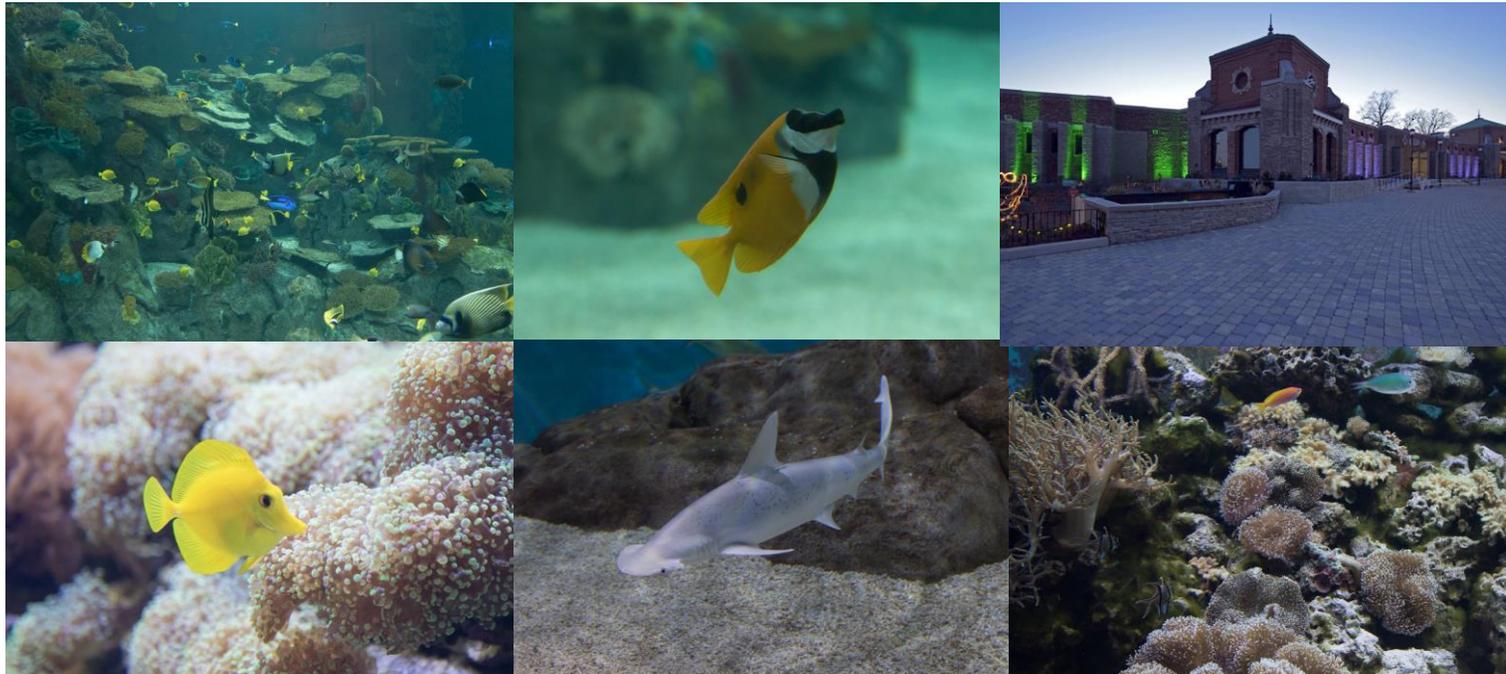




OFFICE OF MANAGEMENT AND BUDGET
Adopted Budget and Plan

The Office of Management and Budget would like to thank the Toledo Zoological Society for allowing us the opportunity to utilize their renovated Aquarium to take pictures for our 2016 Comprehensive Budget Document. This year's cover photo was taken by Jay Hemdal, Aquarium Curator for the Toledo Zoo, the photo on tab D, Budget Summary, was taken by Cheri Kizaur from the Office of Management and Budget, and all other photos in this document were taken by George Sydlowski from the Office of Management and Budget.

After years of planning and a two and half year closure, the historic Aquarium reopened March 27, 2015. The newly renovated Aquarium houses 3,000+ aquatic animals representing over 300 species in 178,000 gallons of water – nearly four times the volume as the previous Aquarium. The renovation preserved the architectural integrity of the Works Progress Administration (WPA)-era structure, however, inside the new Aquarium experience, from sleek sharks to glittering tropical fish, is like nothing seen before in this region. Touch a stingray with your own hands. Stand beside a sea turtle as it glides by. Interact with a diver inside The Reef, a huge 90,000-gallon exhibit. Every step leads you further into the mysteries that lurk underwater, from flooded forests of the Amazon and deep seas of the Pacific to fish that glow in the dark and sea nettles that kill with a touch.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Lucas County

Ohio

For the Fiscal Year Beginning

January 1, 2015

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Lucas County for its annual budget for the fiscal year beginning January 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. The award is valid for a period of one year only.

We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



MISSION STATEMENT

It is the mission of the Board of County Commissioners, Lucas County, Ohio, to provide high quality, prompt and efficient public safety and public service programs and operations to the citizens of Lucas County in a financially prudent manner and in accordance with the laws in the State of Ohio.

**2016 ADOPTED BUDGET AND PLAN
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County Engineer

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2016 BUDGET



EXECUTIVE SUMMARY



Emperor Angelfish (The Reef, generously sponsored by Owens Illinois, Inc.)

A. Executive Summary

- Budget Message
- Contact Information and
Reference Guide

March 1, 2016

Dear Citizens of Lucas County:

The Board of County Commissioners is pleased to present you with the Lucas County, Ohio 2016 Adopted Annual Budget and Plan.

As the Board established the budget for 2016, we continued to work closely with the other County elected officials in order to achieve our mission “to provide high quality, prompt and efficient public safety and public service programs and operations to the citizens of Lucas County in a financially prudent manner and in accordance with the laws in the State of Ohio.”

The total 2016 Appropriation Budget is \$574,909,394, with a General Fund Budget of \$148,451,319, Outside General Fund Budget of \$255,783,734, and Outside General Fund Levy budget of \$170,674,341. The 2016 General Fund Budget of \$148.45 million is just \$589,812 more than the previous peak budget of \$147.9 million that was adopted in 2008.

Board of County Commissioners’ Strategic Goals for 2016

The Lucas County Board of Commissioners has identified five goals which guide our ongoing operations, new and potential projects, and accountability to the public. Within those areas, the Commissioners have developed strategies to effectively anticipate and respond to changing resources.

1. Meet Community Needs through Effective Delivery of Core Services

Provide mandated and essential services to the citizens of Lucas County in the most efficient and cost effective manner at a time of diminishing state and local resources.

- Continue to collaborate with community stakeholders, including law enforcement, courts, behavioral health, and municipal and suburban communities, to support the efficient and effective administration of justice in Lucas County. As one of 20 communities selected for the MacArthur Foundation’s Safety and Justice Challenge Network, Lucas County has established a comprehensive plan to reduce our community’s over-reliance on local incarcerations and impact racial and ethnic disparity in the justice system. Key justice initiatives for 2016 include development of pre-arrest alternatives to jail focused on individuals charged with low-level non-violent offenses as well as those suffering from behavioral health disorders; expansion of community-based pretrial release resources to include an intensive pretrial supervision unit and dedicated pretrial electronic monitoring units; the establishment of a multi-disciplinary team to provide a second look at the jail population weekly; expansion of diversion to underserved populations; and coordination of probation practices countywide. The County continues to partner with the Mental Health and Recovery Services Board and its network of

providers to identify and mitigate interactions between the criminal justice and behavioral health systems. Finally, the County continues its planning efforts toward the replacement of the Lucas County Corrections Center.

- Address significant deferred capital projects, including building maintenance, infrastructure improvements, and technological upgrades, by creating a long term capital improvements plan that focuses on safety, quality of life for our citizens and employees, asset protection, cost savings, and energy efficiencies.
- Continue to review and challenge all County offices to improve core services while maintaining the highest level of service delivery and accountability.

2. Promote Regional Cooperation

Continue to provide leadership in identifying and implementing intergovernmental cooperation and service delivery opportunities between the county, municipalities, townships, neighboring counties, and the private sector.

- Work collaboratively on regional economic development projects in partnership with the Regional Growth Partnership, Wood and Ottawa Counties in Ohio, and Monroe County, Michigan, as we will seek to implement the Northwest Ohio/Southeast Michigan Comprehensive Economic Development Strategy goals and recommendations.
- Continue to work toward integrating the City of Toledo Storm Water Utility with Lucas County Storm Water Utility.
- Respond to Lake Erie water quality issues by providing leadership for the development of the Western Lake Erie Basin Nutrient Sources and Amounts Assessment; as recommended by *Moving Forward: Legal Tools and Solutions to Address Lake Erie Harmful Algal Blooms*, advocate for policy and legal-based solutions, such as the development of a basin-wide Lake Erie improvement compact and nutrient reduction targets; provide advocacy and information to the public on harmful algal blooms and solutions through Clear Water 2 in partnership with the National Wildlife Federation; chair the County Commissioners Association of Ohio's statewide Water Quality Task Force; and provide leadership for innovative projects, such as the University of Toledo's proposed, to be constructed wetlands restoration project.

3. Support Economic Development and Job Readiness

Promote job readiness and business growth through our work with the private sector, economic development agencies, and regional partners.

- Continue Lucas County's streamlined approach to workforce and economic development through targeted workforce development programs, investment in urban revitalization efforts, assistance to local businesses, and engagement in regional strategic planning and implementation.

- Continue to work toward a Certified WorkReady county designation through the WorkReady Lucas County initiative, a comprehensive program designed to certify the skill levels of Lucas County’s workforce through a standardized skill credential and a data infrastructure that measures, identifies, and closes the skill gaps matched to business needs.
- Continue to work with Lucas County’s economic development partners to eliminate barriers to business expansion and location through strategic incentive programs, efficient permit processes, and a data-driven approach aimed at leveraging opportunities throughout the region.

4. Expand Environmental Sustainability Initiatives

Guide sustainability efforts based on identified needs developed in 2014 through the Toledo – Lucas County Sustainability Plan; Greater Toledo: Going Beyond Green.

- Develop a framework that focuses on three key areas: natural systems, social systems, and economic systems.
- Facilitate collaboration between initiatives taking place across the community.
- Continue to implement priority actions which are: facilitation of the Green Storm Water Infrastructure Task Force; a recognition program for local sustainable businesses; the Partners for Places grant project, including the development of a sustainable neighborhood toolkit, the Living Green Saving Green program that provides energy efficiency upgrades to make Lucas County homes more efficient, and promoting of the Better Buildings energy efficiency financing program for businesses.
- Continue to engage the community through opportunities such as workshops and informational film screenings.
- Update and implement sustainable best practices within County departments and agencies.
- Maintain the new Toledo-Lucas County Sustainability Commission website as a resource for updated information, local events, and community partners for businesses, citizens, and interested community groups to share initiatives and ideas.

5. Maintain and Enhance Fiscal Accountability and Long-Term Management Best Practices

Continue to explore opportunities to consolidate services, and promote cooperative efforts between elected offices and departments through the Commissioners’ statutory budget authority, fiscal management, and best practices.

- Establish working groups of the independent agencies and the elected offices over whom the Commissioners have budgetary authority, in order to develop greater cooperation toward the utilization of diminishing revenues and resources.
- Through regular quarterly budget meetings, build mutually productive methods of reviewing and establishing budgetary guidelines throughout all County operations.
- Collaborate with other jurisdictions (townships, villages, cities) within the County to maximize shared resources.
- Enhance joint purchasing programs, contract partnerships, and multi-agency grant opportunities.

Priorities and Issues

Priorities for the 2016 budget include maintaining minimal reliance on General Fund reserves, working closely with elected officials to ensure adherence to their approved budgets, making budget reductions that minimize impact to the quality of services delivered, and developing and implementing performance measurements.

Additionally, it is a continued priority of the Board of County Commissioners to identify potential cooperative opportunities with other political jurisdictions in the County to improve efficiencies and control the cost of service delivery.

Principal budgetary issues that continue to face the County include the long term stability of state and federal funding sources, the unknown impact of disputed changes in policies related to charging arrestees under the Ohio Revised Code versus municipal code, adjusting to trends in the collection of sales tax and hotel/motel tax receipts as the economy recovers, the continuation of efforts to identify operational savings, and the reduction of non-mandated services or the identification of other sources of funding to deliver those services.

Long Term Financial Planning

The 2016 Adopted Budget is balanced with no anticipated use of general fund reserves. The .25% increase in the local portion of the sales tax approved by the Board of County Commissioners effective July 1, 2015 is a major contributor to economic stability projected for 2016, as well as other sources of revenues that are projected to be either flat, or slightly increase, as the local economy continues to slowly emerge from the recession. While the budget is balanced, it should be noted that expansion of many of the county's initiatives are unbudgeted, as they are still in the planning stages, and will require significant financial and human capital investments in the areas of immigration, inclusion and community partnerships; economic, workforce and community development; water quality and sustainability; and criminal justice reform, including a new corrections center.

The Board of County Commissioners will continue efforts to pay down debt which will allow flexibility in responding to unanticipated needs, assist with the County's bond ratings, and save dollars for future financing.

Balancing the 2016 General Fund Budget

The General Fund revenue estimate for 2016 includes a projected growth of 11.17% in sales tax revenue over the 2015 actual sales tax collections. This increase stems from a projection of a 3% increase over the 2015 collections, along with the additional six months (January-June) collection of the .25% sales tax increase that the Board of Commissioners passed on January 20, 2015. This tax became effective on April 1, 2015, with the County receiving the increased revenue starting in July 2015. Investment income was projected to be more than the 2015 actual amount by approximately \$144,000. The State Local Government Fund revenue was approximately \$3,000 less than the 2015 actual.

While General Fund revenue is expected to increase 6.2% from 2015, expenses are projected to increase by 6.1%, largely due to anticipated salary increases, investments in maintenance and capital improvements which had been previously deferred, and changes in the required payment schedule for workers' compensation, a mandated state change.

Administration and the Office of Management and Budget will continue to work closely with departments and elected officials to monitor spending and service delivery.

Short Term Factors

Our goal for 2016 is to continue to work with elected officials and department heads to provide a stable budget for the year and to plan for anticipated reductions in state and federal financial support for the county. Special attention will be given to capital planning needs and tracking and consolidating purchasing activities where appropriate.

Economic & Workforce Development Initiatives

In today's global economy, communities must incorporate both economic and workforce development into dynamic local strategies to bolster competitiveness. Lucas County offers assistance to businesses and job seekers in four areas: talent acquisition, workforce development, business planning and layoff aversion, and skills certification.

To assist area businesses with finding prospective employees, Lucas County helps employers develop job descriptions that match their employment needs. Once a job description is finalized, it is posted to the statewide job search database, OhioMeansJobs.com, to attract qualified candidates. Lucas County will then assist the company with its candidate search and, at the employer's request, we

will prescreen candidates to ensure that they meet the minimum requirements, referring the best applicants to the business for final review, saving the business both time and money in the search process.

Once an employer has decided to hire full-time employees, Lucas County can offset a portion of the new employees' training costs. Our "On-the-Job Training" program offers employers reimbursement of up to 50 percent of the wages paid to new hires during training. The Ohio Learn to Earn Program reduces the cost of training new hires by matching qualified pre-screened individuals looking for work with potential employers. Businesses utilizing this program train individuals with a risk-free evaluation. When matches are made, businesses can then hire individuals who have already been trained.

Not every contingency can be predicted in the global economy. Lucas County is nevertheless dedicated to doing all that can be done to prevent possible future lay-offs or downsizing. We work with area employers to develop lay-off aversion strategies and can, in some cases, offset the costs of upgrading the skills of current workers to adapt to new processes and technologies that enhance the viability of the business. When a reduction in workforce cannot be avoided, Lucas County guides those employees who are affected by the job reduction toward services designed to help minimize their unemployment period.

To address skills gaps in the modern workplace, Lucas County launched the WorkReady Lucas County program to help job-seekers develop and refresh essential workplace skills such as reading, locating information, and applied mathematics. Individuals who complete the WorkReady program will receive the National Career Readiness Certificate. This certificate is a portable and stackable credential that helps job seekers distinguish themselves from their competition. It offers employers the ability to confidently hire a certified employee, helping to lessen the cost of pre-employment testing.

Working together with both employers and potential employees, Lucas County is working to strengthen our community and is prepared to compete in the economy of tomorrow. With a streamlined economic and workforce development department, Lucas County focuses on driving economic growth through a data-driven, results-oriented process and with a special emphasis on matching employers' needs with potential employees' skills. We regularly meet with local businesses to assist them with workforce challenges and help them identify areas for continued success and future growth.

The Board is committed to creating an environment for economic prosperity and an outstanding quality of life. It is committed to furthering economic prosperity by enhancing our workforce, investing in urban revitalization efforts, growing local businesses, and engaging in regional strategic planning. The Board will continue to work with our local economic and workforce development partners to ensure that we provide a unified, regional approach to development.

Regulatory and Legislative Challenges

The Board continues to take a leadership role through the County Commissioners Association of Ohio and through direct contact with Governor Kasich's Administration and the State Legislature on several regulatory and legislative challenges including the allocation of local government funds, increased authority over reserve funds, and greater flexibility in addressing mandated services.

Budget Principles

The 2016 Adopted Budget and Plan, as in previous years, conforms to the following principles that were set forth to ensure the continued sound financial condition of Lucas County:

1. Multi-year operating and capital planning will be incorporated into the annual appropriation process;
2. Cooperation with other elected office holders to identify, promote, and implement revenue-generating and cost-saving ideas will continue;
3. Current fiscal policies and practices are continuously evaluated and updated;
4. Sufficient General Fund reserve balances will be maintained for unknown and unusual circumstances; and
5. Revenue will be estimated using a conservative approach to avoid budget shortfalls during the fiscal year.

Adherence to these principles year after year demonstrates the County's commitment to prudent financial management.

Budget in Brief

The total 2016 Appropriated Budget, passed by the Board of County Commissioners on December 15, 2015, was \$574,909,394. The total budget includes a General Fund Budget of \$148,451,319, an Outside General Fund Budget of \$255,783,734 and an Outside General Fund levy budget of \$170,674,341.

General Fund revenue for 2016 is estimated at \$148,822,170. The primary revenue source for the county is sales tax, which is projected for 2016 to be at \$105,136,095. Sales tax is approximately 71% of General Fund revenue. The second largest source of General Fund revenue is property taxes.

The 2016 Adopted Budget and Plan contains all the funds in the General Fund, all the funds under the Board of County Commissioners, and major funds as defined by the Office of Management and Budget.

Below is a comparison of the 2015 actual vs. 2016 estimated General Fund and Outside General Fund revenue and expense categories:

General Fund

REVENUE CATEGORIES	2015 ACTUAL	2016 ESTIMATED	% CHANGE 16 vs 15
Taxes	106,948,476	117,487,845	9.9%
Charges for Services	12,963,788	12,446,132	-4.0%
Fines and Forfeitures	334,181	283,200	-15.3%
Intergovernmental	17,088,559	16,467,393	-3.6%
Investment Income	1,772,350	1,908,300	7.7%
Miscellaneous Revenue	668,030	221,300	-66.9%
Reimbursements	157,183	0	-100.0%
Non-Operating	204,549	8,000	-96.1%
TOTAL REVENUES:	\$140,137,116	\$148,822,170	6.2%

General Fund

EXPENSE CATEGORIES	2015 ACTUAL	2016 ESTIMATED	% CHANGE 16 vs 15
Personnel Services	87,412,178	95,802,026	9.6%
Charges and Services	7,240,756	7,624,539	5.3%
Legal System	10,608,283	11,304,391	6.6%
Materials & Supplies	2,098,924	2,388,334	13.8%
Operating Expenses	8,522,087	8,695,422	2.0%
Miscellaneous	1,173,363	3,119,791	165.9%
Capital Outlay	929,409	898,188	-3.4%
Non-Operating (transfer/debt)	21,868,239	18,618,628	-14.9%
TOTAL REVENUES:	\$139,853,240	\$148,451,319	6.1%

Outside General Fund

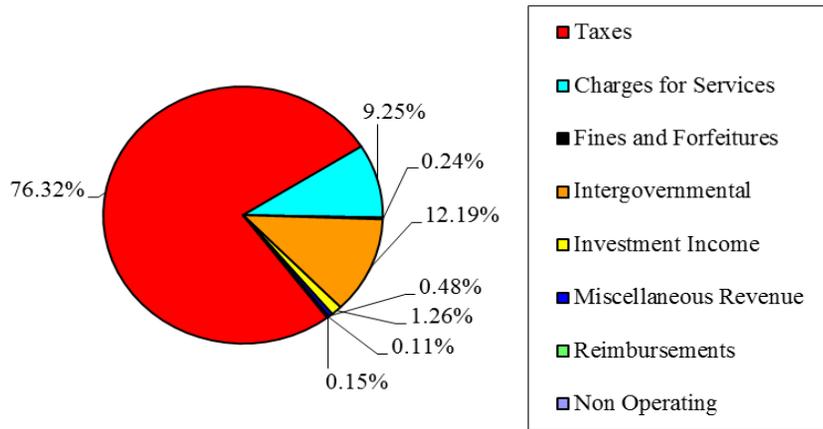
REVENUE CATEGORIES	2015 ACTUAL	2016 ESTIMATED	% CHANGE 16 vs 15
Project Revenue	84,558,476	68,746,450	-18.7%
Taxes	91,982,814	95,294,561	3.6%
Charges for Services	90,072,251	84,187,266	-6.5%
Fines and Forfeitures	765,782	589,400	-23.0%
Intergovernmental	148,068,340	145,626,984	-1.6%
Investment Income	163,944	82,600	-49.6%
Miscellaneous Revenue	2,842,838	4,140,924	45.7%
Reimbursements	1,646,590	1,710,067	3.9%
Non-Operating	16,132,555	13,183,502	-18.3%
TOTAL REVENUES:	\$436,233,589	\$413,561,754	-5.2%

Outside General Fund

EXPENSE CATEGORIES	2015 ACTUAL	2016 ESTIMATED	% CHANGE 16 vs 15
Project Expenses	84,507,929	66,944,950	-20.8%
Personnel Services	120,256,235	120,874,054	0.5%
Charges and Services	118,939,336	128,511,520	8.0%
Legal System	29,148	5,686	-80.5%
Materials & Supplies	6,217,316	7,383,810	18.8%
Operating Expenses	69,579,534	72,829,841	4.7%
Miscellaneous	18,836,011	22,603,704	20.0%
Capital Outlay	3,979,437	4,685,008	17.7%
Non-Operating (transfer/debt)	2,666,727	2,619,502	-1.8%
TOTAL EXPENSES:	\$425,011,674	\$426,458,075	0.3%

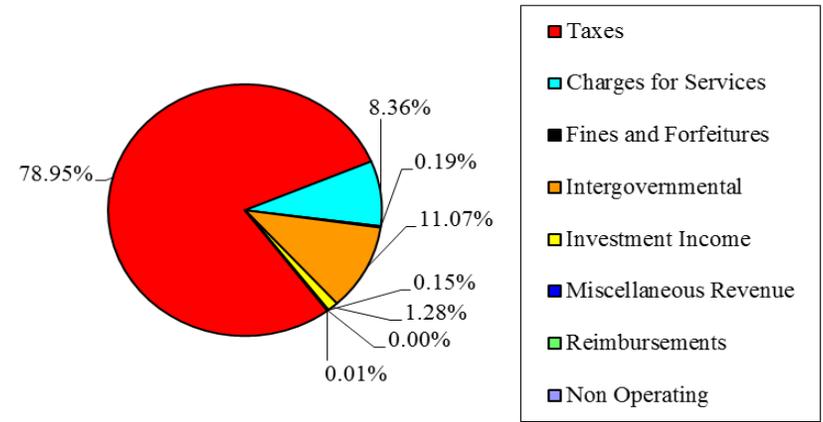
2015 ACTUAL REVENUE

GENERAL FUND



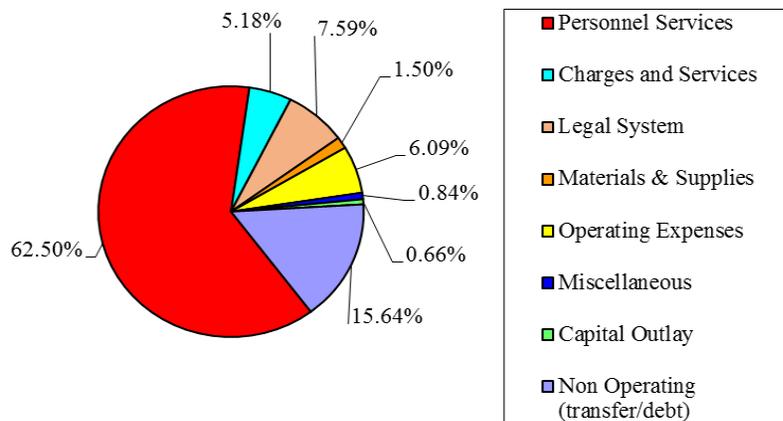
2016 ADOPTED REVENUE BUDGET

GENERAL FUND



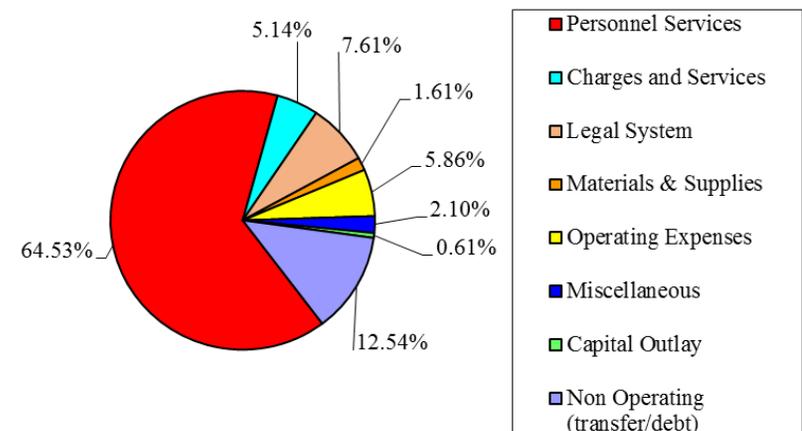
2015 ACTUAL EXPENSES

GENERAL FUND



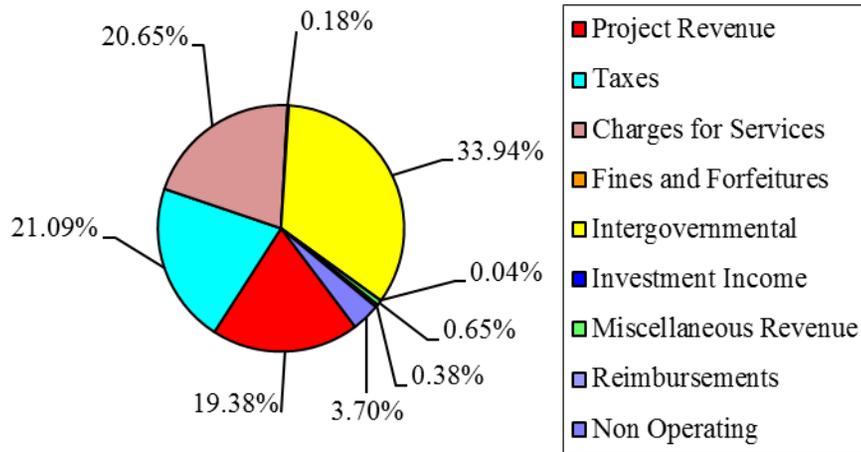
2016 ADOPTED EXPENSE BUDGET

GENERAL FUND



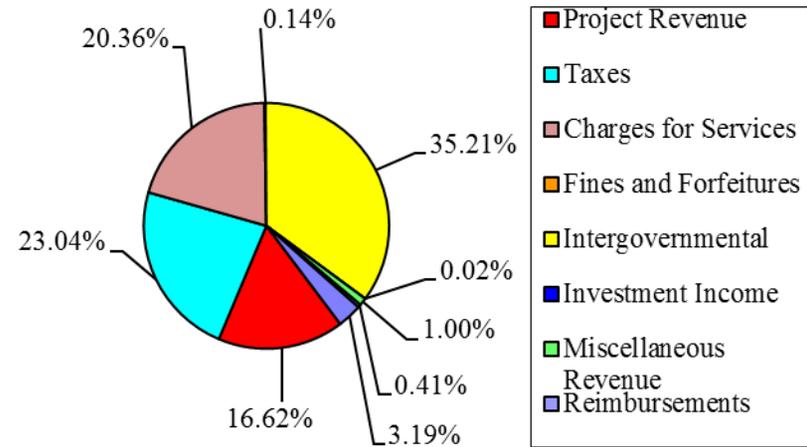
2015 ACTUAL REVENUE

OUTSIDE GENERAL FUND



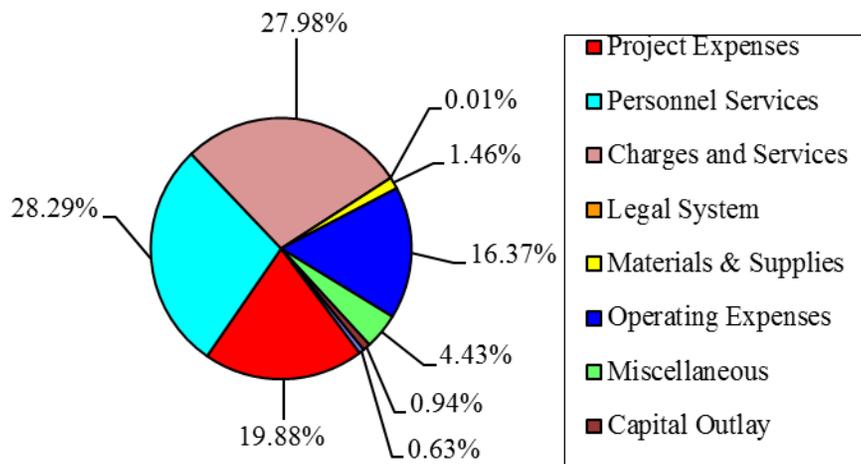
2016 ADOPTED REVENUE BUDGET

OUTSIDE GENERAL FUND



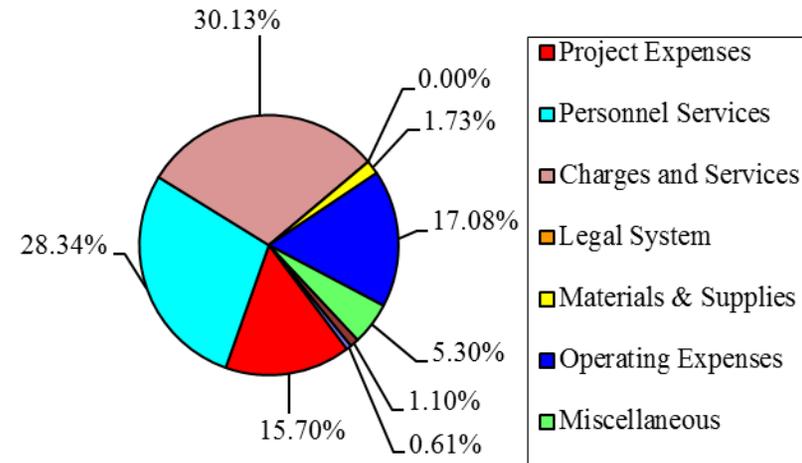
2015 ACTUAL EXPENSES

OUTSIDE GENERAL FUND



2016 ADOPTED EXPENSE BUDGET

OUTSIDE GENERAL FUND



Conclusion

The Lucas County Adopted Budget and Plan was developed to provide financial stability to County operations during 2016. Administration and the Office of Management and Budget will continue to closely monitor revenue and expenditures during the year to ensure that we again meet our budget plan as we have in previous years.

The Board would like to recognize the contributions and hard work of the Director and staff of the Office of Management and Budget in the development of the 2016 budget. Their professionalism and expertise contribute significantly to the responsible fiscal management of Lucas County government.

Sincerely,



Tina Skeldon Wozniak
President



Pete Gerken
Commissioner



Carol Contrada
Commissioner

Performance Measurements

The continued downward trend of the economic climate has brought forth greater interest in performance related information to assist in program evaluation and resource allocation decisions. The Office of Management and Budget continues to express the need to embrace the Government Accounting Standards Board's (GASB) stance for a more fiscally responsible budgeting process that allows for the evaluation of the quality and effectiveness of government services and the resources expended towards them.

In 2003, the Office of Management and Budget proposed creating a pilot performance-based budget program with our Building Regulations Department, but the political climate at the time did not feel that there "warranted" a need to change the budgeting process.

In Lucas County, revenue growth has been limited, while citizen expectations for top quality services remain high. Balancing these realities has been, and will continue to be one of the most significant challenges facing us. In the quest for a consensus on services, service levels, service quality and cost, the need for sound information about the performance of services is vital.

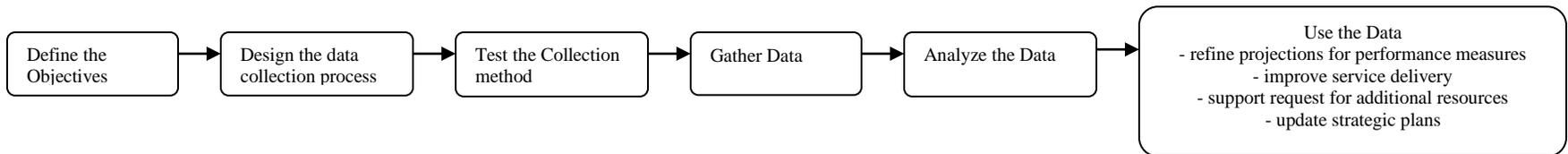
Traditionally Lucas County has managed on the basis of inputs such as the number of employees and the size of the budget, as well as outputs or the volume of workload accomplished, an example of which is the number of sheriff calls. However, Lucas County has realized that these kinds of indicators paint an incomplete picture of efforts.

Our citizens demand a more responsive and competitive government with greater efficiency, effectiveness, and economy due to reduced revenues and budgets. This has resulted in the first steps towards the process of Performance Budgeting.

To begin the process we are conducting an assessment of existing goals, objectives and indicators of the County Commissioners departments to reorient our system from measurement of outputs toward outcomes. We are examining department/agency missions, goals and objectives, and plan to then develop indicators to measure performance. This process is intended to improve operational and resource planning to ensure that we are meeting the County mission statement of: *"...to provide high quality, prompt and efficient public safety and public service programs and operations to the citizens of Lucas County in a financially prudent manner and in accordance with the laws in the State of Ohio."*

Below you will find that process that we will begin using for the collection of Performance Measurements that will help Lucas County evaluate the quality and effectiveness of the services provided in meeting the Commissioners Goals/Objectives.

Process for Data Collection for Performance Measures



Here are some samples of performance measurement statistics for various Commissioners’ departments for the year 2015. Moving forward, this information, and any additional information that should be collected to help in evaluating the departments’ abilities to help reach the Commissioners Goals/Objectives. In 2015, the County Administration and the Office of Management and Budget began to work with each of the Commissioners’ controlled department to begin defining indicators that should be measured.

Central Supply	
	2015 ACTUAL
1. Timely Processing of Mail	
a. # of pieces metered	460,529
b. % of metered mail processes by the end of the day	99.9%
2. Timely Processing of Print Services	
a. # of servicing requests completed	104
b. # of copies produced	166,904
c. % of requests completed on time	99.9%

Building Regulations	
	2015 ACTUAL
1. Inspections	
a. # of Final Heating Inspections (Residential)	576
b. # of Final Heating Inspections (Commercial)	131
c. # of Final Plumbing Inspections (Residential)	511
d. # of Final Plumbing Inspections (Commercial)	154
e. # of Final Electric Inspections (Residential)	668
f. # of Final Electric Inspections (Commercial)	259
e. # of Type B Daycare Inspections (Residential)	1
f. # of Type B Daycare Inspections (Commercial)	0

Sanitary Engineer	
	2015 ACTUAL
1. Maintenance Activities	
a. # Fire Hydrants Hit (FHH)	20
b. # Pump Station Alarms (PSA)	367
c. # Sewer Back Ups (SBU)	30
d. # Water Main Breaks (WMB)	57

Solid Waste	
	2015 ACTUAL
1. Solid Waste Activities	
a. Fiber (paper/cardboard) recycling Drop off	13,172,090 lbs
b. Bottles/Cans Drop off	8,649,564 lbs

Contact Information and Reference Guide

To obtain any additional information or if you have questions regarding the 2016 Budget Document, feel free to call the Office of Management and Budget at (419) 213-4517, Monday through Friday between the hours of 8:30 a.m. and 4:30 p.m. Eastern Time. For a budget-related question regarding a specific department or topic, please e-mail or call the corresponding budget analyst as listed below:

- Kelleigh Decker, Director: kdecker@co.lucas.oh.us (419) 213-4649 – Auditor (Assessing Personal Property, Appraising Real Property, Budget Commission, Board of Revision, Real Estate Assessment), Board of Elections, Facilities (Vehicle Maintenance), Information Services, Prosecutor (Delinquent Tax, Tax Certificate Sale), Sheriff (Court Security, Law Enforcement, Administration, Lucas County Corrections Center, Medical Corrections Center, Sheriff Policing), Capital, Debt.
- Diana Minor: dminor@co.lucas.oh.us (419) 213-4528 – Emergency Services (EMA, 911, County-Wide Communications), Juvenile Court (Juvenile Detention Center, Youth Treatment Center), Levies, Grants, Hotel Motel, Public Defender.
- Cheri Kizaur: ckizaur@co.lucas.oh.us (419) 213-4524 - Sixth Court of Appeals, Clerk of Court (Centralized Records, Certificate of Title), Common Pleas Court (Adult Probation, Pretrial/Presentence, Correctional Treatment Facility, Felony Diversion, Work Release), Canine Care and Control, Domestic Relations Court, Integrated Justice System, Law Library, Probate Court.
- Bryan Miller: bkmiller@co.lucas.oh.us (419) 213-4527 – Administration, Board of Developmental Disabilities, Building Regulations, Children Services Board, Commissioners, Coroner, Family Council, Job and Family Services/Child Support Enforcement Agency, Mental Health and Recovery Services Board, Planning and Development, Support Services (Central Supply, Telecommunications), Recorder, Veterans Service Commission, Workforce Development Agency.
- George Sydlowski: gsydlow@co.lucas.oh.us (419) 213-4661 – County Engineer, Human Resources (Workers Compensation, Health Insurance), Office of Management and Budget (Risk Management), Sanitary Engineer (Solid Waste, Water Operation, Sewer Operation, Waste Water Treatment), Treasurer (Delinquent Tax, Tax Certificate Sale, Tax Installment Payment Plan), Prevailing Wage.

For your convenience, the Budget Document, along with other information, is available at our website: www.co.lucas.oh.us/omb.

The Budget Document is also available for viewing at the Main Branch of the Toledo-Lucas County Public Library, located in downtown Toledo at 325 North Michigan Avenue.

Lucas County
Departmental Contact Information
Website: www.co.lucas.oh.us

Department	Division	Phone Number
Auditor	Accounting	419 213-4329
	AREIS Helpline	419 213-4394
	Disbursements	419 213-4338
	Real Estate Tax	419 213-4424
	Special Assessments	419 213-4330
Board of Elections	Main Office	419 213-2046
Board of Developmental Disabilities	Administration	419 380-4000
	Adult Services	419 381-5308
	Central Intake	419 381-8320
	Community Employment Center	419 536-5564
	Early Intervention Program	419 381-7300
	Help Me Grow	419 381-7300
	Hill Adult Services Center	419 381-3500
	Holland Adult Services Center	419 381-6221
	Larc Lane Center	419 385-5120
	Recreation Center	419 380-5110
	Senior Options Program	419 385-5771
	Transportation Center	419 385-6021
Building Regulations	Main Office	419 213-2990
Children Services	Main Office	419 213-3200
Clerk of Courts	Auto Title	419 213-8844
	Domestic Relations	419 213-6901
	Main Office	419 213-4484
Commissioners	Administration	419 213-4500
	Clerk of the Board	419 213-4511
	Main Office	419 213-4500

Lucas County
Departmental Contact Information
Website: www.co.lucas.oh.us

Department	Division	Phone Number
Common Pleas Court	Adult Probation Department	419 213-6100
	Centralized Drug Testing Unit	419 213-6007
	Civil Mediator	419 213-4815
	Community Supervision Office	419 213-6001
	Correctional Treatment Facility	419 213-6200
	Court Administrator	419 213-4749
	Court Deputies	419 213-4270
	Court Reporters	419 213-4475
	Electronic Monitoring Unit	419 213-6295
	Human Resources	419 213-6194
	Jury Commission	419 213-4740
	Pretrial/Presentence Department	419 213-6028
	Security	419 213-6000
	Work Release Department	419 213-6051
Computer Services-LCIS	Main Office	419 213-4025
Coroner	Main Office	419 213-3900
County Engineer	Administration	419 213-2860
	Road Maintenance	419 893-2892
Court of Appeals	Sixth District	419 213-4755
Canine Care and Control	Main Office	419 213-2800
Domestic Relations Court	Court Administrator	419 213-6859
	Court Counseling Department	419 213-6800
	Magistrate Department	419 213-6850
	Main Office	419 213-6850

Lucas County
Departmental Contact Information
Website: www.co.lucas.oh.us

Department	Division	Phone Number
Emergency Services	Administration	419 213-6532
	Emergency Management Agency	419 213-6503
	Emergency Medical Services	419 213-6510
	Emergency Telephone (9-1-1)	419 213-6532
Facilities	Administration	419 213-6465
	Corrections Center Maintenance	419 213-4927
	Family Court Maintenance	419 213-6772
	Juvenile Justice Center Maintenance	419 213-6938
	Lucas County Courthouse Maintenance	419 213-4737
	Office Complex Maintenance	419 213-3755
	Vehicle Maintenance	419 213-3050
Family Council	Administration	419 725-7192
	Intersystem Care/Wraparound	419 720-5816
	Help Me Grow	419 725-7187
	Strengthening Families	419 725-7189
	Bridges Out of Poverty	419 725-7186
	Data and Evaluation Network	419 243-1706
Human Resources	Main Office	419 213-4543
Integrated Justice System	Main Office	419 213-4041
Job and Family Services	Main Office	419 213-8306
	Child Support Enforcement Agency	419 213-3000
Juvenile Court	Juvenile Detention Center	419 213-6723
	Juvenile Magistrates	419 213-6672
	Juvenile Probation	419 213-6610
	Youth Treatment Center	419 213-6161
	Main Office	419 213-6722

Lucas County
Departmental Contact Information
Website: www.co.lucas.oh.us

Department	Division	Phone Number
Law Library	Main Office	419 213-4747
Lucas County Water Resource Recovery Facility	Main Office	419 213-8740
Management & Budget	Main Office	419 213-4517
	Risk Management	419 213-4522
	Mailroom	419 213-4356
	Purchasing Division	419 213-4509
Mental Health & Recovery Services Board	Main Office	419 213-4600
Planning and Development	Main Office	419 213-6300
	Workforce Development Administration	419 213-6311
Probate Court	Main Office	419 213-4775
Prosecutor	Child Support	419 213-4700
	Civil Division	419 213-2001
	Criminal Division	419 213-4711
	Foreclosure Unit	419 213-4061
	Juvenile Division	419 213-6951
	Special Units Division	419 213-4708
	Victim Assistance	419 213-4591
	Main Office	419 213-4700
Recorder	Main Office	419 213-4400
Sanitary Engineer	Administration	419 213-2926
	Maintenance Division	419 213-2911
	Projects Division	419 213-2926
	Lucas County Water Resource Recovery Facility	419 213 8740

Lucas County
Departmental Contact Information
Website: www.co.lucas.oh.us

Department	Division	Phone Number
Sheriff	Civil Branch	419 213-4784
	Corrections Center	419 213-4900
Solid Waste Management District	Main Office	419 213-2230
Treasurer	Main Office	419 213-4305
Veterans Service Commission	Main Office	419 213-6090

COUNTY PROFILE



Giant Japanese Crab

B. County Profile

- Elected Officials
- County Organizational Chart
- Miscellaneous County Information

2016 LUCAS COUNTY ELECTED OFFICIALS

Board of County Commissioners

Tina Skeldon Wozniak
 Carol Contrada
 Pete Gerken

President
 Commissioner
 Commissioner

Other Elected Officials

Anita Lopez
 Bernie Quilter
 James Patrick, M.D.
 Keith Earley
 Julia Bates
 Phillip Copeland
 John Tharp
 Wade Kapszukiewicz

Auditor
 Clerk of Courts
 Coroner
 Engineer
 Prosecutor
 Recorder
 Sheriff
 Treasurer

Sixth District Court of Appeals

Honorable Stephen A. Yarbrough
 Honorable Arlene Singer
 Honorable James D. Jensen
 Honorable Mark L. Pietrykowski
 Honorable Thomas J. Osowik

Presiding Judge
 Judge
 Judge
 Judge
 Judge

Common Pleas General Division

Honorable Ruth Ann Franks
 Honorable Gene A. Zmuda
 Honorable Stacy L. Cook
 Honorable James D. Bates
 Honorable Gary G. Cook
 Honorable Myron C. Duhart
 Honorable Michael Goulding
 Honorable Linda J. Jennings
 Honorable Dean P. Mandros
 Honorable Ian B. English

Admin. Judge
 Presiding Judge
 Judge
 Judge
 Judge
 Judge
 Judge
 Judge
 Judge

Domestic Relations Division

Honorable David Lewandowski
 Honorable Lisa McGowan

Admin. Judge
 Judge

Juvenile Division

Honorable Denise Cubbon
 Honorable Connie Zimmelman

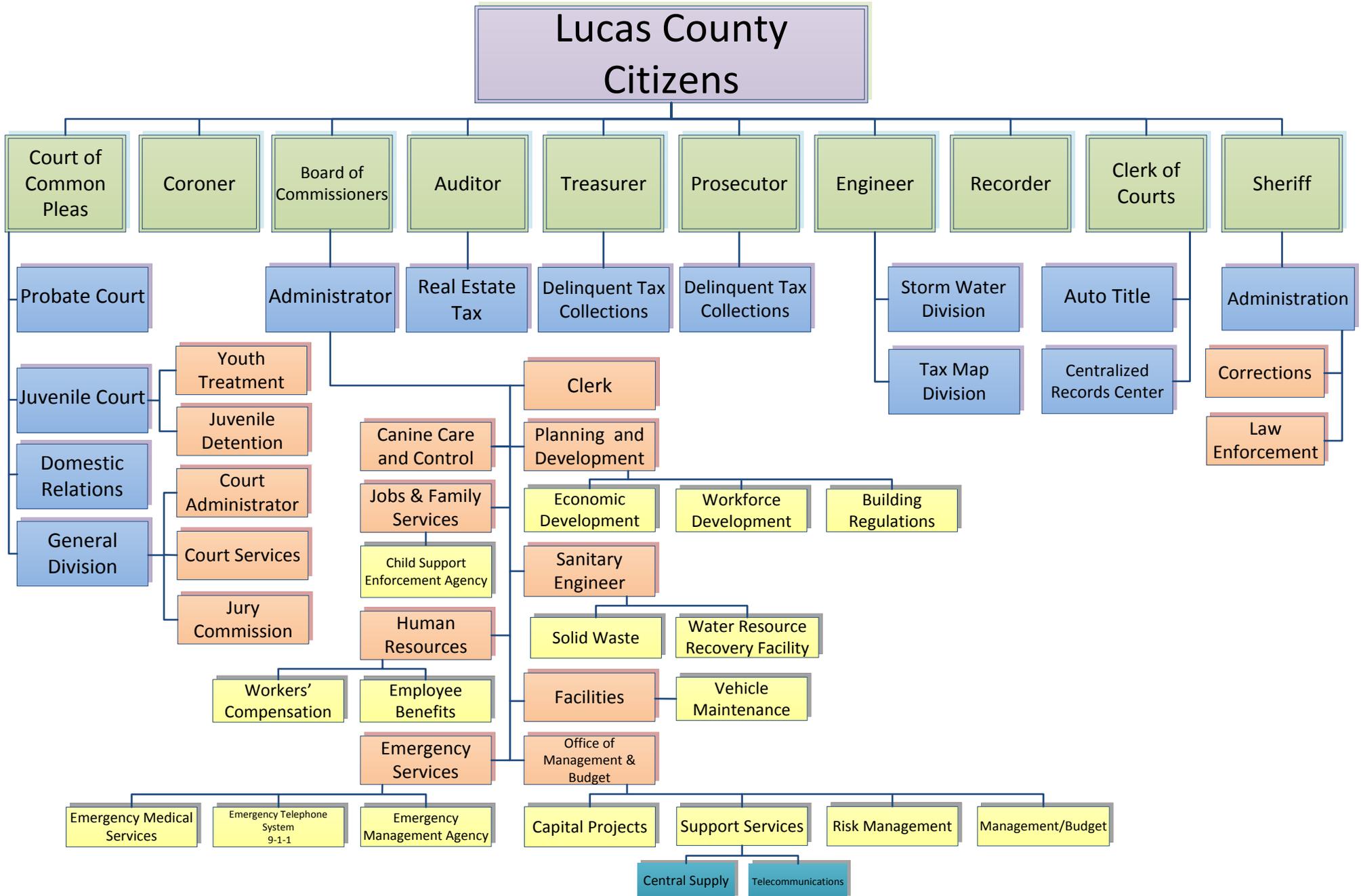
Admin. Judge
 Judge

Probate Division

Honorable Jack R. Puffenberger

Probate Judge

Lucas County Organization



Lucas County Organization Continued

AFFILIATED COUNTY

AGENCIES:

Toledo Lucas County Port Authority

Toledo-Lucas County Public Library

OSU Cooperative Extension

Toledo Lucas County Planning Commission

Soil and Water District

Toledo Area Sanitary District

Toledo Zoological Society

Toledo Metropolitan Park District

Toledo Metropolitan Housing Authority

Olander Park District

Regional Combined Health District

Family Council

Imagination Station

Lucas County Economic Development Corporation

Area Office on Aging

KEY:

Voted levy provides some or all of the funding

County provides some or all of the funding

Administrative Jurisdiction

County Elected Official

COUNTY BOARDS:

- **Board of Elections**
- **Board of Developmental Disabilities**
- **Children Services Board**
- **Law Library Resources Board**
- **Mental Health and Recovery Services Board**
- Workforce Investment Board
- Adult Probation Correctional Treatment Facility

DISCREETLY PRESENTED COMPONENT UNITS

- Toledo Arena Sports, Inc.
- Toledo Mud Hens Baseball Club, Inc.
- Convention and Visitors Bureau, Inc.
- Lucas County Land Reutilization Corporation
- Lucas County Transportation Improvement District
- Lott Industries, Inc.
- Preferred Properties, Inc.

COUNTY COMMISSIONS:

County Budget Commission Includes: Auditor; Treasurer; Prosecutor

Board of Revision Includes: Auditor; Treasurer; President of Board of Commissioners

Automatic Data Processing Board Includes: Auditor; Treasurer; Recorder; Clerk of Courts; Board of Commissioners; Common Pleas; (2) Board of Elections; Domestic Relations Court

County Record Commission Includes: Auditor; Recorder; Prosecutor; Clerk of Courts; President of Board of Commissioners

Investment Advisory Board Includes: Board of Commissioners; Clerk of Court; Treasurer

Veterans Service Commission Appointed by: A Judge of the Common Pleas Court

A BRIEF HISTORY OF LUCAS COUNTY, OHIO

On August 20, 1794, near the present-day town of Maumee, American forces led by General Anthony Wayne won a decisive victory over Indian forces at the Battle of Fallen Timbers. The battle opened the entire Northwest Territory for white settlement.

The Ohio General Assembly passed an act on June 20, 1835, to create Lucas County, fearing its absorption into the Michigan territory. In this same year, the legislature of the Michigan territory appropriated funds and put out a call for volunteers to prevent the present day Toledo from being seized by Ohio. On the early morning of September 7, 1835, Colonel Van Fleet led a group of twenty Ohio volunteer militia from Miami (Maumee) to a wooden schoolhouse in Toledo; and at 3:00 a.m. the first session of the Court of Common Pleas of Lucas County convened. At this time the judge named the first three County Commissioners, a sheriff, and a Clerk of Court and secured the territory for the State of Ohio. The "Toledo War", as this conflict became known, was finally settled by the U.S. Congress, which designated the disputed area to Ohio on June 15, 1836. As compensation for its loss, Congress gave Michigan 9,000 square miles of land now known as the Upper Peninsula.

Toledo was designated the county seat by the Ohio General Assembly in 1835. In 1840, the County seat was moved to Maumee, which was the commercial center of the County. There was a continuing rivalry between Maumee and Toledo over the site of the county seat that culminated when the Ohio General Assembly ordered a referendum of the citizens of Lucas County to determine which town would be the county seat. That vote resulted in Toledo being named the county seat and has remained so since that date.

By the 1880's, Toledo had established itself as the center of trade in the Midwest. Its position on the lake and terminus of the Erie Canal helped in its growth. With the growth of the railroads and the County's location as a crossroad between the major cities to

the east and west and its close proximity to Detroit, Toledo continued to grow. In 1888, Edward Drummond Libbey signed a contract to bring his glass works to Toledo, being attracted to the area by abundant natural gas and access to southern Ohio coal fields made available by the growth of the railroads and lake shipping. The 1893 World's Fair in Chicago featured an exhibit of Libbey's products, which introduced thousands of people to its products and created a demand for Libbey's cut glass, establishing the glass industry in Toledo.

The Willys-Overland Company purchased the Pope Motor Car Company plant in 1909, and moved its operations to Toledo in 1911. By the 1920's, Willys-Overland employed over 15,000 people, and the automotive industry began to dominate the city's economy. As many as thirty automotive related plants produced parts for automobiles. However, by 1929, Willys-Overland, like other automobile makers, had overproduced, and it led to a layoff of thousands of workers even before the stock market crash in October 1929.

During World War II, Toledo converted its industry to supplying the war needs of our Country. The "Jeep", manufactured in Toledo at the Willys-Overland plant, became a symbol of the American military, making Toledo world-renowned. After the war, the manufacturing of automotive glass and automotive parts closely tied Toledo's economy to the automotive industry. Efforts have now been taken to diversify the County's economy and major industries, including food packaging and processing, plastics, metalworking and machinery/equipment building.

Source: Porter, Tana Mosier, Toledo Profile: A Sesquicentennial History, 1987.

Wilder, H. E., Anthony Wayne: Trouble Shooter of the American Revolution (1944).

THE ROLE OF COUNTY GOVERNMENT IN OHIO

County government was established in Ohio in 1788, as the administrative arm of the territorial government. Today, it serves the same purpose for the state, although the structure has changed and its range of responsibilities has increased.

There are certain state-mandated services that all counties must provide, such as: property tax assessment and collection, land records, election administration, public welfare and social services, and certain legal and judicial services that apply throughout the County.

State law also permits counties to perform certain functions for their residents if they so choose. Discretionary powers exercised by Lucas County include parks and recreation, drainage, and economic development.

Services such as police protection and subdivision regulations may only be provided to the unincorporated areas (townships). Lucas County serves most municipalities by administering the Community Development Block Grant Program.

Ohio's 88 counties vary in size from 232 to 706 square miles, and in population from 13,435 to 1,280,122 (2010 census). In spite of these differences, all counties must be structured in the manner outlined by the state constitution and the laws enacted by the General Assembly. The exception is permitted if the voters in the county choose to adopt a charter or an alternate form of government outlined in state law, as Summit County chose in 1979.

Responsibility for County government is shared by the Ohio General Assembly, which has legislative power; the County courts, which have judicial power; and the three-

member Board of County Commissioners and eight other elected officials, county Auditor, county Clerk of Courts, county Coroner, county Engineer, county Prosecutor, county Recorder, county Sheriff and county Treasurer, all of who hold administrative power.

The voters of Lucas County elect each of the County's eleven administrative officials for four-year terms. The terms of the three commissioners are staggered, but all are of equal rank, and they elect their own president. The eight other elected officials function as independent administrative heads of their respective offices. The salaries for all county elected officials is set by the Ohio General Assembly and varies with the population of the county.

Lucas County has a county administrator appointed by the Board of County Commissioners, according to the provisions of the Ohio Revised Code. The administrator assists in the enforcement, execution and administration of the policies and resolutions of the Commission. The administrator supervises and directs the activities and affairs of departments under the Board of County Commissioners. With staff support from the Office of Management and Budget, the administrator submits the proposed annual budget to the Board of County Commissioners, advises them on financial conditions, and makes budget recommendations.

The County also has a number of semi-independent boards and commissions, which participate in County government. State law, and the County Commissioners, determine their powers and revenue sources.

COUNTY SERVICES AND RESPONSIBILITIES

Legislative and Executive

The **Board of County Commissioners** (BCC) is the general administrative body of county government. The BCC consists of three members of equal rank elected to four-year staggered terms. Annually, the Commissioners elect their own president of the Board.

Given specific and limited authority by the state legislature, the County Commissioners hold titles to all county property, serve as the sole taxing authority for the county, and control county purchasing. Most importantly, the BCC is the budget appropriating authority for county government. All county agencies, courts, and other elected officials depend on the BCC for appropriation of their budgets.

In the area of environmental management, the Commissioners also have statutory authority for providing water and sewer services as well as solid waste (trash) disposal, which they manage through a community-wide advisory board. They hold hearings and rule on annexations.

The County Commissioners are responsible for delivering the bulk of human services that adults and children receive from the government, including protecting children, stabilizing families and ensuring that welfare reform efforts are effective. They are also key players in economic development, working to bring new businesses to the area and retaining existing businesses, while leading local employment training and workforce development efforts.

They employ a County Administrator, and through the Administrator, oversee the operation of Commissioner controlled departments:

Legislative and Executive

Administration
Human Resources
Office of Management and Budget
Facilities
Planning and Development

Judicial

Child Support Enforcement Agency
Public Safety
Emergency Services
Public Works
Sanitary Engineer

Human Services

Job and Family Services
Health
Canine Care and Control
Workforce Development Agency

The Lucas County **Administrator** is appointed by the Board of County Commissioners, under authority of the Ohio Revised Code (ORC), and serves in the capacity of chief executive officer for operations under the BCC. As the chief executive officer, the County Administrator is responsible for the following:

- Supervising the management of the Commissioner controlled departments;
- Recommending plans, procedures and processes to the BCC and implementing Commission directives, policies and resolutions;
- Presenting to the BCC an annual budget and keeping the Board fully advised on the financial condition of the county;

- Preparing and presenting such reports and data as required for decision-making purposes by the BCC;
- Assisting the BCC on the short-range and long-range planning issues; and
- Representing the County's interest on community, state, and national issues.

Lucas County **Human Resources** Department has the duty to effectively, efficiently, and impartially perform those functions and responsibilities related to the acquisition, development, and maintenance of human resources, within the appointing authority of the BCC, and in a supporting role, based on the time and resources available, for any other Lucas County appointing authority. Working under Human Resources are the Self-Funded Health, Dental and Drug Insurance, and Workers' Compensation departments.

The **Office of Management and Budget** (OMB) provides management and financial planning services, while assisting the BCC, the County Administrator, and County offices in the evaluation and improvement of operations. Working under OMB are the Support Services, Central Supply, Telecommunications, Risk Management departments, and Capital Projects.

The **Facilities** Department has the purpose to maintain all County-owned buildings and grounds. It strives to protect the capital investment made by the residents of Lucas County in an efficient, cost-effective, customer-oriented manner to provide employees, citizens, and visitors with clean, safe, and comfortable facilities. Under the Facilities Department is the **Vehicle Maintenance** department. Vehicle Maintenance has the duty to maintain all County-owned vehicles and equipment at the lowest possible cost while insuring that the participating entities' needs are met with the highest degree of courtesy and professionalism.

Lucas County **Planning and Development** operates various programs to promote economic and community development within the County. **Economic Development** utilizes planning agencies in identifying the future needs of the County and developing strategies to meet those needs on a countywide basis. They work to maximize private sector and intergovernmental resources in addressing economic and community development and enhance job creation and retention through community initiatives. **Building Regulations** is charged with the duty of ensuring health, safety, and welfare of the citizens of Lucas County through diligent enforcement of adopted codes pertaining to residential and commercial construction and flood damage prevention.

The **Auditor** is the Chief Fiscal Officer and Assessor of Lucas County. As Chief Fiscal Officer, the Auditor is responsible for maintaining county financial records, preparing the county's Comprehensive Annual Financial Report, accounting for all money received by Lucas County, certifying the availability of funds and issuing warrants for payment of all Lucas County obligations, including the distribution of tax dollars to all county townships, cities, villages, school districts, and libraries, as well as other county agencies. These distributions include real estate taxes, personal property taxes, local government funds, hotel/motel taxes, and unclaimed funds.

As Chief Assessor, the Auditor is responsible for the appraisal of all real estate for taxing purposes. The Auditor also administers the mobile home and estate tax programs. The Auditor is responsible for administering various tax reduction programs and serves as Secretary to the Board of Revision, hearing complaints regarding the valuation of property. Other responsibilities of the Auditor's Office include the

certification of special assessments, computing and certifying tax rates for the county and every political subdivision therein, and distributing various tax dollars collected by the county to the appropriate taxing districts.

Finally, the Auditor performs various duties designed to protect consumers or regulate certain commercial activities. These duties include processing various license applications and fees including dog, kennel, vendor, cigarette, and junkyard licenses; as well as processing all transfers of real property deeds and collecting the proper conveyance fee. The Auditor also serves as the Chief Inspector and Sealer of weights and measures in the county. This requires testing and certifying the accuracy of various commercial measuring devices, such as gasoline pumps.

Real Estate Assessment is a division of the Auditor. Appraisers in this department utilize Geographic Information System (GIS) and Computer Assisted Mass Appraisal (CAMA) data in order to perform in-house and field appraisals. Data corrections made by appraisal staff are input by CAMA data entry staff into the system databases from hard-copy property record cards (PRC). The PRCs are created and maintained by the Research and Development (R&D) Department. The R&D staff also maintains other various standard reports required by the different departments in the Real Estate division. The R&D staff access GIS and CAMA data daily for market analysis of property data for building mass appraisal valuation models. Real Estate management uses GIS data for policy decision-making as well as staff assignments and project planning. GIS is the primary means of access to all Real Estate information that processes inquiries by the public, other public officials, and individual taxpayers.

Under Chapter 321 of the Ohio Revised Code, the **Treasurer's Office** is charged with the responsibilities of distributing bills, collecting payments, and investing the revenue from Real Estate Property Tax, Personal Property Tax, and Manufactured Home Tax within the boundaries of Lucas County. The Treasurer bills real estate taxes twice per year and records payments on the county's tax duplicate, the tax record of every parcel in the county. The County Treasurer is responsible for the collection of delinquent taxes owed to the County through delinquent payment programs and foreclosure proceedings in conjunction with the Lucas County Prosecutor's Foreclosure Unit. The office is also responsible for the custody, collection, and disbursement of the county's cash assets. The Treasurer serves as the cash manager for the county, collecting all county monies received through the Auditor and Treasurer's Offices and has the duty of receipt and management of all revenues received by Lucas County. The Treasurer processes all county disbursements, and the receipts are deposited into the county's various financial accounts. Finally, the Treasurer is responsible for the investment of the County's general fund money. This duty is performed with the goal of maximizing the earning potential of invested funds without restricting the cash flow needs of the county or assuming unwarranted risks of principal.

The County **Recorder** is primarily responsible for the recording of all deeds, mortgages, and conveyances of land and buildings lying within the county. Other duties assigned to the County Recorder include the recording of powers of attorney, mechanic's liens, leases, fixture filings, service discharges, and veteran gravesites. In all, over one hundred different types of documents are recorded and maintained.

The **Centralized Records Center** provides public officials assistance in complying with Ohio's public records law, with focus on proper storage, preservation, and destruction of government documents. Its mission is to provide economical, efficient and high-quality imaging, microfilming, archiving, records storage and records management services to all county offices and agencies. Through the imaging lab division, documents stored at the records center are converted to digital images. Permanent records are also converted to microfiche before disposing of the original paper document.

The **Board of Elections** provides elections for the citizens of Lucas County that are fair and impartial, and maintains the integrity of the electoral process, and also provides the citizens with the information necessary to run for political office. The Board is composed of four members (two from each major political party) who are appointed by the Ohio Secretary of State to staggered four-year terms. The Board, in turn, appoints the Director, Deputy Director, and staff members to two-year terms. The employees of this office are responsible for carrying out the following duties:

- Conducting and certifying elections for all political subdivisions in the County;
- Registering voters and maintaining an updated electronic and hard copy file;
- Providing locations for registration and elections;
- Issuing certifications of elections;
- Issuing, examining, and certifying the validity of petitions and campaign finance reports;
- Processing and preparing absentee ballots for each election;
- Identifying voters who must be removed from the database;
- Establishing and maintaining election precincts;
- Appointing, recruiting, and training election officials for each election;
- Maintaining and providing maps of wards and precincts;
- Maintaining and providing accurate election records;
- Providing voter lists, mailing labels, and voter statistics;
- Investigating violations of Article XXXV of the ORC;
- Preparing budgets and reports, including charges to subdivisions for election expenses;
- Providing the Ohio Secretary of State with annual budget reports, board minutes, voter files, and candidate files; and
- Assisting Ohio Department of Liquor Control in local option matters.

Judicial

Juvenile Court ensures public safety through the protection of children in Lucas County and preserves families by supporting parents and intervening only when it is in the best interest of the child and/or the community. The Court also works with the community to develop and enforce standards of responsible behavior for adults and children. The Juvenile Court administers the laws in a just and equal manner and strives to provide individualized justice for children and protect the community, carefully balancing the interests of both. The Court believes there must be consequences for violation of the laws and that treatment begins with legal consequences. These consequences are intended to

teach youth responsibility and accountability for their actions. The goal is to rehabilitate individuals whenever rehabilitation can be effected without endangering the community.

The **Prosecutor** is the chief legal advisor and attorney for Lucas County. The responsibilities of the Prosecutor include: the prosecution of persons charged with felony offenses; serving as the legal advisor and attorney for all county elected officials, boards, and agencies of the county; handling the legal proceedings involved with juveniles who violate the law; researching, drafting, and arguing all appeals of criminal and civil cases emanating from Lucas County; and representing the various township trustees. Their primary function is to prosecute all criminal cases in the county punishable by a prison sentence.

The **Common Pleas Court (CPC)** strives to meet the highest standards for access to justice, timely disposition of all matters, equality, integrity, fairness, independence, accountability, public trust, and confidence. There are several departments under CPC: **The General Division**, which is a trial court of general jurisdiction that hears both civil and criminal cases. The civil cases include, but are not limited to, personal injury, contract appropriation, and various administrative appeals. **Work Release**, which has the responsibility of monitoring offenders placed in the program while providing an opportunity for offenders to obtain or maintain employment. **Adult Probation** supervises offenders, as ordered by the court, with particular focus on community safety and rehabilitation of the offender. **Pretrial Presentence** interviews all arrestees at the Lucas County Corrections Center and produces a report used by all local judges in making bond decisions.

The **Domestic Relations Court**, a division of Common Pleas, is empowered by statute to hear and decide divorce, dissolution, legal separation, and annulment cases filed in Lucas County. The Court maintains jurisdiction to adjudicate post-decree matters including spousal support, child support, parenting issues, and other related matters. The Court also hears civil domestic violence cases filed in Lucas County.

The **Clerk of Courts** is the custodian for all appellate, civil, felony criminal, and domestic relations court filings. The Clerk of Courts office, as the core of the Court, plays a vital role in serving the interests of justice. This includes filing, docketing, indexing, and preserving all court pleadings. The Clerk of Courts must also follow procedure required by law and issue writs to carry out Court orders. Some of these writs include summons, subpoenas, warrants to arrest, to convey to penal institutions, and signing the death warrant in capital cases. In addition to processing all Court paperwork, the Clerk of Courts must preserve all of these records for use by future generations. The Clerk's office is also responsible for issuing and maintaining all motor vehicle and watercraft titles in Lucas County, through the Certificate of Title department.

The **Probate Court**, a division of the Lucas County Court of Common Pleas, is a trial court with limited jurisdiction as granted by the Ohio Revised Code. The Probate Court has exclusive jurisdiction over the administration of estates and trusts, appointment of guardians for

incompetents and estates of minors, adoptions, and issuance of marriage licenses, name changes, commitment of the mentally ill, and various other actions. The Court also approves settlements in wrongful death actions and minor injury actions. The Probate Court is empowered with more than 200 responsibilities pursuant to the Ohio Revised Code.

The **County Law Library Resources Board (CLLRB)** provides timely, cost-effective access to legal information resources and research services to support the practice of law and administration of justice in Lucas County. The Law Library's primary constituent groups are city and county officials, city and county agencies, and the local judiciary. Secondary constituent groups include other public officials, other public agencies, attorneys, and the general public, which is served directly by the library.

The **Child Support Enforcement Agency (CSEA)** works to assist in providing social, economic, and medical benefits to children, as well as promoting in families a sense of parental responsibility, heritage, and self-esteem. CSEA works very closely with the court system to see that children's support needs are met. Collection of past-due child support is a major function of CSEA. When a parent is having trouble meeting their support obligation, CSEA connects them with those that can help provide assistance. CSEA can initiate a number of measures to enforce a support order, but the goal is always to work closely with parents to meet the needs of children through cooperation.

Public Safety

The Lucas County **Juvenile Detention Center** is a secure facility designed for the care and custody of incarcerated youths under age 18, pending disposition of their cases. The center is operated 24 hours per day, 365 days of the year. While the Center ensures the safety of the public, it also tends to the well-being of the detained youths with many needed services.

The **Coroner** is responsible for determining the manner and cause of death when any person dies in Lucas County as a result of a criminal or other violent means, or by casualty, suicide, or suddenly when in apparent good health, or in any suspicious or unusual manner. Additionally, the office contracts with numerous other counties and conducts autopsies for them.

The **Sheriff** is responsible for the delivery of law enforcement services to residents of the county. Generally, the responsibilities of the Sheriff fall into four areas: (1) operating the county jail; (2) reporting and investigating crimes occurring in the unincorporated areas of the county or on county-owned property, and providing contract law enforcement services for residents of Monclova Township, Springfield Township, and the Lucas County Metropolitan Housing Authority; (3) providing security services for and serving documents generated by the various courts; and (4) maintaining a Sex Offender Registry as a public service tool to increase community safety and awareness.

Emergency 9-1-1 is responsible for providing a county-wide emergency telephone system designed to save lives by minimizing the emergency vehicle response time. It provides call taker/dispatcher training and technical support for seven public safety answering points, maintains telephone geographical data files to accurately direct emergency vehicles and maintains the computer aided dispatch and telecommunications systems used to identify callers and forward incidents to the proper emergency agency.

Emergency Medical Services helps fund, equip, train, coordinate, and direct a county-wide pre-hospital emergency medical program dedicated to the highest quality of patient care. It provides funding, equipment, and maintenance support for a ten vehicle Advanced Lifesquad transport system, which is manned and operated by various fire departments within Lucas County.

The **Emergency Management Agency** plans for, responds to, and coordinates efforts and mitigation programs for potential natural and man-made (all-hazard) disasters that threaten the community. It influences and coordinates federal, state, and local governments' emergency preparedness policies through all-hazard contingency planning, training, and exercises. EMA provides homeland security planning and grant management.

Public Works

The **County Engineer** works to perform major road construction projects such as road reconstruction, intersection expansion and realignment and road resurfacing. The County Engineer provides additional services including roadside vegetation control, snow and ice removal, roadway striping and the installation and maintenance of traffic signals and signs. The County Engineer's Office is also responsible for the maintenance of 162 bridges and numerous culverts and drainage appurtenances in the county. The bridges include all those on county and township roads, and certain bridges within municipalities. All bridges are subject to regular inspections. In addition, the County Engineer inspects 54 bridges by agreement with various jurisdictions. Bridge maintenance projects include replacement of bridge decks, beams, guardrails, cross-over pipes and small culverts. The Motor Vehicle and Gasoline Tax and Storm Water departments are included under the Engineer.

The **Sanitary Engineer** strives to provide customers with high quality, safe, cost effective water and wastewater services in accordance with applicable local, state, and federal requirements. Under the management of the Sanitary Engineer are Water Operations, the Water Resource Recovery Facility, and Sewer Operations departments.

The Sanitary Engineer's department consistently has thousands of feet of water supply lines and sanitary sewer lines under review, design, or construction. These improvements are being undertaken in response to petitions by property owners, service to new developments, and to enhance the dependability of the public water and sanitary sewer systems.

Water Distribution operates and maintains approximately 400 miles of water lines with approximately 5,000 fire hydrants and three water booster pumping stations. The distribution system has 2.5 million gallons of surface storage capacity and 4.0 million gallons of elevated storage capacity. Sewer/Wastewater Collection operates and maintains approximately 270 miles of sanitary sewer/force main lines and 50 wastewater pumping stations. Water Resource Recovery Facility operates and maintains a 22.5 million gallons per day (mgd) wastewater treatment plant, which discharges treated water to the Maumee River.

The **Solid Waste** District provides programs and services for all Lucas County residents, including efforts to reduce, reuse and recycle. The District's primary service includes collection of recyclables at drop-off locations throughout the County. District duties are made to comply with the approved District Solid Waste Management plan.

Human Services

In exchange for the sacrifices they have made to protect and preserve the American Way of Life, the **Veterans' Service Commission (VSC)** pledges to provide emergency financial aid and support assistance and VA Benefit advocacy to the veterans of Lucas County who have honorably served, or who are serving, in the military forces of the United States, and to their spouses and dependent children. The Board of Veterans' Service Commissioners is comprised of five veterans representing major service organizations within the county. The VSC acts as liaison between veterans and the Department of Veterans Affairs. The VSC helps veterans and their dependents in filing for benefits and counsels them on available services earned through military service. The center also files for discharge upgrades, obtains military records, and makes referrals to other agencies. The VSC also administers an emergency financial assistance program to eligible veterans, spouses, and dependents.

Lucas County's **Jobs and Family Services (JFS)** administers federal and state public assistance programs. Individuals are evaluated to determine whether they qualify for cash assistance, food assistance, and Medicaid benefits. JFS assists Lucas County families and individuals to achieve their highest level of stability and independence. Respecting the dignity of the clients, they provide effective career opportunities and individualized services in cooperation with the community partners.

The Lucas County **Children Services Board's** mission is to protect children and help them live in a safe, nurturing family environment that provides individual needs in a permanent living situation. Claims of abuse and/or neglect are investigated and issues are addressed. Although it is ideal to have children stay with their parents or legal guardians continuously, safety issues may make that impossible. Safety plans are often set up to allow children to stay with family, or a close friend, until a concern is addressed.

When a child is in Lucas County custody, family visitation is arranged appropriately. Children Services will seek out available resources to meet a child's medical needs. The division invests resources into training foster caregivers and placing children in foster care. If the Court dictates that the child may not return to his or her parent or legal guardian, Children Services will pursue a permanent new family for the child through adoption.

Lucas County's **Board of Developmental Disabilities (BDD)** assures that people with developmental disabilities have the same opportunities and life experiences as all other citizens. BDD serves children and adults with intellectual and developmental disabilities, most of whom require comprehensive life-long services. The Board provides supports for individuals to live, learn, work, and participate in their community. The Board also provides support for families on their efforts to care for their family member with a disability. They strive to inspire possibilities and create activities through the community that further this ideal. Through their values, they believe: all people have a right to full and equal citizenship; all people have the right to shape their own future with support and guidance, if needed; all people have a right to share unique strengths, abilities, and contributions with others; in the importance of families, they have the responsibility, as individuals and as an organization, to be leaders in promoting opportunities for all people to experience full citizenship while maintaining high ethical and fiscal standards; and in cultural competence.

Family and Children First Council is a locally controlled, shared governance structure designed for the collective human services needs of the citizens of Lucas County. The FCFC receives funds from the Ohio Department of Health to administer the Help Me Grow program, which provides trans-disciplinary, family-centered services for expectant parents, newborns, infants, toddlers, and their families. FCFC utilizes funds provided by the Ohio Children's Trust fund to manage programs within the community to prevent and reduce the occurrence of child abuse and neglect.

The **Workforce Development Agency** designs and implements a local one-stop delivery system that meets the needs of both employers and job seekers. Workforce Development draws employers to the area utilizing workforce pre-screening, testing, and strategic campaigns. Such efforts contribute to thousands of jobs and millions of dollars into the local economy. Employees of local companies are provided needed skills training through the On-the-Job Training Program. Specialized pre-employment training is available to qualified individuals through the Workforce Innovation and Opportunity Act (WIOA).

Health

Mental Health and Recovery Services Board of Lucas County exists to cultivate and support a high quality, efficient, and accountable network of community assets dedicated to care for persons with severe mental disabilities and issues of alcohol and drug addiction, based on establishing and maintaining services in the least restrictive environment.

The Lucas County **Canine Care and Control** department is a law enforcement agency enforcing Ohio laws to protect the public from canine-related problems and protects dogs from neglect and cruelty. This department significantly reduces or eliminates the stray dog population and makes dog owners responsible for their pets. Dogs picked up as strays or unwanted pets and brought to the shelter by citizens, are provided food, water, adequate medical care, and safe housing. Many dogs not reclaimed by owners are placed into responsible homes as part of adoption programs. All dogs are spayed/neutered upon adoption as part of the county's commitment to controlling pet overpopulation. Shelter staff promote responsible and humane animal stewardship through vaccinations of all dogs upon arrival at the shelter. Canine Care and Control strives to license all dogs over three months of age in the county and to ensure licensed dogs always wear their current tags. This department also strives to adopt unclaimed strays to caring, committed, and responsible families.

LUCAS COUNTY

Lucas County, formed in 1835, is located in northwestern Ohio, borders Lake Erie and the Michigan state line, and covers a land area of 341 square miles. It contains eleven townships and eleven cities and villages, the largest of which is the City of Toledo, the county seat. With a population of 435,286 the county is the sixth most populous of the 88 counties in Ohio. Collectively, Lucas, Wood, Ottawa, and Fulton counties comprise the Toledo Metropolitan Statistical Area (Toledo MSA), the sixth largest MSA in Ohio.

Lucas County is situated in the center of a trade area comprised of 14 counties in northwest Ohio and southeast Michigan, with a total population of approximately 1.25 million people. The county also lies in the central portion of a triangle formed by the cities of Chicago, Detroit, and Cleveland. Other major metropolitan centers located within 250 miles of the county include Cincinnati, Columbus, and Akron, Ohio;

Pittsburgh, Pennsylvania; Indianapolis, Indiana; and Windsor, Ontario, Canada. Over 93 million people live within a 500-mile radius of northwest Ohio, which comprises 38% of the US population, about 43% of the United States industrial market and 47% of Canadian market.

Lucas County is home to eight colleges and universities, nineteen library branches, and eight hospitals. It is served by diversified transportation facilities, including four interstate highways, twelve state and US highways, four rail systems, a commercial airport, Detroit Metropolitan Airport, and two general aviation airports. TARTA (Toledo Area Regional Transit Authority) provides mass transit bus service to a major portion of the county and certain surrounding areas, and the Port Authority provides cargo facilities for ships using the Port of Toledo at the mouth of the Maumee River and operates the City of Toledo commercial and general aviation airports.



COUNTY STATISTICS

County Population: The population of the county is currently 435,286; a decrease of 4.3% since 2000 and a decrease of 1.48 % since 2010. Presently, Lucas County has the 6th highest population among all counties in Ohio.

County Population History: In 1970, the population of Lucas County peaked at 484,370. Since then, the population has decreased by a total of 10.1%.

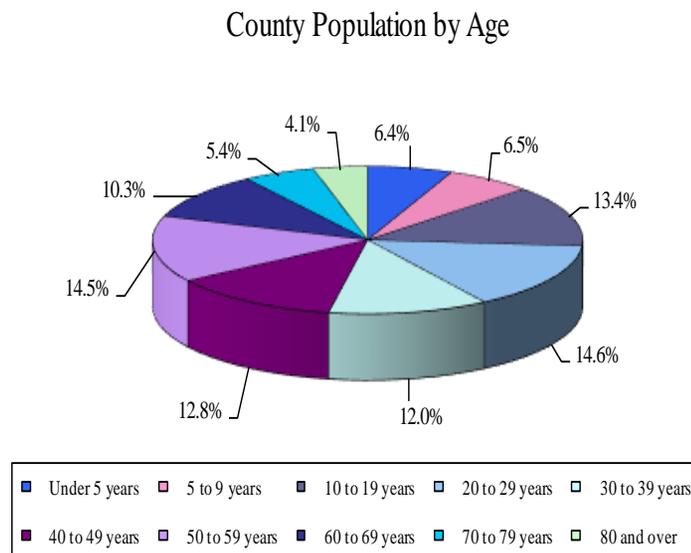
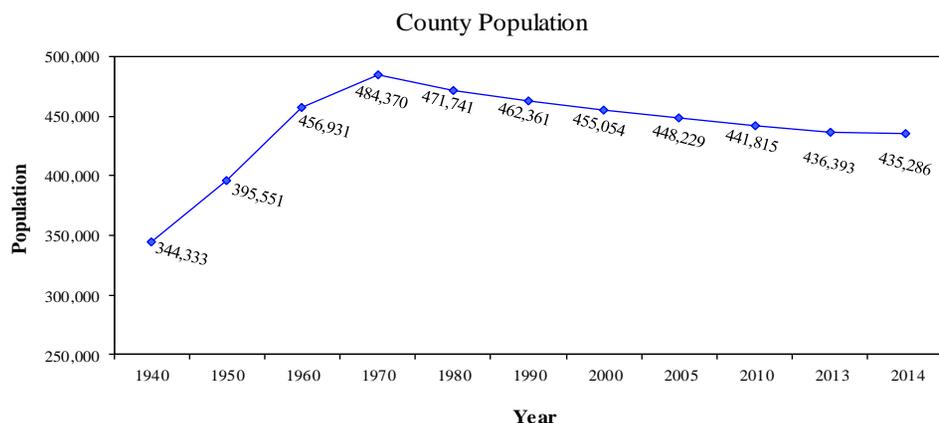
County Population Projection: In 2020: 430,450; 2030: 420,080; 2040: 410,570

County Population by Race:

- White: 324,818 (73.9% of the population)
- African-American: 83,604 (19.0% of the population)
- Hispanic/Latino: 27,534 (6.3% of the population)
- Asian: 7,007 (1.6% of the population)
- Native American: 1,433 (0.3% of the population)
- Two or more races: 14,771 (3.4% of the population)

County Population by Age:

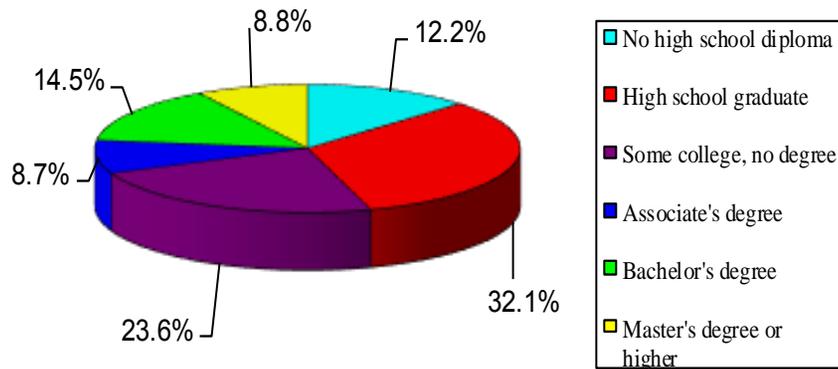
The two largest age groups in the county are 20 to 29 years and 50 to 59 years. Together, these groups comprise 29.1% of the total county population.



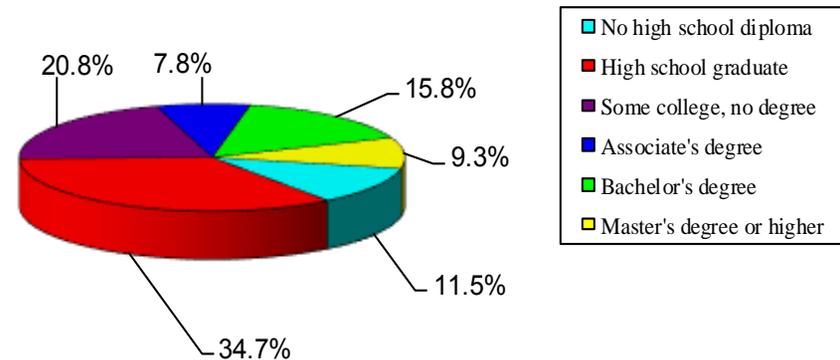
Local Governments: There are 11 municipalities, 11 townships, 11 schools districts, and one county government within the county. The county is home to 287,382 registered voters and contains 352 precincts.

Education: Educational attainment figures for county citizens 25 years and older are similar to those figures for all Ohio citizens. 55.6% of county residents and 53.7% of state residents have attended a college or a university. 32.0% of county residents and 32.9% of state residents who have attended a college or a university have earned an Associate's, a Bachelor's, or a Master's degree.

Educational Attainment of Lucas County Residents



Educational Attainment of Ohio Residents



Housing Units: There are 202,196 housing units within the county. Of these, 110,797 are occupied by the owner, 67,304 are renter occupied, and 24,095 are vacant.

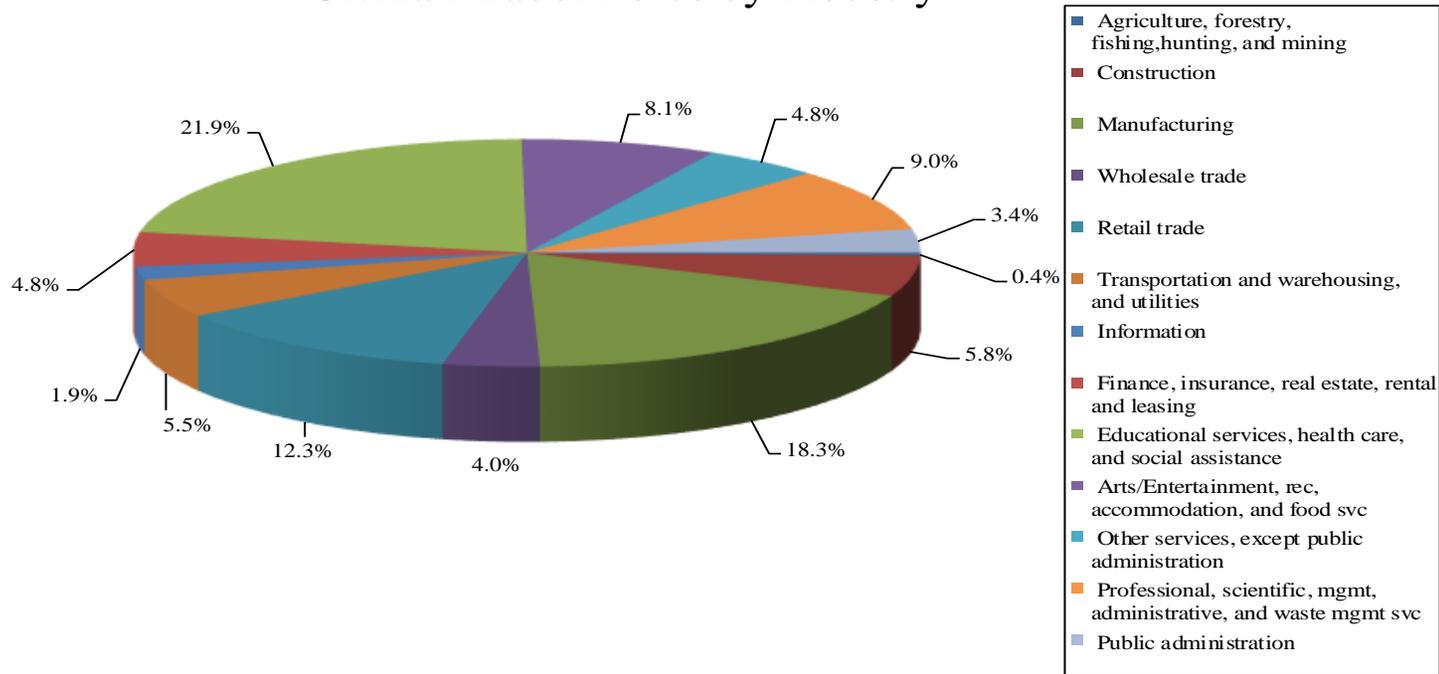
Value of Housing Units: The median value of owner occupied housing units in the county is \$108,700. The median value of owner occupied housing units in the state is \$130,800.

Median Household Income: \$41,556

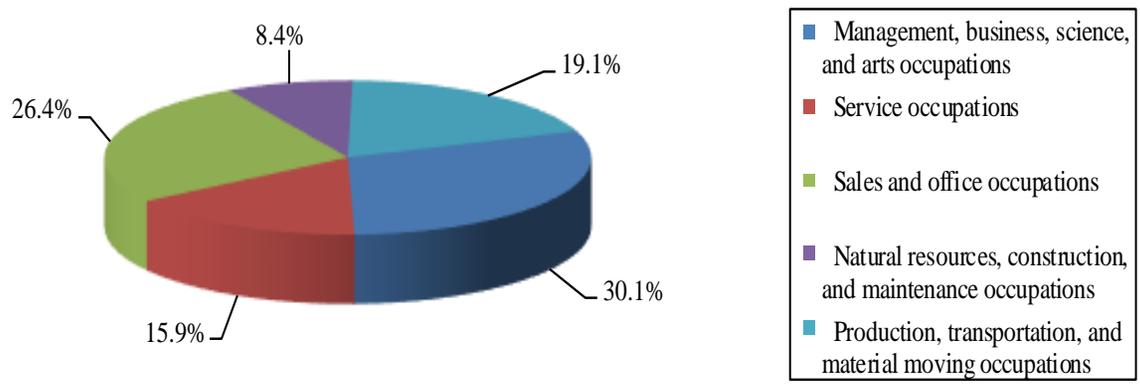
Per Capita Income: \$38,604

County Employment Status: Of the population over the age of 16 in Lucas County, 226,450 (65.0%) are in the Labor Force, 125 (0.06%) are in the Armed Services, and 122,074 (35.0%) are not in any Labor Force. Of the 226,325 in the Civilian Labor Force, 212,019 (93.7%) are employed.

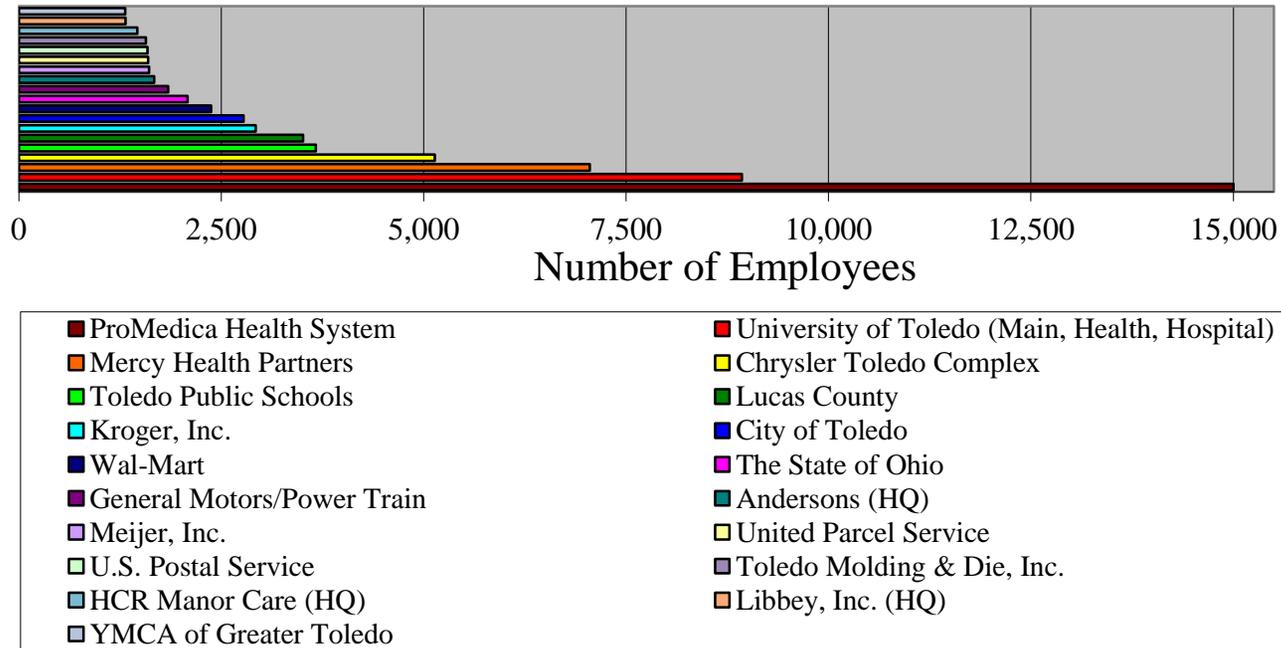
Civilian Labor Force by Industry



Civilian Labor Force by Occupation

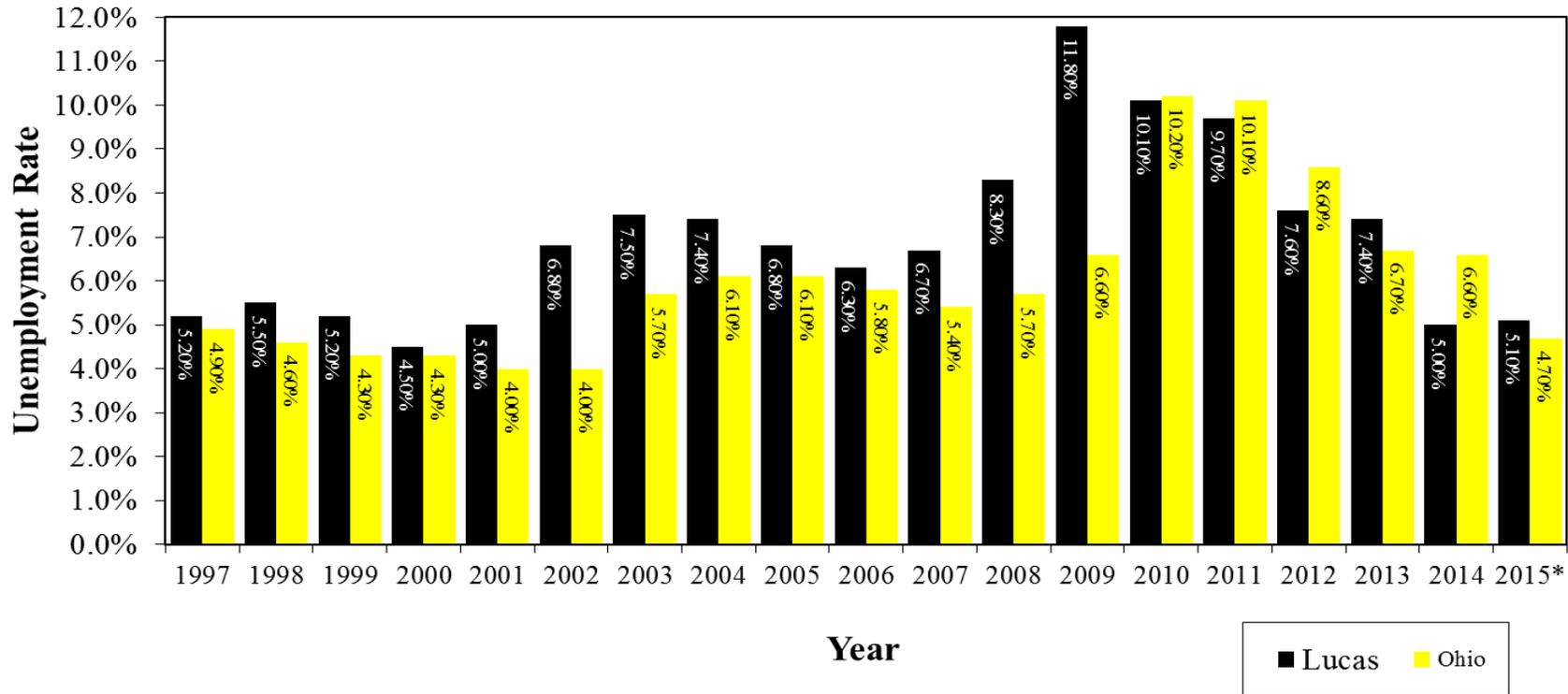


Area's Largest Employers



Major Employers: The largest employer within the county is ProMedica Health System, which employs 15,000 people. University of Toledo, including the main campus, health science campus, and hospital, employing 7,052, and Mercy Health Partners with 8,929 employees are also among the largest employers.

County and State Unemployment Rates: 1997-2015



Unemployment: Historically, the county unemployment rate has been greater than that of the state. Before the current economic downturn, the largest difference between the rates of the state and county occurred in 2008 when the county unemployment rate was 1.7% higher than that of the state. Currently, the county and state unemployment rates are 5.1% and 4.7% respectively, a .5% difference between county and state.

*2015 Unemployment data reflects December 2015 figures.

Sources: U.S. Census Bureau, American Fact Finder
 Lucas County Board of Elections
 Ohio Department of Development, March 2015 Ohio County Profiles
 Toledo Regional Growth Partnership
 U.S. Bureau of Labor Statistics
 Ohio Department of Job and Family Services - Ohio Labor Market Information
 Ohio Development Services Agency "Projected County Totals", "The Ohio Poverty Report 1/16"
 Ohio Office of Research "Ohio County Profiles"
 National Association of Counties

2016 BUDGET



BUDGET STRUCTURE & POLICIES



Blue Ring Angelfish (The Reef, generously sponsored by Owens Illinois, Inc.)

C. Budget Structure & Policies

- Revenue by Category
- Policies
- Budget Process

2016 BUDGET



REVENUE CATEGORIES

TAXES

Revenues received based on holding of property and the purchase of goods. The largest source of county taxes is sales taxes, followed by property taxes.

CHARGES FOR SERVICES

Fees charged by county departments and agencies for various user services. Water, sewer, and court charges account for the majority of this category.

LICENSES AND PERMITS

Funds generated from the sale of business (vendor's) licenses.

FINES AND FORFEITS

Revenue from penalties, such as traffic fines and court costs, assigned by various courts in the county.

INTERGOVERNMENTAL REVENUE

Revenue from the federal, state, and local governments. Generally, payments for services provided by the county.

INVESTMENT INCOME

Interest earned on investment of monies held by the county treasury.

MISCELLANEOUS REVENUE

Rent, vending, other miscellaneous revenue, criminal justice contract reimbursements, and other refunds.

NON-OPERATING

Not related to the fund's day to day activities. Typical non-operating revenue include gain and loss on disposal of capital assets, debt service, transfers, advances or depreciation.

REIMBURSEMENTS

Reimbursement for performance of governmental services from other funds.

TRANSFERS

Revenue transferred between the general fund and the outside funds to wholly or partially support the functions of the receiving fund.

EXPENDITURE CATEGORIES

PERSONNEL SERVICES

Elected officials salaries, salaried/hourly/part-time/seasonal employee salaries, and overtime costs. Also includes the fringe benefits of: FICA, Health/Drug/Dental/Life Insurance Premiums, Ohio Public Employee Retirement System (OPERS), and Workers' Compensation.

CHARGES AND SERVICES

Contract services, contract repairs, equipment lease, contract projects, professional services, and Indirect Costs.

LEGAL SYSTEM

The cost of Public Defender/Assigned Counsel for indigent individuals charged with violations of state law in the Common Pleas Court, Court of Appeals, Domestic Relations Court, Juvenile Court and the Municipal Courts. Also includes visiting judges' expenses, criminal prosecutions, juror/witness fees, Court Diagnostic and Treatment, Furtherance of Justice, Corrections Center of Northwest Ohio, and Criminology Justice Coordinating Council.

MATERIALS AND SUPPLIES

Office supplies/materials, gasoline, salt, medical supplies, drug testing, and postage.

OPERATING EXPENSES

Advertising, copying, motor vehicle repairs/maintenance, training and travel, communications, rentals, public assistance, liability/bond insurance, and utilities.

MISCELLANEOUS

Contingencies, audit, Medically Fragile Children, Community Investment Program, and miscellaneous.

CAPITAL OUTLAY AND EQUIPMENT

Replacement equipment, computers, vehicles and computer software support and licenses.

NON-OPERATING

This category includes annual debt service and transfers of funds (the movement of money from one fund to another to wholly or partially support the functions of the receiving fund).

DESCRIPTION OF FUND TYPES

Governmental Funds

General Fund

The general fund is used to account for resources traditionally associated with government that are not legally required to be in another fund. Some resources may be directed away from the general fund not only for legal reasons, but simply because keeping them separate contributes to sound financial management techniques.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Capital Project Funds

Capital project funds are used to account for the acquisition and construction of major capital facilities, other than those financed by proprietary funds and trust funds.

Proprietary Funds

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the government’s council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government’s council has decided that periodic determination of net income is appropriated for accountability purposes.

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

CLASSIFICATION AND DESCRIPTION OF FUNDS BY FUND TYPE *

FUND	PURPOSE	MAJOR REVENUE SOURCE
<u>Governmental Funds</u>		
<i>General Fund</i>	Provide for general county government services	Sales Tax/Property Tax
<i>Special Revenue Funds</i>		
Job and Family Services	Administer public assistance programs	Intergovernmental Funds
Mental Health and Recovery Services	To assist people with long-term and persistent mental illness, and provide alcohol/other drug-related prevention and treatment services	Levy/State Grants
Real Estate Assessment	To assess the value of real estate within the county	Fees
Engineer Administration	To preserve and improve the existing roadway system while maintaining a high level of safety	License /Gasoline Taxes
Storm Water Operations	To help fund the unfunded mandates of the Clean Water Act to keep pollutants out of receiving streams to the maximum extent possible	Property Taxes
Children Services Board	To protect children and help them live in a safe family environment	Levy
Planning and Development	To develop and promote plans/programs to assure economic growth is properly balanced	Transfer from General Fund
Emergency Medical Services	To fund, equip, train, coordinate, and direct a county-wide emergency medical program	Transfer from General Fund
Emergency Telephone System - 911	To provide a county-wide emergency telephone system designed to save lives	Levy
Emergency Management Agency	To aid in the recovery from catastrophic disasters and hazardous material accidents	Intergovernmental Funds
Child Support Enforcement Agency	To collect and distribute child support payments and to assist in providing benefits to children	Intergovernmental Funds
Canine Care and Control	Protect public from canine-related problems	Dog License Fees
Zoo Operating	To supplement the operating expenses of the Toledo Zoo	Levy
Coroner Lab	To purchase necessary supplies and equipment for the laboratory	Fees
Sheriff Policing	Allows the Sheriff to enter into contracts to perform any police function, exercise any police power, or render any police service in behalf of the contracting subdivision	Intergovernmental Funds
Countywide Communications	Operate a consolidated radio communications system used by all public safety in Lucas County	Intergovernmental Funds
Delinquent Taxes	To collect delinquent real property, personal property, and manufactured and mobile home taxes and assessments, including proceedings related to foreclosure of the state's lien for such taxes against such property	Fees
Board of Developmental Disabilities	To provide programs to individuals with developmental disabilities	Levy
Community BDD (Residential)	To provide programs to individuals with developmental disabilities	Levy
Senior Services	To provide services to senior citizens of Lucas County	Levy
Imagination Station	To provide around 1/3 of the Science Center's overall budget, which includes support free admission to county residents on Saturdays and hosting traveling science exhibits	Levy
Building Regulations	Enforce adopted codes pertaining to residential and commercial construction	Permit Fees
Certificate of Title	To issue Certificates of Title for watercraft and motor vehicle owners throughout the county	Fees
Family and Children First Council	Provide services to support strong, nurturing and healthy families	State Grants

FUND	PURPOSE	MAJOR REVENUE SOURCE
Family Council Grants	Provide services to support strong, nurturing and healthy families	State Grants
Workforce Development Agency	To provide workforce development services that are targeted to meet the needs of both area employers and job-seekers	State Funds
<i>Debt Service Funds</i>		
Bond Retirement	To pay principal and interest on all outstanding debt	Transfer from General Fund/ Special Assessments
Water Capital Improvement & Debt	Minor improvements to the entire system that are not reimbursable	User Fees
Water Resource Recovery Capital Improvement & Debt	To make improvements to Maumee River Wastewater Treatment Plant	User Fees
Sewer Capital Improvement & Debt	Minor improvements to the entire system that are not reimbursable	User Fees
<i>Capital Funds</i>		
County Engineer Projects	Construction, renovation and repair of county roads that are the Engineer's responsibility	License /Gasoline Taxes
Storm Water Projects	To help fund the unfunded mandates of the Clean Water Act to keep pollutants out of receiving streams to the maximum extent possible	Property Taxes
Capital Projects	Construction, renovation, repair, and purchase of county-owned facilities, land, or equipment	Transfer from General Fund
Zoo Capital Projects	Construction, renovation, and repair of Toledo Zoo facilities, land, or equipment	Levy
Water Line Projects	Construction, renovation, and repair of Sanitary Water Lines	Loans, Special Assessments, Grants
Water Resource Recovery Projects	Construction, renovation, and repairs at the Wastewater Treatment Plant	Loans, Special Assessments, Grants
Sewer Projects	Construction, renovation, and repair of Sanitary Sewer Lines	Loans, Special Assessments, Grants
<u>Proprietary Funds</u>		
<i>Enterprise Funds</i>		
Solid Waste	To reduce reliance on landfills and to meet or exceed the State's 25% waste reduction goal	Other Receipts
Sanitary Engineer	Permitting, design, plan review, and inspection of water and sewer lines	Other Receipts
Water Resource Recovery Facility	Operation of the Wastewater Treatment Plant	User Fees
<i>Internal Service Funds</i>		
Central Supply	Provide mail distribution to downtown county departments, copy services, and paper supplies	Service Charges
Vehicle Maintenance	To repair and maintain various county vehicles and to dispense fuel	Service Charges
Telecommunication Services	To provide an operator for the County departments and to receive and dispense phone billings	Service Charges
Self-Funded Health Insurance	To manage the health insurance plan for all Lucas County employees	Service Charges
Self-Funded Dental Insurance	To manage the dental insurance plan for all Lucas County employees	Service Charges
Risk Retention Insurance Fund	To handle risk retention for Lucas County	Service Charges
Self-Funded Worker's Compensation	To manage the financial risk to the County associated with workplace injuries	Service Charges
Self-Funded Prescription Drug	To manage the prescription drug insurance plan for all Lucas County employees	Service Charges

*Only including funds that are over \$500,000 and that are part of the Commissioners Passed Budget. Audited Financial Statements include Component Units that we do not have budgetary control over.

Elected Office/Departments and Fund Relationships

Elected Official/Department/ County Board/Affiliated Agencies	General Fund	Debt Service Fund	Special Revenue	Capital Fund	Enterprise Funds	Internal Service Funds
Commissioners/Administration	X					
Canine Care and Control			Canine Care and Control			
Emergency Services			Emergency Management Emergency Medical Services Emergency Telephone System -911 County Wide Communications			
Facilities	X					Vehicle Maintenance
Human Resources	X					Self Funded Health Insurance Self Funded Dental Insurance Workers Compension Self Funded Prescription Drug
Job and Family Services			Job and Family Services Child Enforcement Agency			
OMB	X	Bond Retirement		Capital Projects		Risk Management
Support Services	X					Central Supply Telecommunications
Planning and Development			Building Regulations Economic Development Workforce Development			
Sanitary Engineer		Water Recovery Capital Water Line Capital Sewer Capital		Water Recovery Projects Water Line Projects Sewer Projects	Water Recovery Solid Waste Sanitary Engineer	
Auditor	X		Real Estate Assessment			
Information Services	X					

Elected Official/Department/ County Board/Affiliated Agencies	General Fund	Debt Service Fund	Special Revenue	Capital Fund	Enterprise Funds	Internal Service Funds
Clerk of Courts	X		Certificate of Title			
Common Pleas Court	X					
Coroner	X	Coroner Lab				
Engineer	X		Engineer Administration Storm Water Administration	Engineer Projects Storm Water Projects		
Prosecutor	X		Delinquent Tax			
Recorder	X					
Sheriff	X		Policing			
Treasurer	X		Delinquent Tax			
Board of Elections	X					
Veterans Service Commission	X					
Area Office on Aging			Senior Services			
Board of Developmental Disabilities			Board of Developmental Disabilities Community BDD (Residential)			
Children Services Board			Children Services Board			
Family Council			Family Council Family Council Grants			
Imagination Station			Imagination Station			
Mental Health and Recovery Services Board			Mental Health and Recovery Services			
Toledo Zoological Society			Zoo Operating	Zoo Capital		

ACCOUNTING/BUDGETING BASIS

The County maintains its accounts, appropriations and other fiscal records in accordance with the procedures established and prescribed by the Auditor of State. By law, the Auditor of State is charged with the responsibility of inspecting and supervising the accounts and records of each taxing subdivision and most public agencies and institutions in Ohio.

County receipts and expenditures are compiled on a cash basis, pursuant to accounting procedures prescribed by the Auditor of State. The basis of budgeting is also on a cash basis. Those accounting procedures are generally applicable to all Ohio political subdivisions. Since 1984, the records of these cash receipts and expenditures have been converted annually for financial reporting purposes in the Comprehensive Annual Financial Report (CAFR) to a modified accrual basis of accounting. These accounting procedures conform to Generally Accepted Accounting Principles (GAAP) as recommended by the Government Accounting Standards Board. Those recommendations, among other things, provide for a modified accrual basis of accounting for the general fund, all special revenue funds, the debt service fund, all capital project funds (governmental funds) and all expendable trust funds (fiduciary funds) and for a full accrual basis of accounting for enterprise and internal service funds (proprietary funds), and for the preparation for each fund of balance sheets, statements of revenues and expenditures, and statements showing changes in fund balances.

See the Appendix for the glossary and the definitions of cash basis accounting, accrual basis of accounting and modified accrual basis of accounting.

The following pages represent the current financial policies and procedures used to prepare the 2016 Appropriation Budget. By law, the county's appropriation budget must be balanced. This means that proposed expenditures must be within the projected revenue for that fiscal year.

GENERAL FUND RESERVE POLICY

The Board of Lucas County Commissioners is committed to maintaining a strong fiscal environment in Lucas County. To achieve this end, it is the Board's goal to maintain a minimum of 15% of the general fund available revenue as an unappropriated cash reserve. This reserve is designated for the following uses that are considered appropriate:

Maintain Working Capital

1. Meet cash flow requirements;
2. Provide contingencies for unpredictable revenue sources; and
3. Provide contingencies for emergencies.

Debt Retirement

1. Prepay outstanding debt; and
2. Used to obtain favorable bond ratings.

CAPITAL IMPROVEMENT BUDGETING POLICY

I. PURPOSE

This policy establishes a standardized procedure for submitting capital improvement requests and establishes a process to determine the allocation of available capital improvement dollars between competing demands via a Capital Improvement Plan. This policy further establishes a Capital Improvement Program Committee that is advisory to the Board of County Commissioners which will be charged with reviewing and recommending priorities for all general fund supported capital improvement requests.

II. DEFINITIONS

- * Capital Improvement Budget: Capital projects approved and funded through the Capital Improvement Program.
- * Capital Improvement Program (CIP): The schedule of capital improvement projects which encompasses all funding sources and all organizational units of the county government.
- * Capital Project: The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. In addition, equipment is considered a capital project if it is \$25,000 or more in cost, except that rolling-stock equipment is not considered a capital project regardless of cost.
- * CIP Committee: A committee consisting of the County Administrator and/or designee, Director of the Office of Management and Budget, Capital Projects Manager, Director of Facilities, and the Senior Budget Analyst which evaluates the general project requests according to specific criteria and submits its recommended list of ranked projects to the Board of County Commissioners.
- * Capital Improvement Plan: A flexible document to prioritize, rank and determine the annual allocation of available capital improvement dollars over a five year period.

III. RESPONSIBILITIES

- * Agencies/Departments should coordinate directly with the Project Manager (where applicable) as early as possible in the planning cycle to develop project alternatives and cost estimates.
- * All capital requests related to new buildings, facility structural improvements or space planning, must be coordinated with the Project Manager prior to submission to be considered by the committee.

- * The Office of Management and Budget maintains the Capital Improvement Plan and distributes Capital Improvement Request forms, provides staff assistance to the CIP Committee as required, provides fiscal expertise to the committee and performs cost benefit analyses, as necessary.
- * It is the goal of the Board of County Commissioners to allocate 8% of the general fund for capital improvement dollars annually and to maintain 8% of the general fund for a reserve specifically designated for economic downturns.

IV. PROCEDURE

General fund supported capital improvement program requests will be submitted annually to the Office of Management and Budget as an addendum to the departmental budget submissions. To have a project considered for funding, the requesting department must complete a Capital Improvement Request Form, as provided by the Office of Management and Budget.

The Office of Management and Budget will consolidate the requests received throughout the year and provide them to the Capital Improvement Program Committee for review. The review process may include both the submitted request forms and oral presentations made to the CIP Committee by the requesting department.

The Office of Management and Budget will review requests for inclusion into the Capital Improvement Plan. The Office of Management and Budget will then alter the Plan according to the priorities as determined by the CIP Committee in consideration with any required debt payments and/or available dollars. The CIP Committee's recommended priority list will be submitted to the Board of County Commissioners for their consideration. The Office of Management and Budget will fund the prioritized project list as approved by the Board of Commissioners. Projects will be funded in the five-year planning budget on actual and projected allocation of capital funds.

The Capital Improvement Committee will establish criteria by which they will prioritize all capital project requests. Projects may be split by the CIP Committee and prioritized and/or recommended for funding across multiple years by components such as: feasibility study, architectural engineering, construction, etc. The County Administrator will convene the CIP Committee to implement the review process, as necessary, but as a minimum, annually in October, to prioritize the next budget year's projects.

Unfunded projects must be updated and resubmitted annually to the Capital Improvement Committee to compete for prioritization. Rankings may move up or down based on changing needs assessment and additional project information. Approved multi-year project funding will be carried over from year to year.

DEBT MANAGEMENT POLICY

Introduction

To maintain a high quality debt management program, Lucas County (“the Issuer”) has adopted the guidelines and policies set forth in this document titled “Debt Management Policy” (Policy). This policy establishes and codifies the objectives and practices for debt management for the Issuer.

The Policy will guide current and future decisions related to debt issued by Lucas County. Lucas County has the right to waive or modify any of the policies included herein if, in Lucas County’s judgment, doing so advances Lucas County’s objectives and is deemed fiscally prudent by Lucas County and its management team.

This policy has incorporated a number of sources including the existing practices and procedures, national credit rating agency guidelines, national and industry best practices employed by high performing public entities and the experience of Lucas County’s financial advisor in the development and implementation of financial and debt management policies for its clients. The Policy has also been guided by the policies and practices reflected in the Issuer’s financial planning, management, budget, and disclosure documents.

Policy Statement

In managing its debt, it is the Issuer’s policy to:

- Develop a strong financial foundation for this Issuer;
- Achieve the lowest cost of capital;
- Ensure high credit quality;
- Assure access to the capital credit markets; and
- Preserve financial flexibility.

By implementing this policy, the Issuer expects to realize financial benefits, such as debt service savings and efficiencies. If codes or regulations create a variance to stated policy, that portion of the policy shall conform to codes or regulations.

Goals & Objectives

Debt policies and procedures are tools that strive to ensure the Issuer's long-term planning objectives are attainable from expected financial resources. In addition, the Policy helps to insure that financings undertaken by the Issuer satisfy certain clear objective standards which allow the Issuer to protect its financial resources in order to meet its long-term capital needs. The Issuer relies on multiple partners in achieving its objectives, including its retail and wholesale customers, external consultants and legal advisors, employees, and other governments. The adoption of clear and comprehensive financial policies enhances the internal financial management of the Issuer.

The Policy establishes parameters for issuing debt and managing a debt portfolio, which considers the Issuer's specific capital improvement needs, its ability to repay financial obligations, and the existing legal, economic, financial and debt market conditions. Specifically, the policies outlined in this document are intended to assist the Issuer in the following:

- To guide the Issuer and its managers in policy and debt issuance decisions;
- To maintain appropriate capital assets for present and future needs;
- To promote sound financial management;
- To enhance the Issuer's credit rating;
- To promote cooperation and coordination with the residential and the private sector in the financing and delivery of services;
- To evaluate debt issuance options; and
- To plan for the systematic replacement of the existing infrastructure and public utility related assets.

Credit Quality and Credit Enhancement

The Issuer's debt management activities will be conducted to receive the highest credit ratings possible, consistent with the Issuer's financing objectives. The Issuer shall strive to maintain ratings from one or more of the major rating agencies.

The Issuer will consider the use of rating or credit enhancements on a case-by-case basis, evaluating the economic benefit versus cost for each case. The Issuer will consider each of the following enhancements as alternatives by evaluating the cost and benefit of such enhancements.

Bond Insurance - The Issuer may purchase bond insurance when such purchase is deemed prudent and advantageous. The predominant determination shall be based on such insurance being less costly than the present value of the difference in the interest on insured bonds versus uninsured bonds.

The Issuer will solicit quotes for bond insurance from interested providers, or in the case of a competitive sale may submit an application for pre-qualification on insurance. In a negotiated sale, the Issuer may select a provider whose bid is most cost effective and whose terms and conditions governing the guarantee are satisfactory to the Issuer. The winning bidder in a competitive sale may determine whether or not to purchase bond insurance for the issue.

Debt Service Reserves - When required, a reserve fund equal to the "Reserve Requirement" as defined in the indenture shall be funded from cash on hand or the proceeds of each series of bonds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The Issuer may purchase reserve equivalents (i.e., the use of a reserve fund surety) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis.

Letters of Credit - The Issuer may enter into a letter-of-credit (LOC) agreement when such an agreement is deemed prudent and advantageous. The Issuer will prepare and distribute a request for qualifications to qualified banks that includes terms and conditions that are acceptable to the Issuer. LOC providers should have long-term ratings equivalent to Aa; and short-term ratings equivalent to MIG-1 or SP-1+.

Debt Issuance Guidelines

The Issuer will strive to facilitate long-term access to capital while insuring that financial leveraging decisions do not negatively impact the Issuer's annual operations.

The Issuer will not allow its projected annual debt service to exceed 50% operating results.

The Issuer is committed to maintaining a strong fiscal environment, with a goal of maintaining a minimum of 12% of the general fund available revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and promote a favorable bond rating for the county. Additionally, it is the policy of the Board of County Commissioners to allocate 8% of the general fund for capital improvement dollars annually and to maintain 8% of the general fund for a capital improvement reserve specifically designated for economic downturns.

The Issuer shall structure its borrowing plans to provide a consistent level of project funding on an annual basis.

Purpose for which debt may be issued:

1. Debt may be issued to provide funds for assets or improvements that have a useful life of at least five years.

Bond Structure

The Issuer shall establish all terms and conditions relating to the issuance of bonds, and will invest all bond proceeds pursuant to the terms of the Issuer's Investment Policy. Unless otherwise authorized by the Issuer, the following shall serve as bond requirements:

1. **Term** - All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements, but in no event will the term exceed forty (40) years.
2. **Capitalized Interest** - From time to time certain financings may require the use of capitalized interest from the issuance date until the Issuer has beneficial use and/or occupancy of the financed project. Interest shall not be funded (capitalized) beyond three years, or a shorter period if further restricted by statute or federal tax code. Interest earnings may, at the Issuer's discretion, be applied to extend the term of capitalized interest, but in no event beyond the term statutorily authorized.
3. **Debt Service Structure** - Debt issuance shall be planned to achieve relatively level debt service, or level principal, while still matching debt service to the useful life of facilities. The Issuer shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level.

4. **Call Provisions** - In general, the Issuer's securities will include a call feature, which is no later than 10 years from the date of delivery of the bonds. The Issuer will avoid the sale of non-callable bonds absent careful evaluation by the Issuer with respect to the value of the call option.
5. **Original Issue Discount** - An original issue discount will be permitted if the Issuer determines that such discount results in a lower true interest cost on the bonds and that the use of an original issue discount will not adversely affect the project funding.
6. **Derivative Structures** - The Issuer will consider the use of derivatives as a hedge against future interest rate risk when appropriate. The Issuer will avoid the use of derivative structures for speculative purposes. The Issuer will consider the use of derivative structures when it is able to gain a comparative borrowing advantage of 20 or more basis points, and is able to reasonably quantify and understand potential risks. The Issuer will follow the GFOA Guidance on Derivatives.
7. **Capital Appreciation Bonds (CABs)** - The Issuer will consider CABs when appropriate. CABs are bonds purchased at a deep discount to face value, which pays principal and interest at maturity; also known as Zero-coupon bonds.

Types of Debt

When the Issuer determines that the use of debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued.

1. **Long-Term Debt** - The Issuer may issue long-term debt where it is deemed that capital improvements not be financed from current revenues. Long-term borrowing will not be used to finance current operations or normal maintenance. Long-term revenue and general obligation debt will be self-supporting and structured such that financial obligations do not exceed the expected useful life of the project. The Issuer should strive to structure debt such that at least 50% of principal and interest is paid off by half of the maximum maturity.

The Issuer may issue revenue debt or general obligation debt.

2. *Short-Term Debt* - Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues (defined as an assured source with the anticipated amount based on conservative estimates) subject to the following policies:
 - a) *Bond Anticipation Notes (BANs)* may be issued instead of long-term, bonds to reduce the debt service during the construction period of a project or facility. The BANs shall not mature more than 20 years from the date of issuance; principal must be paid down after the fifth year as if the Issuer had a bond issue outstanding.
 - b) *Revenue Anticipation Notes (RANs)* may be issued instead of long-term bonds to reduce the debt service during the construction period of a project or facility. The RANs shall not mature more than 20 years from the date of issuance.
 - c) *Lines of Credit* shall be considered as an alternative to other short-term borrowing options. The lines of credit shall be structured to limit concerns as to the Internal Revenue Code.
 - d) *Other Short-Term Debt*, including commercial paper notes, may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable. The Issuer will determine and utilize the least costly method for short-term borrowing. The Issuer may issue short-term debt when there is a defined repayment source or amortization of principal.
3. *Lease Purchase Debt* - Lease purchase debt, including certificates of participation, shall be considered as an alternative to long-term vendor leases. Such debt shall be subject to annual appropriation. In order to reduce the cost of lease borrowing and to improve control over leases, the Issuer may adopt a master lease program.
4. *Tax Increment Financing Debt* - Tax Increment Financing debt (TIF) financing may be issued. These are bonds whose repayment is secured by special assessments on landowners whose property stands to benefit from development or redevelopment. Other TIF criteria shall be developed or considered when the Issuer is asked to pledge its General Obligation backing to a TIF financing.
5. *Variable Rate Debt* - To maintain a predictable debt service burden, the Issuer may give preference to debt that carries a fixed interest rate. The Issuer, however, may consider variable rate debt in the following circumstances:
 - a) *High Interest Rates* - Interest rates that are above historic averages.

- b) *Variable Revenue Stream* - The revenue stream for repayment is variable, and is anticipated to move in the same direction as market-generated variable interest rates, or the dedication of revenues allows capacity for variability.
- c) *Adequate Safeguards Against Risk* - Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts; such structures could include, but are not limited to, interest rate caps and short-term cash investments in the Issuer's Operating Funds. The Issuer will follow the GFOA Guidance on Derivatives.
- d) *Financial Analysis* - An analysis from the Issuer's Financial Advisor has been provided to the county, evaluating and quantifying the risks and returns involved in the variable rate financing and recommending variable rate as the lowest cost option.
- e) *As a Component to Synthetic Fixed Rate Debt* - Variable rate bonds may be used in conjunction with a financial strategy, which results in synthetic fixed rate debt. Prior to using synthetic fixed rate debt, the Issuer shall certify that the interest rate cost is at least 25 basis points lower than traditional fixed rate debt.
- f) *Temporary Financing during construction.*

The percentage of variable rate debt outstanding (excluding debt which has been converted to synthetic fixed rate debt) shall not exceed 20% of the Issuer's total outstanding debt and will consider the amount and investment strategy of the Issuer's operating cash.

Refinancing Outstanding Debt

The Issuer will consider the following issues when analyzing possible refunding opportunities:

Debt Service Savings - The Issuer establishes a minimum present value savings threshold of 3% of the refunded bond principal amount. The present value savings will be net of all costs related to the refinancing. If present value savings is less than 3%, the Issuer may consider the decision to take savings on an upfront or deferred basis, after being explicitly approved by the Issuer.

Restructuring - The Issuer will refund debt when it is in the best financial interest of the Issuer to do so. Such refunding will be limited to restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.

Term of Refunding Issues - The Issuer will refund bonds within the term of the originally issued debt. However, the Issuer may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible, however, never more than 40 years maximum maturity. The Issuer may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.

Escrow Structuring - The Issuer shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third party agent, who is not a broker-dealer stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost effective than State and Local Government Obligations (SLGS), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the Issuer from its own account.

Arbitrage - The Issuer shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding. Any resulting positive arbitrage will be rebated as necessary according to Federal guidelines.

Verification Agent Report - A nationally recognized firm engaged in the verification of the mathematical computations in the proofs for refinancing outstanding debt will be retained for all refunding issues.

Arbitrage Agent - A firm engaged in assisting issuers or underwriters or financial advisors in properly calculating arbitrage may or may not be used in refunding issues. Qualified Bond Counsels or FA's may perform this service.

Methods of Issuance

The Issuer will determine, on a case-by-case basis, whether to sell its bonds competitively or through negotiation.

A. Competitive Sale - In a competitive sale, the Issuer's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.

B. Negotiated Sale - The Issuer recognizes that some securities are best sold through negotiation. In its consideration of a negotiated sale, the Issuer shall assess the following circumstances:

1. A structure that may require a strong pre-marketing effort such as a complex transaction or a “story” bond;
2. Size of the issue, which may limit the number of potential bidders; and
3. Market volatility is such that the Issuer would be better served by flexibility in timing a sale in a changing interest rate environment.

C. Private Placement - From time to time the Issuer may elect to privately place its debt. Such placement shall only be considered if this method is demonstrated to result in a cost savings to the Issuer relative to other methods of debt issuance.

Underwriter Selection

Senior Manager Selection - The Issuer shall have the right to select a senior manager for a proposed negotiated sale. The criteria for that selection shall include but not be limited to the following:

- The firm’s ability and experience in managing complex transactions;
- Prior knowledge and experience with the Issuer;
- The firm’s willingness to risk capital and demonstration of such risk;
- Quality and experience of personnel assigned to the Issuer’s engagement;
- Financing plan presented;
- A legal and ethical contract that does not contain “Right of First Refusal”; and
- Underwriting fees.

Co-Manager Selection - Co-managers will be selected on the same basis as the senior manager.

Selling Groups - The Issuer may establish selling groups in certain transactions.

Underwriter's Counsel - In any negotiated sale of Issuer debt in which legal counsel is required to represent the underwriter, the lead underwriter will make the appointment with input from the Issuer.

Underwriter's Discount - The underwriter's discount is determined through RFP process against comparable issues in the market. The senior manager shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.

Evaluation of Underwriter Performance - The Issuer will evaluate each bond sale after its completion to assess the following: costs of issuance including underwriters' compensation, pricing of the bonds in terms of the overall interest cost and on a maturity-by-maturity basis, and the distribution of bonds and sales credits.

The Underwriter will prepare a Pricing Memorandum in those cases where the Issuer has not hired a Financial Advisor. The Pricing Memorandum will compare the Issuer bond issue to the comparable issues in the market during the same time period. The transaction should also be compared against nationally recognized indices such as the MMD and Delphos Scales.

Following each sale, the Financial Advisor may provide a Pricing Memorandum report to the county on the results of the sale.

Syndicate Policies - For each negotiated transaction, the Director will prepare syndicate policies that will describe the designation policies governing the upcoming sale.

Designation Policies - To encourage the pre-marketing efforts of each member of the underwriting team, orders for the Issuer's bonds will be net designated, unless otherwise expressly stated.

Consultants

The Issuer shall select its primary consultant(s) through the process used by the Lucas County Board of Commissioners.

Selection of Financing Team Members – The Issuer will utilize a review process to select financial advisors, underwriters, and Bond and Tax Counsel.

Financial Advisor - The Issuer may select a financial advisor (or advisors) to assist in its debt issuance and debt administration processes. Selection of the Issuer’s financial advisor(s) shall be based on, but not limited to, the following criteria:

1. Experience in providing consulting services to complex issuers;
2. Knowledge and experience in structuring and analyzing complex issues;
3. Experience and reputation of assigned personnel; and
4. Fees and expenses.

Financial Advisory Services - Financial advisory services provided to the Issuer shall include, but shall not be limited to the following:

1. Evaluation of risks and opportunities associated with debt issuance;
2. Monitoring marketing opportunities;
3. Evaluation of proposals submitted to the Issuer by investment banking firms;
4. Structuring and pricing;
5. Preparation of request for proposals for other financial services (trustee and paying agent services, printing, credit facilities, remarketing agent services, etc.); and
6. Advice, assistance and preparation for presentations with rating agencies, insurance companies and major investors.

Conflicts of Interest - The Issuer also expects that its consultants and advisors will provide the Issuer with objective advice and analysis, maintain the confidentiality of Issuer financial plans, and be free from any conflicts of interest.

Bond Counsel - Issuer debt will include a written opinion by legal counsel affirming that the Issuer is authorized to issue the proposed debt, that the Issuer has met all legal requirements necessary for issuance, and a determination of the proposed debt's federal income tax status. The approving opinion and other documents relating to the issuance of debt will be prepared by counsel with extensive experience in public finance and tax issues. The counsel will be selected by the Issuer.

Disclosure by Financing Team Members - All financing team members will be required to provide full and complete disclosure, relative to agreements with other financing team members and outside parties. The extent of disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements shall be permitted which could compromise the firm's ability to provide independent advice which is solely in the Issuer's best interests or which could reasonably be perceived as a conflict of interest.

Underwriter's Counsel - The Issuer shall have the right to review the credentials of counsel selected by underwriters in a negotiated sale. They may also make suggestions on the underwriter's counsel.

LUCAS COUNTY INVESTMENT POLICY

As provided in Ohio Revised Code Section 135.341, there shall be a County Investment Advisory Committee consisting of the County Treasurer, the Board of County Commissioners and the Clerk of Courts. The Chairman of the Investment Advisory Committee shall be the County Treasurer. The Committee shall meet quarterly at the call of the Chairman to advise the Investing Authority on County investment information.

This Investment Policy applies to all financial assets under the control of the Lucas County Treasurer. These funds are accounted for in Lucas County's annual financial report, and include:

- General Fund;
- Special Revenue Fund;
- Capital Project Fund;
- Enterprise Funds;
- Trust and Agency Funds; and
- Debt Service Funds.

This investment policy applies to all transactions involving the financial assets and related activity of all the forenamed.

The purpose of this Investment Policy is to establish priority and guidelines regarding the investment management of the County's operating funds (hereinafter referred to as the "Portfolio"). Such priorities and guidelines are based upon Chapter 135.35 ORC and prudent money management. The effective date of this policy is September 11, 1998. This policy includes (totally or partially) sections of the statute in order to describe eligible investments. In some sections, the policy places further limits upon the use of eligible investments or investment transactions.

The County Treasurer is referred to as the "Investing Authority".

Public Trust

All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment Officials shall avoid any transaction that might impair public confidence in Lucas County's ability to govern effectively. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the

management of their affairs, not for speculation but for investment, considering the probable safety of capital as well as the probable income to be derived.

The standard of prudence to be used by Investment Officials shall be the prudent person, and shall be applied in the context of managing the overall portfolio. Investment Officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that deviations from expectation are reported in a timely fashion, and appropriate action is taken to control adverse developments.

Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Investment Objectives

The investment objectives of the County, in priority order, include:

A. Compliance with all Federal and State Laws

B. Safety of Principal

Safety of principal is the most important objective of the County. The investment of County funds shall be conducted in a manner that seeks to ensure the preservation of capital within the context of the following criteria:

- Credit Risk

Credit risk is the risk of loss due to the failure of a security issuer to pay principal or interest, or the failure of the issuer to make timely payments of principal or interest. Eligible investments, pursuant to Chapter 135.35 ORC, affected by credit risk include certificates of deposit, commercials paper, and banker's acceptances. Credit risk will be minimized by (1) diversifying assets by issuer; (2) ensuring that required, minimum credit quality ratings exist prior to the purchase of commercials paper and bankers acceptances; and (3) maintaining adequate collateralization of CD's.

- Market Risk (interest rate risk)

The market value of securities in the County's portfolio will increase or decrease based upon changes in the general level of interest rates. The effects of market value fluctuations will be minimized by (1) maintaining adequate liquidity so that current obligations can be met without a sale of securities; (2) diversification of maturities; (3) diversification of assets.

C. Liquidity

The portfolio shall remain sufficiently liquid to meet all current obligations of the County. Minimum liquidity levels (as a percentage of average invested funds) may be established in order to meet all current obligations without having to sell securities. The portfolio may also be structured so that securities mature concurrent with cash needs.

D. Yield

The portfolio shall be managed to consistently attain a market rate of return throughout budgetary and economic cycles. The market-average rate of return is defined as the average return on three-month U.S. Treasury bills. Whenever possible, and consistent with risk limitations and prudent investment management, the County shall seek to augment returns above the market average rate of return through the implementation of active portfolio management strategies.

Authorized Investments (itemized)

A. U.S. Treasury Bills, Notes and Bonds; various federal agency securities, including issues of Federal National Mortgage Assn. (FNMA), Federal Home Loan Mortgage Corp. (FHLMC), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Student Loan Marketing Assn. (SLMA), Government National Mortgage Association (GNMA), and other agencies or instrumentalities of the United States. Eligible investments include securities that may be "called" (by the issuer) prior to the final maturity date. Any eligible investment may be purchased at the premium or a discount. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.

B. Commercial paper issues of companies incorporated under the laws of the United States, rated A1 + or A1 by Standard & Poor's and P1 and P2 by Moody's. The maximum maturity of commercial paper shall be 270 days from the date of purchase.

C. Banker's acceptances issued by any bank domiciled in the State of Ohio or bankers acceptances issued by any domestic bank rated in the highest category by one of two nationally recognized rating agencies.

D. Certificates of deposit from any eligible institution mentioned in section 135.32 ORC.

E. No-load money market mutual funds rated in the highest category by at least one nationally recognized rating agency, investing exclusively in the same types of eligible securities as defined in Division A (1) or A (2) under 135.35 ORC and repurchase agreements secured by such obligations. Eligible money market funds shall comply with 135.01 ORC, regarding limitations and restrictions.

F. Repurchase agreements with any eligible institution mentioned in Section 135.32 ORC, or any eligible securities dealer pursuant to division (j) of this section, except that such eligible securities dealers shall be *restricted to primary government securities dealers*. Repurchase agreements will settle on a delivery vs. payment basis with repo collateral held at a qualified custodian or agent, designated by the County Treasurer. The market value of securities subject to a repurchase agreement must exceed the principal value of the repo amount by at least 2%. Prior to the execution of any repo transaction, a master repurchase agreement will be signed by the County Treasurer and the eligible parties.

G. Bonds and other obligations of the state of the political subdivisions of this state, provided that such political subdivisions are located wholly or partly within the same county as the Investing Authority.

H. Securities lending agreements with any eligible institution mentioned in 135.32 ORC.

I. The State Treasurer's investment pool (STAR OHIO), pursuant to Section 135.45 ORC.

J. The use of derivative securities, as defined in 135.35 (B), is expressly prohibited.

K. The final maturity of all eligible investments is five years (135.35 (C) ORC), unless the investment is matched to a specific obligation or debt of the County, or to a specific obligation or debt of a political subdivision of this state located wholly or partly within the County and the investment is specifically approved by the Committee.

Ineligible Investment Transactions

A. The use of leverage, in which the Treasurer or Governing Board uses its current investment assets as collateral for the purpose of purchasing other assets, is prohibited. The issuance of taxable notes for the purpose of arbitrage is prohibited. Contracting to sell securities that have not yet been acquired by the Treasurer or Governing Board, for the purpose of purchasing such securities on the speculation that bond prices will decline, is prohibited.

B. Agreements are prohibited where the Investing Authority agrees to sell securities it owns to a purchaser and agrees to unconditionally repurchase the securities.

C. No investments shall be purchased unless there is reasonable expectation of holding the investment until maturity.

Safekeeping and Custody

The Investing Authority shall only be responsible for the safekeeping of investment assets under his direct control and supervision. Securities that have been authorized for purchase by the Investing Authority will be held in safekeeping by a qualified trustee (hereinafter referred to as the “Custodian), as provided in Section 135.37 ORC. Securities held in safekeeping by the Custodian will be evidenced by a monthly statement describing such securities. The Custodian may safe-keep the County’s securities in (1) Federal Reserve Bank book entry form; (2) Depository Trust Company (DTC) book entry form in the account of the Custodian or the Custodian’s correspondent bank; for (3) Non-book entry (physical) securities held by the Custodian or the Custodian’s correspondent bank. All securities transactions will settle using standard delivery vs. payment (DVP) procedures. The records of the Custodian shall identify such securities in the name of the Investing Authority.

The County Investment Advisory Committee

Pursuant to 135.341 (A), a County Investment Advisory Committee (referred to in this policy as the “Committee”) shall meet at least quarterly to review or revise the investment policy and to advise the Investing Authority. Any member of the Committee, upon giving five days’ notice, may call a meeting of the Committee. Any amended policy that has been approved by the Investment Advisor Committee shall be filed with the Auditor of State, pursuant to 135.35 (K)(1).

Reporting (parentheses define statutory terms)

The Investing Authority (County Treasurer) shall maintain an inventory of all obligations and securities. A description of each security includes type (issue/issuer), cost (original purchase cost or current book value), par value (maturity value), maturity date (receipt date of par value), settlement date (delivery versus payment date of purchased or sold securities), and any coupon (interest) rate. The investment report will also include a record of all security purchases and sales.

The Investing Authority will maintain a monthly portfolio report and issue a quarterly portfolio report to the Committee, detailing the *current* inventory of all securities, all monthly transactions, any income received (maturities, interest payments, and sales), and any expenses paid. The report shall also include the yield of such security, and the average-weighted yield and average-weighted maturity of the portfolio.

The portfolio report shall state the name(s) of any persons or entity effecting transactions on behalf of the Investing Authority. The monthly portfolio report and the quarterly portfolio report shall be filed with the Board of County Commissioners.

Investment Advisors, Qualified Dealers, and Financial Institutions

The Committee is authorized to retain the services of an Investment Advisor, pursuant to 135.341 (D). The Investment Advisor may be required to attend all such meetings and to be prepared to discuss all aspects of the County's portfolio, including bond market conditions affecting the County's investments. The Investment Advisor shall make recommendations regarding the investment of County funds and/or manage the portfolio of the County (including the execution of investment transactions), in accordance with the authorization of the County Treasurer. Eligible broker/dealers and financial institutions will only be used to execute trades on a "best price and execution" basis.

The County may transact business (execute the purchase and/or sale of securities) with eligible Ohio financial institutions, primary securities dealers regularly reporting to the New York Federal Reserve Bank, and regional securities firms or broker dealers licenses with the Ohio Department of Commerce, Division of Securities, to transact business in the State of Ohio. Eligible broker/dealers and financial institutions are defined in 135.35 (J)(1).

All persons or entities transacting investment business with the County are required to sign the approved Investment Policy as an acknowledgment and understanding of the contents of said policy.

Sale of Securities Prior to Maturity

Pursuant to Section 135.35 (E), securities may be "redeemed or sold" prior to maturity under the following conditions:

- (1) To meet additional liquidity needs;
- (2) To purchase another security to increase yield or current income;
- (3) To purchase another security to lengthen or shorten maturity;

- (4) To realize any capital gains and/or income; and
- (5) To increase investment quality.

Such transactions may be referred to as a “sale and purchase” or a “swap”. For purposes of this section, “redeemed” shall also mean “called” in the case of a callable security.

The proceeds from the sale of a security will exceed the reported cost. Cost may be referred to as original purchase cost, adjusted cost or book value. The Investing Authority may amend or eliminate this restriction at any time.

Statements of Compliance

This Investment Policy has been approved by the Investing Authority and filed with the Auditor of State, pursuant to 135.35 (K)(1) ORC. The County Investment Advisory Committee has additionally approved the Investment Policy.

All brokers, dealers, and financial institutions executing transactions initiated by the investment authority have signed the approved Investment Policy. Investment policies (signed by such brokers, dealers, and financial institutions) are filed with the Investing Authority. The County’s investment advisor is registered with the Securities and Exchange Commission and possesses public funds investment management experience, specifically in the area of state and local government investment portfolios. The investment advisor has additionally signed the approved Investment Policy and the signed policy is filed with the Investing Authority.

Any amendments to this policy will be filed with the Auditor of State (Attn: Clerk of the Bureau, P.O. Box 1140, Columbus, OH 43216-1140) within fifteen days of the effective date of the amendment.

2016 BUDGET



LUCAS COUNTY BUDGET PROCESS

Lucas County operates on a January 1st through December 31st calendar fiscal year as required by the Ohio Revised Code. Each year the Office of Management and Budget requests a waiver from the Auditor for preparing the annual tax budget (ORC Section 5705.281). The budgetary process for each fiscal year consists of four phases:

- (1) Budget Guidance and Timeline;
- (2) Developing and Adopting the Appropriation Budget;
- (3) Capital Improvement Plan; and
- (4) Budget Amendments.

These phases were designed to ease the budgeting burden on County departments/agencies, assist the Office of Management and Budget in processing the budget material for inclusion in a comprehensive budget-planning document, and to facilitate year around budget planning. The process begins in June and the target to adopt the budget is no later than December 31st.

Phase 1 - Budget Guidance and Timeline

This initial step is to develop the Commissioners' budget guidance, outline instructions for the departments, and provide a schedule of anticipated budgeting milestones for the next fiscal year.

2016 Permanent Appropriation Budget Timeline

June-July 2015

OMB starts to develop the 2016 General Fund Revenue forecast June 15 – July 10

OMB distributes 2016 Appropriation preparation materials July 24

August-September 2015

Deadline for return of 2016 Budget requests August 21

OMB reviews and analyzes budget requests from the Elected Officials and Department Heads

August 21– September 11

September –October 2015

OMB begins to prepare draft 2016 budgets with the County Administration for discussion with Board of County Commissioners

September 21 – October 16

October –December 2015

OMB makes any necessary modifications to Proposed 2016 Budget

October 16 – December 14

County Commissioners pass 2016 Budget

December 15, 2015

Phase 2 – Developing and Adopting the Appropriation Budget

Budget appropriation materials are distributed in July and returned in August. It is also necessary for the department head or elected official to provide an organization and personnel chart with any requested positions for the future year. The Office of Management and Budget spends approximately four to six weeks reviewing requests and conducting budget discussions with department/agency heads and elected officials. OMB then reviews requests with the County Administrator to make a budget recommendation to the Board of County Commissioners. All departments/agencies and elected officials have the opportunity to appeal their budget to the Board of County Commissioners. The Board then reviews the budget recommendation by the Office of Management and Budget. After the distribution of a recommended budget to the elected officials, the elected officials have an opportunity to request a hearing before the Board of County Commissioners. The goal for the final budget adoption is before the end of December. The annual appropriation measure is governed by Ohio Revised Code, section 5705.38.

Phase 3 - Capital Improvement Plan

The Capital Improvement Committee is comprised of the County Administrator and/or designee, Director of the Office of Management and Budget, Capital Projects Manager, Director of Facilities, and the Senior Budget Analyst. After all requests have been organized and summarized by the Office of Management and Budget, the Committee meets to rank the projects based upon various criteria. The Office of Management and Budget then structures the plan, placing the highest ranked projects within the designated funding level available. The proposed plan is presented to the Board of County Commissioners for its review and approval. Departments/agencies and elected officials are allowed a capital project hearing if they disagree with the placement of their project.

Phase 4 – Budget Amendments

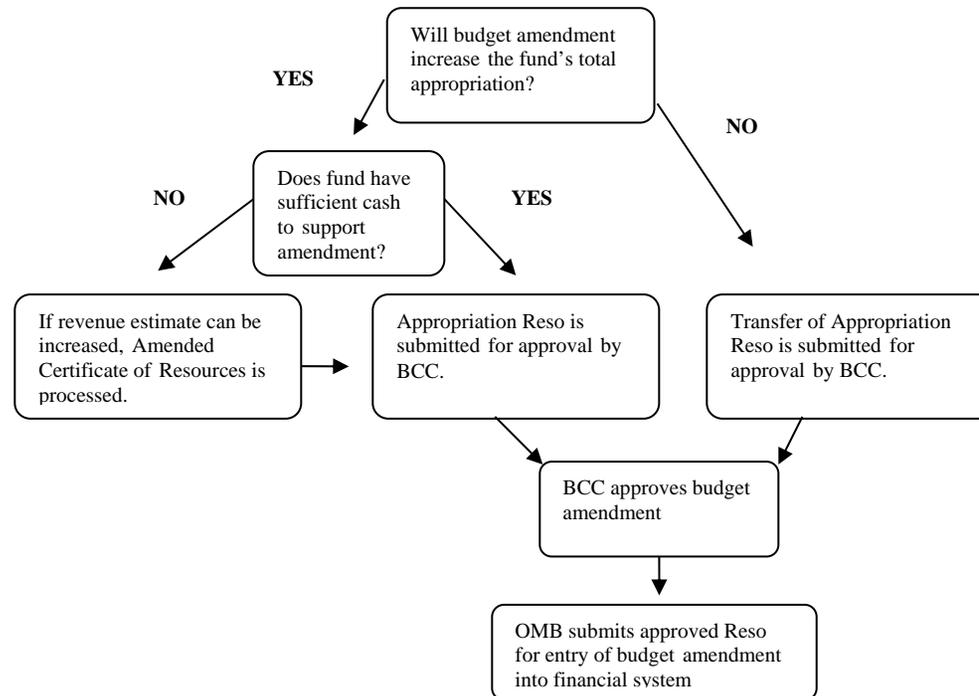
Departments may request to amend their budgets to meet unexpected needs. Amendments may also be made as a part of the monthly budget monitoring process. Department requests are submitted to the Office of Management and Budget (OMB) and reviewed by our staff. After review and acceptance by OMB, a resolution is submitted to the Board of County Commissioners for approval.

Transfer of Appropriation

A transfer of appropriation is defined as a transfer of an appropriated budget amount from one line item to another line item within the same fund. Transfers are not permitted from salary or fringe benefit line items to operating line items unless there are extraordinary circumstances involved, which must first be reviewed by OMB. All transfers require approval by the Board of County Commissioners. Transfers of appropriation are governed by Ohio Revised Code, section 5705.40.

Appropriation Resolution

An appropriation resolution takes place when it is determined that a fund needs additional funds to operate during the fiscal year. These funds are appropriated from the fund’s unappropriated balance. Requests for these appropriations are first reviewed by OMB. All appropriations require approval by the Board of Commissioners. Supplemental appropriations are governed by Ohio Revised Code, section 5705.38.



Capital Budget Amendments

Capital budget amendments are only required if a project exceeds its original estimate. The department/agency submits a request to the Office of Management and Budget. The Office of Management and Budget then submits the request to the Capital Improvement Committee for their review and recommendation for approval by the Board of County Commissioners. Once the request is approved by resolution, OMB formally amends the Capital Improvement Plan to reflect this increase.

BUDGET PLANNING MODEL

Statement of Mission: One or two paragraphs describing the mission or primary “charge” of the unit. Verify current mission statement and change appropriately. In addition, briefly describe how the mission of your department/agency could possibly change over the next five years, due to current or possible future legislation.

Objectives/Goals: Describe in detail your department/agency’s objectives/goals for upcoming budget year and what steps will be taken to achieve the same.

Accomplishments: Describe which objectives/goals have been achieved over the past year and how. In addition, elaborate upon which goals were not met and the reasons why.

External Opportunities and Threats (Near Term): List the major opportunities including legislation that exist or are likely to exist in the next two to three years, which, if exploited, could significantly enhance the achievement of the department/agency. Similarly, list major threats, including unfunded mandates that could interfere with the achievement of the same over the next two to three years.

External Opportunities and Threats (Longer Term): Repeat the above for the period of three to five years.

Programs/Services Provided by the Department/Agency: List and define all programs and/or services provided by the department/agency. Indicate if the program and/or service is due to a mandate.

Prioritize Programs/Services: Prioritize the above programs/services provided by your department/agency. Link appropriation requests to programs/services.

Sources of Revenue: List in detail the revenue sources and how these sources are comprised.

BUDGET SUMMARY



Pacific Sea Nettles (Pacific Sea Nettle Exhibit)

D. Budget Summary

- Revenue & Expense Comparison by Fund
- Operating Expense Summary by Department
- General Fund/Outside General Fund Expenses by Type

2016 BUDGET



2016 ADOPTED BUDGET
REVENUE AND EXPENDITURE COMPARISON BY FUND

Fund/Subfund	12/31/15 Fund Balance	2016 Estimated Revenue	2016 Estimated Budget	12/31/16 Projected Fund Balance	Difference in Fund Balance
General Fund	\$26,583,534	\$148,822,170	\$148,451,319	\$26,954,385	\$370,851
<u>Special Revenue Funds</u>					
Job and Family Services	2,786,358	43,901,420	43,799,756	2,888,022	101,664
Mental Health & Recovery Services Board	18,178,527	24,775,023	28,466,868	14,486,682	(3,691,845)
Real Estate Assessment	4,266,421	4,717,100	4,801,887	4,181,634	(84,787)
Motor Vehicle & Gasoline	4,886,658	5,915,000	6,525,000	4,276,658	(610,000)
Storm Water	564,546	800,000	796,527	568,019	3,473
Children Services Board	3,263,987	42,884,580	43,382,335	2,766,232	(497,755)
Planning and Development	1,061,656	850,000	1,084,254	827,402	(234,254)
Emergency Medical Services	5,814,243	13,132,930	13,539,851	5,407,322	(406,921)
Emergency Telephone System	4,632,708	4,907,454	7,916,907	1,623,255	(3,009,453)
Emergency Management Agency	240,455	616,353	616,353	240,455	-
Child Support Enforcement Agency	760,030	11,386,148	11,319,085	827,093	67,063
Canine Care and Control	169,054	2,257,031	2,257,031	169,054	-
Hotel Lodging Tax	2,678,907	5,700,000	6,008,771	2,370,136	(308,771)
Zoo Operating	1,011	5,955,000	5,955,000	1,011	-
Coroner Lab	484,865	840,000	839,989	484,876	11
Sheriff Policing	356,904	4,163,344	4,163,480	356,768	(136)
Countywide Communications	2,522,850	1,500,940	1,528,870	2,494,920	(27,930)
Delinquent Tax	1,790,375	2,000,000	2,551,099	1,239,276	(551,099)
Board of Developmental Disabilities	16,367,147	57,841,573	60,915,858	13,292,862	(3,074,285)
Community BDD (Residential)	931,523	19,399,280	19,399,280	931,523	-
Senior Services	20,974	4,200,000	4,200,000	20,974	-
Imagination Station	202	1,190,000	1,190,000	202	-
Building Regulations	508,631	950,000	1,152,528	306,103	(202,528)
Certificate of Title	4,361,466	2,902,700	2,272,455	4,991,711	630,245
Family & Children First Council	83,814	124,525	124,525	83,814	-
Family Council Grants	152,550	4,907,600	3,832,650	1,227,500	1,074,950
Workforce Development	147,104	4,096,066	4,096,066	147,104	-
Special Revenue Funds Total	\$77,032,967	\$271,914,067	\$282,736,425	\$66,210,609	(\$10,822,358)

Fund/Subfund	12/31/15 Fund Balance	2016 Estimated Revenue	2016 Estimated Budget	12/31/16 Projected Fund Balance	Difference in Fund Balance
<u>Debt Service Funds Total</u>					
Bond Retirement	1,282,110	11,000,000	11,000,000	1,282,110	-
Water Capital Improvment & Debt	1,033,854	1,016,000	1,016,000	1,033,854	-
Water Recovery Capital Improvement & Debt	4,502,974	1,950,000	1,916,000	4,536,974	34,000
Sewer Capital Improvment & Debt	2,522,338	882,000	882,000	2,522,338	-
Debt Service Funds Total	\$9,341,276	\$14,848,000	14,814,000	\$9,375,276	\$34,000
<u>Capital Project Funds</u>					
County Engineer Projects	2,124,277	13,214,000	13,711,500	1,626,777	(497,500)
Storm Water Projects	681,101	2,624,000	2,624,000	681,101	-
Capital Fund Projects	19,101,433	15,000,000	15,000,000	19,101,433	-
Zoo Capital Projects	1,190	7,015,000	7,015,000	1,190	-
Water Line Projects	6,016	1,900,000	1,500,000	406,016	400,000
Water Recovery Projects	108,491	2,000,000	1,500,000	608,491	500,000
Sewer Projects	1,168,301	1,500,000	1,500,000	1,168,301	-
Capital Project Funds Total	\$23,190,808	\$43,253,000	\$42,850,500	\$23,593,308	\$402,500
<u>Enterprise Funds</u>					
Sanitary Engineer	3,313,866	4,976,000	4,976,000	3,313,866	-
Water Resource Recovery Facility	3,238,158	3,470,000	3,679,800	3,028,358	(209,800)
Solid Waste	4,843,388	12,930,610	12,725,723	5,048,275	204,887
Enterprise Funds Total	\$11,395,411	\$21,376,610	\$21,381,523	\$11,390,498	(\$4,913)
<u>Internal Service Funds</u>					
Central Supply	70,989	546,300	544,163	73,126	2,137
Vehicle Maintenance	110,880	659,354	658,354	111,880	1,000
Telecommunication Services	3,004,459	960,000	621,155	3,343,304	338,845
Self-Funded Health Insurance	8,689,621	28,076,160	27,927,911	8,837,870	148,249
Self-Funded Dental Insurance	862,767	2,638,932	2,258,300	1,243,399	380,632
Risk Retention Insurance Fund	10,831,942	2,000,000	1,411,125	11,420,817	588,875
Self-Funded Workers Compensation	10,157,055	2,000,000	3,500,114	8,656,941	(1,500,114)
Self-Funded Prescription Drug	2,269,576	8,434,792	8,675,000	2,029,368	(240,208)
Internal Service Funds	\$35,997,289	\$45,315,538	45,596,122	\$35,716,705	(\$280,584)
TOTAL OPERATING FUNDS	\$183,541,285	\$545,529,385	\$555,829,889	\$173,240,781	(\$10,300,504)

MAJOR FUND VARIANCES

The Office of Management and Budget used the criteria of a percentage change in fund balance of 10% or greater as a requirement for an explanation of the Major Fund Variances.

Mental Health and Recovery Services - The MHRS Board intends to have significant deficit spending in the Calendar Year 2016 time period. A number of significant new allocations were made in the last quarter of Calendar Year 2015 which will reduce the Board's projected December 31, 2016 Fund Balance by approximately \$3.7 million. In particular the Board has a \$2,200,000 set aside for a capital project to expand The Wernert Center's physical building by over 300% which will be largely utilized in Calendar Year 2016. This set aside represents approximately 59% of the Calendar Year 2015 to Calendar Year 2016 fund balance change.

Motor Vehicle and Gas Tax - Due to the timing of funding coming from grants/loans, reserves will need to be used in 2016 to fund operations.

Children Services Board – Revenue: Reduction in State Replacement dollars (HB 66) on the levy & remainder of the revenue is basically flat. Expenses: 1) Increased placement costs, 2) Two years of Worker's Comp charges have been included as a result of the transition from a retro to a prospective charge, 3) Increase in intergovernmental contract expenses, and 4) Part of the increase in intergovernmentals can be attributed to expenses that were originally planned to occur in 2015.

Planning and Development – Hiring of additional staff and economic development program expenses accounted for the additional expenses.

Emergency Telephone System – A portion of the carryover will be utilized to balance the 2016 budget due to the projected revenue being less than the anticipated expenditures.

Hotel Lodging Tax – Operations for County Multi-Purpose Arena and Convention Center will require additional hotel tax funding due to decreased revenue from the events booked.

Delinquent Tax – Prosecutor and Treasurer using reserves in 2016 for operations, will begin review of funding and staffing to see what efficiencies/moves are needed to keep fund balanced.

Board of Developmental Disabilities – Loss of personal property tax revenue and increase to new waivers of \$1,000,000. BDD has committed to a million dollar increase each year for waivers, which will also occur in the future.

Building Regulations – The variance in the fund is due to the increased staffing of a part time Permit Specialist, Electrical Inspector and Chief Building Official necessary to meet the current demands of the department. Staff is reviewing the current fee schedule in order to address these increases in expenditures so that future budgets are revenue neutral.

Certificate of Title – Due to a fee increase in 2009, increased car sales, and the continual monitoring of expenses, the department is continuing to build a reserve.

Family Council Grants - Toward the end of 2015, program revenue and expenses were transitioned to projects.

County Engineer Projects – Due to the timing of funding coming from grants/loans, reserves will be used in 2016 to fund projects.

Water Line Projects – Due to timing, some 2015 funding will be received in 2016.

Water Recovery Projects – Due to timing, some 2015 funding will be received in 2016.

Telecommunications – 2016 will be a full year of departments paying their own AT&T and wireless telecommunications invoices.

Self-Funded Dental Insurance – 2016 projected to have claim figures resulting in fewer charges than revenue for fund.

Self-Funded Workers Compensation – The State of Ohio is moving from retro billing to prospective billing. To accomplish this they will bill a total of two years worth of charges in 2016.

Self-Funded Drug Insurance – A portion of the carryover is need to balance the 2016 budget due to the projected revenue being less than the anticipated expenditures.

2016 OPERATING EXPENDITURES
Budget Summary by Department

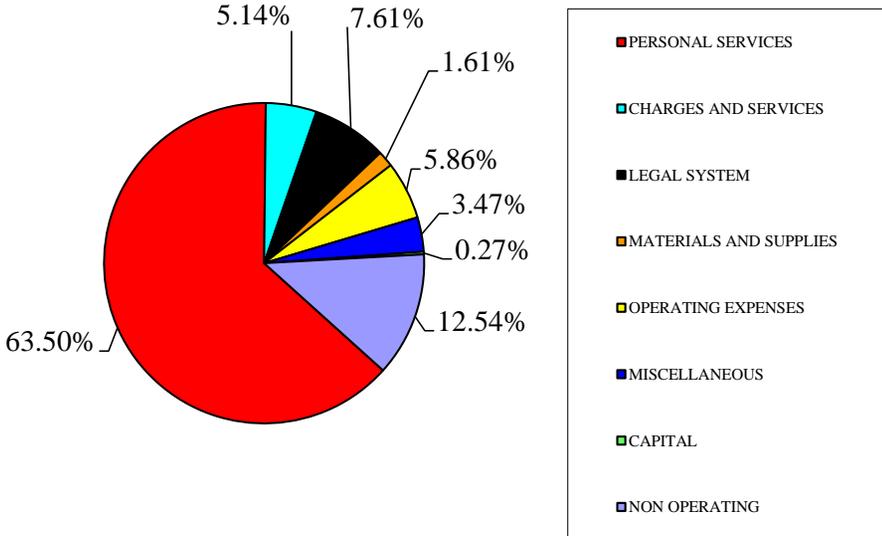
Department	2014 Actual Expenses	2015 Adopted Budget	2015 Actual Expenses	2016 Adopted Budget
Auditor	1,146,915	1,143,399	1,211,725	1,454,921
Board of Revision	65,497	81,003	66,947	81,819
Real Estate Assessment	4,786,475	4,668,764	5,095,434	4,801,887
Budget Commission	49,021	49,933	42,695	49,965
Appraising Real Property	491,575	597,937	534,636	598,059
Assessing Personal Property	150,199	177,949	173,136	-
Board of County Commissioners	518,043	510,802	561,714	543,555
County Administrator	516,586	497,558	\$473,273	\$684,105
Board of Developmental Disabilities	59,166,906	63,741,407	57,049,278	60,915,858
Community BDD (Residential)	16,930,467	18,399,280	16,932,565	19,399,280
Board of Elections	2,869,234	2,982,559	2,395,602	3,336,833
Canine Care and Control	2,104,880	2,138,699	2,014,477	2,257,031
Centralized Records Center	228,990	262,213	233,364	269,601
Child Support Enforcement	10,684,682	12,019,229	10,330,313	11,319,084
Children Services Board	42,453,727	41,876,425	41,225,806	43,382,335
Clerk of Courts	1,797,741	1,874,514	1,848,654	1,912,073
Certificate of Title	1,856,326	2,166,106	3,284,348	2,272,455
Common Pleas Court	3,416,578	3,629,671	5,688,727	5,935,160
C.P. Human Resources	287,056	301,264	2,608	-
Work Release	2,580,556	2,738,066	2,813,836	3,060,011
Adult Probation	1,106,776	1,272,080	1,194,540	1,323,469
Pretrial-Presentence	1,603,049	1,694,972	1,801,798	1,941,168
Common Pleas Security	1,716,740	1,755,511	21,548	-
Coroner	1,161,618	1,422,127	1,265,939	1,453,554
Coroner Lab	789,197	737,000	845,804	839,989
Toxicology Lab	474,487	467,420	472,770	480,589
County Engineer	128,789	136,471	172,126	174,730
Engineer Administration	5,787,349	6,429,000	6,168,230	6,525,000
Engineer Projects	18,366,563	16,056,000	14,331,065	13,711,500
Storm Water Administration	749,066	1,032,587	813,647	796,527
Storm Water Projects	950,304	1,200,000	3,412,651	2,624,000
Countywide Communications	1,258,287	1,500,840	1,295,893	1,528,870
Domestic Relations Court	2,239,636	2,321,449	2,514,505	2,572,406
Emergency Services				
Emergency Medical Services	11,299,762	13,432,930	14,762,155	13,539,851
Emergency Telephone System	9,306,763	7,877,747	7,607,448	7,916,907
Emergency Management	423,413	623,054	536,666	616,353
Facilities	2,809,772	3,390,544	3,135,628	3,745,873
Vehicle Maintenance	589,279	644,459	542,954	658,354
Family & Children Council	2,896,782	3,730,947	2,944,363	124,525
Family Council Grants	-	-	1,156,055	3,832,650

2016 OPERATING EXPENDITURES
Budget Summary by Department

Department	2014 Actual Expenses	2015 Adopted Budget	2015 Actual Expenses	2016 Adopted Budget
Health/Workers Comp (General Fund)	12,393,315	14,759,661	14,829,075	17,185,646
Hotel Lodging Tax	5,034,429	5,250,000	5,855,067	6,008,771
Human Resources	455,176	425,476	601,429	705,500
Information Services	2,260,608	2,315,706	2,296,185	2,503,285
Intergrated Justice System	505,207	647,562	561,292	784,496
Job and Family Services	37,697,624	43,378,841	39,020,420	43,799,755
Juvenile Court	5,987,746	6,075,263	6,173,041	6,699,623
Juvenile Detention Center	3,224,475	3,664,535	3,370,080	3,706,318
Law Library	310,614	370,814	345,051	422,800
Mental Health & Recovery Services Board	23,123,181	27,119,898	22,241,343	28,466,868
Office of Management and Budget	168,829	249,340	195,270	291,554
Planning and Development	2,307,445	989,102	2,339,709	1,137,798
Building Regulations	863,614	1,014,364	1,056,301	1,152,528
Workforce Development Agency	4,319,882	4,627,998	3,928,640	4,096,066
Probate Court	1,706,650	1,751,733	1,742,943	1,821,650
Prosecutor	4,774,003	4,738,390	4,858,422	5,011,766
Delinquent Foreclosure (Prosecutor)	1,122,271	1,280,936	1,214,368	1,375,248
Recorder	552,987	536,810	545,785	570,632
Risk Management	1,575,540	1,575,767	1,185,434	1,411,125
Self-Funded Health Insurance	26,727,174	26,985,113	26,711,638	27,927,911
Self-Funded Dental Insurance	3,057,543	2,247,300	2,799,914	2,258,300
Self-Funded Workers Compensation	2,418,483	3,051,881	2,357,214	3,500,114
Self-Funded Prescription Drug	9,222,378	8,355,571	9,304,282	8,675,000
Sanitary Engineer	4,903,179	4,952,000	5,307,572	4,976,000
Water Resource Recovery Facility	3,099,837	3,517,500	3,492,983	3,679,800
Solid Waste	11,328,519	12,604,490	11,875,484	12,725,723
Sheriff	2,725,054	2,673,579	2,834,127	3,180,192
Law Enforcement	4,987,982	4,699,165	5,050,392	5,270,850
Public Safety Court Security	2,421,660	2,332,688	2,634,195	2,319,223
Corrections Center	18,507,413	19,531,002	20,667,896	21,041,965
Medical Correction Center	1,205,129	1,275,327	1,307,665	1,401,790
Policing Contracts	3,733,721	3,923,902	3,898,580	4,163,480
Support Services	111,513	119,681	126,766	184,001
Central Supply	468,512	445,353	391,682	544,163
Telecommunication Services	887,915	695,747	630,750	621,155
Treasurer	1,001,642	1,133,758	1,156,295	1,138,224
Delinquent Foreclosure (Treasurer)	1,102,387	1,115,777	1,043,553	1,175,851
Veterans Service	1,584,187	1,696,801	1,508,552	1,695,810
TOTAL OPERATING BUDGETS	423,636,909	447,710,747	432,434,320	460,311,328

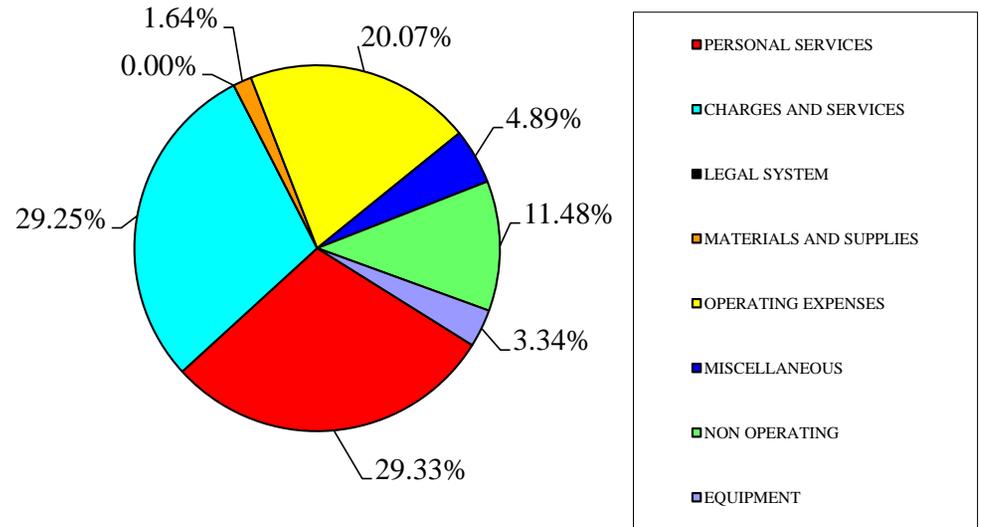
**2016 General Fund Departmental Budget
Expenditures by Type**

PERSONAL SERVICES		\$94,268,455
Salaries	65,644,942	
Fringe Benefits	28,623,513	
CHARGES AND SERVICES		\$7,624,539
Contract Services	5,590,640	
Contract Repairs	790,831	
Equipment Lease	8,604	
Contract Projects	59,100	
Professional Services	304,675	
Misc	870,689	
LEGAL SYSTEM		\$11,304,391
Assigned Counsel	2,215,000	
Public Defender	1,789,431	
Visisting Judges	32,364	
Criminal Prosecution	93,500	
Fees	241,785	
Court Diagnostic	764,876	
N.O.R.I.S.	664,785	
CCNO	5,338,545	
Misc	164,105	
MATERIALS AND SUPPLIES		\$2,388,334
Supplies	1,518,074	
Drug Testing	281,500	
Postage	586,760	
Misc.	2,000	
OPERATING EXPENSES		\$8,695,422
Advertising & Printing	545,745	
Copying	21,324	
Veterans Services	949,500	
Rent	1,572,500	
Telecommunications	651,641	
Training	283,669	
Membership Dues/Subscriptions	213,252	
Medical Claims	301,750	
Insurance	1,160,400	
Utilities	2,940,367	
Misc.	55,274	
MISCELLANEOUS		\$5,153,005
Children with Medical Handicap	705,003	
Levies & Assessments	175,000	
Misc.	4,273,002	
CAPITAL		\$398,545
Equipment	398,545	
Software	499,643	
NON OPERATING		\$18,618,628
Transfer- Capital	4,000,000	
Transfer- Emergency	9,054,430	
Transfer- JFS Mandated Share	2,141,763	
Other Transfers	1,412,000	
Indebtedness	1,910,435	
Notes	100,000	
TOTAL GENERAL FUND		\$148,451,319



2016 Major Outside General Fund Departmental Budget Expenditures by Type

PERSONAL SERVICES		\$119,471,965
Special Revenue Funds	111,950,848	
Debt Service Fund	-	
Capital Project Fund	-	
Enterprise Funds	6,607,650	
Internal Service Funds	913,467	
CHARGES AND SERVICES		\$119,140,136
Special Revenue Funds	103,391,632	
Debt Service Fund	1,561,000	
Capital Project Fund	-	
Enterprise Funds	11,343,660	
Internal Service Funds	2,843,844	
LEGAL SYSTEM		\$0
MATERIALS AND SUPPLIES		\$6,673,910
Special Revenue Funds	4,747,375	
Debt Service Fund	1,000	
Capital Project Fund	-	
Enterprise Funds	1,041,700	
Internal Service Funds	883,835	
OPERATING EXPENSES		\$81,778,376
Special Revenue Funds	38,902,650	
Debt Service Fund	5,000	
Capital Project Fund	-	
Enterprise Funds	1,966,900	
Internal Service Funds	40,903,826	
MISCELLANEOUS		\$19,909,116
Special Revenue Funds	19,897,766	
Debt Service Fund	1,000	
Capital Project Fund	-	
Enterprise Funds	8,700	
Internal Service Funds	1,650	
NON OPERATING		\$46,785,565
Special Revenue Funds	3,716,565	
Debt Service Fund	-	
Capital Project Fund	42,850,500	
Enterprise Funds	169,000	
Internal Service Funds	49,500	
EQUIPMENT		\$13,619,502
Special Revenue Funds	129,589	
Debt Service Fund	13,246,000	
Capital Project Fund	-	
Enterprise Funds	243,913	
Internal Service Funds	-	
TOTAL OUTSIDE GENERAL FUNDS		\$407,378,570



2016 ESTIMATED REVENUE AND EXPENSE BY FUND, SOURCE, AND TYPE

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Total
Revenues							
Taxes	117,487,845	95,294,561	-	9,639,000	-	-	222,421,406
Fees/Licenses	12,435,852	21,437,473	3,742,000	-	11,260,000	42,911,893	91,787,218
Fines & Forfeits	293,480	180,600	-	-	-	-	474,080
Intergovernmental	16,467,393	139,021,785	106,000	-	10,090,610	100	165,685,888
Investment Income	1,908,300	20,000	-	-	-	60,000	1,988,300
Miscellaneous Revenue	221,300	2,452,621	11,000,000	33,614,000	26,000	2,180,020	49,493,941
Reimbursements	-	1,014,050	-	-	-	-	1,014,050
Non Operating	8,000	12,492,977	-	-	-	163,525	12,664,502
Total Revenue	\$148,822,170	\$271,914,067	\$14,848,000	\$43,253,000	\$21,376,610	\$45,315,538	\$545,529,385
Expenditures							
Personal Services	94,268,455	111,950,848	-	-	6,607,650	913,467	213,740,420
Charges and Services	7,624,539	103,391,632	1,561,000	-	11,343,660	2,843,844	126,764,675
Legal System	11,304,391	-	-	-	-	-	11,304,391
Materials & Supplies	2,388,334	4,747,375	1,000	-	1,041,700	883,835	9,062,244
Operating Expenses	8,695,422	38,902,650	5,000	-	1,966,900	40,903,826	90,473,798
Miscellaneous	5,153,005	19,897,766	1,000	-	8,700	1,650	25,062,121
Capital Outlay	398,545	3,716,565	-	42,850,500	169,000	49,500	47,184,110
Non Operating (transfer/debt)	18,618,628	129,589	13,246,000	-	243,913	-	32,238,130
Total Expenditures	\$148,451,319	\$282,736,425	\$14,814,000	\$42,850,500	\$21,381,523	\$45,596,122	\$555,829,889
Excess (Deficiency) of Revenues over Expenditures	\$370,851	(\$10,822,358)	\$34,000	\$402,500	(\$4,913)	(\$280,584)	(\$10,300,504)
Fund Balance- January 1	\$26,583,534	\$77,032,967	\$9,341,276	\$0	\$11,395,411	\$35,997,289	\$160,350,477
Fund Balance- December 31	\$26,954,385	\$66,210,609	\$9,375,276	\$402,500	\$11,390,498	\$35,716,705	\$150,049,973

2016 BUDGET



2016 ESTIMATED REVENUE BY FUND AND SOURCE

Subfund Title	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
General Fund Total	\$117,487,845	\$12,435,852	\$293,480	\$16,467,393	\$1,908,300	\$221,300	\$0	\$8,000	\$148,822,170
<u>Special Revenue Funds</u>									
Job and Family Services	-	-	-	41,109,512	-	693,217	-	2,098,691	43,901,420
Mental Health & Recovery Services	15,506,500	-	-	9,242,579	-	25,944	-	-	24,775,023
Real Estate Assessment	-	4,566,550	-	150,000	-	-	550	-	4,717,100
Engineer Administration	-	-	100,000	5,795,000	20,000	-	-	-	5,915,000
Storm Water Administration	-	800,000	-	-	-	-	-	-	800,000
Children Services Board	20,187,964	1,200	-	22,654,056	-	1,860	11,000	28,500	42,884,580
Planning and Development	-	-	-	-	-	-	-	850,000	850,000
Emergency Medical Services	-	4,200,000	-	-	-	-	-	8,932,930	13,132,930
Emergency Telephone System	4,326,736	-	-	580,718	-	-	-	-	4,907,454
Emergency Management Agency	-	-	-	456,628	-	-	-	159,725	616,353
Child Support Enforcement Agency	-	1,808,000	-	9,428,148	-	150,000	-	-	11,386,148
Canine Care and Control	-	1,673,000	80,600	-	-	81,500	-	421,931	2,257,031
Hotel Lodging Tax	5,700,000	-	-	-	-	-	-	-	5,700,000
Zoo Operating	5,255,000	-	-	700,000	-	-	-	-	5,955,000
Coroner Lab	-	840,000	-	-	-	-	-	-	840,000
Sheriff Policing	-	-	-	4,163,344	-	-	-	-	4,163,344
Countywide Communications	-	-	-	840	-	1,500,100	-	-	1,500,940
Delinquent Tax	-	1,700,000	-	-	-	-	300,000	-	2,000,000
Board of Developmental Disabilities	40,613,361	1,889,948	-	14,638,264	-	-	700,000	-	57,841,573
Community BDD (Residential)	-	-	-	19,399,280	-	-	-	-	19,399,280
Senior Services	3,705,000	-	-	495,000	-	-	-	-	4,200,000
Imagination Station	-	-	-	1,190,000	-	-	-	-	1,190,000
Building Regulations	-	950,000	-	-	-	-	-	-	950,000
Certificate of Title	-	2,900,000	-	-	-	-	2,500	200	2,902,700
Family and Children First Council	-	108,775	-	15,750	-	-	-	-	124,525
Family Council Grants	-	-	-	4,907,600	-	-	-	-	4,907,600
Workforce Development Agency	-	-	-	4,095,066	-	-	-	1,000	4,096,066
Special Revenue Funds Total	\$95,294,561	\$21,437,473	\$180,600	\$139,021,785	\$20,000	\$2,452,621	\$1,014,050	\$12,492,977	\$271,914,067

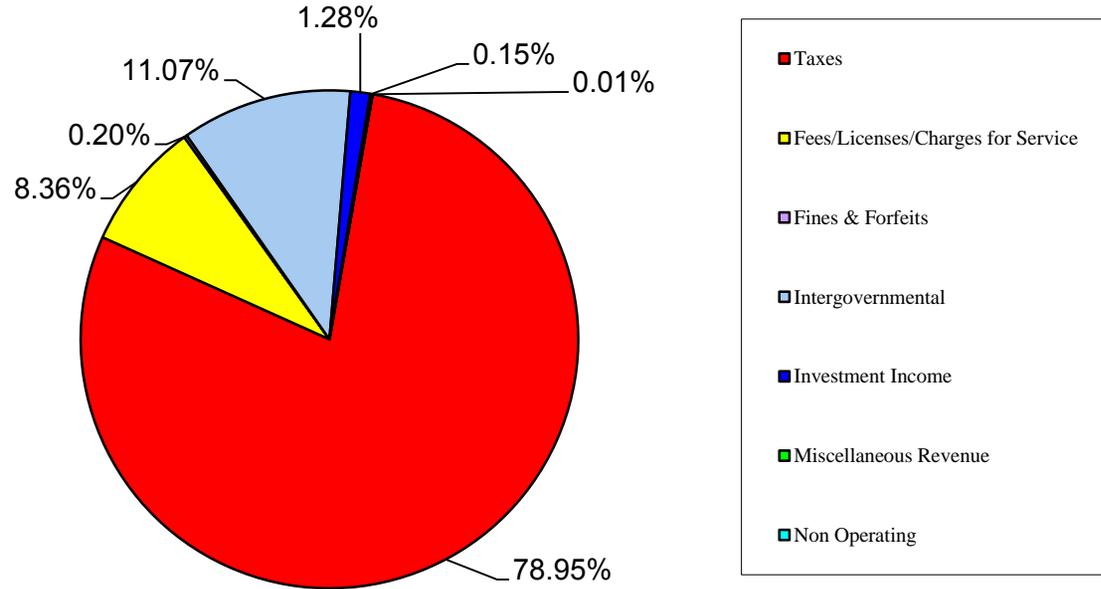
Subfund Title	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
<u>Debt Service Funds Total</u>									
Bond Retirement	-	-	-	-	-	11,000,000	-	-	11,000,000
Water Capital Improvement & Debt	-	1,006,000	-	10,000	-	-	-	-	1,016,000
Water Resource Recovery Capital Improven	-	1,950,000	-	-	-	-	-	-	1,950,000
Sewer Capital Improvement & Debt	-	786,000	-	96,000	-	-	-	-	882,000
Debt Service Funds Total	\$0	\$3,742,000	\$0	\$106,000	\$0	\$11,000,000	\$0	\$0	\$14,848,000
<u>Capital Project Funds</u>									
County Engineer Projects	-	-	-	-	-	13,214,000	-	-	13,214,000
Storm Water Projects	2,624,000	-	-	-	-	-	-	-	2,624,000
Capital Fund Projects	-	-	-	-	-	15,000,000	-	-	15,000,000
Zoo Capital Projects	7,015,000	-	-	-	-	-	-	-	7,015,000
Water Line Projects	-	-	-	-	-	1,900,000	-	-	1,900,000
Water Resource Recovery Projects	-	-	-	-	-	2,000,000	-	-	2,000,000
Sewer Projects	-	-	-	-	-	1,500,000	-	-	1,500,000
Capital Project Funds Total	\$9,639,000	\$0	\$0	\$0	\$0	\$33,614,000	\$0	\$0	\$43,253,000
<u>Enterprise Funds</u>									
Solid Waste	-	2,900,000	-	10,030,610	-	-	-	-	12,930,610
Sanitary Engineer	-	4,915,000	-	60,000	-	1,000	-	-	4,976,000
Water Resource Recovery Facility	-	3,445,000	-	-	-	25,000	-	-	3,470,000
Enterprise Funds Total	\$0	\$11,260,000	\$0	\$10,090,610	\$0	\$26,000	\$0	\$0	\$21,376,610
<u>Internal Service Funds</u>									
Central Supply	-	446,300	-	-	-	100,000	-	-	546,300
Vehicle Maintenance	-	545,709	-	100	-	20	-	113,525	659,354
Telecommunication Services	-	960,000	-	-	-	-	-	-	960,000
Self-Funded Health Insurance	-	27,966,160	-	-	60,000	-	-	50,000	28,076,160
Self-Funded Dental Insurance	-	2,638,932	-	-	-	-	-	-	2,638,932
Risk Retention Insurance Fund	-	-	-	-	-	2,000,000	-	-	2,000,000
Self-Funded Workers Compensation	-	2,000,000	-	-	-	-	-	-	2,000,000
Self-Funded Prescription Drug	-	8,354,792	-	-	-	80,000	-	-	8,434,792
Internal Service Funds	\$0	\$42,911,893	\$0	\$100	\$60,000	\$2,180,020	\$0	\$163,525	\$45,315,538
TOTAL OPERATING FUNDS	\$222,421,406	\$91,787,218	\$474,080	\$165,685,888	\$1,988,300	\$49,493,941	\$1,014,050	\$12,664,502	\$545,529,385

2016 BUDGETED EXPENSE BY FUND AND SOURCE

Subfund Title	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Miscellaneous	Capital Outlay	Non Operating (transfer/debt)	Grand Total
General Fund Total	\$94,268,455	\$7,624,539	\$11,304,391	\$2,388,334	\$8,695,422	\$5,153,005	\$398,545	\$18,618,628	\$148,451,319
<u>Special Revenue Funds</u>									
Job and Family Services	22,455,341	2,345,946	-	695,000	17,941,469	12,000	350,000	-	43,799,756
Mental Health & Recovery Services	1,482,863	26,716,715	-	13,706	194,328	35,031	24,225	-	28,466,868
Real Estate Assessment	4,000,327	184,880	-	55,680	120,450	-	440,550	-	4,801,887
Engineer Administration	4,882,000	139,000	-	1,158,000	298,000	5,000	43,000	-	6,525,000
Storm Water Administration	451,527	330,000	-	2,000	-	3,000	10,000	-	796,527
Children Services Board	25,167,693	16,334,850	-	648,000	1,081,792	-	150,000	-	43,382,335
Planning and Development	691,877	144,947	-	3,000	43,430	196,000	5,000	-	1,084,254
Emergency Medical Services	2,387,405	8,358,246	-	893,000	1,009,000	25,000	867,200	-	13,539,851
Emergency Telephone System	1,019,485	5,182,000	-	69,500	711,400	5,000	929,522	-	7,916,907
Emergency Management Agency	360,548	181,600	-	7,700	27,300	2,205	37,000	-	616,353
Child Support Enforcement Agency	5,845,417	5,408,668	-	-	15,000	-	50,000	-	11,319,085
Canine Care and Control	1,763,131	162,450	-	207,800	101,650	9,000	13,000	-	2,257,031
Hotel Lodging Tax	75,953	5,927,243	-	1,725	3,850	-	-	-	6,008,771
Zoo Operating	-	-	-	-	5,955,000	-	-	-	5,955,000
Coroner Lab	100	582,000	-	85,000	33,300	-	10,000	129,589	839,989
Sheriff Policing	3,977,474	131,297	-	54,709	-	-	-	-	4,163,480
Countywide Communications	327,637	1,076,635	-	14,000	59,480	-	51,118	-	1,528,870
Delinquent Tax	1,558,499	701,500	-	57,200	184,400	5,250	44,250	-	2,551,099
Board of Developmental Disabilities	31,835,149	4,272,415	-	633,790	4,054,824	19,441,480	678,200	-	60,915,858
Community BDD (Residential)	-	19,399,280	-	-	-	-	-	-	19,399,280
Senior Services	-	4,200,000	-	-	-	-	-	-	4,200,000
Imagination Station	-	1,190,000	-	-	-	-	-	-	1,190,000
Building Regulations	736,578	274,000	-	35,300	104,350	500	1,800	-	1,152,528
Certificate of Title	1,834,456	52,900	-	87,350	141,049	150,000	6,700	-	2,272,455
Family and Children First Council	106,887	3,160	-	2,915	8,263	3,300	-	-	124,525
Family Council Grants	-	-	-	-	3,832,650	-	-	-	3,832,650
Workforce Development Agency	990,501	91,900	-	22,000	2,981,665	5,000	5,000	-	4,096,066
Special Revenue Funds Total	\$111,950,848	\$103,391,632	\$0	\$4,747,375	\$38,902,650	\$19,897,766	\$3,716,565	\$129,589	\$282,736,425

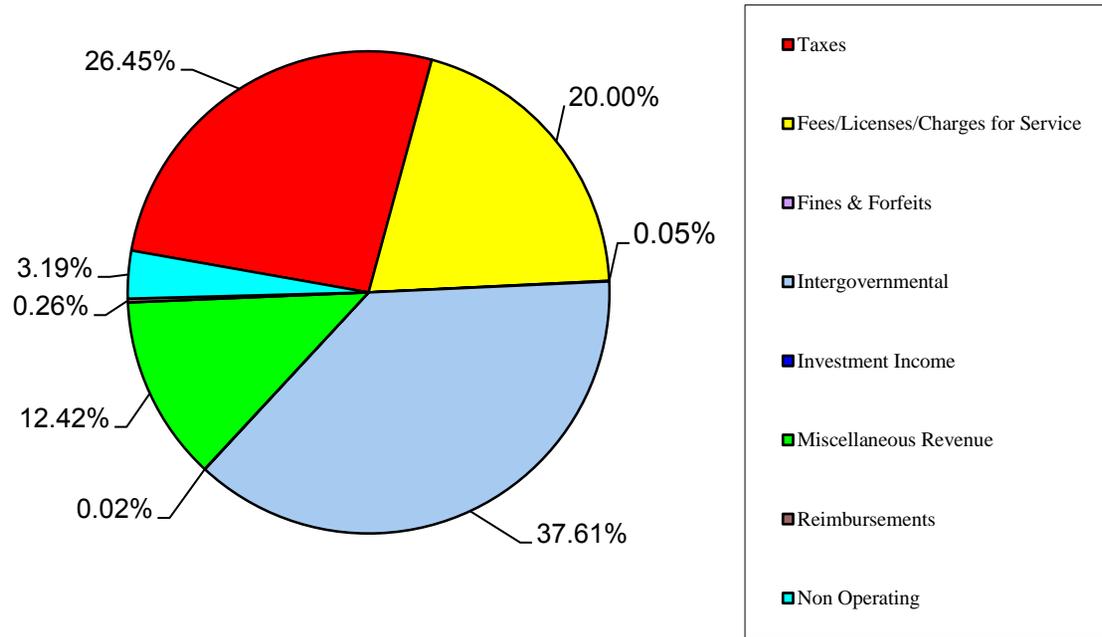
Subfund Title	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Miscellaneous	Capital Outlay	Non Operating (transfer/debt)	Grand Total
<u>Debt Service Funds</u>									
Bond Retirement	-	-	-	-	-	-	-	11,000,000	11,000,000
Water Capital Improvement & Debt	-	380,000	-	1,000	-	-	-	635,000	1,016,000
Water Resource Recovery Capital Improvement &	-	700,000	-	-	5,000	-	-	1,211,000	1,916,000
Sewer Capital Improvement & Debt	-	481,000	-	-	-	1,000	-	400,000	882,000
Debt Service Funds Total	\$0	\$1,561,000	\$0	\$1,000	\$5,000	\$1,000	\$0	\$13,246,000	\$14,814,000
<u>Capital Project Funds</u>									
County Engineer Projects	-	-	-	-	-	-	13,711,500	-	13,711,500
Storm Water Projects	-	-	-	-	-	-	2,624,000	-	2,624,000
Capital Fund Projects	-	-	-	-	-	-	15,000,000	-	15,000,000
Zoo Capital Projects	-	-	-	-	-	-	7,015,000	-	7,015,000
Water Line Projects	-	-	-	-	-	-	1,500,000	-	1,500,000
Water Resource Recovery Projects	-	-	-	-	-	-	1,500,000	-	1,500,000
Sewer Projects	-	-	-	-	-	-	1,500,000	-	1,500,000
Capital Project Funds Total	\$0	\$0	\$0	\$0	\$0	\$0	\$42,850,500	\$0	\$42,850,500
<u>Enterprise Funds</u>									
Solid Waste	796,150	10,715,660	-	267,000	720,000	2,000	124,000	100,913	12,725,723
Sanitary Engineer	3,816,000	191,000	-	350,000	433,500	2,500	40,000	143,000	4,976,000
Water Resource Recovery Facility	1,995,500	437,000	-	424,700	813,400	4,200	5,000	-	3,679,800
Enterprise Funds Total	\$6,607,650	\$11,343,660	\$0	\$1,041,700	\$1,966,900	\$8,700	\$169,000	\$243,913	\$21,381,523
<u>Internal Service Funds</u>									
Central Supply	31,438	18,500	-	492,400	1,825	-	-	-	544,163
Vehicle Maintenance	249,844	13,000	-	374,010	11,350	650	9,500	-	658,354
Telecommunication Services	70,355	27,800	-	1,000	502,000	-	20,000	-	621,155
Self-Funded Health Insurance	367,737	2,444,004	-	15,300	25,079,870	1,000	20,000	-	27,927,911
Self-Funded Dental Insurance	-	78,300	-	-	2,180,000	-	-	-	2,258,300
Risk Retention Insurance Fund	96,285	123,240	-	600	1,191,000	-	-	-	1,411,125
Self-Funded Workers Compensation	97,808	114,000	-	525	3,287,781	-	-	-	3,500,114
Self-Funded Prescription Drug	-	25,000	-	-	8,650,000	-	-	-	8,675,000
Internal Service Funds	\$913,467	\$2,843,844	\$0	\$883,835	\$40,903,826	\$1,650	\$49,500	\$0	\$45,596,122
TOTAL OPERATING FUNDS	\$213,740,420	\$126,764,675	\$11,304,391	\$9,062,244	\$90,473,798	\$25,062,121	\$47,184,110	\$32,238,130	\$555,829,889

2016 ADOPTED REVENUE BUDGET GENERAL FUND



REVENUE CATEGORIES	2016 REVENUE	2016 PERCENT OF TOTAL
Taxes	\$117,487,845	78.95%
Fees/Licenses/Charges for Service	\$12,435,852	8.36%
Fines & Forfeits	\$293,480	0.20%
Intergovernmental	\$16,467,393	11.07%
Investment Income	\$1,908,300	1.28%
Miscellaneous Revenue	\$221,300	0.15%
Non Operating	\$8,000	0.01%
TOTAL REVENUE:	\$148,822,170	100.0%

2016 ADOPTED REVENUE BUDGET MAJOR NON GENERAL FUNDS



REVENUE CATEGORIES	2016 REVENUE	2016 PERCENT OF TOTAL
Taxes	\$104,933,561	26.45%
Fees/Licenses/Charges for Service	\$79,351,366	20.00%
Fines & Forfeits	\$180,600	0.05%
Intergovernmental	\$149,218,495	37.61%
Investment Income	\$80,000	0.02%
Miscellaneous Revenue	\$49,272,641	12.42%
Reimbursements	\$1,014,050	0.26%
Non Operating	\$12,656,502	3.19%
TOTAL REVENUE:	\$396,707,215	100.0%

3-YEAR REVIEW OF REVENUES/EXPENDITURES BY FUND AND SOURCE

	General Fund				Special Revenue Funds				Debt Service Funds				Capital Projects Fund			
	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Revenues																
Taxes	92,045,651	93,284,420	106,948,476	117,487,845	88,179,232	90,060,679	97,477,289	95,294,561	-	-	-	-	7,215,087	8,025,000	7,224,624	9,639,000
Fees/Licenses	13,147,634	12,738,031	12,954,140	12,435,852	22,825,853	19,267,807	18,899,358	21,437,473	7,505,201	3,674,000	7,231,928	3,742,000	451,559	-	806,203	-
Fines & Forfeits	254,476	247,700	343,828	293,480	182,187	127,400	302,842	180,600	-	-	-	-	-	-	-	-
Intergovernmental	21,017,859	15,459,553	17,245,203	16,467,393	144,942,284	143,122,272	133,731,916	139,021,785	6,743	96,000	13,485	106,000	18,918,428	-	13,061,091	-
Investment Income	1,348,266	1,509,500	1,772,350	1,908,300	46,820	40,000	73,772	20,000	-	-	40,000	-	-	-	-	-
Miscellaneous Revenue	594,351	235,300	510,846	221,300	412,116	1,791,744	432,558	2,452,621	3,464,234	11,781,834	3,733,426	11,000,000	592,900	42,056,000	703,012	33,614,000
Reimbursements	1,025	-	157,723	-	1,698,610	1,357,489	5,098,728	1,014,050	2,732	-	-	-	500,000	-	13,969	-
Non Operating	25,575	8,000	204,549	8,000	12,158,619	12,770,280	13,812,674	12,492,977	3,442,184	-	10,566,589	-	26,843,877	-	25,791,548	-
Total Revenue	128,434,837	123,482,504	140,137,116	148,822,170	270,445,721	268,537,671	269,829,137	271,914,067	14,421,094	15,551,834	21,585,429	14,848,000	54,521,851	50,081,000	47,600,447	43,253,000

	General Fund				Special Revenue Funds				Debt Service Funds				Capital Projects Fund			
	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Expenditures																
Personnel Services	80,247,324	85,756,949	87,412,178	94,268,455	107,250,485	116,304,657	109,906,429	111,950,848	-	-	-	-	781,820	-	820,751	-
Charges and Services	6,547,756	6,808,432	7,240,756	7,624,539	102,925,518	105,400,865	100,589,854	103,391,632	842,653	1,111,000	1,231,337	1,561,000	23,831,736	-	24,613,755	-
Legal System	9,966,972	10,661,264	10,608,283	11,304,391	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies	1,986,842	2,305,250	2,098,924	2,388,334	4,163,802	4,573,700	4,160,594	4,747,375	-	-	-	1,000	5,929	-	471	-
Operating Expenses	7,060,294	7,871,698	8,522,087	8,695,422	24,416,438	28,763,818	27,261,120	38,902,650	-	-	2,453	5,000	64,873	-	61,686	-
Miscellaneous	1,353,546	2,366,010	1,173,363	5,153,005	19,692,617	18,819,388	18,648,801	19,897,766	698,988	7,000	-	1,000	7,062	-	164,143	-
Capital Outlay	903,973	680,787	929,409	398,545	3,278,693	3,660,014	3,396,932	3,716,565	-	-	-	-	1,506,346	49,581,000	1,001,561	42,850,500
Non Operating (transfer/debt)	20,297,362	17,511,897	21,868,239	18,618,628	-	7,700	110,000	129,589	12,581,428	14,439,834	19,939,063	13,246,000	26,332,981	-	21,381,546	-
Total Expenditures	128,364,070	133,962,287	139,853,240	148,451,319	261,727,553	277,530,142	264,073,731	282,736,425	14,123,070	15,557,834	21,172,853	14,814,000	52,530,747	49,581,000	48,043,912	42,850,500

Excess (Deficiency) of Revenues over Expenditures	70,767	(10,479,783)	283,876	370,851	8,718,168	(8,992,471)	5,755,406	(10,822,358)	298,024	(6,000)	412,577	34,000	1,991,104	500,000	(443,465)	402,500
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	Enterprise Funds				Internal Service Funds				Total			
	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Revenues												
Taxes	-	-	-	-	-	-	-	-	187,439,970	191,370,099	211,650,389	222,421,406
Fees/Licenses	11,045,840	10,918,044	11,773,099	11,260,000	40,312,901	42,606,464	44,673,632	42,911,893	95,288,989	89,204,346	96,338,360	91,787,218
Fines & Forfeits	720,887	-	-	-	-	-	-	-	1,157,550	375,100	646,671	474,080
Intergovernmental	8,700,949	9,793,453	10,697,891	10,090,610	328,312	100	100	100	193,914,574	168,471,378	174,749,586	165,685,888
Investment Income	-	-	-	-	57,173	60,000	87,075	60,000	1,452,259	1,609,500	1,973,197	1,988,300
Miscellaneous Revenue	28,884	26,000	-	26,000	2,145,772	2,080,015	2,265,219	2,180,020	7,238,258	57,970,893	7,645,061	49,493,941
Reimbursements	-	-	-	-	40,000	-	-	-	2,242,368	1,357,489	5,270,419	1,014,050
Non Operating	2,650	-	1,682	-	151,546	146,071	405,356	163,525	42,624,450	12,924,351	50,782,398	12,664,502
Total Revenue	20,499,210	20,737,497	22,472,671	21,376,610	43,035,705	44,892,650	47,431,281	45,315,538	531,358,418	523,283,156	549,056,081	545,529,385

	Enterprise Funds				Internal Service Funds				Total			
	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2014 Actual	2015 Budget	2015 Actual	2016 Budget
Expenditures												
Personnel Services	5,672,421	6,329,537	6,068,543	6,607,650	788,838	838,420	880,542	913,467	194,043,260	209,229,563	205,088,443	213,740,420
Charges and Services	10,567,237	11,035,453	11,513,640	11,343,660	2,395,963	3,012,957	2,639,407	2,843,844	110,611,529	127,368,707	147,828,750	126,764,675
Legal System	-	-	-	-	-	-	-	-	9,276,613	10,661,264	10,608,283	11,304,391
Materials & Supplies	869,887	1,125,500	812,354	1,041,700	774,108	784,018	632,768	883,835	9,122,941	8,788,468	7,705,110	9,062,244
Operating Expenses	1,922,532	2,177,500	1,990,863	1,966,900	40,935,416	39,298,696	39,720,272	40,903,826	67,230,858	78,111,712	77,558,480	90,473,798
Miscellaneous	4,921	57,000	3,668	8,700	635	1,650	440	1,650	43,819,284	21,251,048	19,990,415	25,062,121
Capital Outlay	51,400	105,000	43,836	169,000	51,862	65,450	50,440	49,500	2,936,786	54,092,251	5,422,177	47,184,110
Non Operating (transfer/debt)	243,136	244,000	243,136	243,913	-	-	-	-	57,201,884	32,203,431	63,541,984	32,238,130
Total Expenditures	19,331,535	21,073,990	20,676,040	21,381,523	44,946,822	44,001,191	43,923,868	45,596,122	494,243,156	541,706,444	537,743,643	555,829,889

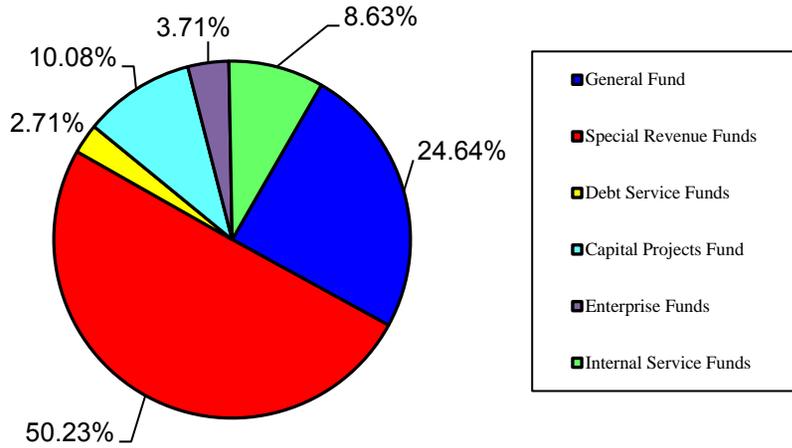
Excess (Deficiency) of Revenues over Expenditures	2,654,137	(336,493)	1,796,632	(4,913)	1,473,658	891,459	3,507,413	(280,584)	1,388,387	(18,423,288)	11,312,438	(10,300,504)
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2016 BUDGET

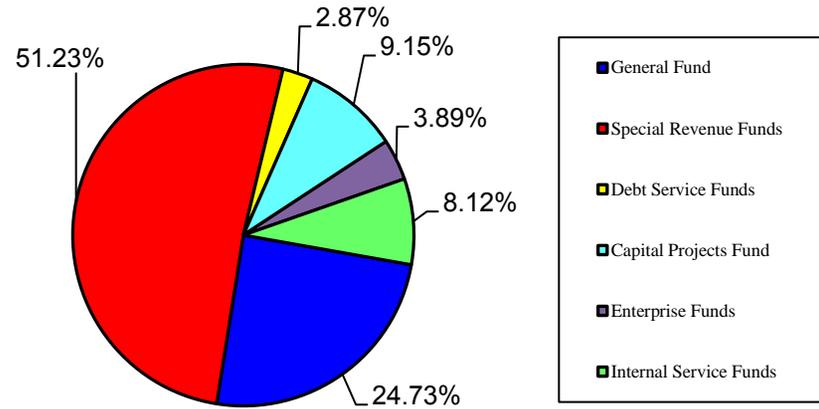


3-YEAR COMPARISON OF EXPENDITURES BY FUND TYPE

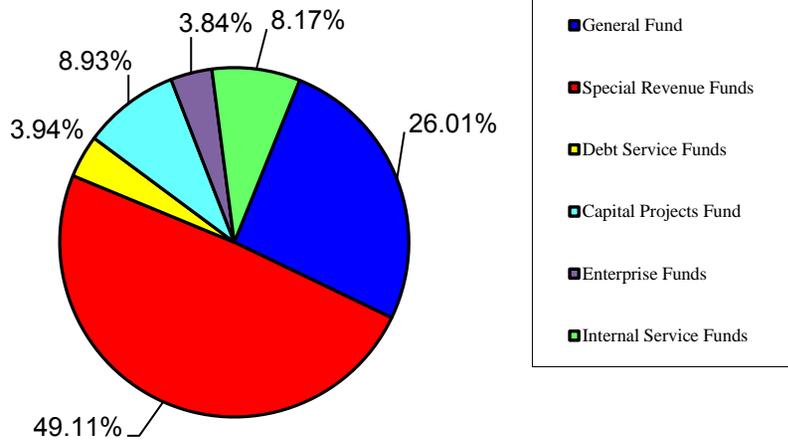
2014 Actual Expense



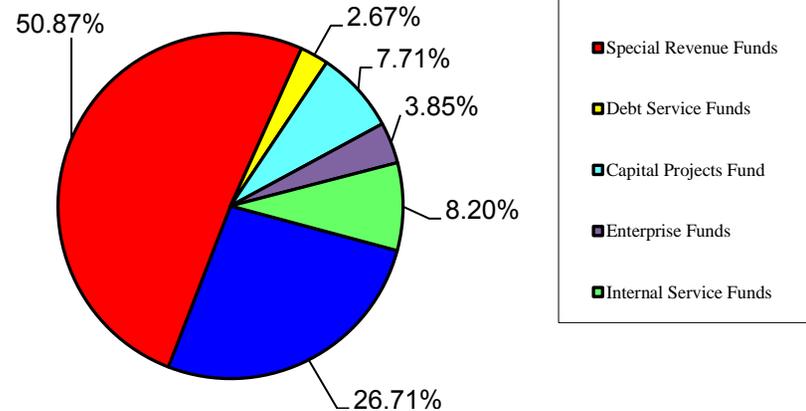
2015 Budget



2015 Actual Expense

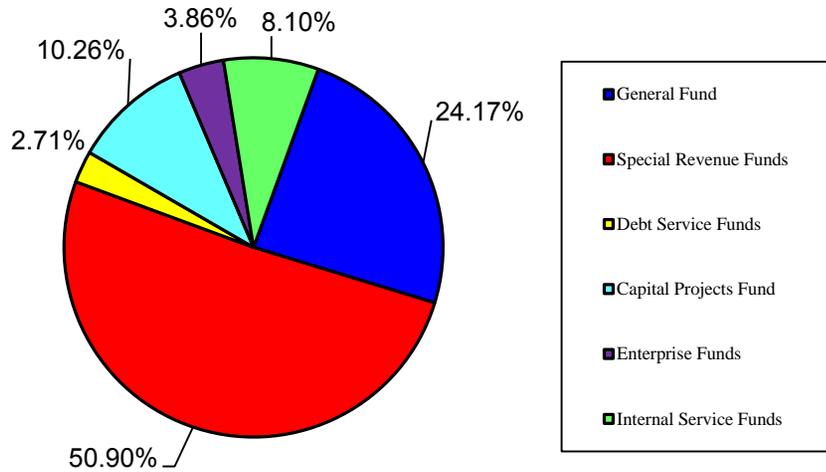


2016 Budget

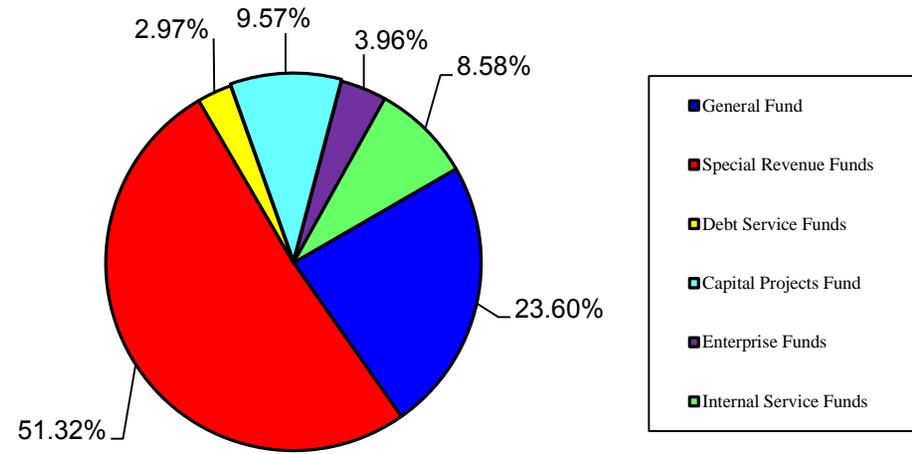


3-YEAR COMPARISON OF REVENUE BY FUND TYPE

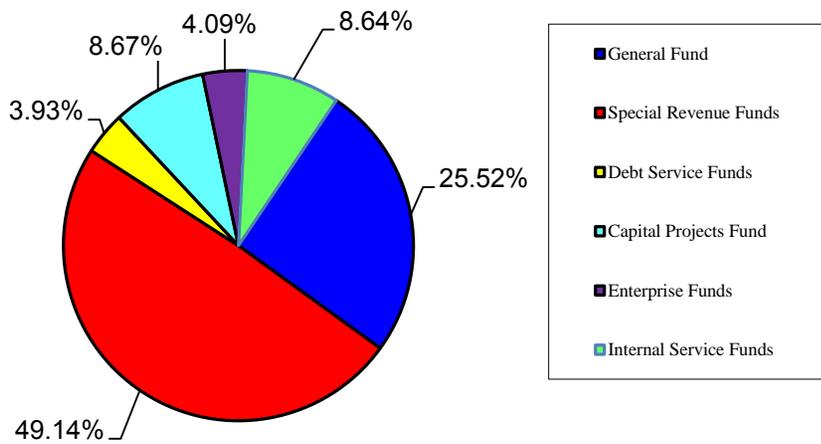
2014 Actual Revenue



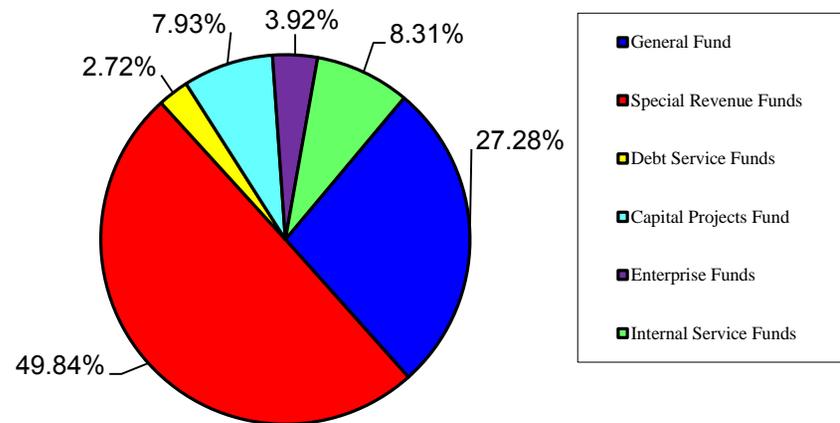
2015 Revenue Estimate



2015 Actual Revenue



2016 Revenue Estimate



SPECIAL REVENUE FUNDS 3-YEAR REVIEW REVENUE AND EXPENSES

JOB AND FAMILY SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	41,109,512	-	693,217	-	2,098,691	43,901,420
2015 ACTUAL REVENUE	-	-	-	36,299,223	-	-	-	2,095,507	38,394,730
2015 ESTIMATED REVENUE	-	-	-	38,332,719	-	-	800,500	2,094,525	41,227,744
2014 ACTUAL REVENUE	-	-	-	36,204,358	-	-	783,268	2,089,345	39,076,971

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	22,455,341	2,345,946	-	695,000	17,941,469	12,000	350,000	-	43,799,756
2015 ACTUAL EXPENSE	21,009,178	1,394,180	-	571,698	15,944,688	9,672	91,004	-	39,020,420
2015 BUDGETED EXPENSE	22,829,182	1,192,581	-	550,000	17,457,687	14,000	650,000	-	42,693,450
2014 ACTUAL EXPENSE	20,104,985	833,167	-	499,815	15,850,673	5,280	403,705	-	37,697,624

MENTAL HEALTH & RECOVERY SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	15,506,500	-	-	9,242,579	-	25,944	-	-	24,775,023
2015 ACTUAL REVENUE	15,450,662	-	-	10,059,159	-	38,343	136,221	-	25,684,386
2015 ESTIMATED REVENUE	15,728,383	-	-	8,867,209	-	19,579	-	-	24,615,171
2014 ACTUAL REVENUE	15,037,719	-	-	11,408,078	-	132,019	-	7,913	26,585,729

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	1,482,863	26,716,715	-	13,706	194,328	35,031	24,225	-	28,466,868
2015 ACTUAL EXPENSE	1,279,205	20,698,054	-	13,767	204,934	1,831	43,553	-	22,241,343
2015 BUDGETED EXPENSE	1,256,984	25,609,614	-	13,706	180,338	35,031	24,225	-	27,119,898
2014 ACTUAL EXPENSE	1,155,783	21,728,279	-	17,185	201,525	2,538	17,871	-	23,123,181

REAL ESTATE ASSESSMENT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	4,566,550	-	150,000	-	-	550	-	4,717,100
2015 ACTUAL REVENUE	4,426,313	-	-	152,052	-	-	694	-	4,579,059
2015 ESTIMATED REVENUE	-	4,250,386	-	-	-	1,680	540	-	4,252,606
2014 ACTUAL REVENUE	-	4,302,130	-	195,899	-	1,289	682	-	4,500,000

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	4,000,327	184,880	-	55,680	120,450	-	440,550	-	4,801,887
2015 ACTUAL EXPENSE	3,780,098	155,434	-	10,442	253,530	-	895,930	-	5,095,434
2015 BUDGETED EXPENSE	3,846,681	179,482	-	141,547	154,085	-	346,969	-	4,668,764
2014 ACTUAL EXPENSE	3,588,094	109,617	-	40,801	63,490	50	984,424	-	4,786,475

ENGINEER ADMINISTRATION

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	100,000	5,795,000	20,000	-	-	-	5,915,000
2015 ACTUAL REVENUE	-	1,878	235,819	7,758,705	73,772	129,511	-	27	8,199,711
2015 ESTIMATED REVENUE	-	36,000	50,000	6,333,000	40,000	-	-	-	6,459,000
2014 ACTUAL REVENUE	-	1,747	107,115	11,177,712	46,820	-	-	-	11,333,395

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	4,882,000	139,000	-	1,158,000	298,000	5,000	43,000	-	6,525,000
2015 ACTUAL EXPENSE	4,667,946	134,511	-	1,073,588	245,033	915	46,237	-	6,168,230
2015 BUDGETED EXPENSE	4,746,000	139,000	-	1,113,000	346,000	35,000	50,000	-	6,429,000
2014 ACTUAL EXPENSE	4,347,833	3,721,848	-	1,026,447	256,440	596	84,185	-	9,437,349

STORM WATER ADMINISTRATION

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	800,000	-	-	-	-	-	-	800,000
2015 ACTUAL REVENUE	1,068,162	-	-	-	-	-	-	-	1,068,162
2015 ESTIMATED REVENUE	1,035,000	-	-	-	-	-	-	-	1,035,000
2014 ACTUAL REVENUE	915,587	-	-	-	-	-	-	-	915,587

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	451,527	330,000	-	2,000	-	3,000	10,000	-	796,527
2015 ACTUAL EXPENSE	448,802	346,532	-	314	-	-	18,000	-	813,647
2015 BUDGETED EXPENSE	514,587	500,000	-	-	-	8,000	10,000	-	1,032,587
2014 ACTUAL EXPENSE	348,440	396,626	-	-	-	4,000	-	-	749,066

CHILDREN SERVICES BOARD

2015 ESTIMATED REVENUE	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	20,187,964	1,200	-	22,654,056	-	1,860	11,000	28,500	42,884,580
2015 ACTUAL REVENUE	20,087,349	973	-	22,944,439	-	1,563	7,328	38,173	43,079,824
2015 ESTIMATED REVENUE	19,547,700	500	-	22,143,759	-	3,520	7,000	24,500	41,726,979
2014 ACTUAL REVENUE	19,549,642	-	-	22,655,504	-	3,638	7,631	20,261	42,236,677

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	25,167,693	16,334,850	-	648,000	1,081,792	-	150,000	-	43,382,335
2015 ACTUAL EXPENSE	25,010,346	14,344,082	-	623,608	1,106,241	-	141,530	-	41,225,806
2015 BUDGETED EXPENSE	25,556,305	14,505,200	-	646,200	1,046,720	-	122,000	-	41,876,425
2014 ACTUAL EXPENSE	24,839,520	15,815,570	-	644,659	1,015,896	-	138,082	-	42,453,727

PLANNING AND DEVELOPMENT

2015 ESTIMATED REVENUE	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	-	-	-	-	850,000	850,000
2015 ACTUAL REVENUE	-	-	-	500,000	-	9,300	-	2,323,049	2,832,349
2015 ESTIMATED REVENUE	-	-	-	-	-	-	-	850,000	850,000
2014 ACTUAL REVENUE	-	1,376,673	-	15,000	-	-	43,300	850,000	2,284,973

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	691,877	144,947	-	3,000	43,430	196,000	5,000	-	1,084,254
2015 ACTUAL EXPENSE	576,797	98,825	-	2,541	50,225	1,611,321	-	-	2,339,709
2015 BUDGETED EXPENSE	702,636	81,516	-	3,000	96,950	100,000	5,000	-	989,102
2014 ACTUAL EXPENSE	224,161	66,497	-	1,864	9,153	1,998,625	7,146	-	2,307,445

EMERGENCY MEDICAL SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	4,200,000	-	-	-	-	-	8,932,930	13,132,930
2015 ACTUAL REVENUE	-	4,057,762	-	-	-	510	-	8,932,930	12,991,202
2015 ESTIMATED REVENUE	-	4,000,000	-	-	-	-	-	9,432,930	13,432,930
2014 ACTUAL REVENUE	-	4,260,761	-	183	-	829	42	8,932,930	13,194,745

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	2,387,405	8,358,246	-	893,000	1,009,000	25,000	867,200	-	13,539,851
2015 ACTUAL EXPENSE	2,063,771	9,296,692	-	847,496	1,433,951	130	1,120,115	-	14,762,155
2015 BUDGETED EXPENSE	2,361,934	8,347,308	-	820,500	967,000	25,000	911,188	-	13,432,930
2014 ACTUAL EXPENSE	1,849,974	7,596,495	-	799,978	396,000	187	657,127	-	11,299,762

EMERGENCY TELEPHONE SYSTEM

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	4,326,736	-	-	580,718	-	-	-	-	4,907,454
2015 ACTUAL REVENUE	4,326,715	1,854	-	595,568	-	171	-	1,880	4,926,187
2015 ESTIMATED REVENUE	4,208,895	400	-	580,196	-	-	-	-	4,789,491
2014 ACTUAL REVENUE	4,210,175	888	-	582,907	-	96	260	-	4,794,325

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	1,019,485	5,182,000	-	69,500	711,400	5,000	929,522	-	7,916,907
2015 ACTUAL EXPENSE	833,764	5,602,881	-	48,280	714,202	-	408,321	-	7,607,448
2015 BUDGETED EXPENSE	957,347	5,492,000	-	74,000	806,400	10,000	538,000	-	7,877,747
2014 ACTUAL EXPENSE	856,394	7,494,144	-	46,608	547,082	7,023	355,512	-	9,306,763

EMERGENCY MANAGEMENT AGENCY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	456,628	-	-	-	159,725	616,353
2015 ACTUAL REVENUE	-	-	-	452,043	-	-	-	87,830	539,874
2015 ESTIMATED REVENUE	-	-	-	463,329	-	-	-	159,725	623,054
2014 ACTUAL REVENUE	-	-	-	345,698	-	-	-	96,654	442,352

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	360,548	181,600	-	7,700	27,300	2,205	37,000	-	616,353
2015 ACTUAL EXPENSE	301,791	189,965	-	3,757	15,305	1,022	24,826	-	536,666
2015 BUDGETED EXPENSE	362,728	196,924	-	6,700	26,000	3,202	27,500	-	623,054
2014 ACTUAL EXPENSE	255,681	127,628	-	2,813	36,771	-	365	-	423,257

CHILD SUPPORT ENFORCEMENT AGENCY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	1,808,000	-	9,428,148	-	150,000	-	-	11,386,148
2015 ACTUAL REVENUE	-	1,684,236	-	8,837,230	-	147,435	-	-	10,668,901
2015 ESTIMATED REVENUE	-	1,664,421	-	12,075,773	-	146,178	-	-	13,886,372
2014 ACTUAL REVENUE	-	1,640,282	-	8,942,149	-	146,685	-	-	10,729,116

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	5,845,417	5,408,668	-	-	15,000	-	50,000	-	11,319,085
2015 ACTUAL EXPENSE	5,836,553	4,479,997	-	-	13,763	-	-	-	10,330,313
2015 BUDGETED EXPENSE	6,327,665	5,621,564	-	-	20,000	-	50,000	-	12,019,229
2014 ACTUAL EXPENSE	5,885,499	4,748,057	-	-	6,445	-	44,680	-	10,684,682

CANINE CARE AND CONTROL

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	1,673,000	80,600	-	-	81,500	-	421,931	2,257,031
2015 ACTUAL REVENUE	-	1,681,180	67,024	-	-	93,123	1,327	220,000	2,062,654
2015 ESTIMATED REVENUE	-	1,756,000	77,400	-	-	98,200	-	207,100	2,138,700
2014 ACTUAL REVENUE	-	1,806,327	75,072	-	-	109,956	-	50,910	2,042,265

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	1,763,131	162,450	-	207,800	101,650	9,000	13,000	-	2,257,031
2015 ACTUAL EXPENSE	1,665,358	115,563	-	166,050	52,078	7,802	7,627	-	2,014,477
2015 BUDGETED EXPENSE	1,694,124	136,480	-	225,100	61,195	10,300	11,500	-	2,138,699
2014 ACTUAL EXPENSE	1,636,961	111,174	-	253,219	88,430	7,666	7,431	-	2,104,880

HOTEL LODGING TAX

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	5,700,000	-	-	-	-	-	-	-	5,700,000
2015 ACTUAL REVENUE	5,792,205	-	-	-	-	-	-	-	5,792,205
2015 ESTIMATED REVENUE	5,250,000	-	-	-	-	-	-	-	5,250,000
2014 ACTUAL REVENUE	5,305,568	-	-	-	-	7	-	-	5,305,575

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	75,953	5,927,243	-	1,725	3,850	-	-	-	6,008,771
2015 ACTUAL EXPENSE	86,852	5,766,757	-	196	1,262	-	-	-	5,855,067
2015 BUDGETED EXPENSE	81,917	5,162,558	-	1,725	3,800	-	-	-	5,250,000
2014 ACTUAL EXPENSE	80,679	4,949,264	-	1,232	1,281	-	1,973	-	5,034,429

ZOO OPERATING

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	5,255,000	-	-	700,000	-	-	-	-	5,955,000
2015 ACTUAL REVENUE	5,253,527	-	-	708,686	-	-	-	-	5,962,212
2015 ESTIMATED REVENUE	5,105,000	-	-	700,000	-	-	-	-	5,805,000
2014 ACTUAL REVENUE	5,113,038	-	-	707,597	-	-	-	-	5,820,635

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	-	-	-	5,955,000	-	-	-	5,955,000
2015 ACTUAL EXPENSE	-	5,966,771	-	-	-	-	-	-	5,966,771
2015 BUDGETED EXPENSE	-	5,805,000	-	-	-	-	-	-	5,805,000
2014 ACTUAL EXPENSE	-	5,816,246	-	-	-	-	-	-	5,816,246

CORONER LAB

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	840,000	-	-	-	-	-	-	840,000
2015 ACTUAL REVENUE	-	946,018	-	-	-	-	-	106,000	1,052,018
2015 ESTIMATED REVENUE	-	777,000	-	-	-	-	-	-	777,000
2014 ACTUAL REVENUE	-	842,502	-	-	-	-	-	-	842,502

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	100	582,000	-	85,000	33,300	-	10,000	129,589	839,989
2015 ACTUAL EXPENSE	-	616,718	-	80,513	31,851	-	6,721	110,000	845,804
2015 BUDGETED EXPENSE	100	518,800	-	70,780	28,900	-	5,000	113,420	737,000
2014 ACTUAL EXPENSE	93	667,910	-	72,719	28,651	-	19,823	-	789,197

SHERIFF POLICING CONTRACTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	4,163,344	-	-	-	-	4,163,344
2015 ACTUAL REVENUE	-	-	-	-	-	-	4,096,060	-	4,096,060
2015 ESTIMATED REVENUE	-	-	-	3,923,902	-	-	-	-	3,923,902
2014 ACTUAL REVENUE	-	-	-	3,697,271	-	-	-	-	3,697,271

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	3,977,474	131,297	-	54,709	-	-	-	-	4,163,480
2015 ACTUAL EXPENSE	3,725,057	127,395	-	46,129	-	-	-	-	3,898,580
2015 BUDGETED EXPENSE	3,750,266	127,507	-	46,129	-	-	-	-	3,923,902
2014 ACTUAL EXPENSE	3,564,047	117,360	-	52,314	-	-	-	-	3,733,721

COUNTYWIDE COMMUNICATIONS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	840	-	1,500,100	-	-	1,500,940
2015 ACTUAL REVENUE	-	1,502,550	-	-	-	100	5,929	-	1,508,579
2015 ESTIMATED REVENUE	-	-	-	840	-	1,500,000	-	-	1,500,840
2014 ACTUAL REVENUE	-	1,524,525	-	-	-	-	-	-	1,524,525

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	327,637	1,076,635	-	14,000	59,480	-	51,118	-	1,528,870
2015 ACTUAL EXPENSE	313,311	926,107	-	5,739	17,493	-	33,243	-	1,295,893
2015 BUDGETED EXPENSE	336,472	1,069,790	-	14,000	44,460	-	36,118	-	1,500,840
2014 ACTUAL EXPENSE	286,173	915,011	-	10,301	18,076	-	28,726	-	1,258,287

DELINQUENT TAX

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	1,700,000	-	-	-	-	300,000	-	2,000,000
2015 ACTUAL REVENUE	-	1,800,863	-	-	-	270	654,392	-	2,455,525
2015 ESTIMATED REVENUE	-	1,635,000	-	-	-	300	320,000	-	1,955,300
2014 ACTUAL REVENUE	-	1,628,227	-	-	-	240	506,042	-	2,134,509

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	1,558,499	701,500	-	57,200	184,400	5,250	44,250	-	2,551,099
2015 ACTUAL EXPENSE	1,568,719	518,790	-	22,901	144,382	39	3,090	-	2,257,922
2015 BUDGETED EXPENSE	1,486,913	671,300	-	55,300	173,200	-	5,000	7,700	2,399,413
2014 ACTUAL EXPENSE	1,563,566	498,584	-	18,314	104,357	253	39,585	-	2,224,657

BOARD OF DEVELOPMENTAL DISABILITIES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	40,613,361	1,889,948	-	14,638,264	-	-	700,000	-	57,841,573
2015 ACTUAL REVENUE	36,314,690	2,771,030	-	19,688,249	-	8,231	200,138	-	58,982,338
2015 ESTIMATED REVENUE	35,415,701	2,000,000	-	22,640,148	-	-	226,449	-	60,282,298
2014 ACTUAL REVENUE	35,340,540	2,505,044	-	24,368,305	-	13,039	150,722	-	62,377,650

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	31,835,149	4,272,415	-	633,790	4,054,824	19,441,480	678,200	-	60,915,858
2015 ACTUAL EXPENSE	31,757,135	4,122,885	-	474,355	3,167,838	17,013,453	513,612	-	57,049,278
2015 BUDGETED EXPENSE	34,677,001	4,758,473	-	693,316	4,337,498	18,423,355	851,764	-	63,741,407
2014 ACTUAL EXPENSE	32,615,587	4,063,082	-	626,322	3,733,030	17,666,173	462,713	-	59,166,906

COMMUNITY BDD (RESIDENTIAL)

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	19,399,280	-	-	-	-	19,399,280
2015 ACTUAL REVENUE	-	-	-	17,000,000	-	-	-	-	17,000,000
2015 ESTIMATED REVENUE	-	-	-	18,399,280	-	-	-	-	18,399,280
2014 ACTUAL REVENUE	-	-	-	17,651,563	-	-	-	-	17,651,563

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	19,399,280	-	-	-	-	-	-	19,399,280
2015 ACTUAL EXPENSE	-	16,932,565	-	-	-	-	-	-	16,932,565
2015 BUDGETED EXPENSE	-	18,399,280	-	-	-	-	-	-	18,399,280
2014 ACTUAL EXPENSE	-	16,930,467	-	-	-	-	-	-	16,930,467

SENIOR SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	3,705,000	-	-	495,000	-	-	-	-	4,200,000
2015 ACTUAL REVENUE	3,707,929	-	-	497,008	-	-	-	-	4,204,937
2015 ESTIMATED REVENUE	3,770,000	-	-	300,000	-	-	-	-	4,070,000
2014 ACTUAL REVENUE	2,706,963	-	-	502,727	-	-	-	-	3,209,690

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	4,200,000	-	-	-	-	-	-	4,200,000
2015 ACTUAL EXPENSE	-	4,252,108	-	-	-	-	-	-	4,252,108
2015 BUDGETED EXPENSE	-	4,070,000	-	-	-	-	-	-	4,070,000
2014 ACTUAL EXPENSE	-	3,251,867	-	-	-	-	-	-	3,251,867

IMAGINATION STATION

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	1,190,000	-	-	-	-	1,190,000
2015 ACTUAL REVENUE	1,049,738	-	-	141,737	-	-	-	-	1,191,475
2015 ESTIMATED REVENUE	1,020,000	-	-	140,000	-	-	-	-	1,160,000
2014 ACTUAL REVENUE	1,021,987	-	-	141,442	-	-	-	-	1,163,430

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	1,190,000	-	-	-	-	-	-	1,190,000
2015 ACTUAL EXPENSE	-	1,194,387	-	-	-	-	-	-	1,194,387
2015 BUDGETED EXPENSE	-	1,160,000	-	-	-	-	-	-	1,160,000
2014 ACTUAL EXPENSE	-	1,161,109	-	-	-	-	-	-	1,161,109

BUILDING REGULATIONS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	950,000	-	-	-	-	-	-	950,000
2015 ACTUAL REVENUE	-	1,075,854	-	-	-	-	-	2,781	1,078,635
2015 ESTIMATED REVENUE	-	925,000	-	-	-	-	-	-	925,000
2014 ACTUAL REVENUE	-	984,491	-	-	-	-	-	-	984,491

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	736,578	274,000	-	35,300	104,350	500	1,800	-	1,152,528
2015 ACTUAL EXPENSE	723,277	278,518	-	26,732	22,190	-	5,584	-	1,056,301
2015 BUDGETED EXPENSE	627,124	264,850	-	36,250	84,640	500	1,000	-	1,014,364
2014 ACTUAL EXPENSE	591,680	225,745	-	27,379	17,936	-	875	-	863,614

CERTIFICATE OF TITLE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	2,900,000	-	-	-	-	2,500	200	2,902,700
2015 ACTUAL REVENUE	-	3,309,926	-	-	-	-	5,939	351	3,316,216
2015 ESTIMATED REVENUE	-	3,000,100	-	-	-	-	3,000	-	3,003,100
2014 ACTUAL REVENUE	-	2,793,480	-	-	-	-	1,560	231	2,795,271

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	1,834,456	52,900	-	87,350	141,049	150,000	6,700	-	2,272,455
2015 ACTUAL EXPENSE	1,745,791	43,478	-	67,023	1,392,037	-	36,019	-	3,284,348
2015 BUDGETED EXPENSE	1,742,056	48,050	-	79,900	136,350	150,000	9,750	-	2,166,106
2014 ACTUAL EXPENSE	1,613,603	71,955	-	43,756	125,252	70	1,691	-	1,856,326

FAMILY AND CHILDREN FIRST COUNCIL

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	108,775	-	15,750	-	-	-	-	124,525
2015 ACTUAL REVENUE	-	64,835	-	2,955,337	-	4,000	1,200	2,771	3,028,143
2015 ESTIMATED REVENUE	-	-	-	3,734,119	-	22,287	-	1,500	3,757,906
2014 ACTUAL REVENUE	-	-	-	2,461,197	-	4,318	45,000	110,000	2,620,515

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	106,887	3,160	-	2,915	8,263	3,300	-	-	124,525
2015 ACTUAL EXPENSE	1,010,943	1,833,310	-	36,844	62,654	-	611	-	2,944,363
2015 BUDGETED EXPENSE	1,280,947	2,319,413	-	31,327	94,260	-	5,000	-	3,730,947
2014 ACTUAL EXPENSE	865,265	1,896,080	-	43,664	51,409	-	40,364	-	2,896,782

FAMILY COUNCIL GRANTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	4,907,600	-	-	-	-	4,907,600
2015 ACTUAL REVENUE	-	399	-	1,317,329	-	-	(10,500)	1,376	1,308,605
2015 ESTIMATED REVENUE	-	-	-	-	-	-	-	-	-
2014 ACTUAL REVENUE	-	-	-	-	-	-	-	-	-

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	-	-	-	3,832,650	-	-	-	3,832,650
2015 ACTUAL EXPENSE	397,060	1,093,999	-	-	328	-	-	-	1,491,388
2015 BUDGETED EXPENSE	-	-	-	-	-	-	-	-	-
2014 ACTUAL EXPENSE	-	-	-	-	-	-	-	-	-

WORKFORCE DEVELOPMENT AGENCY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	4,095,066	-	-	-	1,000	4,096,066
2015 ACTUAL REVENUE	-	-	-	3,825,151	-	-	-	-	3,825,151
2015 ESTIMATED REVENUE	-	-	-	4,627,998	-	-	-	-	4,627,998
2014 ACTUAL REVENUE	-	1,278	-	4,026,136	-	-	160,103	375	4,187,891

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	990,501	91,900	-	22,000	2,981,665	5,000	5,000	-	4,096,066
2015 ACTUAL EXPENSE	1,104,676	508,627	-	8,728	2,305,700	-	908	-	3,928,640
2015 BUDGETED EXPENSE	1,165,788	702,975	-	22,000	2,727,235	5,000	5,000	-	4,627,998
2014 ACTUAL EXPENSE	976,562	1,440,757	-	7,132	1,893,193	-	2,238	-	4,319,882

ALL SPECIAL REVENUE FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	95,294,561	21,437,473	180,600	139,021,785	20,000	2,452,621	1,014,050	12,492,977	271,914,067
2015 ACTUAL REVENUE	97,477,289	18,899,358	302,842	133,731,916	73,772	432,558	5,098,728	13,812,674	269,829,137
2015 ESTIMATED REVENUE	91,080,679	20,044,807	127,400	143,262,272	40,000	1,791,744	1,357,489	12,770,280	270,474,671
2014 ACTUAL REVENUE	89,201,219	23,668,355	182,187	145,083,726	46,820	412,116	1,698,610	12,158,619	272,451,652

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	111,950,848	103,391,632	-	4,747,375	38,902,650	19,897,766	3,716,565	129,589	282,736,425
2015 ACTUAL EXPENSE	109,906,429	101,039,131	-	4,130,702	27,179,686	18,646,184	3,396,932	110,000	264,409,064
2015 BUDGETED EXPENSE	116,304,757	107,079,665	-	4,644,480	28,792,718	18,819,388	3,665,014	121,120	279,427,142
2014 ACTUAL EXPENSE	107,250,578	104,754,537	-	4,236,521	24,445,089	19,692,461	3,298,516	-	263,677,703

DEBT SERVICE FUNDS 3-YEAR REVIEW REVENUE AND EXPENSES

BOND RETIREMENT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	-	-	11,000,000	-	-	11,000,000
2015 ACTUAL REVENUE	-	2,425,214	-	-	40,000	3,733,426	-	10,566,589	16,765,230
2015 ESTIMATED REVENUE	-	-	-	-	-	11,761,834	-	-	11,761,834
2014 ACTUAL REVENUE	-	2,936,053	-	-	-	3,464,234	-	3,442,184	9,842,472

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	-	-	-	-	-	-	11,000,000	11,000,000
2015 ACTUAL EXPENSE	-	31,950	-	-	1,368	-	-	17,625,472	17,658,790
2015 BUDGETED EXPENSE	-	-	-	-	-	-	-	11,761,834	11,761,834
2014 ACTUAL EXPENSE	-	59,610	-	-	-	698,988	-	9,748,257	10,506,855

WATER CAPITAL IMPROVEMENT AND DEBT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	1,006,000	-	10,000	-	-	-	-	1,016,000
2015 ACTUAL REVENUE	-	1,099,901	-	13,485	-	-	-	-	1,113,387
2015 ESTIMATED REVENUE	-	940,000	-	-	-	20,000	-	-	960,000
2014 ACTUAL REVENUE	-	1,134,569	-	6,743	-	-	-	-	1,141,311

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	380,000	-	1,000	-	-	-	635,000	1,016,000
2015 ACTUAL EXPENSE	-	370,574	-	-	-	-	-	553,717	924,291
2015 BUDGETED EXPENSE	-	330,000	-	-	-	1,000	-	635,000	966,000
2014 ACTUAL EXPENSE	-	141,891	-	-	-	-	-	547,034	688,925

WATER RESOURCE RECOVERY CAPITAL IMPROVEMENT AND DEBT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	1,950,000	-	-	-	-	-	-	1,950,000
2015 ACTUAL REVENUE	-	2,640,483	-	-	-	-	-	-	2,640,483
2015 ESTIMATED REVENUE	-	2,008,000	-	-	-	-	-	-	2,008,000
2014 ACTUAL REVENUE	-	2,354,073	-	-	-	-	-	-	2,354,073

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	700,000	-	-	5,000	-	-	1,211,000	1,916,000
2015 ACTUAL EXPENSE	-	281,749	-	-	-	-	-	1,591,234	1,872,983
2015 BUDGETED EXPENSE	-	300,000	-	-	-	5,000	-	1,703,000	2,008,000
2014 ACTUAL EXPENSE	-	301,295	-	-	-	-	-	2,077,677	2,378,972

SEWER CAPITAL IMPROVEMENT AND DEBT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	786,000	-	96,000	-	-	-	-	882,000
2015 ACTUAL REVENUE	-	1,066,330	-	-	-	-	-	-	1,066,330
2015 ESTIMATED REVENUE	-	726,000	-	96,000	-	-	-	-	822,000
2014 ACTUAL REVENUE	-	1,080,506	-	-	-	-	2,732	-	1,083,237

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	481,000	-	-	-	1,000	-	400,000	882,000
2015 ACTUAL EXPENSE	-	547,065	-	-	1,085	-	-	168,640	716,789
2015 BUDGETED EXPENSE	-	481,000	-	-	-	1,000	-	340,000	822,000
2014 ACTUAL EXPENSE	-	339,857	-	-	-	-	-	208,461	548,318

ALL DEBT SERVICE FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	3,742,000	-	106,000	-	11,000,000	-	-	14,848,000
2015 ACTUAL REVENUE	-	7,231,928	-	13,485	40,000	3,733,426	-	10,566,589	21,585,429
2015 ESTIMATED REVENUE	-	3,674,000	-	96,000	-	11,781,834	-	-	15,551,834
2014 ACTUAL REVENUE	-	7,505,201	-	6,743	-	3,464,234	2,732	3,442,184	14,421,094

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	1,561,000	-	1,000	5,000	1,000	-	13,246,000	14,814,000
2015 ACTUAL EXPENSE	-	1,231,337	-	-	2,453	-	-	19,939,063	21,172,853
2015 BUDGETED EXPENSE	-	1,111,000	-	-	-	7,000	-	14,439,834	15,557,834
2014 ACTUAL EXPENSE	-	842,653	-	-	-	698,988	-	12,581,428	14,123,070

CAPITAL PROJECT FUNDS 3-YEAR REVIEW REVENUE AND EXPENSES

ENGINEER PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	-	-	13,214,000	-	-	13,214,000
2015 ACTUAL REVENUE	-	616,380	-	10,000,877	-	178,037	-	3,090,251	13,885,545
2015 ESTIMATED REVENUE	-	-	-	-	-	16,056,000	-	-	16,056,000
2014 ACTUAL REVENUE	-	108,036	-	16,996,473	-	69,815	-	3,382,399	20,556,723

Expense Year	Personal Services	Charges for Services	Legal Svstem	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	-	-	-	-	-	13,711,500	-	13,711,500
2015 ACTUAL EXPENSE	677,113	10,233,145	-	197	5,652	-	-	3,414,958	14,331,065
2015 BUDGETED EXPENSE	-	-	-	-	-	-	16,056,000	-	16,056,000
2014 ACTUAL EXPENSE	643,100	13,458,907	-	81	109	6,954	-	4,257,411	18,366,563

STORM WATER PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	2,624,000	-	-	-	-	-	-	-	2,624,000
2015 ACTUAL REVENUE	1,044,286	-	-	-	-	-	-	-	1,044,286
2015 ESTIMATED REVENUE	1,200,000	-	-	-	-	-	-	-	1,200,000
2014 ACTUAL REVENUE	1,200,000	-	-	-	-	-	-	-	1,200,000

Expense Year	Personal Services	Charges for Services	Legal Svstem	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	-	-	-	-	-	2,624,000	-	2,624,000
2015 ACTUAL EXPENSE	-	1,257,930	-	-	-	-	-	-	1,257,930
2015 BUDGETED EXPENSE	-	-	-	-	-	-	1,200,000	-	1,200,000
2014 ACTUAL EXPENSE	-	950,304	-	-	-	-	-	-	950,304

CAPITAL PROJECTS FUND

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	-	-	\$15,000,000	-	-	15,000,000
2015 ACTUAL REVENUE	-	177,933	-	1,151,983	-	384,854	13,969	21,353,203	23,081,941
2015 ESTIMATED REVENUE	-	-	-	-	-	20,000,000	-	-	20,000,000
2014 ACTUAL REVENUE	-	205,127	-	205,659	-	523,085	250,000	22,014,518	23,198,389

Expense Year	Personal Services	Charges for Services	Legal Svstem	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	-	-	-	-	-	15,000,000	-	15,000,000
2015 ACTUAL EXPENSE	143,638	3,438,539	-	274	54,439	164,143	1,001,561	17,456,552	22,259,145
2015 BUDGETED EXPENSE	-	-	-	-	-	-	20,000,000	-	20,000,000
2014 ACTUAL EXPENSE	138,719	1,696,103	-	5,847	60,706	107	1,506,346	20,664,600	24,072,429

ZOO CAPITAL PROJECTS FUND

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	7,015,000	-	-	-	-	-	-	-	7,015,000
2015 ACTUAL REVENUE	6,180,338	-	-	833,748	-	-	-	-	7,014,086
2015 ESTIMATED REVENUE	6,825,000	-	-	-	-	-	-	-	6,825,000
2014 ACTUAL REVENUE	6,015,087	-	-	832,467	-	-	-	-	6,847,554

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	-	-	-	-	-	7,015,000	-	7,015,000
2015 ACTUAL EXPENSE	-	7,019,008	-	-	-	-	-	-	7,019,008
2015 BUDGETED EXPENSE	-	-	-	-	-	-	6,825,000	-	6,825,000
2014 ACTUAL EXPENSE	-	6,842,622	-	-	-	-	-	-	6,842,622

WATER LINE PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	-	-	1,900,000	-	-	1,900,000
2015 ACTUAL REVENUE	-	10,653	-	763,872	-	140,122	-	579,616	1,494,263
2015 ESTIMATED REVENUE	-	-	-	-	-	2,500,000	-	-	2,500,000
2014 ACTUAL REVENUE	-	68,954	-	695,449	-	-	-	971,916	1,736,319

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	-	-	-	-	-	1,500,000	-	1,500,000
2015 ACTUAL EXPENSE	-	1,319,521	-	-	1,090	-	-	510,036	1,830,647
2015 BUDGETED EXPENSE	-	-	-	-	-	-	2,000,000	-	2,000,000
2014 ACTUAL EXPENSE	-	307,791	-	-	611	-	-	1,187,823	1,496,225

WASTE RESOURCE RECOVERY PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	2,000,000
2015 ACTUAL REVENUE	-	-	-	230,000	-	-	-	-	230,000
2015 ESTIMATED REVENUE	-	-	-	-	-	1,500,000	-	-	1,500,000
2014 ACTUAL REVENUE	-	-	-	-	-	-	250,000	144,635	394,635

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	-	-	-	-	-	1,500,000	-	1,500,000
2015 ACTUAL EXPENSE	-	251,614	-	-	176	-	-	-	251,790
2015 BUDGETED EXPENSE	-	-	-	-	-	-	1,500,000	-	1,500,000
2014 ACTUAL EXPENSE	-	271,147	-	-	625	-	-	-	271,772

SEWER PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	-	-	1,500,000	-	-	1,500,000
2015 ACTUAL REVENUE	-	1,237	-	80,612	-	-	-	768,478	850,326
2015 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	2,000,000
2014 ACTUAL REVENUE	-	69,442	-	188,380	-	-	-	330,408	588,231

Expense Year	Personal Services	Charges for Services	Legal Svstem	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	-	-	-	-	-	1,500,000	-	1,500,000
2015 ACTUAL EXPENSE	-	1,093,999	-	-	328	-	-	-	1,094,327
2015 BUDGETED EXPENSE	-	-	-	-	-	-	2,000,000	-	2,000,000
2014 ACTUAL EXPENSE	-	304,862	-	-	2,823	-	-	223,147	530,832

ALL CAPITAL PROJECT FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	9,639,000	-	-	-	-	33,614,000	-	-	43,253,000
2015 ACTUAL REVENUE	7,224,624	806,203	-	13,061,091	-	703,012	13,969	25,791,548	47,600,447
2015 ESTIMATED REVENUE	8,025,000	-	-	-	-	42,056,000	-	-	50,081,000
2014 ACTUAL REVENUE	7,215,087	451,559	-	18,918,428	-	592,900	500,000	26,843,877	54,521,851

Expense Year	Personal Services	Charges for Services	Legal Svstem	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlav	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	-	-	-	-	-	42,850,500	-	42,850,500
2015 ACTUAL EXPENSE	820,751	24,613,755	-	471	61,686	164,143	1,001,561	21,381,546	48,043,912
2015 BUDGETED EXPENSE	-	-	-	-	-	-	49,581,000	-	49,581,000
2014 ACTUAL EXPENSE	781,820	23,831,736	-	5,929	64,873	7,062	1,506,346	26,332,981	52,530,747

2016 BUDGET



ENTERPRISE FUNDS 3-YEAR REVIEW REVENUE AND EXPENSES

SOLID WASTE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	2,900,000	-	10,030,610	-	-	-	-	12,930,610
2015 ACTUAL REVENUE	-	3,070,137	-	10,575,893	-	-	-	600	13,646,631
2015 ESTIMATED REVENUE	-	2,680,044	-	9,738,453	-	-	-	-	12,418,497
2014 ACTUAL REVENUE	-	2,374,872	720,887	8,640,840	-	-	-	-	11,736,599

Expense Year	Personal Services	Charges for Services	Fines & Forfeits	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	796,150	10,715,660	-	267,000	720,000	2,000	124,000	100,913	12,725,723
2015 ACTUAL EXPENSE	771,634	10,039,537	-	158,513	780,646	885	23,356	100,913	11,875,484
2015 BUDGETED EXPENSE	796,037	10,333,453	-	266,500	971,500	51,000	85,000	101,000	12,604,490
2014 ACTUAL EXPENSE	673,393	9,752,638	-	164,290	636,544	740	-	100,913	11,328,519

SANITARY ENGINEER

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	4,915,000	-	60,000	-	1,000	-	-	4,976,000
2015 ACTUAL REVENUE	-	5,110,495	-	79,868	-	-	-	1,007	5,191,370
2015 ESTIMATED REVENUE	-	4,796,000	-	55,000	-	1,000	-	-	4,852,000
2014 ACTUAL REVENUE	-	4,861,696	-	60,109	-	110	-	1,087	4,923,002

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	3,816,000	191,000	-	350,000	433,500	2,500	40,000	143,000	4,976,000
2015 ACTUAL EXPENSE	3,602,013	966,271	-	287,704	301,274	-	8,088	142,223	5,307,572
2015 BUDGETED EXPENSE	3,678,000	265,000	-	436,000	412,000	3,000	15,000	143,000	4,952,000
2014 ACTUAL EXPENSE	3,405,919	447,435	-	359,686	518,810	1,399	27,708	142,223	4,903,179

WATER RESOURCE RECOVERY FACILITY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	3,445,000	-	-	-	25,000	-	-	3,470,000
2015 ACTUAL REVENUE	-	3,592,467	-	42,129	-	-	-	75	3,634,671
2015 ESTIMATED REVENUE	-	3,442,000	-	-	-	25,000	-	-	3,467,000
2014 ACTUAL REVENUE	-	3,809,273	-	-	-	28,774	-	1,563	3,839,610

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	1,995,500	437,000	-	424,700	813,400	4,200	5,000	-	3,679,800
2015 ACTUAL EXPENSE	1,694,896	507,832	-	366,137	908,943	2,782	12,393	-	3,492,983
2015 BUDGETED EXPENSE	1,855,500	437,000	-	423,000	794,000	3,000	5,000	-	3,517,500
2014 ACTUAL EXPENSE	1,593,108	367,164	-	345,911	767,179	2,782	23,693	-	3,099,837

ALL ENTERPRISE FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	11,260,000	-	10,090,610	-	26,000	-	-	21,376,610
2015 ACTUAL REVENUE	-	11,773,099	-	10,697,891	-	-	-	1,682	22,472,671
2015 ESTIMATED REVENUE	-	10,918,044	-	9,793,453	-	26,000	-	-	20,737,497
2014 ACTUAL REVENUE	-	11,045,840	720,887	8,700,949	-	28,884	-	2,650	20,499,210

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	6,607,650	11,343,660	-	1,041,700	1,966,900	8,700	169,000	243,913	21,381,523
2015 ACTUAL EXPENSE	6,068,543	11,513,640	-	812,354	1,990,863	3,668	43,836	243,136	20,676,040
2015 BUDGETED EXPENSE	6,329,537	11,035,453	-	1,125,500	2,177,500	57,000	105,000	244,000	21,073,990
2014 ACTUAL EXPENSE	5,672,421	10,567,237	-	869,887	1,922,532	4,921	51,400	243,136	19,331,535

INTERNAL SERVICE FUNDS 3-YEAR REVIEW REVENUE AND EXPENSES

CENTRAL SUPPLY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	446,300	-	-	-	100,000	-	-	546,300
2015 ACTUAL REVENUE	-	371,386	-	-	-	-	-	65,000	436,386
2015 ESTIMATED REVENUE	-	388,820	-	-	-	-	-	-	388,820
2014 ACTUAL REVENUE	-	412,405	-	-	-	-	-	-	412,405

Expense Year	Personal Services	Charges for Services	Legal Svstem	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	31,438	18,500	-	492,400	1,825	-	-	-	544,163
2015 ACTUAL EXPENSE	31,371	17,708	-	331,981	794	-	9,827	-	391,682
2015 BUDGETED EXPENSE	30,856	21,272	-	392,400	825	-	-	-	445,353
2014 ACTUAL EXPENSE	27,577	22,521	-	417,621	793	-	-	-	468,512

VEHICLE MAINTENANCE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	545,709	-	100	-	20	-	113,525	659,354
2015 ACTUAL REVENUE	-	461,033	-	-	-	10	-	120,237	581,281
2015 ESTIMATED REVENUE	-	546,274	-	100	-	15	-	96,071	642,460
2014 ACTUAL REVENUE	-	565,122	-	50	-	10	40,000	693	605,874

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	249,844	13,000	-	374,010	11,350	650	9,500	-	658,354
2015 ACTUAL EXPENSE	241,978	179	-	287,316	8,064	440	4,976	-	542,954
2015 BUDGETED EXPENSE	239,766	7,750	-	374,893	12,150	650	9,250	-	644,459
2014 ACTUAL EXPENSE	230,778	4,800	-	342,408	6,657	635	4,001	-	589,279

TELECOMMUNICATION SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	960,000	-	-	-	-	-	-	960,000
2015 ACTUAL REVENUE	-	964,149	-	-	-	-	-	-	964,149
2015 ESTIMATED REVENUE	-	945,600	-	-	-	-	-	-	945,600
2014 ACTUAL REVENUE	-	1,070,180	-	-	-	-	-	37	1,070,217

Expense Year	Personal Services	Charges for Services	Legal Svstem	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	70,355	27,800	-	1,000	502,000	-	20,000	-	621,155
2015 ACTUAL EXPENSE	97,527	20,216	-	69	487,156	-	25,782	-	630,750
2015 BUDGETED EXPENSE	93,527	43,020	-	100	522,900	-	36,200	-	695,747
2014 ACTUAL EXPENSE	82,945	67,685	-	-	698,618	-	38,666	-	887,915

SELF-FUNDED HEALTH INSURANCE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	27,966,160	-	-	60,000	-	-	50,000	28,076,160
2015 ACTUAL REVENUE	-	27,899,363	-	-	87,075	-	-	220,044	28,206,482
2015 ESTIMATED REVENUE	-	27,788,475	-	-	60,000	-	-	50,000	27,898,475
2014 ACTUAL REVENUE	-	26,481,936	-	-	57,173	-	-	109,266	26,648,375

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	367,737	2,444,004	-	15,300	25,079,870	1,000	20,000	-	27,927,911
2015 ACTUAL EXPENSE	311,325	2,274,598	-	12,609	24,104,872	-	8,233	-	26,711,638
2015 BUDGETED EXPENSE	309,818	2,521,125	-	15,300	24,117,870	1,000	20,000	-	26,985,113
2014 ACTUAL EXPENSE	291,030	1,976,245	-	13,902	24,440,746	-	5,250	-	26,727,174

SELF-FUNDED DENTAL INSURANCE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	2,638,932	-	-	-	-	-	-	2,638,932
2015 ACTUAL REVENUE	-	2,633,430	-	-	-	-	-	74	2,633,503
2015 ESTIMATED REVENUE	-	2,637,295	-	-	-	-	-	-	2,637,295
2014 ACTUAL REVENUE	-	2,303,342	-	-	-	-	-	-	2,303,342

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	78,300	-	-	2,180,000	-	-	-	2,258,300
2015 ACTUAL EXPENSE	-	76,148	-	-	2,723,766	-	-	-	2,799,914
2015 BUDGETED EXPENSE	-	78,300	-	-	2,169,000	-	-	-	2,247,300
2014 ACTUAL EXPENSE	-	83,703	-	-	2,973,840	-	-	-	3,057,543

RISK RETENTION INSURANCE

2015 ESTIMATED REVENUE	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	2,000,000
2015 ACTUAL REVENUE	-	-	-	-	-	1,955,280	-	-	1,955,280
2015 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	2,000,000
2014 ACTUAL REVENUE	-	-	-	-	-	1,966,354	-	-	1,966,354

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	96,285	123,240	-	600	1,191,000	-	-	-	1,411,125
2015 ACTUAL EXPENSE	109,720	162,380	-	168	913,167	-	-	-	1,185,434
2015 BUDGETED EXPENSE	86,427	198,240	-	600	1,290,500	-	-	-	1,575,767
2014 ACTUAL EXPENSE	82,621	133,084	-	169	1,357,693	-	1,973	-	1,575,540

SELF-FUNDED WORKERS COMPENSATION

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	2,000,000	-	-	-	-	-	-	2,000,000
2015 ACTUAL REVENUE	-	2,225,970	-	-	-	-	-	-	2,225,970
2015 ESTIMATED REVENUE	-	2,000,000	-	-	-	-	-	-	2,000,000
2014 ACTUAL REVENUE	-	2,230,063	-	328,262	-	-	-	32,045	2,590,370

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	97,808	114,000	-	525	3,287,781	-	-	-	3,500,114
2015 ACTUAL EXPENSE	88,620	55,941	-	624	2,210,408	-	1,621	-	2,357,214
2015 BUDGETED EXPENSE	78,026	63,250	-	725	2,909,880	-	-	-	3,051,881
2014 ACTUAL EXPENSE	73,885	54,589	-	9	2,288,027	-	1,973	-	2,418,483

SELF-FUNDED PRESCRIPTION DRUG

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	8,354,792	-	-	-	80,000	-	-	8,434,792
2015 ACTUAL REVENUE	-	10,118,301	-	-	-	309,929	-	-	10,428,230
2015 ESTIMATED REVENUE	-	8,300,000	-	-	-	80,000	-	-	8,380,000
2014 ACTUAL REVENUE	-	7,249,852	-	-	-	179,408	-	9,506	7,438,766

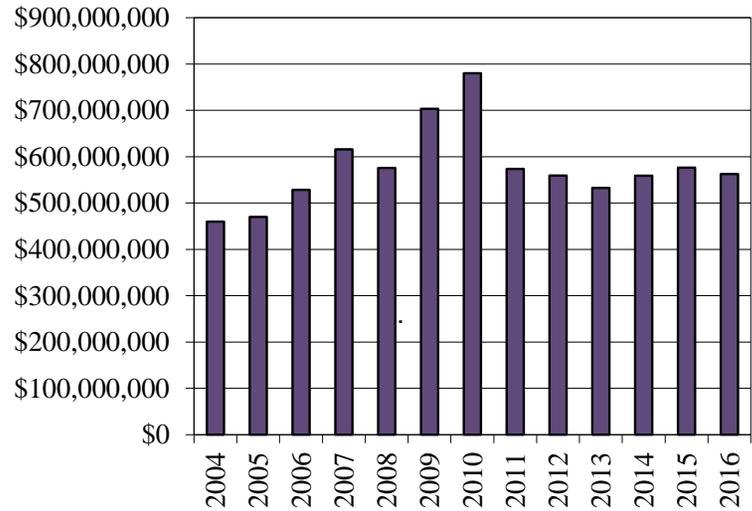
Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	-	25,000	-	-	8,650,000	-	-	-	8,675,000
2015 ACTUAL EXPENSE	-	32,237	-	-	9,272,045	-	-	-	9,304,282
2015 BUDGETED EXPENSE	-	80,000	-	-	8,275,571	-	-	-	8,355,571
2014 ACTUAL EXPENSE	-	53,336	-	-	9,169,042	-	-	-	9,222,378

ALL INTERNAL SERVICE FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2016 ESTIMATED REVENUE	-	42,911,893	-	100	60,000	2,180,020	-	163,525	45,315,538
2015 ACTUAL REVENUE	-	44,673,632	-	-	87,075	2,265,219	-	405,356	47,431,281
2015 ESTIMATED REVENUE	-	42,606,464	-	100	60,000	2,080,015	-	146,071	44,892,650
2014 ACTUAL REVENUE	-	40,312,901	-	328,312	57,173	2,145,772	40,000	151,546	43,035,705

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2016 BUDGETED EXPENSE	913,467	2,843,844	-	883,835	40,903,826	1,650	49,500	-	45,596,122
2015 ACTUAL EXPENSE	880,542	2,639,407	-	632,768	39,720,272	440	50,440	-	43,923,868
2015 BUDGETED EXPENSE	838,420	3,012,957	-	784,018	39,298,696	1,650	65,450	-	44,001,191
2014 ACTUAL EXPENSE	788,838	2,395,963	-	774,108	40,935,416	635	51,862	-	44,946,822

REVENUE TRENDS FOR 2004 THROUGH 2016



This graph represents Lucas County's actual total revenue for the years 2004 through 2015, and the estimated revenue for the year 2016.

<u>YEAR</u>	<u>REVENUE TOTALS</u>
2004	459,862,829
2005	470,018,490
2006	528,469,151
2007	615,925,036
2008	575,739,571
2009	703,400,839
2010	780,052,302
2011	573,703,887
2012	559,346,958
2013	532,599,427
2014	559,008,567
2015	576,370,705
2016	562,383,924

COUNTY-WIDE TAX LEVIES

Levy Description	Millage	2012 Certified Revenue Estimate*	2013 Certified Revenue Estimate*	2014 Certified Revenue Estimate*	2015 Certified Revenue Estimate*	2016 Certified Revenue Estimate*
Outside 10 M. Limit						
Board of Developmental Disabilities **	6.00	33,300,000	29,600,000	40,218,950	39,400,000	41,250,000
Children Services Board***	3.25	17,825,000	16,325,000	24,473,500	24,250,000	22,790,000
Mental Health and Recovery Services****	2.50	11,550,000	17,065,000	17,065,000	17,000,000	17,535,000
Lucas County (Zoo Capital Improvement)	1.00	7,670,000	6,845,000	6,845,000	6,825,000	7,015,000
Lucas County (Zoo Operating)	0.85	6,520,000	5,820,000	5,820,000	5,805,000	5,955,000
Imagination Station	0.17	1,312,000	1,160,000	1,160,000	1,160,000	1,190,000
Senior Services*****	0.60	3,475,000	3,070,000	3,072,000	4,070,000	4,200,000
911 Emergency Telephone	0.70	5,370,000	4,775,000	4,775,000	4,780,000	4,910,000
Subtotal:	15.07	\$87,022,000	\$84,660,000	\$103,429,450	\$103,290,000	\$104,845,000
Inside 10 M. Limit						
County General Fund	2.00	15,445,000	13,600,000	13,650,000	13,655,000	14,125,000
Subtotal:	2.00	\$15,445,000	\$13,600,000	\$13,650,000	\$13,655,000	\$14,125,000
Total All County Levies	17.07	\$102,467,000	\$98,260,000	\$117,079,450	\$116,945,000	\$118,970,000

Notes

*The "certified estimate" is provided by the Auditor's Office and reflects the gross amounts from the auditor's settlements, to include the Homestead and Rollback payments from the State of Ohio. It also reflects the loss of personal property tax as this tax is being phased out. The final year is 2017.

**In 2014 the millage for Board of Developmental Disabilities increased from 5.0 to 5.8 and in 2015 it increased from 5.8 to 6.0

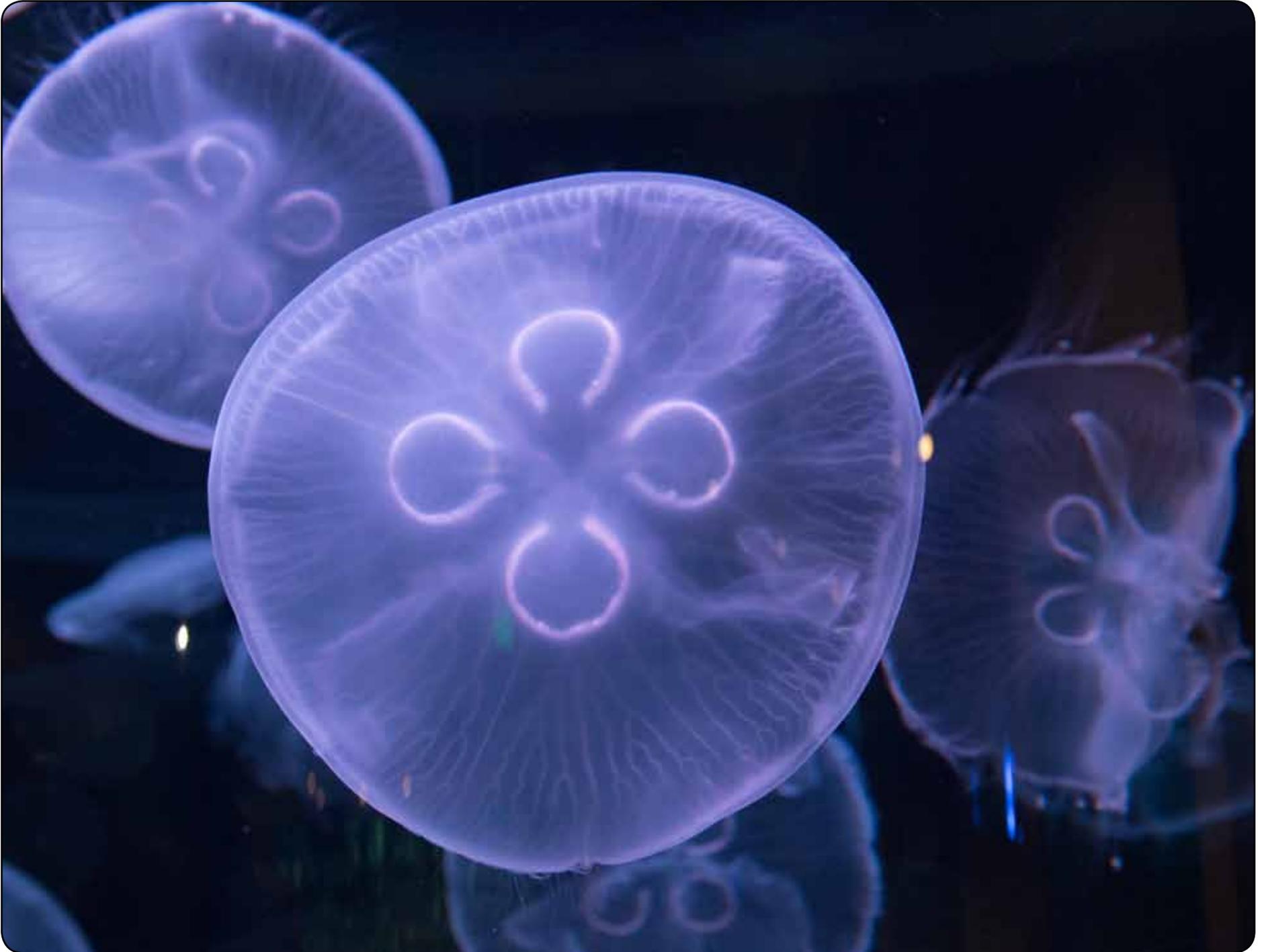
***In 2014 the millage for Children Services Board increased from 2.4 to 3.25

****In 2013 the millage for Mental Health and Recovery Services increased from 2.4 to 2.5

*****In 2015 the millage for Senior Services increased from .45 to .60

Personal Property tax replacement subsidies from the State of Ohio are recorded as intergovernmental revenue, as opposed to "taxes."

MULTI-YEAR BUDGET PROJECTION



Moon Jellies (Moon Jellies Exhibit)

E. Multi-Year Budget Projection

- General Fund 5-Year Projections
- Revenue Estimate Narrative
- Revenue Estimates

**LUCAS COUNTY GENERAL FUND
FIVE-YEAR FINANCIAL PROJECTION
2016 - 2020**

Fund Type	2015 Actual	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
BEGINNING CASH BALANCE	\$26,299,659	\$26,583,534	\$26,954,385	\$26,594,833	\$25,516,827	\$23,731,910
REVENUES:						
TAXES						
SALES TAX	94,573,924	105,136,095	107,764,497	110,458,610	113,220,075	116,050,577
PROPERTY TAX	12,374,552	12,351,750	12,660,544	12,977,057	13,301,484	13,634,021
FEES/LICENSES	12,954,140	12,435,852	12,062,776	11,700,893	11,349,866	11,009,370
FINES AND FORFEITURES	343,828	293,480	267,067	243,031	221,158	201,254
INTERGOVERNMENTAL	17,245,203	16,467,393	16,796,741	17,132,676	17,475,329	17,824,836
INVESTMENT INCOME	1,772,350	1,908,300	2,041,881	2,184,813	2,337,750	2,501,392
MISCELLANEOUS REVENUE	668,569	221,300	201,383	183,259	166,765	151,756
OPERATING TRANSFER IN	204,549	8,000	8,160	8,323	8,490	8,659
TOTAL REVENUE	140,137,116	148,822,170	151,803,049	154,888,661	158,080,917	161,381,866
TOTAL AVAILABLE	\$166,436,775	\$175,405,704	\$178,757,435	\$181,483,494	\$183,597,744	\$185,113,776
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	62,204,648	65,644,942	67,286,066	68,968,217	70,692,423	72,459,733
FRINGE BENEFITS	25,207,530	28,623,513	29,339,101	30,072,578	30,824,393	31,595,003
CHARGES AND SERVICES	7,240,756	7,624,539.00	7,815,152	8,010,531	8,210,795	8,416,064
LEGAL SYSTEM	10,608,283	11,304,391.00	11,587,001	11,876,676	12,173,593	12,477,933
MATERIALS AND SUPPLIES	2,098,924	2,388,334.00	2,448,042	2,509,243	2,571,974	2,636,274
OPERATING EXPENSE	8,522,087	8,695,422.00	8,912,808	9,135,628	9,364,018	9,598,119
MISCELLANEOUS	1,173,363	5,153,005.00	5,281,830	5,413,876	5,549,223	5,687,953
CAPITAL OUTLAY AND EQUIPMENT	929,409	398,545.00	408,509	418,721	429,189	439,919
NON OPERATING	21,868,239	18,618,628.00	19,084,094	19,561,196	20,050,226	20,551,482
TOTAL EXPENSES	139,853,240	148,451,319	152,162,602	155,966,667	159,865,834	163,862,480
ESTIMATED ENDING CASH BALANCE	\$26,583,534	\$26,954,385	\$26,594,833	\$25,516,827	\$23,731,910	\$21,251,296
SURPLUS/(SHORTFALL)	283,876	370,851	(359,553)	(1,078,006)	(1,784,917)	(2,480,614)

LUCAS COUNTY GENERAL FUND PROJECTION Revenue and Expenditure Assumptions

Revenues

Sales Tax:

In 2015 the Board of Lucas County Commissioners increased the sales tax by .25% from 1.25% to 1.5%. The projection for 2016 is a 2.35% increase over 2015 actual collections plus an additional \$8.34 million for the .25% sales tax increase being collected for a full year instead of just the 6 months it was collected in 2015. At the time of budget passage the 2016 projection was based as 3% over the 2015 projected revenue, plus the \$8.34 million. At this point, for 2017-2020, it is estimated that the sales tax will show a 2.5% increase (but may change based on actual receipts and economic factors).

Property Tax:

Property tax for 2016 is projected at a slight decrease (.18%) compared to the 2015 actual. The 2015 receipts for property taxes increased 2.77% compared to the 2014 taxes. General Fund property tax receipts are dependent upon property values, which undergo a periodic appraisal cycle:

- **Sexennial reappraisal** is a complete revaluation of real property done every six years. The total property valuation decreased approximately 11.4% during the 2012 sexennial, effective during the 2013 tax collection year. The 2018 sexennial will impact tax receipts in the year 2019.
- **Triennial reappraisal** updates the appraised value of all property to reflect current market values. The triennial reappraisal, which occurred in 2009, impacted tax receipts in the year 2010. The 2015 Triennial update will impact tax receipts in 2016.

The following are the actuals/assumptions for property tax valuation increases/decreases through the year 2020:

	Impact of Sexennial Update							
	2013	2014	2015	2016	2017	2018	2019	2020
Property Valuation Growth	-11.4%	.5%	.6%	1.5%	.5%	.6%	2.0%	2.5%

Local Government Funds:

Local Government Fund receipts for FY years 2017 through 2020 will depend on the state budget and new state funding formula (at this time we are projecting a modest 2.0% increase each year).

Intergovernmental Revenue:

Intergovernmental Revenue includes reimbursements from the state and federal government for certain county expenses such as indigent defense. Also included are reimbursements from other local governments for certain activities such as special elections. The county's reimbursement will depend on the state budget. At this time we are projecting a modest 2.0% increase each year. Included in this revenue category are contracts with other jurisdictions for public safety/jail services, which were impacted when the City of Toledo decided to change from criminally charging arrestees under municipal code to the Ohio Revised Code (decreasing Lucas County contracts with them).

Investment Income:

In 2015, investment income was approximately 32.81% more than in 2014. It is anticipated that the 2016 investment income will increase 8.28% as compared to 2015 actual. The projection for 2017 through 2020 will assume a 7.0% growth.

Fees and Licenses:

The fee category contains receipts from a number of statutory and other fees such as Auditor, Recorder, Clerk of Courts, Coroner, Treasurer, various courts, and Sheriff's fees. The license category contains two primary revenue sources, which are cigarette and vendor licenses. The projection for 2017 through 2020 will assume a 3.0% decrease.

Fines and Forfeitures:

Revenue in this category represents fines assessed by the courts within the county for infractions relating to state offenses. Some revenues received by the Clerk of Courts are also reflected in this category. These sources are relatively stable, and the projections for 2017 through 2020 assume a 9.0% decrease.

Miscellaneous Revenue:

This category fluctuates often because it contains revenue sources that are not stable, such as fees associated with providing copies of public documents to individuals and other miscellaneous charges. Predictable revenue, such as vending machine commissions, comprises a small portion of this category. Overall, this revenue source will decrease by 9.0% for 2017 through 2020.

Expenditures

Salaries:

The budgets for 2016 reflect an increase of 3.0% with a projection of a 2.5% increase for the years 2017 through 2020.

Fringe Benefits:

The budgets for 2016 reflect an increase of 3.0% for FICA and PERS (corresponding to the salary increase) and 2.5% for 2017-2020. Health insurance estimates for premium costs increase by 2.5% for 2017 through 2020 at this time. Increases will be based on health care actual expenditures vs. department chargebacks and will be evaluated each year.

Other Operating:

The projection for other operating is an increase of 2.5% for 2017 through 2020. Some items in this category include rent, utilities, Corrections Center of Northwest Ohio, and mandated services, which will be budgeted at actual costs each year.

2016 BUDGET



REVENUE ESTIMATES

Revenue estimates in Lucas County's 2016 budget are based upon Office of Management and Budget (OMB) and departmental projections. Departmental revenues, such as fees received by an individual department or fines collected by a specific court, are forecasted by the departments in their annual budget request. OMB then reviews these forecasts and may revise figures after consultation with the department.

The General Fund's major revenue sources, as explained below, are forecasted by the Auditor's Office, the Budget Commission, the Treasurer's Office and OMB. Other revenue sources, such as unclaimed monies, are forecasted by the Auditor's Office and/or OMB. All estimates are reviewed by OMB before approval to ensure that estimates are in line with past collections and present trends.

The forecast methods for the 2016 County revenues are detailed below, with the major focus on General Fund revenues.

REVENUE FORECAST PROCESS

1. Sales Tax: This revenue estimate is based on historical analysis and economic trends in the County. For detailed information on the Sales Tax see page E-8.
2. Property Tax: Revenue estimates for all levies and funds are made by the Auditor's Office. Under State law, real property is reappraised every six years at 35% of market value, and updated in the third year following each six-year reappraisal. There are two types of property tax millage in Ohio: "inside" millage and "outside" millage. "Inside" millage represents mills within the state's 10-mill limitation and may be revised without a popular vote. Any "inside" millage also benefits from annual increases in property valuations (inflationary market effects), since tax reduction factors are not applied to "inside" millage. "Outside" millage represents mills above the state's 10-mill limitation, and all such millage must receive voter approval. Tax reduction factors are applied to "outside" millage to eliminate the effect of inflationary increases on existing real property valuation and voted taxes. These reduction factors are calculated by the State of Ohio Department of Taxation to ensure that taxes collected from a voted levy do not exceed the amount collected in the levy's first year.
 - a. For the 2.0 mill General Fund levy, which is "inside millage", the Auditor's Office multiplies 2.0 mills times the total County assessed valuation. Experience has shown that the collection rate for the General Fund is close to 100% of the above calculations, and the property tax revenue estimates for this fund are estimated at 97% by the Auditor's Office.

- b. For all levies “outside” the State 10-mill limitation (which include all County levies except the 2.0 mill General Fund levy), tax reduction factors and effective rates are applied to each levy and category of real property and calculated by the State Department of Taxation to eliminate the effect of an increase in the valuation of existing real property on voted taxes for each levy and each category of real property.

The resulting figure is then multiplied by 98% to provide a conservative revenue estimate for non-General Fund levies, and the 97% level becomes the certified estimate of the Auditor’s Office.

For detailed information on the Property Tax see page E-10.

3. Investment Income: The Treasurer’s Office reviews the County’s investment portfolio and estimates the earnings on instruments that will mature after the budget year. For those instruments that will mature during the budget year, the Treasurer’s Office estimates that these funds will earn at least the rate offered by the State of Ohio’s STAR investment program for local governments. The Treasurer’s Office also reviews the average monthly balance history of the County treasury. For detailed information on Investment Income see page E-16.
4. Local Government Fund: The budget estimate for this revenue is provided by the Budget Commission. The Commission receives an estimate of the County Undivided Local Government Fund from the State of Ohio Department of Taxation, and estimates each local government’s annual allocation based upon total funds available. For detailed information on the Local Government see page E-20.
5. Departmental Revenues: Each department estimates collections for the revenue it generates. These estimates are derived through an analysis of past collection trends, current economic conditions, and changes or proposed changes in local, state, or federal laws. OMB then reviews each of these estimates and, after discussion with the departments, may adjust the estimate when necessary. Major departmental revenues include fees for the Auditor, Recorder, Treasurer, and Clerk of Courts; fines and forfeitures for District and Municipal Courts; and the reimbursements for Assigned Counsel and Public Defender, which are received from the state.

SALES TAX

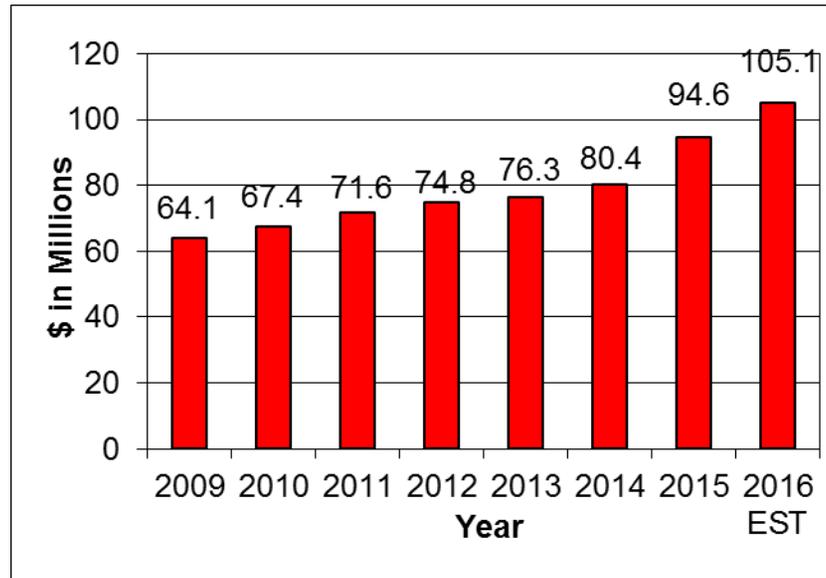
The state legislature has given all counties the permissive power to impose a maximum county sales tax of 1.5%, in addition to the currently collected 5.75% rate for the state. Lucas County has incrementally increased its permissive sales tax rate. In 2015 the Board of Lucas County Commissioners increased the rate an additional 0.25% (total rate 1.5%) which began in April, but actual receipt into the General Fund did not begin until July. Goods and services subject to the sales tax include retail sales, selected services, rental of tangible personal property and certain telecommunications services.

In December 1992, the state expanded the services that could be taxed, increasing the sales tax base to include physical fitness centers, sports clubs, maintenance, janitorial, employment, placement and exterminating services. The state also reduced the vendor discount, or the percentage of sales tax revenues vendors keep to cover the cost of administering the sales tax. Food sold for consumption off-premises, motor fuel, prescription drugs, gas, electricity and water sales when delivered through pipes, wires or conduits, and property used directly in production, processing or agriculture are exempted from the sales tax. In August 2003, the state again expanded the tax base for the Ohio sales tax to include personal care services. These services include skin care, the application of cosmetics, manicuring, pedicuring, hair removal, tattooing, body piercing, tanning, massage, and other similar services. "Personal care service" does not include a service provided by or on the order of a licensed physician or licensed chiropractor, or the cutting, coloring, or styling of an individual's hair.

There is a three-month lag between when the consumer pays the sales tax to the vendor and when the County receives revenues from the state (for example: December sales taxes paid at the retail level are received by the County in March). This is important at year-end when early or late payments by vendors affect different years' receipts. The Office of Management and Budget reviews annual and multi-year projections with this factor in mind.

The 2016 sales tax estimate is \$105,136,095, which was estimated at the time of the passage of the budget to be 3% over 2015 projections (as of November), plus an additional 6 month collection (January-June) of the .25% sales tax increase (\$8.34 million). The 2015 actual sales tax revenue was \$94,573,924. The following graph demonstrates the County's sales tax receipts since 2009.

County Sales Tax Receipts



PROPERTY TAX

In Ohio counties, ten mills are the maximum millage that may be levied against real and personal property without a direct vote. A mill is defined as \$1.00 for every \$1,000 of a property's assessed value. This ten-mill "inside" authority is allocated to various taxing jurisdictions within the County. Lucas County's share of this unvoted millage is 2.0 mills, with all of the receipts for this millage paid into the General Fund.

The County has also received voter approval for collection of property taxes outside the ten-mill limitation. This "outside" millage includes levies for the Children Services Board, Board of Developmental Disabilities, Mental Health and Recovery Services Board, Zoo (to include an operating levy, and an improvement levy), 911 Telephone, Science Museum and Senior Services which support specific social services activities. These taxes are paid to special revenue funds to ensure that funds are spent only on those activities specifically identified in the ballot language approved by the voters.

Voted ("outside" millage) property tax levies, except those collected to finance the issuance of debt, are adjusted annually through the use of tax reduction factors to obtain the effective millage rate. Tax reduction factors are applied to categories of property tax types. For instance, there is the Agricultural/Residential category, and a Commercial/Industrial category for which tax reduction factors are applied.

In order to adjust to the appropriate level of funding, rates on voted levies will drop when values rise. Additionally, new construction activities that are added to the total valuation of the County during the year can augment the amount of revenue produced for the County. However, the reduction factors also are applied such that rates will rise when property values fall, in order to compensate for the loss in value and generate the required amount of funding, with one caveat: Rates may not rise above the original voted rate of a fixed rate levy. Therefore, property tax losses may still result for such levies that have reached their fully authorized rate.

The individual categories of property are delineated into the seven categories of properties outlined below:

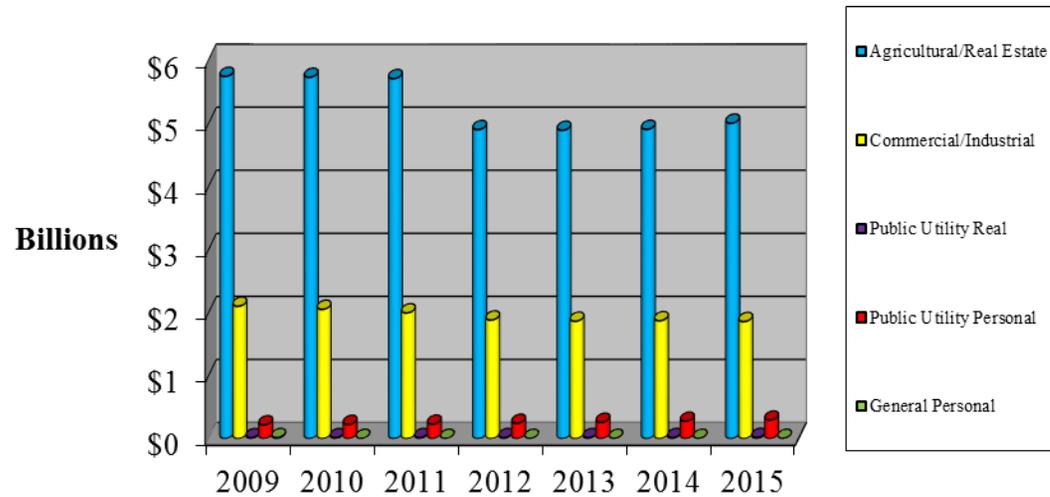
<u>Property Type</u>	<u>Assessed Valuation</u>	<u>Tax Reduction Factors</u>
1) Agricultural	35% of Market Value	Subject
2) Residential	35% of Market Value	Subject
3) Commercial	35% of Market Value	Subject
4) Industrial	35% of Market Value	Subject
5) Public Utility Real Property	35% of Market Value	Subject
6) Public Utility Personal Property	25% of Market Value	Not Subject
7) Tangible Personal Property	*0% of Market Value	Not Subject

*Tangible Personal Property has been phased-out. This “phased-out” tax was reimbursed by the State of Ohio in 2010. Reimbursements were reduced dramatically in 2013 and beyond, and are only available for Lucas County senior and human service levies beginning in 2013.

The assessed valuation, or taxable portion, of property types one through five is 35% of market value. The assessed valuation rate for category six is 25%. The percent of market value amounts used to calculate assessed valuation are different among property types because property types one through five are subject to tax reduction factors and effective millage rates that eliminate the inflationary growth in property values. Property types six and seven, levied on machinery, equipment and inventories, are not subject to tax reduction factors and effective millage rates, but are taxed at the higher voted, or gross millage rate, rather than the lower effective millage rate.

Property types six and seven are taxed at the higher voted millage rate, and do not benefit from the tax reduction factors and lower effective millage rates. The chart below demonstrates the growth, or decline in the property valuation of various categories:

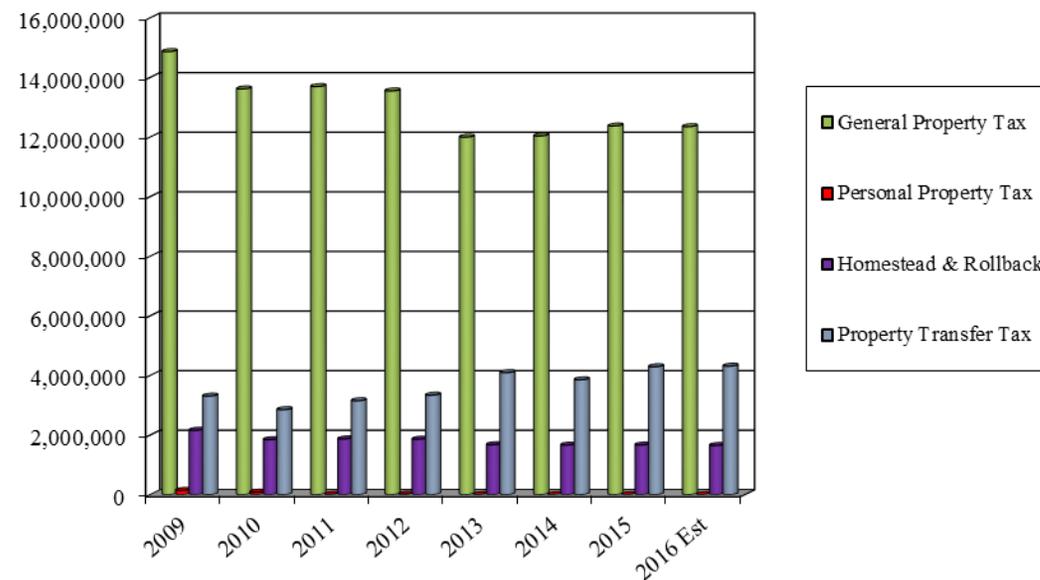
Property Valuations



	2009	2010	2011	2012	2013	2014	2015	2009-2015 Percent Change
Agricultural/Real Estate	5,739,765,260	5,726,573,490	5,705,432,000	4,896,533,070	4,885,552,630	4,900,579,230	4,997,756,330	-12.93%
Commercial/Industrial	2,095,040,315	2,046,868,164	1,989,810,000	1,876,833,570	1,857,160,770	1,865,350,110	1,852,204,790	-11.59%
Public Utility Real	10,993,780	11,471,600	12,547,720	12,719,680	12,150,460	12,795,650	15,940,910	45.00%
Public Utility Personal	215,568,350	221,492,520	225,867,030	239,174,250	254,952,510	271,302,350	289,963,550	34.51%
General Personal	12,237,890	0	0	0	0	0	0	-100.00%
TOTAL VALUATION	8,073,605,595	8,006,405,774	7,933,656,750	7,025,260,570	7,009,816,370	7,050,027,340	7,155,865,580	-11.37%
Increase over prev. yr.	-2.73%	-0.83%	-0.91%	-11.45%	-0.22%	0.57%	1.50%	

Since the County’s 2.0 mills are “inside mills”, they are not subject to the tax reduction factors, and their corresponding revenue can increase or decrease along with fluctuating property values. Property values are reappraised every six years by the County, with equalization adjustments or updates every third year following reappraisal (called the triennial update). After the sexennial reappraisal in 2012, property valuations decreased 11.4%. The most recent triennial update was conducted in 2015 and will be collected in 2016. In 2016, the general property revenue estimate is \$11.8 million.

General Fund Property Tax Receipts



	2009	2010	2011	2012	2013	2014	2015	2016 Est
General Property Tax	14,868,033	13,615,725	13,695,834	13,548,464	11,997,379	12,039,659	12,372,663	12,350,000
Personal Property Tax	144,443	83,688	8,133	17,289	1,818	2,000	509	2000
Homestead & Rollback	2,160,576	1,846,232	1,870,925	1,862,324	1,675,338	1,664,023	1,666,611	1,650,000
Property Transfer Tax	3,307,375	2,853,354	3,152,153	3,340,177	4,095,463	3,854,937	4,294,143	4,312,800
TOTAL COLLECTIONS	\$20,480,427	\$18,398,999	\$18,727,045	\$18,768,254	\$17,769,998	\$17,560,619	\$18,333,927	\$18,314,800
Increase/decrease over previous year	0.00%	-10.16%	1.78%	0.22%	-5.32%	-1.18%	4.40%	-0.10%

Calculating the 2016 Property Tax Estimate

The property owner’s tax bill, for both “inside” and “outside” millage, maybe further reduced through the State’s 10% and 2.5% rollback programs on eligible tax levies. Taxes are reduced by 10% on real property, and by another 2.5% for owner occupied residences for “original money” levies passed before November of 2013. An exemption is also available to qualified elderly and disabled homeowners through the Homestead Exemption program. Revenue attributable to these three programs is provided by the State of Ohio and is included in the County’s intergovernmental revenues.

The General Fund Property Tax Revenue Estimate was determined by multiplying the total assessed valuation for the seven property categories by the millage rate, and multiplying the result by an estimated collection percentage of 97.06%, as follows:

Agricultural/Residential	\$	4,997,756,330
Commercial/Industry		1,852,204,790
Public Utility Real		15,940,910
Public Utility Personal		289,963,550
Tangible	+	<u>0</u>
	\$	7,155,865,580
Multiplied by 2.0 Mills	x	<u>0.002</u>
	\$	14,311,731
Multiplied by 97.06%	x	.9706
Revenue Estimate	\$	<u>13,890,966</u>

Below are the budgeted 2016 General Fund revenues for three separate objects of revenue. The utilization of historical trends on past collections for real property, personal property, and homestead rollback receipts along with the Revenue Estimate provided by the Auditor provide the basis for the annual property tax revenue estimate.

Real Property Taxes	\$11,850,000
Personal Property Taxes	2,000
Homestead/Rollbacks (reimbursed by the State)	1,650,000
Property Tax Transfer (conveyance fees)	<u>3,813,124</u>
Total Property Tax Revenue Estimate	\$17,315,124

2016 BUDGET



INVESTMENT INCOME

Lucas County has an established County Investment Advisory Committee consisting of the Treasurer, the three Commissioners, and the Clerk of Courts. United American Capital Corporation is the County's current investment advisor.

The Committee established the Lucas County Investment Policy to establish priorities and guidelines regarding the investment management of the County's operating funds. The investment policy applies to all financial assets under the control of the Lucas County Treasurer. These funds are accounted for in Lucas County's annual financial report, and include:

- General Fund
- Special Revenue Fund
- Capital Project Fund
- Enterprise Funds
- Trust and Agency Funds
- Debt Service Funds

This policy sets forth the specific instruments that may be purchased (as authorized by the Ohio Revised Code), ineligible investment transactions, reporting guidelines, and procedures for the purchase and sale of securities.

The Office of Management and Budget and the Treasurer's Office review current economic conditions and interest rate forecasts. Together, both offices estimate the revenue from investment securities to be held through the budget year, and estimate the interest rates that will be earned on amounts in securities due to mature in the budget year. The 2016 General Fund investment income estimate is \$1,908,300.

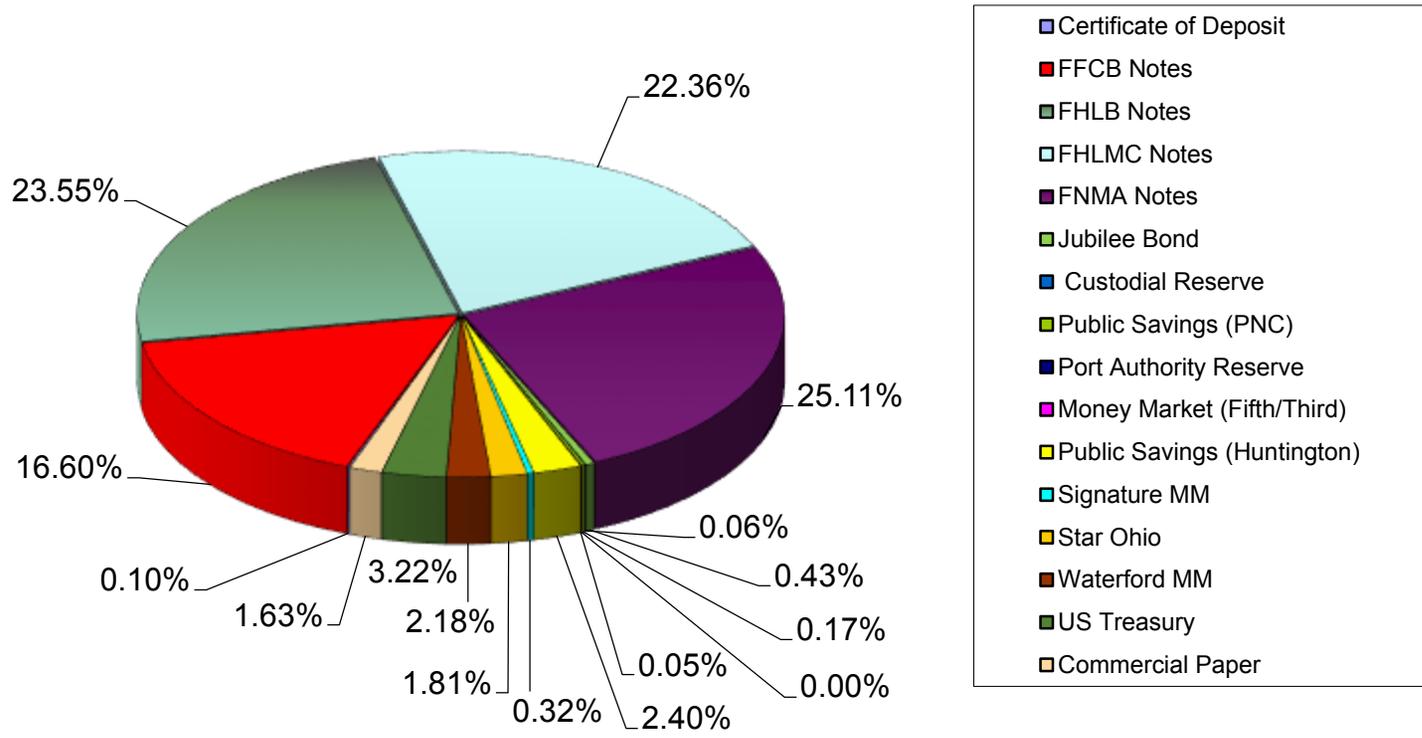
2016 BUDGET



The specific investment instruments purchased by the Treasurer, the year-end cash value of each type and the 12/31/15 percentage of portfolio are set forth below.

**LUCAS COUNTY INVESTMENT PORTFOLIO
AS OF 12/31/15**

<u>Portfolio</u>	<u>Cost 12/31/15</u>	<u>Percentage</u>
Certificate of Deposit	230,585.98	0.10
FFCB Notes	38,741,588.53	16.60
FHLB Notes	54,956,728.04	23.55
FHLMC Notes	52,168,068.96	22.36
FNMA Notes	58,583,722.42	25.11
Jubilee Bond	1,000,000.00	0.43
Custodial Reserve	145,230.93	0.06
Public Savings (PNC)	400,000.00	0.17
Port Authority Reserve	3,673.98	0.00
Money Market (Fifth/Third)	122,600.00	0.05
Public Savings (Huntington)	5,605,000.00	2.40
Signature MM	750,000.00	0.32
Star Ohio	4,232,940.00	1.81
Waterford MM	5,090,000.00	2.18
US Treasury	7,513,036.77	3.22
Commercial Paper	<u>3,801,446.01</u>	<u>1.63</u>
TOTAL:	233,344,621.01	100.0



LOCAL GOVERNMENT FUNDS

Lucas County receives state funding through the Local Government Fund (LGF). The Local Government Fund is a form of state revenue sharing with funding provided from four specific state revenue sources.

LOCAL GOVERNMENT FUND REVENUE SOURCES

	Prior to 1/1/1988	Effective 1/1/1988	Effective 7/1/1989	Effective 7/93-6/95	Effective 7/1/1995	Effective 1/1/2008	Effective 8/1/2011	Effective 7/1/2012	Effective 7/1/2013
State Corporate Franchise Tax	15.40%	4.50%	4.60%	4.20%	4.20%				
State Income Tax	3.50%	4.50%	4.60%	4.20%	4.20%				
State Public Utility Tax	-	4.50%	4.60%	4.20%	4.20%				
State Sales Tax	3.50%	4.50%	4.60%	4.20%	4.20%				
KWH					2.65%				
All General Fund Revenue Tax Collections						3.68%	75% of Fiscal 2011 levels	50% of Fiscal 2011 levels	1.69% (see explanation below)

The addition of the Public Utility Tax in 1988 and the decreased reliance on the volatile Corporate Franchise Tax has provided increased stability and reliability for the Local Government Fund.

In Amended Substitute House Bill 152 of the 120th General Assembly (the State budget for fiscal years 1994-1995), the state decreased the percentage of the above taxes that is dedicated for the Local Government Fund, Local Government Revenue Assistance Fund and the Library and Local Government Support Fund. This change was made in temporary law and was set to end in the state's 1994-1995 biennial budget, June 30, 1995. However, in Am. Sub. House Bill 117 of the 121st General Assembly, (the state budget for fiscal years 1996-1997) these lower percentages were made permanent.

Between mid-2001 and mid-2007, the 124th, 125th and 126th general assemblies set aside the statutory revenue sharing formulas for both funds as part of a series of temporary "freezes." As part of these freezes, LGF revenue was distributed to counties based largely on the amount received during the previous year.

In 2007, House Bill 119-the main operating budget bill for fiscal year 2008-09 changed the way the Local Government Fund received dollars. Beginning January 1, 2008, the LGF began to receive a designated percentage of *total* state General Revenue Fund tax revenues instead of the previous practice of receiving a share of specifically designated state tax revenue sources, not *total* state GRF tax revenues. Under the new law each month the LGF receives 3.68% of prior-month tax revenues.

Amended Substitute House Bill 153 of the 129th General Assembly (the State budget for fiscal years 2012-2013), changed the distribution formula for the LGF and reduced funding in steps by half over the course of the biennium. The current formula was replaced with an appropriation for the biennium. The budget utilizes the FY 2012 distribution and appropriates 75% of that amount to the political subdivisions for the period between August 2012 and June 2013 and to 50% of FY 2012 levels for the period between July 2013 and June 2014, with certain protections for counties receiving less than \$750,000.

As part of the law changes adopted with the FY12-13 budget, the “percentage of revenue” funding approach goes back into effect in with the fiscal year 2014-2015 biennial budget (Am. Sub. H.B. 59, 130th General Assembly). The rate was recalculated in July 2013 by the tax commissioner. The computation follows:

$$\text{LGF funding percentage} = \text{FY13 LGF deposits} / \text{Total FY13 state GRF tax revenue.}$$

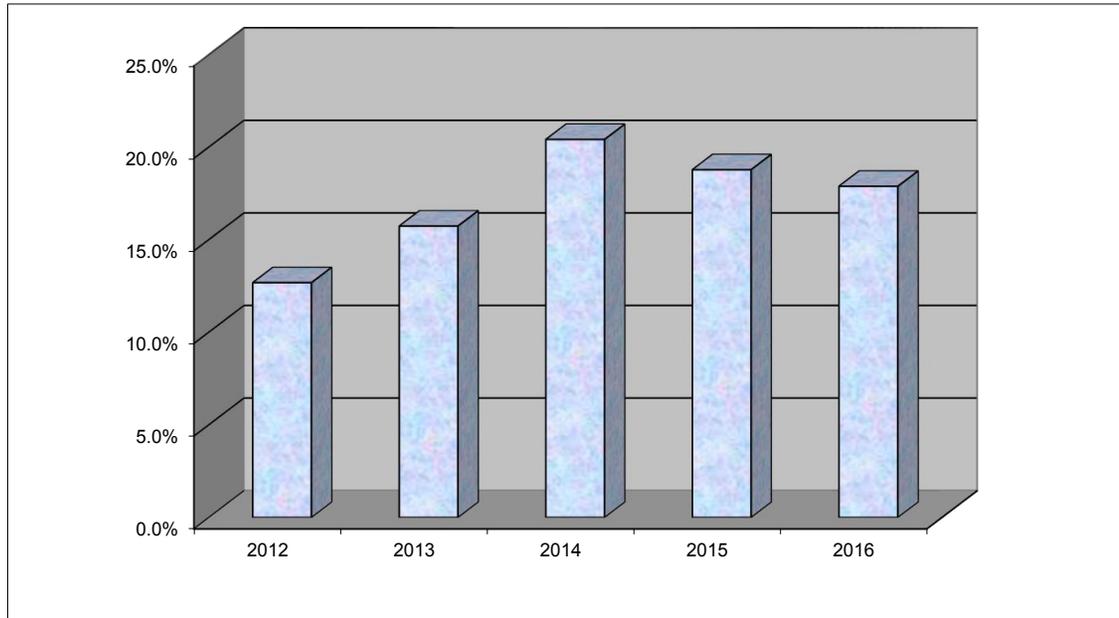
This calculation resulted in a new rate of 1.69%, which took effect beginning with the August 2013 distributions.

Funds at the state level are allocated to Ohio’s 88 counties (for internal county jurisdiction distribution) based on county municipal property tax duplicates and county population as a percentage of state totals. No county is to receive less funding than it did in 1983. At the county level funds may be distributed through a statutory formula or an alternative formula. Lucas County uses an alternate formula.

The alternate formula of distribution may be utilized as long as the county, the largest city, and a majority of the remaining cities, villages and townships approve the formula. Once the approval has been received, the Budget Commission distributes the LGF funds according to the formula. The Lucas County Budget Commission, comprised of the County Auditor, Prosecutor and Treasurer, approved a new alternate formula for 1986. The new alternate formula allocates a specific percentage of the LGF funds to Lucas County, the cities of Toledo, Maumee, Oregon, Sylvania, and Waterville, Metroparks, 6 villages and 11 townships.

Lucas County’s 2016 state certified estimate for the Local Government Fund share is \$4,186,508.00.

**GENERAL FUND
YEAR END RESERVES AS A PERCENT OF REVENUE
2012 THROUGH 2016**



	2012	2013	2014	2015	2016 Est.
Beginning Cash Balance (Millions)	\$15.9	\$20.1	\$26.2	\$26.3	\$26.6
Actual Revenue (Millions)	\$125.5	\$127.8	\$128.4	\$140.1	\$148.8
Reserves as a Percentage of Revenue	12.7%	15.7%	20.4%	18.8%	17.9%

Note: Reserve figures exclude encumbrances

**LUCAS COUNTY SPECIAL REVENUE FUNDS
FIVE-YEAR FINANCIAL PROJECTION
2016 - 2020**

	2015 Actual	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
<i>BEGINNING CASH BALANCE</i>	\$71,277,561	\$77,032,967	\$66,210,610	\$55,751,364	\$43,809,938	\$30,059,727
REVENUE:						
TAXES	91,983,240	101,050,611	99,339,013	101,414,075	103,541,015	105,721,128
FEES/LICENSES	24,391,305	16,971,423	20,388,885	20,051,882	19,725,639	19,409,844
FINES AND FORFEITURES	302,842	80,600	173,831	167,215	161,194	155,714
INTERGOVERNMENTAL	137,194,554	137,831,785	140,996,298	144,109,212	147,264,474	150,462,933
INVESTMENT INCOME	73,772	20,000	20,000	20,000	20,000	20,000
MISCELLANEOUS REVENUE	2,179,882	3,466,871	3,179,370	2,932,275	2,707,254	2,502,342
OPERATING TRANSFER IN	13,703,542	12,492,777	12,490,864	12,999,942	12,976,704	12,932,607
TOTAL REVENUE	269,829,137	271,914,067	276,588,261	281,694,602	286,396,280	291,204,568
TOTAL AVAILABLE	\$341,106,697	\$348,947,034	\$342,798,871	\$337,445,965	\$330,206,218	\$321,264,295
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	77,790,597	77,520,955	79,282,353	81,155,282	83,069,943	84,265,734
FRINGE BENEFITS	32,115,833	34,759,892	35,385,563	36,206,829	37,044,321	37,621,872
CHARGES AND SERVICES	100,589,854	109,016,632	109,635,444	112,102,845	114,391,259	116,796,285
MATERIALS AND SUPPLIES	4,261,285	4,747,250	4,834,103	4,922,612	5,013,330	5,106,312
OPERATING EXPENSE	27,160,429	32,972,775	33,705,862	34,456,496	35,225,885	36,014,497
MISCELLANEOUS	18,648,801	19,872,766	20,264,232	20,763,372	21,274,991	21,799,400
CAPITAL OUTLAY AND EQUIPMENT	3,396,932	3,716,565	3,807,122	3,892,443	3,987,209	4,077,027
NON OPERATING/TRANSFER DEBT	110,000	129,589	132,829	136,149	139,553	143,042
TOTAL EXPENSES	264,073,731	282,736,424	287,047,507	293,636,027	300,146,491	305,824,168
ESTIMATED ENDING CASH BALANCE	\$77,032,967	\$66,210,610	\$55,751,364	\$43,809,938	\$30,059,727	\$15,440,127

The department budgets included in this projection are the same as those listed in Section D

**LUCAS COUNTY DEBT SERVICE FUNDS
FIVE-YEAR FINANCIAL PROJECTION
2016 - 2020**

	2015 Actual	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
BEGINNING CASH BALANCE	\$8,928,699	\$9,341,276	\$9,375,276	\$9,202,816	\$9,752,573	\$9,172,109
REVENUE:						
TAXES	-	-	-	-	-	-
FEES/LICENSES	7,231,928	3,742,000	3,628,770	3,519,907	3,414,310	3,311,880
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	53,485	106,000	108,120	110,282	112,488	114,738
INVESTMENT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUE	3,733,426	11,000,000	11,000,000	11,000,000	11,000,000	11,000,000
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	10,566,589	-	-	-	-	-
TOTAL REVENUE	21,585,429	14,848,000	14,736,890	14,630,189	14,526,798	14,426,618
TOTAL AVAILABLE	\$30,514,128	\$24,189,276	\$24,112,166	\$23,833,005	\$24,279,370	\$23,598,728
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	-	-	-	-	-	-
FRINGE BENEFITS	-	-	-	-	-	-
CHARGES AND SERVICES	1,231,337	1,561,000	1,600,025	1,134,675	1,681,026	1,723,052
MATERIALS AND SUPPLIES	-	1,000	-	-	-	-
OPERATING EXPENSE	2,453	5,000	5,125	5,253	5,384	6,623
MISCELLANEOUS	-	1,000	2,050	1,051	2,154	1,104
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	19,939,063	13,246,000	13,302,150	12,939,454	13,418,696	13,479,164
TOTAL EXPENSES	21,172,853	14,814,000	14,909,350	14,080,433	15,107,261	15,209,942
ESTIMATED ENDING CASH BALANCE	\$9,341,276	\$9,375,276	\$9,202,816	\$9,752,573	\$9,172,109	\$8,388,785

The department budgets included in this projection are the same as those listed in Section D

**LUCAS COUNTY CAPITAL PROJECTS FUND
FIVE-YEAR FINANCIAL PROJECTION
2016 - 2020**

	2015 Actual	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
BEGINNING CASH BALANCE	\$23,634,272	\$23,190,807	\$23,593,307	\$24,193,307	\$24,864,432	\$24,985,760
REVENUE:						
TAXES	7,224,624	7,015,000	8,390,375	8,570,134	8,754,388	8,943,247
FEES/LICENSES	806,203	-	5,415,500	5,471,938	5,511,336	5,551,719
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	13,061,091	-	7,159,000	6,610,000	8,835,000	9,065,000
INVESTMENT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUE	716,981	36,238,000	15,415,000	15,799,375	16,193,359	16,597,193
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	25,791,548	-	2,514,000	2,094,000	1,674,000	1,254,000
TOTAL REVENUE	47,600,447	43,253,000	38,893,875	38,545,447	40,968,083	41,411,160
TOTAL AVAILABLE	\$71,234,719	\$66,443,807	\$62,487,182	\$62,738,754	\$65,832,515	\$66,396,920
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	788,138	-	-	-	-	-
FRINGE BENEFITS	32,613	-	-	-	-	-
CHARGES AND SERVICES	24,613,755	-	13,002,875	13,297,947	13,600,396	13,910,405
MATERIALS AND SUPPLIES	471	-	-	-	-	-
OPERATING EXPENSE	56,033	-	-	-	-	-
MISCELLANEOUS	169,795	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	4,416,519	42,850,500	25,291,000	24,576,375	27,246,359	26,631,193
NON OPERATING/TRANSFER DEBT	17,966,588	-	-	-	-	-
TOTAL EXPENSES	48,043,912	42,850,500	38,293,875	37,874,322	40,846,755	40,541,599
ESTIMATED ENDING CASH BALANCE	\$23,190,807	\$23,593,307	\$24,193,307	\$24,864,432	\$24,985,760	\$25,855,322

The department budgets included in this projection are the same as those listed in Section D

**LUCAS COUNTY ENTERPRISE FUNDS
FIVE-YEAR FINANCIAL PROJECTION
2016 - 2020**

	2015 Actual	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
<i>BEGINNING CASH BALANCE</i>	\$9,598,780	\$11,395,411	\$11,390,498	\$11,030,282	\$10,464,204	\$9,544,703
REVENUE:						
TAXES	-	-	-	-	-	-
FEES/LICENSES	11,773,099	11,260,000	11,144,175	11,032,945	10,926,188	10,823,784
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	10,655,762	10,090,610	10,392,730	10,703,904	11,024,397	11,354,496
INVESTMENT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUE	42,129	26,000	23,660	21,531	19,593	17,829
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	1,682	-	-	-	-	-
TOTAL REVENUE	22,472,671	21,376,610	21,560,565	21,758,380	21,970,178	22,196,109
TOTAL AVAILABLE	\$32,071,451	\$32,772,021	\$32,951,063	\$32,788,662	\$32,434,383	\$31,740,812
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	4,449,200	4,854,000	4,966,800	5,082,335	5,200,671	5,321,879
FRINGE BENEFITS	1,619,343	1,753,650	1,794,099	1,835,525	1,877,953	1,921,407
CHARGES AND SERVICES	11,513,640	11,343,660	11,667,131	12,000,092	12,342,820	12,695,610
MATERIALS AND SUPPLIES	812,354	1,041,700	1,063,738	1,086,286	1,109,358	1,132,965
OPERATING EXPENSE	1,990,863	1,966,900	2,001,273	2,036,456	2,072,471	2,109,338
MISCELLANEOUS	3,668	8,700	8,888	9,079	9,276	9,477
CAPITAL OUTLAY AND EQUIPMENT	43,836	169,000	171,365	173,771	176,217	178,706
NON OPERATING/TRANSFER DEBT	243,136	243,913	247,489	100,914	100,914	100,914
TOTAL EXPENSES	20,676,040	21,381,523	21,920,781	22,324,458	22,889,680	23,470,296
ESTIMATED ENDING CASH BALANCE	\$11,395,411	\$11,390,498	\$11,030,282	\$10,464,204	\$9,544,703	\$8,270,517

The department budgets included in this projection are the same as those listed in Section D

**LUCAS COUNTY INTERNAL SERVICE FUNDS
FIVE-YEAR FINANCIAL PROJECTION
2016 - 2020**

	2015 Actual	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected
BEGINNING CASH BALANCE	\$32,489,876	\$35,997,289	\$35,716,705	\$34,238,300	\$31,138,614	\$26,254,393
REVENUE:						
TAXES	-	-	-	-	-	-
FEES/LICENSES	44,673,632	42,911,893	42,363,835	41,748,505	41,060,327	40,398,540
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	10	-	-	-	-	-
INVESTMENT INCOME	87,075	60,000	60,000	60,000	60,000	60,000
MISCELLANEOUS REVENUE	2,330,209	2,180,120	2,224,370	2,240,535	2,258,491	2,246,284
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	340,356	163,525	195,412	228,163	260,860	293,527
TOTAL REVENUE	47,431,281	45,315,538	44,843,617	44,277,204	43,639,678	42,998,351
TOTAL AVAILABLE	\$79,921,157	\$81,312,827	\$80,560,321	\$78,515,504	\$74,778,292	\$69,252,744
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	649,351	656,493	672,905	689,728	706,971	724,645
FRINGE BENEFITS	231,191	256,974	263,455	270,042	276,793	283,713
CHARGES AND SERVICES	2,639,407	2,843,844	2,914,940	2,987,814	3,062,509	3,139,072
LEGAL SERVICES	-	-	-	-	-	-
MATERIALS AND SUPPLIES	632,768	883,835	905,931	928,579	951,794	975,588
OPERATING EXPENSE	39,720,271	40,903,826	41,512,361	42,446,988	43,470,749	44,548,109
MISCELLANEOUS	440	1,650	1,691	1,734	1,777	1,821
CAPITAL OUTLAY AND EQUIPMENT	50,440	49,500	50,738	52,006	53,306	54,639
NON OPERATING/TRANSFER DEBT	-	-	-	-	-	-
TOTAL EXPENSES	43,923,868	45,596,122	46,322,021	47,376,890	48,523,899	49,727,587
ESTIMATED ENDING CASH BALANCE	\$35,997,289	\$35,716,705	\$34,238,300	\$31,138,614	\$26,254,393	\$19,525,157

The department budgets included in this projection are the same as those listed in Section D

2016 BUDGET



CAPITAL IMPROVEMENT PROGRAM



Giant South American River Turtle (Flooded Amazon Forest Exhibit)

F. Capital Improvement Program

- Capital Improvement Process
- Capital Improvement Summary

LUCAS COUNTY GENERAL FUND CAPITAL IMPROVEMENT PROCESS

Capital improvement request forms are distributed to departments and agencies each year. The form requires the department to provide specific capital information for the reviewers in order to evaluate the projects from several perspectives.

- 1) The Office of Management and Budget will consolidate and review the capital requests;
- 2) The Office of Management and Budget coordinates with the appropriate personnel to ensure adequate information has been provided on each project;
- 3) The Facilities Department with the Project Manager will review and prioritize those requests that are maintenance/repair projects in nature. The prioritized project list is then resubmitted to the Office of Management and Budget;
- 4) The County Administrator will review the requests and convene the Capital Improvement Committee in October of each year for the following year's budget;
- 5) The Capital Improvement Committee is comprised of the County Administrator and/or designee, Director of the Office of Management and Budget, Capital Projects Manager, Director of Facilities, and the Senior Budget Analyst;
- 6) The County Administrator or designee shall chair the committee;
- 7) The Capital Improvement Committee makes recommendations regarding the requests;
- 8) The Office of Management and Budget then structures the plan, placing the highest ranked projects within the designated funding level available; and
- 9) The proposed plan is presented to the Board of County Commissioners for its review, approval and appropriation.

Non-General Fund departments/agencies are expected to provide funds for capital improvements as part of their operating budgets; however, they are still required to complete the Capital Improvement Request Form. This form allows the Facilities Department (working with the Project Managers) and Office of Management and Budget to effectively track all projects within the county and provide Lucas County with a county-wide comprehensive plan.

LUCAS COUNTY CAPITAL IMPROVEMENT PROGRAM

Capital and Operational/Maintenance expenses defined

This document discusses and defines types of projects and expenditures and designates whether the expense is part of the operating budget, repair/maintenance budget, or capital budget.

Capital

Projects or items, including equipment (excluding vehicles) must have a minimum value of \$25,000.

The following can be designated as capital projects and funded through the capital budget:

1. Capital projects that have a long service life and are nonrecurring. Projects that have a useful life of a minimum of five years can be defined as a nonrecurring expense;
2. New or expanded physical facilities for the government that are relatively large in scale and expensive, such as buildings, storm drains, streets, and water lines;
3. Large scale rehabilitation or replacement of existing facilities which is not routine maintenance, such as repaving parking lots, reconditioning of streets or bridges or structural overhaul of public buildings, including installation of heating, ventilation, and air conditioning systems (HVAC) or roof replacement, replacement or new sidewalks;
4. Major pieces of equipment that are expensive and have a relatively long period of usefulness, such as recycling trucks;
5. Purchase of equipment for any public improvement when first constructed or acquired, such as furniture or appliances for a new or rehabilitated public facility;
6. The cost of engineering or architectural studies and services related to a public improvement;
7. The acquisition of land for a community facility, such as a park, street, or sewer line;
8. Handicap accessibility improvement projects to county-owned facilities; and
9. New construction.

Maintenance/Repair Expenses

All departments and agencies should collaborate and cooperate with the Facilities Department for all maintenance and repair issues, these will be funded from Facilities Department operating budget upon approval. The Facilities Department will annually prepare and submit a preventative maintenance and repair list for all county-owned facilities and will recommend the necessary expenses for the upcoming budget year and future years.

The following are examples of items designated under maintenance and repair:

1. Painting, sealing of parking lots and floors, spot patching/repair of a roof, boiler/HVAC repair costs and lighting upgrades.

Operating Budget

1. All vehicles (excluding major facility vehicles such as garbage trucks and ambulances);
2. Replacement of furnishings, supplies and equipment (including office equipment) that are necessary for the operation of the department; and
3. Any other item/project that may support the organization under \$25,000 that does not meet the definition of a capital project or maintenance/repair project shall be included in the operating budget.

Funding

Capital Expenses

The Office of Management and Budget will follow capital and debt funding policies upon allocating dollars annually for capital projects.

Maintenance/Repair Items

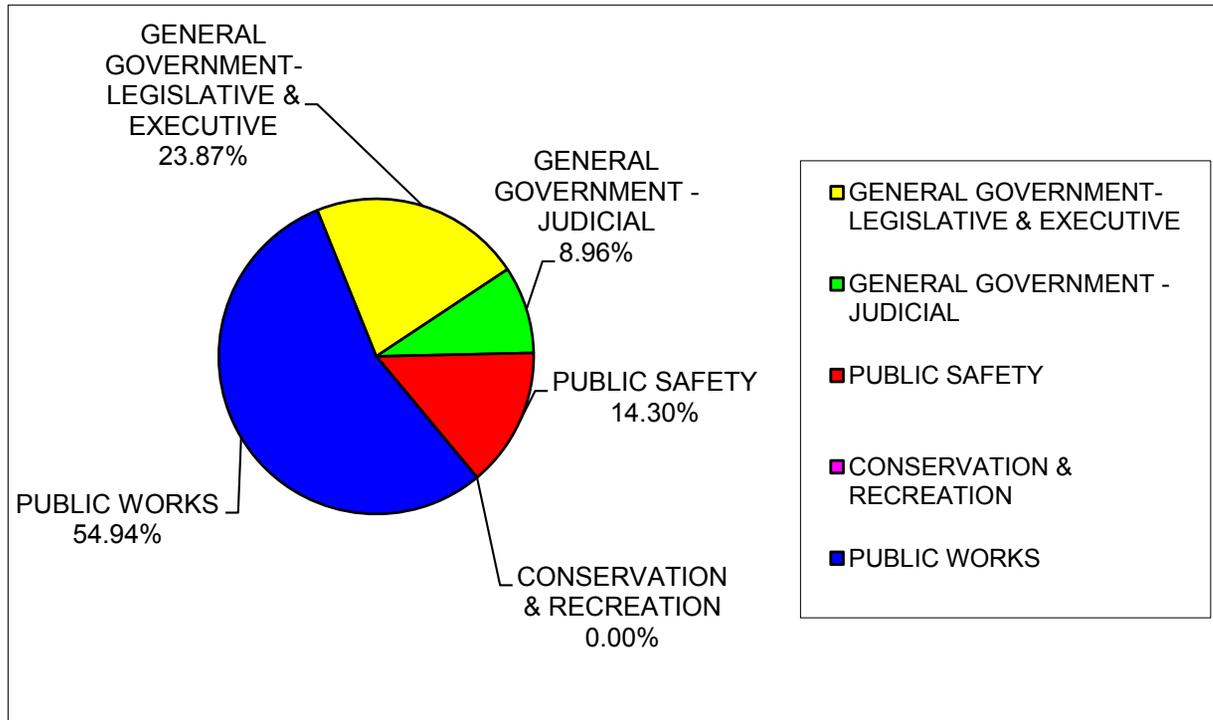
The Facilities Department will budget for all repairs and maintenance for those properties, which it maintains. The Facilities Department will annually prepare a list of maintenance and repair items necessary for the following year and repair/replacement projections for four years out.

Operational Expenses

All agencies/departments, in conjunction with their budget analyst, can request to include those items and projects that do not fall under the category of capital in their budget.

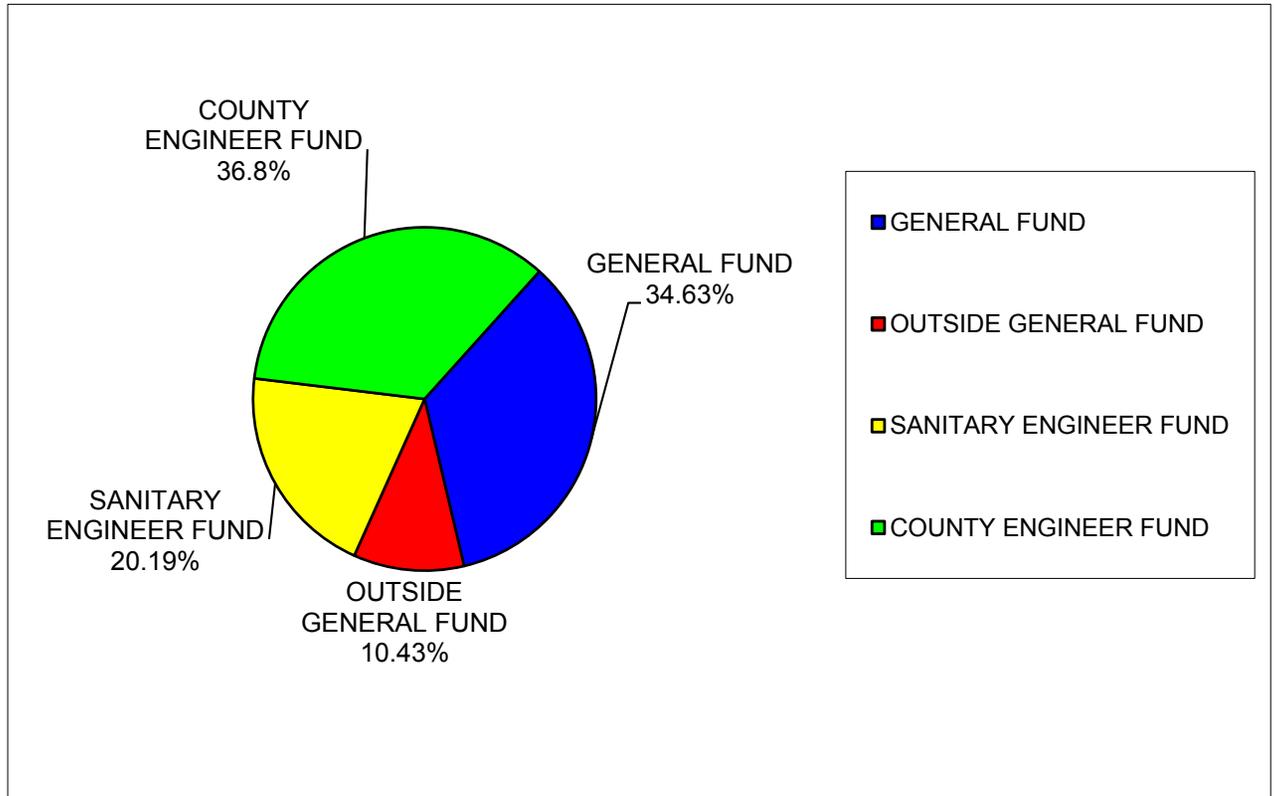
LUCAS COUNTY
2016 MAJOR CAPITAL IMPROVEMENTS SUMMARY
BY PROGRAM

PROGRAM	TOTAL PROJECT COST	ESTIMATE 2016
GENERAL GOVERNMENT- LEGISLATIVE & EXECUTIVE	16,886,248	8,046,131
GENERAL GOVERNMENT - JUDICIAL	6,944,353	3,883,425
PUBLIC SAFETY	11,081,475	5,370,931
CONSERVATION & RECREATION	-	-
PUBLIC WORKS	42,572,000	18,143,709
TOTAL CAPITAL:	77,484,076	35,444,197



LUCAS COUNTY
2016 MAJOR CAPITAL IMPROVEMENTS SUMMARY
BY FUND

FUND	TOTAL PROJECT COST	ESTIMATE 2016
GENERAL FUND	26,831,601	13,867,460
OUTSIDE GENERAL FUND	8,080,475	3,433,028
SANITARY ENGINEER FUND	15,647,000	8,358,000
COUNTY ENGINEER FUND	26,925,000	9,785,709
TOTAL CAPITAL:	77,484,076	35,444,197



LUCAS COUNTY
GENERAL FUND AND OUTSIDE GENERAL FUND
CAPITAL IMPROVEMENT PLAN
(Funding Summary)

1) General Fund Appropriation and Reserve

It is the goal of the Board of County Commissioners to allocate 8% of the General Fund for capital improvement dollars annually and to maintain a capital reserve of 8% of the General Fund, designated for economic downturns. All prior debt payments must be subtracted from the allocated amount and the remainder to be used for prioritized projects. Due to the current economic climate, the Board of County Commissioners appropriated \$3,000,000 of 2016 funds to the Capital Improvement Program. Any additional necessary projects will be funded from the Capital Improvement fund reserve.

2016 CIP Allocation	5,442,169
Debt Payment	<u>(2,442,169)</u>
Total:	\$3,000,000

2) Levy Supported Projects

In 2011, Lucas County voted for a 911 levy, of which \$2,000,000 was designated for CAD Software. The levy was approved for a five year term, at a total annual millage rate of .70.

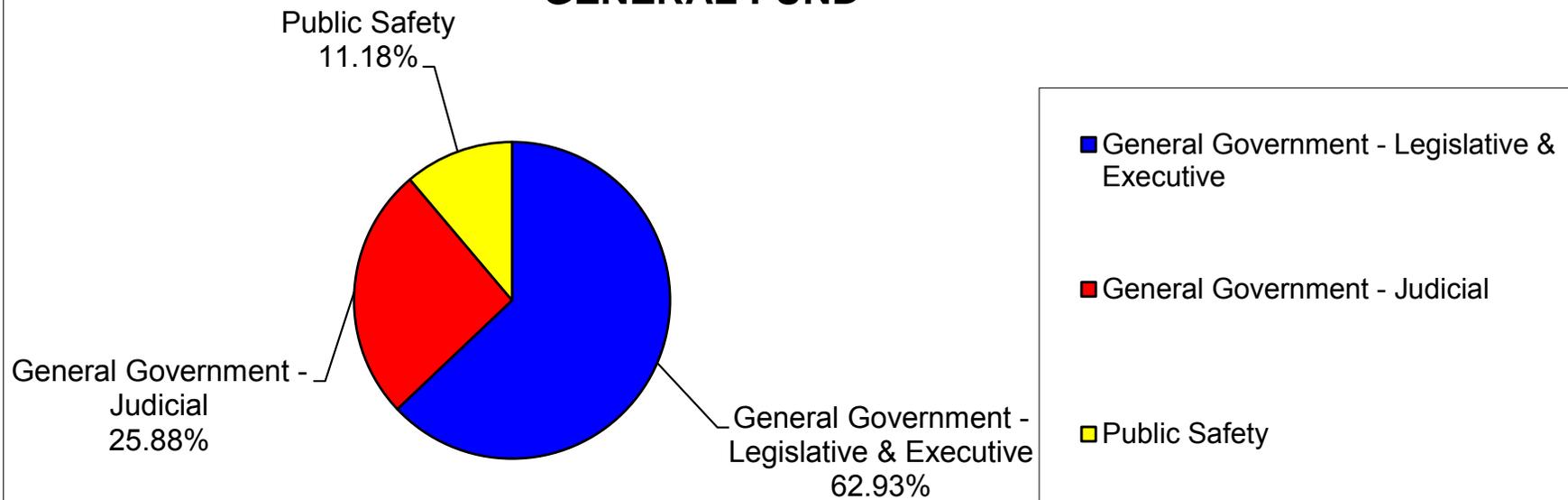
**LUCAS COUNTY
GENERAL FUND CAPITAL IMPROVEMENT PLAN
FIVE YEAR PROJECTED EXPENSES BY CATEGORY**

CATEGORY	2016 BUDGET	2017 PROJECTION	2018 PROJECTION	2019 PROJECTION	2020 PROJECTION
Safety	1,200,000	95,000	-	2,065,000	100,000
Asset Protection	5,208,000	5,023,000	6,660,000	2,550,000	3,310,000
Energy	-	-	-	-	80,000
Quality of Life	-	890,000		1,475,000	2,590,000
Other	-	-	-	-	-
Total	6,408,000	6,008,000	6,660,000	6,090,000	6,080,000

**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
GENERAL FUND**

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	THROUGH 2015	ESTIMATE 2016	REMAINING PROJECT BUDGET	IMPACT
King Road Landfill	7,000,000	1,675,554	31,469	5,292,977	Capital
CSI-Investigate Isolating Building Systems from FCC	360,000	53,292	297,643	9,065	Capital
Juvenile Justice Center Video Surveillance System Repair	850,000	763,996	77,038	8,966	Capital
Replace Centralized Data Center UPS	250,000	97,626	39,499	112,875	Capital
Arc Flash Analysis of Electrical Systems	74,000	5,383	68,617	-	Capital
Courthouse Roof Repair - Seven Areas	220,226	220,003	223	-	Capital
Family Court Center Fire Alarm System Replacement	137,984	104,942	11,045	21,997	Capital
Case Management System	3,858,143	383,144	1,913,551	1,561,448	Capital
701 Adams HVAC Projects	425,000	-	425,000	-	Capital
Juvenile Justice Center Gym Ceiling/Floor Repair	311,000	14,695	240,329	55,976	Capital
LCCC & 800 Jackson Roof Repair	80,000	71,570	8,430	-	Capital
Canine Care HVAC Unit	185,000	26,994	37,106	120,900	Capital
Family Court Center 2nd Floor Modifications	200,000	25,524	139,513	34,963	Capital
Courthouse Replace Steam Heating	798,000	510,987	151,450	135,562	Capital
Ohio Means Jobs HVAC Repairs	286,000	8,055	277,120	825	Capital
Roof Condition Assessments	65,703	58,349	7,354	-	Capital
LCIS Network Upgrade/Router	255,000	-	169,755	85,245	Capital
LCIS vHosts; Lic; MS SQL Entrp	177,000	120,978	56,022	-	Capital
LCIS Edge Switching Replace	264,000	-	247,249	16,751	Capital
8th Floor Reconfiguration	670,500	10,325	660,000	175	Capital
2016 JJC Repairs	1,575,000	-	1,575,000	-	Capital
2016 Family Court Center Improvements	480,000	-	480,000	-	Capital
2016 Roof Repairs	1,158,000	-	1,158,000	-	Capital
2016 Pavement Repairs	175,000	-	175,000	-	Capital
Hotel Seagate	3,956,045	1,355,000	2,601,045	-	Capital
2016 701 Adams	2,130,000	-	2,130,000	-	Capital
2016 Courthouse Access Control	95,000	-	95,000	-	Capital
2016 Courthouse Dome Renovation	795,000	-	795,000	-	Capital
TOTAL GENERAL FUND:	26,831,601	5,506,418	13,867,460	7,457,724	

CAPITAL PROJECTS GENERAL FUND



CAPITAL PROJECT DESCRIPTIONS

GENERAL FUND

King Road Landfill (General Government - Legislative & Executive)

Mitigation of a county owned landfill that has not been used as a landfill since 1975. The feasibility study has been accepted by the Ohio Environmental Protection Agency (OEPA) for determination of the appropriate remedial action. The Preferred Plan and Final Decision Document have been received from the OEPA.

Operating Impact = The detailed proposal to achieve the requirements of the Preferred Plan are expected to be prepared in 2016 for OEPA approval. The remedy, outlined by the plan, will determine the operating impact.

CSI-Investigate Isolating Building Systems from FCC (General Government - Judicial)

Determine what is required, and the cost to isolate the Family Court Center building systems from the CSI building. Upon completion of this investigation, segregate the buildings and the building systems. CSI will then become classified as an abandoned building.

Operating Impact = Expected energy savings of at least \$10,000 per year beginning in 2016.

Juvenile Justice Center – Video Surveillance (Public Safety)

Repair existing video surveillance system in order to provide necessary monitoring and recording of activity at the Juvenile Justice Center at 1801 Spielbusch Avenue.

Operating Impact = Project will provide additional safety for staff, residents, and visitors. No savings to operating budget in 2016.

Replace Centralized Data Center UPS (General Government - Legislative & Executive, Judicial)

Replacement of the Uninterruptible Power Supply Systems for the Lucas County Information Services equipment in One Government Center and the critical electrical systems in the Juvenile Justice Center.

Operating Impact = This project will assure reliable power is always available to assure Lucas County Information Services equipment in One Government Center is operational and the critical electrical systems in the Juvenile Justice Center are functioning to provide a safe environment for staff, residents, and visitors. No savings to operating budget in 2016.

Arc Flash Hazard Analysis of Electrical Systems (General Government - Legislative & Executive, Judicial)

Identify, document, and provide code compliant labeling on building electrical system equipment components.

Operating Impact = This project will result in a more safe environment for Facilities Department personnel and contractors performing work in county buildings. No savings to operating budget in 2016.

Courthouse Roof Replacement – Seven Areas (General Government - Legislative & Executive, Judicial)

Replacement of the roof in seven relatively small areas in the central section of the Courthouse.

Operating Impact = Asset protection. No savings to operating budget in 2016.

Family Court Center Fire Alarm System Replacement (General Government - Legislative & Executive, Judicial)

Replaces and brings into current code compliance the old and troublesome existing system.

Operating Impact = Asset and personnel protection. No savings to operating budget in 2016.

701 Adams HVAC Projects (General Government - Legislative & Executive)

Perform repairs to multiple components of the building HVAC system, including the cooling tower that has far exceeded the normal useful life.

Operating Impact = Asset protection and enhancement to quality of life. No savings to operating budget in 2016.

Juvenile Justice Center Gym Ceiling/Floor Repair (General Government - Legislative & Executive, Public Safety)

Encapsulate fire retardant material applied to exposed structural members and underside of roof system to protect from future damage. Replace floor tile system that is breaking into hazardous pieces with non-hazardous flooring.

Operating Impact = Project will provide additional safety for staff, residents, and visitors. No savings to operating budget in 2016.

LCCC & 800 Jackson Roof Repair (Public Safety)

Repair of deteriorated roof material.

Operating Impact = Asset protection. No savings to operating budget in 2016.

Canine Care HVAC Unit (General Government - Legislative & Executive)

Replacement of very old multi-zone HVAC unit that has become unreliable.

Operating Impact = Asset protection and enhancement to quality of life. No savings to operating budget in 2016.

Family Court Center 2nd Floor Modifications (General Government - Legislative & Executive, Judicial)

Modifications to address environmental comfort level problems impacting workers in the specific areas of temperature and noise in the lobby area on the second floor.

Operating Impact = Enhancement to quality of life and productivity. No savings to operating budget in 2016.

Courthouse Replace Steam Heating System (General Government - Legislative & Executive, Judicial)

Replace the existing steam heating system and steam heat provided in approximately 15% of the building with a hot water heating system.

Operating Impact = Asset protection, improvement in maintainability, energy savings, and enhancement to quality of life. Initial energy savings estimated at approximately \$6,000 per year, beginning with the 2015-2016 heating season.

Ohio Means Jobs HVAC Repairs (General Government - Legislative & Executive)

Perform repairs to multiple components of the building HVAC system.

Operating Impact = Asset protection and enhancement to quality of life. No savings to operating budget in 2016.

Roof Condition Assessments (General Government - Legislative & Executive, Judicial)

Professional assessment of the roofs on 13 county buildings.

Operating Impact = Asset protection. No savings to operating budget in 2016.

LCIS Network Upgrade/Router (General Government- Legislative & Executive)

Storage Area Network (SAN) and Core Router upgrade. The SAN carries the data from the enterprise storage arrays to the servers. The configuration and equipment is dated causing performance issues and limiting the ability to grow. The Core Router brokers all network communication within Lucas County and is currently running unsupported software because the hardware is too old run current versions. Modern hardware will run more efficiently, have improved redundancy, and allow for considerably greater network speeds. We will also be able to rely on the manufacturer for support.

Operating Impact = Will mitigate risk of server communications failure and risk associated to complete network failure.

LCIS vHosts; lics; MS SQL Entrp (General Government- Legislative & Executive)

Additional virtual hosts will allow for further expansion into the virtual environment. Updating the licensing for the virtual server platform will allow us to run current version of the Windows Server platform. Also, licenses for the MS SQL Database server will be updated, again to run the current version.

Operating Impact = Will mitigate risk associated with unsupported Windows and MS SQL servers, including critical security patching.

LCIS Edge Switching Replacement (General Government- Legislative & Executive)

Edge switches are the devices to which end user PCs connect. Many current devices are nearly 15 years old and no longer are supported by the manufacturer. Modern devices have advanced features, run more efficiently, increase overall performance, and are supported by the manufacturer.

Operating Impact = Will mitigate risk associated with unsupported edge switches. Also, will allow for failed devices to be replaced quickly.

8th Floor Reconfiguration (General Government - Legislative & Executive)

Relocate the Department of Planning and Development from The Source building to the area of the 8th floor vacated by the County Engineer. Reconfigure County Administration and Office of Management and Budget offices.

Operating Impact = Improved departmental operational effectiveness. No savings to operating budget in 2016.

2016 Juvenile Justice Center Repairs (Public Safety)

Replace the access control system, lighting control system, water control system, intercom system, duress system, and guard tour system.

Operating Impact = Improved reliability and function of these systems. No savings to operating budget in 2016.

2016 Family Court Center Improvements (Judicial)

FCC: Replace main entrance doors and security x-ray machine. Install video surveillance system, access control system, public address system, and duress system. Law Library: Video Surveillance System, intercom system, window repair, and handicap emergency egress.

Operating Impact = Functionally reliable doors and x-ray machine. Dramatic improvement in safety and security for employees and public. No savings to operating budget in 2016.

2016 Roof Repairs (General Government - Legislative & Executive, Judicial, Public Safety)

Roof replacement and clerestory window repair at EMS. Roof renovation at Work Release. Roof restoration at EMS Annex, Juvenile Justice Center, and Vehicle Maintenance.

Operating Impact = Eliminate roof leaks and long term preservation of these buildings. No savings to operating budget in 2016.

2016 Pavement Repairs (General Government - Legislative & Executive)

Pavement assessment of 19 parking lots. Repairs will begin based upon assessment results.

Operating Impact = Preservation of assets. No savings to operating budget in 2016.

Hotel Seagate (General Government - Legislative & Executive)

Environmental remediation and building demolition.

Operating Impact = Provide attractive site for future development. No savings to operating budget in 2016.

2016 701 Adams (General Government - Legislative & Executive)

Replace windows on the north, south, and west sides of building and replace flooring throughout the building.

Operating Impact = Significant working environment improvement. Initial energy savings estimated at approximately \$3,000 per year.

2016 Courthouse Access Control (Judicial)

Replace access control system at Common Pleas Court.

Operating Impact = Courthouse security and safety. No savings to operating budget in 2016.

2016 Courthouse Dome Renovation (Judicial)

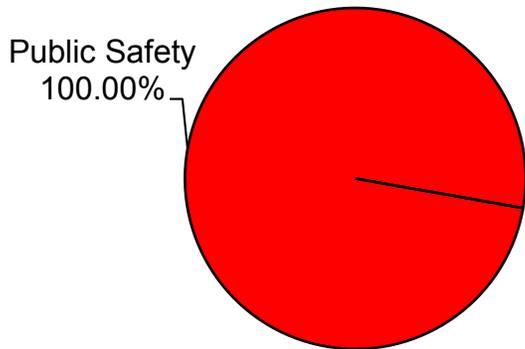
Extensive renovation of the Courthouse dome as it has developed leaks and is deteriorating.

Operating Impact = Facility preservation. No savings to operating budget in 2016.

**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
OUTSIDE GENERAL FUND**

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	THROUGH 2015	ESTIMATE 2016	REMAINING PROJECT BUDGET
EMS Life Squad Replacement	1,130,000	1,023,915	457,258	(351,173)
MCC7500 Dispatch Console Upgrade	2,413,163	1,569,836	1,067,647	(224,320)
Countywide Radio System Software Upgrade	927,902	463,001	464,901	-
Countywide Radio Microwave System Upgrade	800,000	-	800,000	-
Countywide Radio System IP Core Upgrade	2,000,000	-	500,000	1,500,000
YTC Renovations	809,410	666,188	143,222	-
TOTAL OUTSIDE GENERAL FUND:	8,080,475	3,722,940	3,433,028	924,507

CAPITAL PROJECTS OUTSIDE GENERAL FUND



- General Government - Legislative & Executive
- Public Safety
- Public Works

OUTSIDE GENERAL FUND

EMS Life Squad Replacement (Public Safety)

Replace old high mileage life squads that experience a high rate of maintenance down time. Three vehicles were purchased in 2014 with delivery in the first quarter 2015 (\$678,000). Two additional vehicles were purchased in 2015 (\$452,000) and two additional vehicles will be purchased in 2016. EMS seeks to maintain a life cycle replacement of two vehicles per year.

Operating Impact = Reduce life squad maintenance costs and improve resource availability time in 2016.

MCC7500 Dispatch Console Upgrade (Public Safety)

Upgrade old analog radio dispatch consoles to IP technology -improves audio quality and allows for IP connectivity technology. Phase I (main dispatch center) was completed in 2014/2015. Remote dispatch sites will be upgraded in 2016.

Operating Impact = Reduction in equipment and connectivity costs.

Countywide Radio System Software Upgrade (Public Safety)

Upgrade the countywide radio system software, firmware, and hardware. This provides enhanced features and keeps the system current for Motorola maintenance support. Upgrades are funded annually and upgraded every two years.

Operating Impact = Incrementally, extends the radio system's life cycle and reduces the need to perform a major system replacement.

Countywide Radio System Microwave Replacement (Public Safety)

Replace obsolete microwave system that is using older technology and is experiencing a high rate of repairs. Repair parts are no longer commercially available through the manufacturer. This will support more efficient frequency and bandwidth usage.

Operating Impact = Lower maintenance costs and improves system reliability in 2016.

Countywide Radio System IP Core Upgrade (Public Safety)

Upgrade the core 800MHz radio system from analog to IP. This is required for future connectivity with Ohio MARCs radio system which will be a requirement for future system/software upgrades.

Operating Impact = Incrementally, extends the radio system's life cycle and reduces the need to perform a major system replacement.

YTC Renovations (Public Safety)

Upgrade HVAC controls and integration, as well as aesthetic repairs and renovations, as needed at the Youth Treatment Center located at 225 11th Street. The entire camera surveillance system will be replaced, including DVRs and cameras.

Operating Impact = Asset protection, increased security, quality of life, and energy efficiency; anticipated changes in heating/cooling costs in 2016.

2016 BUDGET



LUCAS COUNTY
SANITARY ENGINEER CAPITAL IMPROVEMENT PLAN
(Funding Summary)

The Lucas County Sanitary Engineer has a variety of funds as noted:

5010-0540 Sanitary Engineer
5020-0560 Water Operation
5021-0561 Water Capital Improvement/Debt
5022-0562 Water Projects
5030-0550 Water Resource Recovery Facility
5031-0551 Water Resource Recovery Capital Improvement/Debt
5032-0553 Water Resource Recovery Facility Projects
5040-0570 Sewer Operations
5041-0571 Sewer Capital Improvement/Debt
5042-0572 Sewer Projects

We process cost recovery and assessment type projects through the appropriate water or sewer project funds (5022 or 5042) and capital improvement projects through the appropriate water or sanitary sewer capital improvement/debt fund (5021, 5031 or 5041).

(1) Water Capital Improvements - Outside Funding

Improvements are financed via assessments, OPWC and/or OWDA

(2) Water Resource Recovery Facility Capital Improvements - Outside Funding

Improvements are financed via OPWC and/or OWDA

(3) Sewer Capital Improvements - Outside Funding

Improvements are financed via assessments, OPWC and/or OWDA

2016 BUDGET



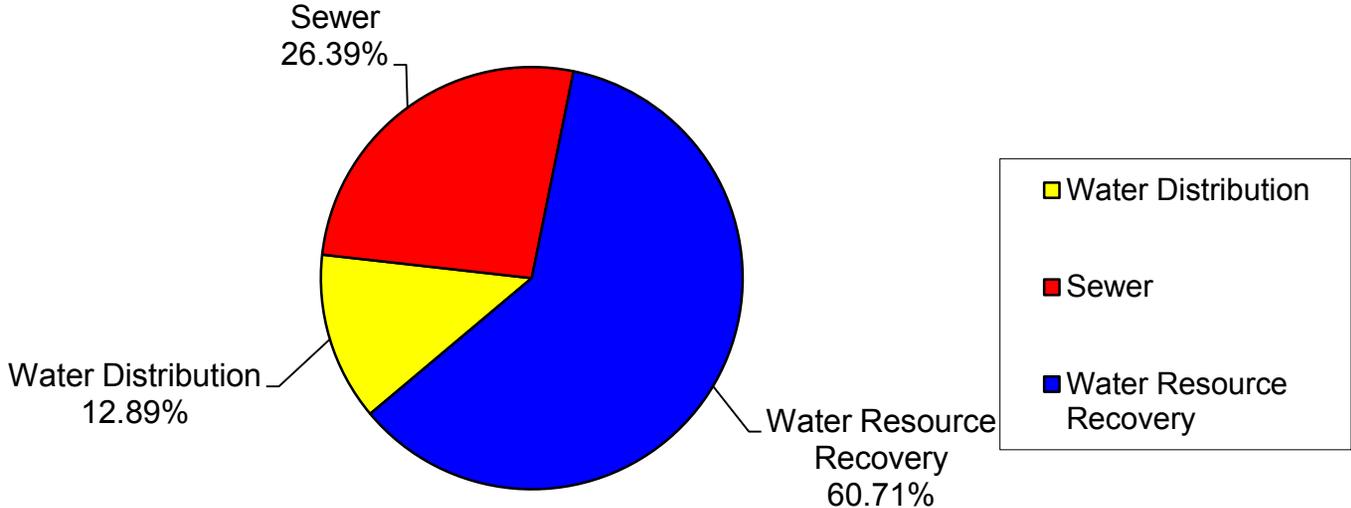
**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
SANITARY ENGINEER**

PROJECT/DESCRIPTION	ESTIMATED PROJECT COST	THROUGH 2015	ESTIMATE 2016	REMAINING PROJECT BUDGET
WATER DISTRIBUTION				
SWPS - 1 Million Gallon Rehabilitation	80,000	-	80,000	-
NWPS - 1 Million Gallon Rehabilitation	112,000	-	112,000	-
2016 Water Main Replacements	1,825,000	-	808,000	1,017,000
TOTAL WATER DISTRIBUTION:	2,017,000	0	1,000,000	1,017,000
SEWER COLLECTION				
Sanitary Sewer PS/Manhole Repair/Replace	1,000,000	-	500,000	500,000
McCord Trunk Sewer Siphon Cleaning/Rehab	500,000	-	50,000	450,000
Medbury & Curwood Sanitary Sewer	415,000	-	-	415,000
Cherrington Sanitary Sewer	215,000	-	-	215,000
2016 Sanitary Sewer Relining	750,000	-	100,000	650,000
McCord Trunk Sewer Cleaning/Rehabilitation	1,250,000	-	500,000	750,000
TOTAL SEWER COLLECTION:	4,130,000	0	1,150,000	2,980,000

**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
SANITARY ENGINEER**

PROJECT/DESCRIPTION	ESTIMATED PROJECT COST	THROUGH 2015	ESTIMATE 2016	REMAINING PROJECT BUDGET
WATER RESOURCE RECOVERY FACILITY				
Anaerobic Digester Improvements	8,000,000	-	5,000,000	3,000,000
Electrical Demand Improvements	1,500,000	67,000	1,208,000	225,000
TOTAL WATER RESOURCE RECOVERY:	9,500,000	67,000	6,208,000	3,225,000
TOTAL SANITARY ENGINEER:	15,647,000	67,000	8,358,000	7,222,000

**CAPITAL PROJECTS
LUCAS COUNTY SANITARY ENGINEER**



SANITARY ENGINEER FUND

WATER DISTRIBUTION (Public Works)

NW Pump Station Water Storage Rehabilitation
2016 Water Main Replacement projects

SW Pump Station Water Storage Rehabilitation

Operating Impact: The department operates and maintains approximately 400 miles of water lines with approximately 5,000 fire hydrants and three water pumping stations. The distribution system has 2.5 million gallons of surface storage capacity and 4.0 million gallons of elevated water storage capacity.

The capital projects for 2016 will allow for water improvements over the scheduled period as identified in the Capital Needs Assessment and to improve water system reliability and performance. The water main replacement projects will address the older sections of water main where there have been many water main breaks over the years. The water storage rehabilitation will provide the necessary upkeep of the surface storage facilities.

SEWER/WATER RESOURCE RECOVERY (Public Works)

Sanitary Sewer PS/Manhole Repair/Replacements
Medbury & Curwood Sanitary Sewer
2016 Sanitary Sewer relining
WRRF Anaerobic Digester Improvements

McCord Trunk Sewer Cleaning/Rehabilitation
Cherrington Sanitary Sewer
McCord Trunk Sewer Cleaning/Rehabilitation
WRRF Electrical Demand Improvements

Operating Impact: The county operates and maintains approximately 270 miles of sanitary sewer/force main lines and 49 wastewater pumping stations as well as a Water Resource Recovery Facility (WRRF) with an average day capacity of 22.5 million gallons per day.

The capital projects for 2016 will allow for sewer improvements over the scheduled period as identified in the Capital Needs Assessment and to improve sanitary sewer system reliability and performance. The pumping station replacement projects will address some of the older pumping stations. The sanitary sewer relining projects will assist sealing the sanitary sewers from the influence of the storm sewer system. The McCord trunk sewer and siphon cleaning and rehabilitation projects will be done in response to the recent Sanitary Sewer Master Plan. The WRRF improvements will address the aging digesters, and increase energy efficiency needs.

**LUCAS COUNTY ENGINEER
CAPITAL IMPROVEMENT PLAN
(Funding Summary)**

1) Funding for 2016

The 2016 Capital Improvement Plan totals \$13,703,700,000. Approximately 39% of the CIP budget will be spent on engineering, equipment, right-of-way acquisition, maintenance and/or force account projects, debt service, prior commitments, and electrical costs for signals and street lighting. The remaining 61% will be spent on the construction projects. Approximately 36% of the 2016 appropriation for the Capital Improvements Budget is comprised of matching funds from other public agencies.

Ohio Pubic Works Commission	1,225,000
Federal	1,390,000
Other Agencies	<u>2,300,000</u>
Total:	4,915,000

2) Fund Leverage from Outside Sources

2016 through 2020

Ohio Public Works Commission	6,600,000
Federal/O.D.O.T.	7,160,000
Other Public Agencies	<u>3,270,000</u>
Total:	17,030,000

CIP 2016-2020	53,603,000
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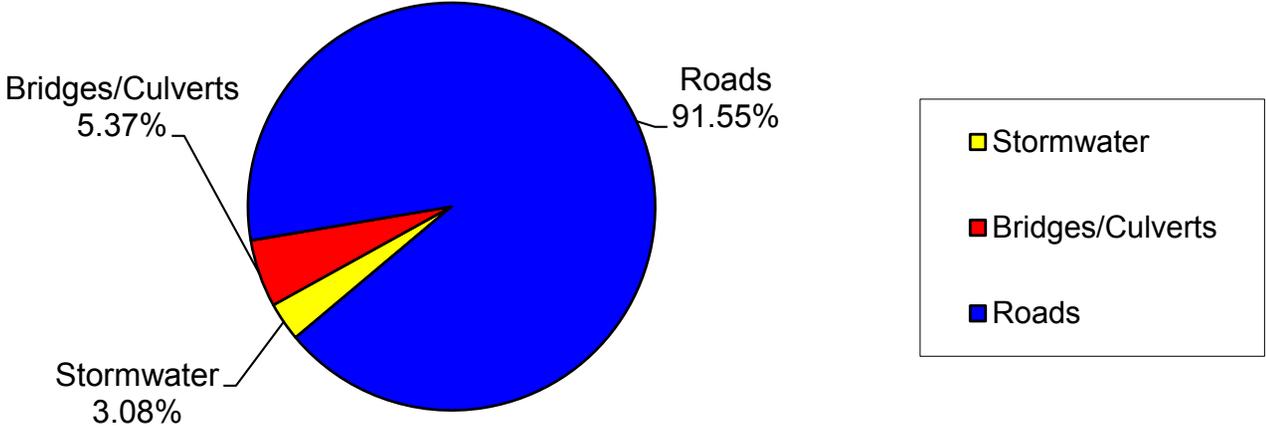
**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
COUNTY ENGINEER**

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	ACTUAL THROUGH 2015	ESTIMATE 2016	REMAINING PROJECT BUDGET
ROADS				
McCord Road Grade Separation	9,800,000	7,375,359	1,000,000	1,424,641
Road Sealing/Resurfacing Program - 2015	2,500,000	2,447,760	52,231	9
2015 OPWC Resurfacing Program	1,400,000	1,282,684	117,000	316
Dorr Street Resurfacing	115,000	109,000	6,000	-
King/ Dorr Roundabout	1,100,000	1,069,313	7,000	23,687
Stitt/Waterville-Monclova Roundabout	980,000	945,372	32,000	2,628
Dorr/Centennial Roundabout	820,000	770,946	-	49,054
Sylvania/Centennial Roundabout	1,320,000	34,938	1,285,000	62
Briarfield Boulevard Extension	1,400,000	352,522	1,047,478	-
Road Sealing / Resurfacing Program - 2016	2,400,000	-	2,400,000	-
2016 OPWC Resurfacing	2,065,000	-	2,065,000	-
Industrial Roads - Concrete Repair	750,000	-	750,000	-
TOTAL ROADS:	24,650,000	14,387,894	8,761,709	1,500,397

**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
COUNTY ENGINEER**

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	ACTUAL THROUGH 2015	ESTIMATE 2016	REMAINING PROJECT BUDGET
BRIDGES/CULVERTS				
Centennial Road Bridge #543	285,000	267,602	17,000	398
Washburn Road Bridge # 4	535,000	464,341	12,000	58,659
Annual Bridge Repair Program - 2016	200,000	-	200,000	-
Bancroft Street Bridge # 93	425,000	11,475	400,000	13,525
TOTAL BRIDGES/CULVERTS:	1,445,000	743,418	629,000	72,582
STORMWATER				
Annual Drainage Program - 2014	325,000	322,000	3,000	-
Annual Drainage Program - 2015	350,000	-	350,000	-
Roadside Drainage by Garage	155,000	113,000	42,000	-
TOTAL STORMWATER:	830,000	435,000	395,000	-
TOTAL ENGINEER FUND:	26,925,000	15,566,312	9,785,709	1,572,979

CAPITAL PROJECTS LUCAS COUNTY ENGINEER



COUNTY ENGINEER FUND

The Engineer oversees the repair, maintenance, construction and upgrading of all County highways (297.4 miles of roadway including 14.32 miles of shared roads with other jurisdictions), and bridges (167) along with other specific responsibilities (264 culverts, 220 miles of storm sewers, and related roadside ditches).

ROADS (Public Works)

Annual Traffic Safety Program

King / Dorr Roundabout

Stitt / Waterville-Monclova Roundabout

Sylvania / Centennial Roundabout

Dorr / Centennial Roundabout

Operating Impact: These projects are safety improvement projects that include new signals and/or turn lanes along with road striping and guardrails.

ROADS (Public Works)

Annual Sealing/Resurfacing Program (local)

OPWC Resurfacing Projects

McCord Road Grade Separation

Dorr Street Resurfacing

Briarfield Boulevard Extension

Industrial Roads – Concrete Repair

Operating Impact: These projects are maintaining and/or improving the county roadway system by sealing, widening, and/or resurfacing the various roads on an annual basis.

BRIDGES/CULVERTS (Public Works)

Annual Bridge Repair Program
Washburn Road Bridge #4

Centennial Road Bridge #543
Bancroft Street Bridge #93

Operating Impact: The bridges listed on this year's capital plan are for replacement. The annual bridge programs are usually reserved for repairs.

STORMWATER (Public Works)

Annual Drainage Improvements Program

Annual Roadside Drainage by Garage

Operating Impact: The program is for either replacing old storm sewer/culverts or placing new storm sewers/culverts in various targeted areas.

2016 BUDGET



DEBT MANAGEMENT



Sargassum Triggerfish

G. Debt Management

- Debt Summary
- Current Outstanding Debt

DEBT SERVICE

Debt service represents the amount allocated for the repayment of the principal and interest on total outstanding debt held by the county. The interest rate that the county is required to pay when it borrows funds is determined by its bond rating, the projects to be funded, the source(s) of funds for repayment of debt, the risk analysis associated with credit enhancement of the debt, as well as the general health of the financial market. Lucas County's bond rating for General Obligation Debt is Aa2 from Moody's Investor Services and AA from Standard & Poor's, reflecting the county's commitment to building and maintaining sufficient reserves, a large and relatively diverse tax base, the maintenance of a strong liquidity position across funds, and manageable amounts of rapidly repaid debt.

Bond Rating		
	Moody's	Standard & Poor's
General Obligation	Aa2	AA

The County's current debt levels are low. Twenty-seven percent of total debt service will be paid within six years, which will allow the county to maintain its modest debt levels.

Lucas County issued its Taxable Economic Development Revenue Bonds, Series 2001 (Lucas County Ballpark Project) pursuant to Article VIII, Section 13 of the Ohio Constitution and Chapter 165 of the Ohio Revised Code in order to pay the construction costs of the Ballpark Project, thereby creating and preserving jobs and employment opportunities and improving the economic welfare of the people of the County and the State of Ohio. The Bonds are "special obligations" payable solely from "Non-tax Revenues" (other than Founders Program Revenue) of the County, not from money raised by taxation. The primary sources of Non-tax Revenues in the County's general fund are investment earnings and charges for services. This bond issue has received a separate bond rating of Aa3 by Moody's Investor Services. In 2010, these bonds were reissued in order to secure a reduced interest rate.

The County has issued industrial development revenue bonds for facilities used by private corporations or other entities, hospital revenue bonds for facilities used by private health care corporations, and revenue issues for other non-profit organizations. Revenue bonds have also been issued for multifamily housing projects within Lucas County. The County is not obligated in any way to pay debt service on those bonds from any of its funds, and therefore those bonds have been excluded entirely from the debt discussion and the tables that follow.

In its 2015 rating opinion, Standard and Poor's Rating Service indicated that it "views the county's management as very strong, with 'strong' financial policies and practices under our Financial Management Assessment methodology, indicating financial practices are strong, well embedded, and likely sustainable... The stable outlook reflects our view that Lucas County will maintain its very strong management, budget flexibility, liquidity, and debt profile."

The following reflects the bond ratings, the security for general obligation debt, outstanding and projected bond and note indebtedness, and certain other long-term financial obligations of the County.

**LUCAS COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN**

The Ohio Revised Code provides that the net principal amount of unvoted general obligation debt of the County, excluding "exempt debt", may not exceed 1% of the total assessed valuation of all property in the County, and that the County's unvoted general obligation debt for its share of the costs of State highway improvements may not exceed one-half percent of that valuation. The principal amount of both voted and unvoted general obligation debt of the County, excluding the "exempt debt", may not exceed a sum equal to \$6,000,000 plus 2-1/2% of the assessed valuation in excess of \$300,000,000. These two limitations are referred to as the "direct debt limitations" and may be amended from time to time by the General Assembly. The actual computation of the County's Legal Debt Margin is detailed below.

(Amounts in 000's)

Direct legal debt limitation¹:		
3.0% of the first \$100,000 assessed valuation.....		3,000
1.5% on excess of \$100,000-not in excess of		
\$300,000.....		3,000
2.5% on the amount in excess of \$300,000.....		171,396
Total direct legal debt limitation.....		177,396
Total of all county debt outstanding²	105,074	
<i>Less:</i>		
Special assessment bonds and notes ³	-9,645	
Corrections Center, Convention Center & arena notes and bonds ³	-88,600	
Total exempt debt.....	(98,245)	
Total net indebtedness (voted and unvoted) subject to direct debt limitation.....		6,829
Direct legal debt margin.....		170,567
Unvoted debt limitation (subject to 1% of County assessed valuation).....	71,558	
Total net indebtedness (unvoted - subject to the 1% legal debt limitation).....	(6,829)	
Total unvoted legal debt margin.....		64,729

¹ Direct legal debt limitation is outlined by the Ohio Revised Code, sections 133.04 and 133.07.

² Excludes Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans, SS 772 revenue bonds, and non-tax revenue bonds.

³ Excluded by state statute.

2016 BUDGET



2016 DEBT SERVICE BUDGET SUMMARY

<i>GENERAL OBLIGATION BONDS</i>	<i>2016 PRINCIPAL</i>	<i>2016 INTEREST</i>	<i>FUND MAKING PAYMENT</i>
<i>Unvoted</i>			
2010 ARENA/CONVENTION CENTER TAX EXEMPT BOND	640,000	2,061,688	Debt Service Fund
2010 TAXABLE ARENA IMPROVEMENT BOND	100,000	1,114,695	Debt Service Fund
2011 REFUNDING COURT OF APPEALS	345,000	100,143	Debt Service Fund
2015 REFUNDING OF 2007 JUVENILE JUSTICE CENTER	1,070,000	143,362	Debt Service Fund
TOTAL:	2,155,000	3,419,888	
<i>Voted: None</i>			
TOTAL:	-	-	
<i>REVENUE BONDS</i>			
2006 SANITARY SEWER NO. 772 USDA REVENUE BOND	10,100	29,718	Debt Service Fund
2010 BALLPARK PROJECT REFUNDING BOND	1,765,000	66,188	Debt Service Fund
TOTAL:	1,775,100	95,906	
<i>SPECIAL ASSESSMENT BONDS</i>			
1996 SANITARY SEWER & WATERLINES	225,000	14,625	Debt Service Fund
1997 SANITARY SEWER & WATERLINES	90,000	10,083	Debt Service Fund
1998 SANITARY SEWER & WATERLINES	170,000	26,500	Debt Service Fund
1999 SANITARY SEWER & WATERLINES	35,000	9,600	Debt Service Fund
2000 SANITARY SEWER & WATERLINES	100,000	30,800	Debt Service Fund
2001 WATERLINES	95,000	30,690	Debt Service Fund
2002 SANITARY SEWER & WATERLINES	60,000	20,400	Debt Service Fund
2003 SANITARY SEWER & WATERLINES	55,000	21,760	Debt Service Fund
2004 SANITARY SEWER & WATERLINES	80,000	37,248	Debt Service Fund
2005 SANITARY SEWER & WATERLINES	80,000	39,365	Debt Service Fund
2005 TECHNOLOGY DRIVE	50,000	25,298	Debt Service Fund
2006 SANITARY SEWER & WATERLINES	60,000	35,568	Debt Service Fund
2006 SANITARY SEWER #772	44,200	27,629	Debt Service Fund
2007 SANITARY SEWER & WATERLINES	20,000	16,200	Debt Service Fund
2008 SANITARY SEWER & WATERLINES	45,000	34,370	Debt Service Fund
2009 SANITARY SEWER & WATERLINES	55,000	36,720	Debt Service Fund
2010 SANITARY SEWER & WATERLINES	15,000	13,356	Debt Service Fund
2014 SANITARY SEWER & WATERLINES	30,000	25,925	Debt Service Fund
TOTAL:	1,309,200	456,135	
<i>OHIO WATER DEVELOPMENT AUTHORITY LOANS</i>			
SERIES 1993 WATER SUPPLY SYSTEM	37,449	7,356	Water Capital Improvement/Debt
SERIES 1994 WATERLINES	13,061	3,881	Water Capital Improvement/Debt
SERIES 1995 WATER SUPPLY SYSTEM	14,908	5,374	Water Capital Improvement/Debt
SERIES 1997 WATER SUPPLY SYSTEM	68,591	8,275	Water Capital Improvement/Debt

<i>OHIO WATER DEVELOPMENT AUTHORITY LOANS CONT.</i>	<i>2016 PRINCIPAL</i>	<i>2016 INTEREST</i>	<i>FUND MAKING PAYMENT</i>
SERIES 1997 SANITARY ENGINEER	63,456	7,655	Sanitary Engineer
SERIES 1998 WATER SUPPLY SYSTEM	40,012	12,189	Water Capital Improvement/Debt
SERIES 2004 WASTEWATER TREATMENT PLANT	283,976	191,207	Water Resource Recovery Capital Improvement
SERIES 2009 WASTEWATER TREATMENT PLANT	16,280	13,499	Water Resource Recovery Capital Improvement
SERIES 2009 SOLID WASTE MATERIALS RECOVERY	25,145	25,312	Solid Waste
SERIES 2009 SOUTHWEST PUMPING STATION	22,623	18,757	Water Capital Improvement/Debt
SERIES 2011 WATER LINE PROJECTS	8,346	6,309	Water Project
SERIES 2011 SANITARY SEWER PROJECTS	18,200	13,758	Sanitary Sewer Projects
TOTAL:	612,047	313,572	

OHIO PUBLIC WORKS COMMISSION LOANS

EBER/WILKINS IMPROVEMENTS	25,000	-	County Engineer Projects
1994 WASTEWATER TREATMENT PLANT IMPROVEMENTS	6,862	-	Water Resource Recovery Capital Improvement
ALBON/GARDEN TRAFFIC SIGNAL	757	-	County Engineer Projects
DORR STREET	1,860	-	County Engineer Projects
KING/NEBRASKA INTERSECTION	5,473	-	County Engineer Projects
PROVIDENCE-NEAPOLIS-SWANTON	622	-	County Engineer Projects
CULVERTS # 430, #1445, AND #1446	2,292	-	County Engineer Projects
JERUSALEM TOWNSHIP SEWER PROJECT	29,214	-	Sewer Capital Improvement/Debt
SALISBURY ROAD AT BUTZ ROAD	2,889	-	County Engineer Projects
CRISSY ROAD	1,978	-	County Engineer Projects
MOHLER ROAD	2,056	-	County Engineer Projects
MAUMEE RIVER	30,379	-	Water Resource Recovery Capital Improvement
WILKINS ROAD BRIDGE	4,669	-	County Engineer Projects
YABERG ROAD BRIDGE	4,880	-	County Engineer Projects
EMBASSY ESTATES PUMPING STATION REPLACEMENT	1,787	-	Sewer Capital Improvement/Debt
LATHROP ROAD BRIDGE	1,677	-	County Engineer Projects
INSTALL GRAVITY SEWERS W/PUMP STN ABANDONMENT:	5,143	-	Sewer Capital Improvement/Debt
SHORELAND/COREY WOODS/HASTY HILLS PUMP	6,912	-	Sewer Capital Improvement/Debt
NORTHWEST AND SOUTHWEST ELEVATED TANKS	6,684	-	Water Capital Improvement/Debt
EAST PLANT CLARIFIER	2,962	-	Water Resource Recovery Capital Improvement
NORTH CURTICE RD WATERLINE REPLACEMENT	2,560	-	Water Capital Improvement/Debt
RIVER ROAD WATERLINE 229-S REPLACEMENT	3,826	-	Water Capital Improvement/Debt
MONCLOVA RD SANITARY SEWER #793, PHASE 3	4,800	-	Sanitary Sewer Projects
MAUMEE RIVER WWTP CAPITAL IMPROVEMENTS	3,616	-	WWTP Projects
SIX PUMP STATION REPLACEMENT	9,011	-	Sanitary Sewer Projects
TOTAL:	167,910	-	

GRAND TOTAL:	6,019,257	4,285,501	
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<i>FUND MAKING PAYMENT</i>	<i>TOTAL 2016 PRINCIPAL</i>	<i>TOTAL 2016 INTEREST</i>	<i>TOTAL 2016 PAYMENT</i>
DEBT SERVICE FUND	5,239,300	3,971,929	9,211,229
WATER RESOURCE RECOVERY CAPITAL IMPROVEMENT	344,074	204,706	548,780
SEWER CAPITAL IMPROVEMENT/DEBT	43,056	-	43,056
SANITARY SEWER LINE PROJECTS	32,011	13,758	45,769
WATER CAPITAL IMPROVEMENT/DEBT	209,714	55,832	265,546
WATER LINE PROJECTS	8,346	6,309	14,655
SANITARY ENGINEER	63,456	7,655	71,112
SOLID WASTE	25,145	25,312	50,456
COUNTY ENGINEER PROJECTS	54,155	-	54,155
TOTAL	6,019,257	4,285,501	10,304,758

GENERAL OBLIGATION BONDS

Unvoted Bonds: The basic security for unvoted general obligation debt of the County is the County’s ability to levy, and its levy pursuant to constitutional and statutory requirements, of an ad valorem tax on all real and tangible personal property subject to ad valorem taxation by the County, within the ten-mill limitation described below. This tax must be in sufficient amount to pay (to the extent not paid from other sources) as it becomes due, the debt service on unvoted County general obligation bonds, both outstanding and in anticipation of which BANs are outstanding. The law provides that the levy necessary for debt service has priority over any levy for current expenses within that tax limitation; that priority may be subject to the provisions of bankruptcy laws and other laws affecting creditors’ rights and to the exercise of judicial discretion.

Voted Bonds: The basic security for voted County general obligation debt is the authorization by the electors for the County to levy to pay debt service on those voted bonds, without limitation as to rate or amount, ad valorem taxes on all real and tangible personal property subject to ad valorem taxation by the County. The tax is outside of the ten-mill limitation and is to be in sufficient amount to pay (to the extent not paid from other sources) as it becomes due the debt service on the voted bonds, subject to the provisions of bankruptcy laws and other laws affecting creditors’ rights and to the exercise of judicial discretion.

Issue and Purpose	Original Amount	Interest Rate	Maturity Date	Amount Outstanding	2016 Principal & Interest
General Obligation Bonds - Unvoted					
<u>Series 2010 Various Purpose Bonds</u> <i>Includes the construction of the Huntington Center (Lucas County Arena) and refinancing of Convention Center acquisition/construction bond.</i>	48,860,000	2.000% - 5.000%	12/1/2040	46,185,000	2,701,688
<u>Series 2010 Taxable Arena Improvement Bonds</u> <i>Includes the construction of the Huntington Center (Lucas County Arena).</i>	19,100,000	1.250% - 6.150%	12/1/2040	18,600,000	1,214,695
<u>Series 2011 Refunding Bonds</u> <i>Refunding of the 2003 Bond for the construction of the Sixth District Court of Appeals building.</i>	4,395,000	2.250% - 4.000%	12/1/2023	3,115,000	445,143
<u>Series 2015 Refunding Bonds</u> <i>Refunding of the 2007 Juvenile Justice Center Refunding Bond.</i>	7,790,000	1.250% - 4.000%	12/1/2021	6,765,000	1,213,362
General Obligation Bonds - Voted					
None					

REVENUE BONDS

Lucas County Ballpark Project: Taxable Revenue Refunding Bonds were issued in 2010 to refund Taxable Revenue Bonds that were issued to pay for the construction costs of the ballpark for the Toledo Mud Hens, a Triple A Baseball Club. This bond issue is to be paid solely from the County's non-tax revenues. These revenues may consist of monies received by the County for the lease of the ballpark to the Toledo Mud Hens, investment income, charges for services, and fees from licenses and permits. The holders of these bonds have no right to have taxes levied by the County for the payment of principal and interest on the bonds.

Issue and Purpose	Original Amount	Interest Rate	Maturity Date	Amount Outstanding	2016 Principal & Interest
Revenue Bonds (Paid from Sewer System Revenues)					
<u>Series 2006 Sanitary Sewer No. 772 USDA Revenue Bond</u> <i>Includes funding for Sanitary Sewer No. 772, backed by the United States Department of Agriculture.</i>	725,700	4.50%	9/1/2046	658,600	39,818
Revenue Bonds (Paid from Non-Tax Revenues)					
<u>Series 2010 Refunding Bonds</u> <i>Refunding of the 2001 Ballpark Bonds for the acquisition of land and the construction of a AAA Baseball Stadium for the Toledo Mud Hens.</i>	10,045,000	1.250% - 3.750%	12/1/2016	1,765,000	1,831,188

SPECIAL ASSESSMENTS

The self-supporting bonds are secured by an unvoted property tax levy (special assessments), however, each appropriate bond indenture provides for principal and interest to be paid from user charges. In the event property owners default on their special assessment obligations, the County is obligated to meet the debt service requirements from County funds.

Issue and Purpose	Original Amount	Interest Rate	Maturity Date	Amount Outstanding	2016 Principal & Interest
Special Assessment Bonds - Governmental Commitment (Self-Supporting)					
Series 1996 Sanitary Sewers and Waterlines	2,460,000	4.250% - 6.500%	12/1/2016	225,000	239,625
Series 1997 Sanitary Sewers and Waterlines	1,235,000	4.900% - 5.450%	12/1/2017	185,000	100,083
Series 1998 Sanitary Sewers and Waterlines	2,460,000	4.250% - 5.000%	12/1/2018	530,000	196,500
Series 1999 Sanitary Sewers and Waterlines	535,000	4.000% - 6.000%	12/1/2019	160,000	44,600
Series 2000 Sanitary Sewers and Waterlines	1,560,000	5.200% - 5.600%	12/1/2020	550,000	130,800
Series 2001 Sanitary Sewers and Waterlines	1,585,000	4.100% - 5.100%	12/1/2021	620,000	125,690
Series 2002 Sanitary Sewers and Waterlines	1,050,000	2.500% - 4.600%	12/1/2022	465,000	80,400
Series 2003 Sanitary Sewers and Waterlines	990,000	2.250% - 5.000%	12/1/2023	495,000	76,760
Series 2004 Sanitary Sewers and Waterlines	1,545,000	3.000% - 5.250%	12/1/2024	840,000	117,248
Series 2005 Sanitary Sewers and Waterlines	1,620,000	3.500% - 4.250%	12/1/2025	965,000	119,365
2005 Technology Drive	1,800,000	3.500% - 4.25%	12/1/2025	620,000	75,298
Series 2006 Sanitary Sewers and Waterlines	1,230,000	4.100% - 4.350%	12/1/2026	825,000	95,568
2006 Sanitary Sewer #772	936,100	4.100% - 4.350%	12/1/2026	612,300	71,829
Series 2007 Sanitary Sewers and Waterlines	470,000	4.250% - 5.000%	12/1/2027	330,000	36,200
Series 2008 Sanitary Sewers and Waterlines	1,035,000	3.000% - 4.350%	12/1/2028	770,000	79,370
Series 2009 Sanitary Sewers and Waterlines	1,250,000	2.200% - 7.000%	12/1/2029	980,000	91,720
Series 2010 Sanitary Sewers and Waterlines	360,000	1.125% - 5.375%	12/1/2030	290,000	28,356
Series 2014 Sanitary Sewers and Waterlines	715,000	1.000% - 5.000%	12/1/2034	695,000	55,925

OHIO WATER DEVELOPMENT AUTHORITY LOANS

The County has entered into a number of loan agreements with the Ohio Water Development Authority (OWDA) for various improvements, including improvements to its sewer and water systems and its water resource recovery facility. At the end of 2016, the aggregate principal amount outstanding under those loan agreements will be approximately \$14,163,980; the final payment on those loans is due on July 1, 2032; and the highest approximate annual loan repayment amount during that period is estimated to be \$1,851,238 (\$1,272,815 principal). Payments under such loan agreements are required to be made from revenues of the sewer and water systems and from the water resource recovery facility plan after repayment of operation and maintenance expenses of such system, and from special assessments in certain cases. The loan agreements grant no security or property interest to OWDA in the property of the County, and do not pledge the general credit of the County, or create a debt subject to the direct or indirect debt limitations, or require the use of general resources of the County for repayment. Payments are due to OWDA on each January 1 and July 1.

Issue and Purpose	Original Amount	Interest Rate	Maturity Date	Amount Outstanding	2016 Principal & Interest
Ohio Water Development Authority (OWDA) Loans - Special Assessment - Governmental Commitment					
Series 1993 Water Supply System	1,128,300	6.16%	7/1/2018	201,370	44,805
Series 1994 Waterlines	405,026	6.72%	7/1/2019	102,444	16,942
Series 1995 Water Supply System	501,750	6.75%	7/1/2021	169,262	20,282
Series 1997 Water Supply System	1,783,512	5.86%	7/1/2017	213,820	76,866
Series 1997 Sanitary Engineer	1,650,000	5.86%	7/1/2017	197,823	71,112
Series 1998 Water Supply System	1,268,385	5.39%	7/1/2021	452,297	52,201
Series 2004 Wastewater Treatment Plant	15,170,142	3.85%	7/1/2029	9,932,831	475,183
Series 2009 Wastewater Treatment Plant	789,485	4.36%	7/1/2030	619,202	29,779
Series 2009 Solid Waste Materials Recovery	1,200,000	5.65%	7/1/2028	895,987	50,456
Series 2009 Southwest Pumping Station	1,097,053	4.36%	7/1/2030	860,431	41,380
Series 2011 Water Line Projects	417,174	3.55%	7/1/2032	355,441	14,655
Series 2011 Sanitary Sewer Projects	910,200	3.55%	7/1/2032	775,118	31,958

OHIO PUBLIC WORKS COMMISSION LOANS

The County has entered into a number of project agreements with the Ohio Public Works Commission (OPWC) under which the County has obtained interest-free loans outstanding in the aggregate principal amount of approximately \$3,121,187 at the end of 2016 to fund road and sewer system improvements. The County is required to repay these loans in equal annual payments over repayment periods ranging from ten to twenty years; the highest approximate annual loan repayment amount during that period is estimated to be \$285,819.

Issue and Purpose	Original Amount	Interest Rate	Maturity Date	Amount Outstanding	2016 Principal & Interest
Ohio Public Works Commission (OPWC) Loans - Governmental Commitment					
Eber/Wilkins Improvements	500,000	0.00%	7/1/2016	25,000	25,000
1994 Wastewater Treatment Plant Improvements	274,474	0.00%	7/1/2017	20,586	6,862
Albon/Garden Traffic Signal	15,147	0.00%	7/1/2018	3,787	757
Dorr Street	37,207	0.00%	7/1/2020	14,883	1,860
King/Nebraska Intersection	109,454	0.00%	7/1/2020	43,781	5,473
Providence-Neapolis-Swanton	12,445	0.00%	7/1/2020	4,978	622
Culverts # 430, #1445, and #1446	45,833	0.00%	7/1/2023	34,374	2,292
Jerusalem Township Sewer	1,168,570	0.00%	7/1/2025	545,545	29,214
Salisbury Road at Butz Road	100,000	0.00%	7/1/2025	52,007	2,889
Crissy Road	65,250	0.00%	7/1/2025	35,608	1,978
Mohler Road	41,129	0.00%	7/1/2025	37,016	2,056
Maumee River	1,215,159	0.00%	7/1/2026	637,958	30,379
Wilkins Road Bridge	186,756	0.00%	7/1/2028	112,054	4,669
Yaberg Road Bridge	195,201	0.00%	7/1/2029	126,883	4,880
Embassy Estates Pumping Station	71,487	0.00%	7/1/2029	46,466	1,787
Lathrop Road Bridge	67,096	0.00%	7/1/2030	46,967	1,677
Install Gravity Sewers W/Pump Stn Abandonments	205,705	0.00%	7/1/2030	149,136	5,143
Shoreland/Corey Woods/Hasty Hills Pump	276,486	0.00%	7/1/2030	200,452	6,912
Northwest and Southwest Elevated Tanks	200,511	0.00%	7/1/2030	193,827	6,684
East Plant Clarifier	118,467	0.00%	7/1/2031	91,812	2,962
North Curtice Rd Waterline Replacement	102,405	0.00%	7/1/2032	81,924	2,560
River Road Waterline 229-S Replacement	153,029	0.00%	7/1/2032	122,424	3,826
Monclova Rd Sanitary Sewer #793, PHASE 3	200,000	0.00%	7/1/2033	172,807	4,800
Maumee River WWTP Capital Improvements	144,635	0.00%	7/1/2034	137,403	3,616
Six Pump Station Replacement	360,430	0.00%	7/1/2035	351,419	9,011

LUCAS COUNTY'S FUTURE LONG-TERM DEBT

A summary of the County's future long-term debt funding requirements, as of December 31, 2016 follows:

Year of Funding	Bonds		OWDA		OPWC		TOTAL		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt</u>
2017	3,316,900	3,801,960	1,272,815	578,423	285,819	0%	4,875,534	4,380,383	9,255,917
2018	3,344,400	3,675,696	1,037,709	517,573	272,095	0%	4,654,205	4,193,269	8,847,474
2019	3,247,100	3,573,647	994,682	470,991	270,581	0%	4,512,363	4,044,638	8,557,001
2020-2022	9,083,500	10,076,701	2,919,716	1,158,203	771,966	0%	12,775,182	11,234,904	24,010,086
2023-2026	7,556,800	12,170,282	4,162,806	984,485	916,205	0%	12,635,811	13,154,767	25,790,578
2027-2030	7,880,342	10,859,511	3,641,235	282,706	423,189	0%	11,944,766	11,142,217	23,086,982
2031-2040	47,370,060	15,556,544	135,018	4,821	181,333	0%	47,686,410	15,561,365	63,247,775
Total	81,799,101	59,714,340	14,163,981	3,997,203	3,121,187	0%	99,084,269	63,711,543	162,795,812

2016 BUDGET



PERSONNEL



Bluestripe Snapper (*The Reef*, generously sponsored by Owens Illinois, Inc.)

H- PERSONNEL

H. Personnel

- Positions by Department

2016 BUDGET



SUMMARY OF BUDGETED POSITIONS BY DEPARTMENT

Department	2014 Positions		2015 Positions		2016 Positions		Position change from 2016 vs. 2015	
	Full Time	Total	Full Time	Total	Full Time	Total	#	%
Auditor	16.95	17.45	16.95	17.45	22.28	22.28	4.83	27.68%
Assessing Personal Property	3.50	3.50	3.50	3.50	-	-	-3.50	-100.00%
Appraising Real Property	12.75	12.75	12.75	12.75	12.37	12.37	-0.38	-2.98%
Budget Commission	0.50	1.00	0.50	1.00	0.58	0.58	-0.42	-42.00%
Board of Revision	0.50	0.50	0.50	0.50	0.57	0.57	0.06	13.00%
Real Estate Assessment	56.30	56.30	56.80	58.80	54.71	62.71	3.91	6.65%
Board of County Commissioners	6.00	6.00	6.00	6.00	6.00	6.00	0.00	0.00%
County Administrator	5.00	5.00	5.00	5.00	7.00	7.00	2.00	40.00%
Board of Developmental Disabilities	567.00	622.00	554.00	614.00	533.00	586.00	-28.00	-4.56%
Board of Elections	21.00	26.00	21.00	26.00	23.00	30.00	4.00	15.38%
Centralized Records Center	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00%
Child Support Enforcement Agency	102.00	102.00	100.00	100.00	92.00	92.00	-8.00	-8.00%
Children Services Board	356.00	372.00	330.00	342.00	344.00	359.00	17.00	4.97%
Clerk of Courts	35.25	36.25	35.25	36.25	37.25	38.25	2.00	5.52%
Certificate of Title	31.25	34.25	29.25	31.25	31.25	32.25	1.00	3.20%
Common Pleas Court	57.00	59.00	57.00	59.00	83.00	98.00	39.00	66.10%
C.P. Human Resources	5.00	5.00	5.00	5.00	-	-	-5.00	-100.00%
Work Release	42.00	45.00	42.00	45.00	45.00	51.00	6.00	13.33%
Adult Probation	22.00	23.00	22.00	23.00	25.00	26.00	3.00	13.04%
Pretrial-Presentence	31.00	32.00	31.00	32.00	38.00	39.00	7.00	21.88%
Common Pleas Security	21.00	34.00	21.00	34.00	-	-	-34.00	-100.00%
Coroner	12.00	16.00	13.00	17.00	13.00	17.00	0.00	0.00%
County Engineer								
Tax Map Division	2.20	2.20	2.20	2.20	2.20	2.20	0.00	0.00%
Motor Vehicle and Gasoline	56.90	68.90	52.95	76.95	53.80	72.80	-4.15	-5.39%
Storm Water	3.85	4.85	4.85	5.85	4.85	5.85	0.00	0.00%
Canine Care and Control	25.00	26.00	23.00	25.00	24.00	24.00	-1.00	-4.00%
Domestic Relations Court	34.00	41.00	34.00	41.00	35.00	44.00	3.00	7.32%
Emergency Services								
Emergency Management	4.00	5.00	4.00	5.00	4.60	4.60	-0.40	-8.00%
Emergency Medical Services	21.00	40.00	22.00	43.00	21.00	42.00	-1.00	-2.33%
Emergency Telephone System	11.00	12.00	11.00	12.00	11.40	12.40	0.40	3.33%
Facilities	41.00	44.00	42.00	45.00	45.00	45.00	0.00	0.00%
Vehicle Maintenance	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00%
Family & Children First Council	13.00	13.00	19.00	19.00	25.00	25.00	6.00	31.58%

Department	2014 Positions		2015 Positions		2016 Positions		2016 vs. 2015	
	Full Time	Total	Full Time	Total	Full Time	Total	#	%
Human Resources	6.00	6.00	6.00	6.00	11.00	11.00	5.00	83.33%
Self-Funded Health Insurance	4.13	4.13	4.13	4.13	5.00	5.00	0.88	21.21%
Self-Funded Workers Comp	1.06	1.06	1.06	1.06	1.41	1.41	0.35	32.88%
Information Services	25.00	25.00	25.00	25.00	27.50	27.50	2.50	10.00%
Intergrated Justice System	6.00	6.00	6.00	6.00	8.00	8.00	2.00	33.33%
Job and Family Services	325.00	325.00	356.00	356.00	360.00	360.00	4.00	1.12%
Juvenile Court	98.57	99.57	98.57	99.57	109.60	110.60	11.03	11.08%
Juvenile Detention Center	58.00	59.00	58.00	59.00	58.00	59.00	0.00	0.00%
Law Library	2.00	3.00	2.00	3.00	2.00	3.00	0.00	0.00%
Mental Health & Recovery Services Board	15.00	16.00	15.00	16.00	19.00	19.00	3.00	18.75%
Office of Management and Budget	2.25	3.25	2.25	3.25	3.15	3.15	-0.10	-3.08%
Hotel Motel	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Risk Management	1.06	1.06	1.06	1.06	1.06	1.06	0.00	0.00%
Support Services	2.25	2.25	2.25	2.25	3.25	3.25	1.00	44.44%
Central Supplies	0.50	0.50	0.50	0.50	0.50	0.50	0.00	0.00%
Telecommunication Services	1.25	1.25	1.25	1.25	1.25	1.25	0.00	0.00%
Planning and Development								
Economic Development	-	-	7.00	7.00	7.00	7.00	-	0.00%
Building Regulations	7.00	8.00	7.00	8.00	8.00	9.00	1.00	12.50%
Workforce Development Agency	13.00	13.00	14.00	14.00	12.00	12.00	-2.00	-14.29%
Probate Court	30.00	33.00	30.00	33.00	29.00	33.00	0.00	0.00%
Prosecutor	62.36	68.58	62.36	68.58	64.47	73.57	4.99	7.28%
Delinquent Tax Foreclosure	8.88	9.67	8.96	9.75	9.59	10.89	1.14	11.65%
Recorder	12.00	12.00	12.00	12.00	11.00	12.00	0.00	0.00%
Sanitary Engineer	44.00	44.00	46.00	46.00	47.00	47.00	1.00	2.17%
Water Resource Recovery Facility	21.00	21.00	21.00	21.00	21.00	21.00	0.00	0.00%
Solid Waste	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00%
Sheriff								
Administration	29.50	30.50	29.50	30.50	34.00	34.00	3.50	11.48%
Public Safety Court Security	35.96	35.96	35.96	35.96	39.50	39.50	3.54	9.84%
Law Enforcement	60.00	60.00	60.00	60.00	74.00	74.00	14.00	23.33%
Corrections Center	304.00	305.00	304.00	305.00	334.00	336.00	31.00	10.16%
Medical Correction Center	13.00	26.00	13.00	26.00	15.00	28.00	2.00	7.69%
Policing	44.54	55.54	43.50	55.50	45.50	57.50	2.00	3.60%
Treasurer	11.50	11.50	14.75	14.75	13.75	13.75	-1.00	-6.78%
Delinquent Tax Foreclosure	13.50	14.50	12.25	12.25	10.25	11.25	-1.00	-8.16%
Veterans Service Commission	12.00	17.00	13.00	18.00	13.00	18.00	0.00	0.00%
Total Positions	2,903.25	3,101.27	2,907.85	3,122.87	3,010.64	3,226.04	103.17	3.30%

BUDGETED POSITION VARIANCES

The Office of Management and Budget used the criteria of a percentage change in total staffing of 10% or greater as a requirement for an explanation of the Budgeted Position Variance.

Auditor – Moved 3.61 FTEs from Assessing Personal Property employees into Auditor Budget; moved 8% distribution of 2 employees in Budget Commission budget.

Assessing Personal Property – Moved 3.61 FTEs into Auditor Budget.

Budget Commission – Removed part-time employee and increased 8% distribution of 2 employees from Auditor's budget.

Board of Revision – Moved 6.5% of an employee from Real Estate Assessment Fund.

County Administrator – 2 Project Manager positions created for Criminal Justice Reform and Welcome Toledo Initiative.

Board of Elections – 2 new part-time Voting Machine Technicians added to Organizational Chart.

Common Pleas Court – C.P. Human Resources and Common Pleas Security were incorporated into this department.

C.P. Human Resources – Department was combined with Common Pleas Court. No positions were eliminated.

Work Release – 3 full-time and 3 part-time Correction Officers were added to Organizational Chart.

Adult Probation – Deputy Director, Drug Court Coordinator, and Electronic Monitoring positions were added to the Organizational Chart.

Pretrial-Presentence – 3 Booking Officers and 4 Probation Officers were added to the Organizational Chart.

Common Pleas Security – Department was combined with Common Pleas Court. No positions were eliminated.

Family & Children First Council – As a result of taking on the start-up and implementation of Early Head Start in Lucas County, additional staff (6 full-time) were added to insure compliance with Early Head Start Standards and affective management of the program.

Human Resources – 3 Personnel Officers moved from Job and Family Services and will be paid for by an MOU. 2 additional Personnel Officers created due to increased functions of department.

Self-Funded Health Insurance – .125% of Director of Human Resources moved back to General Fund and 1 new clerk position added.

Self-Funded Workers Comp – 35% of OMB Budget Analyst added to cover Workers Compensation Chargebacks and Plan duties.

Information Services – 50% of Application Specialist moved from Real Estate Assessment Fund. 2 new Application System Analyst positions added to Organizational Chart.

Integrated Justice System – To assist in implementing the new Case Management System, one Systems Analyst I and one Help Desk Support position were added to Organizational Chart.

Juvenile Court – 9 positions moved from IV-E grant to General Fund and a Public Relations Coordinator was hired.

Mental Health & Recovery Services Board – Contract Compliance Monitor moved from part-time to full-time, Manager of Inclusion and Health Equity, Manager of Prevention & MH Promotion, and Manager of Treatment Services positions created due to increased needs of community.

Support Services – 50% of Support Services Manager moved from Telecommunications and 50% of new Support Services Coordinator added.

Building Regulations – Certified Building Official added due to increased need.

Workforce Development Agency – Administrative Specialist moved to Planning and Development and Development Specialist positions not filled after retirement.

Prosecutor Delinquent Tax Foreclosure – 50% of a part-time paralegal added and various full-time employees % increased from General Fund to equal around 60% of a FTE.

Sheriff Administration – Funding Sheriff at 100% levels for total operations.

Sheriff Law Enforcement – Funding Sheriff at 100% levels for total operations.

Sheriff Corrections Center – New Class added for Corrections Officers to cut down on overtime.

Bargaining Units

Office or Department	Bargaining Unit	Employees Represented	Agreement Expiration Date
Auditor			
1) Line Staff	UAW	40	December 31, 2016
2) Professional employees	UAW	8	December 31, 2016
3) Managers / Assistant Managers	Teamsters	12	March 30, 2018
Board of Developmental Disabilities			
1) Nonprofessional employees	AFSCME	229	June 30, 2016
2) Professional employees	AFSCME	161	June 30, 2017
Children Services Board			
1) Deemed certified	AFSCME	20	April 30, 2018
	PGO	231	April 30, 2018
2) Nurse employees	PGO	5	April 30, 2018
3) Attorneys	PGO	8	April 30, 2018
4) Residual Unit/Secretaries	PGO	19	April 30, 2018
Child Support Enforcement Agency			
1) Non-attorney employees	AFSCME	78	December 31, 2018
2) Attorneys	UAW	8	January 31, 2016 *
Clerk of Courts	UAW	56	December 31, 2018
Commissioners(a)	AFSCME	129	December 31, 2018
Coroner	AFSCME	11	December 31, 2015
Correctional Treatment Facility	PGO	26	June 30, 2017
County Engineer	AFSCME	26	May 14, 2017
Data Processing Board	IBEW	18	December 31, 2016
Department of Job & Family Services			
1) Non-security employees	AFSCME	254	October 31, 2015*
2) Security employees	AFSCME	4	October 31, 2015 *
Emergency Telephone Service (911)	UAW	6	December 31, 2018
Emergency Medical Services	UAW	15	December 31, 2016
Recorder	AFSCME	9	December 31, 2018
Sheriff			
1) Command level employees	UAW	52	December 31, 2015 *
2) Non-command level employees	UAW	411	December 31, 2015*
3) Dispensary employees	UAW	15	December 31, 2015*
Treasurer	Teamsters	18	December 31, 2015*
Veterans Service Commission	PGO	10	December 31, 2018

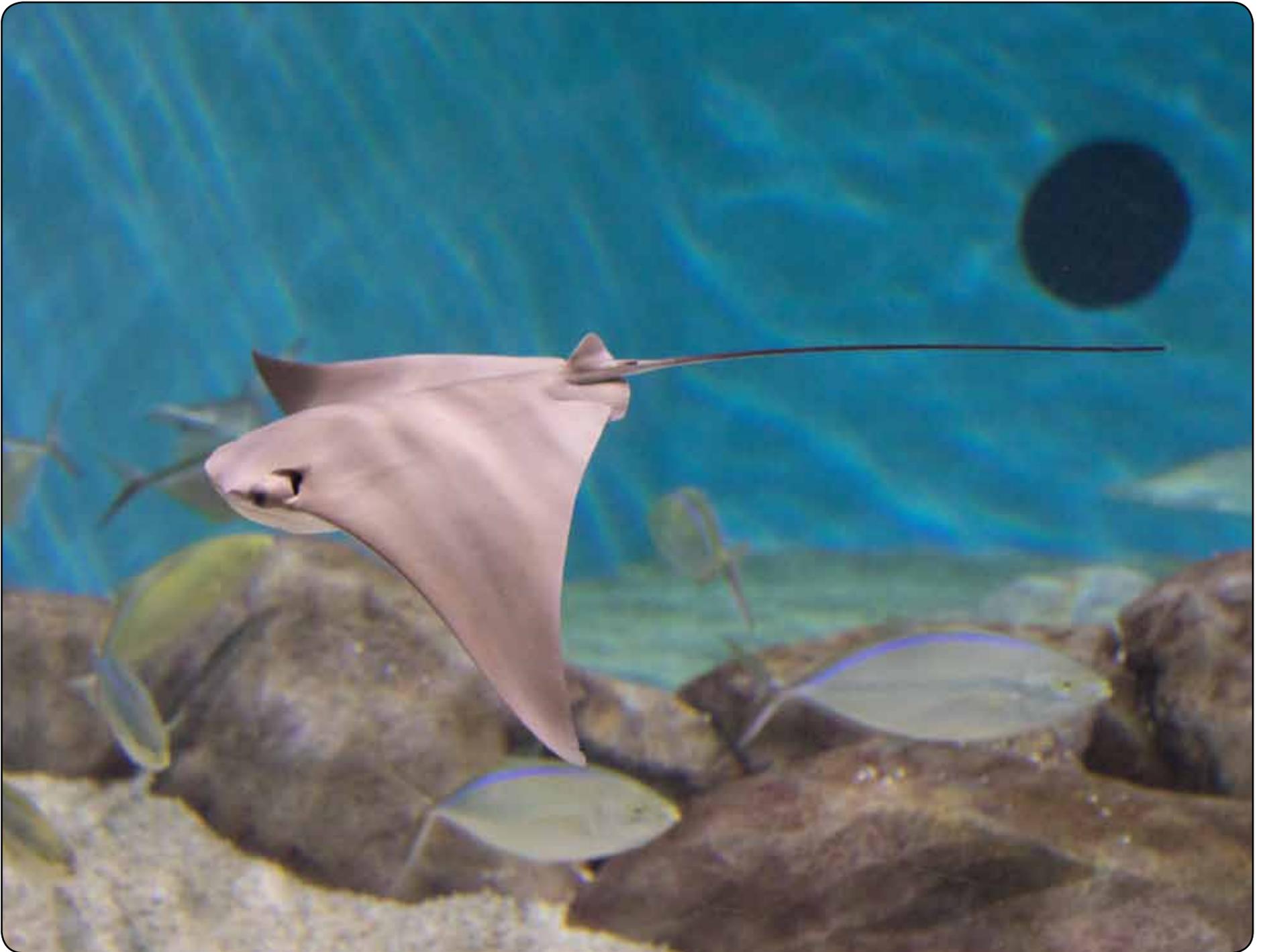
(a) Includes employees in the following departments: Building Regulations, Canine Care and Control, Facilities, Sanitary Engineer, Water Resource Recovery Facility Plant, Vehicle Maintenance, Solid Waste and Central Supply and Telecommunications.

* Negotiations currently underway for new collective bargaining agreement.
The remaining full-time county employees are not members of a bargaining unit.

2016 BUDGET



PROGRAM SUMMARY



Cow Nose Ray

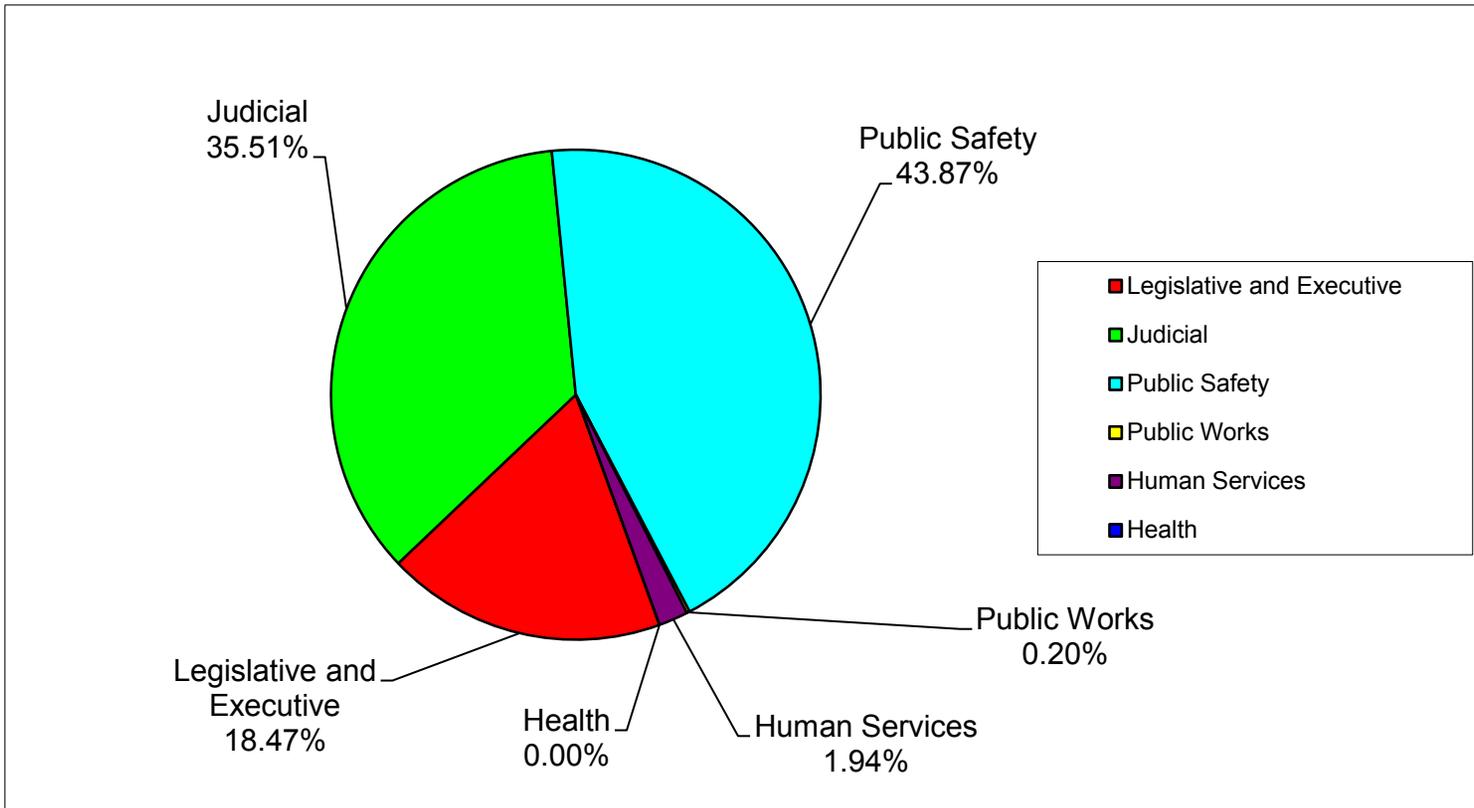
I. Program Summary

2016 BUDGET



PROGRAM SUMMARY - GENERAL FUND*

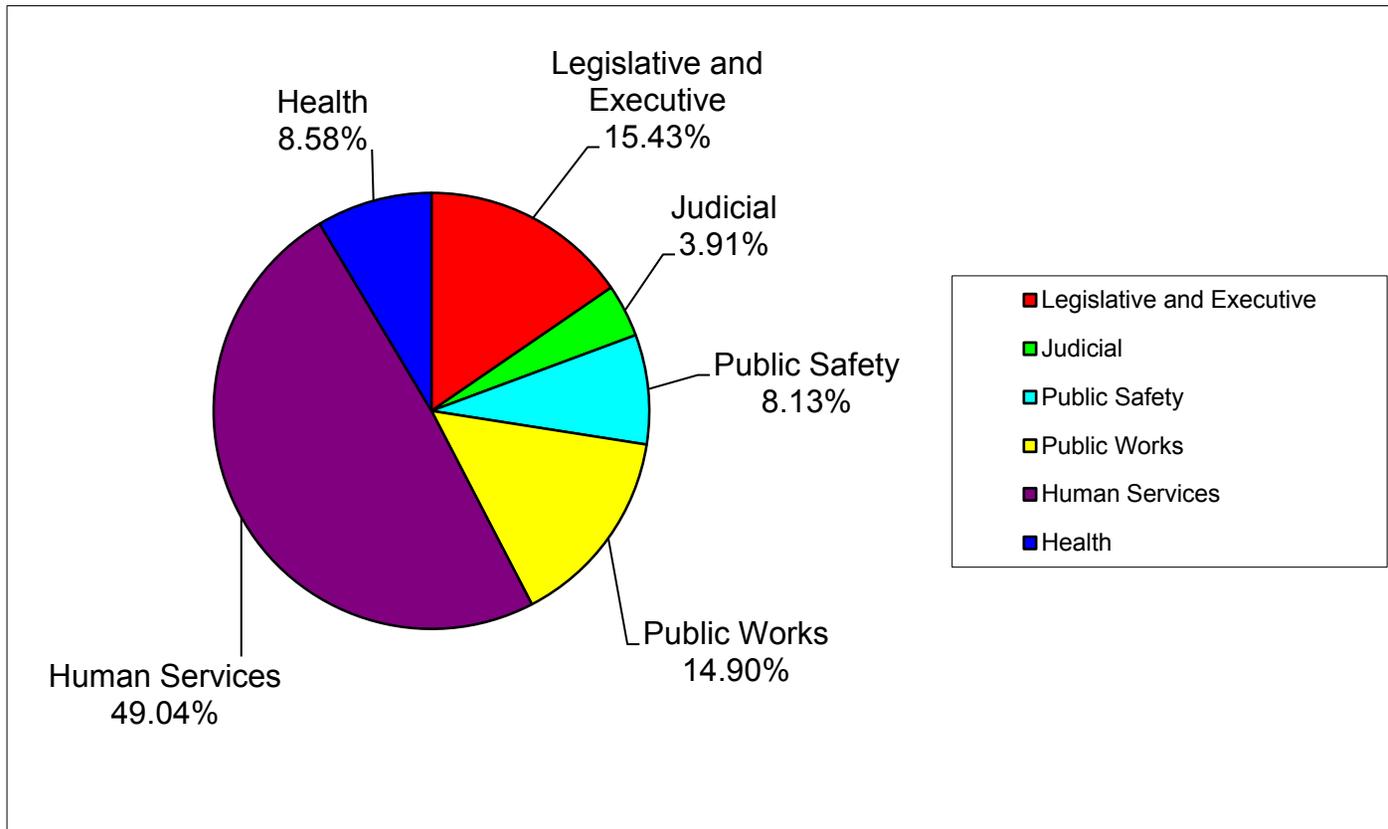
Legislative and Executive	16,157,927
Judicial	31,061,822
Public Safety	38,373,892
Public Works	174,730
Human Services	1,695,810
Health	-
TOTAL	87,464,181



**Please note that only departments with personnel expenses were included in the Program Summary for General Fund*

PROGRAM SUMMARY - OUTSIDE GENERAL FUND

Legislative and Executive	55,239,434
Judicial	14,014,339
Public Safety	29,086,039
Public Works	53,352,550
Human Services	175,550,469
Health	30,723,899
TOTAL	302,727,296



PROGRAM SUMMARY - LEGISLATIVE AND EXECUTIVE

Department/Agency	Dept. No.	2016 Budget
<i>General Fund</i>		
Auditor	1010-0110	1,454,921
Appraising Real Property	1010-0130	598,059
Budget Commission	1010-0140	49,965
Board of Revision	1010-0150	81,819
Information Services	1010-0160	2,503,285
Commissioners	1010-0300	543,555
Administration	1010-0400	\$684,105
Facilities	1010-0810	3,745,873
Human Resources	1010-1010	705,500
Treasurer	1010-1310	1,138,224
Office of Management and Budget	1010-1710	291,554
Board of Elections	1010-2000	3,336,833
Support Services	1010-2510	184,001
Centralized Records Center	1010-2830	269,601
Recorder	1010-3110	570,632
SUBTOTAL:		16,157,927

PROGRAM SUMMARY - LEGISLATIVE AND EXECUTIVE

Outside General Fund

Real Estate Assessment	2030-0170	4,801,887
Planning and Development	2060-1410	1,137,798
Delinquent Foreclosure-Treasurer	2160-1340	1,175,851
Delinquent Foreclosure-Prosecutor	2160-1520	1,375,248
Building Regulations	2210-2710	1,152,528
Central Supply	6010-2520	544,163
Vehicle Maintenance	6020-2540	658,354
Telecommunications	6030-2530	621,155
Self-funded Health Insurance	6040-3220	27,927,911
Self-funded Dental Insurance	6050-3240	2,258,300
Risk Retention	6060-3210	1,411,125
Self-funded Worker's Compensation	6070-3230	3,500,114
Self-funded Prescription Drug Insurance	6080-3250	8,675,000
SUBTOTAL:		55,239,434
<hr/>		
TOTAL:		71,397,361

PROGRAM SUMMARY - JUDICIAL

Department/Agency	Dept. No.	2016 Budget
<i>General Fund</i>		
Juvenile Court	1010-1110	6,699,623
Prosecutor	1010-1510	5,011,766
Domestic Relations Court	1010-2300	2,572,406
Clerk of Courts	1010-2810	1,912,073
Probate Court	1010-3010	1,821,650
Common Pleas Court	1010-3310	5,935,160
Work Release	1010-3330	3,060,011
Adult Probation	1010-3350	1,323,469
Pretrial-Presentence	1010-3360	1,941,168
Integrated Justice System	1010-4500	784,496
SUBTOTAL:		31,061,822
<i>Outside General Fund</i>		
Child Support Enforcement Agency	2080-0210	11,319,084
Law Library	2115-5210	422,800
Certificate of Title	2220-2820	2,272,455
SUBTOTAL:		14,014,339
TOTAL:		45,076,161

PROGRAM SUMMARY - PUBLIC SAFETY

Department/Agency	Dept. No.	2016 Budget
<i>General Fund</i>		
Juvenile Detention Center	1010-1120	3,706,318
Coroner	1010-1210	1,453,554
Public Safety Court Security	1010-1630	2,319,223
Sheriff - Law Enforcement	1010-1650	5,270,850
Sheriff -Administration	1010-1660	3,180,192
Sheriff - Corrections Center	1010-1670	21,041,965
Medical Correction Center	1010-1671	1,401,790
SUBTOTAL:		38,373,892
<i>Outside General Fund</i>		
Emergency Medical Services	2070-0720	13,539,851
Emergency Telephone System	2071-0710	7,916,907
Emergency Management Agency	2072-0730	616,353
Coroner Lab	2130-1220	839,989
Toxicology Laboratory	2131-1230	480,589
Sheriff Policing Contracts	2143 - (1681-1696)	4,163,480
Countywide Communications	2145-1692	1,528,870
SUBTOTAL:		29,086,039
TOTAL:		67,459,931

PROGRAM SUMMARY - PUBLIC WORKS

Department/Agency	Dept. No.	2016 Budget
<i>General Fund</i>		
County Engineer	1010-2910	174,730
SUBTOTAL:		174,730
<i>Outside General Fund</i>		
County Engineer Administration	2040-2920	6,525,000
County Engineer Projects	2041-2940	13,711,500
Storm Water Operations	2043-2970	796,527
Storm Water CIP	2044-2971	2,624,000
Sanitary Engineer	5010-0540	4,976,000
Water Capital Improvement and Debt	5021-0561	1,016,000
Water Line Projects	5022-0562	1,500,000
Water Resource Recovery Facility	5030-0550	3,679,800
Water Resource Recovery Capital Improvement and Debt	5031-0551	1,916,000
Water Resource Recovery Projects	5032-0553	1,500,000
Sewer Capital Improvement and Debt	5041-0571	882,000
Sewer Line Projects	5042-0572	1,500,000
Solid Waste	5050-0530	12,725,723
SUBTOTAL:		53,352,550
TOTAL:		53,527,280

PROGRAM SUMMARY - HUMAN SERVICES

Department/Agency	Dept. No.	2016 Budget
<i>General Fund</i>		
Veterans Service	1010-2600	1,695,810
SUBTOTAL:		1,695,810
<i>Outside General Fund</i>		
Job and Family Services	2010-2410	43,799,755
Children Services Board	2050-2110	43,382,335
Board of Developmental Disabilities	2180-1910	60,915,858
Community DD Residential Services	2181-1920	19,399,280
Family Council	2260-4710	124,525
Family Council Grants	2261-4711	3,832,650
Workforce Development Agency	2270-1431	4,096,066
SUBTOTAL:		175,550,469
TOTAL:		177,246,279

PROGRAM SUMMARY - HEALTH

Department/Agency	Dept. No.	2016 Budget
<i>General Fund</i>		
SUBTOTAL:		-
<i>Outside General Fund</i>		
Mental Health and Recovery Services	2020-5010	28,466,868
Canine Care and Control	2090-0610	2,257,031
SUBTOTAL:		30,723,899
TOTAL:		30,723,899

GENERAL GOVERNMENT LEGISLATIVE & EXECUTIVE



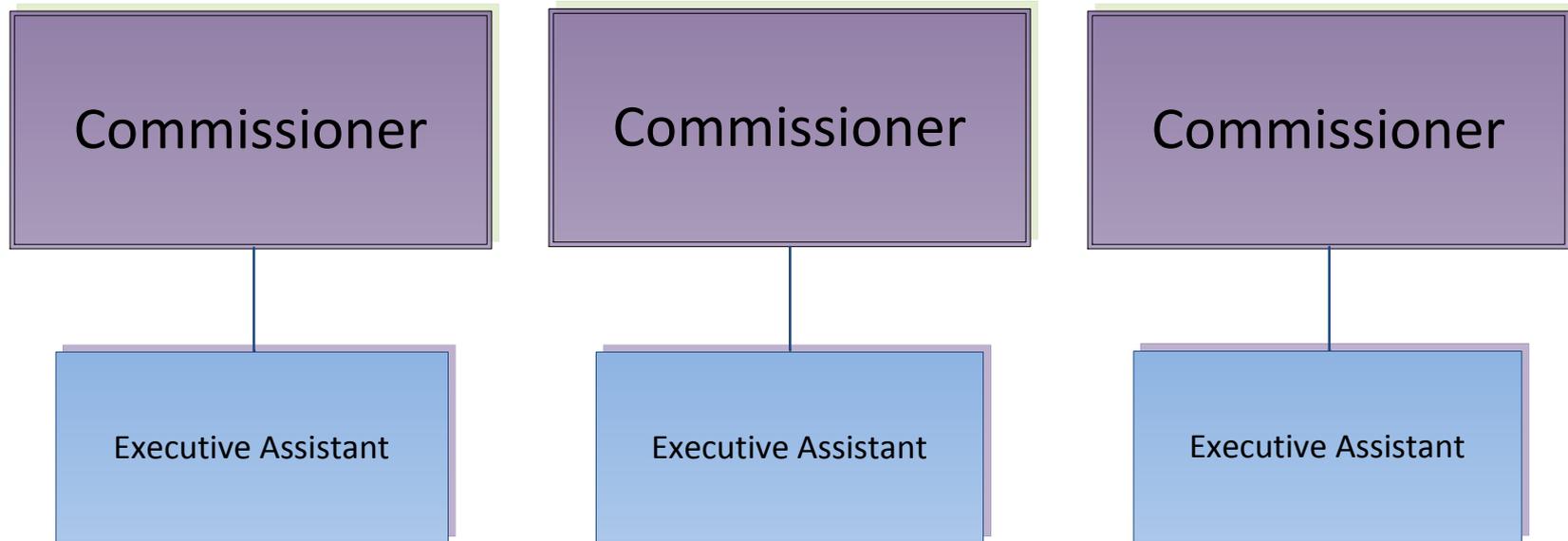
Green Sea Turtle, Moray Eel & Bar Jack (Gulf of Mexico Exhibit)

J. General Government - Legislative & Executive

2016 BUDGET



Board of County Commissioners



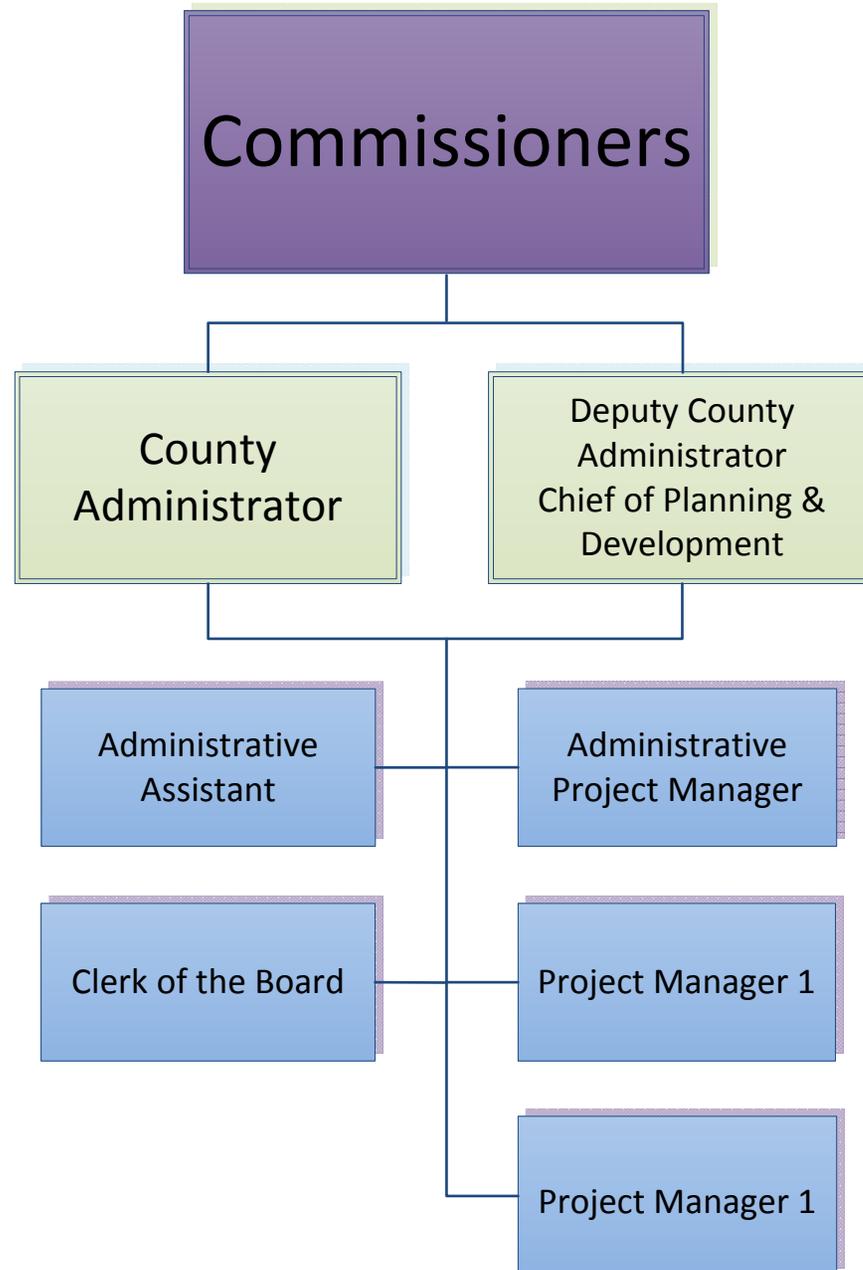
Commissioners
General Government - Legislative and Executive
General
1010-0300

It is the mission of the Board of County Commissioners, Lucas County, Ohio to provide high quality, prompt and efficient public safety and public service programs and operations to the citizens of Lucas County in a financially prudent manner and in accordance with the laws in the State of Ohio.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	477,431	486,444	485,710	482,615	(3,829)	-1%
CHARGES AND SERVICES:	8,208	3,244	41,601	22,040	18,796	579%
MATERIALS AND SUPPLIES:	3,228	1,224	4,465	2,180	956	78%
OPERATING EXPENSES:	26,021	19,890	29,937	24,420	4,530	23%
MISCELLANEOUS:	1,100	-	-	5,000	5,000	0%
CAPITAL OUTLAY AND EQUIPMENT:	2,054	-	-	7,300	7,300	0%
TOTAL:	\$518,043	\$510,802	\$561,714	\$543,555	32,753	6%

FULL TIME POSITIONS: 6.00
PART TIME POSITIONS: 0.00

Lucas County Administration



**County Administrator
General Government - Legislative and Executive
General Fund
1010-0400**

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	457,311	476,893	455,903	593,230	116,337	24%
CHARGES AND SERVICES:	30,764	1,897	434	38,800	36,903	1945%
MATERIALS AND SUPPLIES:	2,355	2,295	3,557	3,550	1,255	55%
OPERATING EXPENSES	20,983	9,078	12,039	24,725	15,647	172%
MISCELLANEOUS	-	7,140	-	5,000	(2,140)	-30%
CAPITAL OUTLAY AND EQUIPMENT:	5,172	255	1,341	18,800	18,545	7273%
TOTAL:	\$516,586	\$497,558	\$473,273	\$684,105	\$186,547	37%

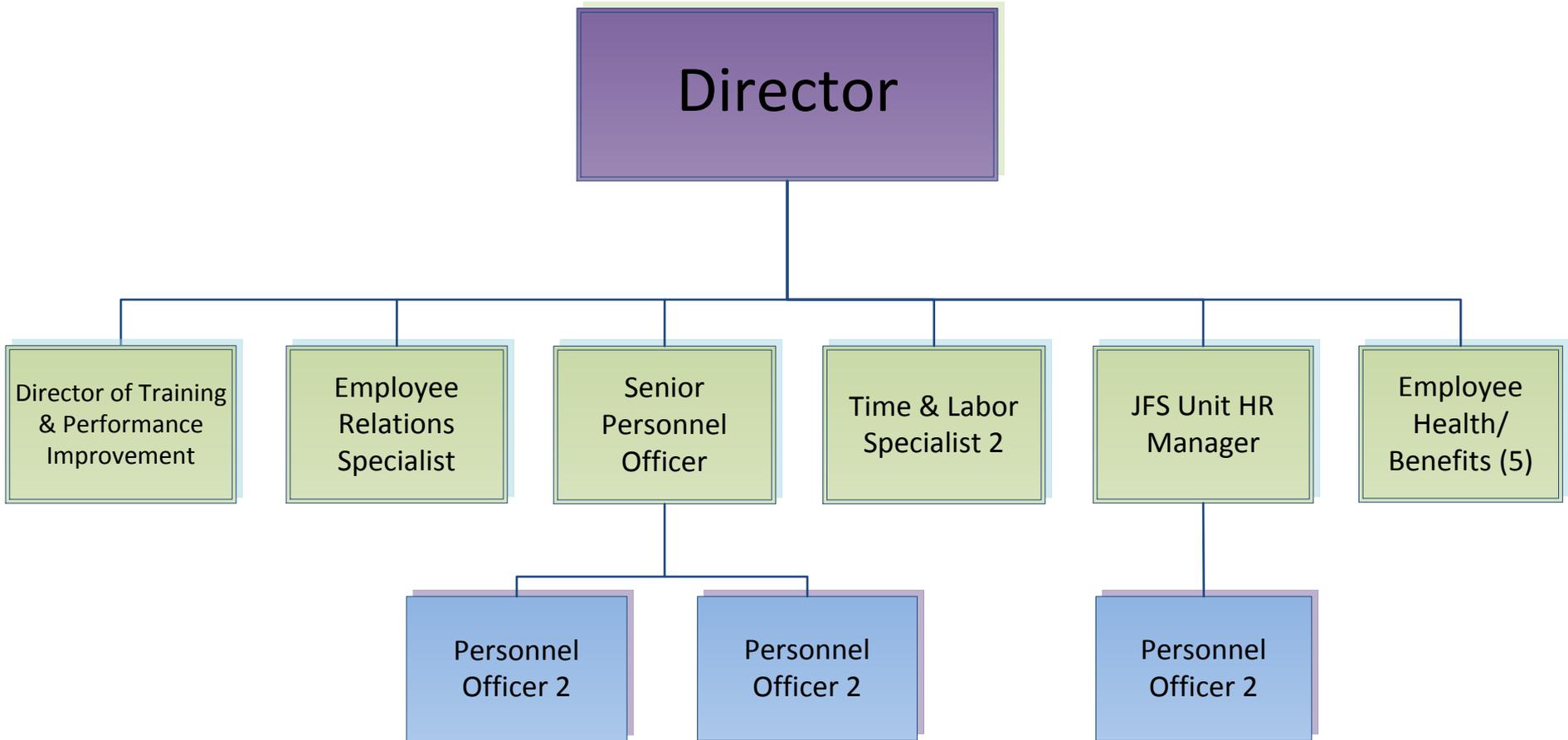
FULL TIME POSITIONS:

7.00

PART TIME POSITIONS:

0.00

Human Resources



Human Resources
General Government - Legislative and Executive
General
1010-1010

The mission of the Human Resources Department is to effectively, efficiently, and impartially perform those functions and responsibilities related to the acquisition, development and maintenance of human resources, within the appointing authority of the Board of Lucas County Commissioners, and in a supporting role, based on time and resources, for any other Lucas County appointing authority.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	440,046	411,635	571,651	660,000	248,365	60%
CHARGES AND SERVICES:	3,893	4,182	4,176	6,000	1,818	43%
MATERIALS AND SUPPLIES:	5,747	3,876	11,746	8,000	4,124	106%
OPERATING EXPENSES:	3,516	5,783	8,098	29,500	23,717	410%
MISCELLANEOUS:	-	-	2,580	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	1,975	-	3,179	2,000	2,000	0%
TOTAL:	\$455,176	\$425,476	\$601,429	\$705,500	280,024	66%
FULL TIME POSITIONS:				11.00		
PART TIME POSITIONS:				0.00		

Self-Funded Health Insurance
General Government - Legislative and Executive
Internal Service Fund
6040

Our mission is to assist Lucas County employees with their participation in the Lucas County Employees Benefits program and to educate them regarding the benefits program so that they may be informed consumers. We have the added task of advocating wellness programs to county employees to aid in achieving a healthier employee group.

GOALS:

Continue working closely with Cost Containment Board to explore options to obtain the best health care benefits possible, while minimizing costs and providing greater economic value to the taxpayers of Lucas County.

Continue promotion of employee and dependent participation in the Wellness Program and Prescription Drug Use Review Program.

Continue partnership with the University of Toledo to measure Wellness and Drug Use Review Program cost effectiveness and impact on employee health.

Work with Board of County Commissioners and Administration to evaluate future medical program cost projections and funding options over 3-5 year window.

SELF-FUNDED HEALTH INSURANCE
General Government - Legislative and Executive
Internal Service Fund

	6040-3220							
	2014	2015	2015	2016	2017	2018	2019	2020
	ACTUAL	BUDGET	ACTUAL	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
ENDING BALANCE	\$7,273,576	\$7,194,778	\$7,194,778	\$8,689,621	\$8,837,870	\$8,112,712	\$6,539,804	\$4,094,083
LESS PRIOR YEAR ENCUMBRANCES	1,850,274	1,056,460	1,056,460	3,153,088				
BEGINNING BALANCE	5,423,302	6,138,318	6,138,318	5,536,533	8,837,870	8,112,712	6,539,804	4,094,083
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	26,481,936	27,788,475	27,899,363	27,966,160	27,916,160	27,916,160	27,916,160	27,916,160
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
INVESTMENT INCOME	57,173	60,000	87,075	60,000	60,000	60,000	60,000	60,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON-OPERATING TRANSFER-IN	109,266	50,000	220,044	50,000	50,000	50,000	50,000	50,000
TOTAL REVENUES	26,648,375	27,898,475	28,206,482	28,076,160	28,026,160	28,026,160	28,026,160	28,026,160
TOTAL AVAILABLE	\$33,921,952	\$35,093,253	\$35,401,260	\$36,765,781	\$36,864,030	\$36,138,872	\$34,565,964	\$32,120,243
EXPENDITURES:								
PERSONAL SERVICES	291,030	309,818	311,325	367,737	376,930	386,354	396,013	405,913
CHARGES AND SERVICES	1,976,245	2,521,125	2,274,598	2,444,004	2,505,104	2,567,732	2,631,925	2,697,723
MATERIALS AND SUPPLIES	13,902	15,300	12,609	15,300	15,683	16,075	16,476	16,888
OPERATING EXPENSES*	24,440,746	24,117,870	24,104,872	25,079,870	25,832,077	26,606,845	27,404,851	28,226,793
MISCELLANEOUS	-	1,000	-	1,000	1,025	1,051	1,077	1,104
CAPITAL OUTLAY AND EQUIPMENT	5,250	20,000	8,233	20,000	20,500	21,013	21,538	22,076
TOTAL EXPENSES	26,727,174	26,985,113	26,711,638	27,927,911	28,751,319	29,599,068	30,471,880	31,370,497
REVENUES OVER/(UNDER) EXPENSES	\$7,194,778	\$8,108,140	\$8,689,621	\$8,837,870	\$8,112,712	\$6,539,804	\$4,094,083	\$749,746

FULL TIME POSITIONS:

5.00

PART TIME POSITIONS:

0.00

SELF-FUNDED DENTAL INSURANCE
General Government - Legislative and Executive
Internal Service Fund
6050-3240

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$1,783,378	\$1,029,177	\$1,029,177	\$862,767	\$1,243,399	\$1,556,673	\$1,800,579	\$1,973,046
LESS PRIOR YEAR ENCUMBRANCES	500,170	826,837	826,837	1,019,856				
BEGINNING BALANCE	1,283,207	202,340	202,340	(157,089)	1,243,399	1,556,673	1,800,579	1,973,046
REVENUES								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,303,342	2,637,295	2,633,430	2,638,932	2,638,932	2,638,932	2,638,932	2,638,932
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS NON OPERATING	-	-	74	-	-	-	-	-
TOTAL REVENUES	2,303,342	2,637,295	2,633,503	2,638,932	2,638,932	2,638,932	2,638,932	2,638,932
TOTAL AVAILABLE	\$4,086,720	\$3,666,472	\$3,662,680	\$3,501,699	\$3,882,331	\$4,195,605	\$4,439,511	\$4,611,978
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	83,703	78,300	76,148	78,300	80,258	82,264	84,321	86,429
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	2,973,840	2,169,000	2,723,766	2,180,000	2,245,400	2,312,762	2,382,145	2,453,609
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	3,057,543	2,247,300	2,799,914	2,258,300	2,325,658	2,395,026	2,466,465	2,540,038
REVENUES OVER/(UNDER) EXPENSES	\$1,029,177	\$1,419,172	\$862,767	\$1,243,399	\$1,556,673	\$1,800,579	\$1,973,046	\$2,071,940

FULL TIME POSITIONS:

0.00

PART TIME POSITIONS:

0.00

SELF-FUNDED PRESCRIPTION DRUG
General Government - Legislative and Executive
Internal Service Fund
6080-3250

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$2,929,239	\$1,145,627	\$1,145,628	\$2,269,576	\$2,029,368	\$916,335	-\$1,155,391	-\$4,280,385
LESS PRIOR YEAR ENCUMBRANCES	1,158,027	1,041,041	1,041,041	874,150				
BEGINNING BALANCE	1,771,212	104,586	104,587	1,395,426	2,029,368	916,335	(1,155,391)	(4,280,385)
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICE	7,249,852	8,300,000	10,118,301	8,354,792	8,354,792	8,354,792	8,354,792	8,354,792
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	179,408	80,000	309,929	80,000	72,800	66,248	60,286	54,860
NON OPERATING	9,506	-	-	-	-	-	-	-
TOTAL REVENUES	7,438,766	8,380,000	10,428,230	8,434,792	8,427,592	8,421,040	8,415,078	8,409,652
TOTAL AVAILABLE	\$10,368,005	\$9,525,627	\$11,573,858	\$10,704,368	\$10,456,960	\$9,337,375	\$7,259,687	\$4,129,267
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	53,336	80,000	32,237	25,000	25,625	26,266	26,922	27,595
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	9,169,042	8,275,571	9,272,045	8,650,000	9,515,000	10,466,500	11,513,150	12,664,465
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPTIAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	9,222,378	8,355,571	9,304,282	8,675,000	9,540,625	10,492,766	11,540,072	12,692,060
REVENUES OVER/(UNDER) EXPENSES	\$1,145,627	\$1,170,056	\$2,269,576	\$2,029,368	\$916,335	(\$1,155,391)	(\$4,280,385)	(\$8,562,794)

SELF-FUNDED WORKERS COMPENSATION

General Government - Legislative and Executive

Internal Service Fund

6070-3230

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$10,116,410	\$10,288,298	\$10,288,298	\$10,157,055	\$8,656,941	\$7,537,885	\$6,413,353	\$5,283,207
LESS PRIOR YEAR ENCUMBRANCES	68	11	11	-				
BEGINNING BALANCE	10,116,342	10,288,287	10,288,287	10,157,055	8,656,941	7,537,885	6,413,353	5,283,207
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,230,063	2,000,000	2,225,970	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	328,262	-	-	-	-	-	-	-
MISCELLANEOUS	32,045	-	-	-	-	-	-	-
TOTAL REVENUES	2,590,370	2,000,000	2,225,970	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL AVAILABLE	\$12,706,781	\$12,288,298	\$12,514,268	\$12,157,055	\$10,656,941	\$9,537,885	\$8,413,353	\$7,283,207
EXPENDITURES:								
PERSONAL SERVICES	73,885	78,026	88,620	97,808	100,253	102,760	105,329	107,962
CHARGES AND SERVICES	54,589	63,000	55,941	114,000	116,850	119,771	122,766	125,835
LEGAL SYSTEM	-	250	-	-	-	-	-	-
MATERIALS AND SUPPLIES	9	725	624	525	538	552	565	580
OPERATING EXPENSES	2,288,027	2,909,880	2,210,408	3,287,781	2,901,415	2,901,450	2,901,486	2,901,523
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	1,973	-	1,621	-	-	-	-	-
TOTAL EXPENSES	2,418,483	3,051,881	2,357,214	3,500,114	3,119,056	3,124,532	3,130,146	3,135,899
REVENUES OVER/(UNDER) EXPENSES	\$10,288,298	\$9,236,417	\$10,157,054.58	\$8,656,941	\$7,537,885	\$6,413,353	\$5,283,207	\$4,147,308

FULL TIME POSITIONS:

1.41

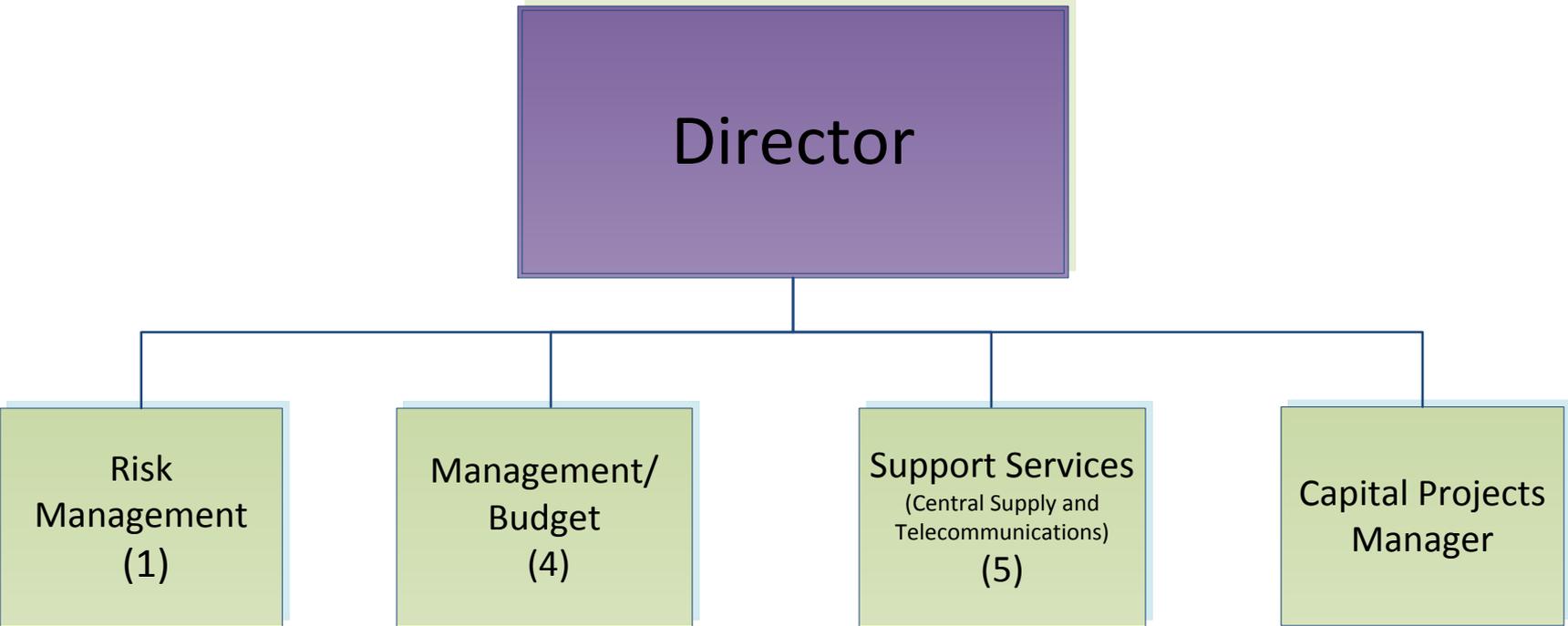
PART TIME POSITIONS:

0.00

2016 BUDGET



Office of Management and Budget



**Office of Management and Budget
General Government - Legislative and Executive
General Fund
1010-1710**

The Office of Management and Budget provides management and financial planning services while assisting the Board of County Commissioners, the County Administrator, and County departments in the evaluation and improvement of operations.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	154,225	233,240	180,514	269,550	36,310	16%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	2,246	2,346	1,281	2,300	(46)	-2%
OPERATING EXPENSES:	9,398	12,989	13,165	18,704	5,715	44%
MISCELLANEOUS:	-	765	-	1,000	235	31%
CAPITAL OUTLAY AND EQUIPMENT:	2,960	-	310	-	-	0%
<i>TOTAL:</i>	<i>\$168,829</i>	<i>\$249,340</i>	<i>\$195,270</i>	<i>\$291,554</i>	<i>\$42,214</i>	17%
<i>FULL TIME POSITIONS:</i>				<i>3.15</i>		
<i>PART TIME POSITIONS:</i>				<i>0.00</i>		

GOALS:

Receive the GFOA Distinguished Budget Presentation Award Program for the 2016 Document.

Work with all of the Elected Officials to ensure that they are able to meet their statutory requirements within their approved budget.

Continue to look for operational savings and/or coordination of services.

Identify grants that are available for areas that have been reduced by State budget cuts.

To maintain or enhance Lucas County's current bond ratings.

HOTEL LODGING TAX

2100-1730

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$2,470,623	\$2,741,769	\$2,741,769	\$2,741,769	\$2,432,998	\$2,116,508	\$1,792,105	\$1,459,592
LESS PRIOR YEAR ENCUMBRANCES	-	7	7	-				
BEGINNING BALANCE	2,470,623	2,741,775	2,741,775	2,741,769	2,432,998	2,116,508	1,792,105	1,459,592
REVENUES:								
TAXES	5,305,575	5,250,000	5,792,205	5,700,000	5,842,500	5,988,563	6,138,277	6,291,733
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
TOTAL REVENUES	5,305,575	5,250,000	5,792,205	5,700,000	5,842,500	5,988,563	6,138,277	6,291,733
TOTAL AVAILABLE	\$7,776,198	\$7,991,769	\$8,533,974	\$8,441,769	\$8,275,498	\$8,105,070	\$7,930,382	\$7,751,326
EXPENDITURES:								
PERSONAL SERVICES	80,679	81,917	86,852	75,953	77,852	79,798	81,793	83,838
CHARGES AND SERVICES	4,949,264	5,162,558	5,766,757	5,927,243	6,075,424	6,227,310	6,382,992	6,542,567
MATERIALS AND SUPPLIES	1,232	1,600	196	1,600	1,640	1,681	1,723	1,766
OPERATING EXPENSES	1,281	3,925	1,262	3,975	4,074	4,176	4,281	4,388
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	1,973	-	-	-	-	-	-	-
TOTAL EXPENSES	5,034,429	5,250,000	5,855,067	6,008,771	6,158,990	6,312,965	6,470,789	6,632,559
REVENUES OVER/(UNDER) EXPENSES	\$2,741,769	\$2,741,769	\$2,678,907	\$2,432,998	\$2,116,508	\$1,792,105	\$1,459,592	\$1,118,767

FULL TIME POSITIONS:

1.00

PART TIME POSITIONS:

0.00

**Support Services
General Government - Legislative and Executive
General Fund
1010-2510**

Our mission is to procure commodities, equipment and services for county departments, agencies and courts at the lowest and best price while complying with the Board of Commissioners' purchasing policy and the Ohio Revised Code.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	109,023	115,387	119,699	175,911	60,524	52%
CHARGES AND SERVICES:	67	408	600	500	92	23%
MATERIALS AND SUPPLIES:	899	1,275	1,257	2,450	1,175	92%
OPERATING EXPENSES:	1,525	1,591	2,473	4,120	2,529	159%
MISCELLANEOUS:	-	1,020	-	1,020	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	2,736	-	-	0%
TOTAL:	<i>\$111,513</i>	<i>\$119,681</i>	<i>\$126,766</i>	<i>\$184,001</i>	<i>\$64,320</i>	<i>54%</i>

FULL TIME POSITIONS:

3.25

PART TIME POSITIONS:

0.00

GOALS:

Pursue local government cooperative/joint purchasing (fuel, office supplies, etc) agreements.

CENTRAL SUPPLY
General Government - Legislative and Executive
Internal Service Fund
6010-2520

Our mission is to efficiently and adequately support other county departments, agencies and courts with the centralized mail and copy services.

	2014	2015	2015	2016	2017	2018	2019	2020
	ACTUAL	BUDGET	ACTUAL	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
ENDING BALANCE	\$82,392	\$26,285	\$26,285	\$70,989	\$73,126	\$39,270	(\$29,708)	(\$133,029)
LESS PRIOR YEAR ENCUMBRANCES	5,743	8,350	8,350	5,772				
BEGINNING BALANCE	76,648	17,935	17,935	65,217	73,126	39,270	(29,708)	(133,029)
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	412,405	387,320	371,386	446,300	432,911	419,924	407,326	395,106
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	65,000	100,000	91,000	82,810	75,357	68,575
NON-OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	412,405	387,320	436,386	546,300	523,911	502,734	482,683	463,681
TOTAL AVAILABLE	\$494,797	\$413,605	\$462,671	\$617,289	\$597,037	\$542,004	\$452,975	\$330,653
EXPENDITURES:								
PERSONAL SERVICES	27,577	30,856	31,371	31,438	32,224	33,030	33,855	34,702
CHARGES AND SERVICES	22,521	21,272	17,708	18,500	18,963	19,437	19,922	20,421
MATERIALS AND SUPPLIES	417,621	392,400	331,981	492,400	504,710	517,328	530,261	543,517
OPERATING EXPENSES	793	825	794	1,825	1,871	1,917	1,965	2,014
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	9,827	-	-	-	-	-
TOTAL EXPENSES	468,512	445,353	391,682	544,163	557,767	571,711	586,004	600,654
REVENUES OVER/(UNDER) EXPENSES	\$26,285	(\$31,748)	\$70,989	\$73,126	\$39,270	(\$29,708)	(\$133,029)	(\$270,002)

FULL TIME POSITIONS: 0.50

PART TIME POSITIONS: 0.00

* Central Supply will need a transfer from the General Fun at the end of 2016 to continue operations.

TELECOMMUNICATIONS
General Government - Legislative and Executive
Internal Service Fund
6030-2530

Our mission is to support county departments, agencies and courts by contracting with service providers for telecommunication equipment and service providers in a centralized, practical and economical manner; and act as the liaison between providers and end users.

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$2,488,758	\$2,671,060	\$2,671,060	\$3,004,459	\$3,343,304	\$3,637,820	\$3,888,483	\$4,095,733
LESS PRIOR YEAR ENCUMBRANCES	29,553	-						
BEGINNING BALANCE	2,459,205	2,671,060	2,671,060	3,004,459	3,343,304	3,637,820	3,888,483	4,095,733
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,070,180	945,600	964,149	960,000	931,200	903,264	876,166	849,881
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING	37	-	-	-	-	-	-	-
TOTAL REVENUES	1,070,217	945,600	964,149	960,000	931,200	903,264	876,166	849,881
TOTAL AVAILABLE	\$3,558,975	\$3,616,660	\$3,635,209	\$3,964,459	\$4,274,504	\$4,541,084	\$4,764,649	\$4,945,614
EXPENDITURES:								
PERSONAL SERVICES	82,945	93,527	97,527	70,355	72,114	73,917	75,765	77,659
CHARGES AND SERVICES	67,685	43,020	20,216	27,800	28,495	29,207	29,938	30,686
MATERIAL AND SUPPLIES	-	100	69	1,000	1,025	1,051	1,077	1,104
OPERATING EXPENSES	698,618	522,900	487,156	502,000	514,550	527,414	540,599	554,114
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	38,666	36,200	25,782	20,000	20,500	21,013	21,538	22,076
TOTAL EXPENSES	887,915	695,747	630,750	621,155	636,684	652,601	668,916	685,639
REVENUES OVER/(UNDER) EXPENSES	\$2,671,060	\$2,920,913	\$3,004,459	\$3,343,304	\$3,637,820	\$3,888,483	\$4,095,733	\$4,259,975

FULL TIME POSITIONS:

1.25

PART TIME POSITIONS:

0.00

Risk Management
General Government - Legislative and Executive
Internal Service Fund
6060-3210

Our mission is to minimize Lucas County's potential liability, prevent and evaluate losses, and obtain the most cost effective insurance coverage that is available.

GOALS:

Strive to make our program better as technology advances in the future.

Continue working toward educating all county drivers on the importance of Defensive Driving.

Work to convert most of Risk Management's operation to paperless.

RISK RETENTION INSURANCE FUND
General Government - Legislative and Executive
Internal Service Fund
6060-3210

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$9,671,283	\$10,062,097	\$10,062,097	\$10,831,942	\$11,420,817	\$12,034,864	\$12,643,658	\$13,246,758
LESS PRIOR YEAR ENCUMBRANCES	96,957	204,339	204,339	206,027				
BEGINNING BALANCE	9,574,326	9,857,758	9,857,758	10,625,915	11,420,817	12,034,864	12,643,658	13,246,758
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	1,966,354	2,000,000	1,955,280	2,000,000	2,060,450	2,091,357	2,122,727	2,122,727
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,966,354	2,000,000	1,955,280	2,000,000	2,060,450	2,091,357	2,122,727	2,122,727
TOTAL AVAILABLE	\$11,637,637	\$12,062,097	\$12,017,377	\$12,831,942	\$13,481,267	\$14,126,221	\$14,766,385	\$15,369,485
EXPENDITURES:								
PERSONAL SERVICES	82,621	86,427	109,720	96,285	98,692	101,159	103,688	106,281
CHARGES AND SERVICES	133,084	198,240	162,380	123,240	126,321	129,479	132,716	136,034
MATERIALS AND SUPPLIES	169	600	168	600	615	630	646	662
OPERATING EXPENSES	1,357,693	1,290,500	913,167	1,191,000	1,220,775	1,251,294	1,282,577	1,314,641
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	1,973	-	-	-	-	-	-	-
TOTAL EXPENSES	1,575,540	1,575,767	1,185,434	1,411,125	1,446,403	1,482,563	1,519,627	1,557,618
REVENUES OVER/(UNDER) EXPENSES	\$10,062,097	\$10,486,330	\$10,831,942	\$11,420,817	\$12,034,864	\$12,643,658	\$13,246,758	\$13,811,867

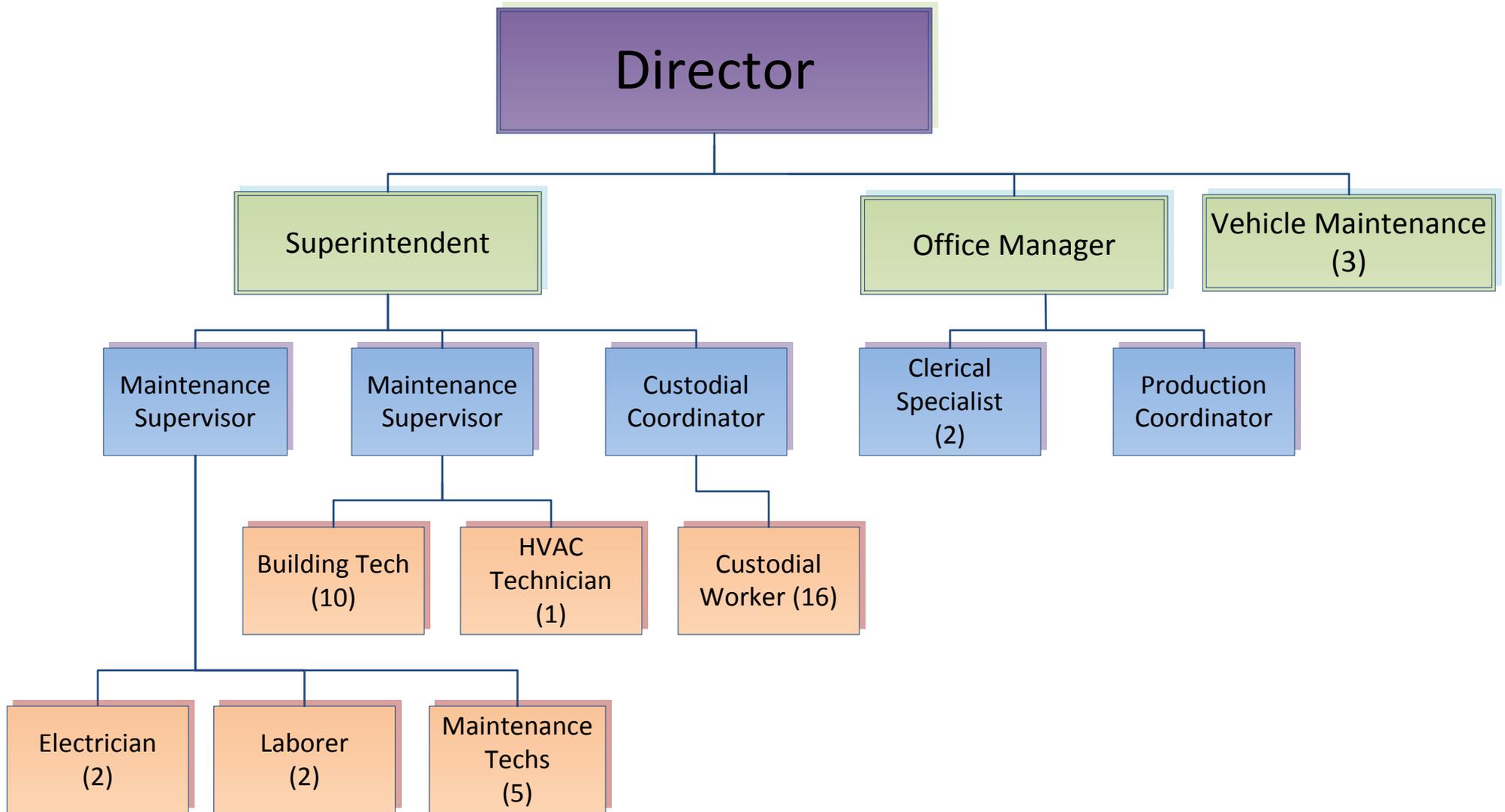
FULL TIME POSITIONS:

1.06

PART TIME POSITIONS:

0.00

Facilities and Vehicle Maintenance



Facilities
General Government - Legislative and Executive
General Fund
1010-0810

The Lucas County Facilities Department's purpose is to maintain all County owned buildings and grounds. We will strive to protect the capital investment made by the residents of Lucas County in an efficient, cost-effective, yet customer oriented manner to provide employees, citizens and visitors with clean, safe, and comfortable facilities.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,749,305	2,150,322	1,834,900	2,219,038	68,716	3%
CHARGES AND SERVICES:	670,552	798,579	781,369	904,245	105,666	13%
MATERIALS AND SUPPLIES:	275,299	320,043	338,853	363,070	43,027	13%
OPERATING EXPENSES:	94,789	101,250	115,885	184,900	83,650	83%
MISCELLANEOUS:	-	50	-	50	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	5,487	6,500	64,621	74,570	68,070	1047%
TOTAL:	\$2,795,433	\$3,376,744	\$3,135,628	\$3,745,873	\$369,129	11%
<i>FULL TIME POSITIONS:</i>				<i>45.00</i>		
<i>PART TIME POSITIONS:</i>				<i>0.00</i>		

GOALS:

For County Facilities

Track all building inspection reporting to a format that will allow the user to quickly and effectively evaluate the overall condition of all facilities.

Identify energy burdens on Lucas County Facilities and formulate an action plan to reduce the overall operating cost.

For Fleet Mainenance

Initiate a safety inspection program specifically for fleet maintenance equipment.

Explore the opportunity of a partnership with a co-op purchasing group, to reduce the over all cost of vehicle maintenance.

Take a look at maintenance procedures and streamline the operation to increase productivity.

VEHICLE MAINTENANCE
General Government - Legislative and Executive
Internal Service Fund
6020-2540

The Lucas County Vehicle Maintenance Department's purpose is to maintain all County owned vehicles and equipment at the lowest possible cost, while insuring that the participating entities needs are met with the highest degree of courtesy and professionalism.

	2014	2015	2015	2016	2017	2018	2019	2020
	ACTUAL	BUDGET	ACTUAL	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
ENDING BALANCE	\$55,958	\$72,553	\$72,553	\$110,880	\$111,880	\$111,880	\$111,880	\$111,880
LESS PRIOR YEAR ENCUMBRANCES	13,204	5,196	5,196	27,308				
BEGINNING BALANCE	42,754	67,358	67,358	83,572	111,880	111,880	111,880	111,880
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	565,122	546,274	461,033	545,709	529,338	513,458	498,054	483,112
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	50	100	10	-	-	-	-	-
MISCELLANEOUS REVENUE	10	15	-	120	120	121	121	122
NON OPERATING*	40,693	96,071	120,237	113,525	145,412	178,163	210,860	243,527
TOTAL REVENUES	605,874	642,460	581,281	659,354	674,870	691,742	709,035	726,761
TOTAL AVAILABLE	\$661,832	\$715,013	\$653,834	\$770,234	\$786,750	\$803,622	\$820,915	\$838,641
EXPENDITURES:								
PERSONAL SERVICES	230,778	239,766	241,978	249,844	256,147	262,551	269,115	275,842
CHARGES AND SERVICES	4,800	7,750	179	13,000	13,325	13,658	14,000	14,350
MATERIALS AND SUPPLIES	342,408	374,893	287,316	374,010	383,360	392,944	402,768	412,837
OPERATING EXPENSES	6,657	12,150	8,064	11,350	11,634	11,925	12,223	12,528
MISCELLANEOUS	635	650	440	650	666	683	700	717
CAPITAL OUTLAY AND EQUIPMENT	4,001	9,250	4,976	9,500	9,738	9,981	10,230	10,486
TOTAL EXPENSES	589,279	644,459	542,954	658,354	674,870	691,742	709,035	726,761
REVENUES OVER/(UNDER) EXPENSES	\$72,553	\$70,554	\$110,880	\$111,880	\$111,880	\$111,880	\$111,880	\$111,880

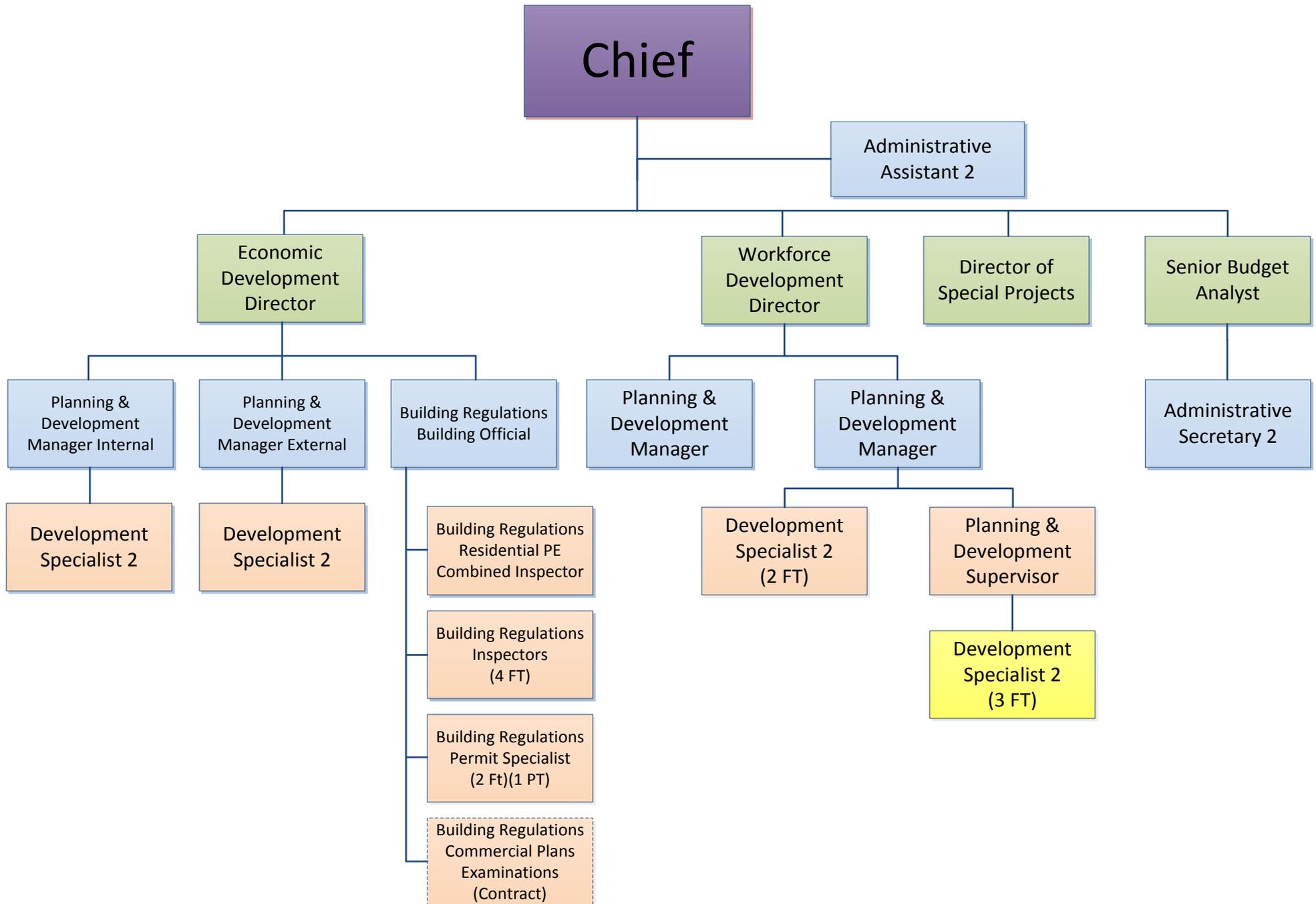
FULL TIME POSITIONS: 3.00
PART TIME POSITIONS: 0.00

The General Fund transferred funds to Vehicle Maintenance to ensure the fund balance was not negative. While there will be a future need for such transfers, OMB is exploring options to move from this reliance on General Fund dollars for solvency.

2016 BUDGET



Lucas County Planning & Development



PLANNING & DEVELOPMENT
General Government - Legislative and Executive
Special Revenue
2060-1410

To ensure that Lucas County provides a comprehensive and productive environment for private/public partnerships, business opportunities, and job growth through a data-driven, results-oriented process and with a special emphasis on matching employers' needs with potential employees' skills.

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$591,489	\$569,017	\$569,017	\$1,061,656	\$827,402	\$686,543	\$543,464	\$400,386
LESS PRIOR YEAR ENCUMBRANCES	15,000	495	495	5,621				
BEGINNING BALANCE	576,489	568,522	568,522	1,056,035	827,402	686,543	543,464	400,386
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,376,673	-	-	-	-	-	-	-
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	15,000	-	500,000	-	-	-	-	-
MISCELLANEOUS REVENUE	43,300	-	9,300	-	-	-	-	-
NON OPERATING	850,000	850,000	2,323,049	850,000	850,000	850,000	850,000	850,000
TOTAL REVENUES	2,284,973	850,000	2,832,349	850,000	850,000	850,000	850,000	850,000
TOTAL AVAILABLE	\$2,876,462	\$1,419,017	\$3,401,366	\$1,911,656	\$1,677,402	\$1,536,543	\$1,393,464	\$1,250,386
EXPENDITURES:								
PERSONAL SERVICES	224,161	702,635	576,797	691,877	694,483	696,701	696,701	696,701
CHARGES AND SERVICES	66,497	81,516	98,825	144,947	144,947	144,947	144,947	144,947
MATERIALS AND SUPPLIES	1,864	3,000	2,541	3,000	3,000	3,000	3,000	3,000
OPERATING EXPENSES	9,153	96,950	50,225	43,430	43,430	43,430	43,430	43,430
MISCELLANEOUS	1,998,625	100,000	1,611,321	196,000	100,000	100,000	100,000	100,000
CAPITAL OUTLAY AND EQUIPMENT	7,146	5,000	-	5,000	5,000	5,000	5,000	5,000
TOTAL EXPENSES	2,307,445	989,101	2,339,709	1,084,254	990,860	993,078	993,078	993,078
REVENUES OVER/(UNDER) EXPENSES	\$569,017	\$429,916	\$1,061,656	\$827,402	\$686,543	\$543,464	\$400,386	\$257,307

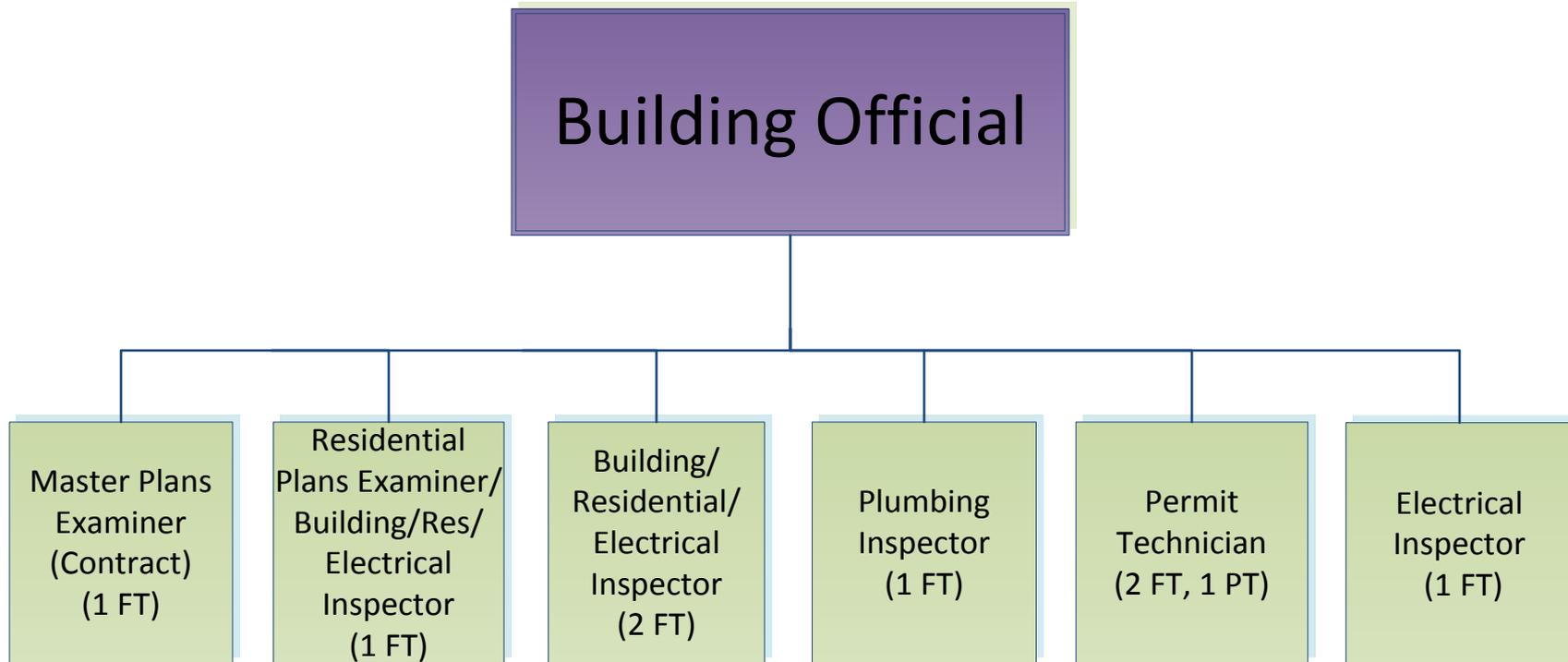
FULL TIME POSITIONS:

7.00

PART TIME POSITIONS:

0.00

Building Regulations



Building Regulations
General Government - Legislative and Executive
Special Revenue Fund
2210-2710

The mission of the Lucas County Building Regulations Department is to ensure the health, safety and welfare of the citizens of Lucas County through diligent enforcement of adopted codes pertaining to residential and commercial construction and flood damage prevention.

GOALS:

Investigate the feasibility of providing “walk through” commercial plan examination.

Investigate the opportunity to take in permits and plans electronically.

Solicit feedback from citizens, contractors, and municipalities, to enable us to evaluate our performance to become more efficient and user friendly.

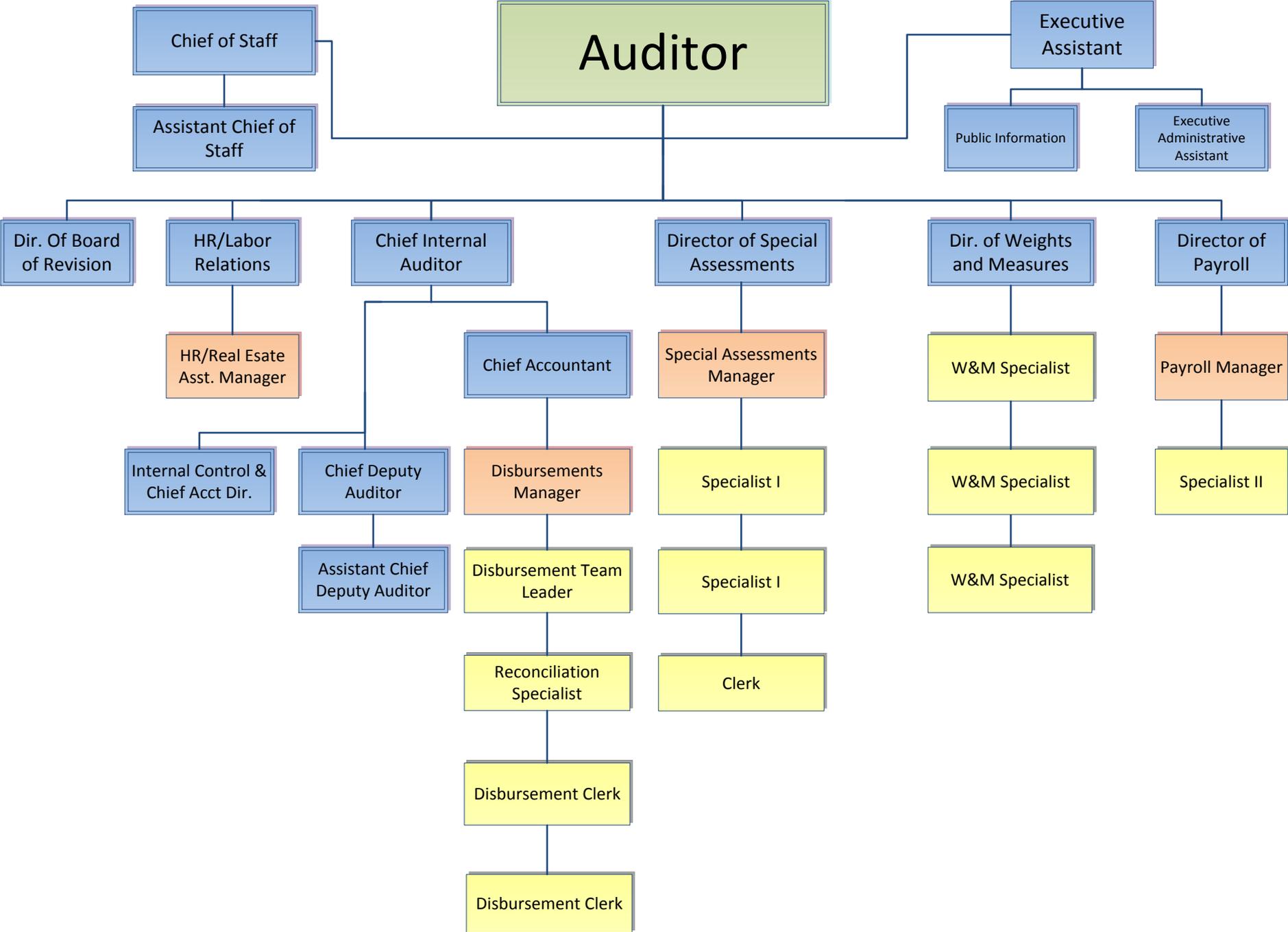
**BUILDING REGULATIONS
2210-2710**

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$365,421	\$486,298	\$486,298	\$508,631	\$206,103	(\$104,660)	(\$423,888)	(\$751,813)
LESS PRIOR YEAR ENCUMBRANCES	225	9,954	9,954	7,426				
BEGINNING BALANCE	365,196	476,344	476,344	501,205	206,103	(104,660)	(423,888)	(751,813)
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	984,491	925,000	1,075,854	850,000	862,750	875,691	888,827	902,159
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	2,781	-	-	-	-	-
TOTAL REVENUES	984,491	925,000	1,078,635	850,000	862,750	875,691	888,827	902,159
TOTAL AVAILABLE	\$1,349,912	\$1,411,298	\$1,564,933	\$1,358,631	\$1,068,853	\$771,031	\$464,939	\$150,346
EXPENDITURES:								
PERSONAL SERVICES	591,680	627,124	723,277	736,578	749,245	762,164	775,343	788,784
CHARGES FOR SERVICES	225,745	264,850	278,518	274,000	279,480	285,070	290,771	296,586
MATERIALS AND SUPPLIES	27,379	36,250	26,732	35,300	36,006	36,726	37,461	38,210
OPERATING EXPENSES	17,936	84,640	22,190	104,350	106,437	108,566	110,737	112,952
MISCELLANEOUS	-	500	-	500	510	520	531	541
CAPITAL OUTLAY AND EQUIPMENT	875	1,000	5,584	1,800	1,836	1,873	1,910	1,948
TOTAL EXPENSES	863,614	1,014,364	1,056,301	1,152,528	1,173,514	1,194,919	1,216,752	1,239,022
REVENUES OVER/(UNDER) EXPENSES	\$486,298	\$396,934	\$508,631	\$206,103	(\$104,660)	(\$423,888)	(\$751,813)	(\$1,088,676)
<i>FULL TIME POSITIONS:</i>				8.00				
<i>PART TIME POSITIONS:</i>				1.00				

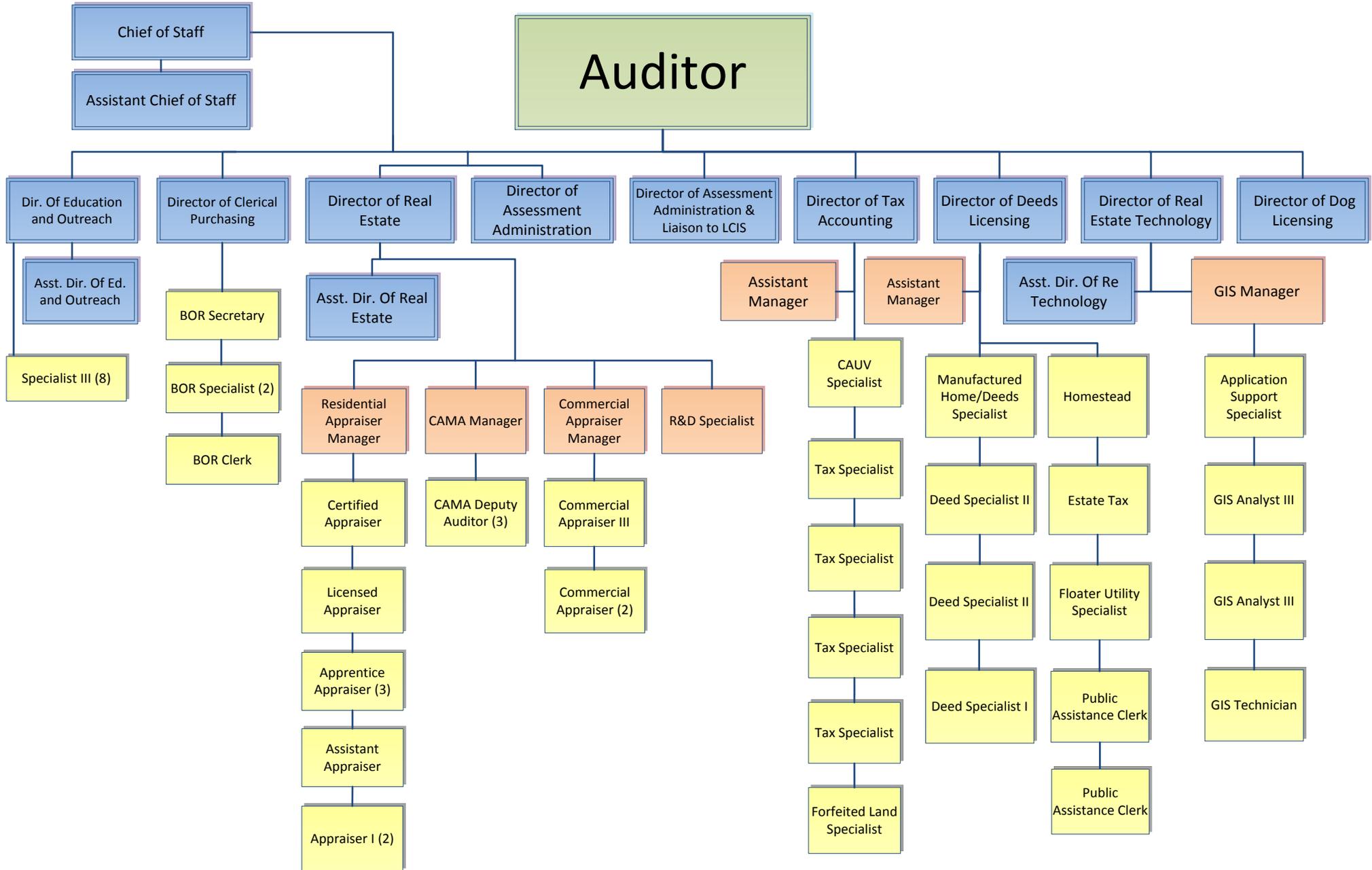
2016 BUDGET



Auditor (General Fund Departments)



Auditor (Outside General Fund Departments)



Auditor
General Government - Legislative and Executive
1010-0110; 1010-0120; 1010-0130; 1010-0140; 1010-0150; 2030-0170

GOALS (Highlights):

Lucas County Auditor Office

Continue to maintain current procedural manuals, capturing the work flow and processes used in the Lucas County Auditor's office.

Continue to work in conjunction with the Treasurer, Commissioners, and LCIS to implement and migrate to Tyler IAS World (new computer-assisted Mass appraisal software).

Finance Department/Budget Commission

Meet all relevant financial statement deadlines, including the submission of the 2015 Lucas County Financial Statement to the State of Ohio by May 30th, 2016 and the 2015 CAFR and PAFR to the Government Officers Finance Organization (GFOA) by June 30, 2016.

Obtain an unmodified opinion on the 2015 financial audit, without significant deficiencies or material weakness cited in the annual audit.

Perform selected field reviews to enhance the County's internal control structure.

Disburse checks with required documentation within two business days of the office receiving properly authorized requests for payment.

Licensing / Front Counter

Ensure that all dog tags are accurately entered by March 1, 2016.

Initiate a scanning project that electronically captures and archives all mobile home conveyances, exempt applications, and homestead applications.

Work with LCIS to streamline the process of reviewing all of the homestead files for renewals.

Special Assessments

Process tax refunds within seven to ten working days of receiving the work orders.

Promote the statutory deadline (2nd Monday in September) for receipt of splits & combines.

Continue with ongoing scanning project that electronically captures and archives any adjustment documentation for quick reference and efficient management.

Real Estate Department

Timely completion of the annual new construction project for both residential and commercial parcels by May 13, 2016 and complete all associated paperwork by June 30, 2016.

Quarterly review all 2015 residential and commercial real estate transactions for validity.

Complete all 2015 real estate work by October 14, 2016, in order to file the Real Property Abstract no later than November 1, 2016.

Payroll Department

Reduce the amount paper consumption by 10%.

Continue working with LCIS to combine pre-payroll queries and pre-confirm audit reports by the end of the first quarter.

Provide follow-up assistance to the Sheriff's Department with regards to implementing their new time keeping system.

Board of Revision

Residential hearings will begin on January 19, 2016. The Cases will be heard on T/W/Th with two hearing room beginning in mid-February. Conflict cases to be heard on Mondays.

Continue use of new Tax Accounting System to streamline processing of cases in order to expedite decision letters and refund checks to citizens.

Have all the BOR cases (scheduled hearings and hear without cases) heard and decided by August 1, 2016 (both residential and commercial).

Work to have most, if not all, BOR/BTA/CCP cases decided/settled by October 15, 2016 so that all value changes can be reported on the Real Property Abstract.

Geographic Information Services

Create an environment for maintaining and hosting GIS data for outside government agencies.

Continue to improve MaPrint Application and look for opportunities to enhance the department through application-based products.

Continue department-wide professional development via ESRI video seminars and Geo based forums.

Auditor
General Government - Legislative and Executive
General Fund
1010-0110

The Lucas County Auditor is the Chief Fiscal Officer of Lucas County. It is the responsibility of the Lucas County Auditor to account for all money received by Lucas County and to issue warrants in payment of all Lucas County obligations, including the distribution of tax dollars to all county, townships, cities, villages, school districts, and libraries as well as other county agencies. These distributions include real estate taxes, personal property taxes, motor vehicle license fees, gasoline taxes, estate taxes, fines, local government funds, hotel/motel taxes and unclaimed funds.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,048,791	1,006,722	1,073,459	1,343,276	336,554	33%
CHARGES AND SERVICES:	31,284	39,790	34,009	33,525	(6,265)	-16%
MATERIALS AND SUPPLIES:	7,752	26,010	17,395	12,750	(13,260)	-51%
OPERATING EXPENSES:	44,189	61,710	54,356	55,445	(6,265)	-10%
MISCELLANEOUS:	7,645	7,140	7,029	6,925	(215)	-3%
CAPITAL OUTLAY AND EQUIPMENT:	13	1,313	21,585	-	(1,313)	-100%
TOTAL:	\$1,139,673	\$1,142,685	\$1,207,833	\$1,451,921	\$309,236	27%

FULL TIME POSITIONS:

22.28

PART TIME POSITIONS:

0.00

**Auditor and Assessing Personal Property combined into one budget in 2016.*

Assessing Personal Property
General Government - Legislative and Executive
General Fund
1010-0120

The Lucas County Auditor, as an agent for the Ohio Department of Taxation, is responsible for administering the Tangible Personal Property Tax laws. Personal property is assessed from tax returns, which are required to be filed. The Tax Commissioner is responsible for administering the Personal Property Tax laws; the Lucas County Auditor serves as a deputy for the Tax Commissioner in this capacity.

The Auditor is the Sealer of Weights and Measures for the entire county, thus protecting the general public from the possible fluctuations which may occur from faulty measuring devices, such as scales and pumps. The Lucas County Auditor is charged with the responsibility of insuring that all state laws relating to weights and measures are strictly enforced. Lucas County sealers are certified by the Ohio Department of Agriculture.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET*	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	135,502	163,424	160,274	-	(163,424)	-100%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	1,674	1,530	1,861	-	(1,530)	-100%
OPERATING EXPENSES:	9,538	11,526	9,542	-	(11,526)	-100%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	2,757	1,469	1,440	-	(1,469)	-100%
TOTAL:	\$149,471	\$177,949	\$173,117	\$0	(\$177,949)	-100%
<i>FULL TIME POSITIONS:</i>				<i>0.00</i>		
<i>PART TIME POSITIONS:</i>				<i>0.00</i>		

**Assessing Personal Property moved into Auditor Budget.*

Appraising Real Property
General Government - Legislative and Executive
General Fund
1010-0130

The Lucas County Auditor is responsible for fairly and uniformly appraising and assessing every parcel of land and the building thereon for tax purposes for more than 200,000 separate parcels of real property. Ohio law mandates a general reappraisal every six years, with an update at the three year midpoint. The Lucas County Auditor maintains a detailed record of the appraisal on each parcel in Lucas County.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	489,171	594,265	532,566	594,011	(254)	0%
CHARGES AND SERVICES:	-	510	-	-	(510)	-100%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES:	2,404	2,958	2,000	3,050	92	3%
MISCELLANEOUS:	-	204	70	998	794	389%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	\$491,575	\$597,937	\$534,636	\$598,059	\$122	0%

FULL TIME POSITIONS:

12.37

PART TIME POSITIONS:

0.00

Budget Commission
General Government - Legislative and Executive
General Fund
1010-0140

It is the responsibility of the Budget Commission to review annually the tax budgets of all taxing districts within the county and to determine that all tax levies are properly authorized. In addition, the commission allocates funds to local government and libraries.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	48,759	49,142	42,360	49,215	73	0%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	262	77	-	75	(2)	-3%
OPERATING EXPENSES:	-	714	335	675	(39)	-5%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	<i>\$49,021</i>	<i>\$49,933</i>	<i>\$42,695</i>	<i>\$49,965</i>	<i>\$32</i>	<i>0%</i>
 <i>FULL TIME POSITIONS:</i>				<i>0.58</i>		
<i>PART TIME POSITIONS:</i>				<i>0.00</i>		

Board of Revision
General Government - Legislative and Executive
General Fund
1010-0150

The Board of Revision is a quasi-judicial tribunal that comprises of the County Treasurer, Auditor, and President of the County Commissioners, or their representatives. The Board of Revision annually hears taxpayer complaints regarding the valuation of real property; including residential, commercial, industrial, and agricultural property. As provided by the Ohio Revised Code, any person owning taxable real property in Lucas County may file a complaint with the Board of Revision concerning a challenge to the Auditor's valuation.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	51,982	60,603	53,552	60,594	(9)	0%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	13,304	17,850	313	18,425	575	3%
OPERATING EXPENSES:	15	2,040	13,082	2,000	(40)	-2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	196	510	-	800	290	57%
TOTAL:	\$65,497	\$81,003	\$66,947	\$81,819	\$816	1%

FULL TIME POSITIONS:

0.57

PART TIME POSITIONS:

0.00

REAL ESTATE ASSESSMENT
General Government - Legislative and Executive
Special Revenue Fund
2030-0170

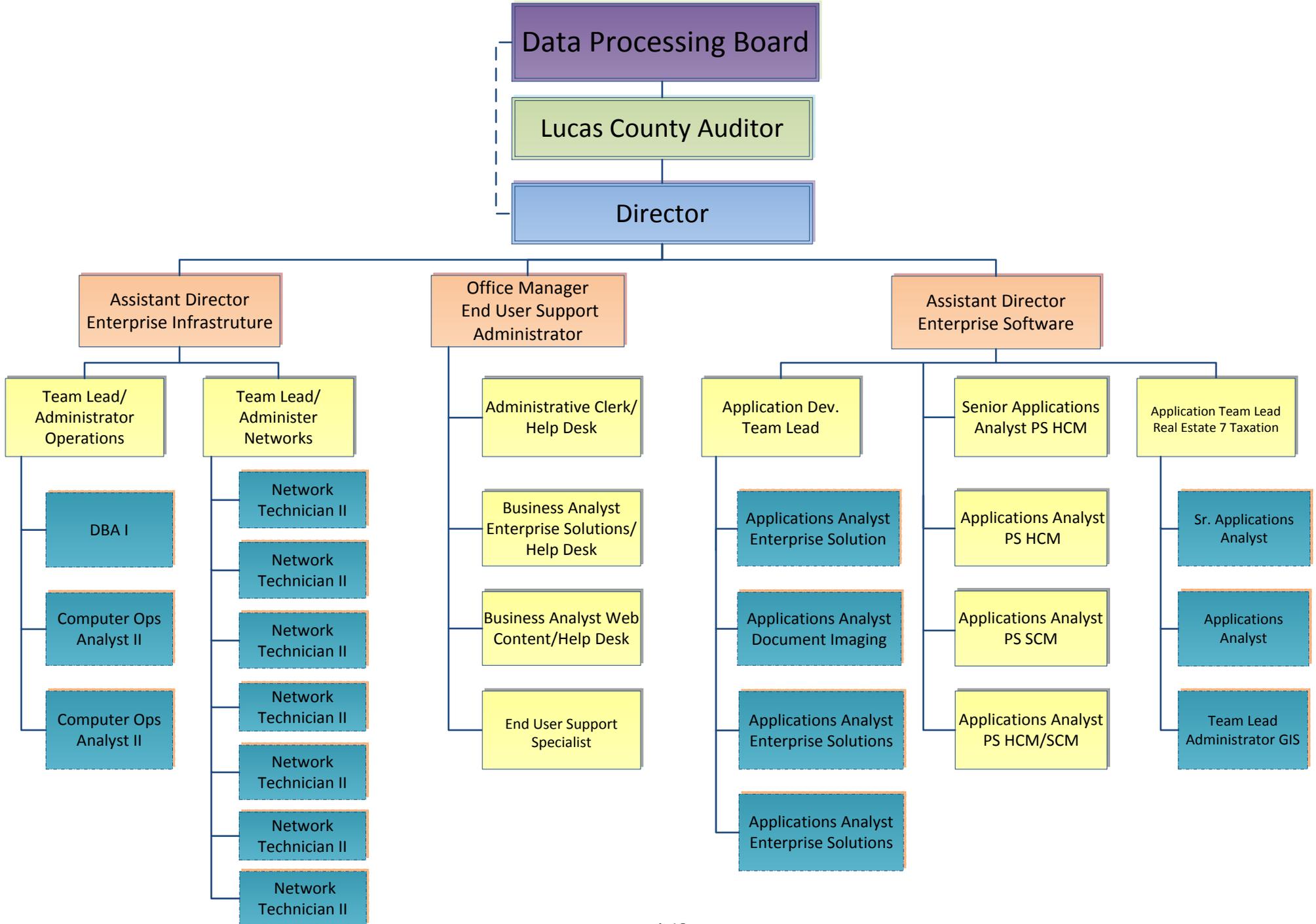
Appraisers in Real Estate Assessments utilize Geographical Information System (“GIS”) and Computer Assisted Mass Appraisal (“CAMA”) data in order to perform in-house and field appraisals. Data corrections made by appraisal staff are input by CAMA data entry staff into the system databases from hard-copy property record cards (“PRC’s”). The PRC’s are created and maintained by the Research & Development (“R&D”) Department. The R&D staff also maintains other various standard reports required by the different departments in the Real Estate Division. The R&D staff access GIS and CAMA data daily for market analysis of property data for building mass appraisal valuation models. Real Estate management uses GIS data for policy decision-making as well as staff assignments and project planning. GIS is the primary means of access to all Real Estate information that processes inquiries by the public, other public officials, and individual taxpayers.

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$5,069,272	\$4,782,796	\$4,782,796	\$4,266,421	\$4,181,634	\$4,034,067	\$3,716,153	\$3,275,371
LESS PRIOR YEAR ENCUMBRANCES	859,491	341,616	341,616	24,370				
BEGINNING BALANCE	4,209,781	4,441,180	4,441,180	4,242,051	4,181,634	4,034,067	3,716,153	3,275,371
REVENUES:								
CHARGES FOR SERVICES	4,301,658	4,249,689	4,426,313	4,566,050	4,566,050	4,566,050	4,566,050	4,566,050
FINES & FORFEITS	472	697	-	500	485	470	456	443
INTERGOVERNMENTAL REVENUE	195,899	-	152,052	150,000	153,000	156,060	159,181	162,365
MISCELLANEOUS REVENUE	1,971	2,220	694	550	501	455	414	377
NON-OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	4,500,000	4,252,606	4,579,059	4,717,100	4,720,036	4,723,036	4,726,102	4,729,235
TOTAL AVAILABLE	\$9,569,272	\$9,035,402	\$9,361,855	\$8,983,521	\$8,901,670	\$8,757,103	\$8,442,255	\$8,004,605
EXPENDITURES:								
PERSONAL SERVICES	3,588,094	3,846,681	3,780,098	4,000,327	4,100,832	4,202,661	4,307,637	4,415,238
CHARGES AND SERVICES	109,617	179,482	155,434	184,880	134,674	190,390	195,150	142,425
MATERIALS AND SUPPLIES	40,801	141,547	111,133	55,680	57,072	58,499	59,961	61,460
OPERATING EXPENSES	63,490	154,085	152,838	120,450	123,461	126,548	129,711	132,954
MISCELLANEOUS	50	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	984,424	346,969	895,930	440,550	451,564	462,853	474,424	486,285
TOTAL EXPENSES	4,786,475	4,668,764	5,095,434	4,801,887	4,867,602	5,040,951	5,166,884	5,238,362
REVENUES OVER/(UNDER) EXPENSES	\$4,782,796	\$4,366,638	\$4,266,421	\$4,181,634	\$4,034,067	\$3,716,153	\$3,275,371	\$2,766,244

FULL TIME POSITIONS:
PART TIME POSITIONS:

54.74
8.00

Information Services



Information Services
General Government - Legislative and Executive
General Fund
1010-0160

The mission of the Lucas County Information Services Department (LCIS) is to provide innovative and effective solutions to achieve the county's service goals and objectives. The goal of LCIS is to provide the highest quality of service in supporting the network infrastructure, client applications, equipment, and centralized computer systems. These goals will be accomplished through innovative technological leadership and the professionalism, knowledge, and integrity of our staff for the benefit of Lucas County's constituency.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,568,026	1,621,035	1,550,247	1,756,571	135,536	9%
CHARGES AND SERVICES:	193,640	191,250	183,351	225,823	34,573	18%
MATERIALS AND SUPPLIES:	6,492	7,140	6,578	7,150	10	0%
OPERATING EXPENSES:	31,015	35,751	31,315	39,150	3,399	11%
MISCELLANEOUS:	-	510	500	-	(510)	0%
CAPITAL OUTLAY AND EQUIPMENT:	461,435	460,020	524,194	474,591	14,571	3%
TOTAL:	\$2,260,608	\$2,315,706	\$2,296,185	\$2,503,285	\$187,579	8%

FULL TIME POSITIONS:

27.50

PART TIME POSITIONS:

0.00

GOALS:

Continue the replacement of the enterprise iSCSi Network (this is the network in which our enterprise storage is attached).

Add Two Additional VMware vHosts for further vitalization of Lucas County's physical server farm.

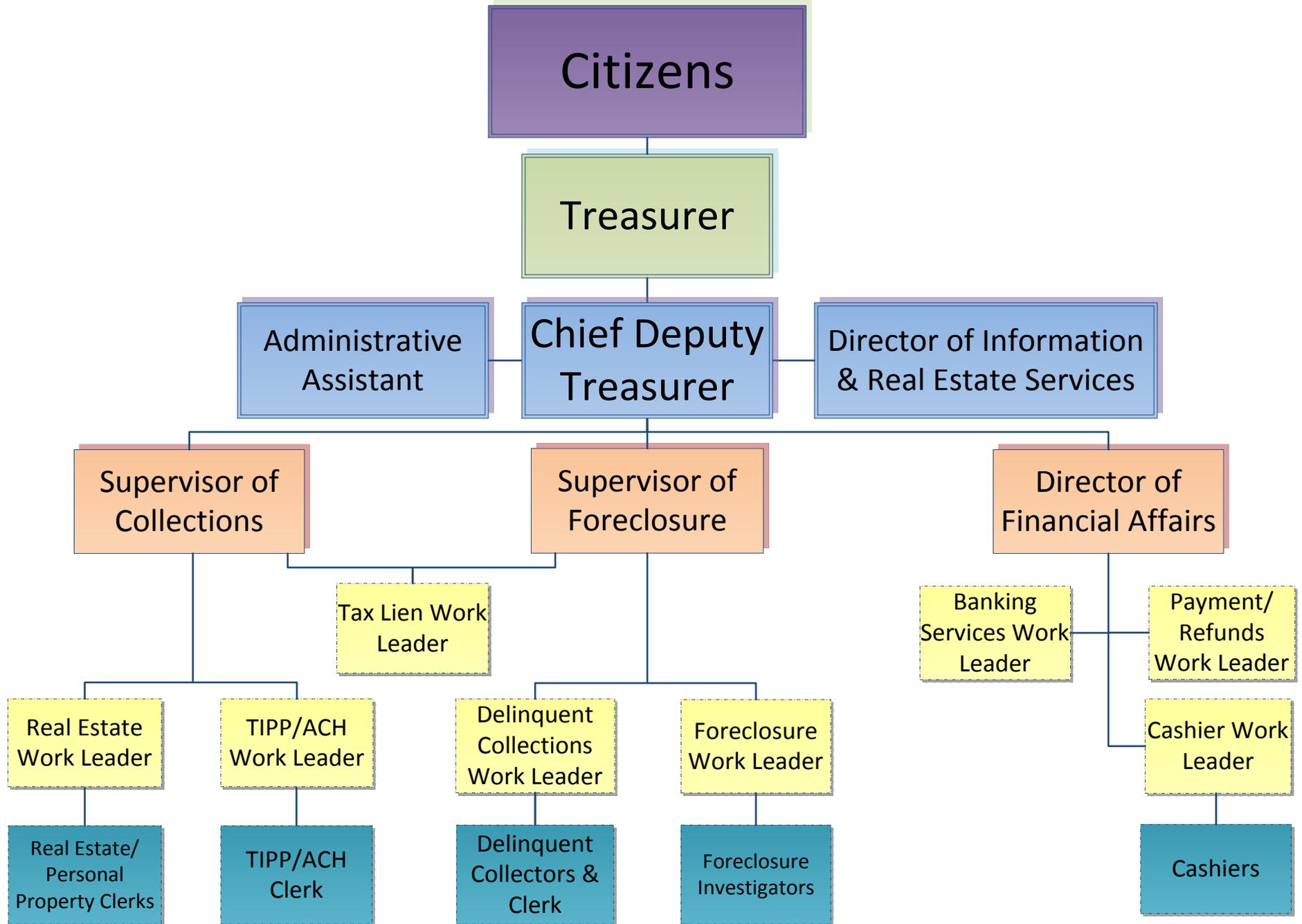
Continue regular meetings for planning either the replacement or continued support of the enterprise ERP System.

Upgrade Enterprise Server Backup System.

Continue exploration of Enterprise Email replacement.

Begin research on CivicPlus (County Website) replacement.

Treasurer



Treasurer
General Government - Legislative and Executive
General Fund
1010-1310

The Lucas County Treasurer’s Office is empowered by Chapter 321 of the Ohio Revised Code, which charges the County Treasurer with the responsibilities of distributing the bills, collecting the payments, and investing the revenue from Real Estate Property Tax, Personal Property Tax, and Manufactured Home Tax within the boundaries of Lucas County. The County Treasurer is charged with the collection of delinquent taxes owed the County through delinquent payment programs, and foreclosure proceedings in conjunction with the Lucas County Prosecutor’s Foreclosure Unit.

The Treasurer’s Office is responsible for the custody, collection and disbursement of the county’s cash assets. The Treasurer serves as cash manager for the county, collecting all county monies received through the Auditor and Treasurer’s Offices. The Treasurer is responsible for the receipt and management of all revenues received by Lucas County, and processes all county disbursements. These receipts are deposited by the Treasurer into the county’s various financial accounts.

The Treasurer is also responsible for investment of the county’s General Fund money. This duty is performed with the goal of maximizing the earning potential of invested funds without restricting the cash flow needs of the county or assuming unwarranted risks of principal.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	789,466	925,720	903,311	878,318	(47,402)	-5%
CHARGES AND SERVICES:	193,471	179,580	201,094	212,000	32,420	18%
MATERIALS AND SUPPLIES:	8,522	17,748	9,169	32,000	14,252	80%
OPERATING EXPENSES:	10,183	10,710	10,186	9,750	(960)	-9%
MISCELLANEOUS:	-	1,020	-	1,200	180	18%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	32,535	-	-	0%
TOTAL:	\$1,001,642	\$1,134,778	\$1,156,295	\$1,133,268	(\$1,510)	0%
<i>FULL TIME POSITIONS:</i>				<i>13.75</i>		
<i>PART TIME POSITIONS:</i>				<i>0.00</i>		

GOALS:

Continue and expand our collaboration and partnerships with other community stakeholders (i.e., the county/cities/ townships, CDC's/ neighborhood groups, The Lucas County Land Bank, etc.) to bring about a more strategic and coordinated approach to foreclosure and land disposition issues affecting our community's economy and well-being.

DETAC - TREASURER

2160-1340

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$551,952	\$543,489	\$543,489	\$756,980	\$581,129	\$336,882	\$50,219	(\$303,244)
LESS PRIOR YEAR ENCUMBRANCES	16,542	44,348	44,348	12,389				
BEGINNING BALANCE	535,409	499,142	499,142	744,592	581,129	336,882	50,219	(303,244)
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	819,106	825,000	905,555	850,000	824,500	824,500	799,765	799,765
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	274,818	100,300	351,490	150,000	136,500	124,215	113,036	102,862
TOTAL REVENUES	1,093,924	925,300	1,257,045	1,000,000	961,000	948,715	912,801	902,627
TOTAL AVAILABLE	\$1,645,876	\$1,468,789	\$1,800,534	\$1,756,980	\$1,542,129	\$1,285,597	\$963,019	\$599,384
EXPENDITURES:								
PERSONAL SERVICES	807,949	705,777	683,874	671,001	687,776	704,970	722,595	740,660
CHARGES FOR SERVICES	202,027	278,000	276,897	347,600	356,290	365,197	374,327	383,685
MATERIALS AND SUPPLIES	6,441	35,000	7,755	35,000	35,875	36,772	37,691	38,633
OPERATING EXPENSES:	58,835	87,000	72,763	87,000	89,175	91,404	93,689	96,032
MISCELLANEOUS:	-	5,000	30	5,000	5,125	5,253	5,384	5,519
CAPITAL OUTLAY AND EQUIPMENT	27,135	5,000	2,233	30,250	31,006	31,781	32,576	33,390
TOTAL EXPENSES	1,102,387	1,115,777	\$1,043,553	1,175,851	1,205,247	1,235,378	1,266,263	1,297,919
REVENUES OVER/(UNDER) EXPENSES	\$543,489	\$353,012	\$756,980	\$581,129	\$336,882	\$50,219	(\$303,244)	(\$698,536)

FULL TIME POSITIONS:

10.25

PART TIME POSITIONS:

1.00

GOALS:

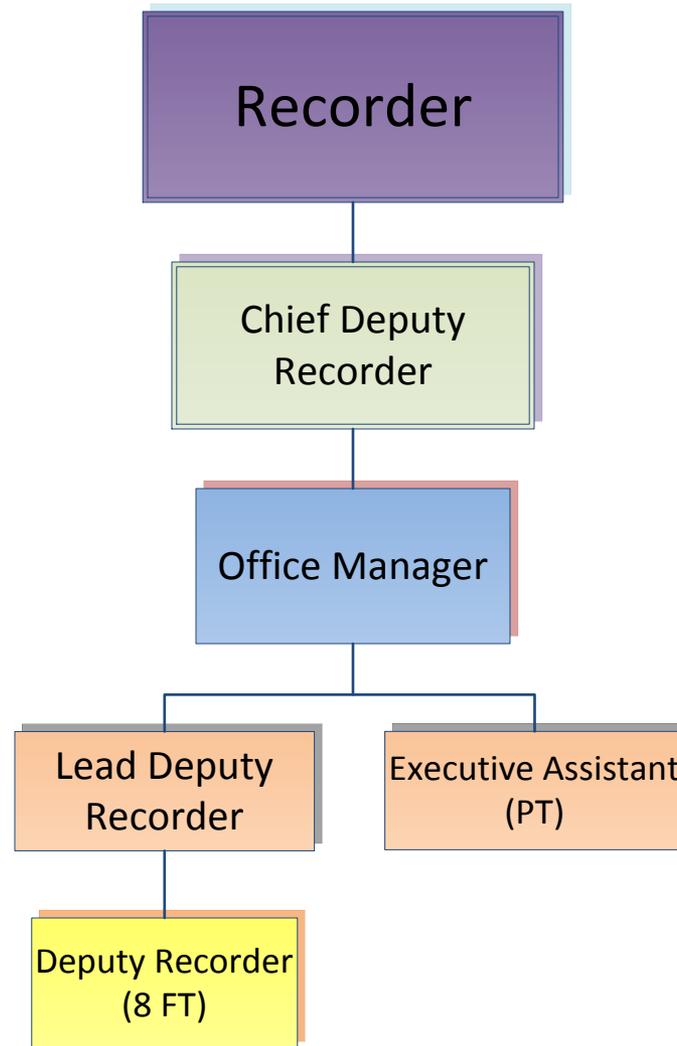
Continue strategic partnership with the Lucas County Land Bank in all processes affecting foreclosure and land reutilization issues.

Work in partnership with the Foreclosure Intervention and Prevention Task Force to help reduce the incidence of mortgage and tax foreclosures in our community.

2016 BUDGET



Recorder



Recorder
General Government - Legislative and Executive
General Fund
1010-3110

The mission of the Lucas County Recorder is to maintain the integrity of the public records that the office is duty bound to preserve, and to provide this information to the public in a courteous manner that is accurate, prompt and economical.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	536,625	515,094	530,531	529,912	14,818	3%
CHARGES AND SERVICES:	674	867	491	10,240	9,373	1081%
MATERIALS AND SUPPLIES:	4,533	11,730	5,091	8,100	(3,630)	-31%
OPERATING EXPENSES:	11,155	9,119	9,672	12,380	3,261	36%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	10,000	10,000	0%
TOTAL:	\$552,987	\$536,810	\$545,785	\$570,632	\$33,822	6%
FULL TIME POSITIONS:				11.00		
PART TIME POSITIONS:				1.00		

GOALS:

Review the benefits and costs related to implementing e-recording.

Increase customer service and awareness of the Recorder's functions by providing educational opportunities in the community.

Upgrade essential equipment in order to record documents in a more efficient manner.

Restore public record books.

Continue to digitally archive office records to reduce physical storage needs per our records retention schedule.

Redact an additional year of records stored in the imaging system.

Centralized Records Center
General Government - Legislative & Executive
General Fund
1010-2830

To provide public officials assistance in complying with Ohio's public records law, with focus on proper storage, preservation, and destruction of government documents. Through the imaging lab division, documents stored at the records center are converted to a digital image. The goal is to store county records in a safe, responsible manner than allows for quick, efficient, and accurate retrieval.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	150,052	151,034	156,434	157,199	6,165	4%
CHARGES AND SERVICES:	73,063	87,694	70,076	88,350	656	1%
MATERIALS AND SUPPLIES:	1,498	12,138	5,794	7,400	(4,738)	-39%
OPERATING EXPENSES:	3,869	5,227	1,061	8,025	2,798	54%
MISCELLANEOUS:	-	6,120	-	4,000	(2,120)	-35%
CAPITAL OUTLAY AND EQUIPMENT:	508	-	-	4,627	4,627	0%
TOTAL:	\$228,990	\$262,213	\$233,364	\$269,601	\$7,388	3%

FULL TIME POSITIONS: **3.00**
PART TIME POSITIONS: **0.00**

GOALS:

Continue to update department record retention schedules to the latest approved form from the Ohio History Connection.

Assess document types for eligibility for conversion into electronic format. Determine records group priority in the digital imaging scheduling process.

Help departments craft solutions for digitization of their documents.

Board of Elections
General Government - Legislative and Executive
General Fund
1010-2000

Our mission is to provide elections for the citizens of Lucas County that are fair and impartial, and maintain the integrity of the electoral process. We provide individuals with the information necessary to run for political office. We make all records available to the public for inspection, and upon request, copy at a reasonable cost, and within a reasonable amount of time. We are responsible for facilitating greater knowledge of the elections process, including voter registration and campaign finance law.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,280,216	1,400,776	1,265,048	1,372,545	(28,231)	-2%
CHARGES AND SERVICES:	1,269,040	1,263,160	860,791	1,501,388	238,228	19%
MATERIALS AND SUPPLIES:	171,007	252,766	144,403	295,400	42,634	17%
OPERATING EXPENSES:	46,757	78,540	45,467	67,500	(11,040)	-14%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	102,214	61,877	79,894	100,000	38,123	62%
TOTAL:	\$2,869,234	\$3,057,119	\$2,395,602	\$3,336,833	\$279,714	9%

FULL TIME POSITIONS: 23.00
PART TIME POSITIONS: 7.00

GOALS:

Secure new location for BOE Offices to accommodate all offices (Main office, Warehouse, EVC).

Implement Poll Books.

Go Wireless (Wi-Fi) at polling locations.

Consolidate Precincts.

Redesign ballot envelopes to reduce mailing costs.

Research and implement new voter registrations - to be more cost efficient.

2016 BUDGET



GENERAL GOVERNMENT JUDICIAL



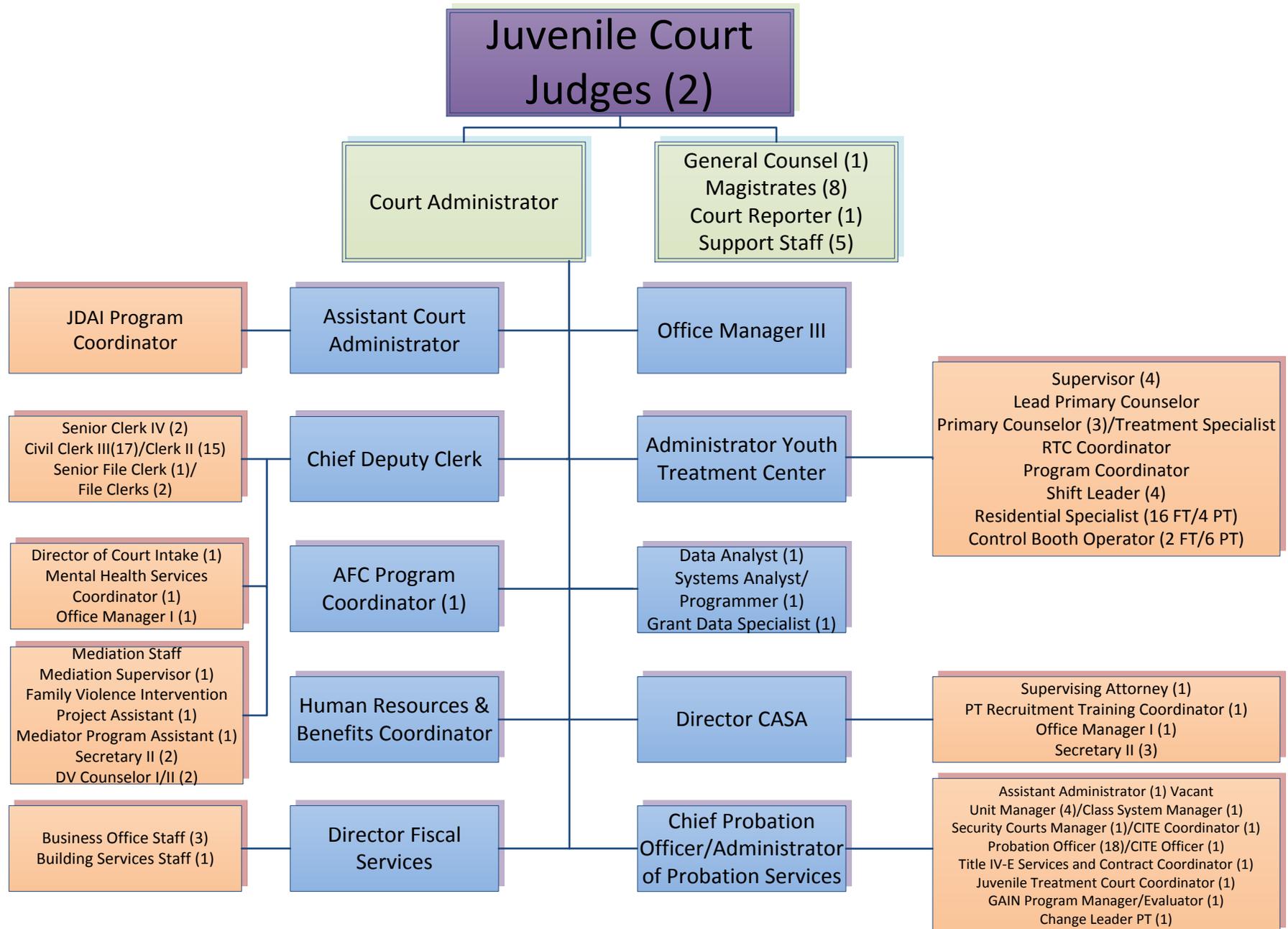
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K. General Government - Judicial

2016 BUDGET



Juvenile Court



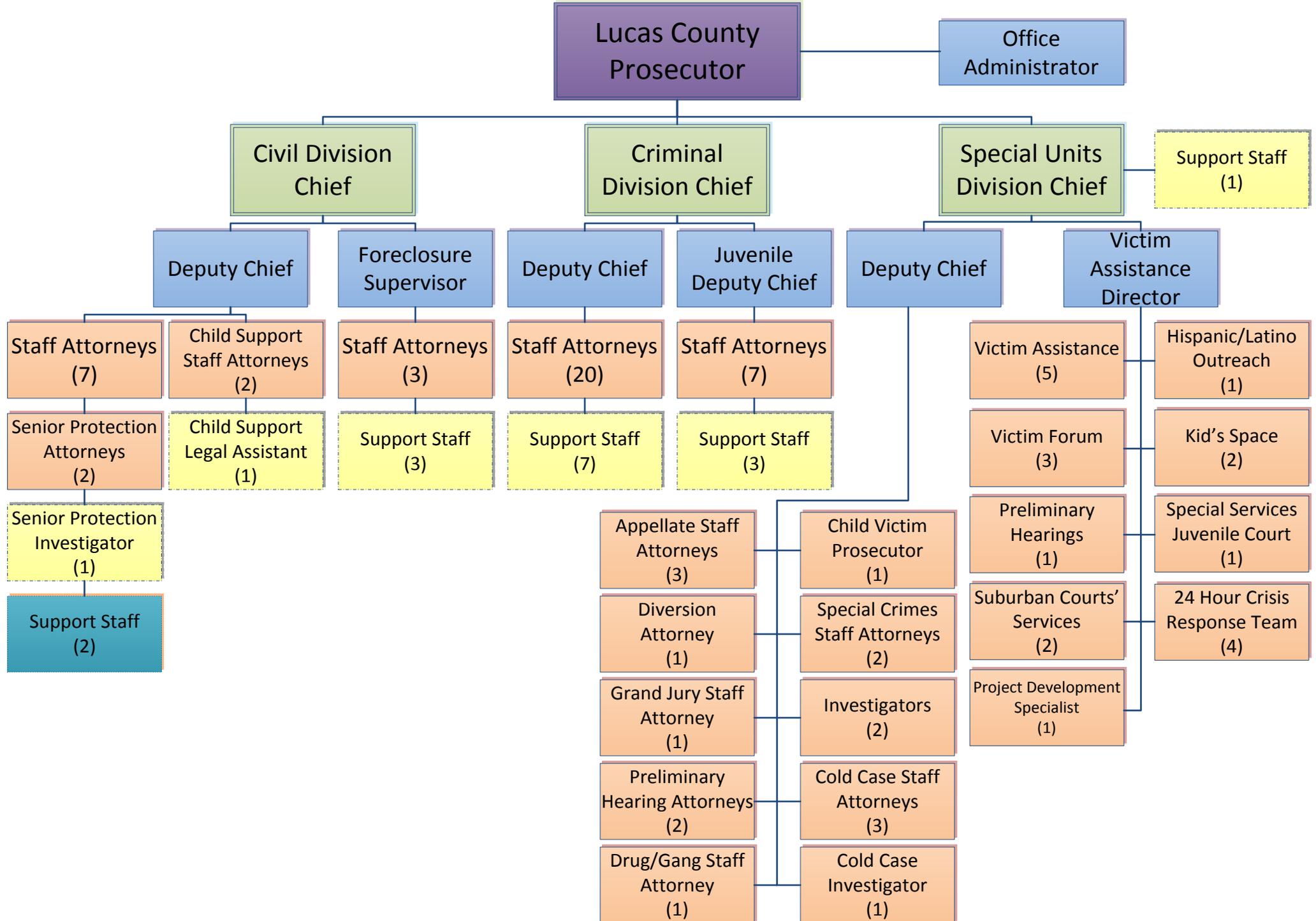
**Juvenile Court
General Government- Judicial
General Fund
1010-1110**

The mission of the Juvenile Court is to ensure the public safety through the protection of children in the community and to preserve families by supporting parents and intervening only when it is in the best interest of the child and/or the community. The Court will also work with the community to develop and enforce standards of responsible behavior for adults and children. Finally, the Court will continue to ensure a balance between consequences and rehabilitation while holding offenders accountable for their actions. All of this will be done while efficiently and effectively operating the services of the Court.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	5,314,112	5,512,835	5,599,267	6,189,445	676,610	12%
CHARGES AND SERVICES:	247,000	211,446	205,794	125,914	(85,532)	-40%
MATERIALS AND SUPPLIES:	192,259	200,124	209,874	202,740	2,616	1%
OPERATING EXPENSES:	129,649	136,578	138,971	167,244	30,666	22%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	104,725	14,280	19,135	14,280	-	0%
TOTAL:	\$5,987,746	\$6,075,263	\$6,173,041	\$6,699,623	\$624,360	10%

FULL TIME POSITIONS: 98.57
PART TIME POSITIONS: 1.00

Prosecutor



**Prosecutor
General Government - Judicial
General Fund
1010-1510**

The responsibilities of the County Prosecutor include: the prosecution of persons charged with felony offenses; serving as the legal advisor and attorney for all county elected officials, boards and agencies of the county; handling the legal proceedings involved with juveniles who violate the law; researching, drafting and arguing all appeals of criminal and civil cases emanating from Lucas County; and representing the various township trustees. The primary function of the Prosecutor is to prosecute all criminal cases in the county punishable by a prison sentence.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	4,689,001	4,631,750	4,763,816	4,905,126	273,376	6%
CHARGES AND SERVICES:	7,323	7,650	2,795	7,650	-	0%
MATERIALS AND SUPPLIES:	49,936	53,294	63,533	53,294	-	0%
OPERATING EXPENSES:	27,671	30,804	27,951	30,804	-	0%
MISCELLANEOUS:	72	14,892	327	14,892	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	\$4,774,003	\$4,738,390	\$4,858,422	\$5,011,766	\$273,376	6%

FULL TIME POSITIONS:

69.77

PART TIME POSITIONS:

3.81

PROSECUTOR - DETAC
General Government - Judicial
Special Revenue Fund
2160-1520

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$1,130,968	\$1,049,283	\$1,049,283	\$1,033,395	\$658,147	\$583,734	\$535,336	\$514,853
LESS PRIOR YEAR ENCUMBRANCES	862	1,753	1,753	3,400				
BEGINNING BALANCE	1,130,107	1,047,530	1,047,530	1,029,994	658,147	583,734	535,336	514,853
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	809,121	810,000	895,308	850,000	1,000,000	1,050,000	1,102,500	1,157,625
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	231,465	220,000	303,172	150,000	170,000	170,000	170,000	170,000
TOTAL REVENUES	1,040,585	1,030,000	1,198,480	1,000,000	1,170,000	1,220,000	1,272,500	1,327,625
TOTAL AVAILABLE	\$2,171,554	\$2,079,283	\$2,247,763	\$2,033,395	\$1,828,147	\$1,803,734	\$1,807,836	\$1,842,478
EXPENDITURES:								
PERSONAL SERVICES	755,617	781,136	884,845	887,498	911,238	934,019	957,369	981,304
CHARGES AND SERVICES	296,557	390,600	241,893	353,900	258,229	258,309	258,392	258,477
MATERIALS AND SUPPLIES	11,872	20,300	15,146	22,200	22,755	23,324	23,907	24,505
OPERATING EXPENSES	45,522	86,200	71,619	97,400	37,585	37,775	37,969	38,168
MISCELLANEOUS	253	-	9	250	256	263	269	276
CAPITAL OUTLAY AND EQUIPMENT	12,449	2,700	856	14,000	14,350	14,709	15,076	15,453
TOTAL EXPENSES	1,122,271	1,280,936	1,214,368	1,375,248	1,244,413	1,268,398	1,292,983	1,318,183
REVENUES OVER/(UNDER) EXPENSES	\$1,049,283	\$798,347	\$1,033,395	\$658,147	\$583,734	\$535,336	\$514,853	\$524,295

FULL TIME POSITIONS:

9.60

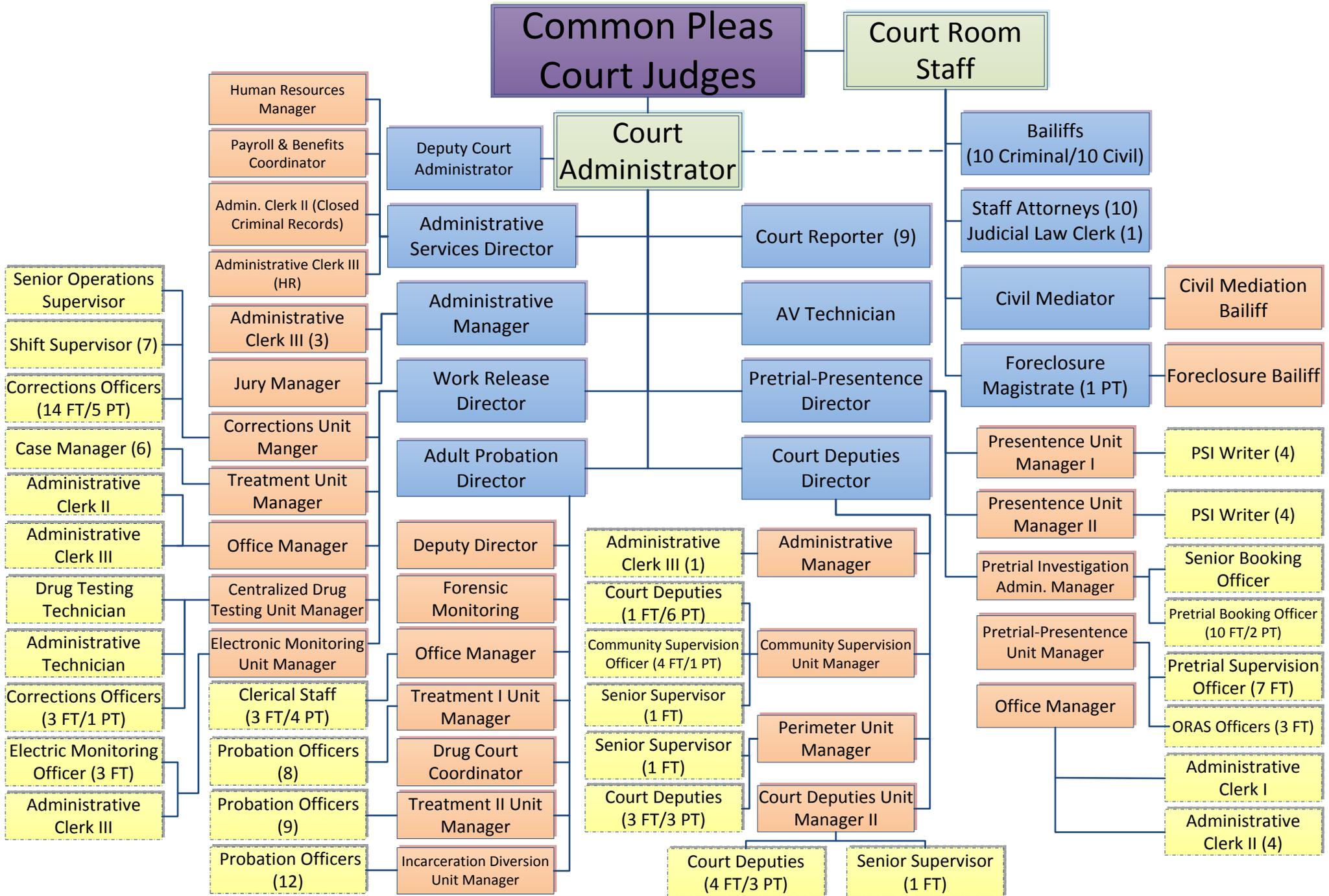
PART TIME POSITIONS:

1.29

2016 BUDGET



Common Pleas



**Common Pleas Court
General Government - Judicial
General Fund
1010-3310**

Our mission is to meet the highest standards for access to justice, timely disposition of all matters, equality, integrity, fairness, independence, accountability, public trust, and confidence.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	4,937,926	5,169,276	5,189,195	5,395,010	225,734	4%
CHARGES AND SERVICES:	86,018	95,972	86,453	127,880	31,908	33%
LEGAL SYSTEM:	296,642	298,095	312,246	297,250	(845)	0%
MATERIALS AND SUPPLIES:	54,132	56,737	47,354	54,800	(1,937)	-3%
OPERATING EXPENSES:	37,451	60,042	46,836	55,670	(4,372)	-7%
MISCELLANEOUS:	360	1,428	-	-	(1,428)	-100%
CAPITAL OUTLAY AND EQUIPMENT:	7,843	4,896	6,644	4,550	(346)	-7%
TOTAL:	\$5,420,373	\$5,686,446	\$5,688,727	\$5,935,160	\$248,714	4%

FULL TIME POSITIONS:

83.00

PART TIME POSITIONS:

15.00

Work Release
General Government - Judicial
General Fund
1010-3330

Our mission is to responsibly monitor offenders placed in the program by either Common Pleas Court or those under contract from other jurisdictions while providing an opportunity for them to obtain or maintain employment while being housed at Work Release or placed on Electronic Monitoring and to preserve the safety of the community.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,078,437	2,150,805	2,229,884	2,322,741	171,936	8%
CHARGES AND SERVICES:	270,639	337,734	325,377	410,890	73,156	22%
MATERIALS AND SUPPLIES:	200,653	211,369	235,917	280,125	68,756	33%
OPERATING EXPENSES:	24,284	27,346	20,249	27,755	409	1%
MISCELLANEOUS:	715	3,570	-	3,500	(70)	-2%
CAPITAL OUTLAY AND EQUIPMENT:	5,829	7,242	2,409	15,000	7,758	107%
TOTAL:	\$2,580,556	\$2,738,066	\$2,813,836	\$3,060,011	\$321,945	12%
FULL TIME POSITIONS:				45.00		
PART TIME POSITIONS:				6.00		

**Adult Probation
General Government - Judicial
General Fund
1010-3350**

Our mission is to supervise offenders as ordered by the court, with particular focus on community safety and rehabilitation of the offender. Address the specific needs/issues of many clients through specialized caseloads.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,089,866	1,249,141	1,178,764	1,299,064	49,923	4%
CHARGES AND SERVICES:	1,672	2,055	-	2,100	45	2%
MATERIALS AND SUPPLIES:	5,043	5,508	5,243	5,950	442	8%
OPERATING EXPENSES:	9,972	14,356	10,533	14,355	(1)	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	224	1,020	-	2,000	980	96%
TOTAL:	\$1,106,776	\$1,272,080	\$1,194,540	\$1,323,469	\$51,389	4%

FULL TIME POSITIONS: 25.00

PART TIME POSITIONS: 1.00

**Pretrial - Presentence
General Government - Judicial
General Fund
1010-3360**

Our mission is to interview all arrestees at the Lucas County Corrections Center and to produce a report used by all local judges in making bond decisions; to effect release of eligible offenders from the Corrections Center pursuant to Federal Court Order; to supervise offenders released while their case is pending; and to prepare investigative reports used by Common Pleas judges to sentence offenders, as required by law.

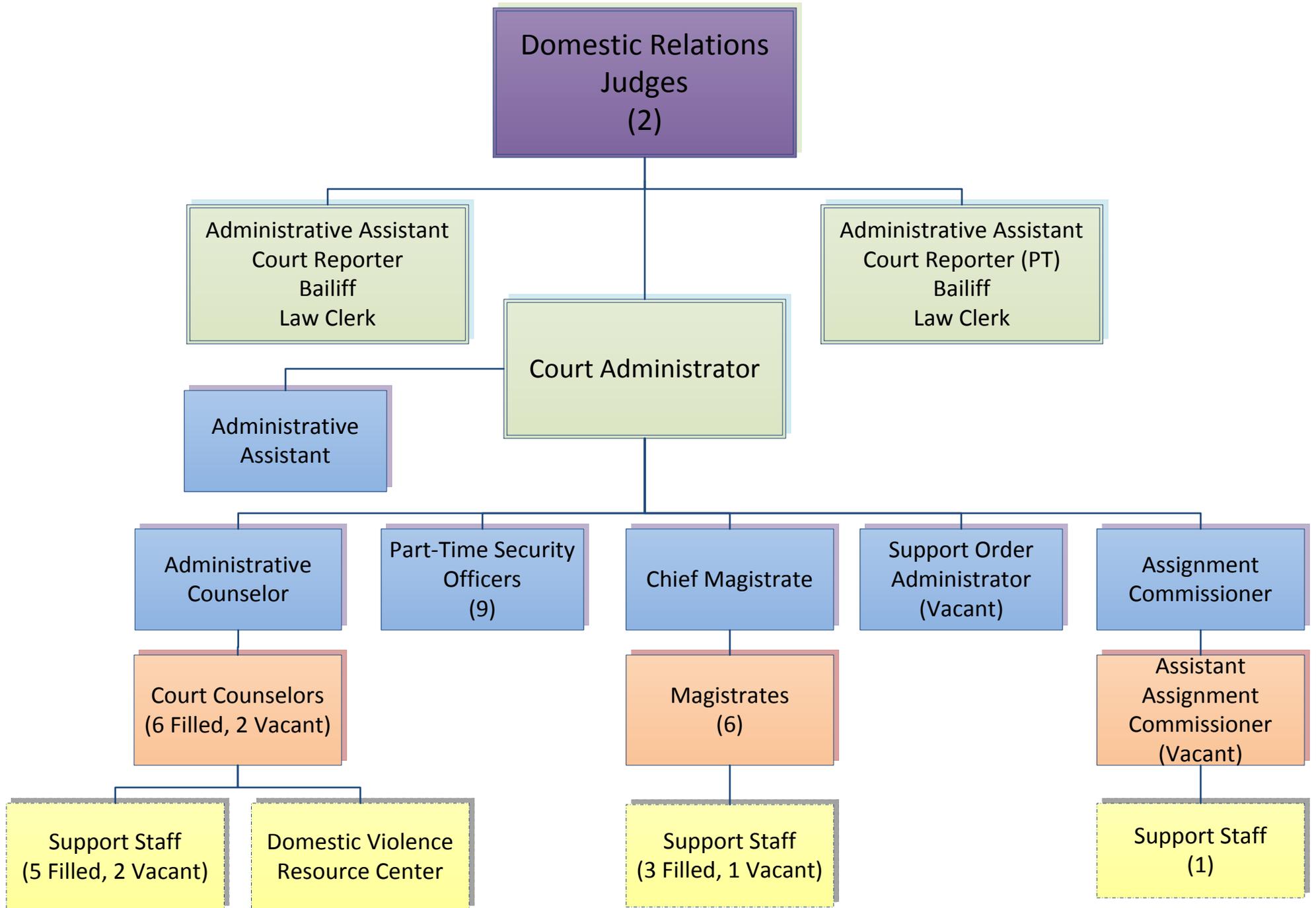
ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,559,965	1,646,318	1,760,857	1,892,468	246,150	15%
CHARGES AND SERVICES:	5,992	8,976	7,881	9,300	324	4%
MATERIALS AND SUPPLIES:	17,337	18,360	17,245	19,000	640	3%
OPERATING EXPENSES:	13,109	16,728	13,395	17,400	672	4%
MISCELLANEOUS:	66	510	85	500	(10)	-2%
CAPITAL OUTLAY AND EQUIPMENT:	6,580	4,080	2,336	2,500	(1,580)	-39%
TOTAL:	\$1,603,049	\$1,694,972	\$1,801,798	\$1,941,168	\$246,196	15%

FULL TIME POSITIONS: 38.00
PART TIME POSITIONS: 1.00

2016 BUDGET



Domestic Relations Court



**Domestic Relations Court
General Government - Judicial
General Fund
1010-2300**

The Domestic Relations Court (DRC) is a division of the Common Pleas Courts of Lucas County, Ohio. The DRC is empowered by statute to hear and decide divorce, dissolution, legal separation, and annulment cases filed in Lucas County. The DRC maintains jurisdiction to adjudicate post-decree matters including spousal support, child support, parenting issues, and other related matters. In addition, the DRC hears civil domestic violence cases filed in Lucas County.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,067,745	2,150,633	2,266,552	2,292,538	141,905	7%
CHARGES AND SERVICES:	51,427	75,852	133,872	153,968	78,116	103%
MATERIALS AND SUPPLIES:	18,126	21,267	22,747	24,325	3,058	14%
OPERATING EXPENSES:	60,605	60,498	84,586	82,445	21,947	36%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	41,733	13,199	6,747	19,130	5,931	45%
TOTAL:	\$2,239,636	\$2,321,449	\$2,514,505	\$2,572,406	\$250,957	11%
FULL TIME POSITIONS:				35.00		
PART TIME POSITIONS:				9.00		

GOALS:

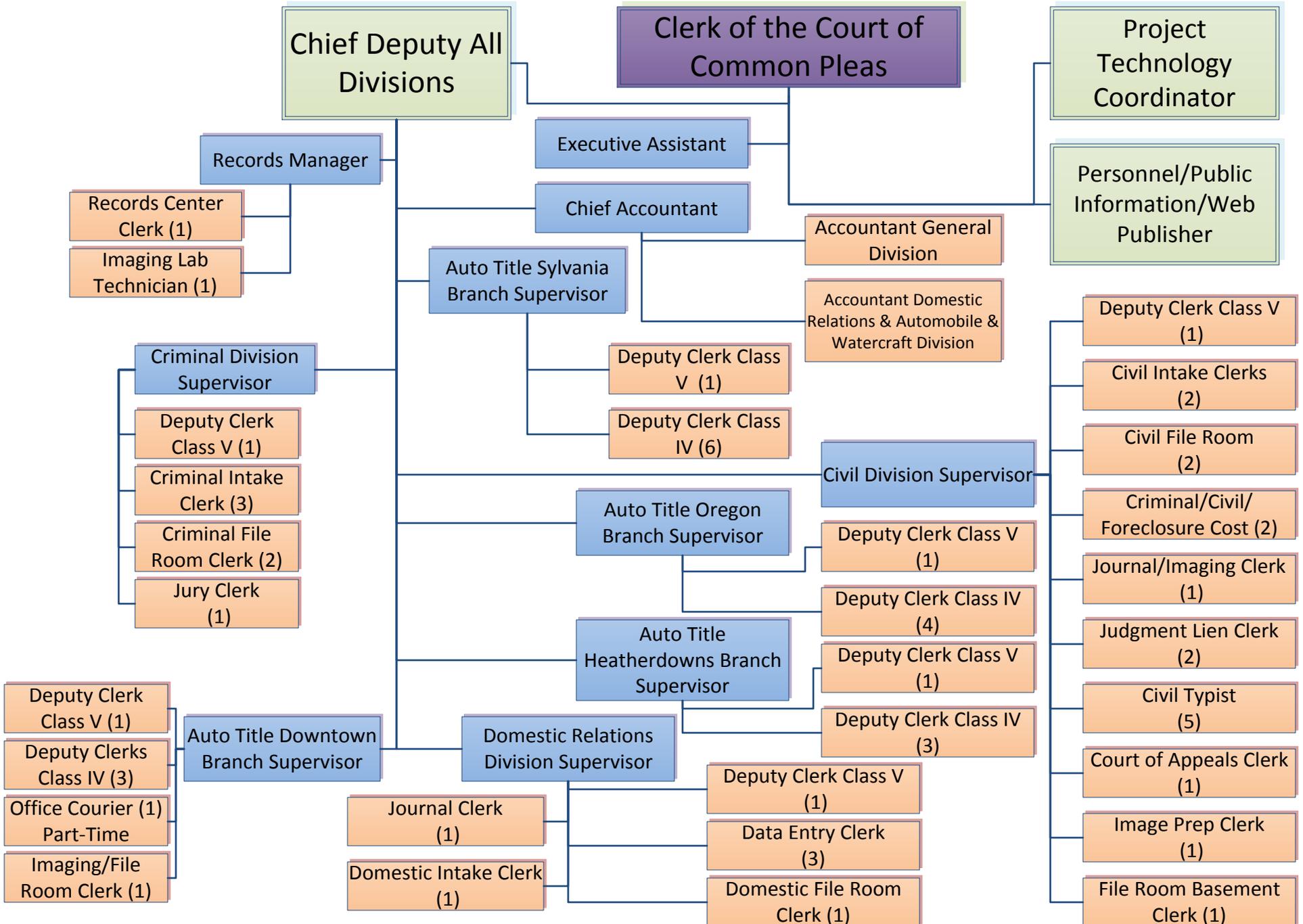
Work to assist pro se litigants in all stages of the court process, including filling out forms, explaining legal concepts and court procedures, and preparing for court hearings.

In preparation for the new case management system, will streamline current processes, review and standardize forms and procedures, and examine business practices.

Explore causes and possible solutions for the increase in child access cases.

Seek permanent funding for the Domestic Violence Resource Center. Will also expand services provided by the center.

Clerk of Courts



**Clerk of Courts
General Government - Judicial
General Fund
1010-2810**

The mission of the Lucas County Clerk of Courts is to diligently keep, manage, and provide efficient access to those records entrusted to our care, while serving the public in a courteous, professional, and timely manner.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,508,024	1,556,373	1,558,772	1,600,337	43,964	3%
CHARGES AND SERVICES:	11,944	20,170	10,930	18,702	(1,468)	-7%
MATERIALS AND SUPPLIES:	15,681	21,730	15,404	23,304	1,574	7%
OPERATING EXPENSES:	248,899	268,081	257,176	266,530	(1,551)	-1%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	13,193	8,160	6,372	3,200	(4,960)	-61%
TOTAL:	\$1,797,741	\$1,874,514	\$1,848,654	\$1,912,073	\$37,559	2%
FULL TIME POSITIONS:				37.25		
PART TIME POSITIONS:				1.00		

GOALS:

Implementation of a new Case Management System to include e-filing and imaging.

Restructure the workflow in all areas as the new Case Management System is implemented.

Cross training employees from Domestic Relations divisions with those of Criminal and Civil divisions.

Installation of wifi for the Domestic Relations division.

Elimination of third-party mail distribution and establishment of in-house, outgoing mail distribution to USPS.

Combine the accounting departments in Auto Title, Criminal, Civil, and Domestic Relations into a single location at the Common Pleas Courthouse.

CERTIFICATE OF TITLE FUND

General Government - Judicial

Special Revenue Fund

2220-2820

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$3,390,654	\$4,329,599	\$4,329,599	\$4,361,466	\$4,991,711	\$5,612,323	\$6,188,132	\$6,717,792
LESS PRIOR YEAR ENCUMBRANCES	27,832	8,625	8,625	2,485				
BEGINNING BALANCE	3,362,822	4,320,974	4,320,974	4,358,981	4,991,711	5,612,323	6,188,132	6,717,792
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,793,480	3,300,100	3,309,926	2,900,000	3,000,000	3,000,000	3,000,000	3,000,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	1,791	3,150	6,290	2,700	2,700	2,700	2,700	2,700
TOTAL REVENUES	2,795,271	3,303,250	3,316,216	2,902,700	3,002,700	3,002,700	3,002,700	3,002,700
TOTAL AVAILABLE	\$6,185,925	\$7,632,849	\$7,645,814	\$7,264,166	\$7,994,411	\$8,615,023	\$9,190,832	\$9,720,492
EXPENDITURES:								
PERSONAL SERVICES	1,613,603	1,742,056	1,745,791	1,834,456	1,943,488	1,988,291	2,034,440	2,034,440
CHARGES FOR SERVICES	71,955	48,350	43,478	52,900	52,750	52,750	52,750	52,750
MATERIALS AND SUPPLIES	43,756	79,900	67,023	87,350	87,350	87,350	87,350	87,350
OPERATING EXPENSES	125,252	136,350	1,392,037	141,049	141,800	141,800	141,800	141,800
MISCELLANEOUS	70	150,000	-	150,000	150,000	150,000	150,000	150,000
CAPITAL OUTLAY AND EQUIPMENT	1,691	9,750	36,019	6,700	6,700	6,700	6,700	6,700
TOTAL EXPENSES	1,856,326	2,166,406	3,284,348	2,272,455	2,382,088	2,426,891	2,473,040	2,473,040
REVENUES OVER/(UNDER) EXPENSES	\$4,329,599	\$5,466,443	\$4,361,466	\$4,991,711	\$5,612,323	\$6,188,132	\$6,717,792	\$7,247,452

FTE POSITIONS:

31.25

PTE POSITIONS:

1.00

GOALS:

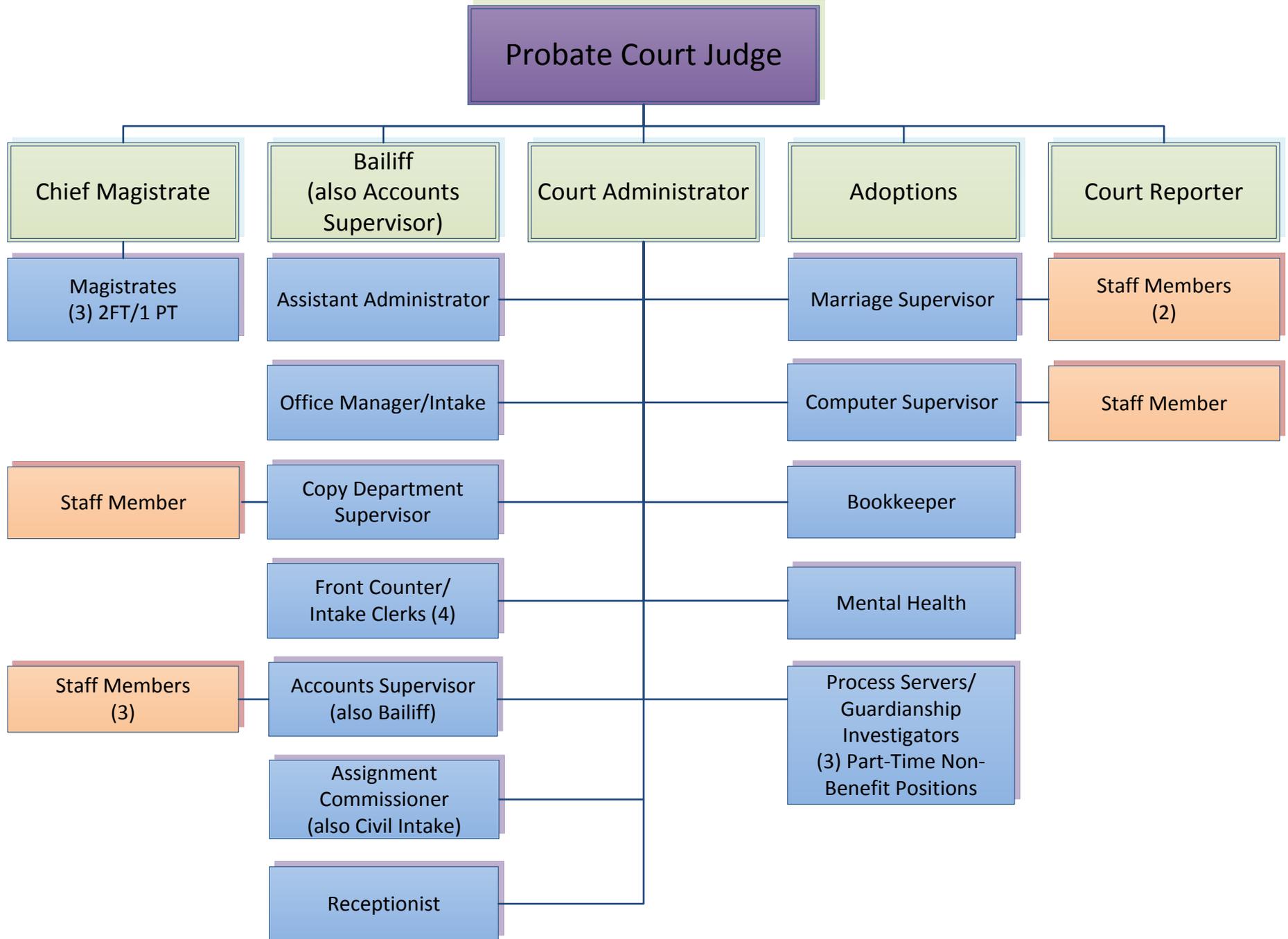
The Sylvania Office may be relocated. Planning will coordinate with the Ohio BMV, so that the one stop convenience can be maintained for citizens.

Will continue to work with state legislators to remove the population cap of 40,000 in order to become Deputy Registrars.

2016 BUDGET



Probate Court



**Probate Court
General Government - Judicial
General Fund
1010-3010**

It is the mission of the Lucas County Probate Court to fulfill both the constitutional and statutory responsibilities of the judiciary and to provide the highest level of public service to the community. The court strives to fulfill its duties courteously, efficiently, and effectively, and to provide:

- Access to justice;
- Expeditious and timely disposition of matters;
- Equality, fairness, and integrity;
- Independence and accountability;
- Public trust and confidence; and
- Education of the public regarding probate court matters.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,660,914	1,703,283	1,699,972	1,771,120	67,837	4%
CHARGES AND SERVICES:	1,681	4,590	2,202	4,530	(60)	-1%
MATERIALS AND SUPPLIES:	30,354	30,090	26,807	32,000	1,910	6%
OPERATING EXPENSES:	13,702	13,770	13,962	14,000	230	2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	\$1,706,650	\$1,751,733	\$1,742,943	\$1,821,650	\$69,917	4%
FULL TIME POSITIONS:				29.00		
PART TIME POSITIONS:				4.00		

GOALS:

Develop a seamless system of delivery of services to the public through cross-training of all probate staff.

Continue to provide public education on issues related to probate court matters.

Continue to work with the Ohio Legislature to review pending legislation and to recommend changes in the law to benefit the public in matters within the jurisdiction of the probate court.

Continue to support the efforts of community organizations, elected officials, and individuals who are coordinating services to the elderly and to other populations who have been determined to be unable to make decisions for themselves.

Work closely with various bar associations and to discuss concerns and exchange ideas related to probate law and court rules.

**Integrated Justice System
General Government - Judicial
General Fund
1010-4500**

Our mission is to improve the justice system in Lucas County by acting as an agent by which common needs and interests of the participating agencies can be evaluated and the best resources can be obtained.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	385,759	404,061	420,512	521,750	117,689	29%
CHARGES AND SERVICES:	114,912	233,505	114,632	239,796	6,291	3%
MATERIALS AND SUPPLIES:	92	204	172	200	(4)	-2%
OPERATING EXPENSES:	2,395	2,652	3,276	3,250	598	23%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	2,048	7,140	22,700	19,500	12,360	173%
TOTAL:	\$505,207	\$647,562	\$561,292	\$784,496	\$136,934	21%
FULL TIME POSITIONS:				8.00		
PART TIME POSITIONS:				0.00		

GOALS:

To fully implement an IJS Work Order system that captures work requested, department/person requesting, total hours spend resolving, and reports on the data.

To successfully manage the Lucas County Integrated Case Management System project through its 2016 milestones with minimal adjustment to its allotted time scope, or assigned resources, as possible.

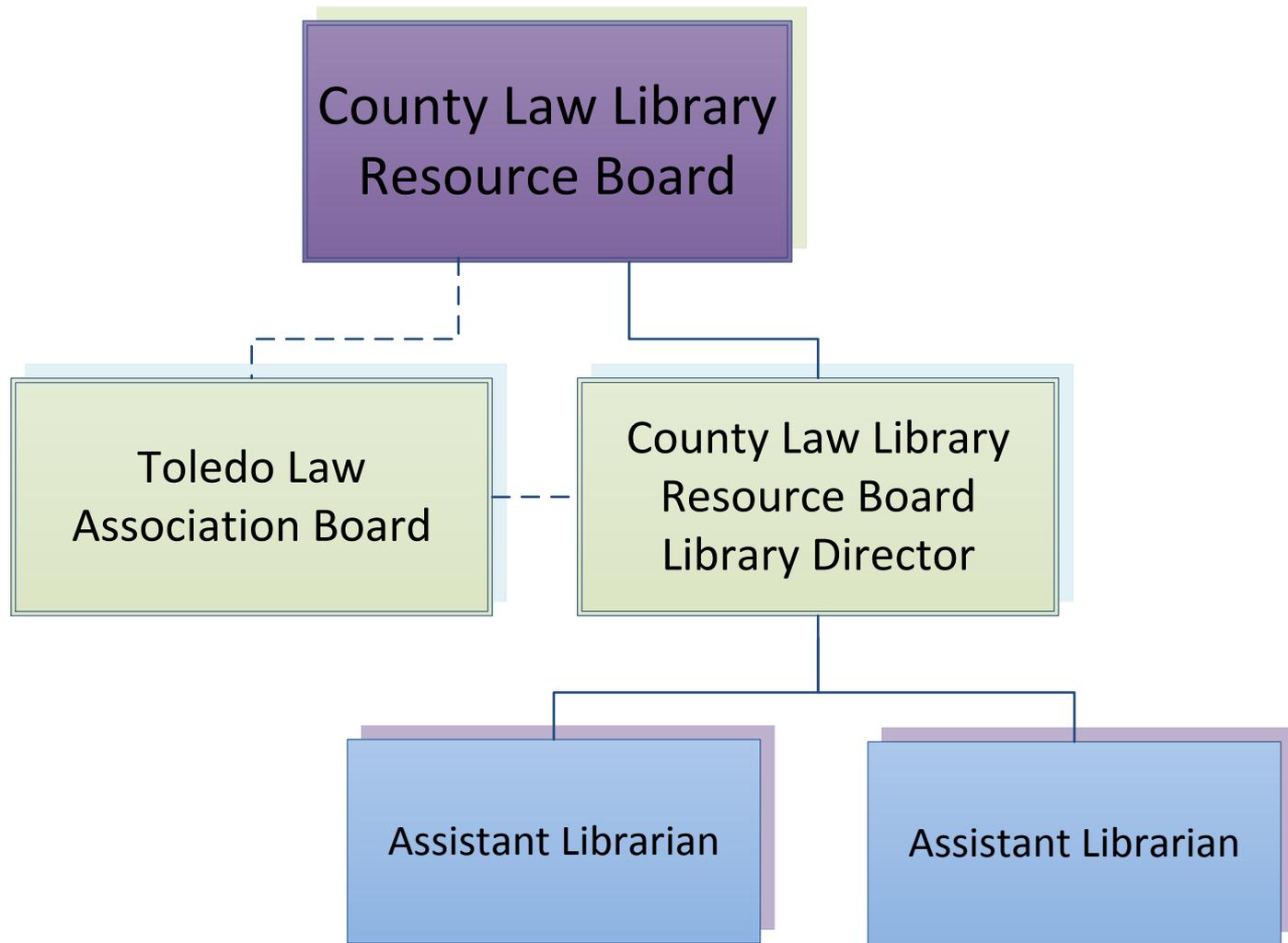
To prepare and train the IJS team/staff for a changing support model that includes redundancy in roles and responsibilities, and build team cohesiveness through regular team meetings and an IJS retreat during the first half of 2016.

To ensure that all IJS staff have an accurate job description and a clearly identified career "road map" for the future through efforts to complete these documents and artifacts in coordination with the IJS HR department and resources.

2016 BUDGET



Lucas County Law Library



LAW LIBRARY

2115-5210

The mission of the Lucas County Law Library is to provide its stakeholders with access to legal resources and materials. Stakeholders include governmental agencies in Lucas County, the bench and the private bar, as well as members of the public.

GOALS:

To continue to evaluate the Law Library's current resources and services, develop new resources and services consistent with the library's mission and financial capabilities.

Discontinue those resources and services that are found to be less valuable to the library's mission and users.

LAW LIBRARY
General Government - Judicial
Special Revenue Fund
2115-5210

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$127,456	\$155,928	\$155,928	\$291,661	\$291,661	\$277,398	\$248,644	\$205,166
LESS PRIOR YEAR ENCUMBRANCES	-	-	-	1,925				
BEGINNING BALANCE	127,456	155,928	155,928	289,736	291,661	277,398	248,644	205,166
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,509	2,492	1,279	1,500	1,500	1,500	1,500	1,500
FINES AND FORFEITS	284,360	316,322	425,952	369,300	365,607	361,951	358,331	354,748
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING	52,217	52,000	53,553	52,000	52,000	52,000	52,000	52,000
TOTAL REVENUES	339,086	370,814	480,784	422,800	419,107	415,451	411,831	408,248
TOTAL AVAILABLE	\$466,542	\$526,742	\$636,712	\$714,461	\$710,768	\$692,849	\$660,476	\$613,415
EXPENDITURES:								
PERSONAL SERVICES	170,931	177,601	169,749	211,005	216,280	221,687	227,229	232,910
CHARGES AND SERVICES	130,021	176,413	163,577	194,910	199,783	204,777	209,897	215,144
MATERIALS AND SUPPLIES	4,339	4,500	3,546	4,155	4,259	4,365	4,474	4,586
OPERATING EXPENSES	3,749	8,300	7,499	8,730	8,948	9,172	9,401	9,636
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	1,574	4,000	680	4,000	4,100	4,203	4,308	4,415
TOTAL EXPENSES	310,614	370,814	345,051	422,800	433,370	444,204	455,309	466,692
REVENUES OVER/(UNDER) EXPENSES	\$155,928	\$155,928	\$291,661	\$291,661	\$277,398	\$248,644	\$205,166	\$146,722

FULL TIME POSITIONS:

2.00

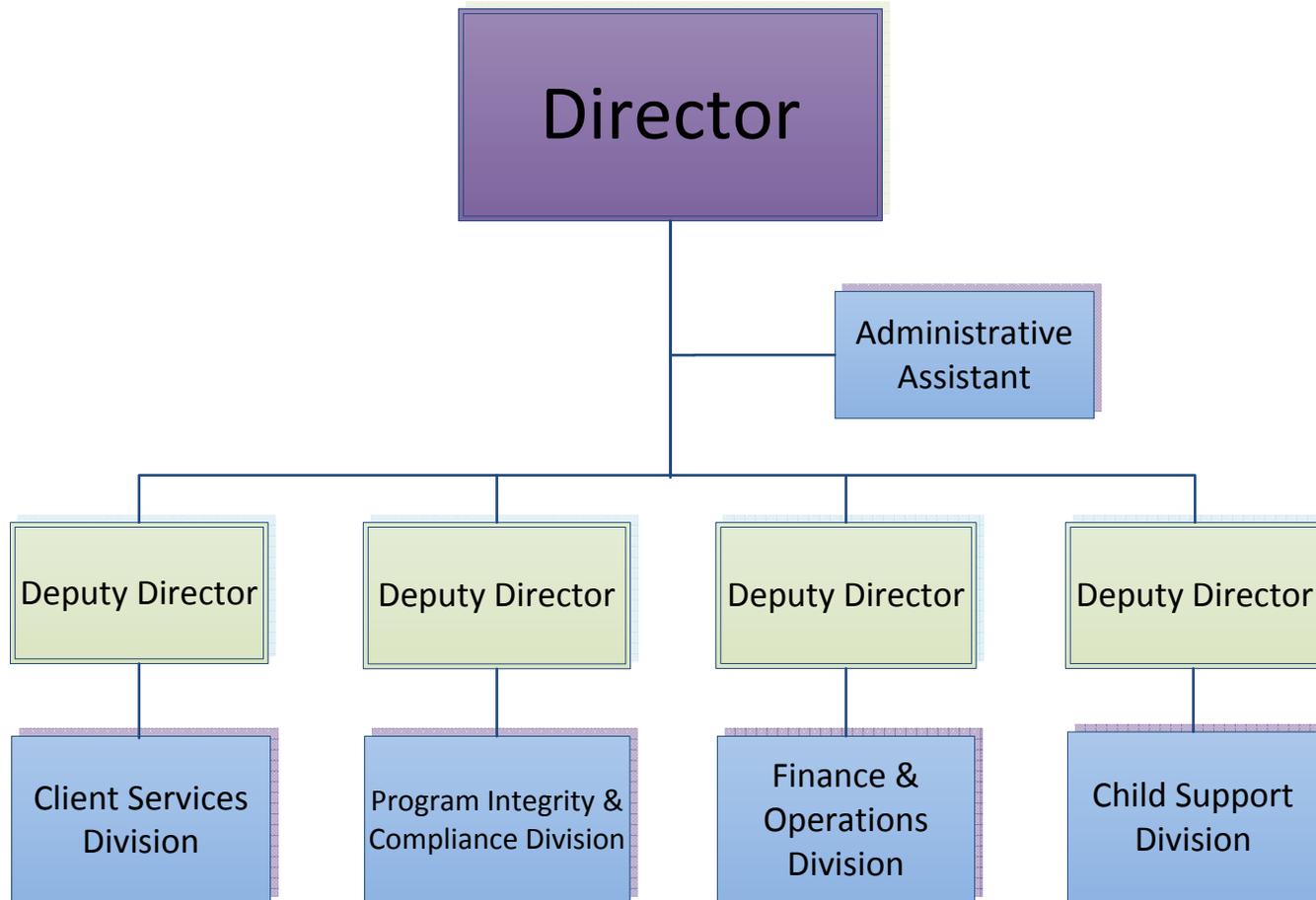
PART TIME POSITIONS:

1.00

2016 BUDGET



Job & Family Services and Division of Child Support



Child Support Enforcement Agency (CSEA)*
General Government - Judicial
Special Revenue Fund
2080-0210

To assist Lucas County families and individuals to achieve their highest level of stability and independence. While respecting the dignity of those we serve, we provide effective career development opportunities, and individualized services in cooperation with our community partners.

GOALS:

Efficiently perform the core services of a Merged Public Assistance and Child Support agency.

Continue to assess the most effective deployment of staff to ensure that accurate and timely services are provided while focusing on enhancing and improving customer service.

Implement IT and facilities-based ideas that will positively impact the overall workflow of the agency.

*Lucas County Department of Job & Family Services merged with the Child Support Enforcement Agency in 2011. Job and Family Services data can be found in The Human Services section.

CHILD SUPPORT ENFORCEMENT AGENCY (CSEA)
General Government - Judicial
Special Revenue Fund
2080-0210

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$377,007	\$421,441	\$421,441	\$760,029	\$827,093	\$732,003	\$489,313	\$97,251
LESS PRIOR YEAR ENCUMBRANCES	3,391	40,361	40,361	1,938				
BEGINNING BALANCE	373,616	381,080	381,080	758,091	827,093	732,003	489,313	97,251
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,640,282	1,664,421	1,684,236	1,808,000	1,753,760	1,701,147	1,650,113	1,600,609
FINES & FOREITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	8,942,149	12,075,773	8,837,230	9,428,148	9,616,711	9,809,045	10,005,226	10,205,330
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	146,685	146,178	147,435	150,000	136,500	139,230	142,015	144,855
TOTAL REVENUES	10,729,116	13,886,372	10,668,901	11,386,148	11,506,971	11,649,422	11,797,353	11,950,795
TOTAL AVAILABLE	\$11,106,123	\$14,307,813	\$11,090,343	\$12,146,177	\$12,334,064	\$12,381,426	\$12,286,667	\$12,048,046
EXPENDITURES:								
PERSONAL SERVICES	5,885,499	6,327,665	5,836,553	5,845,416	5,991,551	6,141,340	6,294,874	6,452,246
CHARGES AND SERVICES	4,748,057	5,621,564	4,479,997	5,408,668	5,543,884	5,682,482	5,824,544	5,970,157
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING	6,445	20,000	13,763	15,000	15,375	15,759	16,153	16,557
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	44,680	50,000	-	50,000	51,250	52,531	53,845	55,191
PA SHARED COST TRANSFER	-	-	-	-	-	-	-	-
TOTAL EXPENSES	10,684,682	12,019,229	10,330,313	11,319,084	11,602,061	11,892,112	12,189,415	12,494,151
REVENUES OVER/(UNDER) EXPENSES	\$421,441	\$2,288,584	\$760,029	\$827,093	\$732,003	\$489,313	\$97,251	(\$446,105)
<i>FULL TIME POSITIONS:</i>				92.00				
<i>PART TIME POSITIONS:</i>				0.00				

PUBLIC SAFETY



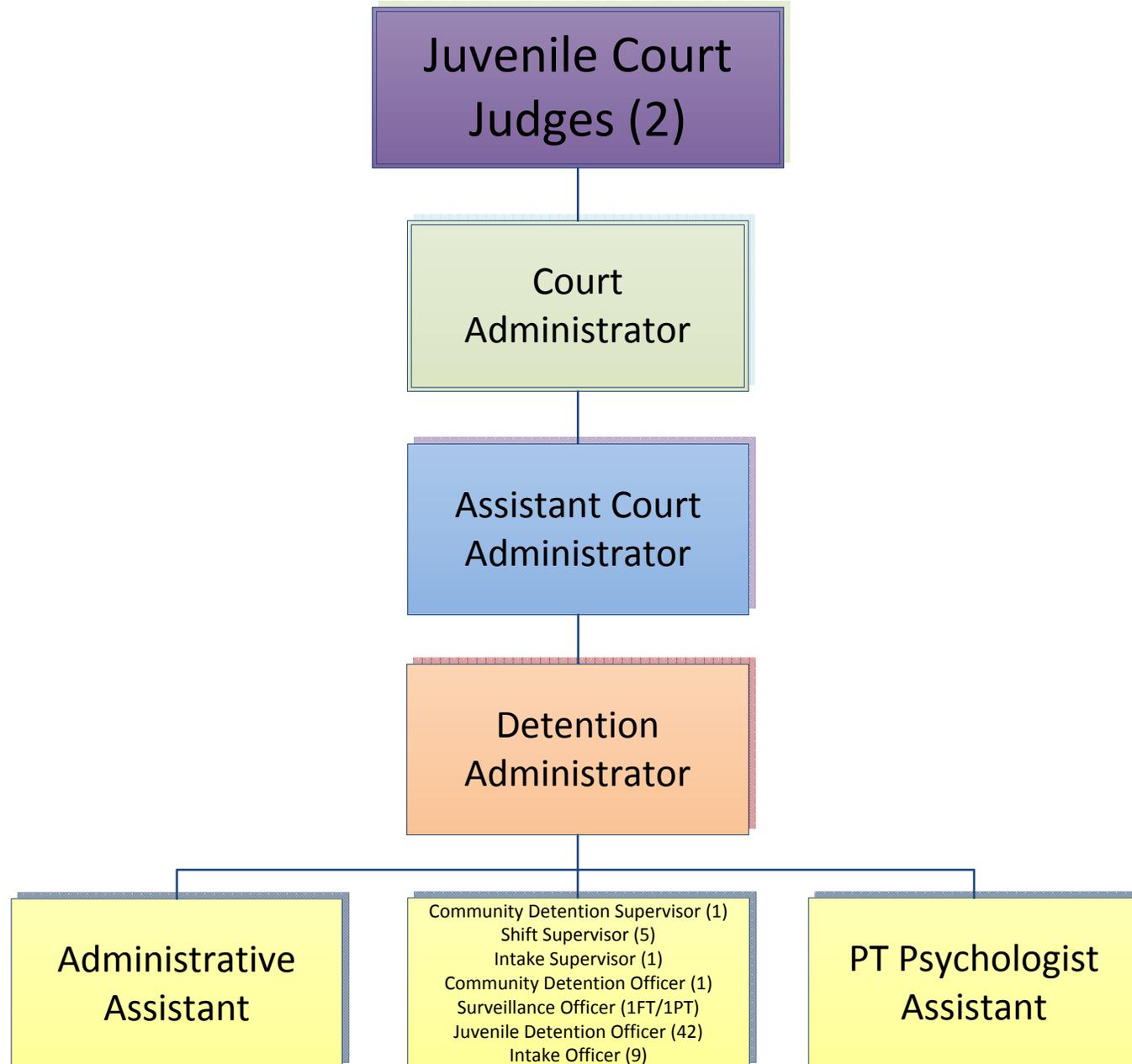
Sailfin Tang

L. Public Safety

2016 BUDGET



Juvenile Detention Center



**Juvenile Detention Center
General Government - Public Safety
General Fund
1010-1120**

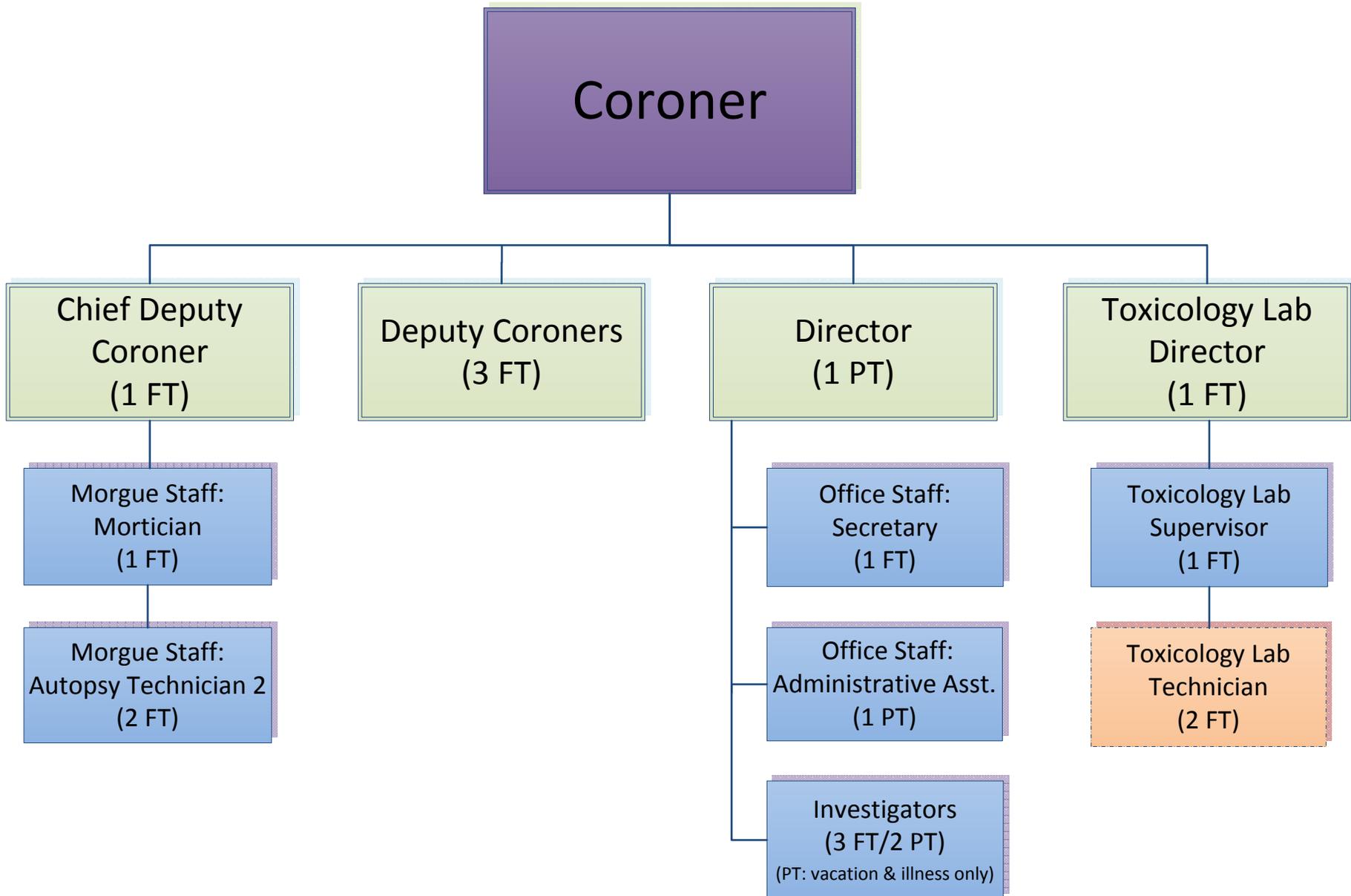
The Court of Common Pleas – Juvenile Division is mandated and governed by law. In fulfilling its mandate the court’s mission is to:

- Ensure public safety;
- Protect the children of the community;
- Preserve families by supporting parents and intervening only when it is in the best interest of the child and/or the community;
- Work with the community to develop and enforce standards of responsible behavior for adults and children;
- Ensure balance between consequences and rehabilitation while holding offenders accountable for their actions; and
- Efficiently and effectively operate the services of the court.

We will, therefore, cooperate with agencies, groups, and individuals who embrace our mission.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,555,524	2,973,383	2,681,683	3,015,166	41,783	1%
CHARGES AND SERVICES:	567,818	608,736	552,830	604,776	(3,960)	-1%
MATERIALS AND SUPPLIES:	52,424	41,310	100,436	45,270	3,960	10%
OPERATING EXPENSES:	15,774	23,766	17,278	23,766	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	32,936	17,340	17,854	17,340	-	0%
TOTAL:	\$3,224,476	\$3,664,535	\$3,370,080	\$3,706,318	\$41,783	1%
FULL TIME POSITIONS:				58.00		
PART TIME POSITIONS:				59.00		

Lucas County Coroner



Coroner
General Government - Public Safety
General Fund
1010-1210

The Coroner's Office is responsible for determining the manner and cause of death when any person dies in Lucas County as a result of criminal or other violent means or by casualty, suicide, or suddenly when in apparent good health, or in any suspicious or unusual manner. The Coroner, in the case of Lucas County, a board certified Forensic Pathologist, coordinates an investigation that may include specialists from a variety of medical, legal, social, and scientific disciplines, using the latest technology to determine the cause and manner of death. The forensic autopsy routinely includes external, internal, and microscopic examinations to look for external, internal, or cellular abnormalities. Other tests may study genes, atmospheric or environmental conditions, or check for drugs, chemicals or toxic substances.

Upon completion of various examinations, a detailed description of the observations written during the progress of the autopsy and the verdict are filed in this office for use by law enforcement agencies, fire departments, prosecutors, insurance companies, the courts, and other interested parties.

In addition to cases in Lucas County, the Coroner and Deputy Coroners conduct autopsies as requested by Coroners from twenty surrounding counties. Fees are charged for these autopsies that are necessary to determine the manner and cause of death.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,161,618	1,422,127	1,258,446	1,453,554	31,427	2%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES:	-	-	-	-	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	7,493	-	-	0%
<i>TOTAL:</i>	<i>\$1,161,618</i>	<i>\$1,422,127</i>	<i>\$1,265,939</i>	<i>\$1,453,554</i>	<i>\$31,427</i>	<i>2%</i>
<i>FULL TIME POSITIONS:</i>				<i>13.00</i>		
<i>PART TIME POSITIONS:</i>				<i>4.00</i>		

GOALS:

To continue to provide excellent death investigation services for Lucas and surrounding counties on a cost effective basis.

To continue to improve our data management through the enhancement of our data base system.

Enhance Forensic and clinical toxicology testing for Coroner's offices, law enforcement, and area health care organizations by adding new relevant testing and automation.

Provide a community resource for death investigation training for medical students, residents, law enforcement, and emergency medical personnel.

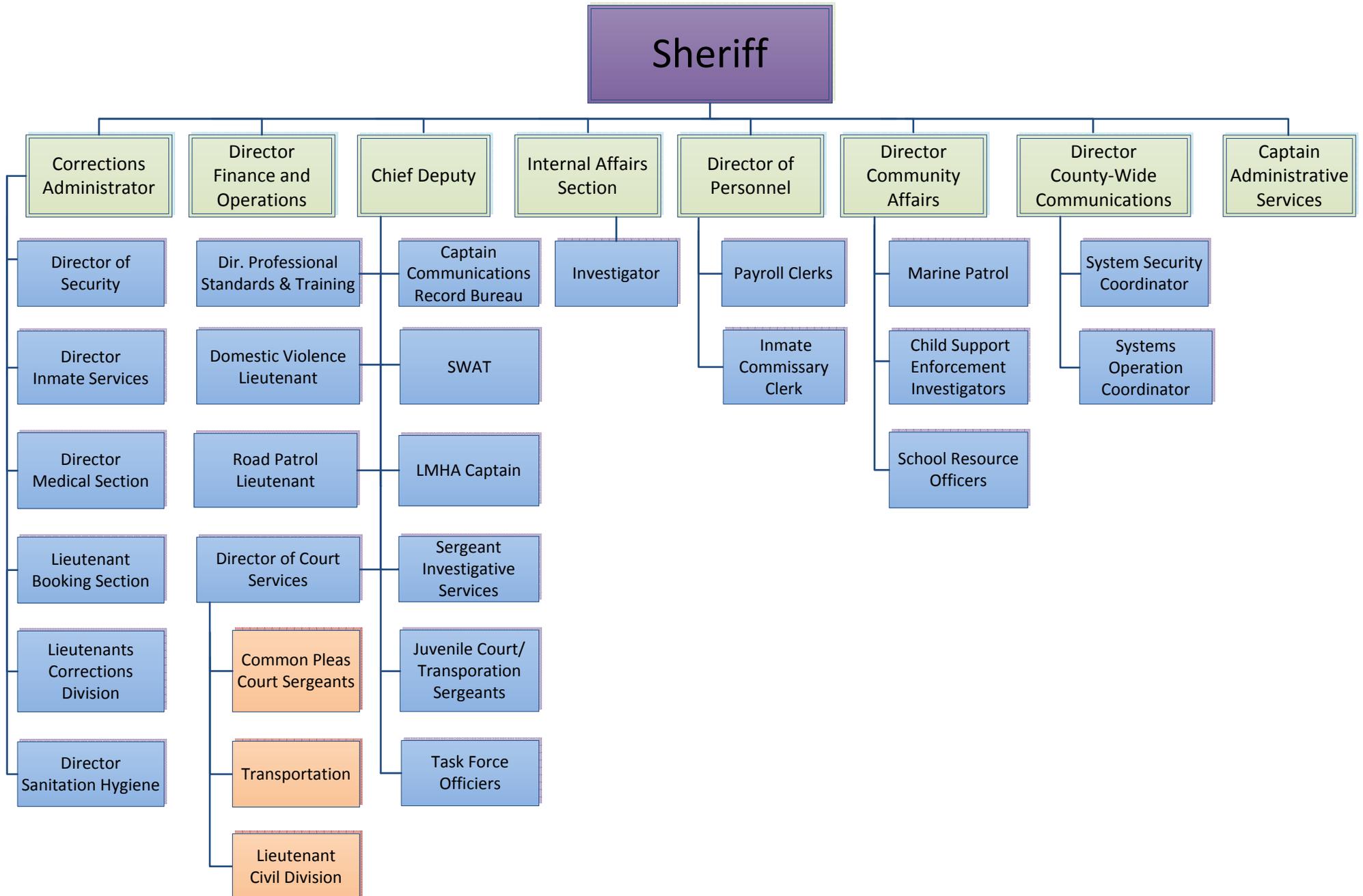
CORONER LABORATORY
2130-1220

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$225,346	\$278,651	\$278,651	\$484,865	\$484,876	\$438,687	\$346,529	\$208,599
LESS PRIOR YEAR ENCUMBRANCES	38,220	37,429	37,429	157,782				
BEGINNING BALANCE	187,126	241,222	241,222	327,083	484,876	438,687	346,529	208,599
REVENUES:								
CHARGES FOR SERVICES	842,502	777,000	946,018	840,000	814,800	790,356	766,645	743,646
MISCELLANEOUS REVENUE	-	-	106,000	-	-	-	-	-
TOTAL REVENUES	842,502	777,000	1,052,018	840,000	814,800	790,356	766,645	743,646
TOTAL AVAILABLE	\$1,067,848	\$1,055,651	\$1,330,668	\$1,324,865	\$1,299,676	\$1,229,043	\$1,113,175	\$952,244
EXPENDITURES:								
PERSONAL SERVICES	93	100	-	100	103	105	108	110
CHARGES AND SERVICES	667,910	518,800	616,718	582,000	596,550	611,464	626,750	642,419
MATERIALS AND SUPPLIES	72,719	70,780	80,513	85,000	87,125	89,303	91,536	93,824
OPERATING EXPENSES	28,651	28,900	31,851	33,300	34,133	34,986	35,860	36,757
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	19,823	5,000	6,721	10,000	10,250	10,506	10,769	11,038
NON-OPERATING	-	113,420	110,000	129,589	132,829	136,149	139,553	143,042
TOTAL EXPENSES	789,197	737,000	845,804	839,989	860,989	882,513	904,576	927,191
REVENUES OVER/(UNDER) EXPENSES	\$278,651	\$318,651	\$484,865	\$484,876	\$438,687	\$346,529	\$208,599	\$25,054
<i>FULL TIME POSITIONS:</i>				<i>0.00</i>				
<i>PART TIME POSITIONS:</i>				<i>0.00</i>				

2016 BUDGET



Lucas County Sheriff's Office



Sheriff - Administration
General Government - Public Safety
General Fund
1010-1660

The primary mission of the Lucas County Sheriff is to preserve the public peace. This is accomplished by organizing the office into three divisions which carry out distinct functions. The Law Enforcement Division provides patrol and investigative police services for the unincorporated areas of Lucas County; the Corrections Division supervises, secures and maintains the Lucas County Corrections Center; and the Administrative Services Division provides budget, payroll and management services for the Sheriff.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,508,641	2,388,183	2,598,822	2,896,097	507,914	21%
CHARGES AND SERVICES:	53,732	104,346	78,259	96,000	(8,346)	-8%
LEGAL SYSTEM:	44,595	45,900	44,595	44,595	(1,305)	-3%
MATERIALS AND SUPPLIES:	34,759	37,740	39,041	45,000	7,260	19%
OPERATING EXPENSES:	54,002	73,950	51,930	73,500	(450)	-1%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	29,324	23,460	21,481	25,000	1,540	7%
TOTAL:	\$2,725,054	\$2,673,579	\$2,834,127	\$3,180,192	\$506,613	19%
 <i>FULL TIME POSITIONS:</i>				<i>39.50</i>		
<i>PART TIME POSITIONS:</i>				<i>0.00</i>		

GOALS:

To continue to take advantage of opportunities which have a positive effect on the quality of life for Lucas County residents.

To continue to aggressively seek out grants and other contractual situations that will have a positive fiscal effect, not only on the Lucas County Sheriff's Office, but Lucas County as a whole.

To continue to collaborate with other City, County and State law enforcement agencies to make Lucas County as safe as possible.

To continue to explore innovative ways to make our current operations run more effectively and efficiently.

Public Safety Court Security
General Government - Public Safety
General Fund
1010-1630

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,421,660	2,332,688	2,634,195	2,319,223	(13,465)	-1%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES:	-	-	-	-	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	\$2,421,660	\$2,332,688	\$2,634,195	\$2,319,223	(\$13,465)	-1%

FULL TIME POSITIONS: 34.00

PART TIME POSITIONS: 0.00

**Sheriff - Law Enforcement
General Government - Public Safety
General Fund
1010-1650**

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	4,624,282	4,273,825	4,734,885	4,910,349	636,524	15%
CHARGES AND SERVICES:	170,302	175,440	134,648	137,000	(38,440)	-22%
MATERIALS AND SUPPLIES:	157,800	213,690	116,597	150,000	(63,690)	-30%
OPERATING EXPENSES:	27,467	31,110	35,000	38,500	7,390	24%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	8,130	5,100	29,263	35,000	29,900	586%
TOTAL:	\$4,987,982	\$4,699,165	\$5,050,392	\$5,270,849	\$571,684	12%

FULL TIME POSITIONS: **74.00**

PART TIME POSITIONS: **0.00**

Sheriff - Corrections Center
General Government - Public Safety
General Fund
1010-1670

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	17,188,566	18,184,602	19,310,207	19,662,466	1,477,864	8%
CHARGES AND SERVICES:	822,487	856,800	878,589	876,000	19,200	2%
LEGAL SYSTEM:	41,437	15,300	22,309	19,000	3,700	24%
MATERIALS AND SUPPLIES:	377,906	390,150	383,994	395,000	4,850	1%
OPERATING EXPENSES:	63,548	68,850	65,650	69,500	650	1%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	13,470	15,300	7,147	20,000	4,700	31%
TOTAL:	\$18,507,413	\$19,531,002	\$20,667,896	\$21,041,966	\$1,510,964	8%

FULL TIME POSITIONS:

334.00

PART TIME POSITIONS:

2.00

**Medical Correction Center
General Government - Public Safety
General Fund
1010-1671**

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,027,843	1,103,967	1,119,486	1,203,290	99,323	9%
CHARGES AND SERVICES:	173,697	163,200	184,042	189,000	25,800	16%
MATERIALS AND SUPPLIES:	2,000	2,040	2,037	3,500	1,460	72%
OPERATING EXPENSES:	1,588	5,100	2,100	5,000	(100)	-2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	1,020	-	1,000	(20)	-2%
TOTAL:	\$1,205,129	\$1,275,327	\$1,307,665	\$1,401,790	\$126,463	10%

FULL TIME POSITIONS:

15.00

PART TIME POSITIONS:

13.00

Sheriff Policing-ALL
Public Safety
Special Revenue Fund
2143

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$195,874	\$159,424	\$159,424	\$356,904	\$356,768	\$331,463	\$284,292	\$214,285
LESS PRIOR YEAR ENCUMBRANCES	-	-	-	-	-	-	-	-
BEGINNING BALANCE	195,874	159,424	159,424	356,904	356,768	331,463	284,292	214,285
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	3,697,271	3,923,902	4,096,060	4,163,344	4,246,611	4,331,543	4,418,174	4,506,537
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	3,697,271	3,923,902	4,096,060	4,163,344	4,246,611	4,331,543	4,418,174	4,506,537
TOTAL AVAILABLE	\$3,893,145	\$4,083,326	\$4,255,484	\$4,520,248	\$4,603,379	\$4,663,006	\$4,702,466	\$4,720,822
EXPENDITURES:								
PERSONAL SERVICES	3,564,047	3,750,266	3,725,057	3,977,474	4,081,260	4,183,291	4,287,873	4,395,070
CHARGES AND SERVICES	117,360	127,507	127,395	131,297	134,579	137,944	141,393	144,927
MATERIALS AND SUPPLIES	52,314	46,129	46,129	54,709	56,077	57,479	58,916	60,388
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL EXPENSES	3,733,721	3,923,902	3,898,580	4,163,480	4,271,916	4,378,714	4,488,182	4,600,386
REVENUES OVER/(UNDER) EXPENSES	\$159,424	\$159,424	\$356,904	\$356,768	\$331,463	\$284,292	\$214,285	\$120,436

FULL TIME POSITIONS:

45.50

PART TIME POSITIONS:

12.00

COUNTYWIDE COMMUNICATIONS

Public Safety Special Revenue Fund 2145-1692

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$2,043,926	1,298,092	1,298,092	\$1,578,209	\$1,793,775	\$1,669,699	\$1,228,541	\$490,633
LESS PRIOR YEAR ENCUMBRANCES	618,224	694,859	694,859	146,571				
BEGINNING BALANCE	1,425,702	603,233	603,233	1,431,638	1,793,775	1,669,699	1,228,541	490,633
REVENUES:								
CHARGES FOR SERVICES	-	1,500,840	-	1,500,840	1,365,857	1,243,024	1,131,248	1,029,534
INTERGOVERNMENTAL REVENUES	-	-	100	100	91	83	75	69
MISCELLANEOUS REVENUE	1,524,525	1,500,840	1,514,507	1,500,940	1,365,948	1,243,107	1,131,323	1,029,602
OPERATING TRANSFER-IN (GENERAL FUND)	-	-	-	-	-	-	-	-
NON-OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,524,525	3,001,680	1,514,607	3,001,880	2,731,896	2,486,213	2,262,647	2,059,204
TOTAL AVAILABLE	\$3,568,451	\$4,299,772	\$2,812,700	\$4,580,089	\$4,525,671	\$4,155,913	\$3,491,188	\$2,549,837
EXPENDITURES:								
PERSONNEL SERVICES	954,969	1,101,145	970,457	1,107,846	1,135,542	1,163,931	1,193,029	1,222,855
CHARGES AND SERVICES	8,974	37,500	4,909	37,500	38,438	39,398	40,383	41,393
MATERIALS AND SUPPLIES	1,327	2,000	830	2,000	2,050	2,101	2,154	2,208
OPERATING EXPENSES	46,801	63,960	50,736	93,980	96,330	98,738	101,206	103,736
MISCELLANEOUS	-	16,118	-	16,118	16,521	16,934	17,357	17,791
CAPITAL OUTLAY AND EQUIPMENT	1,258,287	1,500,840	1,295,893	1,528,870	1,567,092	1,606,269	1,646,426	1,687,586
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL EXPENSES	2,270,359	2,721,563	2,322,825	2,786,314	2,855,972	2,927,371	3,000,555	3,075,569
REVENUES OVER/(UNDER) EXPENSES	\$1,298,092	\$1,578,209	\$489,874	\$1,793,775	\$1,669,699	\$1,228,541	\$490,633	(\$525,732)

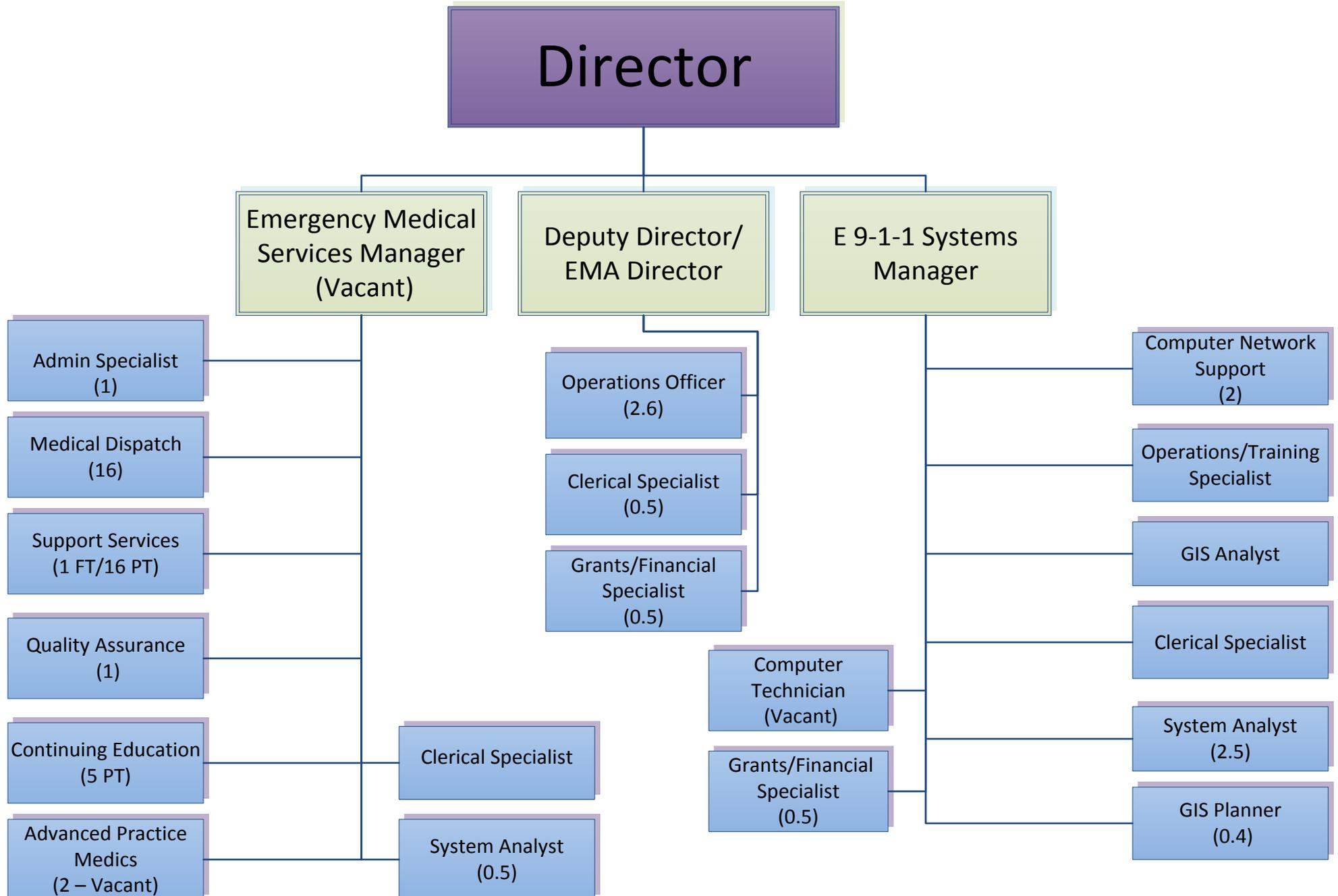
FULL TIME POSITIONS:

3.00

PART TIME POSITIONS:

0.00

Emergency Services



Emergency Services

Public Safety

Special Revenue Fund

The Department of Emergency Services provides multi-jurisdictional planning, coordination and support for emergency service providers within Lucas County. These services are provided in the functional areas of Emergency 9-1-1, Emergency Medical and Emergency Management.

Emergency 9-1-1 is responsible for providing a county-wide emergency telephone system designed to save lives by minimizing emergency vehicle response time. Emergency 9-1-1 provides call taker/dispatcher training and technical support for seven public safety answering points, maintains a telephone geographical data file to accurately direct emergency vehicles and maintains the computer aided dispatch and telecommunications systems used to identify callers and forward incidents to the proper emergency agency. Additionally, Emergency 9-1-1 is responsible for the acquisition and installation of a county-wide mobile data system and establishing and operating a consolidated communications center.

It is the mission of Emergency Medical Services (EMS) to help fund, equip, train, coordinate and direct a county-wide pre-hospital emergency medical program dedicated to the highest quality of patient care. EMS provides funding, equipment and maintenance support for a ten vehicle ALS life squad transport system which is manned and operated by various fire departments within Lucas County. EMS paramedic trained dispatchers centrally dispatch the life squads and provide pre-arrival instructions and on-line medical control links to area hospitals. To maintain high patient care standards, EMS provides paramedic protocols, continuing education to licensed paramedics and monitors performance through a quality assurance program.

The Emergency Management Agency (EMA) plans for, responds to and coordinates efforts and mitigation programs for potential natural and man-made (all-hazard) disasters that threaten the community. EMA influences and coordinates federal, state and local governments' emergency preparedness policies through all-hazard contingency planning, training and exercises. EMA provides homeland security planning and grant management. EMA also provides training and information to individuals and organizations in the public and private sectors. In support of this mission, EMA operates an emergency operation center, participates in various contingency exercises and maintains a countywide emergency siren warning system.

EMERGENCY MEDICAL SERVICES
General Government - Public Safety
Special Revenue Fund
2070-0720

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$5,690,213	\$6,608,219	\$6,608,219	\$4,374,928	\$1,136,184	(\$2,861,175)	(\$7,629,185)	(\$13,180,389)
LESS PRIOR YEAR ENCUMBRANCES	992,834	2,088,741	2,088,741	387,475				
BEGINNING BALANCE	4,697,379	4,519,478	4,519,478	\$3,987,453	1,136,184	(2,861,175)	(7,629,185)	(13,180,389)
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	933	-	2,102	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	510	-	-	-	-	-
MISCELLANEOUS	8,933,051	9,432,930	8,932,930	8,932,930	8,932,930	8,932,930	8,932,930	8,932,930
NON OPERATING	13,194,745	13,432,930	12,991,202	13,132,930	13,006,930	12,884,710	12,766,157	12,651,160
TOTAL REVENUES	22,128,730	22,865,860	21,926,744	22,065,860	21,939,860	21,817,640	21,699,087	21,584,090
TOTAL AVAILABLE	\$27,818,943	\$29,474,079	\$28,534,963	\$26,440,788	\$23,076,044	\$18,956,465	\$14,069,902	\$8,403,701
EXPENDITURES:								
PERSONAL SERVICES	7,259,715	8,942,533	9,825,586	8,970,553	9,194,817	9,424,687	9,660,304	9,901,812
CHARGES AND SERVICES	835,481	58,500	25,936	56,000	57,400	58,835	60,306	61,814
MATERIALS AND SUPPLIES	896,406	898,000	927,799	973,000	997,325	1,022,258	1,047,815	1,074,010
OPERATING EXPENSES	733,239	1,551,087	2,208,389	1,520,200	1,558,205	1,597,160	1,637,089	1,678,016
MISCELLANEOUS	186,121	216,101	239,568	245,000	251,125	257,403	263,838	270,434
CAPITAL OUTLAY AND EQUIPMENT	11,299,762	13,432,930	14,762,155	13,539,851	13,878,347	14,225,306	14,580,939	14,945,462
TOTAL EXPENSES	21,210,724	25,099,151	27,989,433	25,304,604	25,937,219	26,585,650	27,250,291	27,931,548
REVENUES OVER/(UNDER) EXPENSES	6,608,219	\$4,374,928	545,530	\$1,136,184	(\$2,861,175)	(\$7,629,185)	(\$13,180,389)	(\$19,527,847)

FULL TIME POSITIONS:

21.00

PART TIME POSITIONS:

21.00

EMERGENCY TELEPHONE - 911
General Government - Public Safety
Special Revenue Fund
2071-0710

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$11,826,407	\$7,313,970	\$7,313,970	\$4,225,714	\$1,216,261	(\$1,871,333)	(\$5,039,077)	(\$8,289,036)
LESS PRIOR END ENCUMBRANCES	2,625,718	1,022,999	1,022,999	668,754				
BEGINNING BALANCE	9,200,689	6,290,971	6,290,971	3,556,960	1,216,261	(1,871,333)	(5,039,077)	(8,289,036)
REVENUES:								
TAXES	4,210,175	4,208,895	4,326,715	4,326,736	4,434,904	4,545,777	4,659,421	4,775,907
CHARGES FOR SERVICES	888	400	1,854	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	582,907	580,196	595,568	580,718	592,332	604,179	616,263	628,588
MISCELLANEOUS	356	-	171	-	-	-	-	-
NON OPERATING	-	-	1,880	-	-	-	-	-
TOTAL REVENUES	4,794,326	4,789,491	4,926,188	4,907,454	5,027,236	5,149,956	5,275,684	5,404,495
TOTAL AVAILABLE	\$16,620,733	\$12,103,461	\$12,240,158	\$9,133,168	\$6,243,497	\$3,278,623	\$236,607	(\$2,884,541)
EXPENDITURES:								
PERSONAL SERVICES	856,394	957,347	833,764	1,019,485	1,044,972	1,071,096	1,097,874	1,125,321
CHARGES AND SERVICES	7,494,144	5,492,000	5,602,881	5,182,000	5,311,550	5,444,339	5,580,447	5,719,958
MATERIALS AND SUPPLIES	46,608	74,000	48,280	69,500	71,238	73,018	74,844	76,715
OPERATING EXPENSES	547,082	806,400	714,202	711,400	729,185	747,415	766,100	785,252
MISCELLANEOUS	7,023	10,000	-	5,000	5,125	5,253	5,384	5,519
CAPITAL OUTLAY AND EQUIPMENT	355,512	538,000	408,321	929,522	952,760	976,579	1,000,994	1,026,018
NON OPERATING/TRANSFER DEBT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	9,306,763	7,877,747	7,607,448	7,916,907	8,114,830	8,317,700	8,525,643	8,738,783
REVENUES OVER/(UNDER) EXPENSES	\$7,313,970	\$4,225,714	4,632,710	\$1,216,261	(\$1,871,333)	(\$5,039,077)	(\$8,289,036)	(\$11,623,324)

FULL TIME POSITIONS:

11.40

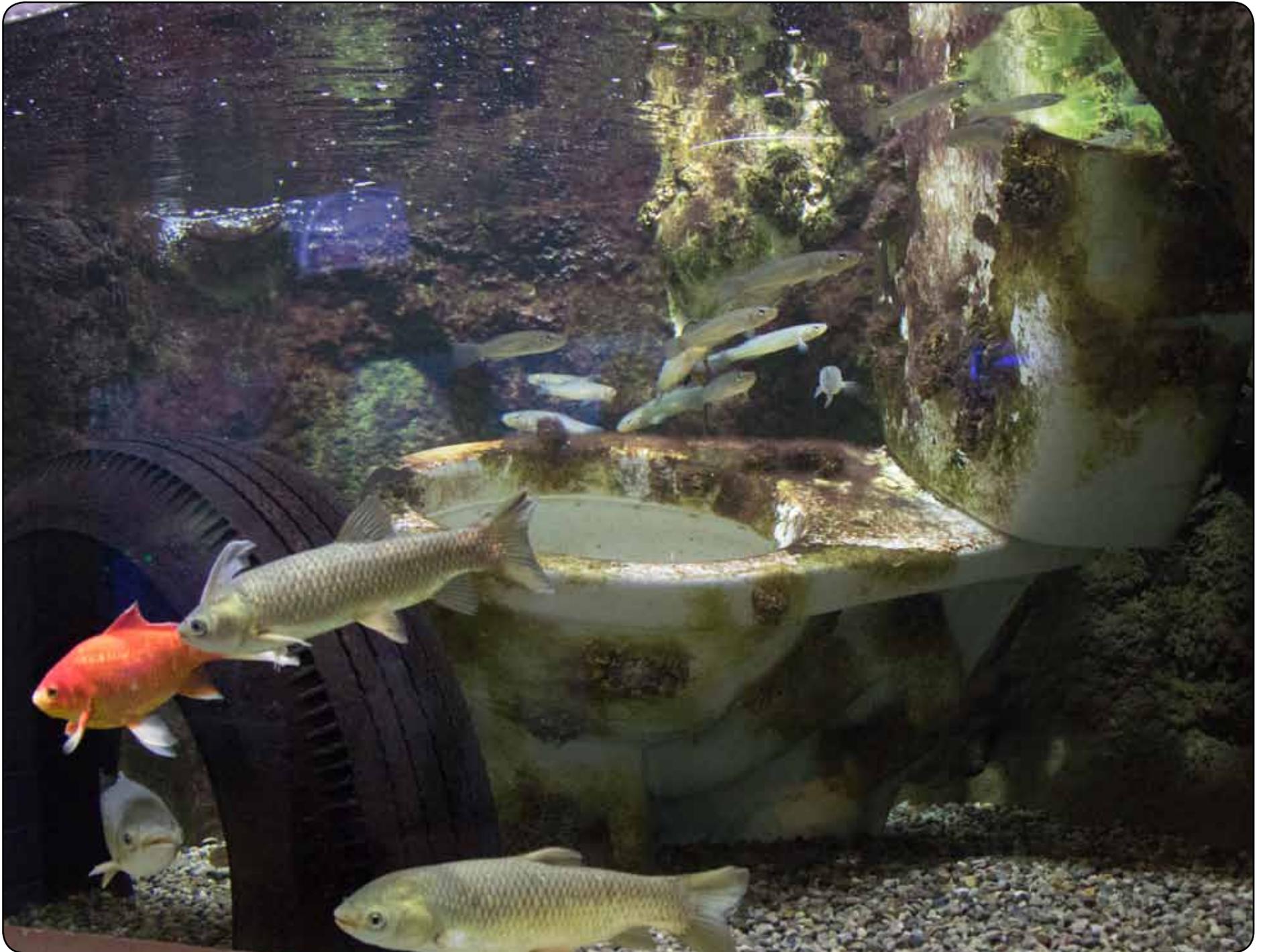
PART TIME POSITIONS:

1.00

EMERGENCY MANAGEMENT AGENCY
General Government - Public Safety
Special Revenue Fund
2072-0730

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$218,309	\$272,338	\$272,338	\$320,104	\$366,474	\$373,996	\$344,937	\$281,327
LESS PRIOR YEAR ENCUMBRANCES	38,856	43,786	43,786	7,897				
BEGINNING BALANCE	179,453	228,551	228,551	312,207	366,474	373,996	344,937	281,327
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	131,654	194,725	128,002	197,725	201,680	205,713	209,827	214,024
MISCELLANEOUS	96,654	159,725	87,830	159,725	145,350	132,268	120,364	109,531
NON OPERATING	442,352	623,054	539,874	616,353	611,110	607,344	604,941	603,800
TOTAL REVENUES	670,660	977,504	755,706	973,803	958,140	945,325	935,133	927,355
TOTAL AVAILABLE	\$888,969	\$1,249,842	\$1,028,044	\$1,293,907	\$1,324,614	\$1,319,321	\$1,280,070	\$1,208,682
EXPENDITURES:								
PERSONAL SERVICES	56,608	98,532	75,413	114,174	117,028	119,954	122,953	126,027
CHARGES AND SERVICES	99,184	150,950	152,522	129,900	133,148	136,476	139,888	143,385
MATERIALS AND SUPPLIES	25,382	2,500	330	2,500	2,563	2,627	2,692	2,760
OPERATING EXPENSES	12,042	54,702	40,911	64,505	66,118	67,771	69,465	71,202
MISCELLANEOUS	423,413	623,054	536,666	616,353	631,762	647,556	663,745	680,338
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	616,631	929,738	805,842	927,432	950,618	974,384	998,743	1,023,712
REVENUES OVER/(UNDER) EXPENSES	\$272,338	\$320,104	\$222,202	\$366,474	\$373,996	\$344,937	\$281,327	\$184,971
<i>FULL TIME POSITIONS:</i>				4.60				
<i>PART TIME POSITIONS:</i>				0.00				

PUBLIC WORKS



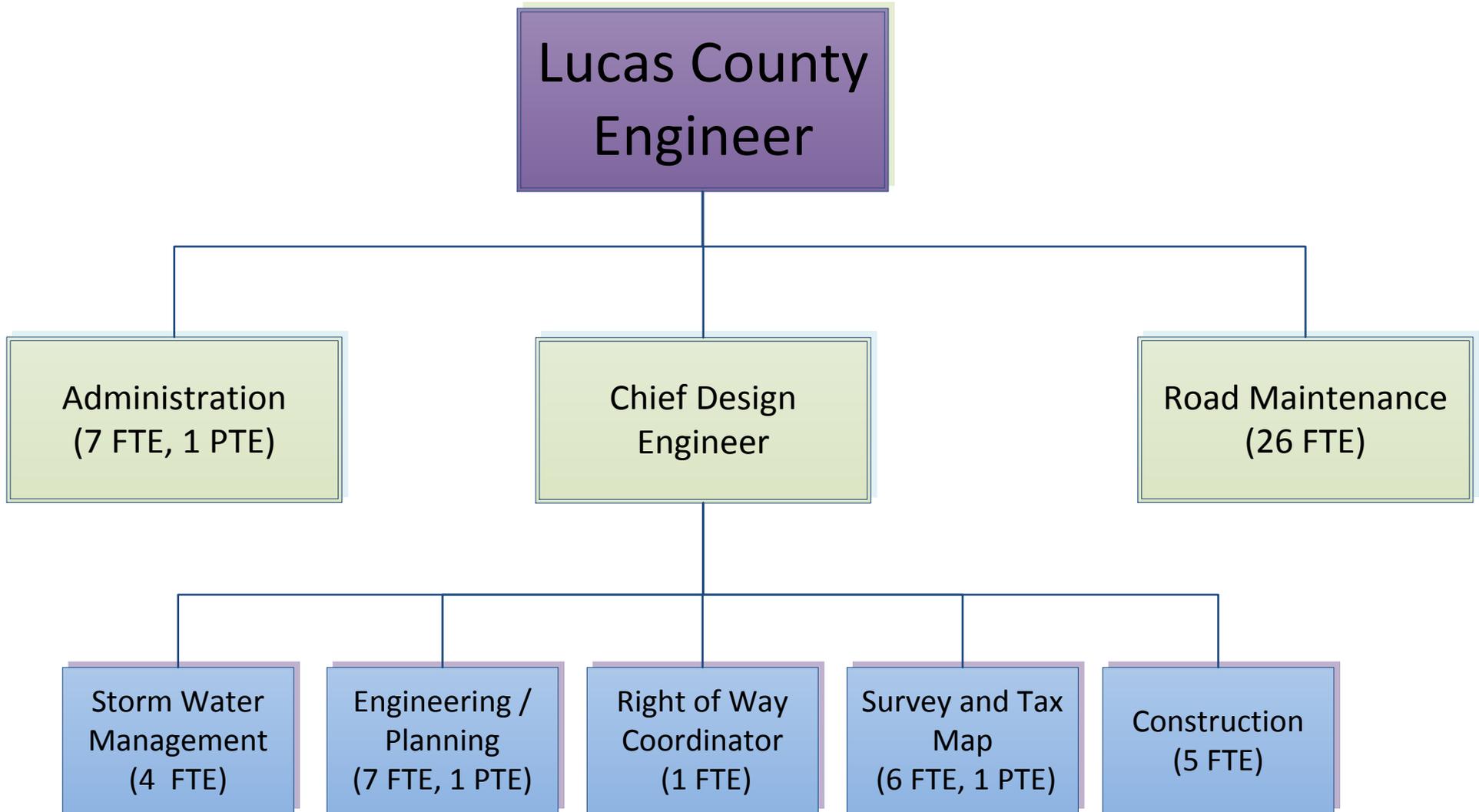
Goldfish, Grass Carp and Studfish (Invasive Species Exhibit)

M. Public Works

2016 BUDGET



County Engineer



County Engineer Public Works

The County Engineer's mission is to perform the responsibilities as established by the Ohio Revised Code (ORC) in the most efficient and effective manner possible.

GOALS:

Tax Map Fund 1010-2910

To scan all of our Railroad Maps (in progress).

To continue to have our Tax Maps updated every 24 hours of all splits, combines, etc. in Lucas County.

Operations Fund 2040-2920

Maximize and secure outside (state and federal) funding our future projects.

Exceed our annual construction performance standards for the county roadway system.

Substantial completion of a study on the feasibility of the County Engineer and Sanitary Engineer's offices sharing equipment, personnel, and combining services in order to save taxpayer dollars.

Projects Fund 2041-2940

To be let to construction:

74.32 miles of preventative road maintenance.

12.32 miles of road rehabilitation/reconstruction.

1 bridge repair.

1 bridge replacement.

5 traffic safety improvements.

2 minor drainage improvements.

1 culvert replacement/repair.

**County Engineer
Public Works
General Fund
1010-2910**

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	128,789	136,471	132,239	133,674	(2,797)	-2%
CHARGES AND SERVICES:	-	-	39,095	40,000	40,000	0%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES	-	1,056	792	1,056	-	0%
MISCELLANEOUS	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	\$128,789	137,527	172,126	174,730	37,203	27%

FULL TIME POSITIONS:

2.20

PART TIME POSITIONS:

0.00

MOTOR VEHICLE & GASOLINE TAX

Public Works Special Revenue 2040-2920

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
CASH BALANCE CARRYOVER	\$959,131	\$2,855,177	\$2,855,177	\$4,886,658	\$4,276,658	\$3,770,658	\$3,770,658	\$3,770,658
LESS PRIOR YEAR ENCUMBRANCE	115,715	59,489	59,490	16,077				
UNENCUMBERED BALANCE	843,416	2,795,687	2,795,686	4,870,581	4,276,658	3,770,658	3,770,658	3,770,658
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,747	36,000	1,878	-	-	-	-	-
FINES AND FORFEITS	107,115	50,000	235,819	100,000	100,000	100,000	100,000	100,000
INTERGOVERNMENTAL REVENUES	11,177,712	6,333,000	7,758,705	5,795,000	5,695,000	5,695,000	5,695,000	5,695,000
INVESTMENT INCOME	46,820	40,000	73,772	20,000	20,000	20,000	20,000	20,000
MISCELLANEOUS REVENUE	-	-	129,511	-	-	-	-	-
NON-OPERATING	-	-	27	-	204,000	710,000	710,000	710,000
TOTAL REVENUES	11,333,395	6,459,000	8,199,711	5,915,000	6,019,000	6,525,000	6,525,000	6,525,000
TOTAL AVAILABLE	\$12,292,526	\$9,314,177	\$11,054,888	\$10,801,658	\$10,295,658	\$10,295,658	\$10,295,658	\$10,295,658
EXPENDITURES:								
PERSONAL SERVICES	4,347,833	4,746,000	4,667,946	4,882,000	4,882,000	4,882,000	4,882,000	4,882,000
CHARGES AND SERVICES	3,721,848	139,000	134,511	139,000	139,000	139,000	139,000	139,000
MATERIALS AND SUPPLIES	1,026,447	1,113,000	1,073,588	1,158,000	1,158,000	1,158,000	1,158,000	1,158,000
OPERATING EXPENSES	256,440	346,000	245,033	298,000	298,000	298,000	298,000	298,000
MISCELLANEOUS	596	35,000	915	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY AND EQUIPMENT	84,185	50,000	46,237	43,000	43,000	43,000	43,000	43,000
TOTAL EXPENSES	9,437,349	6,429,000	6,168,230	6,525,000	6,525,000	6,525,000	6,525,000	6,525,000
REVENUES OVER/(UNDER) EXPENSES	\$2,855,177	\$2,885,177	\$4,886,658	\$4,276,658	\$3,770,658	\$3,770,658	\$3,770,658	\$3,770,658

FULL TIME POSITIONS:

53.80

PART TIME POSITIONS:

19.00

MOTOR VEHICLE & GASOLINE TAX PROJECTS

Public Works Special Revenue 2041 - 2940

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
CASH BALANCE CARRYOVER	\$379,636	\$2,569,796	\$2,569,796	\$2,124,277	\$1,566,777	\$1,441,777	\$1,464,777	\$1,016,777
LESS PRIOR YEAR ENCUMBRANCE	2,249,444	1,372,041	1,372,041	1,067,149				
UNENCUMBERED BALANCE	(1,869,808)	1,197,755	1,197,755	1,057,128	1,566,777	1,441,777	1,464,777	1,016,777
REVENUES:								
CHARGES AND SERVICES	108,036	46,000	616,380	96,000	78,000	96,000	96,000	96,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	16,996,473	12,706,000	10,000,877	10,104,000	7,159,000	6,610,000	8,835,000	9,065,000
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	69,815	40,000	178,037	40,000	40,000	40,000	40,000	40,000
NON OPERATING REVENUES	3,382,399	3,264,000	3,090,251	2,974,000	2,514,000	2,094,000	1,674,000	1,254,000
TOTAL REVENUES	20,556,723	16,056,000	13,885,545	13,214,000	9,791,000	8,840,000	10,645,000	10,455,000
TOTAL AVAILABLE	\$20,936,359	\$18,625,796	\$16,455,341	\$15,338,277	\$11,357,777	\$10,281,777	\$12,109,777	\$11,471,777
EXPENDITURES:								
PERSONAL SERVICES	643,100	-	677,113	-	-	-	-	-
CHARGES AND SERVICES	13,458,907	-	10,233,145	-	-	-	-	-
MATERIALS AND SUPPLIES	81	-	197	-	-	-	-	-
OPERATING EXPENSES	109	-	-	-	-	-	-	-
MISCELLANEOUS	6,954	-	5,652	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	4,257,411	16,056,000	3,414,958	13,771,500	9,916,000	8,817,000	11,093,000	10,074,000
TOTAL EXPENSES	18,366,563	16,056,000	14,331,065	13,771,500	9,916,000	8,817,000	11,093,000	10,074,000
REVENUES OVER/(UNDER) EXPENSES	\$2,569,796	\$2,569,796	\$2,124,277	\$1,566,777	\$1,441,777	\$1,464,777	\$1,016,777	\$1,397,777

*This fund, in combination with fund 2040, comprises the prior Legacy fund 0180. Separate fund created in 2008.

STORM WATER OPERATIONS

Public Works Special Revenue 2043-2970

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$143,509	\$310,031	\$310,031	\$564,546	\$568,019	\$569,119	\$570,219	\$571,319
LESS PRIOR YEAR ENCUMBRANCE	105,176	99,290	99,290	83,930				
UNENCUMBERED BALANCE	38,333	210,741	210,741	480,616	568,019	569,119	570,219	571,319
REVENUES:								
TAXES	-	1,035,000	-	-	830,000	830,000	830,000	830,000
CHARGES FOR SERVICES	915,587	-	1,068,162	800,000	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON-OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	915,587	1,035,000	1,068,162	800,000	830,000	830,000	830,000	830,000
TOTAL AVAILABLE	\$1,059,097	\$1,345,031	\$1,378,193	\$1,364,546	\$1,398,019	\$1,399,119	\$1,400,219	\$1,401,319
EXPENDITURES:								
PERSONAL SERVICES	348,440	514,587	448,802	451,527	466,900	466,900	466,900	466,900
CHARGES AND SERVICES	396,626	500,000	346,532	330,000	346,000	346,000	346,000	346,000
MATERIALS AND SUPPLIES	-	10,000	314	2,000	2,500	2,500	2,500	2,500
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	4,000	8,000	-	3,000	3,500	3,500	3,500	3,500
CAPITAL OUTLAY AND EQUIPMENT	-	-	18,000	10,000	10,000	10,000	10,000	10,000
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENSES	749,066	1,032,587	813,647	796,527	828,900	828,900	828,900	828,900
REVENUES OVER/(UNDER) EXPENSES	\$310,031	\$312,444	\$564,546	\$568,019	\$569,119	\$570,219	\$571,319	\$572,419

FULL TIME POSITIONS

4.85

PART TIME POSITIONS

1.00

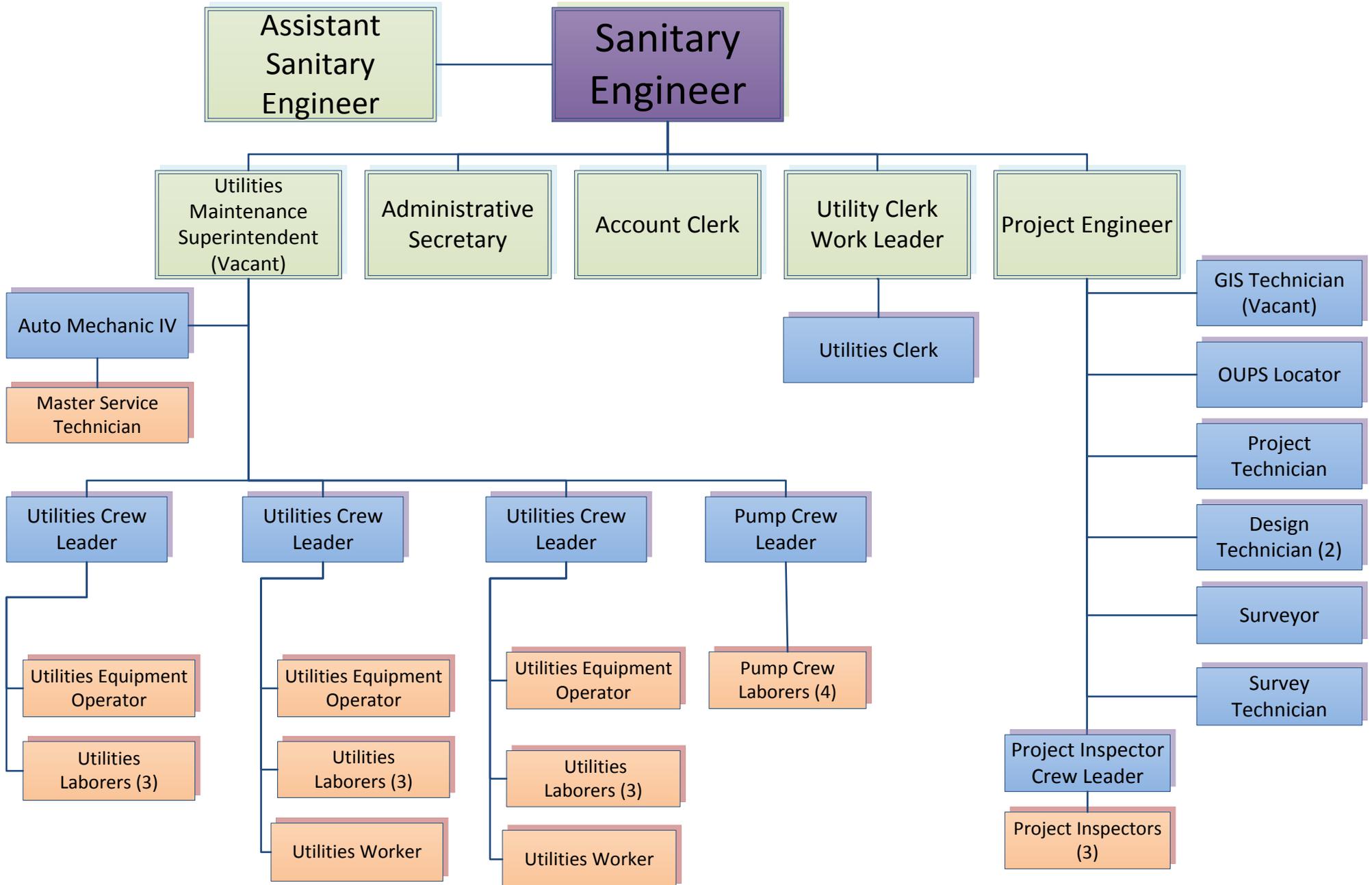
**STORM WATER C.I.P.
2044-2971**

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
CASH BALANCE CARRYOVER	\$645,048	\$894,745	\$894,745	\$681,101	\$681,101	\$681,101	\$681,101	\$681,101
LESS PRIOR YEAR ENCUMBRANCE	82,546	122,120	122,120	116,038				
UNENCUMBERED BALANCE	562,502	772,624	772,624	565,063	681,101	681,101	681,101	681,101
REVENUES:								
TAXES	1,200,000	1,200,000	1,044,286	2,624,000	1,200,000	1,200,000	1,200,000	1,200,000
CHARGES AND SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING REVENUES	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,200,000	1,200,000	1,044,286	2,624,000	1,200,000	1,200,000	1,200,000	1,200,000
TOTAL AVAILABLE	\$1,845,048	\$2,094,745	\$1,939,031	\$3,305,101	\$1,881,101	\$1,881,101	\$1,881,101	\$1,881,101
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	950,304	1,200,000	1,257,930	2,624,000	1,200,000	1,200,000	1,200,000	1,200,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENSES	950,304	1,200,000	1,257,930	2,624,000	1,200,000	1,200,000	1,200,000	1,200,000
REVENUES OVER/(UNDER) EXPENSES	\$894,745	\$894,745	\$681,101	\$681,101	\$681,101	\$681,101	\$681,101	\$681,101

2016 BUDGET



Sanitary Engineer



Sanitary Engineer Public Works Enterprise Funds

The mission of the Sanitary Engineer is to provide customers with high quality, safe, and sustainable cost effective water and wastewater services in accordance with applicable local, state and federal requirements for a healthier today and a sustainable tomorrow.

Sanitary Engineer - Funds 5010-0540, 5020-0560, 5021-0561, 5040-0570, 5041-0571

GOALS:

Provide training to ensure adequate working knowledge and safe working conditions.

Provide prompt and courteous response to customer inquiries and concerns.

Seek grants and available funding while increasing efficiencies to assist with budget.

Continue to stay current with latest software/equipment for better utilization of technology.

Continue development of SOPs - Standard Operating Procedures to capture institutional knowledge.

Design improvements for remediation at the King Road Landfill including water main imps for the NWZ.

Explore efficiencies in combining efforts and equipment with the Lucas County Engineer and others, through Public Works Coalition.

Maintenance

Continue manhole inspections and sewer watch with efficient routes in response to need. program and establish efficient routes in response to need.

Improve water valve replacement and continue fire hydrant inspection in systematic fashion.

Ensure adherence with EPA standards for documenting activities (including CMOM).

Ensure pump stations operate with minimal downtime and reduced costs. Review Missions reports with staff.

Update pump capacities periodically based on report information and clean all PS wet wells.

Increase inventory for items with an extended shelf life (pumps, check valves) when ordering results in long lead times.

Continue field to office transfer of information both ways (water valves on/off; WMBs, FHHs, SBUs, PSAs) and increase GIS accuracy.

Continue system wide approach for flushing and televising sewers.

Continue to monitor and improve sewer odor & corrosion control (Jer. Twp., Silica Rd. PS, Strayer Rd., etc).

Projects

Continue to update equipment/software to come into the present times and match other firms/agencies (COT, LCE, ODOT, etc.).

Implement projects to loop water mains to stabilize service to customers.

Cross train employees on use of Top-Con units.

Improve the communication with water pumping stations and pressure sensing locations for system knowledge.

Complete water and sanitary sewer master plans - replace pumping stations and rehabilitate McCord Rd sewer as needed.

Establish consistent AutoCad standards & template (i.e. layers, linetypes, symbols, scale, specifications and details, etc.).

Continue to improve the accuracy and efficiency of inspections/plan drawings (sewer mains, water mains, sewer taps, water main breaks, etc.).

SANITARY ENGINEER

Public Works Enterprise Fund 5010-0540

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$3,410,245	\$3,430,068	\$3,430,068	\$3,313,866	\$3,313,866	\$3,052,751	\$2,682,058	\$2,056,397
LESS PRIOR YEAR ENCUMBRANCES	215,120	33,937	33,937	131,662				
BEGINNING BALANCE	3,195,126	3,396,131	3,396,131	3,182,204	3,313,866	3,052,751	2,682,058	2,056,397
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	4,861,696	4,796,000	5,110,495	4,915,000	4,777,175	4,643,725	4,514,526	4,389,455
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	60,109	55,000	79,868	60,000	61,200	62,424	63,672	64,946
MISCELLANEOUS REVENUE	110	1,000	-	1,000	910	828	754	686
NON OPERATING REVENUE	1,087	-	1,007	-	-	-	-	-
TOTAL REVENUES	4,923,002	4,852,000	5,191,370	4,976,000	4,839,285	4,706,977	4,578,952	4,455,087
TOTAL AVAILABLE	\$8,333,247	\$8,282,068	\$8,621,438	\$8,289,866	\$8,153,151	\$7,759,729	\$7,261,010	\$6,511,484
EXPENDITURES:								
PERSONAL SERVICES	3,405,919	3,678,000	3,602,013	3,816,000	3,911,400	4,009,185	4,109,415	4,212,150
CHARGES AND SERVICES	447,435	265,000	966,271	191,000	195,775	200,669	205,686	210,828
MATERIALS AND SUPPLIES	359,686	436,000	287,704	350,000	358,750	367,719	376,912	386,335
OPERATING EXPENSES	518,810	412,000	301,274	433,500	444,338	455,446	466,832	478,503
MISCELLANEOUS	1,399	3,000	-	2,500	2,563	2,627	2,692	2,760
CAPITAL OUTLAY AND EQUIPMENT	27,708	15,000	8,088	40,000	41,000	42,025	43,076	44,153
NON OPERATING EXPENSE	142,223	143,000	142,223	143,000	146,575	-	-	-
TOTAL EXPENSES	4,903,179	4,952,000	5,307,572	4,976,000	5,100,400	5,077,671	5,204,612	5,334,728
REVENUES OVER/(UNDER) EXPENSES	\$3,430,068	\$3,330,068	\$3,313,866	\$3,313,866	\$3,052,751	\$2,682,058	\$2,056,397	\$1,176,757

FULL TIME POSITIONS:

47.00

PART TIME POSITIONS:

0.00

WATER OPERATION

Public Works Enterprise Fund 5020-0560

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$1,151,345	\$1,351,224	\$1,351,224	\$1,489,332	\$1,489,332	\$1,436,667	\$1,331,588	\$1,174,304
LESS PRIOR YEAR ENCUMBRANCES	40,610	58,601	58,601	70,503				
BEGINNING BALANCE	1,110,735	1,292,623	1,292,623	1,418,829	1,489,332	1,436,667	1,331,588	1,174,304
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	963,951	900,000	969,763	953,000	924,410	896,678	869,777	843,684
FINES & FORFEITS								
INTERGOVERNMENTAL REVENUE	80,888	50,000	71,900	50,000	51,000	52,020	53,060	54,122
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,044,840	950,000	1,041,663	1,003,000	975,410	948,698	922,838	897,806
TOTAL AVAILABLE	\$2,196,184	\$2,301,224	\$2,392,887	\$2,492,332	\$2,464,742	\$2,385,365	\$2,254,426	\$2,072,110
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	292,478	366,000	287,239	350,000	358,750	367,719	376,912	386,335
MATERIALS AND SUPPLIES	132,604	167,000	120,168	181,000	185,525	190,163	194,917	199,790
OPERATING EXPENSES	417,756	415,400	495,602	470,000	481,750	493,794	506,139	518,792
MISCELLANEOUS	2,121	1,600	546	2,000	2,050	2,101	2,154	2,208
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENSES	844,960	950,000	903,555	1,003,000	1,028,075	1,053,777	1,080,121	1,107,124
REVENUES OVER/(UNDER) EXPENSES	\$1,351,224	\$1,351,224	\$1,489,332	\$1,489,332	\$1,436,667	\$1,331,588	\$1,174,304	\$964,986

WATER CAPITAL IMPROVEMENT & DEBT

Public Works

Debt Service

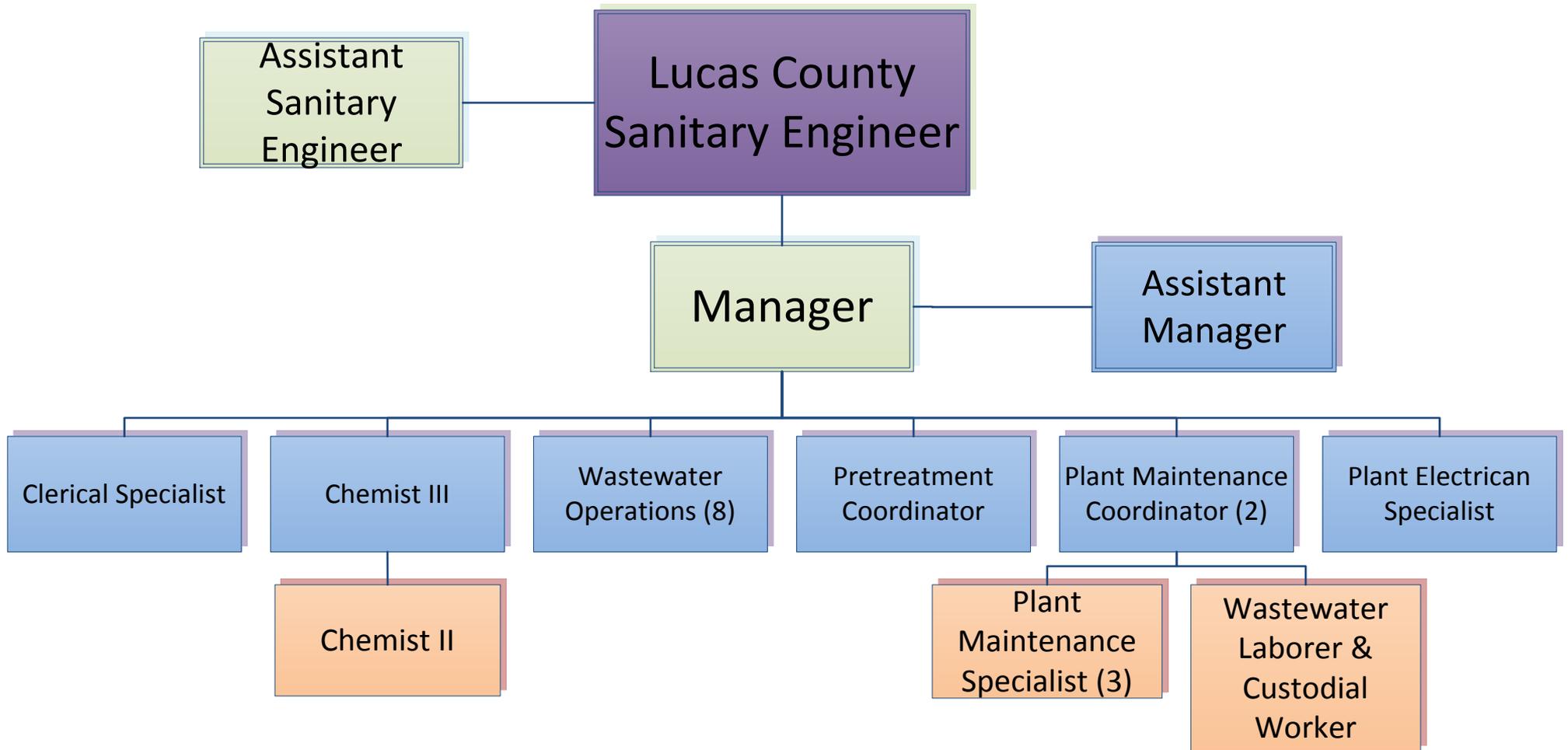
5021-0561

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$392,372	\$844,759	\$844,759	\$1,033,854	\$1,033,854	\$978,474	\$868,042	\$702,788
LESS PRIOR YEAR ENCUMBRANCES	30,585	66,442	66,442	9,044				
BEGINNING BALANCE	361,787	778,317	778,317	1,024,810	1,033,854	978,474	868,042	702,788
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,134,569	940,000	1,099,901	1,006,000	975,820	946,599	918,255	890,764
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	6,743	20,000	13,485	10,000	10,200	10,404	10,612	10,824
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,141,311	960,000	1,113,387	1,016,000	986,020	957,003	928,868	901,588
TOTAL AVAILABLE	\$1,533,683	\$1,804,759	\$1,958,145	\$2,049,854	\$2,019,874	\$1,935,477	\$1,796,909	\$1,604,377
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	141,891	330,000	370,574	380,000	389,500	399,238	409,218	419,449
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	1,000	-	1,000	1,025	1,051	1,077	1,104
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	547,034	635,000	553,717	635,000	650,875	667,147	683,826	700,921
TOTAL EXPENSES	688,925	966,000	924,291	1,016,000	1,041,400	1,067,435	1,094,121	1,121,474
REVENUES OVER/(UNDER) EXPENSES	\$844,759	\$838,759	\$1,033,854	\$1,033,854	\$978,474	\$868,042	\$702,788	\$482,903

**Water Projects
5022-0562**

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
CASH BALANCE CARRYOVER	\$102,306	\$342,400	\$342,400	\$6,016	\$406,016	\$768,516	\$1,092,579	\$1,377,243
LESS PRIOR YEAR ENCUMBRANCE	184,520	692,108	692,108	11,471				
UNENCUMBERED BALANCE	(82,214)	(349,708)	(349,708)	(5,455)	406,016	768,516	1,092,579	1,377,243
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	68,954	2,500,000	10,653	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	695,449	-	763,872	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	140,122	-	-	-	-	-
NON OPERATING REVENUES	971,916	-	579,616	-	-	-	-	-
TOTAL REVENUES	1,736,319	2,500,000	1,494,263	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
TOTAL AVAILABLE	\$1,838,625	\$2,842,400	\$1,836,663	\$1,906,016	\$2,306,016	\$2,668,516	\$2,992,579	\$3,277,243
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	308,402	2,000,000	1,319,521	1,500,000	1,537,500	1,575,938	1,615,336	1,655,719
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	11,761	-	1,090	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	1,176,062	-	510,036	-	-	-	-	-
TOTAL EXPENSES	1,496,225	2,000,000	1,830,647	1,500,000	1,537,500	1,575,938	1,615,336	1,655,719
REVENUES OVER/(UNDER) EXPENSES	\$342,400	\$842,400	\$6,016	\$406,016	\$768,516	\$1,092,579	\$1,377,243	\$1,621,523

Lucas County Sanitary Engineer Water Resource Recovery Facility Section



WATER RESOURCE RECOVERY FACILITY

**Public Works
Enterprise Fund
5030-0550**

To operate and maintain the Lucas County Water Resource Recovery Facility in a cost effective, reliable, and safe manner which meets all State and Federal permits and regulations.

Water Resource Recovery Facility - Funds 5030-0550, 5031-0551

GOALS:

Meet and/or exceed all federal, state, and local requirements, and in accordance with the National Pollutant Discharge Elimination System (NPDES) Permit at the Lucas County Water Resource Recovery Facility.

Continue to maintain established plant odor control emissions by utilizing the plant's new odor control process equipment.

Optimize existing electrical demand improvements and research Best Management Practices for increased efficiency.

Ensure plant equipment operates in a manner to satisfy Ohio EPA redundancy requirements and is functional with minimal downtime and at budgetary costs.

Ensure 24/7 monitored plant operation and functional ability to satisfy all Contract Community obligations.

WATER RESOURCE RECOVERY FACILITY

Public Works Enterprise Fund 5030-0550

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$2,356,697	\$3,096,470	\$3,096,470	\$3,238,158	\$3,028,358	\$2,620,963	\$2,016,976	\$1,217,232
LESS PRIOR YEAR ENCUMBRANCES	832,080	485,754	485,754	95,770				
BEGINNING BALANCE	1,524,617	2,610,717	2,610,717	3,142,388	3,028,358	2,620,963	2,016,976	1,217,232
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	3,809,273	3,442,000	3,592,467	3,445,000	3,341,650	3,241,401	3,144,158	3,049,834
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	28,774	25,000	42,129	25,000	22,750	20,703	18,839	17,144
NON OPERATING REVENUE	1,563	-	75	-	-	-	-	-
TOTAL REVENUES	3,839,610	3,467,000	3,634,671	3,470,000	3,364,400	3,262,103	3,162,998	3,066,977
TOTAL AVAILABLE	\$6,196,307	\$6,563,470	\$6,731,141	\$6,708,158	\$6,392,758	\$5,883,066	\$5,179,974	\$4,284,209
EXPENDITURES:								
PERSONAL SERVICES	1,593,108	1,855,500	1,694,896	1,995,500	2,045,388	2,096,522	2,148,935	2,202,659
CHARGES AND SERVICES	367,164	437,000	507,832	437,000	447,925	459,123	470,601	482,366
MATERIALS AND SUPPLIES	345,911	423,000	366,137	424,700	435,318	446,200	457,355	468,789
OPERATING EXPENSES	767,179	794,000	908,943	813,400	833,735	854,578	875,943	897,841
MISCELLANEOUS	2,782	3,000	2,782	4,200	4,305	4,413	4,523	4,636
CAPITAL OUTLAY AND EQUIPMENT	23,693	5,000	12,393	5,000	5,125	5,253	5,384	5,519
TOTAL EXPENSES	3,099,837	3,517,500	3,492,983	3,679,800	3,771,795	3,866,090	3,962,742	4,061,811
REVENUES OVER/(UNDER) EXPENSES	\$3,096,470	\$3,045,970	\$3,238,158	\$3,028,358	\$2,620,963	\$2,016,976	\$1,217,232	\$222,398

FULL TIME POSITIONS:

21.00

PART TIME POSITIONS:

0.00

WATER RESOURCE RECOVERY CAPITAL IMPROVEMENT & DEBT

Public Works

Debt Service

5031-0551

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$3,760,373	\$3,735,474	\$3,735,474	\$4,502,974	\$4,536,974	\$4,464,574	\$4,286,332	\$4,002,722
LESS PRIOR YEAR ENCUMBRANCES	51,295	-	-	4,751				
BEGINNING BALANCE	3,709,078	3,735,474	3,735,474	4,498,223	4,536,974	4,464,574	4,286,332	4,002,722
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,354,073	2,008,000	2,640,483	1,950,000	1,891,500	1,834,755	1,779,712	1,726,321
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	2,354,073	2,008,000	2,640,483	1,950,000	1,891,500	1,834,755	1,779,712	1,726,321
TOTAL AVAILABLE	\$6,114,446	\$5,743,474	\$6,375,957	\$6,452,974	\$6,428,474	\$6,299,329	\$6,066,044	\$5,729,043
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	301,295	300,000	281,749	700,000	717,500	735,438	753,823	772,669
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	5,000	-	5,000	5,125	5,253	5,384	5,519
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	2,077,677	1,703,000	1,591,234	1,211,000	1,241,275	1,272,307	1,304,115	1,336,717
TOTAL EXPENSES	2,378,972	2,008,000	1,872,983	1,916,000	1,963,900	2,012,998	2,063,322	2,114,905
REVENUES OVER/(UNDER) EXPENSES	\$3,735,474	\$3,735,474	\$4,502,974	\$4,536,974	\$4,464,574	\$4,286,332	\$4,002,722	\$3,614,137

WATER RESOURCE RECOVERY PROJECTS
5032-0553

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
CASH BALANCE CARRYOVER	\$7,417	\$130,281	\$130,281	\$108,491	\$608,491	\$1,110,991	\$1,615,854	\$2,122,934
LESS PRIOR YEAR ENCUMBRANCE	-	113,433	113,433	150,130				
UNENCUMBERED BALANCE	7,417	16,848	16,848	(41,639)	608,491	1,110,991	1,615,854	2,122,934
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	1,500,000	230,000	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	250,000	-	-	-	-	-	-	-
NON OPERATING REVENUES	144,635	-	-	-	-	-	-	-
TOTAL REVENUES	394,635	1,500,000	230,000	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
TOTAL AVAILABLE	\$402,052	\$1,630,281	\$360,281	\$2,108,491	\$2,648,491	\$3,191,791	\$3,738,270	\$4,287,798
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	271,147	1,500,000	251,614	1,500,000	1,537,500	1,575,938	1,615,336	1,655,719
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	625	-	176	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENSES	271,772	1,500,000	251,790	1,500,000	1,537,500	1,575,938	1,615,336	1,655,719
REVENUES OVER/(UNDER) EXPENSES	\$130,281	\$130,281	\$108,491	\$608,491	\$1,110,991	\$1,615,854	\$2,122,934	\$2,632,079

SEWER OPERATION
Public Works
Enterprise Fund
5040-0570

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$806,514	\$929,543	\$929,543	\$1,026,559	\$1,026,559	\$977,604	\$879,939	\$733,770
LESS PRIOR YEAR ENCUMBRANCES	42,496	35,106	35,106	64,944				
BEGINNING BALANCE	764,018	894,436	894,436	961,615	1,026,559	977,604	879,939	733,770
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	973,510	920,000	954,002	890,000	863,300	837,401	812,279	787,911
SPECIAL ASSESSMENT	-	9,000	18,930	9,000	9,225	9,456	9,692	9,934
INTERGOVERNMENTAL REVENUE	2,531	1,000	2,550	1,000	1,020	1,040	1,061	1,082
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	976,041	930,000	975,482	900,000	873,545	847,897	823,032	798,927
TOTAL AVAILABLE	\$1,782,555	\$1,859,543	\$1,905,025	\$1,926,559	\$1,900,104	\$1,825,501	\$1,702,971	\$1,532,697
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	694,205	694,000	635,869	679,000	695,975	713,374	731,209	749,489
MATERIALS AND SUPPLIES	41,278	92,000	87,478	95,000	97,375	99,809	102,305	104,862
OPERATING EXPENSES	2,778	18,000	31,264	1,000	1,025	1,051	1,077	1,104
UTILITIES	113,800	124,000	123,180	123,000	126,075	129,227	132,458	135,769
MISCELLANEOUS	952	2,000	674	2,000	2,050	2,101	2,154	2,208
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	853,012	930,000	878,465	900,000	922,500	945,563	969,202	993,432
REVENUES OVER/(UNDER) EXPENSES	\$929,543	\$929,543	\$1,026,559	\$1,026,559	\$977,604	\$879,939	\$733,770	\$539,265

SEWER CAPITAL IMPROVEMENT & DEBT

Public Works

Debt Service

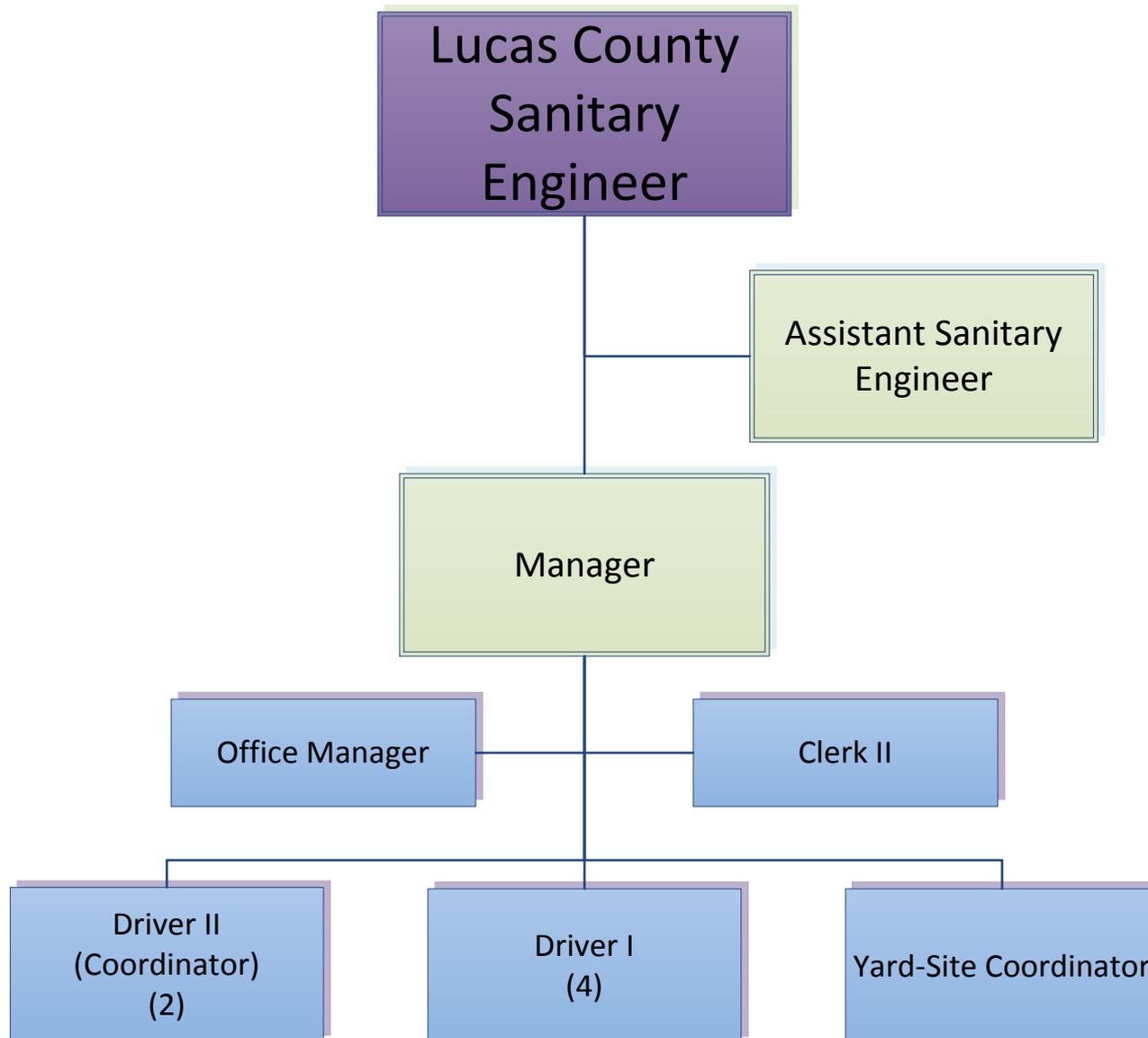
5041-0571

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$1,637,877	\$2,172,796	\$2,172,796	\$2,522,337	\$2,522,337	\$2,478,682	\$2,391,541	\$2,261,098
LESS PRIOR YEAR ENCUMBRANCES	39,046	31,426	31,426	30,160				
BEGINNING BALANCE	1,598,831	2,141,370	2,141,370	2,492,177	2,522,337	2,478,682	2,391,541	2,261,098
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,080,506	725,000	1,043,862.59	785,000	761,450	738,607	716,448	694,955
SPECIAL ASSESSMENT	-	1,000	22,467.71	1,000	1,025	1,025	1,051	1,051
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	2,732	96,000	-	96,000	97,920	99,878	101,876	103,913
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	1,083,237	822,000	1,066,330.30	882,000	860,395	839,510	819,375	799,919
TOTAL AVAILABLE	\$2,721,114	\$2,994,796	\$3,239,126	\$3,404,337	\$3,382,732	\$3,318,192	\$3,210,916	\$3,061,017
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	339,857	481,000	507,065	431,000	441,775	452,819	464,140	475,743
PROFESSIONAL SERVICES	-	-	40,000	50,000	51,250	52,531	53,845	55,191
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	1,085	-	-	-	-	-
MISCELLANEOUS	-	1,000	-	1,000	1,025	1,051	1,077	1,104
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	208,461	340,000	168,640	400,000	410,000	420,250	430,756	441,525
TOTAL EXPENSES	548,318	822,000	716,789	882,000	904,050	926,651	949,818	973,563
REVENUES OVER/(UNDER) EXPENSES	\$2,172,796	\$2,172,796	\$2,522,337	\$2,522,337	\$2,478,682	\$2,391,541	\$2,261,098	\$2,087,454

SEWER PROJECTS
5042-0572

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
CASH BALANCE CARRYOVER	\$1,354,904	\$1,412,302	\$1,412,302	\$1,168,301	\$1,168,301	\$1,168,301	\$1,168,301	\$1,168,301
LESS PRIOR YEAR ENCUMBRANCE	3,458	712,030	712,030	81,899				
UNENCUMBERED BALANCE	1,351,446	700,272	700,272	1,086,402	1,168,301	1,168,301	1,168,301	1,168,301
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	23,680	2,000,000	-	1,500,000	1,537,500	1,575,938	1,615,336	1,655,719
SPECIAL ASSESSMENT	45,762	-	1,237	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	188,380	-	80,612	-	-	-	-	-
CONTRACT REVENUE	-	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING REVENUES	330,408	-	768,478	-	-	-	-	-
TOTAL REVENUES	588,231	2,000,000	850,326	1,500,000	1,537,500	1,575,938	1,615,336	1,655,719
TOTAL AVAILABLE	\$1,943,134	\$3,412,302	\$2,262,628	\$2,668,301	\$2,705,801	\$2,744,238	\$2,783,637	\$2,824,020
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	304,862	2,000,000	1,093,999	1,500,000	1,537,500	1,575,938	1,615,336	1,655,719
PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	2,823	-	328	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	223,147	-	-	-	-	-	-	-
TOTAL EXPENSES	530,832	2,000,000	1,094,327	1,500,000	1,537,500	1,575,938	1,615,336	1,655,719
REVENUES OVER/(UNDER) EXPENSES	\$1,412,302	\$1,412,302	\$1,168,301	\$1,168,301	\$1,168,301	\$1,168,301	\$1,168,301	\$1,168,301

Solid Waste



**Solid Waste
Sanitary Engineer
Enterprise Fund
5050-0530**

To develop and enhance programs which enable residents to easily recycle common household wastes as well as to assist business and industry with the implementation of waste reduction and recycling programs, with programs/services to reduce, reuse, and recycle.

GOALS (Highlights):

Operate in accordance with State of Ohio Solid Waste Management Plan.

Implement designation agreements and enforce as appropriate for collection of fees.

Maximize use of Matzinger Road materials recovery facility for increased recycling and determine future of site related to creation of a MRF.

Maintain partnerships with KTLCB and University of Toledo to maximize effectiveness of programs/services.

Seek grants and available funding while increasing efficiencies to assist with budget.

Increase public awareness in all areas to reduce, reuse and recycle (especially Green Waste Diversion and Specialty Waste programs).

Assist communities with RFP development in order to explore bundling refuse/recycling collection services.

Continue to support the mission of the Toledo–Lucas County Sustainability Commission.

Prepare and submit Annual District Report to OEPA.

Administer the development of a regional single stream MRF with consideration to a transitional MRF (transfer options).

Participate in the new OEPA format for updating the Solid Waste Plan and assist with the "House Bill 592 Review" process as needed.

Oversee Republic Services/District/Toledo agreement for refuse and recycling collection services.

Oversee Gateway/District revenue sharing arrangement (fiber) and explore options/alternatives for an extension or a MRF.

Oversee ReCommunity/District revenue sharing arrangement (bottles and cans) and explore options/alternatives with a MRF in place.

Explore and implement Household Hazardous Waste (HHW) program(s) in a cost effective manner with ease of use.

SOLID WASTE
Public Works
Enterprise Fund
5050-0530

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$2,664,161	\$3,072,242	\$3,072,242	\$4,843,388	\$5,048,275	\$5,253,219	\$5,458,221	\$5,663,283
LESS PRIOR YEAR ENCUMBRANCES	619,366	200,253	200,253	264,735				
BEGINNING BALANCE	2,044,795	2,871,988	2,871,988	4,578,653	5,048,275	5,253,219	5,458,221	5,663,283
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	3,095,759	3,000,000	3,070,137	2,900,000	2,922,000	2,944,220	2,966,662	2,989,329
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	8,640,840	9,738,453	10,575,893	10,030,610	10,331,530	10,641,480	10,960,725	11,289,550
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	600	-	-	-	-	-
TOTAL REVENUES	11,736,599	12,738,453	13,646,631	12,930,610	13,253,530	13,585,700	13,927,387	14,278,879
TOTAL AVAILABLE	\$14,400,760	\$15,810,695	\$16,718,872	\$17,773,998	\$18,301,805	\$18,838,919	\$19,385,608	\$19,942,162
EXPENDITURES:								
PERSONAL SERVICES	673,393	796,037	771,634	796,150	804,112	812,153	820,274	828,477
CHARGES AND SERVICES	9,752,638	10,333,453	10,039,537	10,715,660	11,023,431	11,340,300	11,666,533	12,002,416
MATERIALS AND SUPPLIES	164,290	266,500	158,513	267,000	269,670	272,367	275,090	277,841
OPERATING EXPENSES	636,544	971,500	780,646	720,000	723,200	726,432	729,696	732,993
MISCELLANEOUS	740	51,000	885	2,000	2,020	2,040	2,061	2,081
CAPITAL OUTLAY AND EQUIPMENT	-	85,000	23,356	124,000	125,240	126,492	127,757	129,035
NON OPERATING	100,913	101,000	100,913	100,913	100,914	100,914	100,914	100,914
TOTAL EXPENSES	11,328,519	12,604,490	11,875,484	12,725,723	13,048,586	13,380,697	13,722,325	14,073,757
REVENUES OVER/(UNDER) EXPENSES	\$3,072,242	\$3,206,205	\$4,843,387.55	\$5,048,275	\$5,253,219	\$5,458,221	\$5,663,283	\$5,868,404

FULL TIME POSITIONS:

10.00

PART TIME POSITIONS:

0.00

HUMAN SERVICES



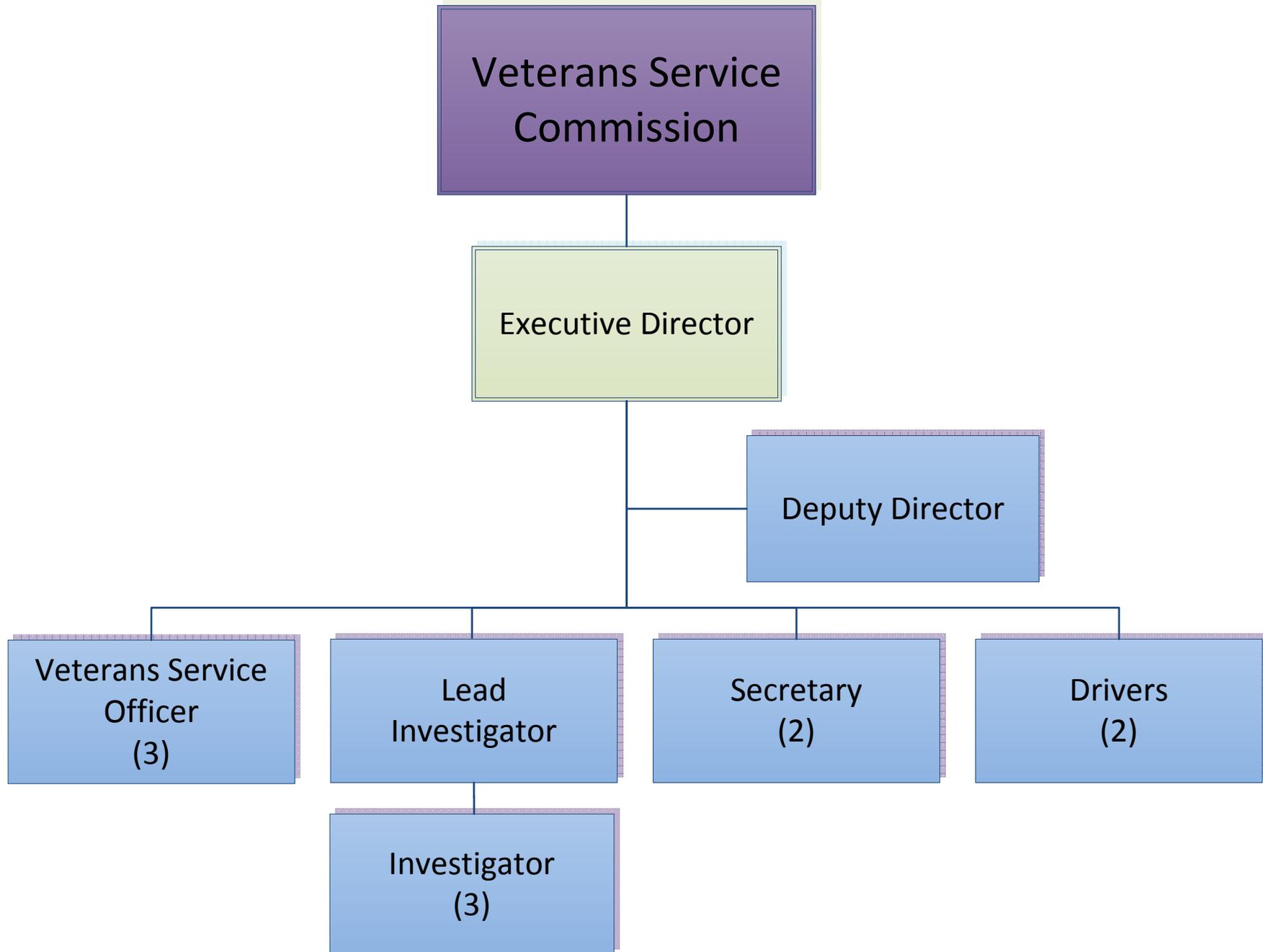
Clown fish & Sea Anemone

N. Human Services

2016 BUDGET



Veterans Service Commission



**Veterans Service Commission
Human Services
General Fund
1010-2600**

In exchange for the sacrifices they have made to protect and preserve the American Way of Life, the Veterans Service Commission pledges to provide emergency financial and supportive assistance and VA Benefit advocacy to the veterans of Lucas County who have honorably served, or who are serving, in the military forces of the United States, to their spouses and to their dependent children.

ADOPTED BUDGET BY CATEGORY:	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2015-2016 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICE:	619,695	713,410	708,134	718,094	4,684	1%
CHARGES AND SERVICES:	6,765	6,945	2,769	9,000	2,055	30%
MATERIALS AND SUPPLIES:	9,004	10,200	12,452	18,750	8,550	84%
OPERATING EXPENSES:	943,365	959,106	779,329	942,966	(16,140)	-2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	5,358	7,140	5,868	7,000	(140)	-2%
TOTAL:	\$1,584,187	\$1,696,801	\$1,508,552	\$1,695,810	(\$991)	0%

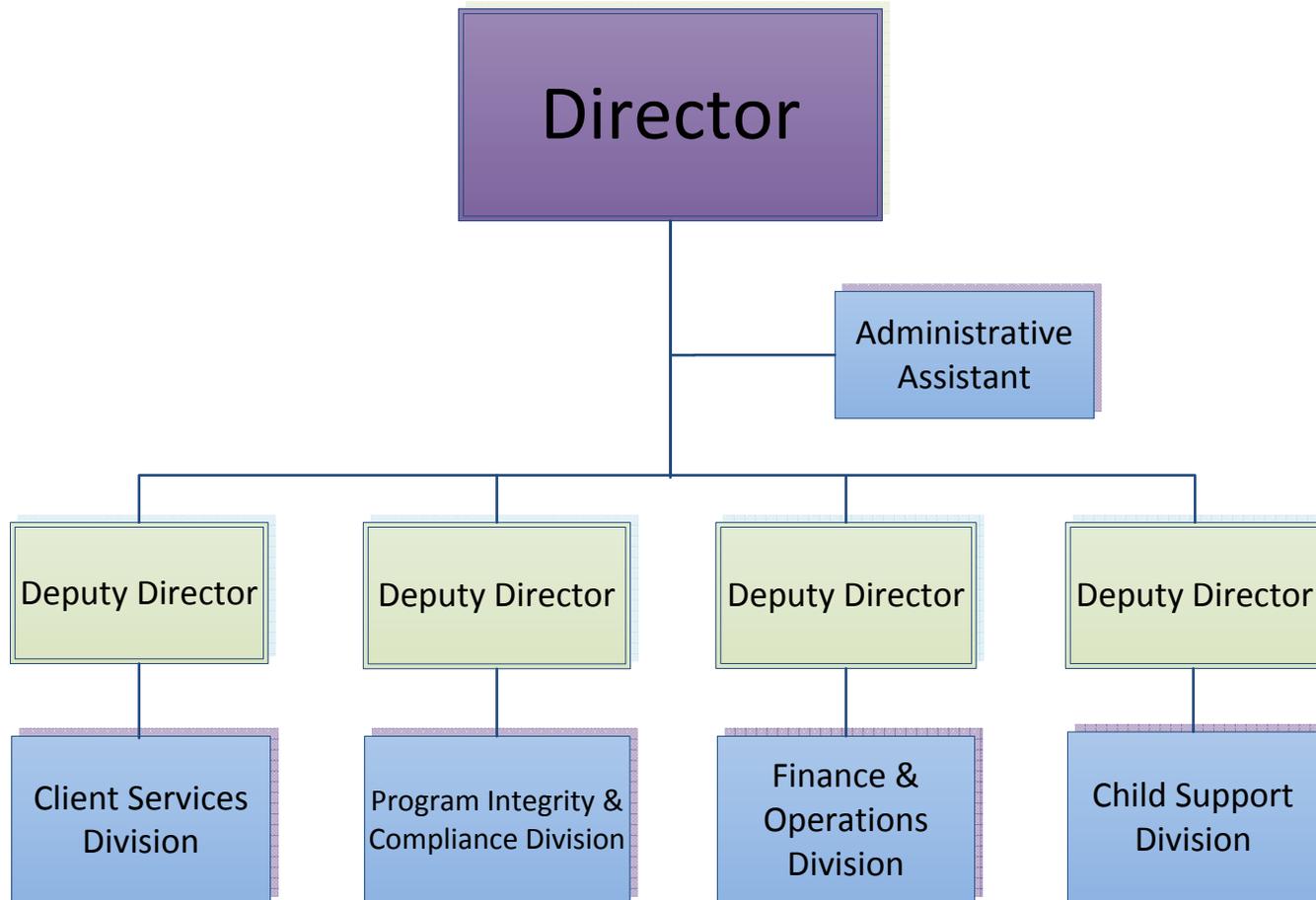
FULL TIME POSITIONS:

13.00

PART TIME POSITIONS:

5.00

Job & Family Services and Division of Child Support



Job and Family Services*

Human Services

Special Revenue

2010-2410

To assist Lucas County families and individuals to achieve their highest level of stability and independence, while respecting the dignity of those being served. To provide effective career development opportunities, and individualized services in cooperation with our community partners.

GOALS:

Efficiently perform the core services of a Merged Public Assistance and Child Support agency.

Continue to assess the most effective deployment of staff to ensure that accurate & timely services are provided while focusing on enhancing and improving customer service.

Implement IT and facilities-based ideas that will positively impact the overall workflow of the agency.

*Lucas County Department of Job & Family Services merged with the Child Support Enforcement Agency in 2011. Child Support Enforcement data can be found in General Government - Judicial section.

JOB AND FAMILY SERVICES

Human Services

Special Revenue

2010-2410

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$2,032,702	\$3,412,049	\$3,412,049	\$2,786,359	\$2,888,023	\$2,465,612	\$1,555,443	\$143,407
LESS PRIOR YEAR ENCUMBRANCES	1,939,541	1,873,117	1,873,117	2,343,916				
BEGINNING BALANCE	93,161	1,538,932	1,538,932	442,443	2,888,023	2,465,612	1,555,443	143,407
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	36,204,358	38,332,719	35,665,801	41,109,512	41,931,702	42,770,336	43,625,743	44,498,258
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	783,268	800,500	633,422	693,217.26	630,828	574,053	522,388	475,373
NON OPERATING REVENUE	2,089,345	2,094,525	2,095,507	2,098,691	1,909,809	1,737,926	1,581,513	1,439,176
TOTAL REVENUES	39,076,971	41,227,744	38,394,730	43,901,420	44,472,338	45,082,315	45,729,644	46,412,808
TOTAL AVAILABLE	\$41,109,673	\$44,639,793	\$41,806,779	\$46,687,779	\$47,360,362	\$47,547,927	\$47,285,087	\$46,556,215
EXPENDITURES:								
PERSONAL SERVICES	20,104,985	22,829,182	21,009,178	22,455,341	23,016,724	23,592,142	24,181,946	24,786,495
CHARGES AND SERVICES	833,167	1,877,972	1,394,180	2,345,946	2,404,595	2,447,575	2,508,336	2,553,899
MATERIAL AND SUPPLIES	499,815	550,000	571,698	695,000	712,375	730,184	748,439	767,150
OPERATING	15,850,672	17,457,687	15,944,688	17,941,469	18,390,006	18,849,756	19,321,000	19,804,025
MISCELLANEOUS	5,280	14,000	9,672	12,000	12,300	12,608	12,923	13,246
CAPITAL OUTLAY AND EQUIPMENT	403,704	650,000	91,004	350,000	358,750	360,219	369,037	370,758
TOTAL EXPENSES	37,697,624	43,378,841	39,020,420	43,799,756	44,894,750	45,992,484	47,141,680	48,295,572
REVENUES OVER/(UNDER) EXPENSES	\$3,412,049	\$1,260,952	\$2,786,359	\$2,888,023	\$2,465,612	\$1,555,443	\$143,407	(\$1,739,357)

FULL TIME POSITIONS:

360.00

PART TIME POSITIONS:

0.00

2016 BUDGET



CHILDREN SERVICES BOARD (CSB)

Human Services

Special Revenue

2050-2110

Our mission is to lead the community in the protection of children at risk of abuse and neglect. This is accomplished by working with families, service providers, and community members to assess risk and coordinate community-based services resulting in safe, stable, and permanent families for children.

GOALS:

Replace Executive Director who retired August 2015.

Negotiate Collective Bargaining Agreements (4) that expired April 30, 2015.

Provide for the care and needs of youth who are victims of human trafficking.

Implement the Strategic Plan approved by the Children Services Board in 2014.

Review the board and care per diems currently paid to our network of Foster Homes. Look at the possibility of increasing those per diems.

Maintain our high level of compliance with the Child and Family Service Review (CFSR) outcome measures. LCCS current level of compliance exceeds all metro counties in Ohio.

Address the challenges of the increase in the number of children coming into care as a result of opiate addiction.

With the failure of the November 2014 levy, continue to reduce agency expenditures while continuing to meet legal mandates and maintain core services to the children and families we serve.

Through recruitment efforts, increase the number of agency foster parents and adoptive families.

Continue to expand the use of technology within the agency.

Continue collaborative efforts with our local partners.

CHILDREN SERVICES BOARD (CSB)

Human Services Special Revenue 2050-2110

	2014 ACTUAL	2015 BUDGET	2015 ACUTAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$1,627,019	\$1,409,968	\$1,409,968	\$3,263,987	\$3,263,987	\$2,635,695	\$1,871,768	\$966,896
LESS PRIOR YEAR ENCUMBRANCES	277,843	122,646	122,646	102,214				
BEGINNING BALANCE	1,349,175	1,287,322	1,287,322	3,161,773	3,263,987	2,635,695	1,871,768	966,896
REVENUES:								
TAXES (Levy)	19,549,642	19,547,700	20,087,349	20,187,964	20,692,663	21,209,980	21,740,229	22,283,735
CHARGES FOR SERVICE	487	500	973	1,200	1,164	1,129	1,095	1,062
FINES AND FOREITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	22,655,017	22,143,759	22,944,439	22,654,056	23,107,137	23,569,280	24,040,665	24,521,479
MISCELLANEOUS	11,269	10,520	8,891	12,860	11,703	10,649	9,691	8,819
NON OPERATING	20,261	24,500	38,173	28,500	25,935	23,601	21,477	19,544
TOTAL REVENUES	42,236,677	41,726,979	43,079,824	42,884,580	43,838,602	44,814,639	45,813,158	46,834,639
TOTAL AVAILABLE	\$43,863,695	\$43,136,947	\$44,489,793	\$46,148,567	\$47,102,589	\$47,450,334	\$47,684,926	\$47,801,535
EXPENDITURES:								
PESONAL SERVICES	24,839,520	25,556,305	25,010,346	25,167,693	25,796,885	26,441,807	27,102,853	27,780,424
CHARGES AND SERVICES	15,815,570	14,505,200	14,344,082	16,334,850	16,743,221	17,161,802	17,590,847	18,030,618
MATERIALS AND SUPPLIES	644,659	646,200	623,608	648,000	664,200	680,805	697,825	715,271
OPERATING EXPENSES	1,015,896	1,046,720	1,106,241	1,081,792	1,108,837	1,136,558	1,164,972	1,194,096
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	138,082	122,000	141,530	150,000	153,750	157,594	161,534	165,572
TOTAL EXPENSES	42,453,727	41,876,425	41,225,806	43,382,335	44,466,893	45,578,566	46,718,030	47,885,981
REVENUES OVER/(UNDER) EXPENSES	\$1,409,968	\$1,260,522	\$3,263,987	\$2,766,232	\$2,635,695	\$1,871,768	\$966,896	(\$84,446)

FULL TIME POSITIONS:

344.00

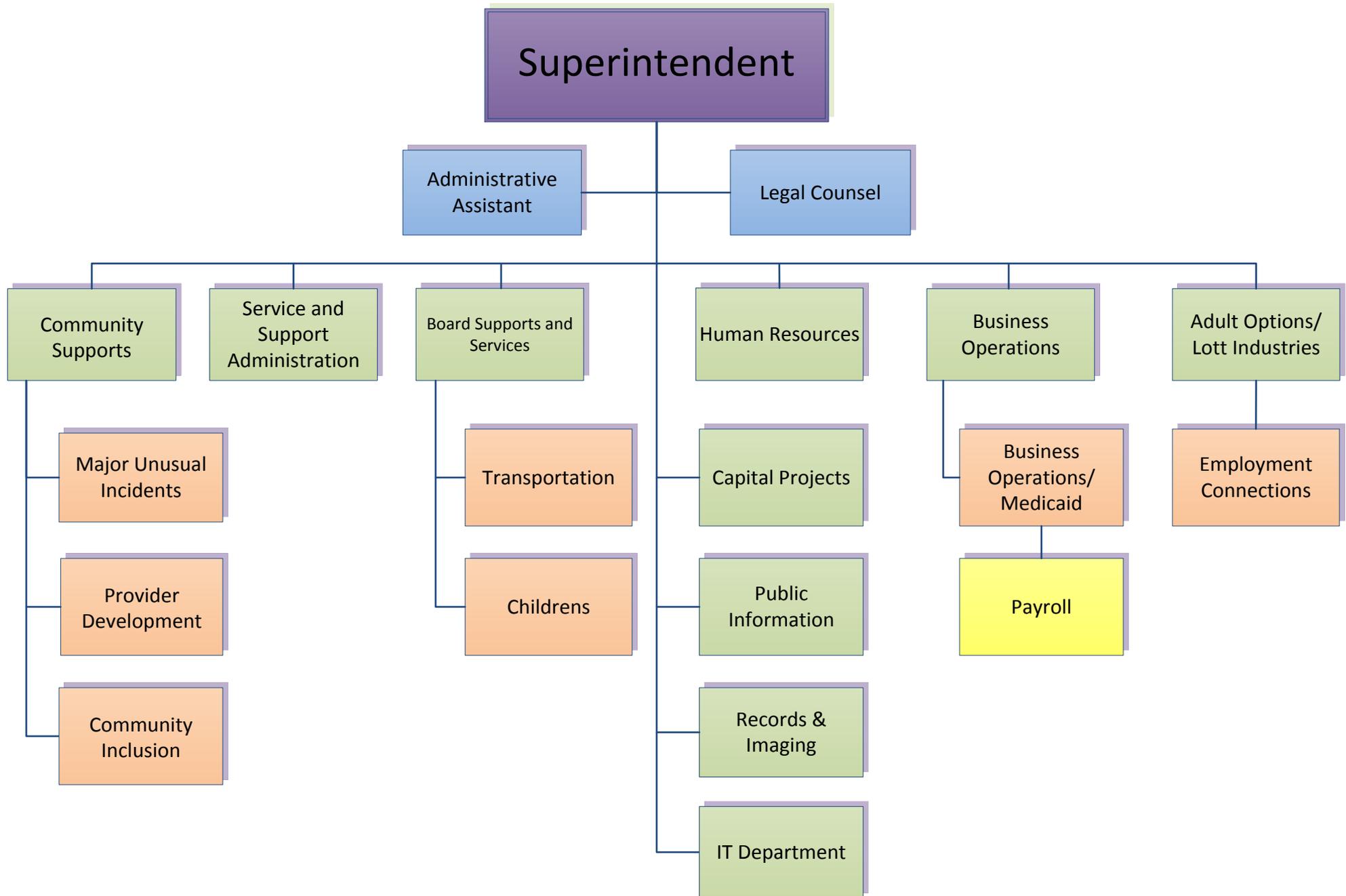
PART TIME POSITIONS:

15.00

2016 BUDGET



Board of Developmental Disabilities



Board of Developmental Disabilities

Human Services

Special Revenue

2180

Mission

The Mission of the Lucas County Board of Developmental Disabilities is to improve LIFE so that individuals with developmental disabilities reach their full potentials.

LIFE is an acronym for the Core Values:

Living LIFE- I desire to live my life in the same manner as you. This means having the opportunity to choose my home, my relationships, my hobbies, my career, and my beliefs.

Inclusion- I am included, accepted, and able to participate in ALL things throughout my community.

Freedom of choice- My voice is heard in decisions that affect me. My opinion matters.

Everyone has worth- I have talents and abilities that I want to share. I deserve the chance to contribute to the betterment of my community.

Board of Development Disabilities

Human Services

Special Revenue

2180

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$11,223,343	\$14,434,087	\$14,434,087	\$16,367,147	\$13,292,862	\$9,884,081	\$6,141,342	\$2,064,420
LESS PRIOR YEAR ENCUMBRANCES	3,390,234	3,048,960	3,048,960	2,226,646				
BEGINNING BALANCE	7,833,109	11,385,127	11,385,127	14,140,501	13,292,862	9,884,081	6,141,342	2,064,420
REVENUES:								
TAXES	35,340,540	35,415,701	36,314,690	40,613,361	41,628,695	42,669,412	43,736,148	44,829,551
CHARGES FOR SERVICES	2,505,044	2,000,000	2,771,030	1,889,948	1,833,250	1,778,252	1,724,905	1,673,157
INTERGOVERNMENTAL REVENUES	24,368,305	22,640,148	19,688,249	14,638,264	14,931,029	15,229,650	15,534,243	15,844,928
MISCELLANEOUS REVENUE	13,039	-	8,231	-	-	-	-	-
REIMBURSEMENTS	150,722	226,449	200,138	700,000	637,000	579,670	527,500	480,025
NON OPERATING REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	62,377,650	60,282,298	58,982,338	57,841,573	59,029,974	60,256,984	61,522,795	62,827,661
TOTAL AVAILABLE	\$73,600,993	\$74,716,385	\$73,416,424	\$74,208,720	\$72,322,835	\$70,141,065	\$67,664,137	\$64,892,082
EXPENDITURES:								
PERSONAL SERVICES	32,615,587	34,677,001	31,757,135	31,835,149	32,631,028	33,446,803	34,282,974	35,140,048
CHARGES AND SERVICES	4,063,082	4,758,473	4,122,885	4,272,415	4,379,225	4,488,706	4,600,924	4,715,947
MATERIALS AND SUPPLIES	626,322	691,116	474,355	633,790	649,635	665,876	682,523	699,586
OPERATING EXPENSES	3,733,030	4,339,748	3,167,838	4,079,824	4,181,820	4,286,365	4,393,524	4,503,362
MISCELLANEOUS	17,666,173	18,423,355	17,013,453	19,416,480	19,901,892	20,399,439	20,909,425	21,432,161
CAPITAL OUTLAY AND EQUIPMENT	462,713	851,714	513,612	678,200	695,155	712,534	730,347	748,606
NON OPERATING/TRANFER DEBT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	59,166,906	63,741,407	57,049,278	60,915,858	62,438,754	63,999,723	65,599,716	67,239,709
REVENUES OVER/(UNDER) EXPENSES	\$14,434,087	\$10,974,978	\$16,367,147	\$13,292,862	\$9,884,081	\$6,141,342	\$2,064,420	(\$2,347,628)

FULL TIME POSITIONS:

533.00

PART TIME POSITIONS:

53.00

Board of Development Disabilities (Residential)
2181-1920

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$142,992	\$864,088	\$864,088	\$931,523	\$931,523	\$931,523	\$931,523	\$931,523
LESS PRIOR YEAR ENCUMBRANCES	142,992	227,545	227,545	179,783				
BEGINNING BALANCE	(0.00)	636,544	636,544	751,740	931,523	931,523	931,523	931,523
REVENUES:								
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
TAXES (Levy)	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	17,651,563	18,399,280	17,000,000	19,399,280	20,399,280	21,399,280	22,399,280	23,399,280
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	17,651,563	18,399,280	17,000,000	19,399,280	20,399,280	21,399,280	22,399,280	23,399,280
TOTAL AVAILABLE	\$17,794,555	\$19,263,368	\$17,864,088	\$20,330,803	\$21,330,803	\$22,330,803	\$23,330,803	\$24,330,803
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	16,930,467	18,399,280	16,932,565	19,399,280	20,399,280	21,399,280	22,399,280	23,399,280
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	16,930,467	18,399,280	16,932,565	19,399,280	20,399,280	21,399,280	22,399,280	23,399,280
REVENUES OVER/(UNDER) EXPENSES	\$864,088	\$864,088	\$931,523	\$931,523	\$931,523	\$931,523	\$931,523	\$931,523

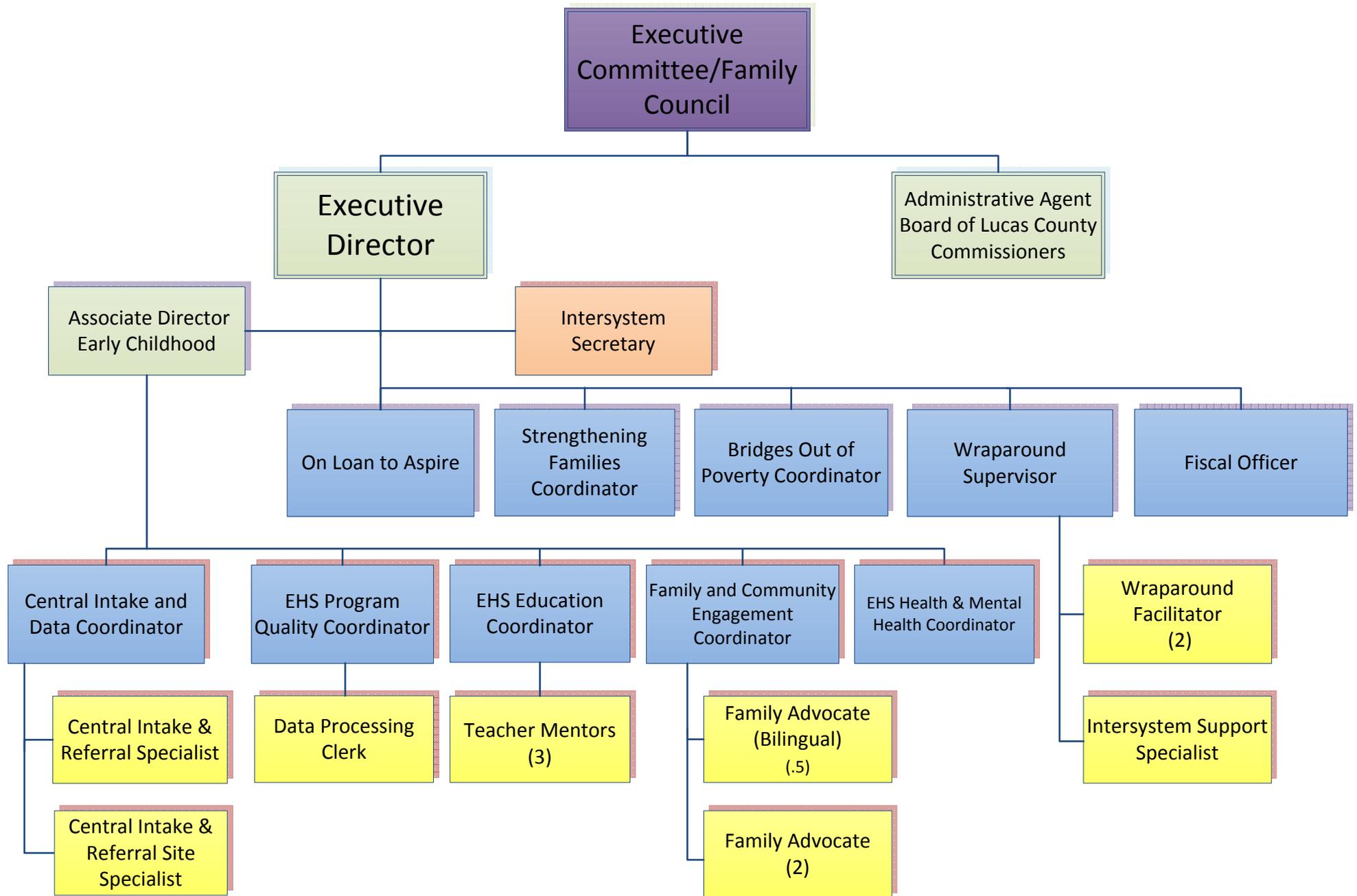
FULL TIME POSITIONS:

0.00

PART TIME POSITIONS:

0.00

Lucas County Family and Children First Council



FAMILY & CHILDREN FIRST COUNCIL
Human Services
Special Revenue
2260-4710

The mission of the Lucas County Family & Children First Council is to coordinate a publicly accountable, cost effective system of services that support the health, education and well being of families.

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET*	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$276,301	\$33	\$33	\$83,814	\$83,814	\$77,752	\$65,656	\$47,546
LESS PRIOR YEAR ENCUMBRANCES	14,132	234,152	234,152	48,694				
BEGINNING BALANCE	262,168	(234,119)	(234,119)	35,120	83,814	77,752	65,656	47,546
REVENUES:								
TAXES	-	-	27	-	-	-	-	-
CHARGES FOR SERVICES	-	-	64,809	108,775	105,512	102,346	99,276	96,298
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	2,461,197	3,734,119	2,955,337	15,750	16,065	16,386	16,714	17,048
MISCELLANEOUS	49,318	22,287	5,200	-	-	-	-	-
NON-GOVERNMENTAL REVENUES	110,000	1,500	2,771	-	-	-	-	-
TOTAL REVENUES	2,620,515	3,757,906	3,028,143	124,525	121,577	118,733	115,990	113,346
TOTAL AVAILABLE	\$2,896,816	\$3,757,939	\$3,028,176	\$208,339	\$205,391	\$196,485	\$181,646	\$160,892
EXPENDITURES:								
PERSONAL SERVICES	865,265	1,280,947	1,010,943	106,887	109,559	112,298	115,106	117,983
CHARGES AND SERVICES	1,896,080	2,319,413	1,833,310	3,160	3,239	3,320	3,403	3,488
MATERIALS AND SUPPLIES	43,664	31,327	36,844	2,915	2,988	3,063	3,139	3,218
OPERATING	51,409	94,260	62,654	8,263	8,470	8,681	8,898	9,121
MISCELLANEOUS	-	-	-	3,300	3,383	3,467	3,554	3,643
CAPITAL OUTLAY AND EQUIPMENT	40,364	5,000	611	-	-	-	-	-
NON OPERATING EXPENSE	-	-	-	-	-	-	-	-
TOTAL EXPENSES	2,896,782	3,730,947	2,944,363	124,525	127,638	130,829	134,100	137,452
REVENUES OVER/(UNDER) EXPENSES	\$33	\$26,992	\$83,814	\$83,814	\$77,752	\$65,656	\$47,546	\$23,440

FULL TIME POSITIONS: 3.00
PART TIME POSITIONS: 0.00

*Family Council began receiving grants in 2015, most of the operating expenses moved to Grant Fund 2261.

FAMILY & CHILDREN FIRST COUNCIL GRANTS

Human Services

Special Revenue

2261-4711

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$0	\$0	\$0	\$152,550	\$1,227,500	\$2,304,786	\$3,383,975	\$4,464,615
LESS PRIOR YEAR ENCUMBRANCES	-	-	-	582,965				
BEGINNING BALANCE	-	-	-	(430,415)	1,227,500	2,304,786	3,383,975	4,464,615
REVENUES:								
TAXES	-	-	399	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	-	1,317,329	4,907,600	5,005,752	5,105,867	5,207,984	5,312,144
MISCELLANEOUS	-	-	(10,500)	-	-	-	-	-
NON-GOVERNMENTAL REVENUES	-	-	1,376	-	-	-	-	-
TOTAL REVENUES	-	-	1,308,605	4,907,600	5,005,752	5,105,867	5,207,984	5,312,144
TOTAL AVAILABLE	\$0	\$0	\$1,308,605	\$5,060,150	\$6,233,252	\$7,410,653	\$8,591,959	\$9,776,759
EXPENDITURES:								
PERSONAL SERVICES	-	-	397,060	-	-	-	-	-
CHARGES AND SERVICES	-	-	644,723	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	29,892	-	-	-	-	-
OPERATING	-	-	81,762	3,832,650	3,928,466	4,026,678	4,127,345	4,230,528
MISCELLANEOUS	-	-	2,617	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSE	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	1,156,055	3,832,650	3,928,466	4,026,678	4,127,345	4,230,528
REVENUES OVER/(UNDER) EXPENSES	\$0	\$0	\$152,550	\$1,227,500	\$2,304,786	\$3,383,975	\$4,464,615	\$5,546,230

FULL TIME POSITIONS:

22.00

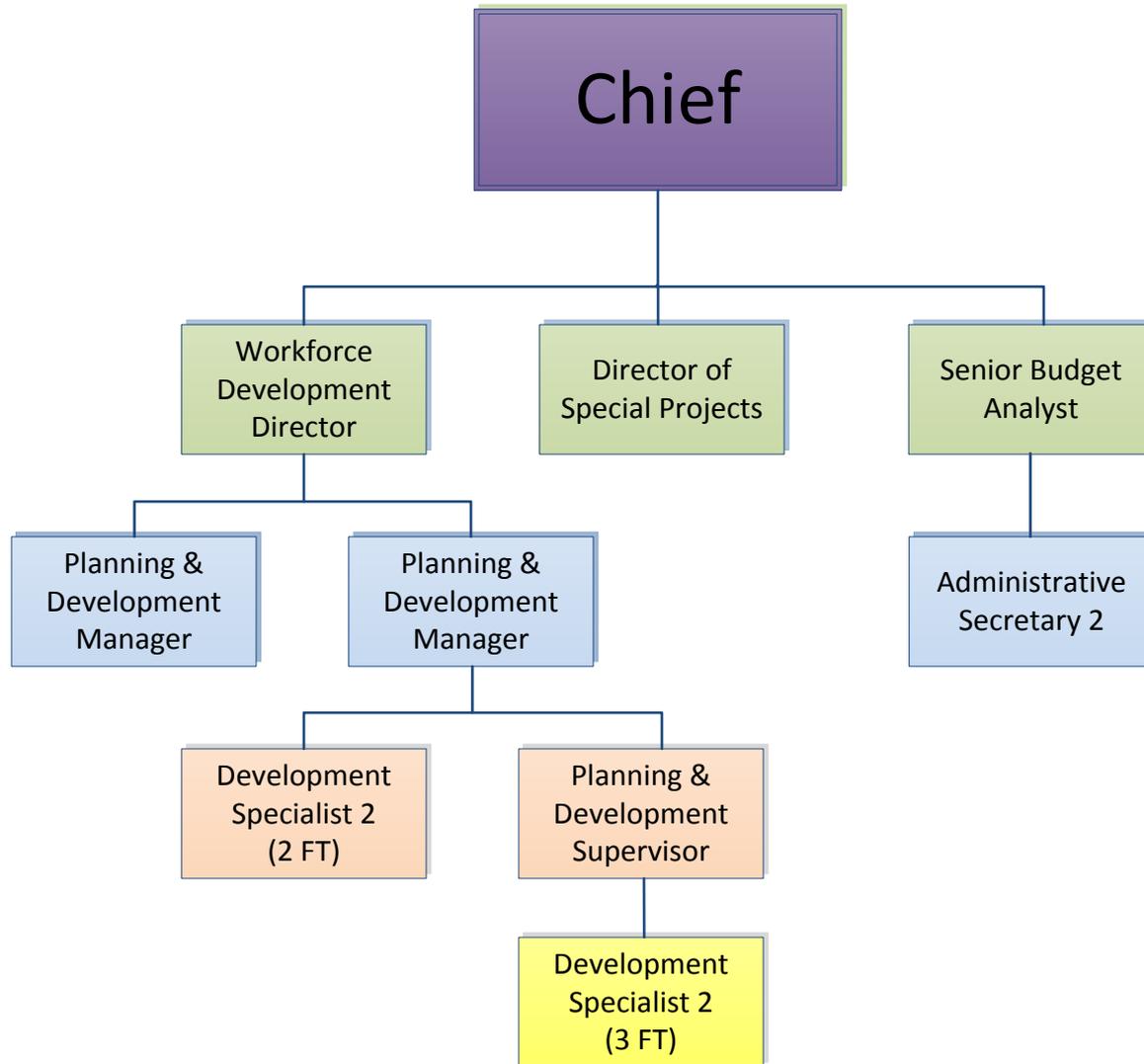
PART TIME POSITIONS:

0.00

2016 BUDGET



Workforce Development Agency



Workforce Development Agency
Human Services
Special Revenue
2270-1431

To provide job training programs that are better aligned with the current and future needs of businesses, implement a responsive one-stop delivery system, and quantify and improve the skill levels of our workforce.

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$381,689	\$249,697	\$249,697	\$146,209	\$146,209	\$246,985	\$427,292	\$692,734
LESS PRIOR YEAR ENCUMBRANCES	340,735	92,033	92,033	27,582				
	\$40,954	\$157,664	157,664	118,626	146,209	246,985	427,292	692,734
REVENUES:								
TAXES	1,278	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	4,186,238	4,627,998	3,825,151	4,095,066	4,176,967	4,260,507	4,345,717	4,432,631
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON-OPERATING	375	2,500	-	1,000	910	828	754	686
TOTAL REVENUES	4,187,891	4,630,498	3,825,151	4,096,066	4,177,877	4,261,335	4,346,470	4,433,317
TOTAL AVAILABLE	\$4,569,580	\$4,880,195	\$4,074,848	\$4,242,275	\$4,324,086	\$4,508,320	\$4,773,762	\$5,126,051
EXPENDITURES:								
PERSONAL SERVICES	976,562	1,165,788	1,104,676	990,501	996,536	1,000,463	1,000,463	1,000,463
CHARGES AND SERVICES	1,440,757	702,975	508,627	91,900	66,900	66,900	66,900	66,900
MATERIALS AND SUPPLIES	7,132	22,000	8,728	22,000	22,000	22,000	22,000	22,000
OPERATING EXPENSES	1,893,193	2,727,235	2,305,700	2,981,665	2,981,665	2,981,665	2,981,665	2,981,665
MISCELLANEOUS	-	5,000	-	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY AND EQUIPMENT	2,238	5,000	908	5,000	5,000	5,000	5,000	5,000
TOTAL EXPENSES	4,319,883	4,627,998	3,928,640	4,096,066	4,077,101	4,081,028	4,081,028	4,081,028
REVENUES OVER/(UNDER) EXPENSES	\$249,697	\$252,197	\$146,209	\$146,209	\$246,985	\$427,292	\$692,734	\$1,045,022

FULL TIME POSITIONS:

12.00

PART TIME POSITIONS:

0.00

2016 BUDGET



HEALTH



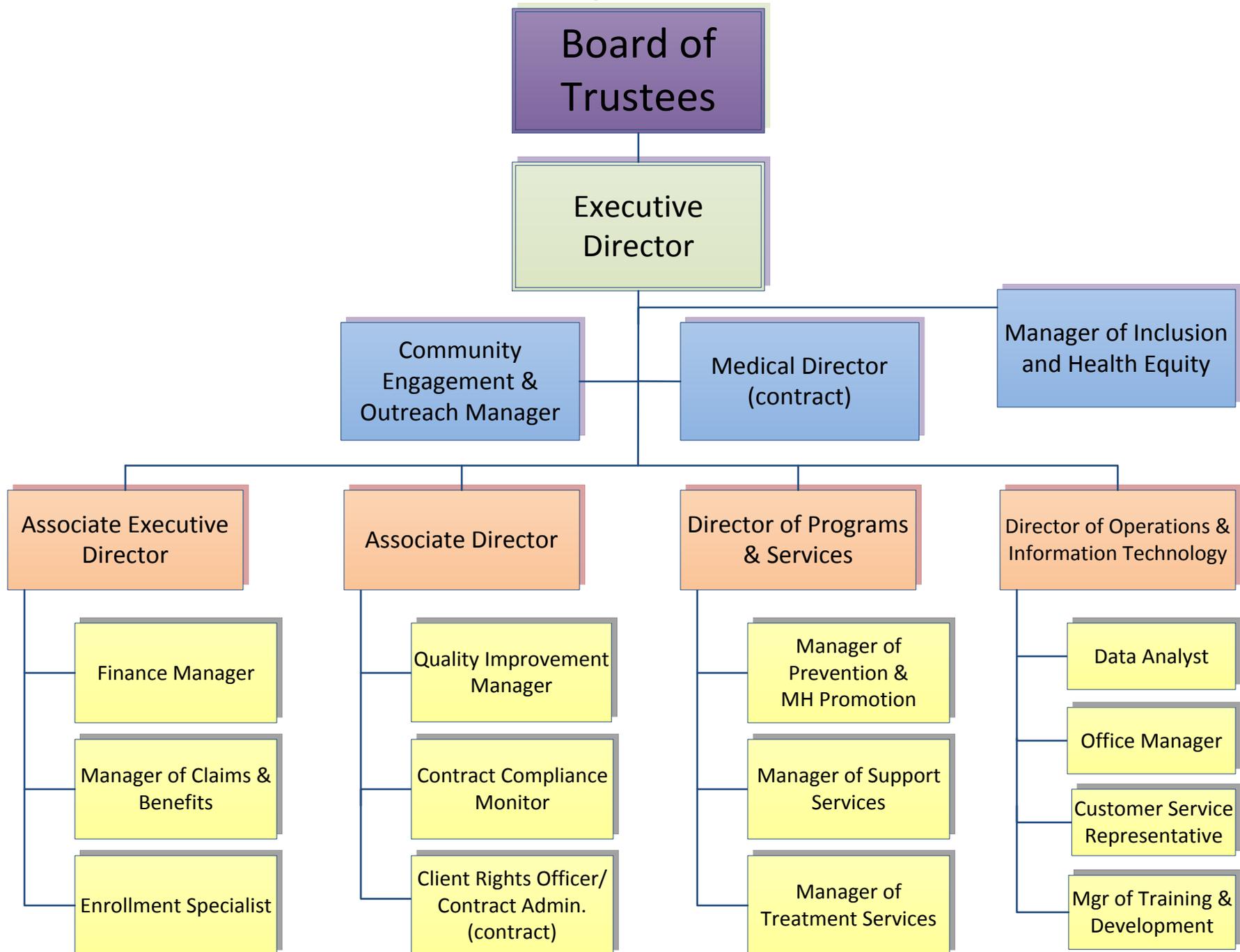
Copperband Butterflyfish

O. Health

2016 BUDGET



Mental Health and Recovery Services Board of Lucas County



MENTAL HEALTH AND RECOVERY SERVICES BOARD
Health
Special Revenue
2020-5010

Cultivate a high quality, efficient, and accountable network of community assets dedicated to reducing the impact of mental illness and addiction.

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$11,272,938	\$14,735,485	\$14,735,485	\$18,178,527	\$14,486,682	\$13,151,622	\$11,937,124	\$11,030,060
LESS PRIOR YEAR ENCUMBRANCES	-							
BEGINNING BALANCE	11,272,938	14,735,485	14,735,485	18,178,527	14,486,682	13,151,622	11,937,124	11,030,060
REVENUES:								
TAXES	15,037,719	15,728,383	15,450,662	15,506,500	15,506,500	15,506,500	15,506,500	15,506,500
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	11,408,078	8,867,209	10,059,159	9,242,579	9,435,694	9,435,694	9,435,694	9,435,694
MISCELLANEOUS REVENUE	132,019	19,579	174,564	25,944	26,463	26,992	27,532	28,082
NON OPERATING	7,913	-	-	-	-	-	-	-
TOTAL REVENUES	26,585,729	24,615,171	25,684,386	24,775,023	24,968,657	24,969,186	24,969,726	24,970,276
TOTAL AVAILABLE	\$37,858,666	\$39,350,656	\$40,419,870	\$42,953,550	\$39,455,339	\$38,120,808	\$36,906,850	\$36,000,337
EXPENDITURES:								
PERSONAL SERVICES	1,155,783	1,256,984	1,279,205	1,482,863	1,527,349	1,573,169	1,616,275	1,660,675
CHARGES AND SERVICES	21,728,279	25,609,614	20,698,054	26,716,715	24,509,078	24,343,224	23,993,224	23,793,224
MATERIALS AND SUPPLIES	17,185	13,706	13,767	13,706	13,706	13,706	13,706	13,706
OPERATING EXPENSES	201,525	180,338	204,934	194,328	194,328	194,328	194,328	194,328
MISCELLANEOUS	2,538	35,031	1,831	35,031	35,031	35,031	35,031	35,031
CAPITAL OUTLAY AND EQUIPMENT	17,871	24,225	43,553	24,225	24,225	24,225	24,225	24,225
TOTAL EXPENSES	23,123,181	27,119,898	22,241,343	28,466,868	26,303,717	26,183,683	25,876,789	25,721,189
REVENUES OVER/(UNDER) EXPENSES	\$14,735,485	\$12,230,758	\$18,178,527	\$14,486,682	\$13,151,622	\$11,937,124	\$11,030,060	\$10,279,148

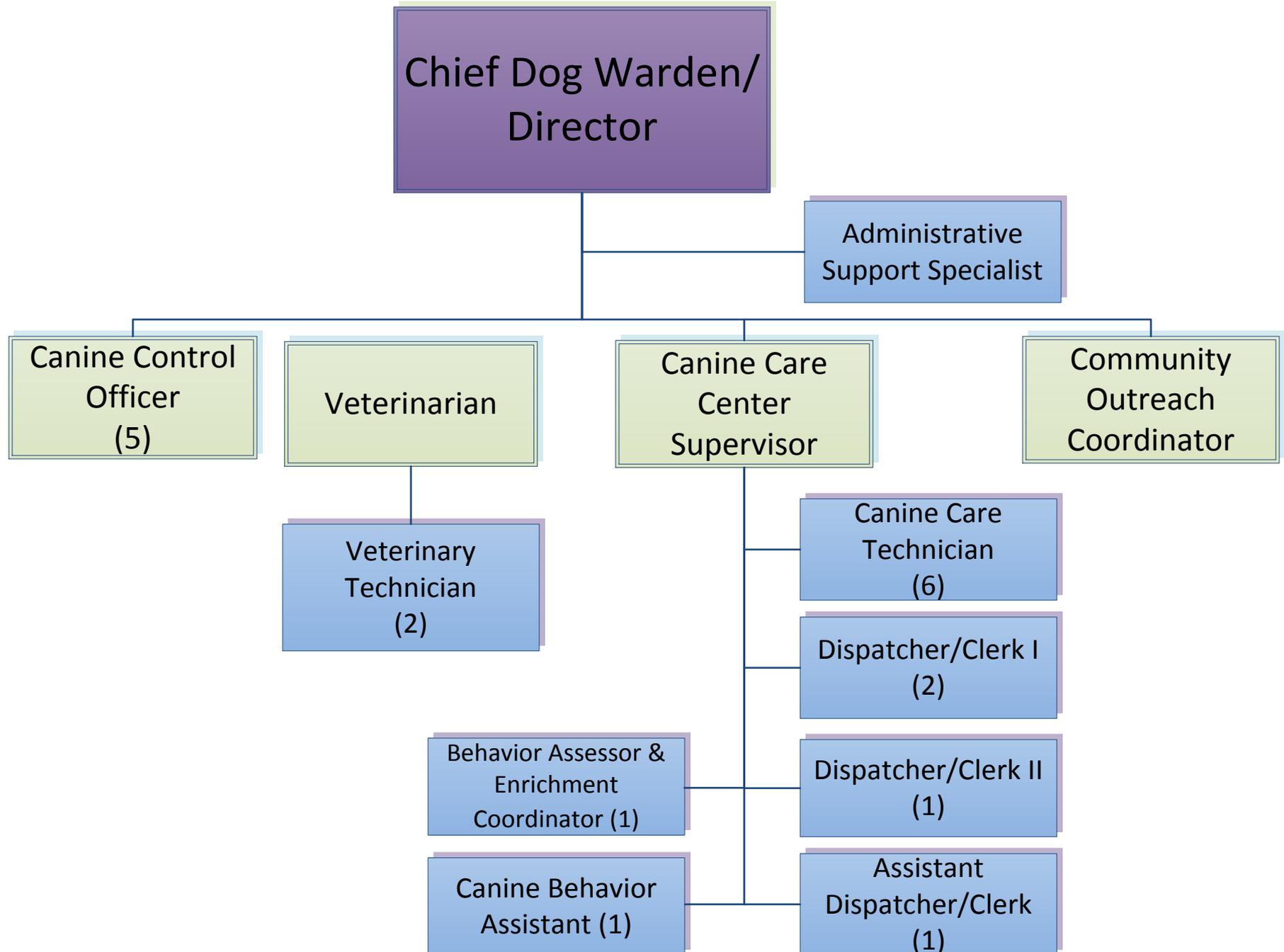
FULL TIME POSITIONS:

19.00

PART TIME POSITIONS:

0.00

Lucas County Canine Care & Control



Canine Care & Control
Health
Special Revenue Fund
2090-0610

The Lucas County Canine Care and Control Department is a law enforcement agency enforcing Ohio laws to protect the public from canine-related problems. This department significantly reduces or eliminates the stray dog population and makes dog owners responsible for their pets. Canine Care and Control strives to license all dogs over three months of age in the county and to ensure that licensed dogs always wear their current tags. This department also strives to adopt unclaimed strays out to caring, committed, responsible families.

GOALS:

Get dog license sales back up to the highest year achieved to date (2012).

Expand the use of our website (lucascountydogs.com) to provide more educational resources to dog owners.

Complete research on food guarding behavior in a shelter and publish results.

Increase live release rate to at least 68%.

Better utilize shelter management software system to take full advantage of all it offers.

CANINE CARE & CONTROL
2090-0610

	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED	2020 PROJECTED
ENDING BALANCE	\$183,492	\$120,877	\$120,877	\$169,054	\$169,054	\$55,560	\$20,000	\$20,000
LESS PRIOR YEAR ENCUMBRANCES	80,429	12,441	12,441	20,894				
BEGINNING BALANCE	103,063	108,436	108,436	148,160	169,054	55,560	20,000	20,000
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,806,327	1,756,000	1,681,180	1,673,000	1,627,100	1,582,577	1,539,390	1,497,498
FINES & FORFEITS	75,072	77,400	67,024	80,600	73,346	66,745	60,738	55,271
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	109,956	98,200	94,451	81,500	77,585	74,022	70,780	67,830
NON-OPERATING TRANSFERS IN	50,909	207,100	220,000	421,931	421,931	612,389	759,667	870,740
TOTAL REVENUES	2,042,265	2,138,700	2,062,654	2,257,031	2,199,962	2,335,733	2,430,575	2,491,340
TOTAL AVAILABLE	\$2,225,757	\$2,259,577	\$2,183,531	\$2,426,085	\$2,369,016	\$2,391,293	\$2,450,575	\$2,511,340
EXPENDITURES:								
PERSONAL SERVICES	1,636,961	1,694,124	1,665,358	1,763,131	1,807,209	1,852,389	1,898,699	1,946,166
CHARGES FOR SERVICES	111,174	136,480	115,563	162,450	166,511	170,674	174,941	179,314
MATERIALS AND SUPPLIES	253,219	225,100	166,050	207,800	212,995	218,320	223,778	229,372
OPERATING EXPENSES	88,430	61,195	52,078	101,650	104,191	106,796	109,466	112,203
MISCELLANEOUS	7,666	10,300	7,802	9,000	9,225	9,456	9,692	9,934
CAPITAL OUTLAY AND EQUIPMENT	7,431	11,500	7,627	13,000	13,325	13,658	14,000	14,350
TOTAL EXPENSES	2,104,880	2,138,699	2,014,477	2,257,031	2,313,456	2,371,293	2,430,575	2,491,339
REVENUES OVER/(UNDER) EXPENSES	\$120,877	\$120,877	\$169,054	\$169,054	\$55,560	\$20,000	\$20,000	\$20,000

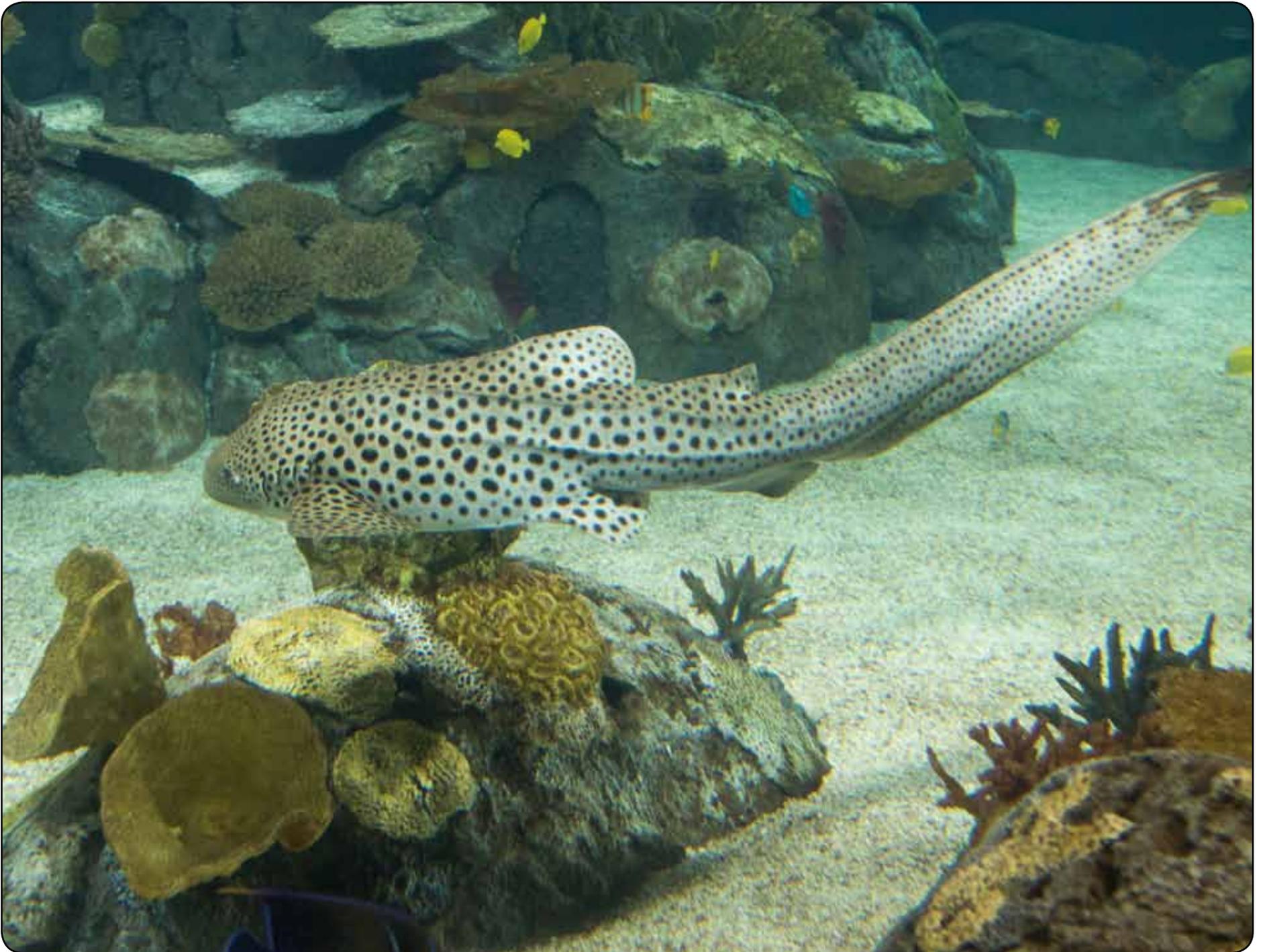
FTE POSITIONS:

24.00

PTE POSITIONS:

0.00

GLOSSARY



Zebra Shark (*The Reef*, generously sponsored by Owens Illinois, Inc.)

P. Glossary

BUDGET-RELATED TERMS

Accrual Basis – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences to the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Adopted Budget – Refers to the budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and also to the budget document, which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

AFSCME – American Federation of State, County and Municipal Employees.

Appraise – To make an estimate of value, particularly the value of property.

Appropriation – The legal authorization of the Board of County Commissioners for the departments, elected officials and agencies of the County, which approves their budgets and allows them to make expenditures and incur obligations for specific purposes within the amounts approved.

Arbitrage – The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Arbitrage Agent – One who calculates arbitrage.

Assess – To value property officially for the purpose of taxation.

Assessed Valuation – A valuation set upon real estate and other property by a government as a basis for levying taxes. In Ohio, real estate property is assessed at 35% of market value.

Balanced Budget – A budget in which the total sum of money a government receives is equal to its planned expenditures.

Balloon Maturity – A later maturity within an issue of bonds that contains a disproportionately large percentage of the principal amount of the original issue.

Basis of Accounting – the timing in which accounting transactions are recorded.

Bond – A written promise to pay a specific sum of money, called the face value or principle amount, at a specific date or dates in the future, called the maturity dates, together with a periodic interest at a specific rate.

Bond Anticipation Notes (BANs) – Notes that are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.

Bond Covenant – Legally binding promise made by the bond issuer to the bondholder, and spelled out clearly in the bond indenture.

Bond Credit Rating – A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

Budget – The financial plan for the operation of a program or organization for the fiscal year, or for the completion of a project.

Budget Amendment – A change approved by the County Commissioners which alters the adopted budget by appropriating additional monies to a particular department, decreasing appropriations to a particular department, or transferring funds from one department or fund to another.

Budget Gap – The amount by which the budgeted expenditures exceed the estimated revenues. The budget gap does not represent a projection of actual results, but indicates what would occur if revenues came in as certified and if expenditures were equal to the budgeted amounts.

Budget Negotiations – Meeting held between the Office of Management and Budget, the departments, elected officials and the County agencies to discuss the budget for the fiscal year. The departments make requests for their expenditures before the budget is presented to the Board of County Commissioners.

Budget Preparation Package – The set of instructions and forms sent by the Office of Management and Budget to the departments, elected officials, and agencies of the county for them to prepare their operating budget request for the upcoming year. Includes the mission statement, organization charts and personnel charts, the planning model and the appropriation preparation materials.

Bullet Maturity – A maturity for which there are no principal and/or sinking fund payments prior to the stated maturity date.

CAFR (Comprehensive Annual Financial Report) - The official annual financial statement of a government. It includes five combined statements - overview and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. Also included are supporting schedules necessary to demonstrate compliance with finance related legal and contractual provisions, extensive introductory material and a statistical section.

Call Provisions – The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

CAMA (Computer Assisted Mass Appraisal) - A generic term for any software package used by government agencies to help establish real estate appraisals for property tax calculations³

Capital Expenditures - An outlay in excess of \$5,000 to acquire, upgrade or renovate land, structures or a capital asset that benefits the county and has a useful life of more than a single fiscal period.

Capital Improvement Budget – The capital projects approved and funded through the Capital Improvement Program.

Capital Improvement Program (CIP) – The schedule of capital improvement projects which encompasses all funding sources and all organizational units of the county government.

Capital Project – The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and other improvements thereon. In addition, equipment is considered a capital project if it is \$25,000 or more in cost, except that rolling-stock equipment is not considered a capital project regardless of cost.

Capitalized Interest – A portion of the proceeds of a bond issue that is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Cash Basis – A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Charges and Services – The expenditure categories associated with contract services, contract repairs, equipment lease, contract projects, professional services, and Indirect Costs.

Charges for Services Revenues – The revenue category associated with fees charged by county departments and agencies for various user services. Water, sewer, and court charges account for the majority of this category.

CIP Committee – A committee consisting of the County Administrator, Assistant Administrators, Director of the Office of Management and Budget, Project Manager, Director of Facilities, and the Senior Budget Analyst which evaluates the general project requests according to specific criteria and submits its recommended list of ranked projects to the Board of County Commissioners.

Commercial Paper – Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Competitive Sale – A sale/auction of securities by an issuer in which underwriters or syndicates if underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Component Unit – A legally separate organization for which the elected officials of the County are financially accountable.

Continuing Disclosure – The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

Credit Enhancement – Credit support purchased by the issuer to raise the credit rating of the issue. The most common credit enhancements consist of bond insurance, direct or standby letters of credit, and lines of credit.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, notes, and floating debt.

Debt Limit (Direct Legal Debt Margin) – The maximum debt a governmental unit may incur under constitutional, statutory or charter requirements, either in total or as a percentage or assessed value. In Ohio, the direct legal debt margin is calculated as a percentage of assessed valuation. Depending on the type, this percentage ranges from 1% (unvoted) to 3% (voted).

Debt Service – Payment of long term debt principal, interest, and related costs on borrowed funds such as bonds.

Debt Service Coverage – Net revenue available for debt service divided by debt service.

Debt Service Fund – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Reserve Fund – The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Deep Discount Bonds – Bonds that are priced for sale at a substantial discount from their face or par value.

Deficit – The excess of the liabilities of a fund over its assets, or the excess of expenditures over revenues during an accounting period.

Derivatives – A financial product whose value is derived from some underlying asset value.

Designation Policies – Outline how an investor's order is filled when a maturity is oversubscribed when there is an underwriting syndicate. The senior managing underwriter and issuer decide how the bonds will be allocated among the syndicate. There are three primary classifications of orders that form the designation policy: Group Net orders; Net Designated orders and Member orders.

Econometric Forecasting – A technique used to forecast, which combines statistical methodology with economic principals.

Encumbrance – An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

Enterprise Fund – A fund established to account for operations that are run similar to private business enterprises, in which the costs of providing the goods and services are recovered primarily through user charges.

Escrow – A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Expenditure – An actual payment made by county warrant (check) or by interfund transfer for internal county bills.

Fines and Forfeits Revenues – Revenue from penalties, such as traffic fines and court costs, assigned by various courts in the county.

Fiscal Year – Any consecutive twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial positions and the results of its operations. Lucas County's fiscal year runs from January 1 to December 31.

Fixed Rate – Means the interest rate for the debt is determined on the date the issue is sold.

Full Faith and Credit – A pledge of the general taxing authority for the repayment of debt. Bonds carrying this pledge are also known as general obligation bonds.

Fund – An accounting entity with self-balancing accounts. A fund records all financial transactions for specific activities or government functions.

Fund Balance – The net worth of a fund, measured by total assets minus total liabilities. Monies which remain unspent after all budgeted expenditures have been made.

GAAFR (Government, Accounting, Auditing, and Financial Reporting) – The "Blue Book" published by the Government Finance Officers Association (GFOA) to provide detailed guidance for the application of accounting principals for governments.

GAAP (Generally Accepted Accounting Principles) – Standards used for financial accounting and reporting as determined by the Governmental Accounting Standards Board (GASB), which are different for governmental than for business.

GASB (Governmental Accounting Standards Board) – A private, non-governmental organization that provides the generally accepted accounting principles (GAAP) used by State and Local governments in the United States.

General Fund – The fund used to account for all financial resources except for those required to be accounted for in another fund. This fund is generally considered the barometer for the financial condition of the County.

General Obligation Bond – Debt issued by the County, repayment of which is backed by the credit and "taxing power" of the County rather than the revenue from a given project.

GFOA (Government Financial Officers Association) (Geographic Information System) – A professional association of state, provincial, and local government finance officers in the United States and Canada. Its purpose is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

GIS (Geographic Information System) – An advanced computer system capable of collecting, storing, viewing, and analyzing geographically referenced or spatial information. 'Geographically Referenced' or 'Spatial' simply means that the information can be viewed on a map and analyzed based on location and proximity.

Governmental Funds – Funds used to account for the primary functions of government, including the General Fund, Special Revenue Funds, Capital Funds, and Debt-Service Funds.

Grant – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

IBEW – International Brotherhood of Electrical Workers.

Indenture – Legal documents describing the terms and conditions of a bond offering, the rights of the bondholder, and the obligations of the Issuer to the bondholder. The document is alternatively referred to as a bond resolution or deed of trust.

Indirect Costs – Those elements of cost necessary in the performance of a service, which are of such a nature that the amount applicable to the service cannot be readily determined. Usually relates to rent, utilities, supplies, management, supervision, etc.

Intergovernmental Revenues – Revenue from other governments, primarily federal and state grants, but also payments from other local governments.

Internal Service Fund – A fund used to account for the financing of goods or services of one agency of a government to other agencies of the government, or to other governments, on a cost reimbursement basis.

Inter-fund Transfer – Temporary cash advances (or negative cash balances within a fund) necessary for short-term cash flow purposes that are cleared prior to the close of a fiscal period (month) are not considered loans.

Investment Income - Interest earned by investing county funds in an investment pool managed by the Treasurer's Office.

Junior Lien Bonds – Bonds with a subordinate claim against pledged revenues.

Leases – Are a form of financing which provide different balance sheet treatments are methods of pledging revenue sources.

Legacy – The general ledger, purchasing, and accounts payable system used by Lucas County prior to 2008.

Letters of Credit – A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Levy – To impose taxes, special assessments, or service charges for the support of government activities.

Liabilities – obligations that the county has little or no discretion to avoid.

Licenses and Permit Revenues – Funds generated from the sale of business (vendor's) licenses.

Local Government Fund – A form of state revenue –sharing by which the State of Ohio sets aside certain percentages of the state sales and use, personal income, corporate franchise, and public utility excise taxes for distribution to local governments.

Local Government Revenue Assistance Fund – Created by the State of Ohio 1988-89 Appropriation Act (Am. Sub. H.B. 171), it is similar to the Local Government Fund in that it is a state revenue-sharing program and the same sources of state revenue are “shared” in this program. The difference is that this fund is distributed to counties based strictly on population. Receipt of this new revenue source began in 1989.

Long-term – Generally means more than one year.

Mandate – An official or authoritative command or instruction to carry out a particular task from an authority.

Management Fee – The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

Members – Underwriters in a syndicate other than the senior underwriter.

Mill – A unit of monetary value equal to 0.001 of a U.S. dollar.

Miscellaneous – Expenditure categories not covered under the various other expense categories.

Miscellaneous Revenues – Revenue categories including rent, vending, other miscellaneous revenue, criminal justice contract reimbursements, and other refunds.

Modified Accrual Basis – Under the modified accrual basis, revenues for these funds are recognized when they become both measurable and available to finance county operations (collected within sixty days after year-end). Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for interest and principal on general long-term debt, which is recorded when due.

Moody’s Median – Key financial, debt, economic and tax base statistics with median values for each statistic presented.

Negotiated Sale – A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Net Revenue – Defined in greater detail by the Issuer’s Indenture. Net Revenue is the difference between gross revenue and operating and maintenance expenses.

Non Operational Expenditures – The expenditure categories associated with debt and transfers.

Non Operational Revenues – The revenue categories associated with items not related to the fund’s day to day activities. Typical non-operating revenue include gain and loss on disposal of capital assets, debt service, transfers, advances or depreciation.

Non-Tax Revenue Pledge – A method of providing bondholders with additional security for revenue debt. Revenue debt that has insufficient pledged revenues for debt service would be able to use non-tax revenues to make up shortfalls if that pledge has been made. This pledge is less than general obligation since taxes are not pledged. Examples of funds pledged are licenses and permits, fines and forfeitures and interest income.

OPBA – Ohio Patrolmen’s Benevolent Association.

Ohio Public Employee Retirement System (OPERS) – The state retirement program for County staff. It provides retirement, disability and survivor benefit programs for public employees throughout the state who are not covered by another state or local retirement system. The employer share of OPERS is 14.0% of actual salaries for county personnel and 18.1% for law enforcement.

ORC (Ohio Revised Code) – Contains all current statutes of the Ohio General Assembly of a permanent and general nature, consolidated into provisions, titles, chapters and sections.

Operating Budget – The annual budget and process that provides a financial plan for the operation of government and the provision of services for the year. Excluded from the operating budget are one-time capital projects that are determined by a separate, but interrelated process.

Operating Expenses – Expenditure categories other than those for salaries, benefits, capital outlay, and contracts that are necessary for the provision of services offered by the County.

Original Issue Discount – The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

Pay-As-You-Go – An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.

PeopleSoft Financials – The general ledger, purchasing, and accounts payable system implemented for use by Lucas County in 2008.

Performance Measure – An indicator used to assess outcomes and results of governmental objectives.

Personnel Services – The expenditure categories that includes total costs of all wages, salaries, retirement, and other fringe benefits.

Premium Bond – A bond whose price is above par.

Present Value – The current value of a future cash flow.

Private Placement – The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

PGO – Professionals Guild of Ohio.

Proposed Budget – The recommended county budget submitted by the County Administrator to the Board of County Commissioners in late November or early December each year.

Reimbursement Revenues – The revenue categories associated with the reimbursement for performance of governmental services from other funds.

Reserves (Fund) – The unencumbered year-end cash balance of the General Fund, or any other fund.

Retained Earnings – An equity account reflecting the accumulated earning of an enterprise or internal service fund.

Revenue Anticipatory Debt – A method of improving cash flows by selling debt which will be retired with a certain revenue source to be received at a specific later date.

Revenue – Income received from various sources used to finance government services.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. Such bonds sometimes contain a mortgage on the fund's property.

Revenue Debt – Pledges only a certain revenue source for the payment of annual principal and interest payments. If those resources are not sufficient, the County has no legal requirement to make payments, although it may choose to do so.

Risk Management – The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Selling Groups – The group of securities dealers who participate in an offering not as underwriters but rather who receive securities less the selling concession from the managing underwriter for distribution at the public offering price.

Short-term – Generally means less than one year.

Special Assessment Bonds – Bonds payable from the proceeds of special assessments.

Special Assessment Fund – A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which assessments are levied.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects) that are legally restricted for specified purposes.

Syndicate Policies – The contractual obligations placed on the underwriting group relating to distribution, price limitations and market transactions.

Tangible Personal Property Tax - Public utility personal property tax is the only personal property tax that will remain once changes enacted by the Ohio General Assembly (in 2005) are fully phased in. The tax on telephone and telecommunications was eliminated by 2011. As taxes are reduced and eliminated, revenue will be replaced during a phase out period. The current schedule for final payments is October 2017. This schedule may be escalated.

Tax Budget – A budget process required by the State of Ohio for each local government to demonstrate the need for taxes that it plans to levy and is used in most counties to allocate the Local Government Fund to jurisdictions within the County.

Tax-exempt – Refers to debt sold by the County that allows bondholders to exclude the interest income from their federal tax return.

Tax Increment Bond – Bonds whose repayment is secured by special assessments on landowners whose property stands to benefit from development or redevelopment.

Taxes – Revenues received based on holding of property and the purchase of goods. The largest source of county taxes is sales taxes, followed by property taxes.

Township – A subdivision of a county in most northeast and Midwest U.S. states, generally six miles square, containing 36 mile-square sections, having the status of a unit of local government with varying governmental powers.

Transfer Expenditures– An appropriation to, or from, another fund. A transfer is the movement of money from one fund to another to wholly or partially support the functions of the receiving fund.

Transfer Revenues – The revenue categories associated with the transfer of funds between the general fund and the outside funds to wholly or partially support the functions of the receiving fund.

Trust Fund – Funds used to account for assets held by a government in a trustee capacity.

UAW – United Auto Workers.

Underwriter – A dealer that purchases new issues of County securities from the issuer and resells them to investors.

Underwriters Discount – The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are re-offered to investors.

Unencumbered Balance (Reserves) – The year-end cash balances of a fund, less outstanding encumbrances. The unencumbered balance at year-end in a fund together with the estimated revenues for the upcoming year determine the maximum amount available for appropriation in the next year’s budget.

Unincorporated Area – A region of the county that is not governed by a municipal corporation.

Variable Rate Debt – An interest rate on a security that changes at intervals according to an index, a formula or other standard of measurement as stated in the bond contract.

WIOA (Workforce Innovation and Opportunity Act) - A United States public law that consolidates job training programs under the Workforce Investment Act of 1998 (WIA) into a single funding stream.

Zero-Coupon Bonds – Bonds sold at a deep discount, and without a coupon, appreciating to full value at maturity. Also known as capital appreciation bonds.

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**2016
Lucas County, Ohio**