other	-	-	-	-	
Debt Service					
Transfer or Advance					
Total	**103,512**	**107,938**	**116,748**	**118,519**	**2%**

Personnel Staffing

	Budgeted 2023	**Budgeted 2024**	**Budgeted 2025**	**Proposed 2026**
Early Childhood				
Full-Time Employees				
Programs Manager	1	1	1	1
Total Full-Time Employees	**1**	**1**	**1**	**1**

Long-Range Financial Planning Overview

The City of Lakewood has traditionally focused much of its long-range planning on the viability of the General Fund while composing a five-year capital plan. Adherence to the Financial Policies and Guidelines has provided a solid basis for sustained financial growth and the development of adequate reserves. However, substantial needs exist in City infrastructure, and a more comprehensive evaluation of the City's capital demand is developing. The budget process identifies a holistic and detailed approach necessary to identify the next steps in the development of a long-range blueprint for the City's long-range financial plan. This process is a collaborative approach that communicates the plan throughout the organization and the public. This process reviews the City's mission, vision, values, and operating budget, in conjunction with the capital plan, the Financial Policies and Guidelines, and the long-range outlook of resources and needs.

The 5-year capital plan along with the Financial Policies and Guidelines has served as major components of the City's long-range financial plan. Long range considerations include:

- Annual review and update of current Financial Policies and Guidelines.
- Consideration of collective bargaining agreements.
- A 5-year capital budget, along with a schedule of needs beyond the 5-year scope, and an analysis of our borrowing capacity and the projected overall effect on our bond rating.
- A near term fund balance projection for key operating and capital funds.
- Continuous identification of facility needs through a systematic plan of inspection and analysis of the City's current assets. Careful evaluation of the city facilities by the building and inspection division along with targeted assistance by outside contractors to evaluate other key capital assets (such as the Winterhurst Ice Rink) will provide a more comprehensive picture of the City's current and longer-term capital needs.

Process for Identifying and Choosing Funded Capital Projects

Lakewood has maintained an on-going 5-year capital budget that is included herein and updated annually by determining the need after individual departmental and divisional capital requests in meetings with the Mayor, Chief of Staff, and the Finance Department. Initial capital requests are made known to the finance department for the meetings so that the topics can be discussed during the budget process. A subsequent meeting is later convened that includes the Planning Director to determine which of the final projects which are ultimately funded for the upcoming year.

Whether a project receives funding is determined based upon operational need, the critical nature of the project, the availability or lack thereof of appropriate funding, and the overall impact on the City's finances and debt structure. Debt level is always a key consideration if borrowed dollars are necessary, as management attempts to preserve the long-term viability of the city by limiting the amount of debt payments in the future. Also, the administration has made it a practice to involve the City's underwriting partner in the capital planning process by evaluating their opinion of the effect of proposed additional debt issuances on the City's current Aa2 Moody's Investor Services bond rating. The City believes that demographics prevent a higher bond rating than the City's current rating, but the City makes every effort to maintain the current bond rating to borrow funds at favorable interest rates. The capital and long-range planning group identified herein makes recommendations to the Mayor, the City's chief administrative official, who ultimately makes the final determination on projects that move forward.

Wages

Collective bargaining contracts are in place for 2027, with 3% increases negotiated continuing the 3 year cycle for 2026-2028.



5-year Capital Improvement Plan

Category	2027	2028	2029	2030	2031
ALL PROJECT TOTAL	**$78,933,393**	**$54,385,200**	**$52,739,813**	**$76,975,000**	**$29,605,000**
Building & Public Facility Improvements	**$4,4840,000**	**$4,470,000**	**$2,207,850**	**$5,775,000**	**$550,000**
Park and Pool Improvements	**$10,460,000**	**$2,075,000**	**$875,000**	**$100,000**	**$50,000**
Sidewalks, Streets & Traffic Signs and Signals	**$10,276,000**	**$11,240,000**	**$6,002,713**	**$22,355,000**	**$21,610,000**
Vehicles, Equipment & Computer Systems	**$3,533,393**	**$7,985,000**	**$2,870,000**	**$2,440,000**	**$1,095,000**
Water, Sewer & Wastewater Treatment Plant Improvements	**$49,824,000**	**$28,615,200**	**$40,784,250**	**$46,325,000**	**$6,300,000**

5-year Capital Improvement Plan

Primary Dept.	Project Name	2027	2028	2029	2030	2031	Funding Source	Account #	Current Year Comments / Project Description
	Totals =	**$ 78,637,707**	**$ 54,385,200**	**$ 52,739,813**	**$ 76,975,000**	**$ 29,605,000**			
	Building & Public Facility Improvements	**$ 4,840,000**	**$ 4,470,000**	**$ 2,207,850**	**$ 5,775,000**	**$ 550,000**			
Engineering	Lake Ave/Clifton Connector	$ 440,000					$440K 206 BANS; $200K NOPEC/Grants for lighting;	401-3030-470-84-50 ($1.465 M), 510-3070-431-84-75 ($55K) and 501-3062-431-84-90 ($320K)	Change order for watermain work upcoming amount unknown at this time est. $200K, Initial Budget $1.840 M, Actual after bid opening with alternates is $1,766,182. For 2027 Add Bridge Amenitities $200K. Therefore $1.840 M + $200K water CO work + $200K Bridge Amentities. Paid $1.4M in 2026, Waiting on final quote from the County
PW Admin	Police carport			$ 50,000	$ 500,000				
Fire/PW Admin	Station #3 Improvements			$ 250,000	$ 5,000,000				PW performed concrete repairs on the driveway in 2025-26 and are looking to perform additional repairs in at the end of 2026
Planning & Parking Enforcement	Parking Street Meters	$ 10,000	$ 10,000				Parking Enforcement	520-3005-437.39-10	
Parks & Facilities	City facilities HVAC	$ -	$ 250,000	$ 800,000	$ 100,000	$ 400,000		401-3010-470-84-10	2028- Fire Station 1 boiler and Sign Shop, 2029-City Hall Boilers, 2030- Fire Station 2 boiler and pumps, 2031- WCP boiler and air handler, 2031 PW Rooftop/ City Hall
PW Admin	City facility roof repairs/replacements	$ -	$ 800,000	$ 250,000	$ 150,000	$ 150,000		401-3010-470-82-20	2028- Sign Shop Roofs (windows and Walls), 2029- MUG Metal Roof Coat, 2030-City Hall Overhangs and Recoat Roofs, 2031-Annex recoat and City Hall recoat; 2032 Winterhurst barrel portions. $800k for sign shop would include rrof, tuckpointing, grouting, painting, new windows for the sign shop and surrounding storage garages.
Planning & Engineering	Winterhurst-Maintenance/Upgrades & Ice Plant Replacement	$ 2,500,000	$ 25,000	$ 25,000			530 and 401, 2027 HVAC replacement use BANs	530-3090-451.82-10	Construction Ongoing
Planning	Electric Vehicle Charging Stations	$ 25,000	$ 25,000	$ 25,000	$ 25,000		Reimbursable NOPEC grants and tax credits	520- Parking Fund	$20,000 NOPEC
Parks & Facilities	City Hall Service Garage Storage Building	$ 1,050,000					$3m 2025 BANS, $300,000 PY BANS (Refuse under budget)	401-3010-470-82-20	Construction Ongoing
PW & Engineering	City Hall Facilities Maintenance		$ 3,000,000	$ 550,000					2028- City Hall Elevators, Fire Alarm Panel Upgrades, Windows; 2029- WWTP Freight Car
Engineering	D-B Kaufmann Park Pkg Lot & Sloane Subway - Retaining Wall Reinforcement	$ 750,000					2025 BANS- $100K; $650k new borrowing	401-3010-470-84-10	Repairs to both walls thru D-B contract; includes criteria engineer to manage; both walls extend into private owners and will require agreements with property owners
PW	Siding on Nicholson House	$ 25,000					General Fund- Museums operating budget	101-3026-451.39-10	Move from 2026 to 2027
PW & Engineering	City Service Garage - Streets Floor Rehab		$ 225,000				General Fund		Preservation of the floors are required before they deteriorate further
Human Services	Cove Community Center Maintenance and Updates	$ 40,000	$ 35,000	$ 7,850			General Fund	101-4001-442-82-30	Waterproofing basement level (use 2025 fund) , 2027/2028- Shade structure, upgraded outdoor lighting, Outdoor fall prevention, Kids Zone interactive equipment, 2029- Swinging bench
Fire	Station #1 Bay Floor improvements		$ 100,000						
Fire	Stations #1 and #3 Locker replacement			$ 250,000					Grant applied for- $60k

5-year Capital Improvement Plan

Primary Dept.	Project Name	2027	2028	2029	2030	2031	Funding Source	Account #	
	Park and Pool Improvements	**$ 10,460,000**	**$ 2,075,000**	**$ 875,000**	**$ 100,000**	**$ 50,000**			
Parks & Facilities	Wood Fencing- Citywide	$ -	$ 50,000	$ 50,000	$ 50,000	$ 50,000	General Fund-Parks operating budget	101-3010-451-39-10	2028- Marginal and Niagara Park, 2029- Fire Station 1, 2030- Starbucks lot, 2031- Downtown Muni lots
Parks & Facilities	Sloane park enhancements			$ 25,000			General Fund; Dept 3010		
Parks & Facilities	Tennis court upgrades / conversion (Webb, Kauffman, Lakewood)	$ 225,000	$ 350,000				$100k 2025 BANS; 2025 Cash $112k	401-3010-470-84-10	Waiting for handball wall price, and public process but probably should increase to $225,000; Madison Futsal complete. 2027-Webb tennis, futsal and possible handball. 2028-Lakewood Park Tennis Courts. Applied to CDSG for 2027 Webb. Waiting on quote from Vasco. This number will most likely increase with the addition of handball court and wall.
Parks & Facilities	Celeste park enhancements		$ 25,000				General Fund; Dept 3010		
Planning & PW	Park Row Park		$ 50,000				General Fund; Dept 3010		Update play equipment
Planning & PW	Madison Park			$ 500,000					Move to 2029 after Becks pool is completed.; Playground 2029. Apply for NatureWorks in 2028.
Engineering & Planning	Becks Pool Renovation	$ 10,000,000					2025 Fund Balance to 401; 2027 BANS $2.5m		Need $125K for balance of design for Sixmo; Construction est $8M; $800K contingency; $800K CA services; plus permitting costs; in 2027, NEED FULL AMOUNT CONTRACTING FUNDING AUTHORITY FOR 2027; However only $2.5M will be spent in 2027
Planning & PW	Lakewood Park Pier		$ 1,500,000				Economic Development Account; Design 2025 BANS $400k		
Planning & PW	Bernice Pyke Park		$ 50,000	$ 250,000			Fund 401 or General Fund		
Parks & Facilities	Ballfield Maintenance	$ 50,000	$ 50,000	$ 50,000	$ 50,000		General Fund	101-3010-451.84-10	2027- Madison Soccer Field, 2028- Foxx Field, 2029- Usher Field, 2030-Usher & Foxx Fencing
Parks & Facilities	Franklin School playground	$ 175,000					General Fund		Update play equipment
Parks & Facilities	Lkwd Park - Promenade Reset Pavers	$ 10,000					General Fund	101-3010-451.84-10	
Parks & Facilities	Lakewood Park Bandstand								2028 Design, 2029 Renovation & Construction. Going to meet with + Detail
Parks & Facilities	PW - Showers, Bathrooms & Lockers								Assessment continuing; Once assessment complete work on scope of work and quote
Parks & Facilities	Vets Island renovation								Assessment continuing; Once assessment complete work on scope of work and quote
Parks & Facilities	Lakewood Park Bathroom Renovation- Kids Cove								Assessment continuing; Once assessment complete work on scope of work and quote
Parks & Facilities	Lkwd Park - Women's Club Pavilion Doors and Frames								Assessment continuing; Once assessment complete work on scope of work and quote
Parks & Facilites	Lakewood Park Volleyball Lights								Assessment continuing; Once assessment complete work on scope of work and quote
Parks & Facilities	Annex Building - Flashing, Tuckpointing, Safety Exterior Glass, Auto Doors (Vital Statistics)								

5-year Capital Improvement Plan

Primary Dept.	Project Name	2027	2028	2029	2030	2031	Funding Source	Account #	
	Sidewalks, Streets & Traffic Signs and Signals	**$ 10,276,000**	**$ 11,240,000**	**$ 6,002,713**	**$ 22,335,000**	**$ 21,610,000**			
Engineering	Phase 6 - Traffic Signal Improvements	$ 165,000	$ 2,000,000				2026 BANS;NOACA Grant $848K	401-3034-470-84-02	In 2028, will need full contracting authority for $2M, city share in 2028 estimated cost is $1,152,000; Boc approval $259K, Estimate remaining to pay in 2027 $165K
Engineering	Phase 7 - Traffic Signal Improvements			$ 300,000			SCMR Fund & NOACA		
Engineering	Traffic Signal Controller Firmware Update to Maxtime	$ 225,000	$ 200,000				SCMR	211-3030-435-39-10	Traffic Signal firmware is outdated and no longer supported and needs to be updated; phase over 2 years
Engineering	Signal Timing Optimization (aka "STOP")			$ 100,000			SCMR Fund & NOACA	211-3030-435-39-10	Moved Franklin-Hilliard to 2029 because firmware is higher priority project
Engineering	Traffic Signal Intersection Improvements at Detroit/Cove AND Detroit/Hird				$ 1,500,000			401-3030-470-84-40	The plans are outdated and will need to be redesigned whenever the city is ready to proceed. Detroit/Cove on ATP. The original plans and estimate included construction and contingency and power allowance and CA services.; can apply for CMAC funding. Need to apply for CMAQ funding
Planning	Public Art	$ 75,000	$ 50,000				Econ Dev Account $75,000;	101-7001-461-93-02	$25,000 for maintenance and $50,000 for implementation.
Engineering	CDBG Streets	$ 875,000	$ 850,000	$ 850,000	$ 850,000	$ 850,000	CDBG Fund	240-3030-461-84-50	2027- Abbieshire, Arden, Emerson, & Wascana ; Current CAC recommendation is for $825,000 plus $50k carry over from 2026
PW Admin	City-wide Concrete Program	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	SCMR	211-3030-435-39-10	Various complaints, improvements, repairs, brick streetscape improvements
Engineering	Streets Improvement Program:		$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000		401-3030-470-84-50	2028 and beyond TDB based off of 2026 PCR ratings. Tenative list of streets currently in place
Engineering	Fischer & Ogontz Brick Road Repairs	$ 491,000					SCMR	211-3030-435-39-10	Agreement with City of Cleveland to repair roadway and also perform LSL replacements on both sections
Engineering	City parking lot paving-	$ 500,000	$ 200,000				Parking Enforcement	520-3005-437-86-12	2027- Winterhurst parking lot; will need funding along with Fund 520
Engineering	City Wide Striping	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	SCMR Fund	211-3030-435-39-10	Continue in 2027
Planning & Engineering	Riverside Bicycle Lanes & Signage		$ 35,000	$ 165,000			SCMR Fund and NOACA		
Planning & PW	Annual Street Appurtenances	$ 395,000	$ 335,000	$ 335,000	$ 335,000	$ 335,000	SCMR Fund $145k, Host Community Cannabis Fund $250k	211-3030-435-39-10, Fund 287	Maintenance on existing ADA ramps. Need to replace sidewalk panels as well to be in compliance, Add in road lights at crosswalk at Brockley/Detroit crossing for pilot program, Merl Bunts Park, Giant Eagle crossing. Engineering to provde ADA Ramp locations.Taffic calming projects included here.
Engineering	Hilliard Road Bridge Replacement		$ 500,000				Water and Sewer Funds		City portion for water and sewer improvements
Engineering	McKinley Bridge Deck Concrete Patching		$ 65,000				SCMR		ODOT required maintenance patching to take place after I-90 work is completed
Planning & PW	Riverside and Hogsback				$ 25,000	$ 75,000	Water Fund, SCMR Fund		Moved until Hilliard Rd Bridge project is completed
Engineering	West Clifton - Shared use path		$ 850,000	$ 927,713	$ 16,300,000		NOACA; Sewer & Water Fund; BANS		ATP Priority 1 project; 2028 preliminary design & public engagement; 2029 final design; 2030 Construction; Includes IWWIP and watermain replacement, Submitted to NOACA for TIP: NOACA request is $7.3M; cost estimate revised in 2026; Start prelim engineering in 2027 if project approved by NOACA
Engineering	Clifton Blvd					$ 500,000	BANS; Water; Sewer		
Engineering	Warren Rd			$ 850,000	$ 850,000	$ 17,400,000	NOACA; Sewer & Water Fund; BANS		Submitted to NOACA for TIP: NOACA request is $7M; cost estimate revised in 2026; Start prelim engineering in 2027 if project approved by NOACA
Engineering	Bunts - Pavement Replacement, WM, streetscape, streetlighting, shared use path, and IWWIP	$ 7,100,000	$ 3,500,000				Water, Sewer, County, NOACA, Capital, OPWC, 2026 BANS $7.1m; 2027 BANS $7.1m	Funding Accts (Construction + CA Services): CAPITAL (401-3030-470-84-50)$7,982,048 + $863,771; WATER (501-3062-431-84-90)$2,418,763 + $326,313; SEWER (510-3070-431-84-75)$5,358,469 + $729,406; County $1.5M; NOACA $5,886,193; OPWC $2.1M; ODOT $2,944,717; 2026 BANS $7.1m; 2027 BANS $7.1m	'Construction Award with cont = $26,361,410 + $2M CA services; NOACA funding $5,886,193; Cuyahoga County funds $1.5 M (received), OPWC grant $2.1M (Received $205K for design in 2026), ODOT Ped & Bike Grant $2,944,717; City Remaining = $15,759,280 constr (Roadway 30%, Water 9%, and Sewer 20% (of total construction costs)) + $1,919,490 CA Services (Roadway 47%, Water 16%, and Sewer 36%). Construction over 3 years 2026 - 2028. Est Pay in 2026, $6M constr & $500K CA, Est Pay in 2027, $7.1M, 2028 Balance
Engineering	Back Plates for Traffic Signals		$ 25,000	$ 25,000	$ 25,000		SCMR		Add high visibility back plates on traffic signal main corridors (Clifton). Place holder in case Traffic Signals can get to this but unknown at this time
Planning & PW	Cove Park parking lot		$ 180,000				$78,848 CDBG, Other 211		Cost estimate is $141K construction, $14K conting, & $14K CA services; CDBG added $15K to approved $80K ; increased $5,000.

5-year Capital Improvement Plan

Primary Dept.	Project Name	2027	2028	2029	2030	2031	Funding Source	Account #	
	Vehicles, Equipment & Computer Systems	**$ 3,533,393**	**$ 7,985,000**	**$ 2,870,000**	**$ 2,440,000**	**$ 1,095,000**			
	Fire	**$ 590,000**	**$ 1,995,000**	**$ 425,000**	**$ 700,000**	**$ 425,000**			
Fire	Turnout gear	$ 500,000					Fund 287		
Fire	Refurb Pierce Special Operations Truck						Capital Lease		
Fire	Fire Prevention car/truck*	$ 90,000					Enterprise lease		F-150 or similar
Fire	Chief's car		$ 95,000				Capital Lease		
Fire	Fire - Medical Squad			$ 425,000			Capital Lease		
Fire	Cardiac Monitor Replacements		$ 400,000						Pending grant approval. Needs to happen within 3 years.
Fire	Engine 2 refurb or replacement		$ 1,500,000						Refurbish 2015 Ferrara or trade for one new/used replacement rescue pumper; use Fund 287 funds
Fire	SCBA'S				$ 700,000				15 year service life cyle change out.
Fire	Fire - Medical Squad					$ 425,000			
	Fleet	**$ 20,000**	**$ 150,000**	**$ -**	**$ -**	**$ -**			
Fleet	Replace Fleet trailer	$ 20,000					Fleet operating	101-3050-414.86-12	Replace 2007 model with no ramp model.
Fleet	Replace large truck lift		$ 150,000						Replace 1990? Model.
	Emergency Generators	**$ -**	**$ 460,000**	**$ -**	**$ -**	**$ 125,000**			
Fleet	Annex Generator		$ 60,000						
Fleet	Refuse Generator		$ 100,000						Replace 2007 model. Switch to natural gas unit
Fleet	WWTP Main Generator		$ 300,000						
Fleet	Fire Station 2 Generator					$ 125,000			Replace 2016 model
	Forestry	**$ 102,000**	**$ 350,000**	**$ 120,000**	**$ -**	**$ 125,000**			
Forestry	Forestry Crane truck #191		$ 350,000						
Forestry	Forestry Stump Grinder #4806	$ 102,000					Operating	101-3050-414.86-12	
Forestry	Forestry Chipper #4807			$ 120,000					
Forestry	Forestry Dump w/plow #192					$ 125,000			Replace 2016 model
	Information Technology	**$ 986,393**	**$ 950,000**	**$ 250,000**	**$ -**	**$ -**			
IT	Citywide PC Replacement	$ 210,000	$ 125,000	$ 125,000			General Fund	101-5050-412.86-12	Three-year replacement cycle: about one-third of the City's computers each year 2027-2029; each machine carries a 5-year warranty, so no replacement purchases in 2030-2031.
IT	Phone System Upgrade/Replacement		$ 400,000						
IT	Auditorium AV Equipment Update		$ 300,000						Moved from 2027 to 2028 (per IT, 9/9/2026). Placeholder pending scope and vendor quote (Soundcom / AVI-SPL). Routine AV repairs remain in operating 39-10.
IT, Finance	Financials and Utility Billing System	$ 247,473					General Fund	101-5050-412.86-12	Tyler ERP implementation underway with Finance, ongoing encumbrance
IT, Police	Police Surveillance Camera Upgrades	$ 125,000	$ 125,000	$ 125,000			General Fund	101-5050-412.86-12	$125,000 per year 2027-2029 (increased from $100,000). 2026 work included relocating PD cameras #23/#24.
IT, Police	Police Records Management and CAD System	$ 403,920					General Fund	101-5050-412.86-12	Implementation underway, ongoing encumbrance
IT, Police, Facilities	City Hall access control - card readers (11 doors) and video intercom / remote door release						General Fund- PY encumbrances		Quote requested from Securitec 9/9/2026
	Office of Aging	**$ -**	**$ 125,000**	**$ -**	**$ -**	**$ -**			
Aging	OOA Vehicle #701 Transport bus		$ 125,000				Capital Lease		NOACA Grant
	Parks	**$ 85,000**	**$ 225,000**	**$ 160,000**	**$ 20,000**	**$ 90,000**			
Parks	Mower & Equipment Upgrades	$ 20,000	$ 20,000	$ 20,000	$ 20,000		Parks operating budget	101-3010-451-86-12	
Parks	Parks Bobcat #601		$ 80,000						
Parks	Parks vehicle # 623 painter van	$ 65,000					Enterpise Lease		
Parks	Parks vehicle # 641 dump/plow trk		$ 125,000						
Parks	Parks vehicle # 621 electrician van			$ 70,000					
Parks	Parks vehicle # 622 electrician van			$ 70,000					
Parks	Parks vehicle # 607 pickup w/plow					$ 90,000			Replace 2016 model. Enterprise lease?

5-year Capital Improvement Plan

Primary Dept.	Project Name	2027	2028	2029	2030	2031	Funding Source	Account #	
	Vehicles, Equipment & Computer Systems	**$ 3,237,707**	**$ 7,985,000**	**$ 2,870,000**	**$ 2,440,000**	**$ 1,095,000**			
	Police	**$ 425,000**	**$ 605,000**	**$ 425,000**	**$ 425,000**	**$ -**			
Police	Police Vehicles 5 cars	$ 425,000	$ 425,000	$ 425,000	$ 425,000		Capital Lease	401-2010-470.86-20	
Police	Animal Warden Truck #280		$ 100,000						Add a third animal control vehicle?
Police	Motorcycles for patrol		$ 80,000						Request from police to add 2 motorcycles to the patrol fleet.
	Refuse	**$ 490,000**	**$ 795,000**	**$ 795,000**	**$ 795,000**	**$ -**			
Refuse	Rear load packer trucks	$ -	$ 380,000	$ 380,000	$ 380,000		Capital lease	401-3040-470.86-12	
Refuse	Automated side loader truck	$ 415,000	$ 415,000	$ 415,000	$ 415,000		Capital lease	401-3040-470.86-12	Partially funded by fund 287
Refuse	Pickup truck #400	$ 75,000					Enterprise Lease		Replace 2017 SUV with a pickup truck. Enterprise lease
	Streets	**$ 400,000**	**$ 1,050,000**	**$ 495,000**	**$ 500,000**	**$ 330,000**			
Streets	Streets Vehicle #129	$ 150,000					Capital Lease	401-3030-470.86-31	
Streets	Streets Vehicle #103		$ 290,000				Capital Lease		2027- Rental salt truck pilot program
Streets	Streets Hot box #6220		$ 45,000				General Fund - Streets operating		
Streets	Streets Loader #130	$ 250,000					Capital Lease	401-3030-470.86-31	Replace 2006 model with high lift option for loading trailers at dump site.
Streets	Streets Vehicle #122		$ 275,000						
Streets	Streets Vehicle #106		$ 315,000						
Streets	Streets Leaf trailer replacements		$ 125,000		$ 125,000				Replace 2015 & 2016 models
Streets	Streets Vehicle #107			$ 315,000					Replace 2014 model
Streets	Streets Loader #132			$ 180,000					Replace 2013 model
Streets	Streets Vehicle #108				$ 325,000				Replace 2015 model
Streets	Streets Roller #6216				$ 50,000				Replace 2011 model
Streets	Streets Vehicle #109					$ 330,000			Replace 2016 model
	Water & Sewer	**$ 435,000**	**$ 1,280,000**	**$ 200,000**	**$ -**	**$ -**			
Water & Sewer	WWTP #821 Semi tractor	$ 185,000					WWTP Fund - Capital Lease	511-3072-432-86-12	Replace 2007 model. Move to 2027
Water & Sewer	Water metering van #307		$ 75,000						Replace 2012 model. Enterprise Lease
Water & Sewer	Water dump truck #304	$ 250,000					Water Fund-501, Capital Lease	501-3062-431-86-12	Replace 2012 model.
Water & Sewer	Sewers Camera Truck #818		$ 350,000				Sewer Fund 510		
Water & Sewer	Sewer #817 Jet truck		$ 600,000				Sewer Fund 510		Replace 2016 model.
Water & Sewer	Water metering van #306		$ 75,000				Water Fund 501		Replace 2013 model.
Water & Sewer	Water Backhoe #430		$ 180,000				Water Fund 501		Replace 2008 model.
Water & Sewer	Water Excavator with Trailer #5700			$ 200,000			Water Fund 501		Replace 2013 model.

5-year Capital Improvement Plan

Primary Dept.	Project Name	2027	2028	2029	2030	2031	Funding Source	Account #	
	Water, Sewer & Wastewater Treatment Plant Improvements	**$ 49,824,000**	**$ 28,615,200**	**$ 40,784,250**	**$ 46,325,000**	**$ 6,300,000**			
Engineering	CSO-052 Storage Tanks	$ 27,000,000	$ 8,600,000	$ 8,534,050			WWTP Fund (511) reimbursed by WPCLF, STAG-Clean Water State Revolving Fund $959,752, OPWC $5M, WPCLF $31,497,568 + $5M (if needed)	511-3072-432.82-30 and 511-3072-432-86-12	BOC approval amt = $33,755,700 Construction + $3.3M CA Services; Additional $1M is projected to be needed for contaminated soils found at the site. MKP working with McCauley to get additional funding, if not obtained would ask WPCLF for additional funds. **NEED ADDITIONAL $5M in CONTRACTING AUTHORITY TO KEEP PROJECT ON TRACK. Est pay** remainder 2026 $6 M construction, $500 K CA, 2027 - Est $25 M construction, $2M CA, 2028 Balance
Engineering	CSO-052 Storage Tanks (Dsgn Continuation)	$ 125,000						511-3072-432-86-12	Open PO needs to remain open as permitting and other items pertaining to design remaim
Engineering	CSO-059 Storage Tanks	$ 1,100,000	$ 530,000	$ 450,000	$ 25,000,000		WWTP Fund, OPWC, WPCLF, earmarks; 2026 BANS	511-3072-432-82-30	Verdantas to begin design in 2026, design to last thru end of 2029, cost also includes $100K for potential easement for adjacent land needed; CD requires construction start 6/1/2030
Engineering	Outfall Repairs Construction (Cliff Dr)	$ 7,800,000					WWC Fund & OPWC $1M, 2027 BANS	510-3070-431-84-75	Total Remaining Project Est $ 7,820,200, Construction $7.2M, CA Services $600K, OPWC $1,000,000 under agreement (part will be reimbursement for easements); **NEED CONTRACTING AUTHORITY FOR FULL $7.8 M**
Engineering	Outfall Repairs Design (TBD)			$ 100,000			WWC Fund & OPWC		
Engineering	2025 Watermain design and replacement						Water, Sewer, 2025 BANS, WSRLA	501-3062-431-84-90, 510-3070-431-82-30, 510-3070-431-84-75	Project should be closed by end of 2026, no further funds needed
Engineering	2028 Watermain	$ 1,000,000	$ 11,550,200	$ 11,550,200			OPWC; Sewer 50%, Water 50% & Roadway BANS	501-3062-431-84-90 and 510-3070-431-84-75	Applied for OPWC funding $1,255,000 for Delaware (McKinley to Carabel), Elbur (Madison to Athens), Hird (Detroit to Clifton), and Parkfaven Row. ATP is included in Delaware
Engineering	2029 Watermain		$ 1,000,000	$ 12,000,000					Candidates: McKinley, Chesterland, Parkway, St. Charles, Delaware, Hilda, Adeline
Engineering	2030 Watermain			$ 1,100,000	$ 12,500,000				Candidates: Clarence, Onondaga, Ridgewood, Waterbury, Edgewater Lane, Kenneth
Engineering	2031 Watermain				$ 1,300,000	$ 1,300,000			
Engineering	Lead Service Line Replacement Phase 1	$ 1,180,000					Water Distribution	501-3062-431-84-90	BOC Approval $3,540,000 Award Construction; $400K CA Services; Est Pay in 2026; $2.5M constr + $260K CA Serv; OWDA Loan Amt $3,567,671 with $1,875,486 in principal forgiveness; Note program is reimbursement now
	Lead Service Line Replacement Phases 2-6	$ 4,300,000	$ 4,450,000	$ 4,600,000	$ 4,700,000	$ 5,000,000	Water Distribution	501-3062-431-84-90	Continue with Phase 2 of the 6 year program; apply for OWDA funding for 2027; Full CONTRACTING AUTHORITY AMOUNT REQUIRED program is reimbursement now
Engineering	Lakewood Interceptor Tunnel Rehabilitation	$ 1,400,000					ARPA (Reso 2021-33)	510-3070-431.84-75	Project should be completed by June 2027
Engineering	D-B - Sludge Storage Tank #3 and Other Improvements	$ 3,300,000					WWTP Fund, 2025 BANS	511-3072-432-86-12	Need additional $400,000 on top of the contracting authority of $9.5mill for the Sodium Aluminate Tank that has cracking and is crtical for replacement. New structure will need to be built and that is included in the $400k and was added to the Design-Build contract. Will need additional $400k contracting authority
WWTP	Screening Compactor	$ 230,000					WWT Fund	511-3072-432-86-12	Looking to bid Fall/Winter 2026, carry over budget to 2027 to pay invoices
WWTP	SCADA - HRT & WWTP	$ 50,000	$ 50,000	$ 50,000	$ 50,000		WWTP Fund	511-3072-432-86-12	Yearly SCADA at the WWTP & HRT
Various Utility	Emergency - Water and Sewer	$ 810,000	$ 810,000	$ 810,000	$ 810,000		Water and Sewer Fund	501-3062-431-84-90 and 510-3070-431-84-99	Emergency work for Water & Sewer
Various Utility	Sewer Cleaning-Large Sewer Mains	$ 300,000	$ 300,000	$ 300,000	$ 300,000		WWC Fund	510-3070-432-39-10	2027 - Lake, Edgewater, Clifton, Madison (Bunts to Riverside), 2028- Detroit, Lakewood Heights, Riverside, Hilliard
PW & WWTP	WWTP Roof Replacements		$ 275,000	$ 275,000			WWTP Fund	511-3072-432-82-30	2029 and after- Admin building roofs upper and lower

Introduction

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

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

- Public Funds and property are handled responsibly; the current financial position is fully disclosed; and financial and business activities are operating at a seamless level of proficiency that builds the public's confidence and trust.

- Financial reporting conforms to all laws, ordinances, policies, and Governmental Accounting practices and procedures while being free of material misstatements.

These policies have been established pursuant to the City's home-rule authority to regulate its financial affairs. See, for example, Section 4.4 of the Third Amended Charter.

It is recommended these policies be reviewed on an annual basis and modified as needed to ensure that the City remains both current and committed in fiscally responsible practices that display dedication to maintaining and improving its overall financial condition and internal control structure. The date of most current review and update was November 13, 2025.

Fund Structure

The City of Lakewood uses fund accounting for its financial structure. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

Funds are the control structures that ensure that public monies are spent only for authorized purposes and within the amounts authorized. Funds are established to account for the different types of activities and legal restrictions that are associated with a particular government function. The use of funds and the budgeting, accounting, and auditing that are associated with fund structure are governed by the Ohio Revised Code (ORC) and the Governmental Accounting Standards Board (GASB).

For financial statement presentation purposes, the City's funds are grouped into the following fund types under three broad fund categories: governmental, proprietary, and fiduciary/agency.

Governmental Funds

Governmental funds are those through which most municipal functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The City's Governmental Funds are the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio, and the Charter of the City of Lakewood.

Special Revenue Funds are used to account for revenue from specific sources (other than major capital projects) which require separate accounting because of legal restrictions.

Debt Service Funds account for the accumulation of resources for and payment of general long-term obligations' principal and interest.

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

Proprietary Funds

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

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

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

Fiduciary/Agency Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund is comprised of only the agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations and cannot be used to support the City's projects and programs. Therefore, City Council need not authorize and/or appropriate for the disbursement of such funds.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting, and proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Budget Procedures

Basis of Budgeting Description

The City maintains budgetary control on a cash basis for all fund types. In 2004, the City implemented GASB statement no. 34 and changed its method of reporting financial statements. Adjusting entries are prepared annually for the various funds to convert the cash basis records to the modified accrual for all fund statements and full accrual for entity-wide statements. Modified accrual basis accounting requires that revenues be recognized when both measurable and available. Expenditures are recorded as fund liabilities when incurred, except for interest on long-term debt, which is recorded when due.

The full accrual basis of accounting recognizes revenues when earned, and expenses when incurred. The presentation of budget-versus-actual revenues and expenditures is made within the Annual Comprehensive Financial Report (ACFR) for all major and non-major funds at the legal level of budgetary control. All funds are then converted to activities, either governmental or business-type, and adjusting entries are made to convert to the accrual basis of accounting for the entity-wide financial statements.

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

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

On the GAAP budgetary basis, encumbrances outstanding at year end representing purchase commitments and pending vendor performance are reported as a reservation of fund balance for subsequent year expenditures for governmental fund types and disclosed in the notes to the financial statements of the ACFR for proprietary funds. At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. The encumbered appropriation balance is carried over to the subsequent year's expenditures and is not re-appropriated.

Budget Process Description

The budgetary process is prescribed by provision of the ORC and the City of Lakewood Charter, which entails the preparation of budgetary documents with an established timetable. The major budgetary components include:

- **The tax budget**
- **The estimate of expense**
- **The appropriation ordinances (temporary, annual and revised)**
- **The certificate of estimated resources**

The documents are prepared on the budgetary basis of accounting. In addition, the Charter states that the fiscal year of the City shall begin the first day of January.

All funds, except agency funds, are legally required to be budgeted and appropriated. The tax budget demonstrates a need for the levy of property tax at the rates specified. The certificate of estimated resources establishes a limit on the amount Council may appropriate.

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

However, ORC § 5705.38(C) requires that "Appropriation measures shall be classified as to set forth separately the amounts appropriated for each office, department, and division, and within each, the amount appropriated for personal services."

Budgetary modifications may only be made by ordinance at the legal level of control. The Finance Director is authorized to allocate appropriations to the department and objective level within each fund. Budgetary statements are presented beyond the legal level of control for information purposes only.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Finance Director. The amounts reported as the original budgeted amounts on the budget statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted.

The appropriations ordinance is subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budget amounts reflect the first appropriations ordinance that is an estimate for the entire year, whereas the amounts reported as the final budgeted amounts represent the final appropriations passed by Council.

Each year appropriation ordinances are presented to City Council for adoption. A brief explanation of the purpose for each ordinance is presented as follows:

Estimated Revenues and Expenditures

This document complies with Article 5, Section 5 of the City of Lakewood Third Amended Charter, which requires the following:

On or before the second city council meeting in November in each year, the director of finance shall prepare an estimate of the expense of conducting the affairs of the city for the following fiscal year.

This estimate shall be compiled from detailed information obtained from the various departments and shall set forth at a minimum:

(a) an itemized estimate of the expense of operating each department;

(b) comparisons of proposed current estimates with the corresponding items of expenditures for the last two completed fiscal years and with an estimate of expenditures necessary to complete the current fiscal year;

(c) reasons for proposed increases or decreases in expenditures compared with the current fiscal year;

(d) a schedule for each department listing required operations of the department for the next fiscal year and any additional activities desired to be undertaken;

(e) compensation increases as either additional pay to current employees, or for additional employees;

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

(g) the amounts required to pay interest on the city's debt, and for bond retirement funds as required by law;

(h) the total amount of the outstanding city debt with a schedule of maturities of bond issues and any other long-term financial obligations of the city; and

(i) any other information as may be required by council.

Upon receipt of the estimate, council shall begin the appropriations process. Council shall hold public hearings upon any proposed appropriation legislation before a committee or the entirety of council.

After the public hearings, council, taking the estimate into consideration, shall by temporary or permanent appropriation legislation provide for the funding of the city as provided by general law or except as general law may be limited by council.

Temporary Appropriations

ORC §5705.38(A) states, "If the taxing authority wants to postpone the passage of the annual appropriation measure until an amended certificate is received from the county budget commission based upon the actual year end balances, it may pass a temporary appropriation measure for meeting the ordinary expenses until no later than April 1." This ordinance is the legal instrument permitting municipal operations to continue from January 1st until the Annual Appropriation Ordinance is passed by City Council.

Best practices attempt final passage on the Annual/Permanent Appropriation Ordinance by Council prior to December 31st of the preceding budget year. However, this policy recognizes that a temporary appropriation or an amended budget may better serve Lakewood residents when a new mayoral administration takes office.

Annual Appropriations

This ordinance is the legal instrument permitting city expenditures. Appropriations may not exceed the amount certified by the County Budget Commission and presented in the Certificate of Estimated Resources. Passage of this ordinance is required no later than April 1st of the current year.

Revised Appropriations

A revised appropriations ordinance legally permits changes to the Annual Appropriation ordinance due to unanticipated and unbudgeted costs, costs savings achieved throughout the year, or an unanticipated revenue increase or decrease. The ordinance is presented to Council for adoption. A revised appropriation may be presented any time after the annual appropriation has passed and may be revised more than once per year as necessary.

Public Input and Participation

Public participation is a key element in the budgetary process and takes many forms. During the hearings for Council Priorities, residents have an opportunity to weigh in on projects that council members champion, with the Council President and Finance Chair providing time for public participation. Moreover, council priorities may arise when residents bring integral community issues to the attention of City Council. Additionally, the budget calendar typically provides for numerous public hearing dates on the budget. These dates provide additional opportunities for residents to provide public participation into Lakewood's budgetary process.

Budget Policies and Guidelines

Balanced Budgets

A budget is balanced with estimated revenues equal to or greater than proposed expenditures of each fund. In the case of the General Fund, certain Special Revenue Funds (SCMR), and the Enterprise Funds, this means that current year expenditures are funded from current-year anticipated revenues.

In instances where projected expenditures may be funded from fund balance (reserves), such funding is from anticipated current-year revenues, if any, and any fund balance remaining from the prior year. These are typically funds that rely on one-time grants for revenue, grants from entities with different fiscal years thus resulting in a timing difference, or funds established that have occasional, non-operating or one-time expenditures.

Revenue for all funds is conservatively estimated based on economic forecasts, trend analysis, third-party data, grant awards, financing, and institutional operating knowledge at the department/division level.

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

- the terms of the City's eight collective bargaining unit contracts,
- projected health insurance and workers' compensation costs based on third-party estimates and trend analyses,
- program and operating estimates from directors and division managers,
- debt service payments,
- estimated project costs,
- previously established vendor contractual terms, and
- prior year(s) actual expenditure trend analysis.

In the event that projected expenditures exceed estimated revenue, effort will focus on reducing expenditures while preserving core services provided by the City followed by a review of operations that analyzes the City's current fee and tax structure that may result in targeted and necessary revenue enhancement. Budgeting to utilize General Fund balance will be considered only as a last resort.

Fund Balances and Reserve Accounts

A healthy fund balance is considered the City's "emergency fund" and permits the City to weather difficult economic times, unpredictable natural or man-made disasters, unforeseen expenditures and/or unanticipated declines in revenue without reduction of City services or operations; all without imposing new taxes and fees.

As recommended by the GFOA, "at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular General Fund operating revenue or regular General Fund operating expenditures."

To maintain a prudent level of financial resources to protect against unanticipated or emergency expenditures or temporary revenue shortfalls, operating funds such as the General Fund, the SCMR Fund, and the enterprise funds, should maintain an unencumbered fund balance of between 5% to 15% of projected annual expenditures, and ideally at least 60 days of average daily expenditures.

In addition to the unencumbered fund balance targets for known and/or anticipated liabilities, the City identifies the following reserve accounts to maintain the following recommended minimum annual contributions and/or balances in the following accounts and funds:

- $130,000 Annually towards the 27th pay period, with the next 27th pay identified in 2037 (with a $1.5 million max);
- $500,000 Separation payments at time of termination;
- $1,000,000 Unpaid claims liability and reserve requirements within the Hospitalization Internal Service Fund;
- $600,000 Unpaid claims liability and reserve requirements within the Workers Compensation Internal Service Fund;
- $1,000,000 Economic development projects within the General Fund;
- $300,000 Information technology projects.
- $1,500,000 Minimum for Budget Stabilization, not to exceed five percent of total prior year revenue as identified in ORC 5705.13.

Capital Budgeting

Capital Projects are defined as a study, engineering/design, purchase of equipment and/or construction, or a combination of all three phases totaling $10,000 or more having a useful life of at least five years.

The Capital Improvement Plan (CIP) is comprised of all short-term and anticipated long-term capital needs of the city. The ability to fund those projects will be based on five-year revenue projections for the funds listed in the Financial Forecasting section, and the readiness of projects to occur during the year identified.

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

Revenue Policies and Guidelines

The city strives to continuously examine and develop a diversified revenue structure. Revenue categories include local income tax, property tax, fees and charges for services, interest earnings, grants, fines and forfeitures, intergovernmental revenue, and other miscellaneous sources.

Tax Policy

Tax policy seeks a balanced approach that avoids excessive or burdensome taxes that disproportionately affect any taxpayer group with a goal of maintaining current tax levels.

The overall tax structure is designed to provide a stable and predictable stream of revenue to fund City services, make collection of revenue simple and reliable, and to retain and promote the prosperity of our residents and businesses.

User Fees and Charges

The City seeks to establish user fees and charges at a level sufficient to cover the costs of services provided. It also considers market rates and similar charges levied by other municipalities to establish reasonable and comparable amounts. Fees and charges are reviewed annually and modified to allow growth at a rate that keeps pace with the costs of services provided.

Delinquent Payments and Collections

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

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

Accounts meeting a delinquency threshold are referred to the Finance Department where the Director of Finance or a designee sends correspondence stating the following:

- Notification that an account is 30 days past due.
- Options for payment including payment plan and/or credit card.
- Notification that a 1.5% late fee will be charged.
- Notification that failure to respond and/or make payment within 30 days may result in the balance being turned over to a collection service that may report unfavorably on an individual credit report.
- Delinquencies such as water/sewer, sidewalk and high weed/grass bills, snow and tree removal, and nuisance abatements may be placed on the County's property tax bills as special assessments.

Delinquent accounts totaling between $50 to $2,999 that fail to respond or make payment within 30 days will be turned over to a collection agency, except for delinquent water/sewer, sidewalk and high weed/grass bills, which will be put on the property tax assessment. Water shut-offs occur to collect payment on a case-by-case basis.

Delinquent accounts between $50 to $2,999, that the collection agency was not successful in collecting within 120 days, may return to the city, and may be filed in small claims court.

Delinquent accounts totaling $3,000 and over will go to an outside law firm to represent the city since it exceeds the small claims amount.

Payments from Accounts with Non-Sufficient Funds

If payment is submitted to the City from a bank account with non-sufficient funds, a certified letter is sent to the issuer for recovery of the amount plus a $30 administrative fee. This fee is designed to recover costs associated with the NSF payment such as bank fees and certified mail. The letter will allow the issuer to make good on the NSF check within 15 calendar days. If the issuer does not respond within the prescribed time, the information may be turned over to the Law Department and/or the Lakewood Police for further action.

Debt Policies and Guidelines

The City uses current revenue to meet daily operations and working capital needs and does not issue debt to fund operations. The City pursues funding sources such as local, state and federal grants, and/or low-interest loan programs before issuing debt or making assessments.

The use of debt will be forecasted based on the five-year projected revenues and the capital improvement plan. Current and projected debt service payments must be predictable, affordable and a manageable part of the Bond Retirement Fund (301) and the Enterprise Funds.

Ensuring the availability of funds for current debt service payments is the primary and most important basis when forecasting these funds. No additional debt will be issued if projected revenue does not exceed current obligations. The City will not issue debt for any infrastructure project, equipment or system for a term that exceeds the useful life of that improvement.

An objective of issuing debt is to raise capital at the lowest interest and debt issuance costs, consistent with the need to borrow based on the capital needs of the city. This will be accomplished by keeping a high credit rating, which is currently a Moody's Investor Service assigned rating of Aa2. It will also be accomplished by maintaining a good reputation in the credit markets by adjusting the capital program for regular entry to the bond market and by managing the annual appropriations responsibly.

The following are guidelines for financing capital projects:

- Infrastructure improvements, equipment purchases, studies/engineering/architectural reviews related to capital projects, and the City's portion of project match totaling less than $100,000 may be allocated from the current year appropriations of the respective fund and division and be considered "pay-go" or pay-as-you-go funding.

- Equipment with an estimated value of over $100,000 with a useful life of 10 years or less may be financed via a Request for Proposal process for a municipal capital lease. Debt service payments will be appropriated within the Bond Retirement Fund (301) or the appropriate Enterprise Fund.

- Infrastructure improvements, studies, studies/engineering/architectural reviews related to capital projects and the City's portion of project match totaling more than $100,000 may be financed first through short-term bond anticipation notes or other appropriate debt instruments. Notes may be renewed and remain outstanding until the project(s) are complete and final costs known or be reasonably estimated. At that time, bonds will be issued to retire the notes unless market conditions warrant that the debt remain in notes.

Revenue debt considers covenants including debt service coverage ratios and the user charges and rates necessary to support not only operations, but current and future debt service.

All professional service providers used in connection with the City's debt issuance will be selected annually according to the City's procurement policies.

Disclosure statements will be used to keep taxpayers and investors informed of the City's financial position, which includes, but is not limited to, copies of ACFR, Official Statements, and Annual Disclosure Statements. The city dutifully complies with all statutory debt limitations imposed by the ORC and the City of Lakewood Charter and Ordinances, as well as with all arbitrage rebate requirements of the Internal Revenue Service.

The City monitors its debt portfolio for refunding opportunities on a regular basis to determine if an advance refunding nets savings consistent with the City's financial goals and objectives.

On February 18, 2014, Lakewood City Council passed Resolution 8717-14 establishing post-issuance compliance procedures relating to the City's outstanding and future tax-exempt debt obligations as required to comply with Federal tax law requirements.

Investment Policies and Guidelines

Investment policies have the goal of providing safe, maximum returns and adequate liquidity to meet cash flow requirements. The City of Lakewood is permitted to purchase any investment specifically authorized and governed by the ORC. Investments are limited to five years, and the Director of Finance or his/her designee serves as investment officer.

Except for cash in certain restricted and special funds as permitted by the Charter of the City of Lakewood, the City consolidates cash and reserve balances from all funds to maximize investment earnings, and increase efficiencies with respect to investment pricing, safekeeping, and administration. Investment income is allocated to investment earnings of the Federal Forfeiture Fund (225), Bond Retirement Fund (301), the Water Fund (501), the Wastewater Collection Fund (510), and the Wastewater Treatment Fund (511), with the balance of earnings assigned to the General Fund (101).

Preservation of principal is the primary objective of the investment program, with an objective that mitigates interest rate risk and credit risk.

Interest Rate Risk

As a means of limiting exposure to fair value losses caused by rising interest rates, operating funds are invested according to Ohio law in that investments may not exceed five years in duration.

The structure of the City's investment portfolio is designed to meet cash requirements for ongoing operations and/or long-term debt payments and avoid the need to sell securities or terminate investments such as certificates of deposit prior to maturity.

Credit Risk

The City of Lakewood minimizes credit risk (the risk of loss due to the failure of the security, issuer or backer) by:

- Limiting investments to the types of securities as permitted by Ohio law;
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City of Lakewood conducts business; and
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer is minimized.

Interim monies are not needed for immediate use but will be needed before the end of the current period of designation for depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit, or by savings or deposit accounts including passbook accounts.

Interim monies held by the city may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to payment of principal and interest by the United States;

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

3. Written repurchase agreements in securities listed above;

4. Bonds and other obligations of the State of Ohio;

5. No-load money market mutual funds consisting exclusively of obligations described in (1) or;

6. The State Treasurer's investment pool (STAROhio and Star Plus);

7. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;

8. Certain banker's acceptances and commercial paper notes for a period not to exceed one hundred eighty days in an amount not to exceed 25 percent of the interim monies available for the investment at any one time.

The city may also invest any monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;

2. Bonds or Bond Anticipation Notes of any municipal corporation, village, county, township, or other political subdivision of this State, to which there is no default of principal, interest, or coupons;

3. Obligations of the City.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives, and the issuance of taxable notes for the purpose of arbitrage, and the use of leverage and short selling are prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the city and must be purchased with the expectation that it will be held to maturity.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines;
- Proof of National Association of Securities Dealers (NASD) certification (not applicable to Certificate of Deposit counterparties);
- Proof of state registration;
- Certification of having read and understood and agreeing to comply with the City of Lakewood's investment policy; and
- Evidence of adequate insurance coverage.

The City of Lakewood follows Ohio law that requires deposits be either insured or protected by eligible securities pledged to and deposited either with the City or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits secured.

The city will also monitor the collateral positions of the City's investments and work to ensure that its deposits are fully collateralized on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit, and

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

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

- Listing of investments by maturity date;
- Average weighted yield to maturity of portfolio; and the
- Percentage of the total portfolio within each investment type.

Capital Asset Policies and Guidelines

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

Capital assets are defined as tangible and intangible assets that have initial useful life that extend beyond a single reporting period (1 year). All capital assets will be recorded at historical cost as of the date acquired/constructed or fair value if donated. If historical cost information is not available, assets will be recorded at estimated historical cost by calculating current replacement cost and deflating the cost using the appropriate price-level index.

The City's minimum capitalization threshold is $5,000. Land is capitalized but not depreciated. The city maintains adequate controls over all assets, including lower-cost assets ($1,000-$4,999). Detailed records shall be maintained for all items below the capitalization threshold that should be safeguarded from loss. These items will be part of an annual physical inventory. These items include furniture and equipment that fall below the established thresholds.

Depreciation will be recorded based on the straight-line method using actual month convention and depreciated down to the assets salvage value. Salvage value for depreciable assets is based on 5% of the original cost, except for infrastructure. Capital asset lives are adjusted as necessary depending on the present condition and use of the asset and based on how long the asset is expected to meet current service demands. Adjustments to the basic value of capital assets must be adequately documented.

Only those assets above the $5,000 threshold will be depreciated. The GAAP adjustment for depreciation expense and accumulated depreciation will be made off the system. This will allow data within the H.T.E. system to remain on a cash basis of accounting. Fund balance and expenditures will not be distorted by depreciation, which is a non-cash expenditure.

All machinery and equipment, vehicles and furniture above $5,000 will be assigned an asset number and identified with a RED capital asset tag. All others ($1,000-$4,999) will be identified with a BLUE "property of" asset tag. As assets are purchased, transferred or disposed of, the personnel in custody of that asset will be responsible for preparing a Capital Asset Addition / Deletion /Transfer Form, which is forwarded to the Finance Department to ensure proper recording.

A physical inventory will be taken annually by each department and compared to the physical inventory records. The results will be forwarded to the Finance Department, where appropriate adjustments will be made to the asset records where applicable. The Finance Department will also conduct periodic unscheduled inspections to compare the asset list with assets on hand.

Information on purchase of assets over the $100 threshold will be compiled from data gathered from the biweekly Accounts Payable check runs. This data will be reviewed to verify assets capitalized and those for tracking purposes only. After verification of data, the capital asset module will be populated with new additions.

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

Purchasing Policies and Guidelines

Items Less than the Bid / Request for Proposal Thresholds

Purchases less than $7,500 do not require quotes to be obtained. Quotes are recommended for purchases between $7,500 and $19,999 and are required for purchases between $20,000 and $75,0000. Division Managers must attempt (3) quotes in obtaining the lowest and best price before purchasing goods/materials, or meet a bid exception described below. Quotes are identified in the general ledger system at the time requisitions are entered, and documentation is required with orders. An exception to the above requirements may be granted by the Finance Director if less than $50,000 and if the requesting Department head clearly identifies a supply chain or timing issue, or other circumstance or operational emergency that may otherwise cause a disruption in City services or put a City asset in peril; and for which the normal purchasing process may not be in the City's best interest.

Bid / Request for Proposal Process

By Lakewood City Ordinance, the purchase of any products or services that exceed $75,000 must be publicly bid or solicited by a Request for Proposal (RFP). Exceptions to the requirement to bid occur if items can be purchased through or at an amount equal to the State of Ohio's Cooperative Purchasing Program or other purchasing consortiums in which the city participates, or if the item is supplied by sole source. A full list of other exceptions is outlined in Chapter 111.04(a) of the Lakewood Codified Ordinance and includes professional or technical services, including, without limitation, services of engineers, architects, attorney, accountants, or other professional or technical consultants.

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

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

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

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

Approval to purchase Products or Services that exceed $50,000 must have final approval of the city's Board of Control.

Prior to vendor approval, the Division of Finance confirms that all City taxes are up-to-date and that no liens have been filed against the property within City limits; and that no findings for recovery have been reported to the Ohio Auditor of State's Office.

The Bid/RFP and departmental recommendation are forwarded to the City's Board of Control for review and final approval. The Board of Control is comprised of the Mayor, Finance Director, Law Director and Director of Public Works or a designee identified as any Assistant Director, Chief of Staff, or Engineer; and meets twice each month, with special supplementary meetings occurring as necessary. Final selection of a Bid/RFP requires the approval signature of three of the four members of the Board of Control. In their review of bids, the City Department and the Board of Control make their selection based on the *lowest and best submission*. In their review of RFPs, selection is based on the *best responsive and responsible, not necessarily the lowest cost*. For RFPs only, staff may meet with contractors or consultants during the review process to refine a proposal.

NO employee has the authority to sign a contract on behalf of the City without authorization from the Law Department. If a contract has not been stamped for approval by the Law Department, the City will not recognize it as a valid contract.

NO employee can sign another employee's name without express written consent.

The City of Lakewood follows the purchasing requirements of 40 CFR 30.44(a)(1)-(3) as necessary and required.

Retainage Policies and Guidelines

The City will withhold 10% of the invoices (estimates) submitted for construction projects, up to the first 50% of the total contract value, which is equivalent to 5% of the total contract. No retainage will be withheld after a project is 50% complete. Retainage is released once the project is complete and a division manager authorizes approval. The city will not withhold retainage on any professional services including architectural, design, engineering, and consulting, as per Codified Ordinance 111.04.

Vendor Registration and Maintenance

Active vendors for the City of Lakewood (City) are required to fill out a City of Lakewood Vendor Registration Packet to receive purchase orders for goods and services and ultimately payment. The packet includes a Vendor Registration form, code of ethics for vendor form, an Ethics Affidavit, a non-collusion affidavit, and a federal W-9 form, which can be obtained online. The Ethics Affidavit requires vendors to make attestations that they avoid circumstances and conduct which could give the appearance of impropriety and/or be a conflict of interest when interacting with the City of Lakewood and its staff.

Up to date vendor registration forms and current federal W-9 and Ethics Affidavit forms are maintained indefinitely by the Purchasing Manager in the Department of Finance. Separation of duty procedures are maintained such that regular periodic reviews of the vendor list are performed, and payments are sent out by finance personnel other than the Purchasing Manager.

Credit Card Policies and Guidelines

The City of Lakewood uses commercial credit cards for the convenience and administrative ease of purchasing goods and services that comply with the Purchasing Policies and Guidelines. There are also both time value of money and rebate benefits that make the commercial credit card program an attractive and viable operational instrument. Various controls have been designed to inhibit misuse of the credit card. The City's Purchasing Manager in the Department of Finance is the designated administrator of the City's credit card usage program.

Commercial credit cards are not provided to all employees but assigned based on the need to purchase materials for business, with credit limits determined based on normal departmental usage. A card may be revoked based on change of assignment or location. The card is not an entitlement, nor reflective of title or position.

Prior to receipt of a commercial credit card, employees receive training and sign an "Agreement to Accept the Commercial Card" that identifies the user's responsibilities. Improper use of a card is considered misappropriation of City funds and may result in disciplinary action, up to and including termination of employment. If a card is lost or stolen, employees are required to immediately notify the City's Program Administrator. After normal work hours, employees are to contact the credit card company directly.

Employees are also required to produce receipts for all expenditures with the card and attach receipts to the monthly statements that are forwarded to the Finance Department for reconciliation. This is an important function that creates an appropriately detailed audit trail. As the card is City property, employees are required to comply with internal control procedures designed to protect City assets. This includes producing the card to validate its existence and card account number.

Credit card usage is closely monitored and reconciled regularly by the purchasing manager, with an additional review and sign-off by the Finance Director. The cards are for City-approved purchases only, and personal charges are strictly forbidden, as are purchases for entertainment, alcoholic beverages, and other inappropriate items identified at the time that the use agreement is signed, and the Purchasing Manager issues the card to the employee. Employees will be held personally responsible for any improper charges against the card, and such incidents may be referred to the appropriate director, the law director, the human resource director, and/or the chief of police. Employees are required to surrender the card prior to termination of employment.

Debit card usage is prohibited.

This aforementioned policy and the "Agreement to Accept the Commercial Card" are designed to comply with best practices identified by the Ohio Auditor of State.

Fraud Management, Prevention, and Reporting

In the spirit of being accountable, transparent, and ethical in its administrative functions and to maintain and improve the City's financial condition and the confidence and trust of our constituency, community stakeholders, and the public; the City of Lakewood recognizes the threat posed by fraudulent financial activities and promulgates this policy statement and its procedures and practices to mitigate financial risk and strengthen the City's internal control structure and financial viability. The following policy statements are in addition to other such financial controls instituted, notably those regarding credit card usage and vendor registration and maintenance in the preceding sections of this financial policy, information technology protocols, and those behavioral and ethical policies outlined in the City's employee manual.

Fraudulent activities include but are not limited to bribery, extortion, theft, embezzlement, and deception that creates financial gain at the expense of the Lakewood taxpayers. It is incumbent upon the City to report and investigate fraudulent activities whenever such activity is suspected. Such reporting may be done confidentially and directly through the City Law Director, and/or through the Auditor of State's Fraud-Reporting System. Note that the Ohio Auditor of State (AOS) maintains a system to report fraud, including the misuse of public money by any public official or governmental office in Ohio. The AOS system provides a process and formal mechanism to make anonymous reports and complaints through a toll-free number, the AOS website, or though the US mail. ORC 117.103 requires all employees to view fraud training upon employment and again every four years.

Pertinent AOS contact data is as follows:

- Telephone (866)372-8364 (FRAUDOH)
- Web Address www.ohioauditor.gov
- US Mail Ohio Auditor of State, Special Investigations Unit

88 East Broad Street
PO Box 1140
Columbus, OH 43215

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

The Finance and Law Directors shall work in concert and cooperate with investigations by outside authorities. Additionally, the Lakewood Finance Department shall notify its outside auditors should it become aware of any suspected or reported fraudulent activity and shall work cooperatively to provide the outside auditors the information necessary to bring resolution to the suspected fraudulent activity. The Finance Department shall also institute further internal controls and processes in response to any suspected fraudulent activity. The City shall document any conclusions regarding the findings of any fraud investigation. Administrative responses to include new or improved internal controls shall also be documented and reported to the Mayor and the Audit Committee.

Where the City of Lakewood has suffered a financial loss in terms of funds and/or assets, efforts shall be made to implement a plan of restitution from the responsible party or parties, and from any appropriate insurance policy or policies. This recoupment of funds may include the cost of time involved in the investigation of an activity determined to be fraudulent. The City's response may be civil and/or criminal, and employees involved in such activity may be subject to disciplinary action up to and including termination.

Disaster Preparedness Policies and Guidelines

The City of Lakewood disaster preparedness plan is designed to lessen the impact of a disaster upon the financial, investment, income tax, utility, and payroll operations. This policy is not intended to prevent disasters from taking place but is solely focused on managing financial operations after a disaster.

This policy addresses the financial, investment, income tax, utility and payroll operations for the City of Lakewood. The scope of this policy includes the ability to relocate the financial operations to a new site; secure computer equipment, have adequate supplies of material and instructions on hand; and have properly trained personnel available to continue with the normal business operations of the City. The full disaster preparedness plan is maintained by the City's IT manager.

The City of Lakewood is committed to implementing technology to create efficiencies in its operations. Along with the benefits of technology and using Internet-connected and online systems comes disadvantages in the form of vulnerability to cyberattack. Lakewood strives to implement advancements in technologies only after ensuring that necessary precautions in its existing systems and the new technologies are secure, while continuing to improve those security systems for safeguard against security breaches.

Account: Subset of a fund used in concert with companion mechanisms to record financial transactions at an object (very specific) level of detail in balancing the financial activity of a fund.

Advance: A legal movement of fund resources to finance the provision of goods, services, and/or construction in a companion fund, made with the expectation of repayment by the recipient fund. Advances are recorded separately from and after the presentation of the operating revenue and expenditures of a fund.

Annual Comprehensive Financial Report (ACFR): Financial statements that comply with the Governmental Accounting Standards Board (GASB), consisting of three sections: Introductory, Financial, and Statistical. The Annual Comprehensive Financial Report serves as the City's audited financial statement for each fiscal year. Its compliant preparation represents a best practice in governmental finance.

Appropriation: Expenditure authority created by enacted legislation by City Council which establishes the legal authority to permit the expenditure of funds for a specified purpose.

Basis of Budgeting: Method used to determine when revenue and expenditures are recognized for budgetary purposes.

Bond: A debt instrument and written promise to repay debt (principal or face value) at a specified future date (aka maturity) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Rating: Represents credit worthiness as evaluated by independent bond rating agencies. The three most common governmental rating agencies are Moody's Investor Services, Standard and Poor's (aka S&P), and Fitch. Lakewood is rated Aa2 by Moody's Investor Services. The "Aa" category is Moody's second highest rating category, and such obligations are "judged to be of high quality and subject to very low credit risk". The "2" indicator puts Lakewood's rating in the mid-range of that category.

Budget: A policy document that serves as the government's operations guide, communications tool, and financial plan and includes an estimate of proposed revenues and expenditures for the fiscal year, as well as a five-year capital plan. The "Proposed Budget" is one which has been proposed by the administration; and the "Approved Budget" denotes that City Council has officially adopted the budget.

Budget Schedule: The schedule of key dates or milestones which the City follows in the preparation, processing, and adoption of the annual budget.

Capital Budget: A plan of proposed capital expenditures for buildings, parks, utilities, etc., and their financing sources.

Capital Improvement Plan: A proposed plan for capital expenditures for each year for the next five years, with modifications made each year based on the City's needs and estimated resources.

Comprehensive Budget Document: The official written statement prepared by the Department of Finance which presents the City of Lakewood's annual budget to the City Council and serves as the City's required/codified "estimate of expense" that is also designed to be compliant with the GFOA's Distinguished Budged Presentation Award program.

Debt Service: Payment of interest, fees, and repayment of principal to holders of debt instruments.

Encumbrance: An obligation or set aside of funds in the form of purchase orders or contracts which are assignable to an appropriation and for which a part of the appropriation is reserved, until such time that the liability is recorded as an expenditure or expense.

Fund: A fiscal and accounting mechanism that separates/subdivides financial activity with a self-balancing set of accounts, recording all financial activity and objectives in accordance with any special regulations, restrictions, or limitations of the specific unit being tracked and accounted.

Fund Balance: The resulting net position of a governmental fund (difference between assets, liabilities, and deferred inflows and outflows of resources) used as a measure of financial stability and availability of funds.

General Fund: The General Fund serves as the chief operating fund of the City of Lakewood and accounts for all financial resources except those required to be accounted for in another fund.

GFOA (aka the Government Finance Officers Association): An association representing and providing the most current best practice guidance, consulting, networking opportunities, publications, recognition programs, research, and training opportunities for those in public/governmental finance.

Income Tax Credit & Credit Limit: The percentage for which a taxpayer is credited towards the total municipal income tax due; up to a specified limit. In Lakewood's case, the credit is 50% of tax paid to another municipality, up to but not exceeding the credit limit of 1%. For instance, a taxpayer earning $10,000 of wages in Cleveland pays $250 to Cleveland (because Cleveland's rate is 2.5%). Of the $150 due to Lakewood ($10,000 X 1.5%), the taxpayer receives credit of 50% of the taxes paid to Cleveland, up to 1% (Lakewood's credit limit). Therefore, Lakewood's credit for tax paid to Cleveland is $50 [($10,000 X 1% credit limit) * 50% credit], and the taxpayer will owe Lakewood $100 on this income ($150 due Lakewood less the $50 credit).

Intergovernmental Revenue: Income that flows through to the City from another level of government, such as the State of Ohio. Typical Intergovernmental Revenue recorded by Lakewood includes the State's Local Government Funds, the Cigarette Tax, Liquor and Beer Permits, Hotel Taxes, and Homestead and Rollback funds associated with the property tax.

Legal Level of Control: The financial spending level designated by city council at which spending in excess of budgeted amounts constitutes a violation of law. Levels of control may include the following levels: fund, program or function, department, object/account level). Lakewood, Ohio's legal level of control is established by council at the "fund" level for all funds.

Long-Term: Financial period exceeding one year.

Maturity: The date upon which the principal or stated values of investments or debt obligations cease and may be reclaimed.

Mill: The property tax is measured in mills. A mill Is one tenth of a cent and is used in expressing tax rates on a per-dollar basis. This translates to $1 for each $1,000 of assessed property value.

Refunding: Issuance of new debt whose proceeds may be used to immediately repay previously issued debt (current refunding); or be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at some later date (an advanced refunding). Refunding is a form of refinancing generally conducted to save funds or provide more amenable terms of repayment.

Short-Term: Financial period not exceeding one year.

Tax Increment Financing (TIF): Financing tool used for projects in areas of re/development that exempts from taxation increases in original property values. However, value increases due to improvements in the parcel of property generate additional tax revenue. This increase in tax revenue is referred to as the tax increment.

Transfer: A legal movement of fund resources to finance the provision of goods, services, and/or construction in a companion fund, made with no expectation of repayment by the recipient fund. Transfers are recorded separately from and after the presentation of the operating revenue and expenditures of a fund.

Unencumbered Balance: An accumulated fund balance less encumbrances.



Prepared & presented by:

Jessica Eddy, Assistant Director of Finance
Renee Mahoney, CPA, Director of Finance

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