

# **City of Maple Heights**

**Cuyahoga County, Ohio**

## **Financial Recovery Plan**

**Due January 22, 2016**

**As Presented by Mayor Jeffrey A. Lansky & Members of City Council  
December 28, 2015**

**City of Maple Heights**

**Financial Recovery Plan and Five-Year Projections**

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**Objective of the Financial Recovery Plan**

In accordance with Section 118.06, Ohio Revised Code, the Mayor must submit to the Financial Planning and Supervision Commission ("Commission") a Financial Recovery Plan ("the Plan") as approved by ordinance or resolution of the Maple Heights City Council ("City Council") within 120 days after the first meeting of the Commission (September 24, 2015). The main objective of the Plan is to eliminate all fiscal emergency conditions which were determined by the Auditor of the State pursuant to Section 118.04, Ohio Revised Code. The Plan identifies the action to be taken by the City to restore the fiscal integrity of the City. It also serves as a master plan by which all future appropriation measures must comply and directs the correction of issues essential to financial recovery. The Plan may be amended in the same manner as its initial passage.

The actions that are to be taken by the City and legal authority, and the approximate dates of the commencement and completion are incorporated herein.

The matters that need to be addressed by the City of Maple Heights ("the City") Financial Recovery Plan in order to eliminate its fiscal watch conditions are set forth below:

**The Budget Process - Appropriations**

By virtue of Ohio law, the City of Maple Heights is required to balance its annual operating budget. Accordingly, the City's administration is committed to address each of the projected deficits through a series of demanding actions designed to increase operating revenues and/or decrease operating expenditures/expenses. The annual appropriations process shall be accomplished for the General Fund and any deficit funds through the City's rolling five-year forecast incorporated herein as "Appendix A" and will match the City's Budget.

On or before December 31st of each year the City Council shall adopt budget appropriations for the upcoming year that begins January 1st. Failure to do so is in violation of the Plan, and the City shall be subject to remedies and penalties as prescribed in Chapter 118 of the Ohio Revised Code.

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In order to accomplish this, the following procedures shall be followed while the City remains in fiscal emergency:

- Format for Appropriations:** The General Fund appropriations will be at the department, personal services, and other level at a minimum; and will match the Mayor's Estimate. Appropriations for all other funds will be passed at the fund level.
- a. The Finance Director shall update the estimated revenue projections included in the rolling five-year forecast no later than September 15th every year that the City remains in fiscal emergency. This starts the budget process.
  - b. On or before the 1st Monday in October of each year, all department heads and all other branches of government shall submit their departmental budgets to the Finance Director and the Mayor. Elected officials not under the Mayor may submit their budgets to Council and copies to the Mayor and Finance Director. The departmental budgets shall provide a detailed narrative explaining the need for the monies requested. If any department budget includes appropriations from grant dollars specific to their department, the grant requirements, dollar amount, and grant period shall be included with the documentation.
  - c. On or before the 4th Monday in October of each year, the Mayor shall submit to City Council the Mayor's Estimate with the format for the General Fund appropriations at the department, personal services, and other level at a minimum; and for all other funds at the fund level.
  - d. On or before the third Monday in November of each year, City Council shall complete its budget hearings on the Mayor's Estimate. Within seven (7) days from passage, the Clerk of City Council shall forward to the Financial Supervisor the proposed appropriations ordinance resulting from City Council's budget hearings on the Mayor's Estimate.
  - e. The Chairman of the Commission and/or the Financial Supervisor shall meet with the Mayor and City Council prior to final budget approval.
  - f. After the Chairman of the Commission and/or the Financial Supervisor's review of the proposed appropriations ordinance, and no later than December 31st, City Council shall adopt an appropriations ordinance for the upcoming fiscal year that is consistent with all modifications set forth by the Financial Supervisor. Failure to do so is in violation of the Plan and the City shall be subject to remedies and penalties as prescribed in Chapter 118 of the Ohio Revised Code.

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**Financial Reports**

The City of Maple Heights' Finance Department shall close the preceding month's books and reconcile to the bank by the 12th day of the following month. A copy of the following financial reports for the preceding month shall be sent to the Mayor, City Council, and the Financial Supervisor. The Financial Supervisor will summarize the information and present the summary to each member of the Commission at the Commission meeting:

- a. Statement of Cash Position - all funds
- b. Monthly Bank Reconciliation - with support for all amounts on reconciliation.
- c. Revenue Report - includes estimated revenues and year-to-date actual revenue received.
- d. Expenditure Report - includes appropriations and year-to-date actual expenditures.
- e. Listing of all Accounts Payable - any bill more than 30 days past due, including payroll/benefit related items such as health insurance payments, amounts owed to the pension systems, and all other payables.

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**Assurances of the Financial Recovery Plan:**

1. The City will conform to statutes with respect to tax budgets and appropriation measures.
2. The City will establish monthly levels of expenditures and encumbrances pursuant to division (B)(2) of Section 118.07 of the Ohio Revised Code.
3. The amount and purpose of any issue of debt obligations will not exceed debt limits supported by appropriate certification by the City's Director of Finance and the County Auditor.
4. The City will prepare a financial forecast for a five-year period in accordance with the standards issued by the Auditor of State (See Appendix A).
5. The City will address and implement Auditor of State comments from the Report of Accounting Methods.

Based on the implementation of the items in this Plan, the City anticipates applying for termination of Fiscal Emergency status in 2018.

Respectfully submitted,

**Jeffrey A. Lansky**  
Mayor, City of Maple Heights

**Jackie Albers**  
President, Maple Heights City Council

*Financial Plan Approvals*

*Date*

\_\_\_\_\_  
By City of Maple Heights Council

\_\_\_\_\_  
By Auditor of State

City of Maple Heights  
Action Items  
December 28, 2015

The actions that are to be taken, or have been taken, by the City, legal authority and the approximate dates of the commencement and completion are as follows:

Reference Number	Actions	Begin	Completion	Effect on Forecast Bottom Line:
<b>Revenue Generating Actions 2015 and beyond:</b>				
1a	Pennzoil_Quaker State Co. installment payments, 35 months @ \$9,750, 1 month @ \$9,645.57 due to RITA refund for 2011 overpayment of \$350,895.57	June, 2014	May, 2017	Additional RITA income of approximately \$117,000 per year to general fund, once fully paid.
	Ordinance No. 2015-22 Amending Chapter 1442 of the Codified Ordinances regarding the fee schedule in the Building Department.	May, 2015	Ongoing	No effect currently forecasted.
	Ordinance No. 2015-23 Amending Chapter 240.09 of the Codified Ordinances regarding charges for department service requests and record requests.	May, 2015	Ongoing	No effect currently forecasted.
	Sell, lease, or trade non-essential City assets. Currently using GovDeals.		Ongoing	\$11,276 additional revenue annually.
	Assessed grass cutting by lot size instead of flat fee. Filed with the County for TY/2015, C/Y 2016	May, 2015	Ongoing	\$250,000 additional revenue annually.
<b>Expenditure Reduction Actions:</b>				
	The City is in negotiations with the Police collective bargaining unit to increase employees health contributions from \$75/month for single, \$150/month for family to \$100/month single and \$200/ month family currently being contributed by non-bargaining employees . This concession must be approved by the bargaining unit as well as Council. Included in 2016-2020 budget.	January 1, 2016	Ongoing	This should decrease health costs in the General Fund \$21,000 annually.
	The Mechanics Department was cut.	January 1, 2016	Ongoing	Savings will be approximately \$200,000.
	The subsidy to the Senior Programs was cut.	April 1 2015,	Ongoing	Savings will be approximately \$250,000 annually

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**Shared Services (not all inclusive)**

1. The City of Maple Heights (City) has joined with Garfield Heights, Bedford, Bedford Heights to form the ***Southeast Emergency Communication Center (Center)*** to be operated from the City of Bedford Heights. This consortium will serve as a regional dispatch center for the four (4) communities and afford them with shared resources. The City will save the costs of updating much needed equipment that has been funded through a grant awarded to Bedford Heights for the Center. The Center was opened in 2015.
2. The City of Maple Heights is a member of the ***Southeast Area Law Enforcement Agency (SEALE)***, a collaboration of Police Departments from seven (7) southeastern Cleveland suburbs. These communities include Bedford, Bedford Heights, Garfield Heights, Maple Heights, Solon, Oakwood Village and Walton Hills. Together the police officers, dispatchers, and fire/paramedics join together to form the SWAT Team, Bomb Unit, Crisis Intervention Team, Special Communication Unit, Special Tactical Operations rescue Medics Child abduction Response Team, the SEALE Training Academy, and the SEALE Narcotics Task Force.
3. The City of Maple Heights is a member of the ***Chagrin Southeast Regional Hazmat Response Team*** that consists of firefighters from 30 local southeastern Cleveland suburbs that provide hazardous material and confined space response to participating member fire departments when needed in a crisis situation.
4. The City of Maple Heights is a member of the ***Northeast Ohio Public Energy Council (NOPEC)*** 129 member communities strong. NOPEC's mission is to provide the lowest possible rates to the member community's residents and businesses in the highly volatile deregulated energy marketplace.



City of Maple Heights - Cuyahoga County  
 Statement of Revenues, Expenditures and Changes in Fund Balance - Budget Basis  
 For the Years Ended December 31, 2013, Through 2015, Actual,  
 and Ending December 31, 2016, Through 2020, Forecasted

General Fund

	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Revenues								
Property Taxes	\$1,930,303	\$1,667,571	\$1,733,307	\$1,661,242	\$1,661,242	\$1,661,242	\$1,661,242	\$1,661,242
Municipal Income Tax	6,954,513	6,658,488	6,994,808	6,640,288	6,640,288	6,640,288	6,640,288	6,640,288
Intergovernmental	995,943	1,106,632	1,092,171	1,071,163	1,071,163	1,071,163	1,071,163	1,071,163
Charges for Services	292,582	242,859	242,356	488,500	488,500	488,500	488,500	488,500
Fees, Fines, Licenses and Permits	1,841,311	2,525,960	1,485,722	1,246,650	1,246,650	1,246,650	1,246,650	1,246,650
Grants	75,262	86,141	154,089	14,400	14,400	14,400	14,400	14,400
Investment Income	523	196	106	100	100	100	100	100
Other	438,388	596,019	310,559	381,900	229,900	229,900	229,900	229,900
Total Revenues	12,528,825	12,883,866	12,013,118	11,504,243	11,352,243	11,352,243	11,352,243	11,352,243
Expenditures								
Current:								
Police								
Salary and Wages	2,185,129	1,977,857	2,097,237	1,920,268	2,043,366	2,053,596	2,054,113	2,065,255
Overtime	196,491	190,038	267,442	112,500	112,500	112,500	112,500	112,500
Fringe Benefits	97,468	1,751,064	890,793	826,144	855,144	857,552	857,674	860,299
Total Police	2,479,088	3,918,959	3,255,472	2,858,912	3,011,010	3,023,648	3,024,287	3,038,054
Auxiliary Police								
Salary and Wages	85,088	64,002	61,350	60,234	60,234	60,234	60,234	60,234
Overtime	155	3,861	0	0	0	0	0	0
Fringe Benefits	13,039	2,056	12,913	10,878	10,878	10,878	10,878	10,878
Total Auxiliary Police	98,282	69,919	74,263	71,112	71,112	71,112	71,112	71,112

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 For the Years Ended December 31, 2013, Through 2020, Actual;  
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*General Fund*

	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
<b>Fire</b>								
Salary and Wages	2,013,843	2,518,789	1,788,787	1,798,063	1,798,376	1,806,412	1,807,742	1,807,742
Overtime	114,018	368,427	159,017	67,508	67,508	67,508	67,508	67,508
Fringe Benefits & Taxes	99,031	1,158,231	885,414	898,568	898,656	900,911	901,284	901,284
<b>Total Fire</b>	<b>\$2,226,892</b>	<b>\$4,045,447</b>	<b>\$2,833,218</b>	<b>\$2,764,139</b>	<b>\$2,764,540</b>	<b>\$2,774,831</b>	<b>\$2,776,534</b>	<b>\$2,776,534</b>
<b>Dispatch and Secretaries</b>								
Salary and Wages	\$549,336	\$539,502	\$278,987	\$96,767	\$96,767	\$96,767	\$96,767	\$96,767
Overtime	50,112	41,330	37,018	249	249	249	249	249
Fringe Benefits	115,393	253,341	134,363	58,050	58,050	58,050	58,050	58,050
Other Administrative	0	0	318,432	494,736	504,000	504,000	504,000	504,000
<b>Total Dispatch and Secretaries</b>	<b>714,841</b>	<b>834,173</b>	<b>768,800</b>	<b>649,802</b>	<b>659,066</b>	<b>659,066</b>	<b>659,066</b>	<b>659,066</b>
<b>School Guards</b>								
Salary and Wages	72,292	59,081	37,765	49,790	49,790	49,790	49,790	49,790
Fringe Benefits	11,076	7,263	7,126	8,992	8,991	8,991	8,991	8,991
Other	0	0	0					
<b>Total School Guards</b>	<b>83,368</b>	<b>66,344</b>	<b>44,891</b>	<b>58,782</b>	<b>58,781</b>	<b>58,781</b>	<b>58,781</b>	<b>58,781</b>
<b>Jail Administrators</b>								
Salary and Wages	426,085	462,257	286,783	307,642	307,642	307,642	307,642	307,642
Overtime	30,323	20,679	5,556	1,875	1,875	1,875	1,875	1,875
Fringe Benefits	44,482	14,864	80,587	144,410	144,410	144,410	144,410	144,410
Other Administrative		56,901	41,603	49,500	26,924	26,924	26,924	26,924
<b>Total Jail Administrators</b>	<b>500,890</b>	<b>554,701</b>	<b>456,132</b>	<b>503,427</b>	<b>480,851</b>	<b>480,851</b>	<b>480,851</b>	<b>480,851</b>

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 For the Years Ended December 31, 2013, Through 2015, Actual;  
 and Ending December 31, 2016, Through 2020, Forecasted

General Fund

	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Public Health								
Other Administrative	88,850	90,701	90,701	91,000	91,000	91,000	91,000	91,000
Total Public Health	88,850	90,701	90,701	91,000	91,000	91,000	91,000	91,000
Recreation								
Salary and Wages	104,383	60,020	2,670					
Overtime	23	90						
Fringe Benefits	18,445	27,181	3,592					
Other Administrative	94,967	12,313	1,726					
Total Recreation	\$217,818	\$99,604	\$7,988	\$0	\$0	\$0	\$0	\$0
Senior Services								
Salary and Wages	\$112,629	\$86,116	\$57,178					
Fringe Benefits	15,486	26,549	15,660					
Other Administrative	4,438	10,127	5,222					
Total Senior Services	132,553	122,792	78,060	0	0	0	0	0
Nutrition Services								
Salary and Wages	60,206	77,500	64,216					
Fringe Benefits	10,945	25,611	20,336					
Other Administrative	1,722	796						
Total Nutrition Services	72,873	103,907	84,552	0	0	0	0	0
Senior Transportation								
Salary and Wages	98,681	88,657	68,859					
Fringe Benefits	17,132	44,766	30,907					
Other Administrative	52,909	27,535	27,016					
Total Senior Transportation	168,722	160,958	126,782	0	0	0	0	0

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 For the Years Ended December 31, 2013, Through 2015, Actual;  
 and Ending December 31, 2016, Through 2020, Forecasted

*General Fund*

	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Home Delivered Meals								
Salary and Wages	33,942	23,896	39,276					
Fringe Benefits	6,568	3,821	18,568					
Other	1,484							
Total Home Delivered Meals	41,994	27,717	57,844	0	0	0	0	0
Building Commissioner								
Salary and Wages	236,969	96,835	89,729	73,921	73,921	73,921	73,921	73,921
Fringe Benefits	33,339	45,237	41,918	53,880	53,880	53,880	53,880	53,880
Other Administrative	337,572	254,140	174,402	263,150	275,000	275,000	275,000	275,000
Total Building Commissioner	607,880	396,212	306,049	390,951	402,801	402,801	402,801	402,801
Community Planning								
Salary and Wages	2,930	3,850	4,160	3,080	3,080	3,080	3,080	3,080
Fringe Benefits	399	444	394	125	125	125	125	125
Other Administrative	312	1,728	1,277	1,026	1,026	1,026	1,026	1,026
Total Community Planning	\$3,641	\$6,022	\$5,831	\$4,231	\$4,231	\$4,231	\$4,231	\$4,231
Service Director								
Salary and Wages	\$64,524	\$43,680	\$9,892	\$10,712	\$10,712	\$10,712	\$10,712	\$10,712
Fringe Benefits	8,505	22,855	2,727	7,001	7,001	7,001	7,001	7,001
Other Administrative	1,763	2,343	15,330	114	114	114	114	114
Total Service Director	74,792	68,878	27,949	17,827	17,827	17,827	17,827	17,827

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General Fund

	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
<b>Mechanics</b>								
Salary and Wages	92,240	79,185	43,939					
Overtime	12,271	8,356	2,238					
Fringe Benefits	19,978	31,394	24,778					
Other Administrative	157,365	109,749	91,223					
<b>Total Mechanics</b>	<b>281,854</b>	<b>228,684</b>	<b>162,178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Mayor's Office</b>								
Salary and Wages	145,447	161,606	187,857	128,830	128,830	128,830	128,830	128,830
Overtime	0	1,268						
Fringe Benefits	22,201	50,582	38,196	51,678	51,678	51,678	51,678	51,678
Other Administrative	8,890	8,006	314	3,500	3,500	3,500	3,500	3,500
<b>Total Mayor's Office</b>	<b>176,538</b>	<b>221,462</b>	<b>226,367</b>	<b>184,008</b>	<b>184,008</b>	<b>184,008</b>	<b>184,008</b>	<b>184,008</b>
<b>Finance</b>								
Salary and Wages	207,515	226,061	174,659	206,910	206,910	206,910	206,910	206,910
Overtime	0	2,958	3,507					
Fringe Benefits	35,520	74,934	67,158	90,755	90,755	90,755	90,755	90,755
Other Administrative	51,298	38,722	3,631	11,697	11,697	11,697	11,697	11,697
<b>Total Finance</b>	<b>294,333</b>	<b>342,675</b>	<b>248,955</b>	<b>309,362</b>	<b>309,362</b>	<b>309,362</b>	<b>309,362</b>	<b>309,362</b>
<b>Legal</b>								
Salary and Wages	202,641	215,566	215,494	210,320	210,320	210,320	210,320	210,320
Overtime	0	250	0	0	0	0	0	0
Fringe Benefits	31,177	38,693	58,475	61,317	61,317	61,317	61,317	61,317
Other Administrative	14,872	70,149	32,705	50,800	5,000	5,000	5,000	5,000
<b>Total Legal</b>	<b>\$248,690</b>	<b>\$324,658</b>	<b>\$306,674</b>	<b>\$322,437</b>	<b>\$276,637</b>	<b>\$276,637</b>	<b>\$276,637</b>	<b>\$276,637</b>

City of Maple Heights - Cuyahoga County  
 Statement of Revenues, Expenditures and Changes in Fund Balance - Budget Basis  
 For the Years Ended December 31, 2013, 2013, Through 2015, Actual;  
 and Ending December 31, 2016, Through 2020, Forecasted

General Fund

	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Election Expense								
Other Administrative		30,964	6,376	30,328	30,328	30,328	30,328	30,328
Total Election Expense		30,964	6,376	30,328	30,328	30,328	30,328	30,328
Engineering								
Salary and Wages	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000
Overtime	0	0	0	0	0	0	0	0
Fringe Benefits	3,399	2,105	3,988	3,973	3,973	3,973	3,973	3,973
Other Administrative	18,606	29,789	80,989	74,000	26,277	26,277	26,277	26,277
Total Engineering	44,005	53,894	106,977	99,973	52,250	52,250	52,250	52,250
Lands and Building								
Salary and Wages	120,994	68,626	73,175	57,616	57,616	57,616	57,616	57,616
Overtime	0	2,717	0	0	0	0	0	0
Fringe Benefits	18,077	25,202	29,591	30,730	30,730	30,730	30,730	30,730
Utilities	186,535	269,410	285,444	275,000	275,000	275,000	275,000	275,000
Other Administrative	203,957	500,997	289,212	110,999	110,999	110,999	110,999	110,999
Total Lands and Building	529,563	866,952	677,422	474,345	474,345	474,345	474,345	474,345
Civil Service								
Salary and Wages	5,580	5,580	5,580	5,580	5,580	5,580	5,580	5,580
Fringe Benefits	862	680	519	968	968	968	968	968
Other Administrative	11,260	7,036	1,336	759	1,000	1,000	1,000	1,000
Total Civil Service	17,702	13,296	7,435	7,307	7,548	7,548	7,548	7,548
Human Resources								
Salary and Wages	100,669	77,126	78,610	77,128	77,128	77,128	77,128	77,128
Fringe Benefits	15,975	25,698	32,247	34,193	34,193	34,193	34,193	34,193
Other Administrative	1,102	3,662	8,694	26,000	5,000	5,000	5,000	5,000
Total Human Resources	117,746	106,486	119,551	137,321	116,321	116,321	116,321	116,321

City of Maple Heights - Cuyahoga County  
 Statement of Revenues, Expenditures and Changes in Fund Balance - Budget Basis  
 For the Years Ended December 31, 2013, Through 2015, Actual;  
 and Ending December 31, 2016, Through 2020, Forecasted

General Fund

	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
<b>Economic Development</b>								
Salary and Wages	64,152	36,375						
Fringe Benefits	9,868	5,239	578					
Other Administrative	2,931	1,379						
<b>Total Economic Development</b>	\$76,951	\$42,993	\$578	\$0	\$0	\$0	\$0	\$0
<b>Council</b>								
Salary and Wages	\$105,052	\$99,000	\$98,600	\$99,000	\$99,000	\$99,000	\$99,000	\$99,000
Fringe Benefits	16,231	9,744	15,952	17,879	17,879	17,879	17,879	17,879
Other Administrative	8,332	2,293	3,674	3,800	3,800	3,800	3,800	3,800
<b>Total Council</b>	129,615	111,037	118,226	120,679	120,679	120,679	120,679	120,679
<b>Clerk of Council</b>								
Salary and Wages	53,463	53,953	63,587	53,669	53,669	53,669	53,669	53,669
Overtime	0	0	1,821	0	0	0	0	0
Fringe Benefits	8,247	23,428	13,286	17,839	17,839	17,839	17,839	17,839
Other	515	0	350	500	500	500	500	500
<b>Total Clerk of Council</b>	62,225	77,381	79,044	72,008	72,008	72,008	72,008	72,008
<b>Mayor's Court</b>								
Salary and Wages	89,256	56,233	54,933	58,433	58,433	58,433	58,433	58,433
Overtime	0	0	0	0	0	0	0	0
Fringe Benefits	14,349	24,132	15,909	21,233	21,233	21,233	21,233	21,233
Other Administrative	1,188	606	442	500	500	500	500	500
<b>Total Mayor's Court</b>	104,793	80,971	71,284	80,166	80,166	80,166	80,166	80,166

City of Maple Heights - Cuyahoga County  
 Statement of Revenues, Expenditures and Changes in Fund Balance - Budget Basis  
 For the Years Ended December 31, 2013, Through 2015, Actual;  
 and Ending December 31, 2016, Through 2020, Forecasted

General Fund

	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
<b>Non-Departmental</b>								
Fringe Benefits	1,748,424	297,093	86,962	10,000	10,000	10,000	10,000	10,000
Workers' Compensation	232,269		156,881	0	0	0	0	0
Special Events	10,661	1,972						
Bank Fees	20,100	14,095	12,238	7,000	6,764	6,764	6,764	6,764
Other Administrative	322,507	103,837	399,306	213,500	225,000	225,000	225,000	225,000
Grasscutting		97,204	133,896	135,000	100,000	100,000	100,000	100,000
Contingency		752	59,164	100,000	100,000	100,000	100,000	100,000
<b>Total Non-Departmental</b>	<b>2,333,961</b>	<b>514,953</b>	<b>848,447</b>	<b>465,500</b>	<b>441,764</b>	<b>441,764</b>	<b>441,764</b>	<b>441,764</b>
<b>Total Expenditures</b>	<b>\$11,930,460</b>	<b>\$13,582,740</b>	<b>\$11,198,046</b>	<b>\$9,713,617</b>	<b>\$9,726,635</b>	<b>\$9,749,564</b>	<b>\$9,751,906</b>	<b>\$9,765,673</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>598,365</b>	<b>(698,874)</b>	<b>815,072</b>	<b>1,790,626</b>	<b>1,625,608</b>	<b>1,602,679</b>	<b>1,600,337</b>	<b>1,586,570</b>
<b>Other Financing Sources (Uses)</b>								
Transfers In	89,242	100,250	221,000	0	0	0	0	0
Transfers Out	(1,563,853)	(729,845)	(622,344)	(928,227)	(881,412)	(851,250)	(850,701)	(812,501)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,474,611)</b>	<b>(629,595)</b>	<b>(401,344)</b>	<b>(928,227)</b>	<b>(881,412)</b>	<b>(851,250)</b>	<b>(850,701)</b>	<b>(812,501)</b>
<b>Changes in Fund Balance</b>	<b>(876,246)</b>	<b>(1,328,469)</b>	<b>413,728</b>	<b>862,399</b>	<b>744,196</b>	<b>751,429</b>	<b>749,636</b>	<b>774,069</b>
<b>Fund Balance (Deficit) Beginning of Year</b>	<b>(456,700)</b>	<b>(1,332,946)</b>	<b>(2,661,415)</b>	<b>(2,247,687)</b>	<b>(1,385,288)</b>	<b>(641,092)</b>	<b>110,337</b>	<b>859,973</b>
<b>Fund Balance (Deficit) End of Year</b>	<b>(\$1,332,946)</b>	<b>(\$2,661,415)</b>	<b>(\$2,247,687)</b>	<b>(\$1,385,288)</b>	<b>(\$641,092)</b>	<b>\$110,337</b>	<b>\$859,973</b>	<b>\$1,634,042</b>



City of Maple Heights - Cuyahoga County  
 Statement of Revenues, Expenditures and Changes in Fund Balance - Budget Basis  
 For the Years Ended December 31, 2013, Through 2015, Actual;  
 and Ending December 31, 2016, Through 2020, Forecasted

*General Fund*

	2013	2014	2015	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
<i>Recovery Plan Items:</i>								
<b>1a</b> - Pennzoil-Quaker State Co. installment payments, 35 months @ \$9,750, 1 month @ \$9,645.57---06/2014 thru 05/2017. (R.L.T.A. Refund for 2011 overpayment \$350,895.57 )				0	68,250	117,000	117,000	117,000
					(134,569)	(134,569)	(134,569)	(134,569) #
<b>1b</b> - Health Care Increase (Projected 12%)								
Total Recovery Plan Items	0	0	0	0	(66,319)	(17,569)	(17,569)	(17,569)
Ending Cash after Plan Items *	(1,332,946)	(2,661,415)	(2,247,687)	(1,385,288)	(707,411)	26,449	758,516	1,515,016

^ Requires voter approval

# Requires City Council approval through ordinance

\* Please note, this subtotal is factoring in the cumulative effect of recovery plan items for all years, so it will not add down from the "Fund Balance (Deficit) End of Year" line.

**CITY OF MAPLE HEIGHTS  
FINANCIAL RECOVERY PLAN  
DECEMBER 28, 2015**

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**Forecast Assumptions (significant assumptions):**

**Revenues**

**The 2015 Amended Certificate of Estimated Resources was used for forecasting most line items in 2016 and carried forward in 2017 - 2020.**

**Property Taxes**---2016 Property Taxes were forecasted based on the *Schedule A* published by the Cuyahoga County Budget Commission. The biggest decline in the last few years occurred between 2012 and 2013 (20.49%) due to many housing foreclosures and the county's property re-evaluation. There was a 7.7% decrease from 2013 to 2014. Another property de-evaluation (8.3%) was performed in 2015, resulting in a projected 4% decrease. The subsequent property taxes for future years were forecasted flat until the City is notified otherwise by the County Budget Commission in forecasted years..

**Local Income Tax**---The income tax prior to 2015 had seen a downward slide from previous years mainly due to high unemployment in the City. The economy plays an integral part in the tax revenue. Even though there was a spike in 2015 income tax, the 2016 income tax was based on years prior to 2015 since it is unknown what impact that the House Bill 5 requirements will have on tax collections. RITA has not yet developed a methodology to reflect the House Bill 5 requirements.

**Local Government Revenue**--- The 2016 forecasted revenue were based on documentation from the Department of Taxation. Until future documentation is received from the Department of Taxation, the revenue is flat-lined.

**Charges for Services**---The assessments filed for TY/2015 doubled due correctly billing for lot sizes versus one flat price.

**Fees, Fines, Licenses, and Permits**---This revenue source was forecasted based on 50% less revenue from fines and forfeitures generated in Mayor's Court.

**Grants**---The change in the grants were due to reclassification of the Senior Programs from the General Fund to Special Revenue Funds. Due to passage of 1.3m Levy for the Senior Center in 2015, the Senior Programs are now classified as restricted.

**CITY OF MAPLE HEIGHTS  
FINANCIAL RECOVERY PLAN  
DECEMBER 28, 2015**

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**Forecast Assumptions (significant assumptions) cont'd:**

**Expenditures**

**The 2015 Amended Appropriations were used for most line items and carried forward in 2016 - 2020. Salaries and benefits are based on current payroll registers.**

**Police Departments---**The Police Department experienced a high volume of turnover in 2015 which resulted in a lower rate of pay and less fringe benefits for new cadets. Each year the cadets' salaries increased to the next step until they reached officer's pay grade.

The Police bargaining unit is in negotiations with the City. There is a projected increase in employee health contributions budgeted. It is anticipated that no wage increases will be awarded, as with the new contract ratified in 2015 with the Fire Department for the period 10/1/2014 thru 12/31/2016.

**Fire Departments---**In 2015 the Fire Department underwent many personnel changes resulting in vacancies that were replaced with cadets at a lower rate of pay and less fringe benefits. Each year they will receive a step increase until they reach fire fighter category.

The increase in Fringe Benefits were due to change in accounting method. Previously, all fringe benefits were recorded in Non-Departmental Department, and now the fringe benefits are forecasted to follow the salaries.

The provisions of the IAFF new contract in 2015 reduced minimum manning from 8 to 6 which is projected to save the City about \$1M annually.

**Dispatch and Secretaries---**The City signed an agreement to participate with Bedford, Bedford Heights, and Garfield Heights in the operation of the Southeast Emergency Communications Center (SECC) effective 6/1/2015. All but two (2) of the City's dispatchers' positions were eliminated. Also, the Dispatchers' Bargaining Unit was disbanded.....moving the two workers to non-bargaining status and all of the provisions thereof.

**Recreation---**Recreation Department was eliminated in 2015.

**CITY OF MAPLE HEIGHTS  
FINANCIAL RECOVERY PLAN  
DECEMBER 28, 2015**

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**Forecast Assumptions (significant assumptions) cont'd:**

**Senior Services** --- Moved to Special Revenue from General Fund.

**Mechanics**---Mechanics Department cut effective 01/01/2016.

**Mayor's Office**---In 2016, the Mayor's salary was reduced \$15, 493.20 by legislation.

**Finance**--- In 2016, Payroll Administrator position vacated in May, 2014 will be filled.

**Non-Departmental**---Fringe benefits and workers' compensations reallocated to respective departments, following staff.

**Past Due Account Payable**

All invoices except one vendor are within 30 days totaling \$61,695. SafeBuilt, the outside contractor for the Building Department invoices were being held due to legislation by Council totaling \$81,124 for a total of \$142,819 outstanding.

Currently, the City is using the purchase order system exclusively to account for all purchases and liabilities. The City's average invoice aging is between 30-45 days. There will always be outstanding invoices with net 30 days terms.

**Ending Cash after Plan Items**

- The City appropriated \$100,000 for contingencies/emergencies in the General Fund 2016 thru 2020.
- Purchased four (4) new police vehicles @ \$39,597 for a total of \$158,389 with financing. Will be funded by lease expiration of six (6) police vehicles.
- Purchased one (1) fire pumper truck and one (1) ambulance for a total of \$630,242 with financing. Will be funded by lease expiration of one (1) ambulance, fire cot/loaders, and paid off OP&F Employer Contributions Deferral in December, 2015.