

2008

CITY OF WESTLAKE, OHIO COMMUNITY REPORT



Citizens of Westlake...

I am pleased to submit to you the 2008 Community Report for the city of Westlake.

This community report is intended to provide all residents with useful information regarding the city's fiscal operation. It should also serve to increase awareness and familiarity with the governing body and to highlight the many completed projects and initiatives.

We are proud to serve the citizens of Westlake and consider this report to be a notable achievement as we seek to enhance the level of accountability to our taxpayers.

Since taking office in 1986, my administration has worked diligently with City Council to implement sound management of the city's finances. These efforts have been recognized by outside sources such as the Government Finance Officer's Association (GFOA) which reinforces this Administration's goal to provide the residents of Westlake with the highest level of financial reporting. Westlake has received recognition in the form of several awards from the GFOA for its prior Community Reports. This year's report will, once again, be submitted as a candidate for this prestigious award. This recognition is in addition to the 26th consecutive Excellence in Financial Reporting Award from the GFOA and numerous budgeting and State Auditor's awards.

Once again the city of Westlake had its AAA Bond Rating reaffirmed by all three Bond Rating Agencies this past August. We are the only suburb in Ohio with this distinction. This superior bond rating allows the city to receive the lowest interest rate possible when borrowing money needed for capital projects. This achievement saves taxpayers thousands of dollars when issuing bonds or notes.

As many of you now receive a significant amount of news and information from the Internet, the city continues to provide its residents with information on a multitude of issues via the city's website. Please take time to visit and browse through the city's website at – www.cityofwestlake.org.

As always, we welcome any input or comments you may have regarding this community report.

Sincerely,

Dennis M. Clough
Dennis M. Clough
Mayor

July Fourth CELEBRATION





Michael F. Killeen
Council President
2465 Pebblebrook
440-331-1910



Edward G. Hack
Ward 1
1200 Queen Anne's Gate
440-871-6208



James P. Connole
Ward 2
2000 King James Pkwy. #120
440-899-1504



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



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



Kenneth R. Brady
Ward 5
1677 Sperry's Forge Trail
440-892-1177



Nan A. Baker
Ward 6
4477 Mallard Circle
440-835-8960



Susan Prehoda
Clerk of Council
440-617-4053

Visit the Redesigned Westlake Police Department Website

The redesigned Police Department website provides important information for residents and visitors. The website was designed to help keep our community safe and to provide the most up-to-date information. Many of our forms and applications are now available online for the convenience of our residents.

Featured Information

Personal Safety and Crime Prevention – provides safety tips for homeowners, senior citizens, children and travelers, ATM safety, vehicle safety and much more.

Programs – provides information on the numerous programs and events offered through the Westlake Police Department such as DARE, Safety Town and the Community Police Academy.

Police Divisions - provides descriptions and contact information for the various Police Divisions such as Animal Control, Detective Bureau, K-9 Unit, Bicycle Patrol and Motorcycle Patrol.



Development Activity in our Community

The city of Westlake has continued to experience development activity throughout the community. Whether it is a new business locating in Westlake or an expansion of an existing business, our community continues to experience the investment that makes this city healthy and vibrant.

We would like to welcome the following businesses that have been approved to open or are opening in Westlake during the year 2008:

OFFICE

Key Private Bank
Blue Spark Technologies
Wellington Technologies
Medical Resource Group
Amtrust
Fidelity Investments
University of Phoenix
Cuyahoga Community College
The Szarek Team Realtors
Remax Realty
UBS
Realty One
Youth Challenge

RETAIL/COMMERCIAL

Boneyard Restaurant
Gymboree
Lucky Brand Jeans
Asuka Japanese Cuisine
Vieng's Restaurant
Cold Stone Creamery
Picc-A-Deli
Sweet Basil Pizza
Aeropostale
The Apple Store
Hue Studio
Buckle
P. Graham Dunn
Clark's Shoes
Rocky Mountain Chocolate
Party Station
87 West 2
DSW
Sunglass Hut
Guess
L'Occitane en Provence
MAC Cosmetics
Jupe
Robek's
Security Self Storage
Indian River Coffee
Prosource Warehouse

We would also like to recognize the following companies for continuing to invest in Westlake through on site and off site expansions and renovations completed in 2008:

Stark Enterprises	50,547 sq ft commercial new construction
Key Bank	4,282 square feet new construction
Q-Lab	55,294 square feet addition
Cleveland Door Controls, Inc.	1,536 square feet addition
ENA Enterprises	6,940 square feet addition
True North Shell	4,256 square feet reconstruction
Rego's Fresh Market	400 square foot vestibule addition

The city of Westlake will continue to meet with the business community and to spotlight some of those businesses in the annual Westlake Magazine.

Westlake's excellent housing, family recreation and commercial centers make this city attractive to new and existing companies. As home to more than 15 corporate headquarters, Westlake is the premier location to conduct business.

WESTLAKE *Salutes the Military*

The city of Westlake continues to display numerous banners throughout the city with images of military personnel who are currently serving in the armed forces. The banners are being created to honor and to thank Westlake family members in the military and will be displayed at the city's main intersections.

The service men and women whose pictures were recently displayed on these banners were honored at the May 15, 2008, Westlake City Council meeting. Mayor Dennis Clough and members of City Council recognized the contributions of these members of the armed forces and presented their banners to family members in attendance. Many family members as well as a few military personnel marched with their banners in the 4th of July parade.

City employees who have served on active duty over the last five years were also honored. We thank the following service men and women for their sacrifice and service to our country.

MA1 Kyle Baker
United States Navy

Spc. Chad Baon
United States Army

Tech. Sgt. Anthony Bowman
United States Air Force

Lt. Col. Steven M. Buzon
United States Air Force

MM2 Jeffrey S. Cheiky Jr.
United States Navy

Major David Glauner
United States Air Force

BM3 Kimberly M. Kopcak
United States Navy

Captain Ronald Kubacki
United States Army

Sgt. Kyle D. Mueller
United States Army

Lance Cpl. Thomas Nemeth
United States Marine Corps

Sgt. Robert C. Nupp
United States Army

Pfc. Matthew Perrings
United States Army

Staff Sgt. Steven John Podhradsky
United States Army

Capt. Jaime A. Romero Jr.
United States Army

Sgt. Major Kathleen M. Roth
United States Army

2nd Lt. Andrew Scheuer
United States Marines

HM3 Brad Simons
United States Navy

Capt. Nicole Ussery
United States Army

Spc. Marc J. Wells
United States Army Reserves

Pvt. Christopher N. Worthey
United States Army

Capt. Kevin A. Zitnik
United States Marine Corps

City of Westlake Police Department

Officer Jeremiah Bullins
United States Marine Corps

Officer Joshua Frey
United States Army

Officer Christopher Johnson
United States Marine Corps

Staff Sgt. Charles Kalo
Ohio National Guard (active)

Officer Mark Morales
United States Navy

City of Westlake Fire Department

Firefighter Ryan Clifford
United States Marine Corps

Lt. James Hughes
United States Air Force



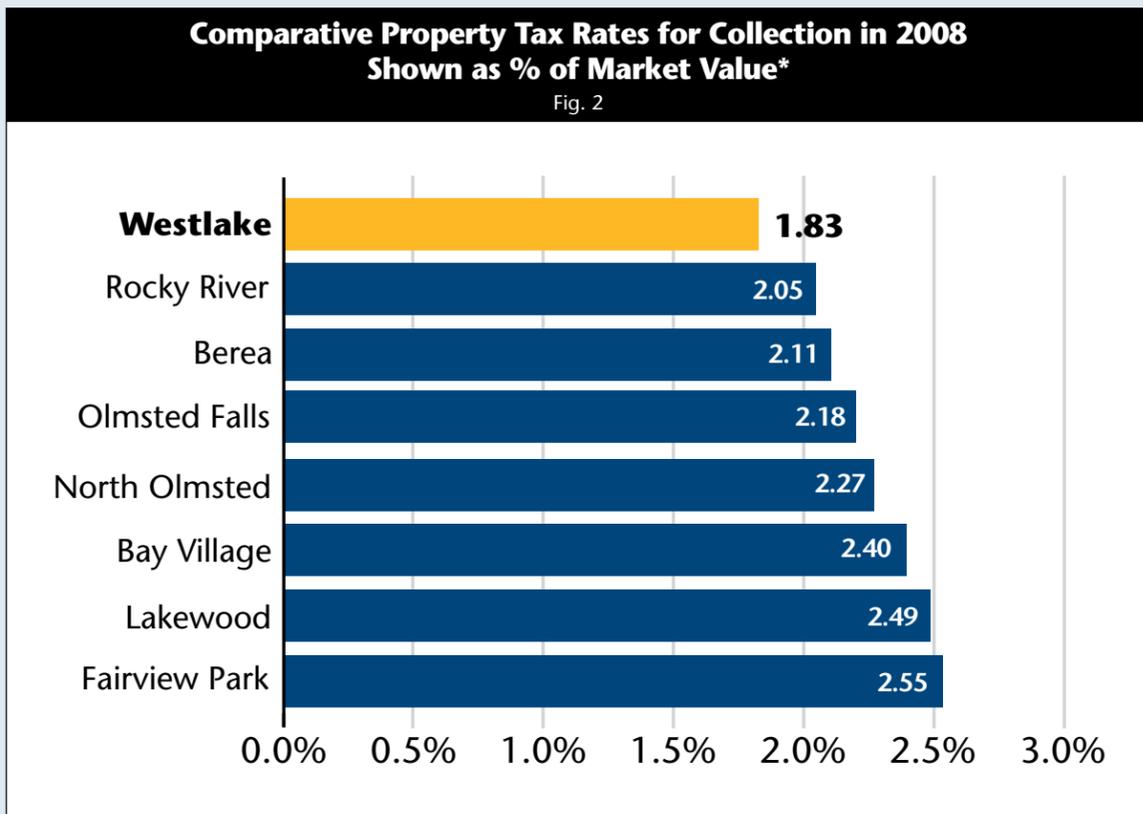
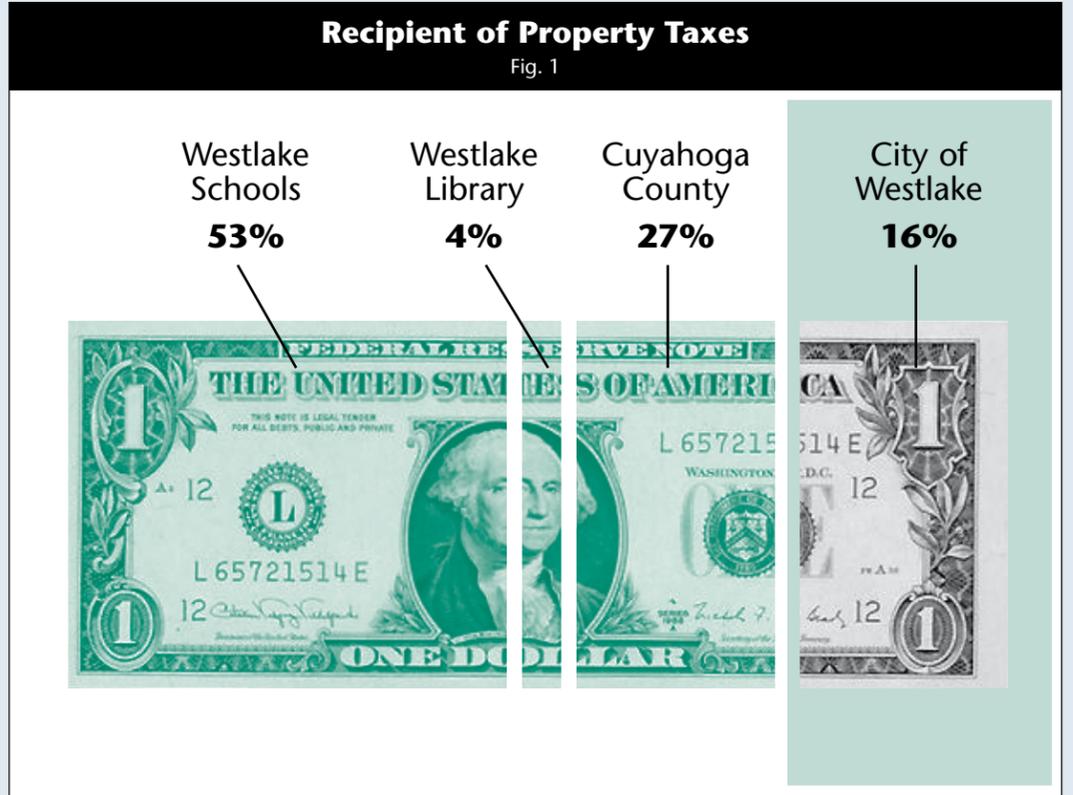
Financial Review

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 total approximately 41 percent of the city's annual sources of income. 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 Auditor determines an assessed value which is 35 percent 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 Auditor revisits all properties to re-appraise the value of each piece of land based on any building additions or major improvements. (The last comprehensive re-appraisal of property values occurred in the year 2003. A three-year update was performed in 2006. The next comprehensive re-appraisal will be performed in 2009.)

For tax collection year 2008, a home-owner in Westlake will pay 1.83% of market or appraised value of their home in property taxes (see Figure 2).



Explanation of Cuyahoga County Property Tax Rates

Tax as a Percentage of Market:

A simple percentage used to estimate total property taxes for a property. Multiply the market value of the property by the percentage listed for your taxing district.

Example:*

Taxes for a \$100,000 home in Westlake: $\$100,000 \times 1.83\% = \$1,830$ annual property tax bill.

Example of Property Tax Distribution

Using \$100,000 Home Value:
Total Property Tax = \$1,830

Distributed as follows:

Westlake Schools	\$970	53%
Cuyahoga County	494	27%
City of Westlake	293	16%
Library/Metroparks	73	4%
Total	\$1,830	100%

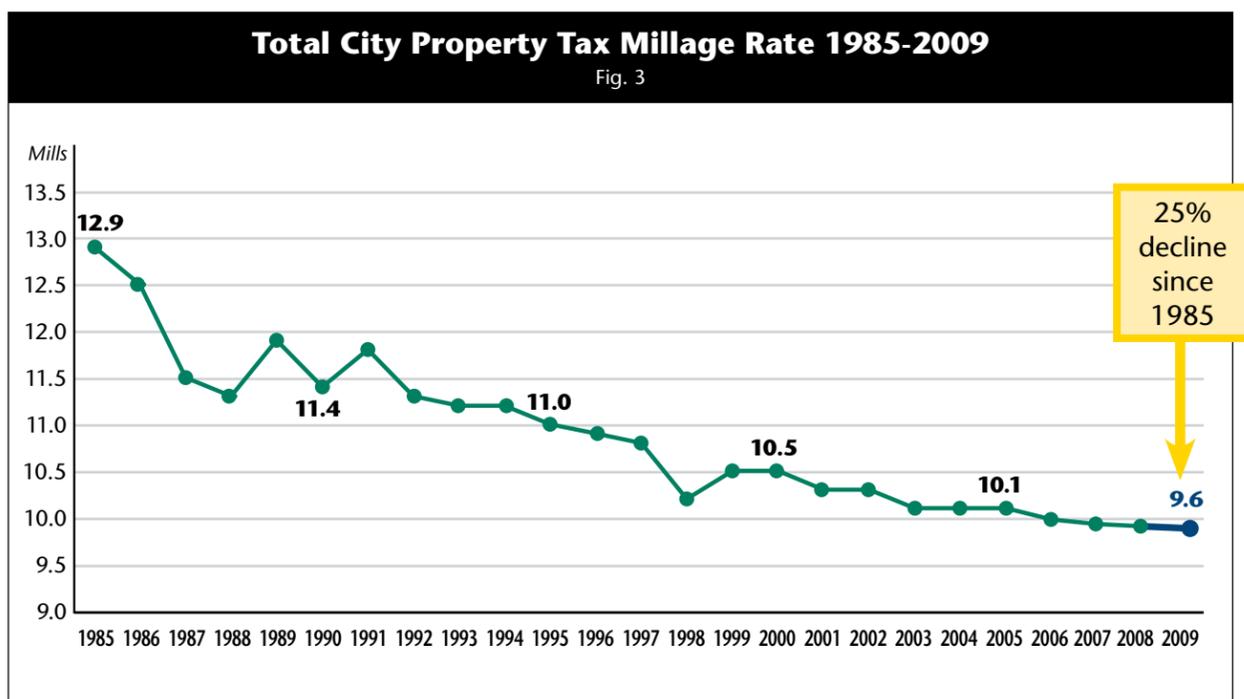
Westlake's City Property Tax Rate – Lower Again in 2009

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 excellent financial management. One area that has been commended has been 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 25% (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 Westlake 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 ended December 31, 2007. 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 Comprehensive Annual Financial Report (CAFR). The city's audited financial statements are generally completed approximately 6 months after the end of the fiscal year, with the official audit report completed soon thereafter.

For simplicity purposes the tables are compiled using the fund financial statements (Governmental Funds).

For more detailed information regarding the city's finances, please contact the Westlake Finance Department or visit the Finance Department page on the city's website, www.cityofwestlake.org.

Where the Money Comes From...

Revenues

Major sources of revenue for the city include income tax, property tax and state shared taxes (see Figure 4). Total revenues for fiscal year 2007 were \$49,178,748. Of the total revenues, income tax accounts for 41% of the total in 2007, compared to 39.1% of the total in 2006. Property taxes coupled with state shared taxes were 38% of the total revenues in 2007, a slight decrease from 2006.

The increase in property tax receipts can be attributed mainly to the new construction of commercial and private property. Certain one-time payments from corporate citizens contributed to the year-to-year increase in income tax revenues. The collections of permits and fees in 2007 were lower than in 2006. Extensive development of Crocker Park in 2006 led to higher than normal permit and fee applications for that year. In 2007, as development decreased, so too did income from permits and fees. Favorable increases in interest rates enabled the city to earn higher interest revenues in 2007.

REVENUES	2007	2006
Property Taxes	\$12,665,021	\$11,976,811
Income Taxes	20,164,744	18,293,898
State Shared Taxes	5,876,873	8,009,743
Charges for Services	3,608,149	3,480,554
Permits and Fees	761,571	1,172,789
Interest Earnings	4,330,669	2,958,506
Other	1,771,721	929,643
TOTAL REVENUES	\$49,178,748	\$46,821,944

Where the Money Goes...

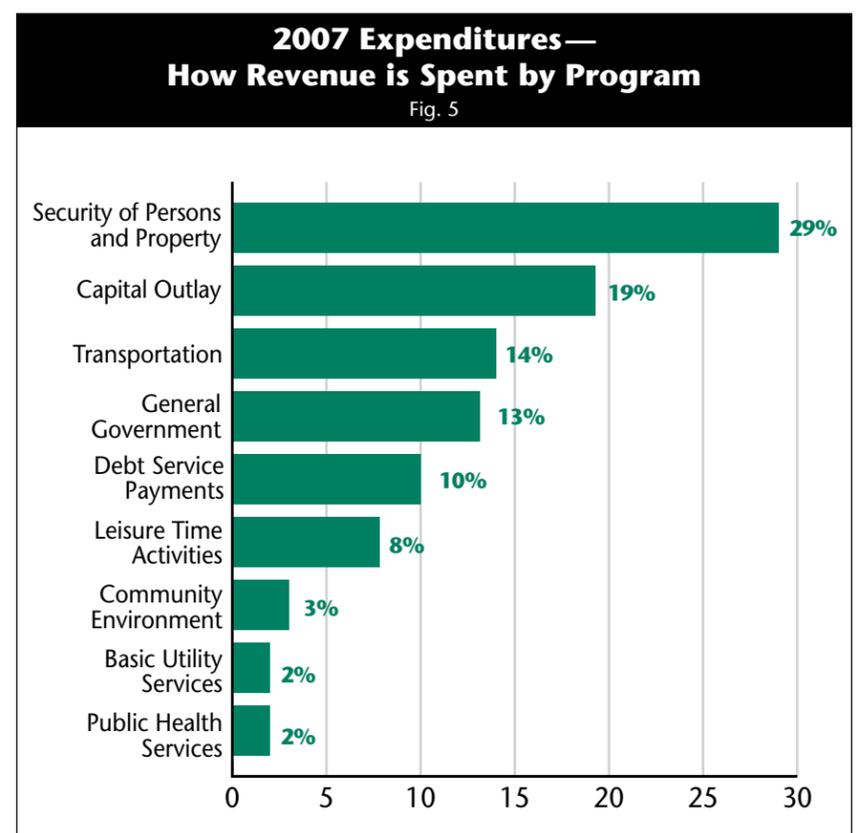
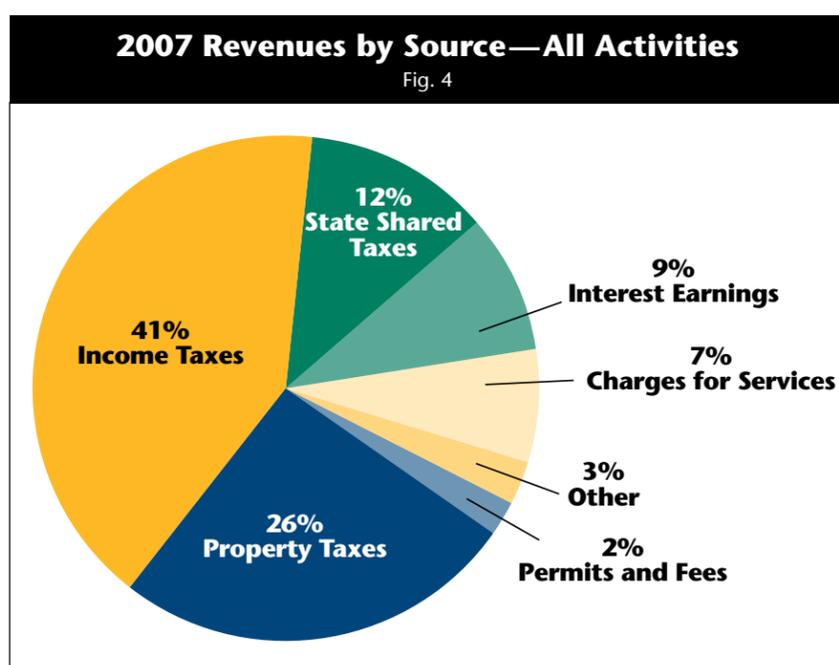
Expenditures

Historically, the two largest program functions for the city are: 1) Security of Persons and Property – Police and Fire Departments, and 2) Capital Outlay. This pattern of spending was true once again in 2007.

Security of Persons and Property program expenditures increased \$516,104, a 4.3% increase in costs from 2006. The 2007 total reflects a full year of operating costs of the Westshore Dispatch Center which opened in 2006. The city of Westlake records the expense of the dispatch center in its financial records and bills the participating members for their proportionate share of the expense.

The Capital Outlay expenditures declined slightly from 2007, due to the timing of projects. The city maintains an aggressive infrastructure program and the transportation program includes costs for the maintenance of roadways. A large road maintenance program, as well as increased snow removal costs, contributed to the 2.6% year-to-year increase in the transportation expenditures to total expenditures ratio.

EXPENDITURES	2007	2006
General Government	\$5,983,975	\$5,910,695
Security of Persons and Property	12,507,272	11,991,168
Public Health Services	832,274	782,869
Transportation	6,112,980	4,742,667
Community Environment	1,282,164	1,373,099
Basic Utility Services	753,497	707,566
Leisure Time Activities	3,488,479	3,022,567
Debt Service Payments	4,456,545	4,484,223
Capital Outlay	8,264,879	8,567,823
TOTAL EXPENDITURES	\$43,682,065	\$41,582,677
Excess of Revenues Over (Under) Expenditures	\$5,496,683	\$5,239,267



Capital Projects in Progress or Completed

2008 Concrete Rehabilitation

This year's concrete rehabilitation program required the removal and replacement of existing defective concrete. All of the streets listed below received an asphalt overlay, which provides a quieter and better riding surface and ultimately should extend the service life of the pavement. The contractor for this year's program was Konstruction King. Access was maintained to all roads during construction.

The following streets were repaired in this year's program:

- Brigadoon Court
- Clark Parkway
- Creekside Drive
- Dominion Drive
- Kenley Court
- Laura Lane
- Montclair Circle
- Northwood Lane
- Oakwood Lane
- Roseland Way
- Rustic Lane
- Sentry Lane
- Wood Oak Circle



Columbia Road SR-252 Widening and Water Line Replacement

The city of Westlake has hired Fabrizi Trucking and Pavement to replace the water main, service connections, and storm sewer work on Columbia Road. This project will widen Columbia Road from two lanes to four lanes between Hilliard Boulevard and Center Ridge Road. The estimated completion date is December 2008.



2008 Water Line Replacement – Milmar/Dover Bay Estates

DDD Enterprises was hired by the city of Westlake to replace the water main and service connections in the Milmar/Dover Bay Estates area on portions of Richmar Drive, Langale Road, Ellington Road, Georgetown Drive, and Santa Clara Drive. After the water main is constructed, pavement rehabilitation will begin along with minor drainage work. The estimated completion date is November 2008.



2008 Water Line Replacement – Horseshoe Boulevard

The city has hired DDD Enterprises to replace the water main and service connections on Horseshoe Boulevard. After the water main is constructed, DDD Enterprises will begin pavement rehabilitation along with minor drainage work. The estimated completion date is December 2008.



2008 Crack and Joint Hot Applied

The city subcontracted with Cross Roads Asphalt to apply crack sealant to various asphalt roadways in the city. The sealant is applied to cracks in the pavement and prevents the migration of water into the pavement, which, during freeze cycles, damages the roadway. This cost effective preventive maintenance technique is used by the city to maintain quality road surfaces for the traveling public. The project was completed during the summer of 2008.

Streets included in the project are as follows:

- Atlanta Drive
- Augusta Court
- Bailus Drive
- Bradley Road
- Bryandale Drive
- Carillon Drive
- Center Ridge Road
- Clague Park
- Columbia Road (North of Hilliard)
- Crocker Road (Hilliard North)
- Dellwood Drive
- Detroit Road
- Dover Road (South of Center Ridge)
- Framingham Drive
- Georgia Drive
- Hilliard Blvd. (East of Columbia)
- Lincoln Road
- Macon Court
- Marshfield Road
- Meadow Lane
- Newburg Drive
- Newbury Court
- Porter Road
- Radcliff Drive
- Recreation Center Drive & Lots
- Richmar Drive
- Rose Road
- Salem Parkway
- Savannah Parkway
- Senior Center Drive & Lots
- Service Garage
- Sturbridge Lane
- Surrey Circle
- Walter Road
- Whitehill Circle
- Williams Drive



Crocker Stearns Extension

The Crocker Stearns Extension project includes the expansion of Crocker Road - Stearns Road from Center Ridge Road to Lorain Road, as well as the widening of Stearns Road from Lorain Road to I - 480. Throughout the entirety of this project, traffic will be maintained. The Federal Highway Administration through NOACA, Cuyahoga County and the city of Westlake are providing the funding for this project, which will cost an estimated \$13.5 million. The estimated opening date is December 2008.



Sewer Rehabilitation Project

The city of Westlake owns and maintains the storm and sanitary sewer system within the city. The sanitary sewer system along Canterbury Road south of Westwood experiences increased flows to the sanitary sewer during rain events, which causes sewer surcharging and basement flooding throughout the area. The city of Westlake entered into an agreement with URS to evaluate the sewer system in this area and identify the sources of storm water inflow into the sanitary sewer system. The work scope included identifying public and private property sources of inflow.

The following streets were involved in this project:

- Canterbury Road
- Chaucer Drive
- Holly Lane
- Laura Lane
- Margaretta Drive
- Melibee Drive
- Strawberry Lane
- Yeoman Drive



Long Term Capital Planning

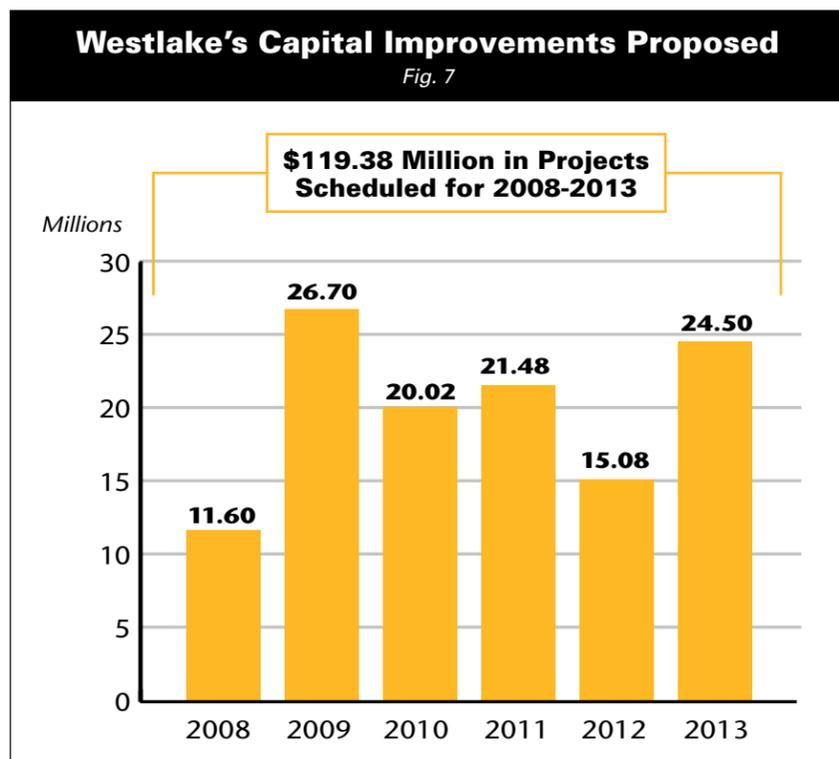
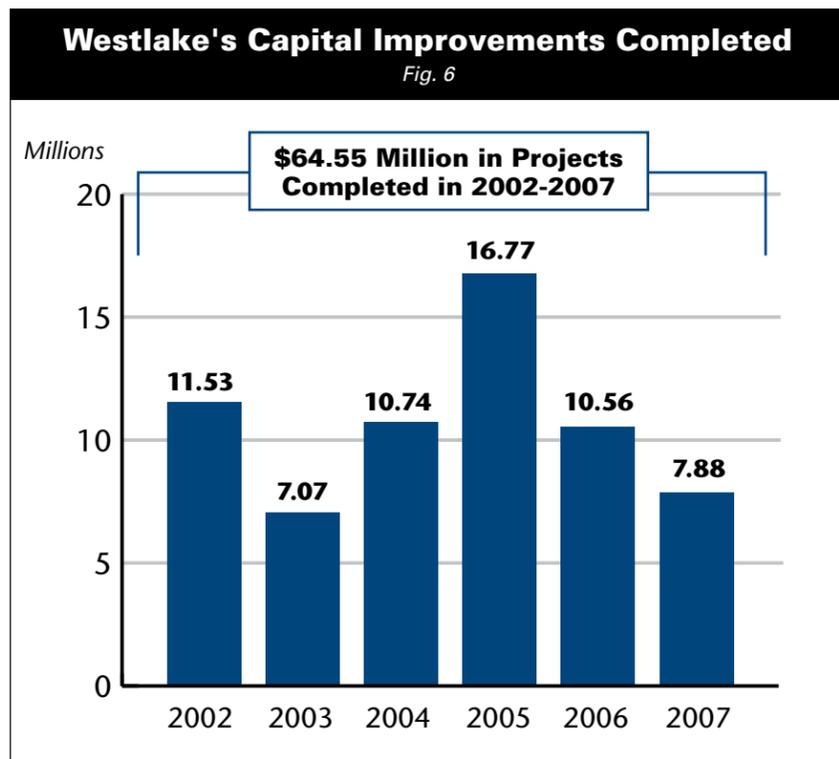
Westlake's Capital Improvements Program

The 2008 projects and future year capital improvements will be paid from planned revenue sources which have been legally restricted and/or designated for these projects.

In 1993, and renewed in 2006, the residents of Westlake passed a 3/8 of 1% increase in the city income tax solely for the purpose of improving the infrastructure within the city such as: roads, sewers and waterlines. 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 sources' requirements.



Five-Year Capital Plan

PROJECTS	ESTIMATED CONSTRUCTION COSTS
2008	
Road Improvements	5,615,000
Sanitary & Storm Sewers	4,412,000
Water Line Improvements	1,017,000
Recreation Improvements	554,000
Total	\$11,598,000
2009	
Road Improvements	20,670,000
Sanitary & Storm Sewers	2,060,000
Water Line Improvements	2,000,000
Recreation Improvements	1,965,000
Total	\$26,695,000
2010	
Road Improvements	9,800,000
Sanitary & Storm Sewers	1,900,000
Water Line Improvements	3,400,000
Recreation Improvements	4,923,000
Total	\$20,023,000
2011	
Road Improvements	16,200,000
Sanitary & Storm Sewers	2,500,000
Water Line Improvements	2,000,000
Recreation Improvements	782,000
Total	\$21,482,000
2012	
Road Improvements	9,500,000
Sanitary & Storm Sewers	1,500,000
Water Line Improvements	3,800,000
Recreation Improvements	275,000
Total	\$15,075,000
2013	
Road Improvements	18,500,000
Sanitary & Storm Sewers	1,000,000
Water Line Improvements	3,000,000
Recreation Improvements	2,000,000
Total	\$24,500,000
Summary of Capital Projects	
Road Improvements	80,285,000
Sanitary & Storm Sewers	13,372,000
Water Line Improvements	15,217,000
Recreation Improvements	10,499,000
Total	\$119,373,000

New Fire Engines

The Westlake Fire Department has replaced their 1988 and 1991 pumpers with two new KME Fire/Rescue engines. The engines were delivered to the fire stations in July 2008.

These new engines are equipped with heavy rescue tools and are paramedic staffed which makes it possible to quickly treat vehicle accident patients along with other ALS (Advanced Life Support) patients. These engines can respond to paramedic calls when ambulances are out and will start treatment immediately rather than having to wait for an ambulance from another city to arrive. The Westlake Fire Department is grateful to the citizens of Westlake, the Administration and City Council for their support.



2008

CITY OF WESTLAKE, OHIO 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
PRESIDENT OF COUNCIL – *Michael F. Killeen* 440-331-1910
COUNCIL MEMBERS
Ward 1 – Edward G. Hack 440-871-6208
Ward 2 – James P. Connole 440-899-1504
Ward 3 – Dennis J. Sullivan 440-835-8661
Ward 4 – Michael F. O'Donnell 440-777-7814
Ward 5 – Kenneth R. Brady 440-892-1177
Ward 6 – Nan A. Baker 440-835-8960
DIRECTOR OF LAW – *John Wheeler* 440-871-3300

APPOINTED OFFICIALS

DIRECTOR OF ENGINEERING <i>Robert Kelly</i>	DIRECTOR OF RECREATION <i>Michael Rump</i>
DIRECTOR OF FINANCE <i>Anne Fritz</i>	DIRECTOR OF COMMUNITY SERVICES <i>Joyce Able Schroth</i>
DIRECTOR OF INSPECTIONS <i>Donald Grayem</i>	DIRECTOR OF SERVICE <i>Donald Glauner</i>
DIRECTOR OF PLANNING <i>Robert Parry</i>	CHIEF OF POLICE <i>Richard Walling</i>
DIRECTOR OF PURCHASING <i>Mary Calabrese</i>	CHIEF OF FIRE <i>Ronald Janicek</i>

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