

CITY OF WESTLAKE, OHIO

for the year ended December 31, 2022

Community Report

www.cityofwestlake.org



City Of Westlake

City Hall • 27700 Hilliard Blvd.
Westlake, Ohio 44145
Phone: 440-871-3300
www.cityofwestlake.org

ELECTED OFFICIALS

MAYOR – Dennis M. Clough.....

440-871-3300

COUNCIL PRESIDENT – David S. Greenspan.....

440-835-3820

COUNCIL MEMBERS

Ward 1 – Duane Van Dyke.....

440-241-1817

Ward 2 – Nick C. Nunnari.....

440-263-2215

Ward 3 – Dennis J. Sullivan.....

440-835-8661

Ward 4 – Michael F. O'Donnell.....

440-777-7814

Ward 5 – Amy G. Havelka.....

440-482-6800

Ward 6 – Mark R. Getsay.....

440-360-7418

DIRECTOR OF LAW – Michael P. Maloney

440-871-3300

APPOINTED OFFICIALS

DIRECTOR OF ENGINEERING

Jim Smolik

DIRECTOR OF FINANCE

Prashant Shah

DIRECTOR OF INSPECTIONS

Donald Grayem

DIRECTOR OF PLANNING

James Bedell

DIRECTOR OF PURCHASING

Larry Surber

DIRECTOR OF RECREATION

Paula Horner

DIRECTOR OF COMMUNITY SERVICES

Lydia Gadd

DIRECTOR OF SERVICE

Paul Quinn III

POLICE CHIEF

Kevin Bielozer

FIRE CHIEF

Matt Moran

Presorted Standard
U.S. Postage
PAID
Cleveland, Ohio
Permit No. 2263

ECR-WSS
Postal Customer
Westlake, Ohio

Presorted Standard
U.S. Postage
PAID
Cleveland, Ohio
Permit No. 2263

ECR-WSS
Postal Customer
Westlake, Ohio

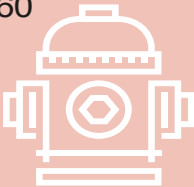
General
City
Statistics

Population – 34,228
Area – 15.93 Square Miles
Median Household Income - \$98,285
Per Capita Personal Income - \$58,539
Median Resident Age– 46.3
Bachelor’s Degree or Higher – 55.6%
Average Home Sales Price - \$378,100
Unemployment Rate– 2.8%
School Enrollment – 3,129
of Construction Permits Issued – 1,585
Economic Development Projects Approved – 141,011 sq. ft.
of New Single Family Dwellings - 121



Fire

Full-time Firefighters – 42
Emergency Responses– 6,413
of Fires – 108
Community Programs– 60
Westcom Dispatch calls – 19,359
Plan Reviews and Inspections- 4,422



Parks &
Recreation

Full-Time Employees– 16
Recreation Center Attendance – 319,290
Recreation Center Memberships – 11,086
Silver Sneaker Members – 2,706
of Programs– 544
Program Participants – 60,000
Outdoor Pool Memberships – 3,479
Outdoor Pool Attendance – 41,477
Rounds of Golf – 17,114



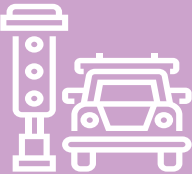
Police

Full-time Officers – 46
Auxiliary Officers– 21
Calls for Service – 32,351
Motor Vehicle Accidents – 1,138
Total Charges/Arrest – 2,775
Canine Unit – 3



Public
Service

Full-time Employees– 60
Work Orders/Service Requests– 5,922
of Vehicles/Equipment in Fleet– 511
Tons of Rubbish Removed – 12,001
Tons of Recycling – 10,347
Trees Planted – 182
Cubic Yards of Mulch Sold – 7,432
Road Maintenance Man Hours – 7,994
Truckloads of Leaves Picked Up – 1,284



CITY OF WESTLAKE, OHIO

for the year ended December 31, 2022

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www.cityofwestlake.org



Citizens of **WESTLAKE...**

It is with great pride and pleasure that we submit this Westlake Community Report for your review. The City is a desirable suburb to live, work, raise a family, and enjoy an excellent quality of life. Cleveland Magazine continues to rank Westlake in the "Top Suburbs". Westlake ranked 7th for 2023.

The purpose of this community report is to provide residents and businesses with pertinent information regarding the City's fiscal operations along with an insight into many projects and initiatives that were undertaken during the past year and those that are planned for the current and future years. This administration and staff consider it an honor to serve you. We believe that this report enhances the level of our accountability to you, our taxpayers.

Our efforts in providing detailed and meaningful financial reports to our citizenry have also been recognized by outside sources such as the Government Finance Officers Association (GFOA). Westlake's Community Reports have received the annual GFOA award every year for the past twenty-one years. We will continue to strive for the same excellence in reporting for the benefit of our residents. These awards are in addition to the thirty-nine consecutive Excellence in Financial Reporting awards, twenty-six consecutive Distinguished Budget awards, and numerous awards from the State Auditor's Office.

Since taking office in 1986, our administration has worked diligently with City Council to establish a vibrant economy in our community through proactive planning and management of the City's finances. We have been recognized with the highest possible ratings from all three major bond rating agencies: Aaa from Moody's Investor Service, Inc., AAA from Standard and Poor's Financial Services LLC, and AAA from Fitch IBCA Rating Service. These superior ratings allow the City to borrow funds at the lowest possible interest rates when issuing bonds for capital projects. Consequently, taxpayers save thousands of dollars in borrowing costs. These savings are often used to fund additional services or improve our existing ones.

The new Community Center, which had just over 40,000 visits in 2022, focuses on serving the community's 50-plus population. It features a café, theater room, and an exercise facility. The City is also working on new recreation plans to address youth fields and pickleball courts.

As always, we encourage and welcome any input or comments you may have regarding this report. Contact us at 440-871-3300 or visit the City's website at www.cityofwestlake.org to gain additional valuable information. The website is a very useful tool for both residents and businesses and contains information about all the programs and services the City provides.

Sincerely,

Dennis M. Clough

DENNIS M. CLOUGH
Mayor



City Council



David S. Greenspan
Council President
31058 Durham Drive
440-835-3820



Duane Van Dyke
Ward 1
1390 Queen Anne's Gate
440-241-1817



Nick C. Nunnari
Ward 2
3201 Canterbury Road
440-263-2215



Dennis J. Sullivan
Ward 3
903 Dover Center Road
440-835-8661



Michael F. O'Donnell
Ward 4
26475 Strawberry Lane
440-777-7814



Amy G. Havelka
Ward 5
1820 Sperry's Forge Trail
440-482-6800



Mark R. Getsay
Ward 6
30961 Bellerive Court
440-360-7418

Denise L. Rosenbaum
Clerk of Council
440-617-4053

Economic Development Activity IN OUR COMMUNITY



Businesses that have opened, expanded
or relocated within Westlake during 2022

A Massage Above
Clean EatZ
Cleveland Home Title
Cleveland Smiles
Center
Cornerstone Managed
Properties
Cornerstone Wealth
Management
Corrigan Krause
(relocation)
Cutler Realty
Dixon Acquisitions
Drybar
Energizer R&D
Ethos CPA
Fabletics
Fount

Fyzical Therapy & Balance
Center
Goodwill Bookstore
Huntington Bank (Offices)
IMCD
Inner Bliss Yoga
Insight Behavioral
JoAnn DePolo Studio and
Gallery
Joint Regeneration
Kerwell CBD Wellness
LensCrafters
Lego Crocker Park
Magic Flash Convenient
Minutemen Press
Mochinut
Ohio Kabob Restaurant

Palmer Holland
Penn Station
PetSuites
Red, Wine and Brew
RBC (Royal Bank of
Canada)
Sahars Beauty Bar
Salty Mary's
Self Made Lifestyle Bar
Sierra
The Good Feet Store
TLC Products
Urban Air Adventure Park
Welcome House (relocation)
White Horse Labs
Windsor
Waxxpot

CLAGUE PARK

Clague Park is one of the City's five recreational parks and offers baseball diamonds, tennis courts, a duck pond, walking trails and the newly opened playground and picnic area among other amenities.

A new 20,000 sq.ft. dynamic playground designed to exceed ADA standards was opened in 2022. Play features include slides, swings, zip-lines, percussion play musical elements, and more. The total cost of the playground project was \$970,000 of which \$477,000 was funded through a grant awarded by the Ohio Department of Natural Resources.

Adjacent to the new playground is the site of the Westlake Aquatic Center and Peterson Pool which was opened to the residents in 2019. The \$8.2 million center consists of an activity pool, lap pool, lazy river, plunge pool, climbing wall and numerous water features. In 2022 over 41,000 patrons visited these pools.

The newly renovated Clague Memorial Fields which are located behind Clague Playhouse. The \$2.2 million project was completed in 2020 and consisted of redesigning the existing fields into a four-field complex in a wagon wheel alignment along with a concession stand, restrooms and an expanded parking lot at the Playhouse.

Our annual 4th of July celebration occurs at Clague Park. Thousands of residents and guests come every year to watch the Independence Day parade and ceremony in the morning, enjoy the classic car show, food trucks, and entertainment during the day, and then stay for the gigantic fireworks display at night.

Design plans are currently underway for further improving the park by reconfiguring the 2 existing baseball diamonds into premiere diamonds with a facility to house a maintenance area, a restroom, and a press box. The walking trail system within the park would be expanded. The plans include possibly adding additional pickle ball courts for the City.



Enterprise Fund Highlights- Sewer Usage Fund

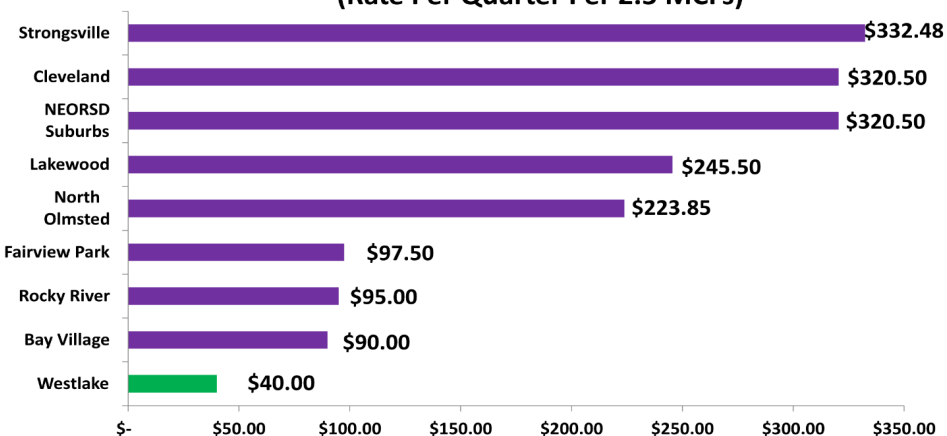
The City owns, operates, and maintains approximately 142 miles of sanitary sewers that service all our residents and commercial entities. The City has its own engineering department that is responsible for design, bidding, contracting and construction inspection in addition to a full-time service department with a division of sewers responsible for the day to day operations of the Westlake sanitary sewer system.

The service department is responsible for maintenance of the sanitary conveyance system that includes regular cleaning by removing grease and sediments, inspection of manholes and sewer main through the use of televised recording equipment, point repairs to mainline and laterals through excavation, monitoring pump station operation and assisting the engineering department in the reduction of inflow and infiltration.

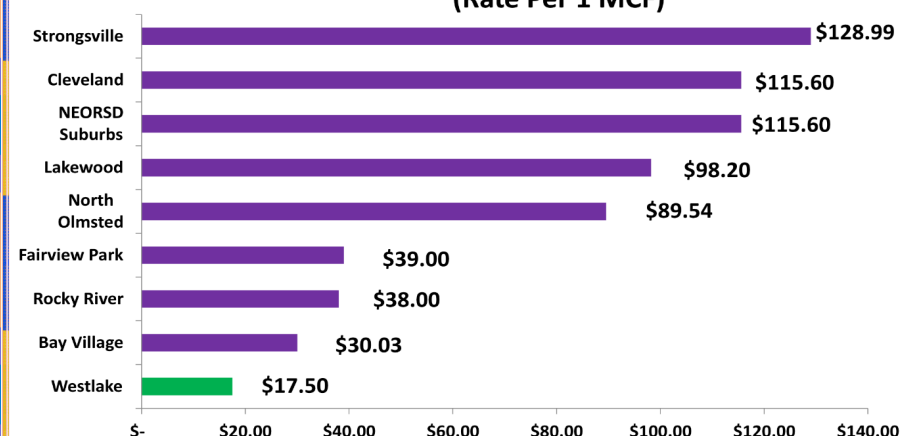
The City is also part owner of the Rocky River Wastewater Treatment Plant (RRWWTP) along with: Bay Village, Fairview Park, and Rocky River.

The costs of operating and maintaining the sewer system is accounted for in the Sewer Usage Fund which is operated similar to a private business operation whereby the expenses of providing the services is recovered primarily through user fees. The City's current user fees are by far the lowest in the county if not the State. These charges were last updated in 2013 after approximately 28 years of charging an even lower rate. However due to recent EPA mandates and the ever increasing costs of providing these services there may be a need to make another adjustment to the rates sometime in the near future.

RESIDENTIAL SEWER RATE COMPARISON
(Rate Per Quarter Per 2.5 MCFs)



COMMERCIAL SEWER RATE COMPARISON
(Rate Per 1 MCF)



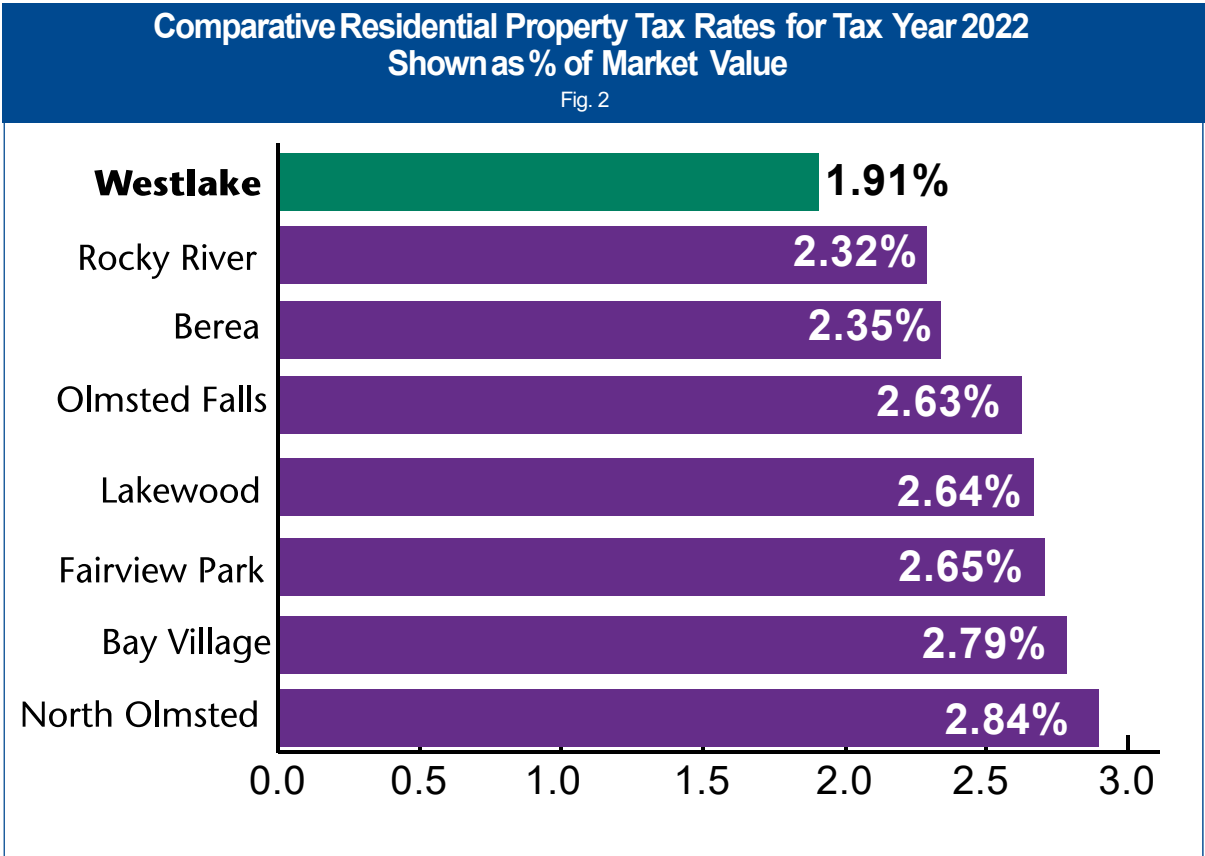
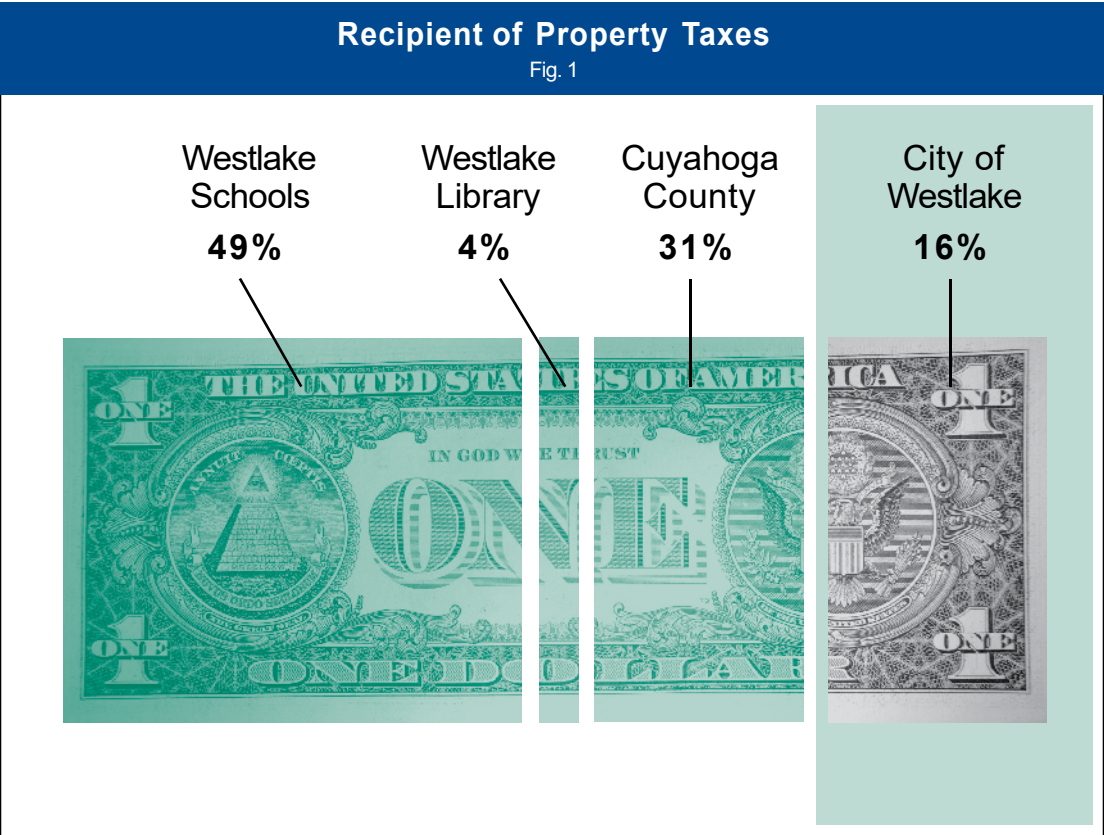
Financial Review

Understanding Property Taxes

A fundamental difference between the City of Westlake and the Westlake School District is the main funding source used by each entity for operating purposes. The City of Westlake primarily relies on income tax revenues which equaled 51% of the City's annual sources of income during 2022. The Westlake School District is mostly funded by taxes paid on property that falls within its district.

Property tax in Westlake, administered by Cuyahoga County, is based on the county-assigned value of all parcels of land within each taxing district. The Cuyahoga County Fiscal Officer determines an assessed value which is 35% of the appraised market value for each parcel. This value is updated every three years based on the average price that surrounding or similar properties sold for within the previous three-year period. Every six years, the Fiscal Officer revisits all properties to re-appraise the value of each piece of land based on any building additions or major improvements. Ohio law requires a full reappraisal every six years. An updated appraisal took place for tax year 2022 with a full reappraisal scheduled for tax year 2024.

For the tax year 2022, a homeowner in Westlake will pay 1.91 percent of the market or appraised value of their home in property taxes (see Figure 2).



Explanation of Cuyahoga County Property Tax Rates– Residential

Tax as a Percentage of Market:
A simple percentage is used to estimate total taxes for a property. Multiply the market value of the property by the percentage listed for the City of Westlake.

Example:
Taxes for a \$100,000 home in Westlake:
 $\$100,000 \times 1.91\% = \$1,910$ annual property tax bill

Example of Property Tax Distribution (see Figure 1)
Using \$100,000 Home Value:
Total Property Tax = \$1,910

Distributed as follows:

Recipient	Amount	Percentage
Westlake Schools	\$936	49%
Cuyahoga County	592	31%
City of Westlake	306	16%
Porter Library	76	4%
Total	\$1,910	100%

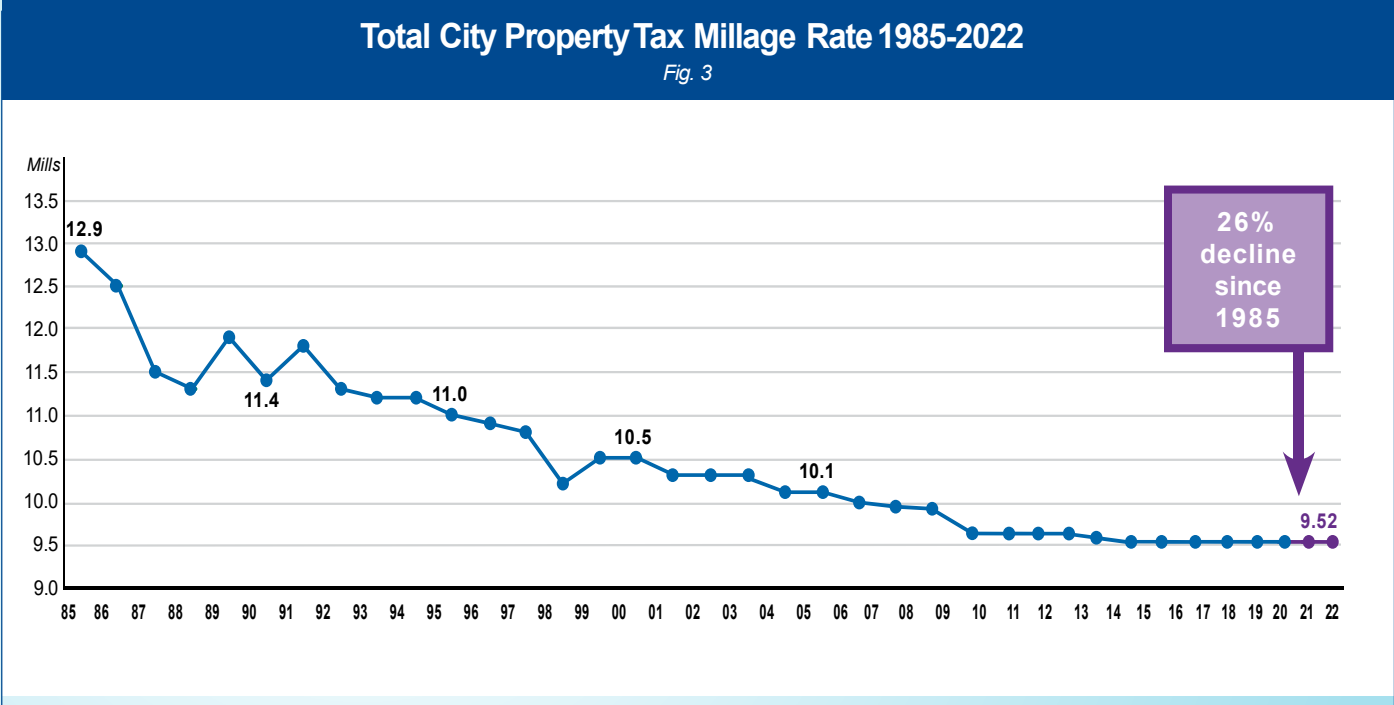
Westlake's Property Tax Rate-City Portion

The City of Westlake has been widely recognized by several financial rating agencies, including Moody's Investors Service, Standard & Poor's and Fitch Ratings for its excellence in financial management. One area that has been commended is the City's ability to keep its tax rates low as compared to other cities, while providing high quality services.

The City has been able to achieve low tax rates through long term financial planning and conservative fiscal management. The City annually reviews its revenue projections and requirements for the upcoming year and adjusts the tax rate to correlate with the needs of the projected expenditures.

Since 1985, the City of Westlake has reduced the property tax rate to Westlake residents by over 26 percent (see Figure 3). The adjacent chart provides a history of the City's portion of the property tax.

If you are interested in learning more about the City's finances, please visit the Finance Department page on the City's website or contact City Hall.



Financial Review

The following is an overview of the City’s financial operations for the fiscal year ending December 31, 2022. The data included in this review is not prepared in accordance with Generally Accepted Accounting Principles (GAAP) as only a portion of the City’s financial statements are presented. Most of the data is, however, compiled from the City’s Annual Comprehensive Financial Report. The City’s audited financial statements and official audit report are generally completed approximately six months after the end of the fiscal year. This PAFR and the Annual Comprehensive Financial Report, along with more detailed information regarding the City’s finances are available on the City’s website (www.cityofwestlake.org).

For simplicity purposes, the tables are compiled using the fund financial statements for Governmental Funds. These are the funds through which most government functions are financed. Governmental funds are comprised of the following:

Where the Money Comes From...

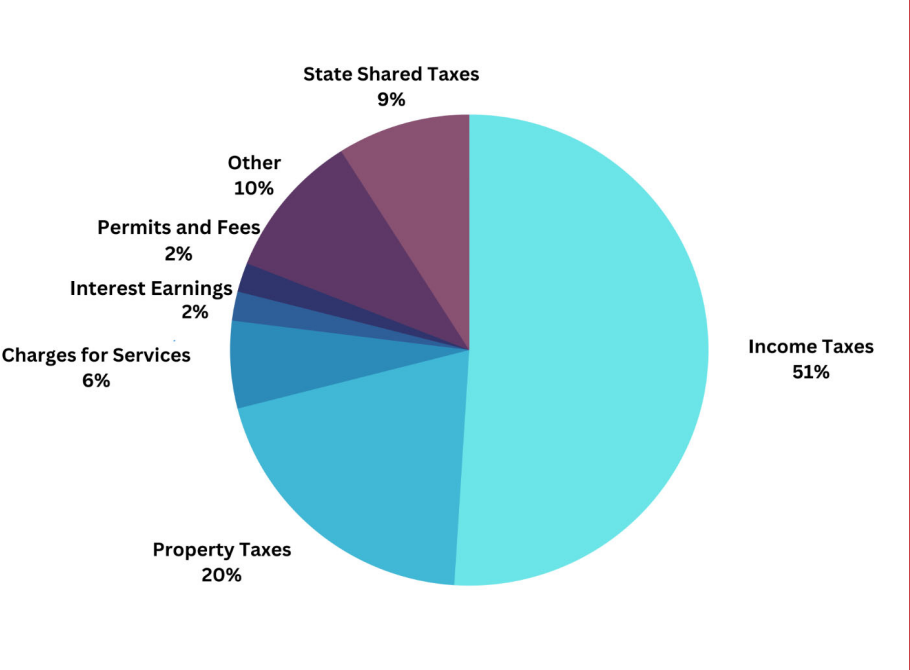
Revenues

The major sources of revenue for the City are Income Taxes and Property Taxes (see figure 4). Total revenue for fiscal year 2022 was \$75,372,607, an increase of approximately \$11.4 million as compared to 2021. Income taxes increased \$5.4 million, up 16% from 2021. The increase of \$1.4 million in property tax revenues was due to an updated appraisal performed by the county for the tax year 2022. The City was also awards \$1.7 million as part of the American Recue Plan Act (ARPA) funding grant in 2022, resulting in higher state shared taxes. Interest rates rose in 2022 attributing to the higher interest earnings in 2022.

REVENUES	2022	2021	2020
Property Taxes	\$14,914,666	\$13,493,122	\$13,431,173
Income Taxes	38,665,752	33,302,308	32,453,058
State Shared Taxes	6,895,248	4,192,945	5,870,132
Charges for Services	4,807,295	4,253,586	3,205,747
Permits and Fees	1,418,851	1,291,279	842,056
Interest Earnings	1,279,876	305,298	1,587,425
Other	7,390,919	7,139,569	9,458,286
Total Revenues	\$75,372,607	\$63,978,107	\$66,847,877

2022 Revenues by Source—All Activities

Fig. 4



GENERAL FUND: The fund used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS: Funds that account for specific revenue sources that are legally restricted to expenditures for specific purposes.

DEBT SERVICE FUNDS: Funds used to account for accumulation of resources for the payment of long-term debt principal and interest.

CAPITAL PROJECT FUNDS: Funds used to account for the construction or acquisition of major capital facilities and/or infrastructure.

Where the Money Goes...

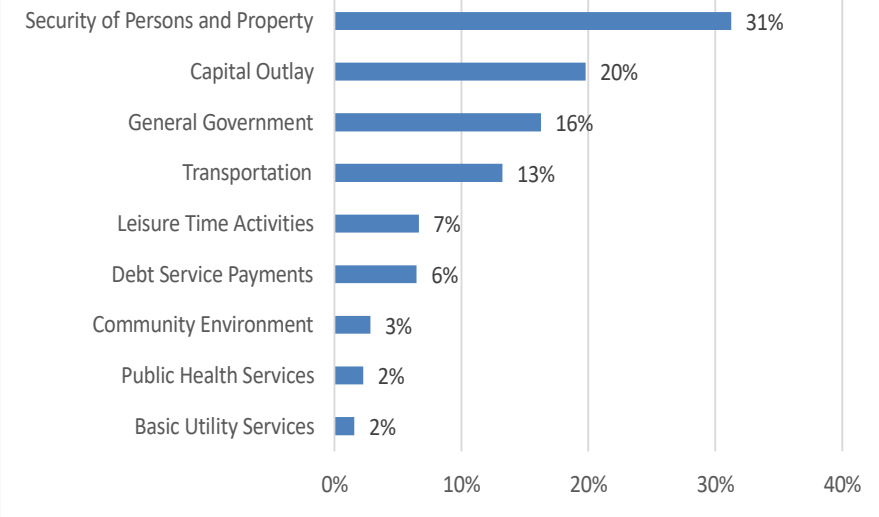
Expenditures

Expenditures for 2022 totaled \$58,127,990, an increase of \$4.3 million as compared to 2022. The Governmental Accounting Standards Board (GASB) requires cities to present the unfunded portion of pension benefits as obligations within the government’s financial statements, even though cities are not responsible for these obligations beyond the statutorily required contributions. In 2021, a reduction in the City’s obligations based on actuarial assumptions by the pension boards resulted in a negative pension benefit expense which attributed to lower expenses being reported by the City. For 2022, revised actuarial calculations resulted in a higher “Other Post Employment Retirement Benefits” liability resulting in an increase in expenses in the General Government and Security of Persons and Property categories. The City continues to remain diligent in watching expenditures overall and particularly in personnel costs by hiring additional personnel only when warranted. Transportation increased in 2022 due to the road construction and maintenance programs. Capital Outlay also saw an increase from 2021 to 2022 which was primarily related to I-90/Columbia Road Westbound Ramp project, however this project was partially funded by a \$2.0 million grant from the Federal Government.

EXPENDITURES	2022	2021	2020
General Government	\$9,451,835	\$7,975,610	\$8,910,573
Security of Persons and Property	18,160,755	17,582,685	16,940,411
Public Health Services	1,314,502	1,173,436	1,054,613
Transportation	7,688,575	7,076,006	7,583,177
Community Environment	1,648,851	1,634,436	1,728,259
Basic Utility Services	910,738	1,044,994	952,407
Leisure Time Activities	3,868,133	3,388,196	3,249,010
Debt Service Payments	3,763,380	5,428,583	4,998,866
Capital Outlay	11,321,221	8,505,760	13,512,325
Total Expenditures	\$58,127,990	\$53,809,706	\$58,929,641

2022 Expenditures—By Program

Fig. 5



2023 Capital Projects in Progress



**Crocker Road
Resurfacing –
Detroit Road to
Hilliard
Boulevard**

This project will help restore the driving surface for motor vehicles moving north and south on Crocker Road. The existing pavement is old and in need of repair. The scope of the project includes removal and replacement of the top three inches of asphalt on Crocker Rd (Hilliard Blvd to Detroit Rd) – approximately 50,000 square yards. The repair of the catch basins, curbs and handicap ramps and re-striping the roadway will also be included to meet current standards. The City has contracted with Karvo Companies to complete this project at a cost of \$1,856,886.



**Porter Road and
Lansing Drive
Waterline
Replacement and
Roadway
Rehabilitation**

The City will install a new 8 inch main. Storm and sanitary sewer repair will be completed along with some roadside ditch elimination. Once all water and sewer work is complete, the roadway will be resurfaced. The project will upgrade 4,100 feet of waterline and 4,100 feet of pavement. The water main replacement will reduce future maintenance costs of the roadway, water main, storm sewer and sanitary sewer along with increased fire protection. Fechko Excavating, LLC has been hired to complete this project at a cost of \$2,380,231.



**Dover Center
Road
Resurfacing –
Center Ridge
Road to North
Olmsted
Corporate Line**

In 2022 Dover Center Road was resurfaced from Center Ridge Road to the Bay Village corporate line. The remainder of Dover Center Road, south of Center Ridge Road, will be resurfaced in 2023. The existing pavement is old and in need of repair. The scope of the project includes removing three inches of asphalt by milling and replacing it with three inches of new asphalt - approximately 17,000 square yards. Existing storm structures will be rehabilitated. Catch basins, curbs, handicap ramps and restriping will also be included to meet current standards. This project will also include road work on Adams Lane, Jefferson Way, and Washington Way, along with the subdivisions of the Breckenridge Estates, Cobblestone Chase, Cornerstone, Country Club Estates, Queen Anne’s, Settlers Landing, The Estates, and The Glens. The City has contracted with Karvo Companies to complete this project at a cost of \$1,167,444.



**Sidewalk
Rehabilitation
Program**

The City of Westlake has an established sidewalk repair and replacement program which includes inspection of all the sidewalks throughout the City once every four years. The City is divided into four quadrants and during 2023 the program will be conducted in neighborhoods south of Hilliard Boulevard and west of Dover Center Road. Residents are afforded the opportunity to use a city contractor to repair or replace sidewalks that are found to be in disrepair or otherwise do not meet code. The City subsidizes the cost of the project to the tune of 50%. DiGioia-Suburban Excavating, LLC has been contracted to complete the project at a cost of \$718,895.

2023 Crack and Joint Seal Program

To ensure the longevity of our roads and prevent damage caused by water seepage during freeze-thaw cycles, The City will use implement a crack and joint seal process. This involves the application of sealant to pavement cracks. To avoid any inconvenience to residents, a protective material will be placed over the hot adhesive to prevent it from sticking to cars and driveways. By adopting this cost-effective approach, the City can effectively maintain the quality of our roads. The crack and joint seal program will be overseen by Scodeller Construction, Inc., At a cost of \$74,053.



Additionally, the following major streets will also be included:

- Bradley Road: Detroit to Southern Corporation Limits
- Crocker Road: North Corporation Limits to Clemens Road, Hilliard Boulevard to Center Ridge Road
- Columbia Road: Complete Road

The program will encompass the following residential streets:

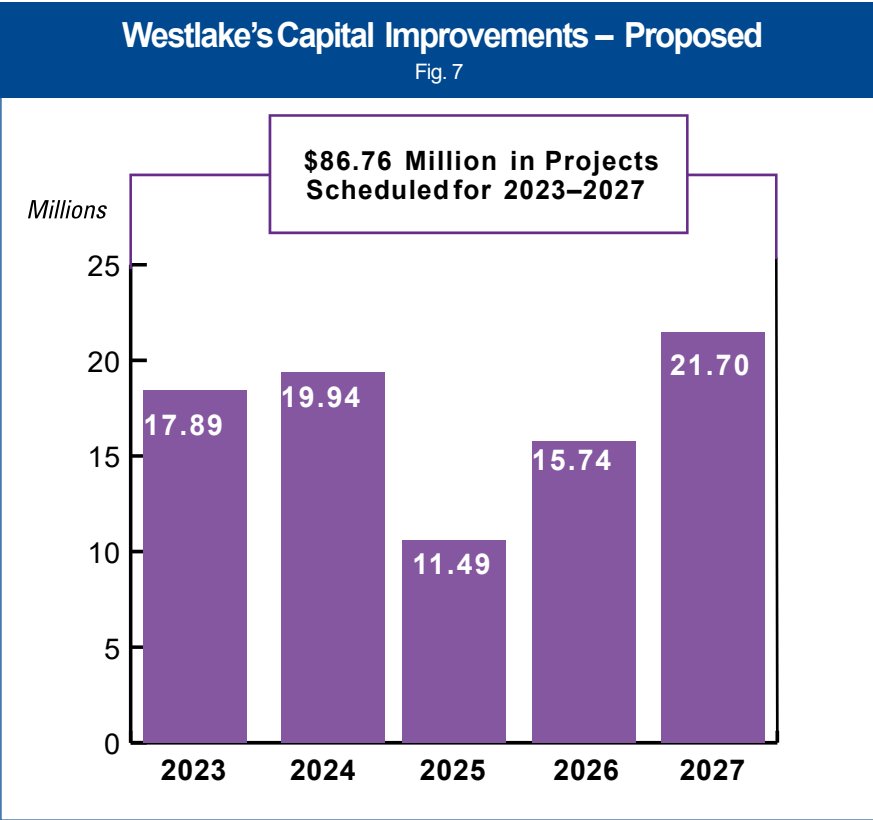
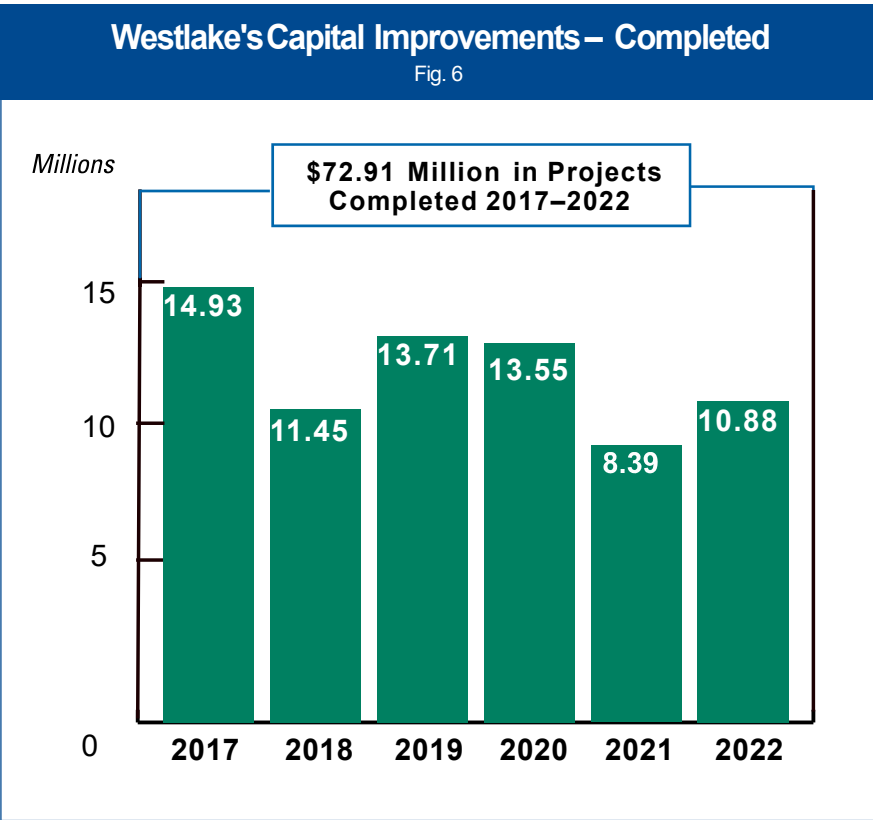
- Bassett Road
- Hawkins Road
- Indianpath Drive
- Laughlin Lane
- Marview Drive
- Seneca Drive
- Westtown Boulevard
- Woodmill Drive

Long Term Capital Planning

Westlake’s Capital Improvements Program

The 2022 projects and future year capital improvements will be paid from planned revenue sources which have been legally restricted and/or designated for these projects.

The residents of Westlake approved a 3/8 of 1 percent increase in the City income tax in 1993 which was later renewed for another fifteen years. The tax is solely for the purpose of improving the infrastructure within the City such as roads, sewers and waterlines. In November of 2017, voters extended the 1/8 of 1 percent income tax that can be used toward recreation projects and expanded the scope of the tax to include the Community and Senior Center project. These income tax dollars can only be used for the authorized purpose approved by the residents of Westlake. The City collects these revenues and allocates them to the eligible projects identified in the tables below. The projects go through a rigorous series of planning, prioritizing and final review before making it into the Five-Year Capital Improvement Plan. Some of the projects are partially funded through State or Federal grants and timing may be changed depending on the funding requirements.



Five-Year Capital Plan: \$86.76 Million

PROJECTS	ESTIMATED CONSTRUCTION COSTS
Summary of Capital Projects	
Road Improvements	24,335,000
Sanitary & Storm Sewers	14,180,000
Water Line Improvements	27,260,000
Recreation Improvements	18,733,000
Building Construction and Improvements	2,249,500
Total	\$86,757,500
2023	
Road Improvements	5,635,000
Sanitary & Storm Sewers	3,660,000
Water Line Improvements	2,850,000
Recreation Improvements	4,745,000
Building Construction and Improvements	1,004,500
Total	\$17,894,500
2024	
Road Improvements	4,820,000
Sanitary & Storm Sewers	3,680,000
Water Line Improvements	5,150,000
Recreation Improvements	6,175,000
Building Construction and Improvements	115,000
Total	\$19,940,000
2025	
Road Improvements	4,030,000
Sanitary & Storm Sewers	560,000
Water Line Improvements	3,780,000
Recreation Improvements	2,240,000
Building Construction and Improvements	880,000
Total	\$11,490,000
2026	
Road Improvements	2,460,000
Sanitary & Storm Sewers	5,720,000
Water Line Improvements	6,030,000
Recreation Improvements	1,278,000
Building Construction and Improvements	250,000
Total	\$15,738,000
2027	
Road Improvements	7,390,000
Sanitary & Storm Sewers	560,000
Water Line Improvements	9,450,000
Recreation Improvements	4,295,000
Building Construction and Improvements	—
Total	\$21,695,000