



SHAKER HEIGHTS

Finance Committee Agenda Monday, June 15, 2020, 8:00 A.M. VIA ZOOM MEETING

For the safety of staff and residents, in-person attendance is not permitted. Join the Zoom meeting as a viewer or listener from a PC, Mac, iPad, iPhone or Android device. Join online at <https://zoom.us/j/9939443356?pwd=MTFpL0xXYjd4V3p3dXllc1hMTm1ZOT09>, Password:939563; Description: Finance Committee; or join by phone at 833-548-0276 (toll free); Webinar ID: 993 9443 3356, Password: 939563. International numbers available at <https://zoom.us/u/ahwKbeuA>.

1. Approval of the minutes of the regular meeting of February 18, 2020.

Documents:

[FNMN218.PDF](#)

2. Authorizing the City to apply for and accept a Northeast Energized Community (NOPEC) grant in the approximate amount of \$52,472, from the NOPEC's Energized Community Grant Program, for the electrical service upgrade and emergency generator replacement at Fire Station II, 2801 Warrensville Center Road.
(*Sustainability Committee*)

Documents:

[NOPEC GRANT MEMO-FINANCE 2020.PDF](#)

3. Approval of the 2021 Tax Budget for the fiscal year beginning January 1, 2021.

Documents:

[2021 TAX BUDGET MEMO-SCHEDULES.PDF](#)

4. Authorizing the City to accept the distribution of federal CARES Act funding resulting from Ohio Senate Bill 310 and establish a Special Revenue Fund.

Documents:

[SB310 MEMO-ORDINANCE.PDF](#)

Discussion Items

5. Unaudited 2019 year end results.

Documents:

[2019 YEAR END REPORT - UNAUDITED.PDF](#)

6. General Fund 2020 first quarter financial update.

Documents:

[Q1 2020 FINANCIAL UPDATE.PDF](#)

7. General Finance Department update.

To request an accommodation for a person with a disability, call the City's ADA Coordinator at 216-491-1440, or Ohio Relay Service at 711 for TTY users.



Finance Committee
Tuesday, February 18, 2020
7:30 A.M.
Conference Room B

Members present: Council Member Nancy Moore, Chair
Council Member Earl Williams
Citizen Member Martin Kolb
Citizen Member Linda Lalley
Citizen Member Anthony Moore

Others present: Mayor David E. Weiss
Chief Administrative Officer Jeri Chaikin
John J. Potts, Finance Director
Matt Stuczynski, MAS Financial Advisory
Frank Goforth, League of Women Voters

The meeting was called to order by Chair Nancy Moore at 7:32 A.M.

Chair Moore introduced herself to the committee. She stated that one of the responsibilities of the Finance Committee was the review of the Finance Departments Action Plan. The committee reviews policy recommendations related to finance/budget and serves as an audit committee for the annual financial statements. Items involving expenditure of funds are presented for approval to the committee before being presented to City Council. Chair Moore asked everyone to introduce themselves.

* * * *

APPROVAL OF THE MINUTES OF THE REGULAR MEETING OF DECEMBER 9, 2019.

Chair Moore stated that the minutes of the December 9, 2019 meeting were approved as amended.

* * * *

AUTHORIZING THE ACCEPTANCE OF THE APPLICATION FROM GREGORY HUFFMAN FOR THE SALE OF THE CITY-OWNED VACANT LOT AT 3654 DALEFORD ROAD, SHAKER HEIGHTS, OHIO, PERMANENT PARCEL NUMBER 735-30-051 FOR THE AMOUNT OF \$50.00 TO UTILIZE IT AS AN EXPANDED SIDE YARD.

Jeri Chaikin, Chief Administrative Officer, stated in May 2008, the City adopted a Side Lot Program making City-owned vacant lots available for purchase to adjacent neighbors. The goal of the program was to encourage adjacent neighbors to acquire vacant lots with an agreement that improvements would be made to the property, such as construction of a house addition or garage and landscaping, increasing tax value. The City has sold eighteen (18) vacant lots through the vacant lot program and is currently looking at a new pilot program to ease the process. The City received an application from **CITY OF SHAKER HEIGHTS**

Gregory Huffman requesting to purchase the City-owned property located at 3654 Daleford Road, Shaker Heights, Ohio, Permanent Parcel Number 735-30-051 for a purchase price of \$50.00 to utilize it as an expanded side yard.

The Neighborhood Revitalization & Development (NRD) Committee reviewed and recommended this application at their February 12th meeting.

Chair Moore stated that the initial program focus was directed on a “first come, best served” basis with the “best” being a detailed planned improvement to the lot for review. The current program redirected the focus to be on a “first come, first serve” basis, eliminating the requirement of improving the actual lot and allowing all adjacent neighbors to apply for the lot. Sale of a vacant lot to a resident would return the lot to productive use and increase tax revenue generation and eliminate the cost of approximately \$615 per lot per year for the City to maintain.

Citizen Member Moore stated his only concern was the City going from a cumbersome process to a way more simplified process could possibly result in the City losing upkeep of the property.

Mayor Weiss stated that could be the perception, but the motivation was the cost to the City of over \$100,000 per year cost to maintain the vacant lots along with the underlying administrative costs including the surveying process. Presently, there is no financial incentive for a resident to acquire the property since the City maintains the lot for free and they have the benefit of a vacant lot next to their home. The process approval has not changed and is fairly standard. The City has tried to strip out the administrative piece which really doesn't add that much value to the property and caused the most issue to the resident trying to purchase the lot.

In response to Council Member Williams regarding demolition of the house and the handling of the storm and sanitary lines, CAO Chaikin stated that at the time of demolition the lines are cut and capped by the contractor.

Citizen Member Kolb suggested a comparison be added to the memo of total expense to the City of a vacant lot versus total savings once the lot is consolidated.

Citizen Member Lalley stated that if the City's preference is to have a house built on the property is there a reason the City discourages flipping of the property.

Mayor Weiss stated that the City's in-fill project established guidelines to ensure developers build quality homes and the home is owner occupied instead of becoming a rental. Residents have more of a vested interest in the vacant lots.

Chair Moore stated that developers are only interested in two to three adjacent lots and not in single vacant lots.

The Finance Committee recommended authorizing the acceptance of the application from Gregory Huffman for the sale of the City-owned vacant lot at 3654 Daleford Road, Shaker Heights, Ohio, Permanent Parcel Number 735-30-051 for the amount of \$50.00 to utilize it as expanded side yard.

* * * *

Matthew Stuczynski, MAS Financial Advisory Services, LLC, updated the Committee on the two ordinances drafted in the fall of 2019 authorizing the refunding of the Series 2012 Urban Renewal Bonds. On December 16, 2019 the two ordinances were presented to City Council and approved. One ordinance authorizes placing the refinanced bonds on a sale privately and the other authorizes a public sale. The proposed ordinance mandates at least a 5% savings. The refunding alternatives include multiple options that contemplate taxable and tax exempt solutions. Key criteria to consider is total savings (cash versus net present value savings) and method of sale/speed of execution/timeline to lock in the new rate financing. The end result is converting one fixed rate bond to another fixed rate just for a lower interest rate, keeping in mind the goal was to receive cash flow savings so we can reduce the subsidy to pay those bonds which were then to be paid with PILOT payments initially.

Council Member Williams asked if there has been any effect in the overseas markets, particularly China with the purchase of tax exempt bonds due to the Coronavirus.

Mr. Stuczynski stated that there has been 58 straight weeks of inflow into Munis (Municipal financings) just in general purchases. Munis have been a safe haven for a long time and for the last 58 weeks there has been more money invested in Munis than outflow.

In response to Citizen Member Lalley regarding a recommendation to wait or act, Mr. Stuczynski stated that he would make a recommendation to send out a solicitation and get real reads.

In response to Council Member Williams regarding capital projects being funded by Munis, Mr. Stuczynski stated because of Federal Tax Law requiring the spending of the proceeds in a certain period of time, makes it difficult for those types of projects.

After further decision Chair Moore stated that the committee had reached a consensus to move forward with a direct sale.

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There being no further business, the meeting was adjourned at 8:30 a.m. The next meeting will be March 16, 2020.

Respectfully submitted,

John J. Potts, Finance Director
Finance Committee



Memorandum

To: Members of the Finance Committee
From: Michael Peters, Sustainability Coordinator
cc: Mayor David E. Weiss
Chief Administrative Officer Jeri E. Chaikin
Date: June 15, 2020
Re: **Northeast Ohio Public Energy Council (NOPEC)
Energized Community Grant Application**

The City is a member of the Northeast Ohio Public Energy Council (NOPEC). NOPEC is a regional council of governments formed under Chapter 167 of the Ohio Revised Code to administer electric and/or gas aggregation programs for communities. NOPEC currently serves over 200 communities who have been authorized by ballot to purchase electricity or gas on behalf of their citizens.

Shaker Heights offers its residents electric aggregation through NOPEC but currently administers our own gas aggregation program approved by a vote of our residents.

NOPEC's Energized Community Grant Program provides funds to member communities to implement energy savings or energy infrastructure measures. In 2019 the City received \$55,958 in grant funds that were applied to the \$150,000 replacement of the aging generators and electrical service upgrades at City Hall at 3400 Lee Road. For 2020, \$52,472 is available, based on 7,496 accounts in 2019 at \$7 per account. The number of NOPEC accounts in the city has been on a declining trend, with 8,635 accounts for 2017 and 7,994 accounts for 2018.

The grant agreement entered into in 2018 between the City and NOPEC remains in effect for the 2020 grant application, but Council approval is required for the application. We propose applying to use the \$52,472 to go toward the \$75,000 electrical service upgrade and emergency generator replacement at Fire Station II, 2801 Warrensville Center Road.

When we receive the \$52,472 in grant funds it will be deposited in Fund 401, the General Capital Fund, to offset the City funds allocated to this project.

This request was reviewed and approved earlier by the Sustainability Committee.

The Committee is requested to approve the grant application to NOPEC in the amount of \$52,472 for the generator replacement and electrical service upgrade project at Fire Station II in order to send this request to City Council for final approval.

CITY OF SHAKER HEIGHTS

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shakeronline.com www.shaker.life



Memorandum

To: Finance Committee

From: John J. Potts, Director of Finance

cc: David E. Weiss, Mayor
Jeri E. Chaikin, Chief Administrative Officer

Date: June 15, 2020

Re: 2021 Tax Budget Approval

The Ohio Revised Code requires that Ohio city councils adopt a tax budget for the next fiscal year no later than July 15th of the current year and that the adopted tax budget be submitted to the County Budget Commission no later than July 20th. The tax budget represents the City's first estimate of its anticipated financial resources and needs for the coming fiscal year. The primary purpose of the tax budget is to demonstrate the City's need to levy property taxes for the coming fiscal year (2021).

The Ohio Revised Code Section 5705.281 allows county budget commissions, if desired, to waive the adoption of the tax budget requirement. While not waiving the requirement completely, the Cuyahoga County Budget Commission implemented the prescribed alternate tax budget format in order to gather basic fiscal data from County governments while streamlining the process. The City of Shaker Heights' 2021 Tax Budget has been prepared in the prescribed format and it is attached. The City of Shaker Heights has been submitting this alternate format since 2003 when the new requirement was implemented in Cuyahoga County. The alternate format includes four separate schedules and the approved resolution adopting the 2021 tax budget.

Revised Code also stipulates that the tax budget be made available for public inspection. Therefore, a copy of the proposed 2021 Tax Budget is available in the City's Finance Department prior to adoption and submission to the Budget Commission. In accordance with ORC 5705.30, a public hearing is not required prior to the City Council's adoption of the tax budget. However, the City of Shaker Heights in previous years has held such hearings prior to City Council's adoption. Maintaining the public hearing prior to adoption will enable the public to comment if desired. In addition, an advertisement of the 2021 Tax Budget public hearing to be held on June 22, 2020 was published in the Sun News paper on June 4, 2020. The published notification satisfies the ten day advance notice required by Revised Code.

Property tax estimates are officially determined by county budget commissions. The primary purpose of the tax budget is to demonstrate the need to levy property taxes to fund the basic operations of the City of Shaker Heights.

In any given budget year funding needs will always exceed current revenue. In the tax budget the additional need is demonstrated by showing a shortfall between expected revenues and expenditures. If the need demonstrated was less than estimated revenue then the Cuyahoga County Budget Commission could elect to certify a decrease in the City’s inside real estate tax millage. This need is expressed by showing that operating disbursements exceed estimated operating revenues. The additional need in excess of anticipated General Fund resources for the budget year is summarized below.

2020 Tax Budget Summary	
General Fund (Combined)	2021 Estimate
Total Estimated Revenue	\$55,893,912
Total Estimated Expenditures	\$57,312,990
Shortfall (Additional Need)	\$(1,419,078)

The proposed 2021 Tax Budget assumes continuation of the current property tax rates or millage; 4.40 total inside millage and 5.50 total millage specified in the City of Shaker Heights Charter Article VI Sections 10 and 11. The tax budget allocates 0.60 mills (13.6%) of the 4.40 inside millage to fund a portion of the City’s annual contribution to police and fire pensions. The remaining inside millage (3.80) along with all of the voted charter millage (5.50) is credited exclusively to the General Fund to finance City operations and fund debt service on general obligation bonds (refer to schedule below). The actual property tax levies for 2021 will be presented to Council for formal approval by resolution in August. The 2021 Tax Budget was primarily based upon the 2020 operating budget. Adjustments were not made in the 2021 Tax Budget related to the potential future effect of the COVID-19 pandemic as it is unclear at this time what, if any, projected shortfalls will arise.

Summary of Property Taxes Levied – 2021		
Fund / Purpose	Mills	Amount Requested
General Fund – Inside Millage	3.80	\$3,036,847
General Fund – Charter Millage	3.00	2,397,511
General Fund – Charter Millage	2.50	1,997,925
Total General Fund	9.30	\$7,432,283
Police Pension Fund – Inside Millage	0.30	\$239,751
Fire Pension Fund – Inside Millage	0.30	239,751
Total Special Revenue Funds	0.60	\$479,502
Total Millage Levied	9.90	\$7,911,785

It is recommended that the resolution adopting the 2020 Tax Budget be approved by City Council on June 22, 2020 and subsequent transmittal to the Cuyahoga County Budget Commission after such approval no later than July 20, 2020. Although not required by the Ohio Revised Code per Section 5705.30, it is also recommended that a public hearing be held on June 22, 2020 prior to City Council’s consideration of the 2021 Tax Budget to continue the City of Shaker Heights’ open government philosophy.

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit - **CITY OF SHAKER HEIGHTS**

For the Fiscal Year Commencing - **JANUARY 1, 2021**

Fiscal Officer Signature _____ Date _____

COUNTY OF CUYAHOGA

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

On October 11, 2002, during the Cuyahoga County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (Including Schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis.

Alternative Tax Budget Information Filing Deadline

For all political subdivisions excluding school districts, the fiscal officer must file one copy of this document with the County Fiscal Officer on or before July 20th. For school districts the fiscal officer must file one copy of this document with the County Fiscal Officer on or before January 20th.

DIVISION OF TAXES LEVIED

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)
 (List All Levies Of The Taxing Authority)

SCHEDULE 1

I	II	III	IV	V	VI	VII	VIII	IX
Fund	Purpose	Authorized By Voters On MM/DD/YY	Levy Type	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authoriz ed	\$ AMOUNT Requested Of Budget Commission
General Fund	Inside Millage		Continuing	Continuing	1/1/20 - 12/31/20	1/1/21 - 12/31/21	3.80	\$ 3,036,847
General Fund	Current Expenses	11/8/1966	Continuing	Continuing	1/1/20 - 12/31/20	1/1/21 - 12/31/21	3.00	\$ 2,397,511
General Fund	Current Expenses	11/2/1948	Continuing	Continuing	1/1/20 - 12/31/20	1/1/21 - 12/31/21	2.50	\$ 1,997,925
Total General Fund							9.30	\$ 7,432,283
Police Pension Special Revenue	Inside Millage		Continuing	Continuing	1/1/20 - 12/31/20	1/1/21 - 12/31/21	0.30	\$ 239,751
Fire Pension Special Revenue	Inside Millage		Continuing	Continuing	1/1/20 - 12/31/20	1/1/21 - 12/31/21	0.30	\$ 239,751
Total Special Revenue Funds							0.60	\$ 479,502
Total Millage Levied							9.90	\$ 7,911,785

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
General Fund Group						
General Fund	\$ 17,943,859	\$ 8,103,783	\$ 44,750,982	\$ 70,798,624	\$ 53,792,541	\$ 17,006,082
Economic Development	4,566,718	-	365,000	4,931,718	693,739	4,237,979
Recreation	204,763	-	2,674,147	2,878,910	2,826,710	52,200
Total General Fund Group	\$ 22,715,340	\$ 8,103,783	\$ 47,790,129	\$ 78,609,252	\$ 57,312,990	\$ 21,296,261
Special Revenue Fund Group						
Street Maintenance & Repair	\$ 929,985	\$ -	\$ 1,323,100	\$ 2,253,085	\$ 1,709,538	\$ 543,547
State Highway Improvement	145,532	-	96,100	241,632	185,462	56,171
Sewer Maintenance	1,034,067	-	1,314,700	2,348,767	1,609,300	739,466
Police Pension	978,255	239,751	1,260,450	2,478,456	1,260,562	1,217,894
Fire Pension	674,972	239,751	1,225,587	2,140,310	1,225,699	914,611
Indigent Driver Alcohol Treatment	53,000	-	17,200	70,200	51,161	19,039
Court Computerized Legal Research	111,155	-	32,400	143,555	88,248	55,308
Court Clerk's Computerization	427,581	-	103,400	530,981	248,008	282,972
Housing Grant	64,825	-	-	64,825	-	64,825
Fair Housing	64,908	-	25,550	90,458	24,806	65,652
Law Enforcement Grants	19,581	-	7,500	27,081	14,017	13,065
Court Alternate Dispute Resolution	106,783	-	33,200	139,983	24,621	115,362
Court Security	56,775	-	9,375	66,150	55,343	10,807
Housing Nuisance Abatement	59,637	-	77,000	136,637	117,907	18,731
Indigent Driver Interlock	19,698	-	15,200	34,898	17,372	17,525
Street Lighting	269,603	-	841,500	1,111,103	963,044	148,060
Tree Maintenance	135,459	-	758,600	894,059	846,188	47,871
Law Enforcement Trust - Local	237,089	-	-	237,089	132,085	105,004
Law Enforcement Trust - Federal	389,686	-	-	389,686	162,393	227,293
27th Pay Reserve Balance	371,400	-	185,700	557,100	-	557,100
Total Special Revenue Fund Group	\$ 6,149,991	\$ 479,502	\$ 7,326,562	\$ 13,956,056	\$ 8,735,753	\$ 5,220,303

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

I	II	III	IV	V	VI	VII
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Government Revenue	Other Sources Receipts	Total Resources Available for Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
<u>Debt Service Fund Group</u>						
Gen Obligations Debt Service	873,966	-	2,643,149	3,517,115	2,646,151	870,964
Urban Renewal Bonds Debt Service	1,388,782	-	830,000	2,218,782	1,303,966	914,816
Total Debt Service Fund Group	\$ 2,262,748	\$ -	\$ 3,473,149	\$ 5,735,897	\$ 3,950,117	\$ 1,785,780
<u>Capital Projects Fund Group</u>						
General Capital	-	-	5,700,000	5,700,000	5,700,000	-
Sewer Improvement Capital	342,881	-	2,000,000	2,342,881	2,000,000	342,881
Total Capital Projects Fund Group	\$ 342,881	\$ -	\$ 7,700,000	\$ 8,042,881	\$ 7,700,000	\$ 342,881
<u>Internal Service Fund Group</u>						
Central Stores Purchasing	2,107	-	659,900	662,007	659,900	2,107
Central Printing Operation	2,699	-	34,500	37,199	34,500	2,699
Central Garage Operation	70,705	-	1,038,900	1,109,605	1,038,900	70,705
Central Services Operation	529,722	-	830,500	1,360,222	830,500	529,722
Self Insurance Reserve	3,160,755	-	6,017,369	9,178,124	7,712,654	1,465,471
Total Internal Service Fund Group	\$ 3,765,988	\$ -	\$ 8,581,169	\$ 12,347,157	\$ 10,276,454	\$ 2,070,704
TOTAL ALL FUNDS	\$ 35,236,948	\$ 8,583,285	\$ 74,871,009	\$ 118,691,242	\$ 87,975,314	\$ 30,715,929

UNVOTED GENERAL OBLIGATION DEBT

(Include General Obligation Debt To Be Paid From Inside/Charter Millage Only)
 (Do Not Include General Obligation Debt Being Paid By Other Sources)
 (Do Not Include Special Obligation Bonds & Revenue Bonds)

SCHEDULE 3

	I	II	III	IV	V	VI
Purpose Of Bonds Or Notes	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Calendar Year	Amount Required To Meet Calendar Year Principal & Interest Payments	Amount Receivable From Other Sources To Meet Debt Payments	
Urban Renewal Refunding Bonds, Series 2016	12/27/16	12/27/31	\$2,935,700	\$300,633	\$300,633	
Van Aken Sewer Line Improvement Bonds, Series 2013	05/09/13	06/01/28	\$225,000	\$31,163	\$31,163	
Urban Renewal Refunding Bonds, Series 2012	04/11/12	12/01/31	\$8,480,000	\$264,179	\$264,179	
Various Purpose Improvement Bonds Series 2017	07/29/17	07/26/37	\$2,785,000	\$226,375	\$226,375	
Port Authority Van Aken Bonds Series 2017	06/29/17	06/29/37	\$4,450,000	\$275,263	\$275,263	
Taxable Industrial Development Bond Series 2017	12/15/17	12/15/26	\$530,000	\$101,200	\$101,200	
Totals			\$19,405,700	\$1,198,813	\$1,198,813	

VOTED DEBT OUTSIDE 10 MILL LIMIT

(Bonds Or Notes Must Actually Be Issued In Order To Commence Collection Of Property Taxes For Debt Service)

SCHEDULE 4

I	II	III	IV	V	VI	VII
Purpose Of Notes Or Bonds	Authorized By Voters On MM/DD/YY	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Calendar Year	Amount Required To Meet Calendar Year Principal & Interest Payments	Amount Receivable From Other Sources To Meet Debt Payments
Note: The City of Shaker Heights has no debt in this category.						



Memorandum

To: Members of the Finance Committee

From: Director of Finance, John J. Potts

cc: Mayor, David E. Weiss
Chief Administrative Officer, Jeri E. Chaikin

Date: June 8, 2020

Re: Senate Bill 310 – Authorization to Receive Funds and Establish Fund

On May 6, 2020 the Ohio Senate unanimously passed Senate Bill 310 authorizing the distribution of \$350 million of federal CARES Act funding to local communities across Ohio for COVID-19 pandemic-related expenses. On June 4, 2020 the Ohio House passed the bill with additional amendments. The bill will now be sent to the Senate for concurrence on the changes made by the House. It is possible a conference committee may be convened instead to concur on the bill, but no official announcement has been made. After concurrence, the bill will be sent to the Governor for signature. The bill will become effective immediately upon the Governor's signature.

This funding will be made available to counties, municipalities and townships for necessary expenses associated with the current public health emergency and will be distributed based on the proportion of Local Government Fund revenue allocated to them in 2019.

The funding excludes Ohio's six jurisdictions with populations over 500,000 since they already qualify for a direct payment from the CARES Act (City of Columbus and Cuyahoga, Franklin, Hamilton, Montgomery and Summit counties). Municipalities within those jurisdictions, however, are still eligible for the funding appropriated in S.B. 310.

The Office of Budget and Management and the Ohio Department of Taxation have released a spreadsheet with estimated distributions each county will receive under SB 310. It is projected that Shaker Heights would receive a 1.4% distribution of Cuyahoga County's share (\$55.6 million) of the \$350 million allocation, or \$761,850.

As further detailed in the legislation, in order to be eligible to receive the funds once the Bill is enacted, the legislative authority of a municipality is required to adopt a resolution or ordinance affirming that the funds so received may be expended only to cover costs consistent with the requirements of the CARES Act.

The current legislation, as drafted, would require that we encumber the funds by October 15, 2020, and expend the funds by December 28, 2020. The Finance Department, in consultation with the Law Department will monitor the use of these funds, once received, to ensure compliance.

The CARES Act provides that payments may only be used to cover costs that –

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

The legislation requires that money received be deposited into a new fund to be named the Local Coronavirus Fund, which the fiscal officer shall create for that purpose. The Finance Department is proposing to establish a special revenue fund designated Fund 0285 Local Coronavirus Fund. The attached legislation establishes such fund as permitted by Ohio Revised Code Section 5705.13 (B).

Normally we would prepare the Ordinance after Finance Committee and before Council however the Ordinance has already been drafted and is attached here. We will be requesting Council to pass this legislation on first reading and as an emergency, so that we can provide a copy of this Ordinance to the Cuyahoga County Budget Commission, Cuyahoga County Auditor and the Ohio Director of Budget and Management.

ORDINANCE NO.

BY:

Authorizing the acceptance of funds from Cuyahoga County's "County Coronavirus Relief Distribution Fund" as authorized by Am. S.B. 310, enacted by the Ohio General Assembly, establishing the City's "Local Coronavirus Fund," and requiring that all funds from the County's Fund be deposited in the City's Fund, and that said funds be expended only to cover costs of the City consistent with section 5001 of the federal CARES Act and applicable regulations, and declaring an emergency.

WHEREAS, the Coronavirus Aid, Relief, and Economic Security Act, 116 Public Law 136, (the CARES Act) was signed into law by the President of the United States on March 27, 2020; and

WHEREAS, the Ohio General Assembly established a process for distributing funds provided by the "Coronavirus Aid, Relief, and Economic Security Act" in Senate Bill 310 of the 133rd General Assembly (S.B. 310); and

WHEREAS, S.B. 310 requires subdivisions receiving funds under Section 1 of the act, to pass legislation affirming that funds from the County Coronavirus Relief Distribution Fund may be expended only to cover costs of the subdivision consistent with the requirements of section 5001 of the CARES Act as described in 42 U.S.C. 601(d), and any applicable regulations before receiving said funds; and

WHEREAS, this Council intends that the City should apply for and accept funding authorized in S.B. 310 that is received by Cuyahoga County, and that the City shall meet all of the requirements set forth in said State legislation.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Shaker Heights, State of Ohio:

Section 1. The City is hereby authorized and directed to accept funds from Cuyahoga County's "County Coronavirus Relief Distribution Fund" (hereinafter referred to as the "County Fund"), as authorized by S.B. 310, once it is enacted by the Ohio General Assembly.

Section 2. The "Local Coronavirus Fund" of the City of Shaker Heights (hereinafter referred to as the "City's Fund") is hereby established, as "Fund #0285 - Local Coronavirus Fund," and the Director of Finance for the City is directed that all funds provided to the City from the County's Fund shall be deposited into the City's Fund.

Section 3. All funds provided to the City from the County's Fund shall be expended only to cover necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease (COVID-19), that are expenditures not accounted for in the City's most recently approved budget as of March 27, 2020, and are incurred during the period that begins on March 1, 2020, and ends on December 30, 2020,

and otherwise are costs of the City consistent with section 5001 of the Coronavirus Aid, Relief, and Economic Security ("CARES") Act, 42 USC 601(d) and its applicable regulations.

Section 4. The Director of Finance is hereby authorized and directed that, on or before October 15, 2020, he shall pay any unencumbered balance of money in the City's Fund to the County Treasurer, on or before December 28, 2020, he shall pay the balance of any money in the City's Fund to the state treasury in the manner prescribed by the Director of the Ohio Office of Budget and Management, and he shall provide any information related to any payments received under S.B. 310 to the Director of the Ohio Office of Budget and Management, as requested.

Section 5. The Mayor is authorized and directed to enter into such agreements as may be necessary in conjunction with said County Funds.

Section 6. The Clerk of Council is hereby directed to provide a copy of this Ordinance to the Cuyahoga County Budget Commission, and to certify signed copies of this ordinance, and to provide said certified copies to the Cuyahoga County Auditor and the Ohio Director of Budget and Management.

Section 7. This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare for the reason that it is necessary in the current operation of the City and further, that the City is required to adopt this legislation in order to be eligible to receive necessary emergency financial assistance during the ongoing COVID-19 pandemic from the State of Ohio through Cuyahoga County, and, therefore, this ordinance shall take effect immediately upon its enactment and approval by the Mayor.

Enacted

Approved this ____ day of _____, 2020.

DAVID E. WEISS, MAYOR

Attest:

JERI E. CHAIKIN
Clerk of Council



Memorandum

To: Members of Finance Committee
From: John Potts, Director of Finance
cc: Mayor, David E. Weiss
Chief Administrative Officer, Jeri E. Chaikin
Date: March 2020
Re: 2019 Year-End Financial Results (Unaudited)

Attached is an unaudited report of actual 2019 General Fund revenues and expenditures as well as historical results from 2018 and 2017.

General Fund Revenue

Total operating revenue for 2019 was up 6.8% from the prior year to a total of \$51.8 million.

- Municipal income tax increased \$2.4 million (7.0%), and property tax increased \$553 thousand (7.7%) year over year.
- Charges for Services increased approximately \$173 thousand over the prior year mainly driven by a \$230 thousand increase in court costs.
- Miscellaneous revenues increased \$271 thousand (15.6%) over the prior year mainly driven by a \$203 thousand increase on investment interest.

General Fund Expenditures

Total operating expenditures for 2019 were up 4.0% from 2018 to a total of \$36.6 million.

- Personal services, in total, increased \$213 thousand from the prior year or 0.8%. All departments were under budget for personal services in 2019.
- Departmental Other expenditures, in total, increased \$1.2 million from 2018 or 13.2% mainly driven by a Public Works (Other) increase of \$428 thousand and a CCSE (Other) increase of \$462 thousand.
 - The increase in Public Works Other was mainly a result of a \$236 thousand increase in salt purchases (price of salt had a 50% increase and the City had to purchase what we committed to) and a \$100 thousand increase in contractual services for leaf collection and brush maintenance from the September 2019 microburst that came through the city. That weather event led to more than 50 trees coming down on public and private property resulting in intense brush clean up for more than six weeks.

- The increase in CCSE (Other) is mainly due to risk and property management expenditures being moved to the General Fund from the (Fund 605) Self Insurance Fund in 2019. This was a recommendation of our auditors because the risk and property management was comingled with self insurance (workers comp and medical) and it was difficult to separate the self insurance balances for analysis.

Total Transfers Out increased 16.6%, or approximately \$2 million from the prior year.

General Fund Revenues exceeded General Fund Disbursements by \$1.2 million in 2019.

The Year-End 2019 Unencumbered General Fund balance is 36.6% of the 2019 General Fund Disbursements, a 40 basis point increase over 2018.

City of Shaker Heights - General Fund Revenue

	2017 Actual	2018 Actual	2019 Budget	2019 Actual	2019 v 2018	% Chg
Income Tax	34,237,225	33,721,082	36,617,697	36,088,906	2,367,824	7.0%
Real Estate & Public Utility	6,208,275	6,287,101	6,783,894	6,783,894	496,793	
Rollback/Homestead/Disability	901,102	895,788	952,008	952,008	56,220	
Tangible Personal Property	1,193	0	0	0	0	
Property Tax	7,110,569	7,182,889	7,735,902	7,735,902	553,013	7.7%
Court Costs	1,916,586	1,896,935	2,124,314	2,126,529	229,594	
Ambulance Fees	620,856	620,434	628,661	588,958	(31,476)	
CATV Fee	436,674	447,128	437,836	433,190	(13,938)	
Shaker Magazine	196,042	201,632	206,996	201,523	(109)	
Building & Housing Inspection	43,083	66,097	45,345	42,173	(23,924)	
Other Fees	41,015	33,985	40,749	46,736	12,751	
Charges For Services	3,254,256	3,266,211	3,483,901	3,439,109	172,898	5.3%
Licenses & Permits	1,291,854	1,260,378	1,140,053	1,095,530	(164,848)	-13.1%
Local Government Fund	596,573	605,402	683,347	690,772	85,370	14.1%
Fines & Forfeitures	503,144	496,038	621,801	613,681	117,643	23.7%
Other Federal Grants	41,711	12,858	24,972	26,420	13,562	
State Health Subsidy	5,337	49,067	0	0	(49,067)	
State Grants	30,117	135	3,348	3,348	3,213	
Local Governments	66,419	97,323	45,767	45,767	(51,556)	
Intergovernmental Revenue	143,584	159,383	74,087	75,535	(83,848)	-52.6%
Interest	340,360	734,208	948,357	937,232	203,024	
Refunds & Rebates	637,083	758,684	759,698	786,876	28,192	
Sale of Public Property	123,262	41,237	85,532	87,268	46,031	
Admission Tax	50,009	45,491	46,104	70,948	25,457	
Local Grants & Donations	85,960	74,936	3,349	67,352	(7,584)	
Rents & Leases - Non-Gov't	35,100	35,101	35,101	35,101	0	
Liquor & Beer Permits	13,846	14,453	17,449	19,397	4,944	
Cigarette Tax	408	371	371	334	(37)	
Transfers In	4,451	35,059	13,909	6,136	(28,923)	
Miscellaneous	1,290,479	1,739,540	1,909,870	2,010,644	271,104	15.6%
Estate Tax	8,845	9,185	6,086	6,086	(3,099)	
Total Operating Revenue	48,436,530	48,440,108	52,272,744	51,756,165	3,316,057	6.8%

City of Shaker Heights - General Fund Expenditures

	2017 Actual	2018 Actual	2019 Budget	2019 Actual	2019 v 2018	% Chg
Police						
Personal Services	8,399,286	8,138,549	8,475,681	8,125,255	(13,294)	
Other	1,197,882	1,584,354	1,730,556	1,657,877	73,523	
Subtotal Police	9,597,168	9,722,903	10,206,237	9,783,132	60,229	0.6%
Public Works						
Personal Services	4,187,927	4,376,067	4,465,976	4,331,369	(44,698)	
Other	3,365,382	3,341,309	3,854,061	3,769,192	427,883	
Subtotal Public Works	7,553,309	7,717,376	8,320,037	8,100,561	383,185	5.0%
Fire						
Personal Services	5,828,666	6,084,070	6,292,788	6,138,459	54,389	
Other	864,367	595,685	602,501	572,634	(23,051)	
Subtotal Fire	6,693,033	6,679,756	6,895,289	6,711,093	31,337	0.5%
Municipal Court						
Personal Services	1,965,927	2,036,933	2,190,996	2,153,515	116,582	
Other	93,273	93,928	102,463	96,364	2,436	
Subtotal Municipal Court	2,059,200	2,130,860	2,293,459	2,249,879	119,019	5.6%
Contractual Charges & Statutory Expense						
Personal Services	34,511	103,578	38,000	35,508	(68,070)	
Other	1,498,035	1,689,552	2,247,082	2,151,192	461,640	
Total CCSE	1,532,546	1,793,130	2,285,082	2,186,700	393,570	21.9%
Building & Housing						
Personal Services	1,336,498	1,334,122	1,441,413	1,424,910	90,788	
Other	139,135	148,151	135,730	125,101	(23,050)	
Subtotal Building & Housing	1,475,633	1,482,273	1,577,143	1,550,011	67,738	4.6%
Communications and Marketing						
Personal Services	324,910	343,785	372,076	366,926	23,141	
Other	429,464	434,262	471,745	453,030	18,768	
Subtotal Comm & Marketing	754,374	778,047	843,821	819,956	41,909	5.4%
Finance						
Personal Services	639,402	662,367	589,208	571,432	(90,935)	
Other	158,424	169,062	201,695	189,027	19,965	
Subtotal Finance	797,826	831,429	790,903	760,459	(70,970)	-8.5%
Law						
Personal Services	585,328	601,240	621,635	611,565	10,325	
Other	80,164	106,738	139,525	137,021	30,283	
Subtotal Law	665,492	707,978	761,160	748,586	40,608	5.7%
Economic Development						
Personal Services	252,280	169,841	227,604	220,714	50,873	
Other	318,879	350,186	514,432	471,984	121,798	
Total Economic Development	571,159	520,026	742,036	692,698	172,672	33.2%
Planning						
Personal Services	514,837	504,128	545,531	533,733	29,605	
Other	91,588	82,806	138,621	127,692	44,886	
Total Planning	606,425	586,934	684,152	661,425	74,491	12.7%

City of Shaker Heights - General Fund Expenditures

	2017 Actual	2018 Actual	2019 Budget	2019 Actual	2019 v 2018	% Chg
Information Technology						
Personal Services	426,240	441,610	455,750	452,265	10,655	
Other	125,506	136,912	125,597	120,721	(16,191)	
Subtotal Information Technology	551,746	578,523	581,347	572,986	(5,537)	-1.0%
Recreation						
Personal Services	301,737	317,372	347,077	326,278	8,906	
Other	161,231	151,489	161,513	136,970	(14,519)	
Subtotal Recreation	462,968	468,861	508,590	463,248	(5,613)	-1.2%
Human Resources						
Personal Services	263,887	224,558	256,437	252,330	27,772	
Other	79,610	102,402	128,899	128,980	26,578	
Subtotal Human Resources	343,497	326,961	385,336	381,310	54,349	16.6%
Mayor						
Personal Services	218,495	210,042	219,342	217,697	7,655	
Other	24,094	27,063	29,775	27,377	314	
Subtotal Mayor	242,589	237,105	249,117	245,074	7,969	3.4%
Chief Admin Officer						
Personal Services	231,765	229,001	229,002	227,161	(1,840)	
Other	7,571	9,520	13,979	13,012	3,493	
Subtotal Chief Admin Officer	239,336	238,521	242,981	240,173	1,652	0.7%
Neighborhood Revitalization						
Personal Services	153,227	152,188	159,494	156,799	4,611	
Other	133,707	27,494	88,863	60,563	33,069	
Total Neighborhood Revitalization	286,934	179,682	248,357	217,362	37,680	21.0%
City Council						
Personal Services	130,495	141,066	137,848	137,356	(3,710)	
Other	10,233	9,599	10,083	7,946	(1,653)	
Subtotal City Council	140,728	150,666	147,931	145,302	(5,364)	-3.6%
Civil Service						
Personal Services	22,250	22,979	24,334	23,743	764	
Other	30,500	49,073	64,056	61,068	11,995	
Subtotal Civil Service	52,750	72,053	88,390	84,811	12,758	17.7%
Health						
Personal Services	323,859	0	0	0	0	
Other	48,450	0	0	0	0	
Subtotal Health	372,309	0	0	0	0	-
Total Operating Expenditures	34,999,022	35,203,082	37,851,368	36,614,766	1,411,684	4.0%

City of Shaker Heights - General Fund Expenditures

	2017 Actual	2018 Actual	2019 Budget	2019 Actual	2019 v 2018	% Chg
Total Operating Expenditures (prev page)	34,999,022	35,203,082	37,851,368	36,614,766	1,411,684	4.0%
General Capital Fund	4,950,000	3,169,000	6,400,000	6,400,000	3,231,000	
Recreation Fund Subsidy	875,000	1,275,060	1,500,000	1,500,000	224,940	
Economic Development Fund	29,058	101,494	1,120,000	1,120,000	1,018,506	
Fire Pension Fund	860,000	826,309	1,113,577	1,113,577	287,268	
Police Pension Fund	750,000	803,094	972,056	972,056	168,962	
Debt Service Fund	609,500	1,205,186	1,248,061	875,181	(330,005)	
Sewer Maintenance Fund	502,000	502,000	752,000	752,000	250,000	
Street Maintenance Fund	413,359	400,000	400,000	400,000	0	
Urban Renewal Debt Service Fund	490,000	480,478	0	372,880	(107,598)	
Street Lighting Assessment Fund	250,000	265,000	265,000	265,000	0	
27th Payroll Reserve Fund	0	0	185,700	185,700	185,700	
Self Insurance Fund	945,540	945,000	0	0	(945,000)	
Van Aken District Fund	10,000	0	0	0	0	
Sewer Capital Fund	2,050,000	2,000,000	0	0	(2,000,000)	
Transfers Out	12,734,457	11,972,621	13,956,394	13,956,394	1,983,773	16.6%
Total Disbursements (Expend + Transf)	47,733,479	47,175,703	51,807,762	50,571,160	3,395,457	
Total General Fund Revenue	48,436,530	48,440,108	52,272,744	51,756,165	3,316,057	6.8%
Revenue Over/(Under) Disbursements	703,051	1,264,405	464,982	1,185,005		
Ending Balance December 31	15,432,623	17,067,917	17,532,899	18,534,126		
Ending Balance % Reserve	32.3%	36.2%	33.8%	36.6%		
Personal Services	26,141,527	26,093,497	27,090,192	26,307,015	213,518	0.8%
Other	8,857,495	9,109,585	10,761,176	10,307,751	1,198,166	13.2%
Total Operating Expenditures	34,999,022	35,203,082	37,851,368	36,614,766	1,411,684	4.0%
Transfers Out	12,734,457	11,972,621	13,956,394	13,956,394	1,983,773	
Total Disbursements	47,733,479	47,175,703	51,807,762	50,571,160	3,395,457	7.2%



Memorandum

To: Members of the Finance Committee

From: Director of Finance, John J. Potts

cc: Mayor, David E. Weiss
Chief Administrative Officer, Jeri E. Chaikin

Date: June 15, 2020

Re: Q1 2020 Financial Update – General Fund Revenues, Expenditures & Transfers

Attached is an analysis of General Fund Revenue for the first quarter of 2020 as compared to the first quarter of last year. A similar analysis is presented for General Fund Expenditures and Transfers.

Overall the first quarter results are consistent with the prior year, however, it is expected that the remaining quarters will be significantly impacted by the COVID-19 pandemic. As further detailed during the May 11, 2020 City Council work session, **the impact of COVID-19 on the City's finances will be significant.**

Q1 2020 operating revenue was \$14.1 million, a 0.6% increase over Q1 2019. Income tax was comparable to last year for the first quarter, the second quarter is expected to be significantly down due to the lag in the tax filing due date from April to July. As of June 9, 2020 income tax receipts are down approximately \$5.4 million from the end of Q1. It will not be known how much of this decrease is attributable to lost revenues versus the income tax filing lag until later this year. Property tax receipts were up 2.6% from the same time last year.

The remaining larger categories of revenues: charges for services, licenses & permits, local government fund, and fines & forfeitures totaled an increase of approximately \$58,500 from Q1 2019. It is expected that some of these line items will be impacted in the next quarter due to COVID-19.

Total operating expenditures for the first quarter of 2020 were down 1.2%, or \$107,012 as compared to the same period last year. The following are some of the larger variances explained:

- Fire – Personal Services up \$60,277. Retro pay was distributed in September 2019 for Firefighters Local 516 so there are two 2.25% increases reflecting the difference within the Q1 2020 amounts.
- Fire – Other up \$98,833. The annual lease payment for the new Fire Pumper Truck began in February 2020.

- Recreation – Personal Services up \$114,786. Due to the reorganization of the budget and financial ledgers for the Recreation Department, some of the administrative costs were increased in the General Fund (Fund 101) and decreased in the Recreation Fund (Fund 105).
- Economic Development – Personal Services up \$34,296. The increase was mainly attributed to the current Director being hired in August, 2019.
- Public Works – Other down \$254,552. Animal control contractual services (\$76K), which is usually accounted for in the first quarter had not been encumbered in Q1 2020 yet. There was more salt consumption in the first quarter of 2019 than in 2020 (\$75K). There were additional building repairs in Q1 2019 than this year (\$68K) and there was a \$36K savings in fuel costs in the first quarter of 2020 due to it being a mild winter.
- CCSE – Other down \$107,413. This decrease resulted from the Risk and Property Management payment to McGowan. HR is now making quarterly payments on general liability/auto insurance instead of annually (in January last year). The next quarterly payment will be paid soon.

With the cost saving mitigation strategies put in place for the COVID-19 pandemic, we expect lower personal services (payroll) expenses next quarter (and beyond) due to the hiring freeze.

The transfer to the Recreation Fund was \$193,248 less than the same time last year accounting for the majority of the Transfers Out variance. Due to the reorganization of some of the Recreation Fund budget this resulted in a lower subsidy needed for Fund 105 (Recreation) and differences were absorbed in the Recreation General Fund budget.

General fund operating revenues were in excess of disbursements (operating expenditures plus transfers out) by \$4.6 million for the first quarter of 2020.

City of Shaker Heights - General Fund Revenue - 1st Quarter Update

	Q1 2019	Q1 2020	2019 v 2018	% Chg
Income Tax	8,516,735	8,419,104	(97,631)	-1.1%
Property Tax	3,566,393	3,657,819	91,426	2.6%
Court Costs	526,676	541,017	14,341	
Ambulance Fees	152,570	169,039	16,469	
CATV Fee	110,381	106,417	(3,964)	
Shaker Magazine	45,684	39,525	(6,159)	
Building & Housing Inspection	3,484	4,765	1,281	
Other Fees	13,762	13,425	(337)	
Charges For Services	852,557	874,188	21,631	2.5%
Licenses & Permits	422,100	452,790	30,690	7.3%
Local Government Fund	148,841	184,496	35,655	24.0%
Fines & Forfeitures	163,727	134,243	(29,484)	-18.0%
State Grants	3,348	2,690	(658)	
Local Governments	46,611	55,861	9,250	
Intergovernmental Revenue	49,959	58,551	8,592	17.2%
Interest	186,547	197,246	10,699	
Refunds & Rebates	37,102	31,678	(5,424)	
Sale of Public Property	4,194	0	(4,194)	
Admission Tax	9,058	10,990	1,932	
Liquor & Beer Permits	2,869	4,771	1,902	
Other	10,854	29,826	18,972	
Miscellaneous	250,624	274,511	23,887	9.5%
Total Operating Revenue	13,970,936	14,055,702	84,766	0.6%

City of Shaker Heights - General Fund Expenditures & Transfers - 1st Quarter Update

	Q1 2019	Q1 2020	2019 v 2018	% Chg
Police				
Personal Services	1,925,583	1,933,019	7,436	
Other	356,036	390,728	34,692	
Subtotal Police	2,281,619	2,323,747	42,128	1.8%
Fire				
Personal Services	1,396,368	1,456,645	60,277	
Other	204,720	303,553	98,833	
Subtotal Fire	1,601,088	1,760,198	159,110	9.9%
Recreation				
Personal Services	73,681	188,467	114,786	
Other	22,653	19,611	(3,042)	
Subtotal Recreation	96,334	208,078	111,744	116.0%
Planning				
Personal Services	120,380	125,027	4,647	
Other	24,699	6,129	(18,570)	
Subtotal Planning	145,079	131,156	(13,923)	-9.6%
Building & Housing				
Personal Services	333,139	333,344	205	
Other	17,840	14,725	(3,115)	
Subtotal Building & Housing	350,979	348,069	(2,910)	-0.8%
Communications and Marketing				
Personal Services	79,314	82,571	3,257	
Other	89,557	62,130	(27,427)	
Subtotal Comm & Marketing	168,871	144,701	(24,170)	-14.3%
Neighborhood Revitalization				
Personal Services	35,947	37,238	1,291	
Other	22,049	2,440	(19,609)	
Subtotal Neighborhood Revitalization	57,996	39,678	(18,318)	-31.6%
Economic Development				
Personal Services	37,159	71,455	34,296	
Other	18,541	15,259	(3,282)	
Subtotal Economic Development	55,700	86,714	31,014	55.7%
Public Works				
Personal Services	1,048,037	1,049,109	1,072	
Other	906,294	651,742	(254,552)	
Subtotal Public Works	1,954,331	1,700,851	(253,480)	-13.0%

City of Shaker Heights - General Fund Expenditures & Transfers - 1st Quarter Update

	Q1 2019	Q1 2020	2019 v 2018	% Chg
Mayor				
Personal Services	50,738	47,962	(2,776)	
Other	8,577	5,981	(2,596)	
Subtotal Mayor	59,315	53,943	(5,372)	-9.1%
Chief Admin Officer				
Personal Services	50,710	52,736	2,026	
Other	4,433	4,344	(89)	
Subtotal Chief Admin Officer	55,143	57,080	1,937	3.5%
Finance				
Personal Services	132,162	142,977	10,815	
Other	125,223	104,794	(20,429)	
Subtotal Finance	257,385	247,771	(9,614)	-3.7%
Law				
Personal Services	137,268	143,481	6,213	
Other	46,342	27,060	(19,282)	
Subtotal Law	183,610	170,541	(13,069)	-7.1%
City Council				
Personal Services	33,668	34,167	499	
Other	2,339	1,464	(875)	
Subtotal City Council	36,007	35,631	(376)	-1.0%
Municipal Court				
Personal Services	489,195	485,411	(3,784)	
Other	12,425	10,927	(1,498)	
Subtotal Municipal Court	501,620	496,338	(5,282)	-1.1%
Human Resources				
Personal Services	52,673	60,520	7,847	
Other	14,790	13,465	(1,325)	
Subtotal Human Resources	67,463	73,985	6,522	9.7%
Civil Service				
Personal Services	5,443	5,628	185	
Other	3,350	5,612	2,262	
Subtotal Civil Service	8,793	11,240	2,447	27.8%
Information Technology				
Personal Services	104,546	105,200	654	
Other	11,226	3,174	(8,052)	
Subtotal Information Technology	115,772	108,374	(7,398)	-6.4%

City of Shaker Heights - General Fund Expenditures & Transfers - 1st Quarter Update

	Q1 2019	Q1 2020	2019 v 2018	% Chg
Contractual Charges & Statutory Expense				
Personal Services	2,839	2,250	(589)	
Other	781,030	673,617	(107,413)	
Subtotal CCSE	783,869	675,867	(108,002)	-13.8%
Total Operating Expenditures	8,780,974	8,673,962	(107,012)	-1.2%
To Recreation Fund	375,000	181,752	(193,248)	
To Fire Pension Fund	228,394	243,997	15,603	
To Police Pension Fund	243,014	252,712	9,698	
To Street Lighting Assessment Fund	66,250	66,250	0	
Transfers Out	912,658	744,711	(167,947)	-18.4%
Total Disbursements (Expend + Transf)	9,693,632	9,418,673	(274,959)	-2.8%
Total General Fund Revenue	13,970,936	14,055,702	84,766	0.6%
Revenue Over/(Under) Disbursements	4,277,304	4,637,029	359,725	8.4%
Personal Services	6,108,850	6,357,207	248,357	4.1%
Other	2,672,124	2,316,755	(355,369)	-13.3%
Total Operating Expenditures	8,780,974	8,673,962	(107,012)	-1.2%