LUCAS COUNTY

2019

Adopted Budget and Plan

Office of Management and Budget

Lucas County OMB is proud to have received the Distinguished Budget Presentation Award for the past 19 years and hope to continue with this tradition. The 2019 Budget Document marks the Lucas County Office of Management and Budget's 20th submission to the Government Finance Officers Associations' (GFOA) Distinguished Budget Presentation Award Program. In celebration of this milestone the theme for this year's document is "Through the Years: Lucas County Budget Documents". Photos throughout this year's document represent the covers of previous document submissions.

In acknowledgment of this we would like to thank all of the OMB staff both past and present that have worked to not only submit a yearly document, but to improve and grow through the years with the recommendations and advice from GFOA.

Past

Directors: John Zeitler and Kelly Roberts
Assistant Directors: Bridgette Kabat, Dan Hiskey, and Kelly Roberts
Budget Manager: Kelleigh Decker
Senior Budget Analysts: Tonya Carpenter, Bridgette Kabat, Kelly Roberts, and Kelleigh Decker
Budget Analysts: Bridgette Kabat, Kevin Kennedy, Kelly Roberts, Kevin Helminski, Kelleigh Decker, Cheri Kizaur, Margo Schramm, Bob Klocinski, and Shelby Gordon
Clerical Specialist: Judie LePla
Interns: Kelly Roberts, Allison Bugaj, Shelby Gordon, and Jacob Schimming

Present

Director: Kelleigh Decker
Senior Budget Analyst: Cheri Kizaur
Budget Analysts: Diana Minor, Bryan Miller, and George Sydlowski
Budget Clerk: Jacob Schimming

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Lucas County

Ohio

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morrill

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, 2018. 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.

LUCAS COUNTY

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.

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Lucas County, Ohio
Adopted Budget and Plan
Office of Management and Budget
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Building for the 21st Century
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Framework
for
the
Future
LUCAS
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1835

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March 28, 2019

Dear Lucas County Citizens:

The Board of County Commissioners is pleased to present you with the Lucas County, Ohio 2019 Adopted Annual Budget and Plan.

As the Board established the budget for 2019, 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 2019 Appropriation Budget is $635,107,033, with a General Fund Budget of $151,322,401, Outside General Fund Budget of $307,091,611**,** and Outside General Fund Levy budget of $176,693,021.

Board of County Commissioners' Strategic Goals for 2019

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. *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 the courts, law enforcement, 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. Lucas County's justice initiatives 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. Lucas County continues to explore viable options for a new corrections center. The new corrections center is necessary to comply with current state, federal and industry standards as well as to discharge a 40-year old federal court order which was filed because the current jail failed to provide appropriate and mandatory conditions of confinement. In addition, the Board is working with the Mental Health and Recovery Services Board to provide Lucas County citizens with a more efficient and comprehensive process to connect with and receive behavioral health services so that they can be assessed and connected to services rather than simply putting them in jail for lack of any other options.

- 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.

- Improve and streamline service delivery to ensure that Lucas County citizens receive efficient and meaningful care in the areas of Emergency Services, Job and Family Services, Child Support, and Workforce Development.

- Review and challenge all County offices to improve core services while maintaining the highest level of service

2. *Lead through intergovernmental cooperation and service delivery opportunities between the county, municipalities, townships, neighboring counties, and the private sector.*

- Work collaboratively with regional jurisdictions to develop water rates based on the cost of service. In November 2018 City of Toledo residents voted to approve the formation of a Regional Water Commission (RWC). The RWC will consist of members from each community that has entered into a Uniform Water Purchase and Supply Agreement with water supply from the City of Toledo. The RWC will review water rates and capital improvement plans for the efficient and effective operation of the water utility. The RWC offers a governance structure that may best serve the interests of the Toledo region at large. In the event that the primary water source becomes unavailable, the RWC will work to provide adequate system redundancy and reliability to avoid service interruptions. Lucas County will continue to provide leadership in the development of a successful uniform regional water agreement and implementation of the Regional Water Commission.

- Continue to develop bundled collection services for residential refuse and recycling as well as planning for the development of a material recovery facility (MRF). The MRF will maximize the investment in recycling and reduce transportation costs of taking the material elsewhere. Lucas County is focused on a "Correct Recycling" campaign to ensure every citizen understands where to find programs and services to meet their recycling needs. Lucas County maintains agreements with Keep Toledo/Lucas County Beautiful and the University of Toledo (UT) to assist in the education process. UT's business waste minimization program is innovative and an opportunity for all companies to benefit from, regardless of the size of the business.

- Respond to Lake Erie water quality issues by providing leadership on the development of the Western Lake Erie Basin Nutrient Source Inventory; 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; participate on the County Commissioners Association of Ohio's statewide Water Quality Task Force; support the development of the Lake Erie Report Card; support the development of the Lake Erie Ecosystem Services Assessment and provide leadership in developing and implementing nine Element Watershed Plans in the Maumee Area of Concern.

- Collaborate with local jurisdictions to simplify the region's building regulations process as well as find additional efficiencies to reduce costs and bureaucratic hurdles to doing business in Lucas County.

3. *Promote job readiness and economic development through our work with the private sector, economic development agencies, education providers and regional partners.*

   - Continue to expand and improve Lucas County's streamlined approach to workforce and economic development through targeted business-focused, demand-driven programs, investment in urban revitalization efforts, assistance to local businesses, and engagement in regional strategic planning and implementation. In 2019, Lucas County will collaborate with Fulton, Ottawa, Wood, and Monroe County Michigan to update the regional Northwest Ohio/Southeast Michigan Comprehensive Economic Development Strategy (CEDS) established in 2014.

   - Lucas County is now recognized as an ACT® Certified Work Ready Community. Not only will Lucas County maintain this certification, but we will expand this targeted industry program by addressing barriers to employment while improving and assessing basic work skills. Targeted industries include manufacturing and healthcare.

   - Continue to work with Lucas County's economic development partners, the Toledo-Lucas County Port Authority, the Regional Growth Partnership and local municipalities such as the City of Toledo and surrounding areas to eliminate impediments to business expansion and attraction through strategic incentive programs, efficient permit processes, and a data-driven approach aimed at leveraging opportunities throughout the region.

4. *Guide and expand environmental sustainability efforts based on identified needs.*

   - Facilitate collaboration amongst sustainability initiatives taking place throughout the community.

   - Maintain strong membership and engagement of Sustainability Commission members which include local government, local businesses, citizens, and community groups to share initiatives and ideas.

   - Continue to implement priority actions, including: building a professional network for local sustainable businesses; piloting residential and commercial food waste composting; the Sustainable Neighborhood Challenge, which includes facilitating the use of a sustainable neighborhood toolkit and awarding small grants to neighborhood groups for projects; and promoting of the Better Buildings energy efficiency financing program to local businesses.

   - Engage the community through educational workshops, seminars, and other events; and hosting networking and professional development events for environmental professionals.

   - Implement sustainable best practices within County departments and agencies, including an audit of county-wide recycling efforts, assistance with county building lighting retrofits, and pursuing low-cost, low-maintenance native landscaping on county property, where appropriate.

- Maintain the Toledo-Lucas County Sustainability Commission website as a resource for information about local sustainability events and projects.

5. *Maintain and enhance fiscal accountability, 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.*

    a. Bi-monthly budget review meetings with Commissioner-led departments and County row offices to review 2019 spending and conduct advance planning for 2020 budget levels.

    b. Establish long-term capital planning and maintenance schedule, in collaboration with Lucas County offices and external agencies, to ensure fixed assets are preserved.

    c. Collaborate with local jurisdictions to maximize funding opportunities, shared resources, and operational efficiencies.

    d. Maintain Lucas County's status as one of the most cost effective health plans in the State of Ohio, as recognized by the State of Ohio Employee Relations Board, through the Board's continued work with its acclaimed Health Care Cost Containment Committee to find health care cost reductions while maintaining a high level of service for employees and beneficiaries.

Priorities and Issues

Priorities for the 2019 budget include maintaining minimal reliance on General Fund reserves, working closely with elected officials to ensure adherence to their approved budgets, and making budget reductions that minimize impact to the quality of services delivered. The 2019 budget reflects a $7.8 Million Managed Care Organizations (MCO) Sales Tax revenue loss from 2018 revenue estimate and represents a reduction of $3,079,299 in expenses from the 2018 Budget (3.21% overall reduction in department budgets). In addition, the 2019 budget makes significant investments in technology for the County, including an integrated case management system and an ERP system upgrade.

The Board of County Commissioners prioritizes the identification of potential cooperative opportunities with other political jurisdictions in the County to improve efficiencies and mitigate 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; adjusting to trends in the collection of sales tax and hotel/motel and property tax receipts; the continuation of efforts to identify operational saving; and the reduction of non-mandated services or the identification of other sources of funding to deliver those services.

Long Term Financial Planning

The 2019 Adopted Budget is balanced with an anticipated use of $1.3 Million General Fund reserves. As noted last year, this is in part due to the County's significant loss of MCO sales tax revenue. In July 2014, the Center for Medicare and Medicaid Services (CMS) advised Ohio and other states that taxing a subset of health care providers (Medicaid Managed Care Organizations) will no longer be permissible, effective June 30, 2017. During the State Fiscal Budget process, then-Governor Kasich provided transition funding for one year (July 1, 2017-June 30, 2018). Lucas County did not need to use all of that one time funding in 2018 and were able to utilize $1.5 Million for the 2019 Budget. As a result, Lucas County is projected to lose $7.84 Million in Sales Tax for 2019. We do not anticipate that the State of Ohio will fully replace this revenue source and thus Lucas County, like all other Ohio counties, will be forced to absorb a staggering annual loss of approximately $11 Million (fully realized in 2020). The Board of County Commissioners works with other Lucas County elected officials and departments to develop budget reduction strategies to help mitigate the revenue loss. Additionally, the Board continues to advocate at the state level for full restoration of this funding.

The .25% increase in the local portion of the sales tax approved by the Board of County Commissioners, which was effective July 1, 2015, is a major contributor to economic stability projected for 2019. Other revenue sources 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 still in the planning stages and will require significant financial and human capital investments in the areas of social services; economic, workforce and community development; water quality and sustainability; and criminal justice reform, including the planned new corrections center. The Board is also committed to a long-term capital improvement plan to address the County's fixed assets and maintenance needs.

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 2019 General Fund Budget

General Fund revenue is expected to decrease 1.7% from 2018 (2018 had approximately $9.5 Million in one-time sources of revenue sources). The General Fund revenue estimate for 2019 includes a projected growth of .37% ($368,651) in sales tax revenue over the 2018 actual sales tax collections. The Local Government Fund revenue from the State of Ohio was estimated at approximately $232,138 more than the 2018 actual (per letter from State of Ohio dated 7/25/18 and the County LGF distribution formula).

General Fund expenses are projected to decrease by 1.99%. This decrease in spending was part of the budget negotiations needed to begin addressing the $11 Million loss of MCO Sales tax funding effective for the 2020 Budget.

After the first three months of 2019 have concluded, OMB will begin budget projections for the remainder of the year. County Administration and the Office of Management and Budget will meet with departments and elected officials to discuss spending trends, service delivery, and adjust to any changing conditions.

Short Term Factors

The Board will closely monitor spending in 2019 to ensure that our budget projections are met as the County proceeds into the 2020 budget year. This effort is necessary to make sure that we address the significant loss of MCO sales tax funding. The Board and its staff will continue to work with elected officials and county department leaders to provide a stable budget for the year and to plan for additional reductions in state and federal financial support for the county. Special attention will be given to capital planning needs—both immediate and long-term—as well as 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 multiple areas: talent acquisition, workforce development, business planning and layoff aversion, skills certification, site selection and business expansion.

Finding qualified workers is an expensive proposition and making a poor hiring choice can prove costly to businesses. Lucas County can assist in that process by helping develop appropriate job descriptions for open positions, providing labor market information and research to ensure the company is offering appropriate compensation and then source suitable applicants through online job postings and computerized matching. Additional pre-screening of interested candidates for the positon can further reduce the costs associated with hiring workers by eliminating some of the burden typically assumed by the company's Human Resources staff.

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 the training period. Businesses utilizing this program train individuals with a risk-free evaluation. When matches are made, businesses can then retain individuals who have already been trained.

Not every contingency can be predicted in the global economy and Lucas County is dedicated to doing all that can be done to prevent companies from facing possible future lay-offs or downsizing. Working with employers to develop lay-off aversion strategies, Lucas County, in cooperation with various partners, can potentially help the business through difficult times. When a reduction in workforce cannot be avoided, Lucas County works with the company to assist employees affected by the job reduction, moving them toward services designed to help them transition into new opportunities quickly and efficiently.

To address skills gaps in the modern workplace, Lucas County launched the WorkReady Lucas County program designed 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 ACT National Career Readiness Certificate. This certificate is a portable and stackable credential that helps job seekers distinguish themselves from their competition and offers employers the ability to confidently hire a certified employee who has certified skills, motivation and dedication to success. In 2018, Lucas County was recognized by ACT® as a Work Ready Communities, with over 3,300 local job seekers earning the certificate to date.

The State of Ohio created Comprehensive Case Management Employment Program (CCMEP) by integrating two sources of federal funding designed to assist youth job seekers, building on the strengths of each. Through CCMEP, comprehensive assessments of individual employment and training are conducted to develop plans of action that lead to employment and self-sufficiency. In Lucas County, CCMEP programming serves 600 low-income individuals aged 14-24, helping them to develop the skills they will need for success in the workplace. Youth enrolled in CCMEP are eligible to earn the National Career Readiness Certificate.

Working together with both employers and potential employees, Lucas County strives to strengthen our community and is prepared to compete in the economy of tomorrow. Through a unified economic and workforce development system, 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.

Lucas County is expanding the use of pursuing public private partnerships that further opportunities throughout all of Lucas County. The redevelopment of the former Seagate Hotel in Downtown Toledo is one example. By financing this major project, Downtown Toledo will see an additional 200 business-class hotel rooms available in 2020. Attached to the new hotel is the SeaGate Convention Center, which is scheduled to receive a new ballroom and renovations. Between the hotel and convention center upgrades, convention traffic is anticipated to increase by as much as 60%, nearly doubling the economic impact of convention activity in the county.

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, attracting new industries and businesses and engaging in regional strategic planning. The Board will continue to work with our local economic, education and workforce development partners to ensure that we provide a unified, regional approach to development.

Regulatory and Legislative Challenges

The Board has a leadership role in the County Commissioners Association of Ohio and works with Governor DeWine's administration and the State Legislature on several regulatory and legislative challenges, including the severe reduction of local government revenue; greater flexibility in addressing mandated services; Lake Erie water quality issues; and public safety and transportation.

Budget Principles

The 2019 Adopted Budget and Plan conforms to the following principles designed to ensure Lucas County's continued sound financial condition:

1. Incorporate multi-year operating and capital planning into the annual appropriation process;

2. Continuously evaluate and update-as-needed County fiscal policies and best practices;

3. Maintain sufficient General Fund reserve balances to address unknown and unusual circumstances;

4. Estimate revenue based on data, independent economic analysis, and conservative projections to avoid budget shortfalls during the fiscal year; and

5. Cooperate with Lucas County elected officials to identify, promote, and implement revenue-generating and cost-saving measures.

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

Budget in Brief

The total 2019 Appropriated Budget, passed by the Board of County Commissioners on December 13, 2018, was $635,107,033. The total budget includes a General Fund Budget of $151,322,401, Outside General Fund Budget of $307,091,611**,** and Outside General Fund Levy budget of $176,693,021.

General Fund revenue for 2019 is estimated at $150,028,651. The primary revenue source for the county is sales sax, which is projected for 2019 to be at $99,387,537. Sales tax is approximately 67.25% of General Fund revenue. The second largest source of General Fund revenue is property taxes.

The 2019 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.

Following the Budget Message are various charts/graphs with comparisons of the 2017/2018 actual vs. 2019 estimated General Fund and Outside General Fund revenue and expense categories. Also included are trend graphs for General Fund major revenue sources.

Conclusion

The Lucas County, Ohio 2019 Adopted Annual Budget and Plan provides financial stability and accountability to County operations. The Lucas County Administration and the Office of Management and Budget will continue to closely monitor revenue and expenditures throughout the year to ensure that we meet our budget plan.

The Board thanks and recognizes the contributions and hard work of the Director and staff of the Office of Management and Budget in the development of the 2019 budget. Their professionalism and expertise contribute significantly to the responsible fiscal management of Lucas County government.

Sincerely,

Tina Skeldon Wozniak	**Pete Gerken**	**Gary L. Byers**
President	Commissioner	Commissioner

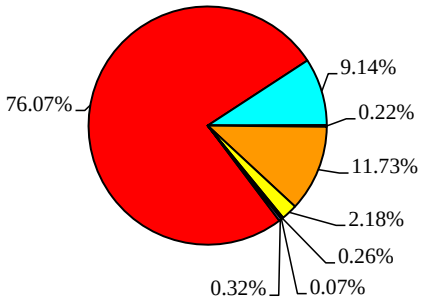
GENERAL FUND REVENUE
2017/2018 ACTUAL COLLECTIONS AND 2019 ESTIMATES

CATEGORIES	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	% CHANGE 18 vs 17	% CHANGE 19 vs 18	% CHANGE 19 vs 17
Taxes	117,701,504	111,918,351	113,887,537	-4.9%	1.8%	-3.2%
Charges for Services	14,149,012	14,363,194	14,158,579	1.5%	-1.4%	0.1%
Fines and Forfeitures	344,382	377,262	286,400	9.5%	-24.1%	-16.8%
Intergovernmental	18,155,579	17,796,823	17,435,345	-2.0%	-2.0%	-4.0%
Investment Income	3,375,876	4,380,058	3,724,000	29.7%	-15.0%	10.3%
Miscellaneous Revenue	403,016	830,518	525,790	106.1%	-36.7%	30.5%
Reimbursements	103,174	7,991	0	-92.3%	-100.0%	-100.0%
Non Operating	494,809	4,902,771	11,000	890.8%	-99.8%	-97.8%
TOTAL REVENUES:	**$154,727,352**	**$154,576,968**	**$150,028,651**	**-0.1%**	**-2.9%**	**-3.0%**

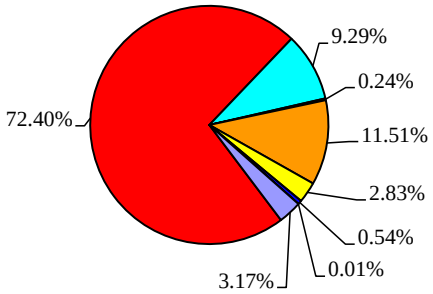
GENERAL FUND EXPENSES
2017/2018 ACTUAL EXPENSES AND 2019 BUDGET

CATEGORIES	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	% CHANGE 18 vs 17	% CHANGE 19 vs 18	% CHANGE 19 vs 17
Personnel Services	95,117,853	96,174,008	95,246,678	1.1%	-1.0%	0.1%
Charges and Services	7,150,960	7,128,361	6,961,561	-0.3%	-2.3%	-2.6%
Legal System	14,829,982	13,228,447	13,230,995	-10.8%	0.0%	-10.8%
Materials & Supplies	2,214,860	2,168,467	2,396,281	-2.1%	10.5%	8.2%
Operating Expenses	8,066,211	7,693,336	8,881,626	-4.6%	15.4%	10.1%
Miscellaneous	1,976,826	1,564,915	2,340,890	-20.8%	49.6%	18.4%
Capital Outlay	1,973,802	1,079,307	959,435	-45.3%	-11.1%	-51.4%
Non Operating (transfer/debt)	24,709,832	26,394,233	21,304,935	6.8%	-19.3%	-13.8%
TOTAL REVENUES:	**$156,040,327**	**$155,431,075**	**$151,322,401**	**-0.4%**	**-2.6%**	**-3.0%**

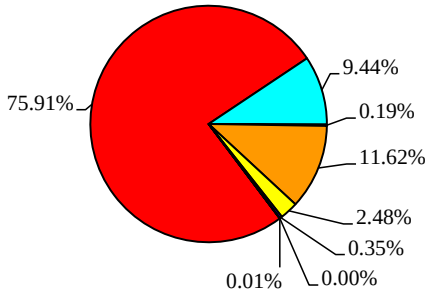
2017 ACTUAL REVENUE GENERAL FUND



2018 ACTUAL REVENUE GENERAL FUND

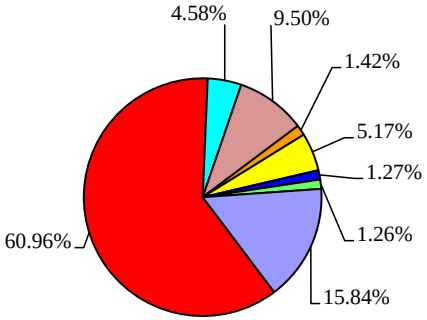


2019 ADOPTED REVENUE BUDGET GENERAL FUND

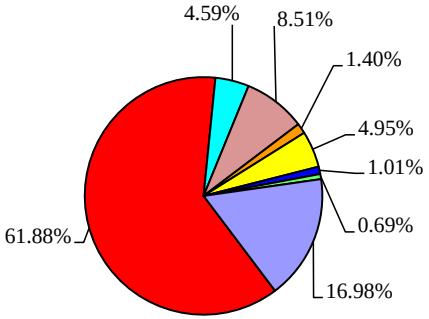


- Taxes
- Charges for Services
- Fines and Forfeitures
- Intergovernmental
- Investment Income
- Miscellaneous Revenue
- Reimbursements
- Non Operating

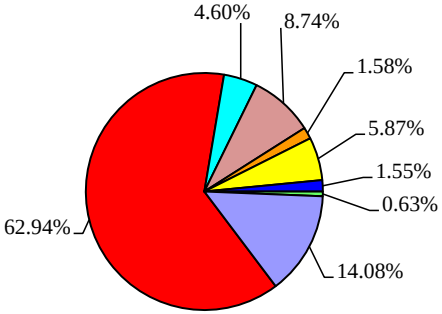
2017 ACTUAL EXPENSES GENERAL FUND



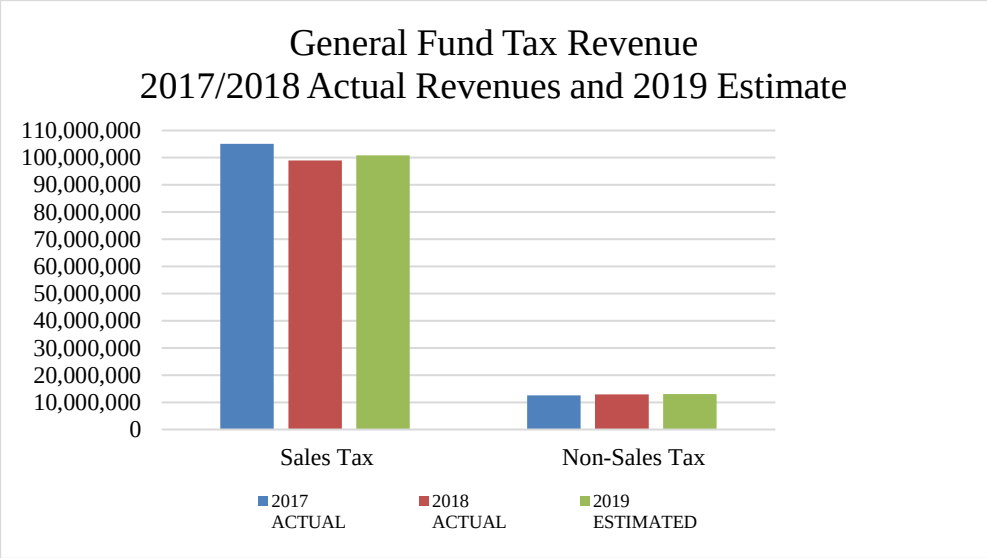
2018 ACTUAL EXPENSES GENERAL FUND

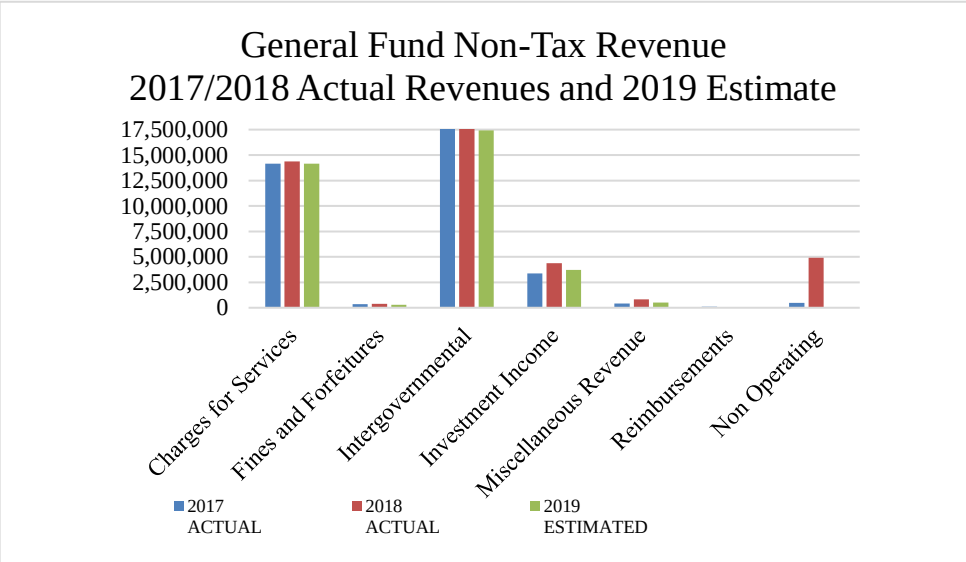


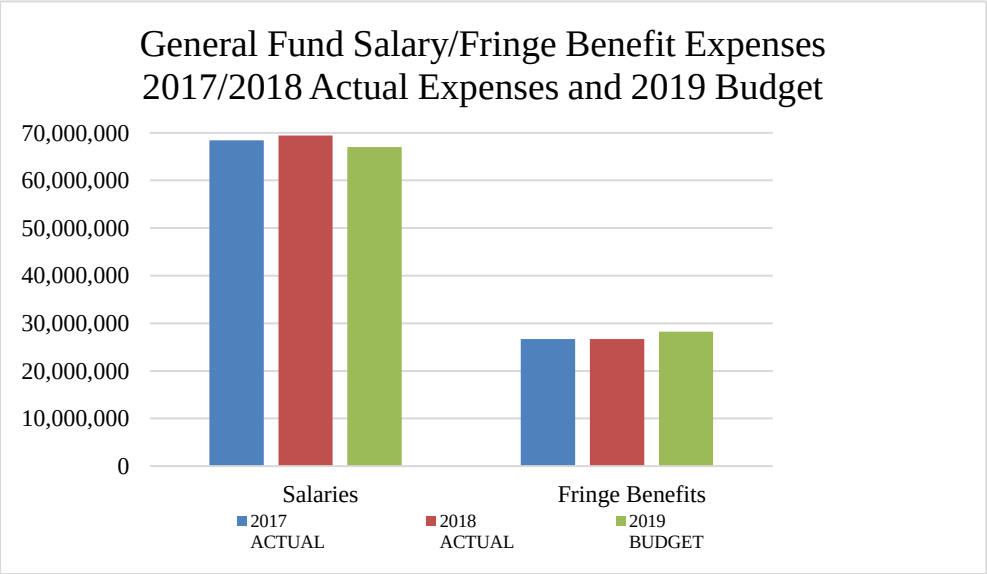
2019 ADOPTED EXPENSE BUDGET GENERAL FUND

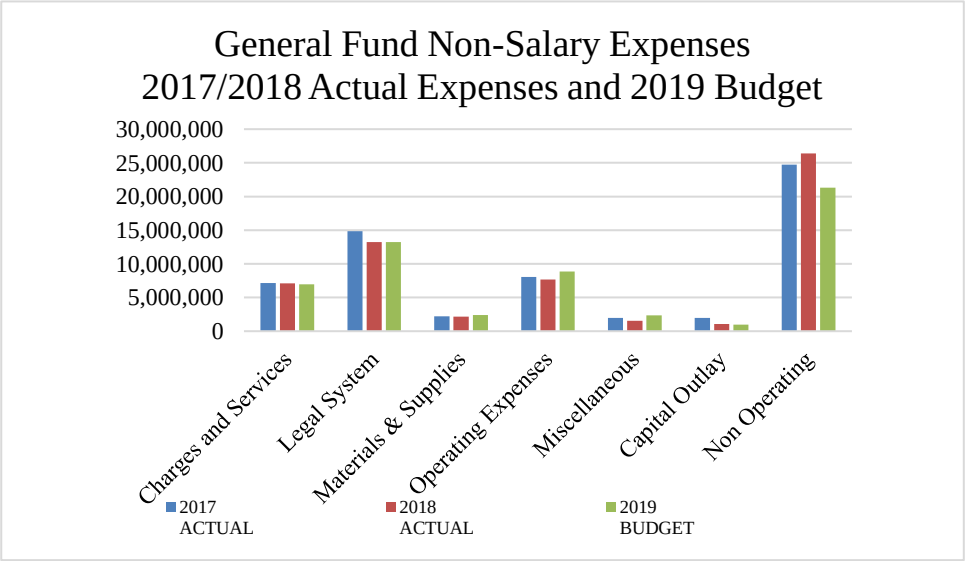


- Personnel Services
- Charges and Services
- Legal System
- Materials & Supplies
- Operating Expenses
- Miscellaneous
- Capital Outlay
- Non Operating (transfer/debt)


General Fund Tax Revenue
2017/2018 Actual Revenues and 2019 Estimate
110,000,000
100,000,000
90,000,000
80,000,000
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
0
Sales Tax
Non-Sales Tax
2017 ACTUAL
2018 ACTUAL
2019 ESTIMATED


General Fund Non-Tax Revenue
2017/2018 Actual Revenues and 2019 Estimate
17,500,000
15,000,000
12,500,000
10,000,000
7,500,000
5,000,000
2,500,000
0
Charges for Services
Fines and Forfeitures
Intergovernmental
Investment Income
Miscellaneous Revenue
Reimbursements
Non Operating
2017 ACTUAL
2018 ACTUAL
2019 ESTIMATED


General Fund Salary/Fringe Benefit Expenses
2017/2018 Actual Expenses and 2019 Budget
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
0
Salaries
Fringe Benefits
2017 ACTUAL
2018 ACTUAL
2019 BUDGET


General Fund Non-Salary Expenses
2017/2018 Actual Expenses and 2019 Budget
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
0
Charges and Services
Legal System
Materials & Supplies
Operating Expenses
Miscellaneous
Capital Outlay
Non Operating
2017 ACTUAL
2018 ACTUAL
2019 BUDGET

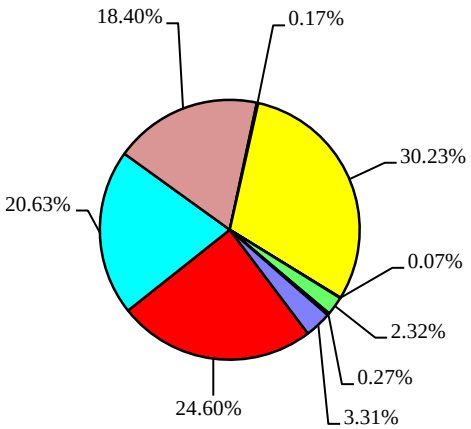
OUTSIDE GENERAL FUND REVENUE
2017/2018 ACTUAL COLLECTIONS AND 2019 ESTIMATES

REVENUE CATEGORIES	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	% CHANGE 18 vs 17	% CHANGE 19 vs 18	% CHANGE 19 vs 17
Project Revenue	115,312,865	90,207,733	111,373,369	-21.8%	23.5%	-3.4%
Taxes	96,715,796	99,702,589	103,711,820	3.1%	4.0%	7.2%
Charges for Services	86,266,484	90,867,574	86,663,184	5.3%	-4.6%	0.5%
Fines and Forfeitures	815,386	884,776	852,743	8.5%	-3.6%	4.6%
Intergovernmental	141,716,407	145,182,921	147,256,094	2.4%	1.4%	3.9%
Investment Income	309,411	559,976	362,400	81.0%	-35.3%	17.1%
Miscellaneous Revenue	10,857,001	14,243,336	5,847,477	31.2%	-58.9%	-46.1%
Reimbursements	1,285,928	1,303,548	1,072,000	1.4%	-17.8%	-16.6%
Non Operating	15,528,743	15,639,457	14,370,810	0.7%	-8.1%	-7.5%
TOTAL REVENUES:	**$468,808,021**	**$458,591,910**	**$471,509,897**	**-2.2%**	**2.8%**	**0.6%**

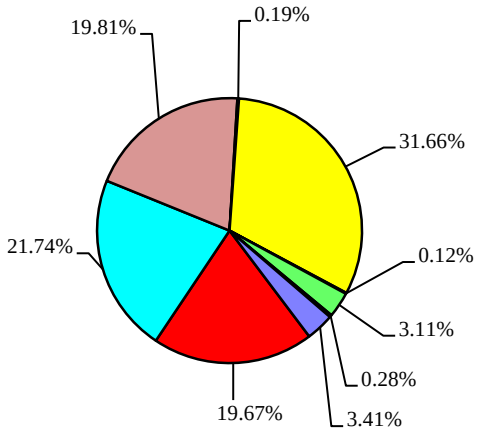
OUTSIDE GENERAL FUND EXPENSES
2017/2018 ACTUAL EXPENSES AND 2019 BUDGET

EXPENSE CATEGORIES	2017 ACTUAL	2018 ACTUAL	2019 ESTIMATED	% CHANGE 18 vs 17	% CHANGE 19 vs 18	% CHANGE 19 vs 17
Project Expenses	108,819,663	90,244,696	110,187,451	-17.1%	22.1%	1.3%
Personnel Services	111,232,172	111,066,698	119,197,931	-0.1%	7.3%	7.2%
Charges and Services	117,490,829	123,810,531	134,395,072	5.4%	8.5%	14.4%
Legal System	26,143	31,744	40,500	21.4%	27.6%	54.9%
Materials & Supplies	5,272,026	5,907,744	6,857,519	12.1%	16.1%	30.1%
Operating Expenses	67,513,450	70,536,372	79,665,052	4.5%	12.9%	18.0%
Miscellaneous	19,270,418	24,340,829	22,984,259	26.3%	-5.6%	19.3%
Capital Outlay	3,252,186	3,199,902	6,864,435	-1.6%	114.5%	111.1%
Non Operating (transfer/debt)	5,817,841	10,893,973	3,592,413	87.3%	-67.0%	-38.3%
TOTAL EXPENSES:	**$438,694,728**	**$440,032,489**	**$483,784,632**	**0.3%**	**9.9%**	**10.3%**

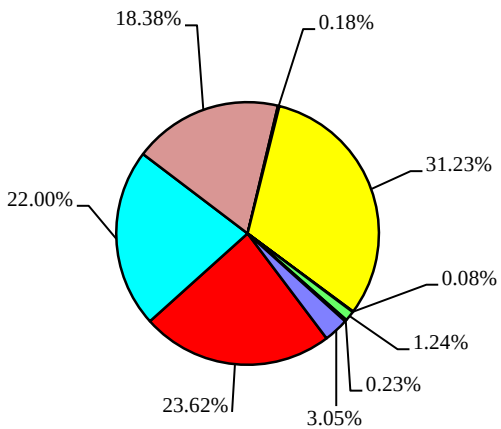
2017 ACTUAL REVENUE OUTSIDE GENERAL FUND



2018 ACTUAL REVENUE OUTSIDE GENERAL FUND

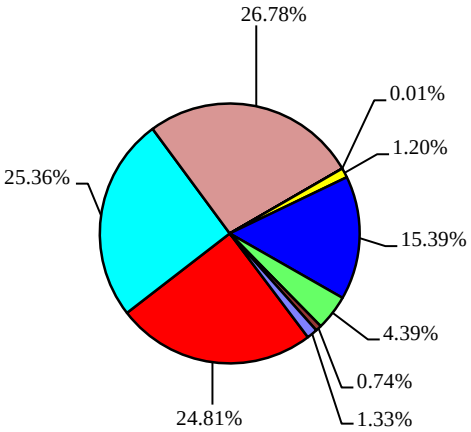


2019 ADOPTED REVENUE OUTSIDE GENERAL FUND

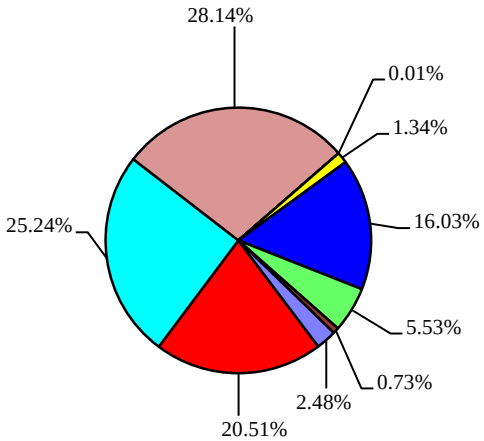


- Project Revenue
- Taxes
- Charges for Services
- Fines and Forfeitures
- Intergovernmental
- Investment Income
- Miscellaneous Revenue
- Reimbursements
- Non Operating

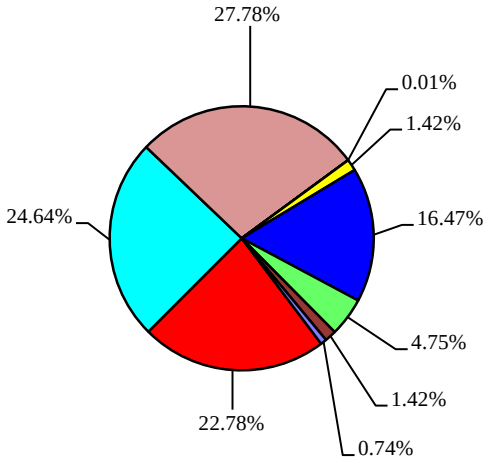
2017 ACTUAL EXPENSES OUTSIDE GENERAL FUND



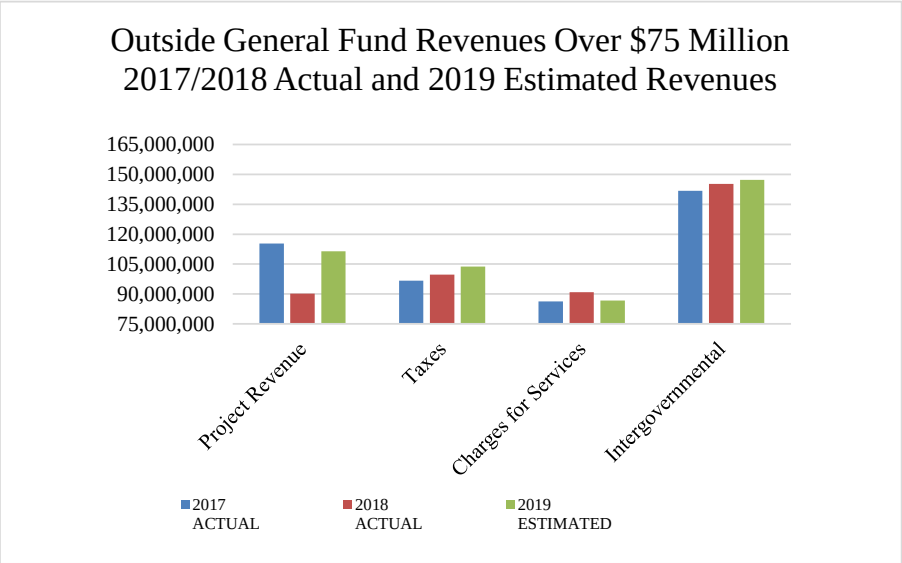
2018 ACTUAL EXPENSES OUTSIDE GENERAL FUND

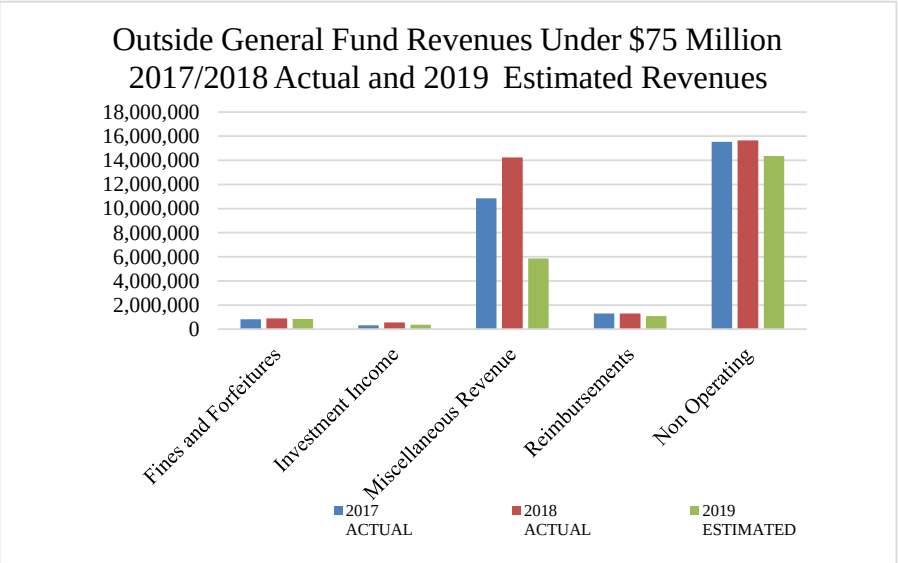


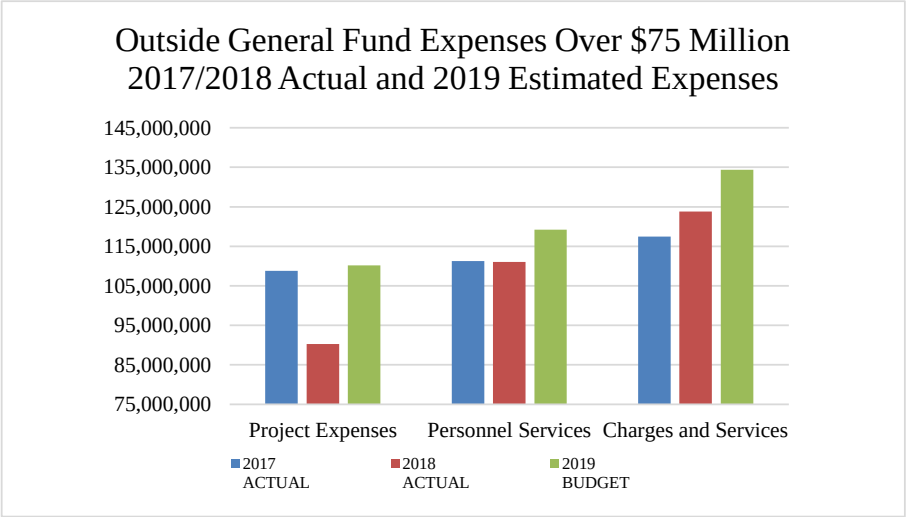
2019 ADOPTED EXPENSE OUTSIDE GENERAL FUND

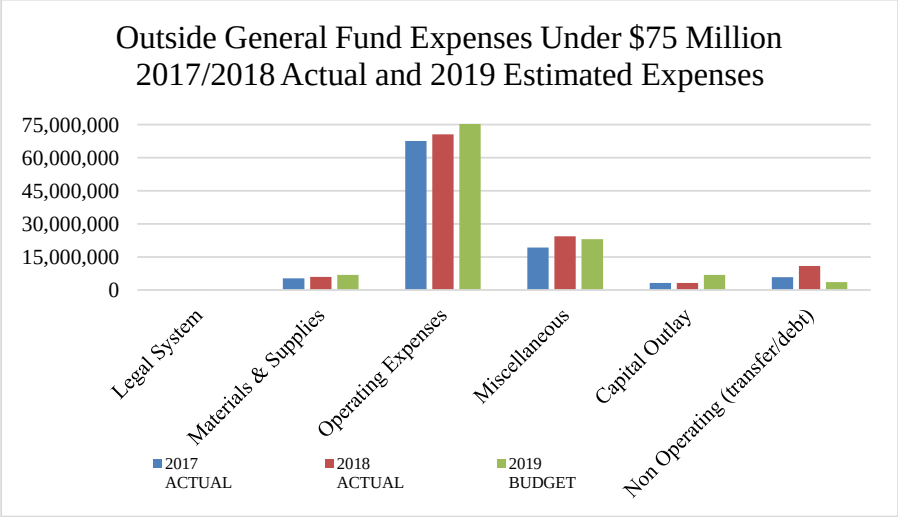


- Project Expenses
- Personnel Services
- Charges and Services
- Legal System
- Materials & Supplies
- Operating Expenses
- Miscellaneous
- Capital Outlay
- Non Operating (transfer/debt)


Outside General Fund Revenues Over $75 Million
2017/2018 Actual and 2019 Estimated Revenues
165,000,000
150,000,000
135,000,000
120,000,000
105,000,000
90,000,000
75,000,000
Project Revenue
Taxes
Charges for Services
Intergovernmental
2017 ACTUAL
2018 ACTUAL
2019 ESTIMATED


Outside General Fund Revenues Under $75 Million
2017/2018 Actual and 2019 Estimated Revenues
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
0
Fines and Forfeitures
Investment Income
Miscellaneous Revenue
Reimbursements
Non Operating
2017 ACTUAL
2018 ACTUAL
2019 ESTIMATED

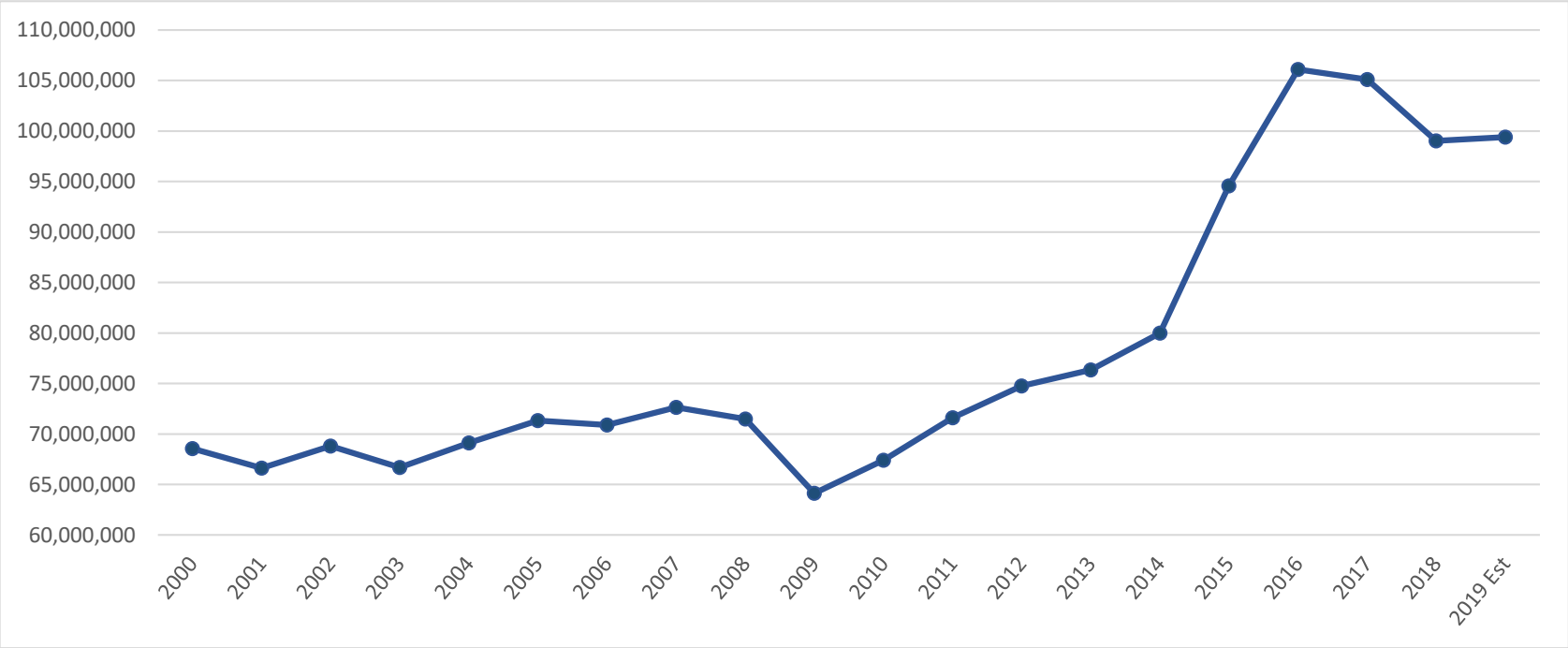

Outside General Fund Expenses Over $75 Million
2017/2018 Actual and 2019 Estimated Expenses
145,000,000
135,000,000
125,000,000
115,000,000
105,000,000
95,000,000
85,000,000
75,000,000
Project Expenses
Personnel Services
Charges and Services
2017 ACTUAL
2018 ACTUAL
2019 BUDGET


Outside General Fund Expenses Under $75 Million
2017/2018 Actual and 2019 Estimated Expenses
75,000,000
60,000,000
45,000,000
30,000,000
15,000,000
0
Legal System
Materials & Supplies
Operating Expenses
Miscellaneous
Capital Outlay
Non Operating (transfer/debt)
2017 ACTUAL
2018 ACTUAL
2019 BUDGET

Sales Tax 2000 - 2019 Estimated

2000	$68,558,915	2010	$67,397,978
2001	$66,626,405	2011	$71,618,618
2002	$68,790,895	2012	$74,767,436
2003	$66,674,790	2013	$76,346,699
2004	$69,120,686	2014	$80,001,155
2005	$71,312,418	2015	$94,573,924 *
2006	$70,892,651	2016	$106,098,656
2007	$72,641,399	2017	$105,104,038 **
2008	$71,482,055	2018	$99,018,887
2009	$64,122,062	2019 Est	$99,387,537

Highest Year (2016)	$106,098,656
2019 Est	$99,387,537
$ Difference	($6,711,119)
% Reduction	**-6.33%**



** Note: Starting April 1, 2015 sales tax increased .25%, began to collect in July 2015*

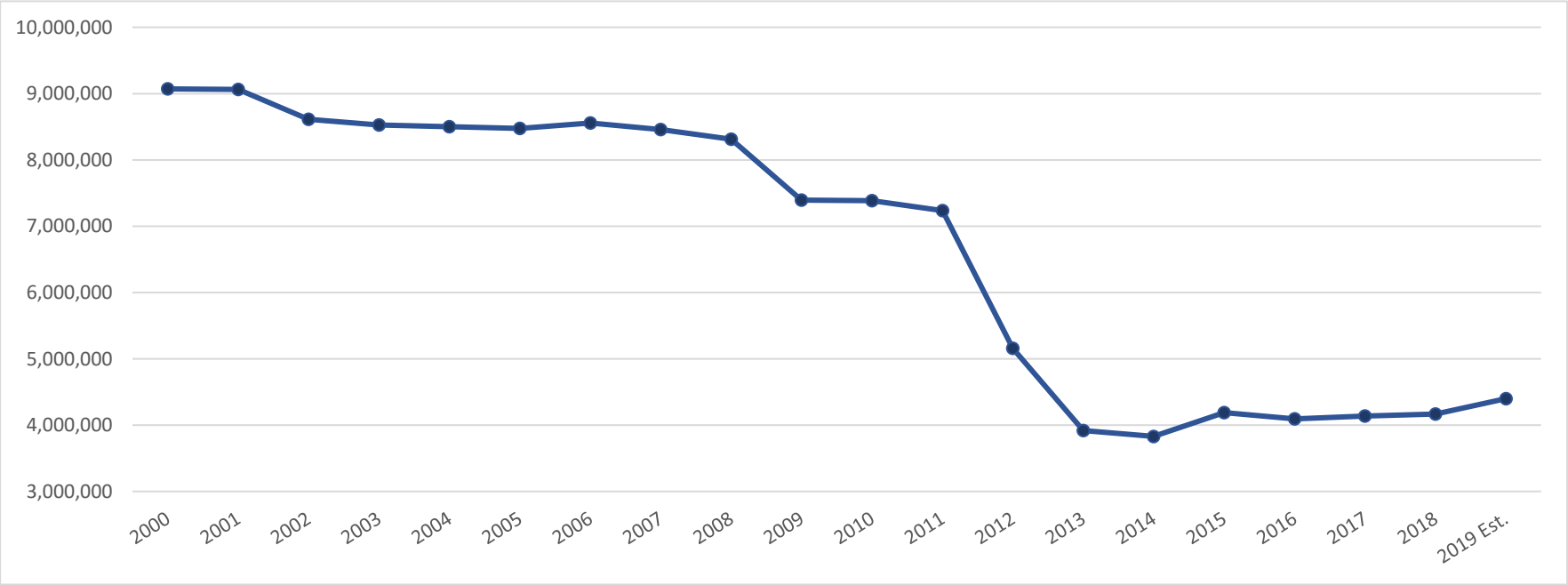
*** Starting October 2017, the State of Ohio discontinued taxing on Managed Care Organizations. This was equivilent to around $11 million or year or 10% of the total Sales Tax collection and 7% of total General Fund revenue.*

Local Government Fund 2000-2019 Estimated

2000	$9,071,460	*2010*	$7,385,512
2001	$9,064,650	*2011*	$7,237,228
2002	$8,613,023	*2012*	$5,158,674
2003	$8,524,688	*2013*	$3,917,972
2004	$8,503,176	*2014*	$3,830,329
2005	$8,477,435	*2015*	$4,189,617
2006	$8,557,310	*2016*	$4,093,164
2007	$8,457,921	2017	$4,136,236
2008	$8,310,480	2018	$4,333,721
2009	$7,395,817	2019 Est	$4,397,859

Highest Year (2000)	$9,071,460
2019 Est	$4,397,859
$ Difference	($4,673,601)
% Reduction	**-51.52%**

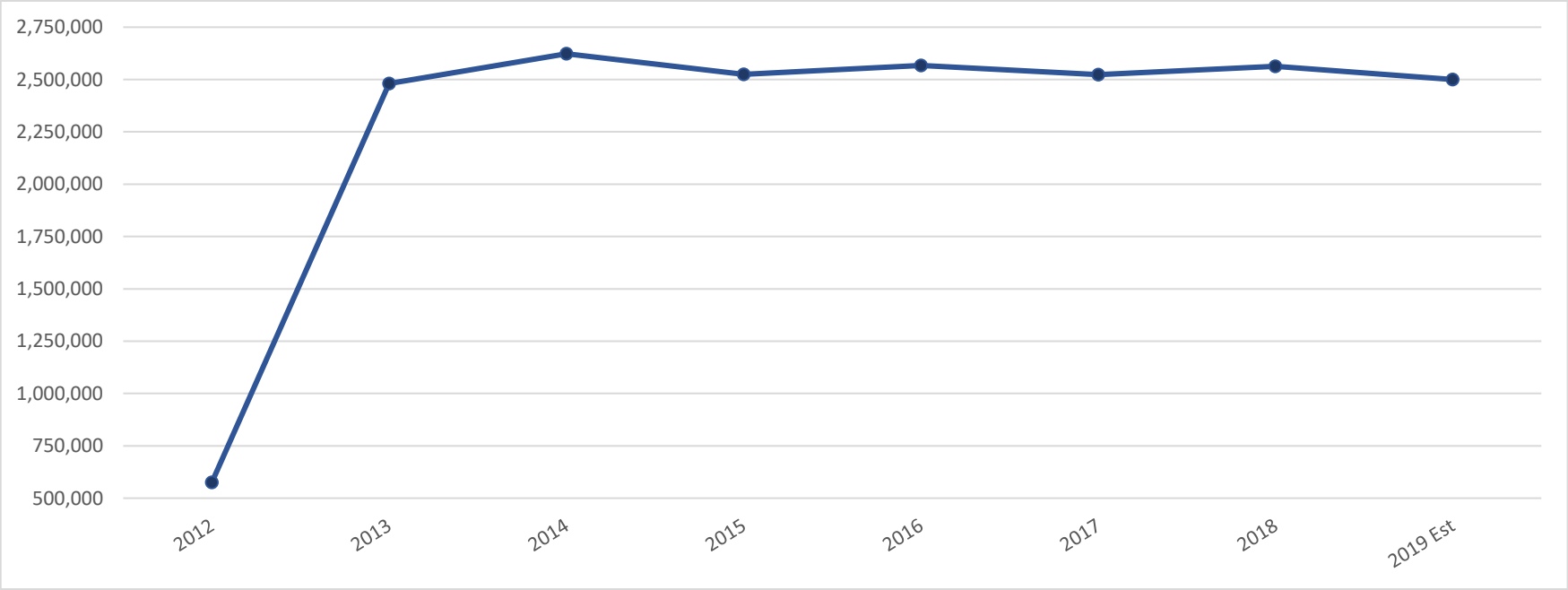
2011-2019	
Difference	-$2,839,369
% Reduction	**-55.04%**



Casino Tax Revenue 2012-2019 Estimated

2012	$575,341	*2016*	$2,567,272
2013	$2,481,422	2017	$2,522,779
2014	$2,622,985	2018	$2,563,306
2015	$2,525,016	2019 Est	$2,500,000

Highest Year (2014)	$2,622,985
2019 Est	$2,500,000
$ Difference	($122,985)
% Reduction	**-4.69%**

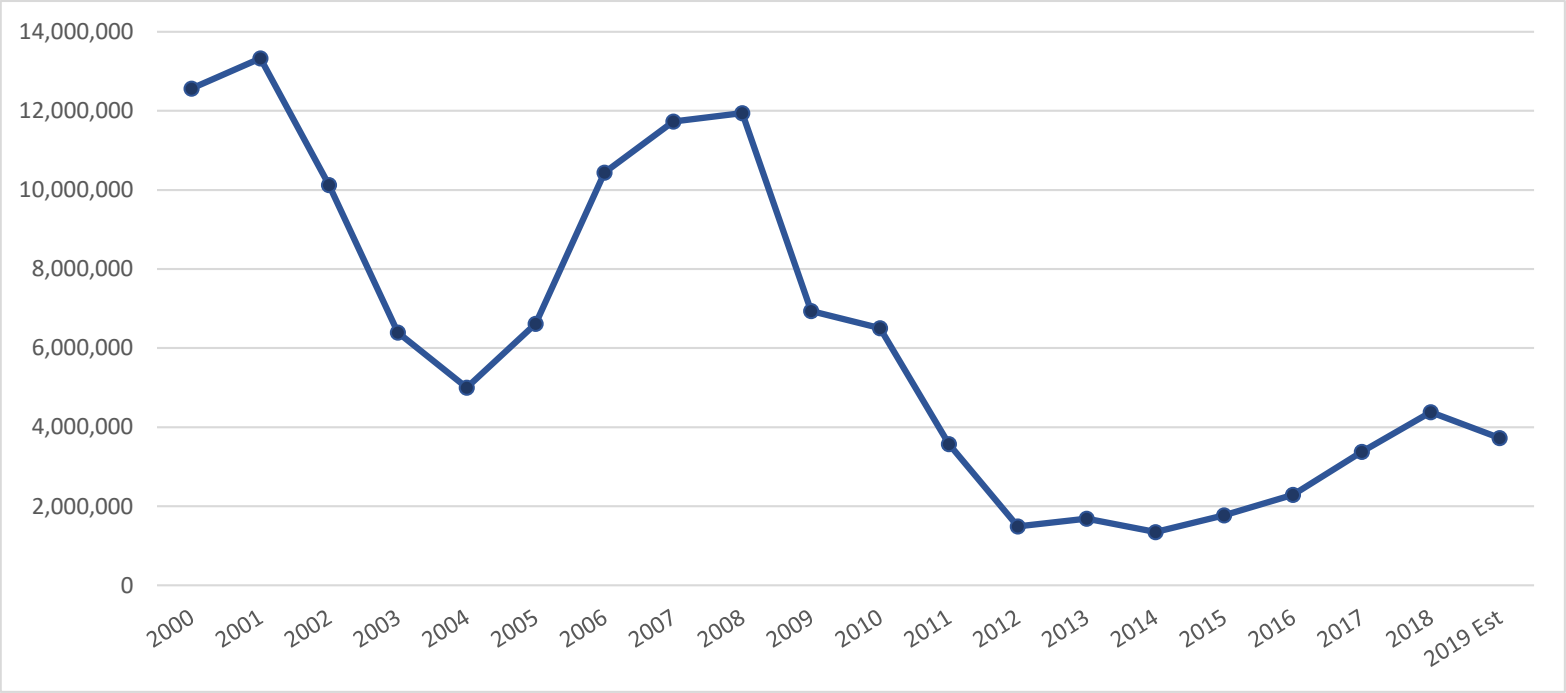


Interest Income 2000 - 2019 Estimated

2000	$12,566,256	2010	$6,501,548
2001	$13,328,318	2011	$3,574,754
2002	$10,123,595	2012	$1,490,630
2003	$6,390,469	2013	$1,687,864
2004	$4,998,644	2014	$1,348,266
2005	$6,611,566	2015	$1,772,350
2006	$10,438,491	2016	$2,291,468
2007	$11,730,439	2017	$3,375,876
2008	$11,944,069	2018	$4,380,058
2009	$6,936,445	2019 Est	$3,724,000

Highest Year (2001)	$13,328,318
2019 Est	$3,724,000
$ Difference	($9,604,318)
% Reduction	**-72.06%**

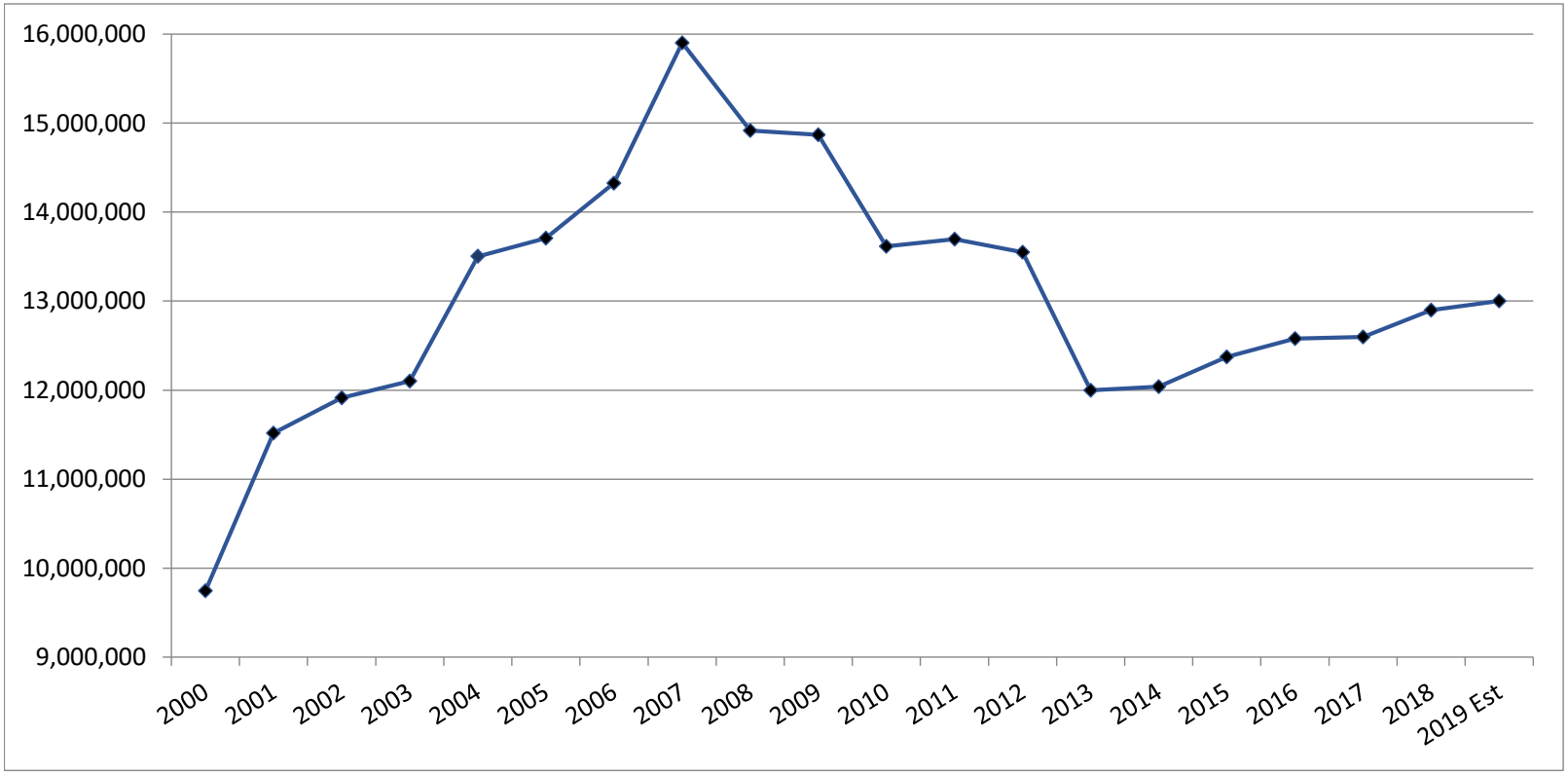
2008	$11,944,069
2019 Est	$3,724,000
Difference	($8,220,069)
% Reduction	**-68.82%**



General Fund Property Tax (Real Estate/Mobile Home) 2000-2019 Estimated

2000	$9,766,409	2010	$13,624,355
2001	$11,534,106	2011	$13,699,467
2002	$11,928,141	2012	$13,550,509
2003	$12,114,336	2013	$11,999,197
2004	$13,512,191	2014	$12,041,346
2005	$13,719,946	2015	$12,374,042
2006	$14,333,942	2016	$12,578,021
2007	$15,909,242	2017	$12,597,463
2008	$14,928,358	2018	$12,899,464
2009	$14,871,379	2019 Est	$13,000,000

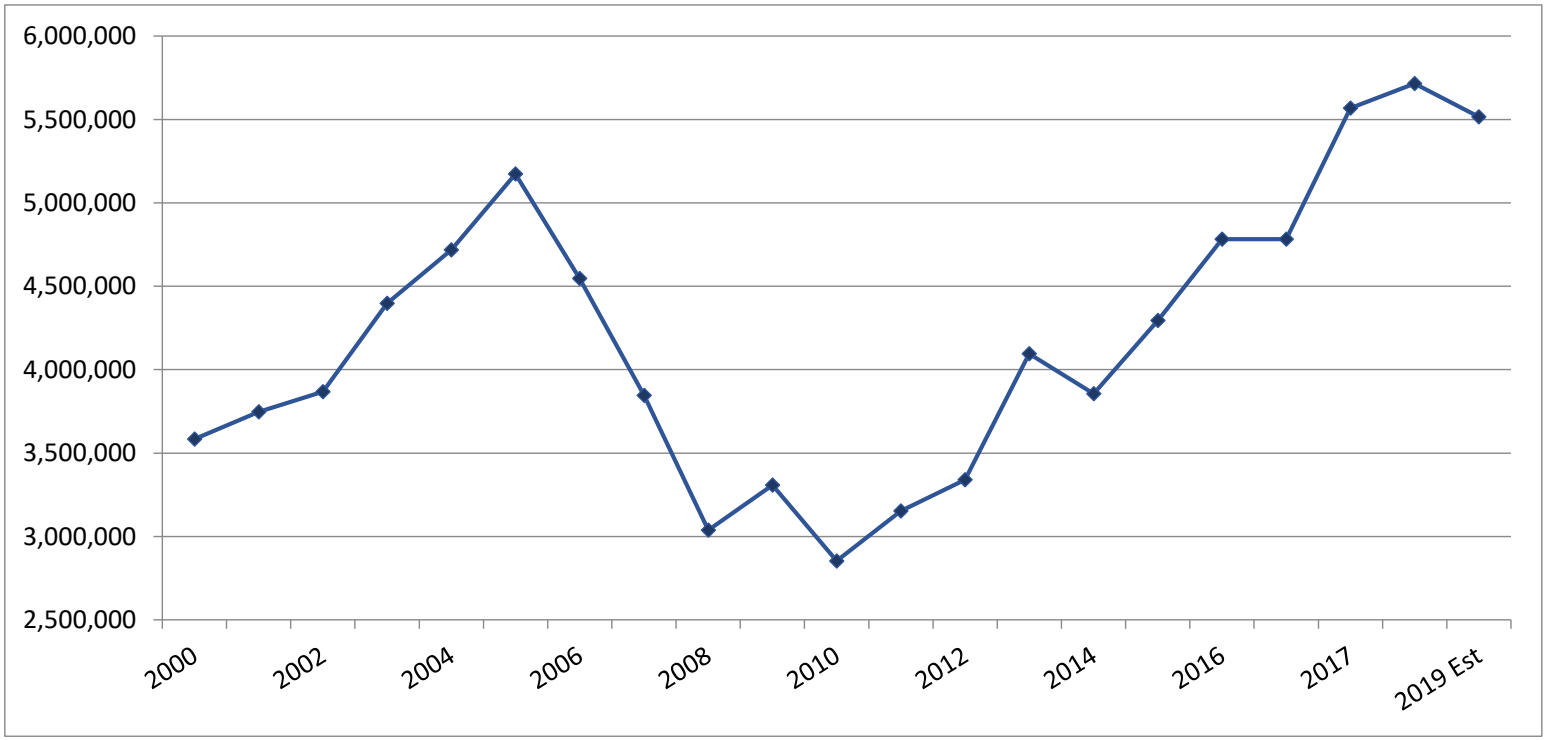
Highest Year (2007)	$15,909,242
2019 Estimate	$13,000,000
$ Difference	($2,909,242)
% Reduction	**-18.29%**



Conveyance/Transfer Tax 2000-2019 Estimated

2000	$3,597,874		*2010*	$2,853,354
2001	$3,760,450		*2011*	$3,152,153
2002	$3,879,360		*2012*	$3,340,177
2003	$4,411,615		*2013*	$4,095,463
2004	$4,731,685		*2014*	$3,854,937
2005	$5,183,165		*2015*	$4,294,143
2006	$4,557,210		*2016*	$4,795,189
2007	$3,857,094		*2017*	$5,567,257
2008	$3,036,786		*2018*	$5,714,886
2009	$3,307,375	*	2019 Est	$5,515,000

Highest Year (2018)	$5,714,886
2019 Est	$5,515,000
$ Difference	($199,886)
% Reduction	**-3.50%**

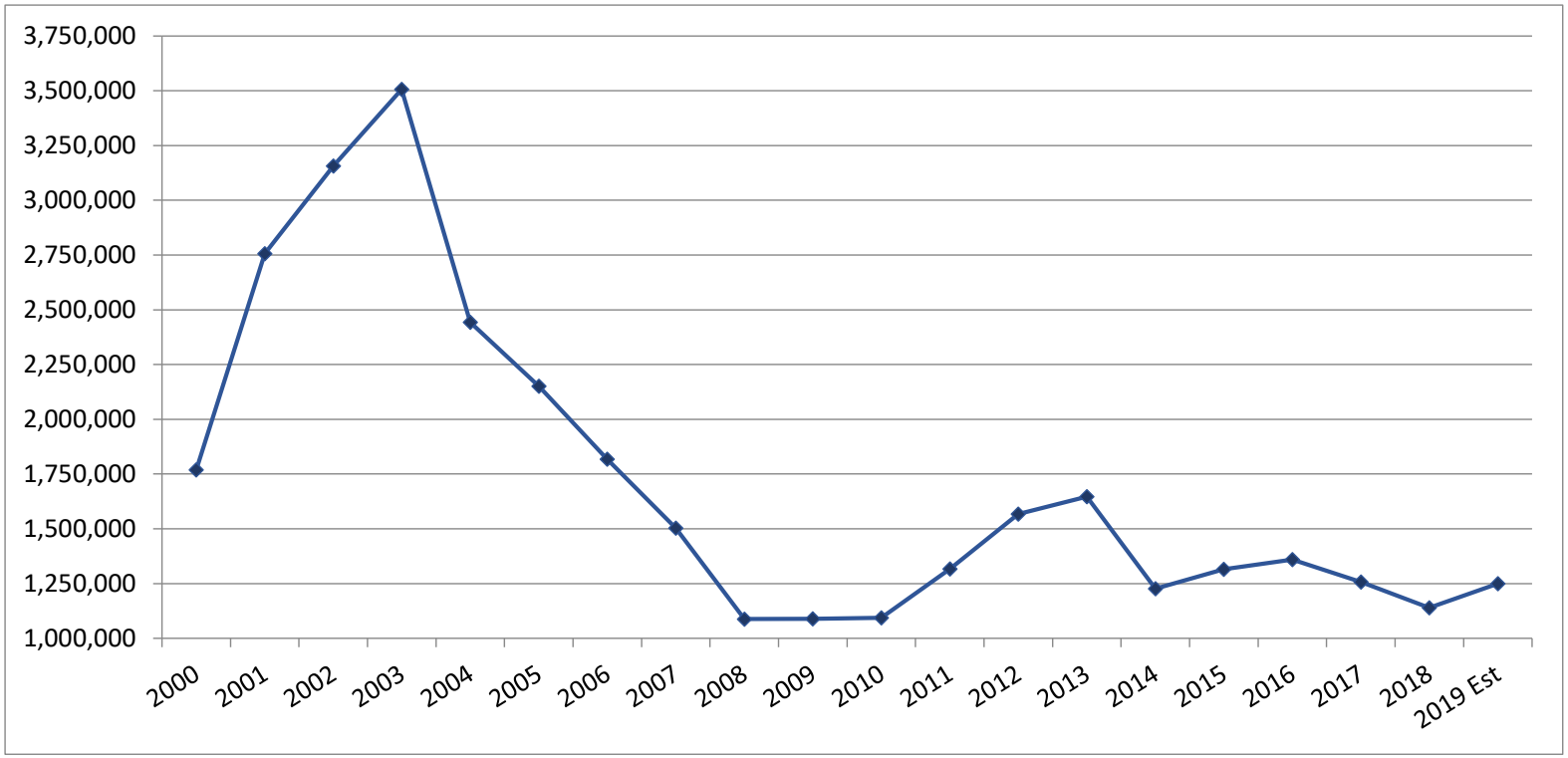


**In 2009 $1.00 was added to Conveyance Fee for Economic Development*

Recorders Fee 2000-2019 Estimated

2000	$1,768,730	*2010*	$1,092,973
2001	$2,756,693	*2011*	$1,317,299
2002	$3,156,091	*2012*	$1,567,287
2003	$3,506,418	*2013*	$1,646,542
2004	$2,442,681	*2014*	$1,225,937
2005	$2,151,204	*2015*	$1,315,407
2006	$1,818,526	*2016*	$1,359,436
2007	$1,502,926	2017	$1,257,295
2008	$1,088,194	2018	$1,139,993
2009	$1,089,534	2019 Est	$1,250,000

Highest Year (2003)	$3,506,418
2019 Est	$1,250,000
$ Difference	($2,256,418)
% Reduction	**-64.35%**



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 expensed 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.

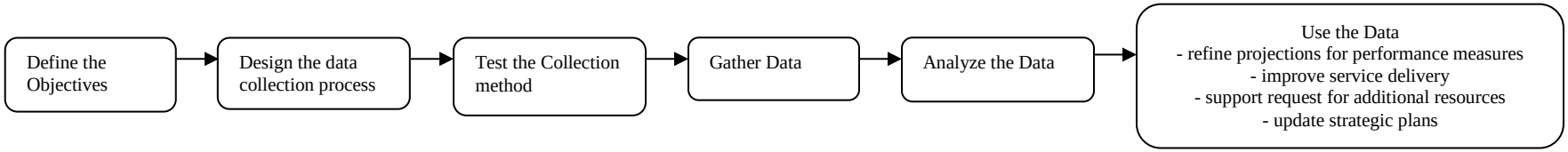
Our citizens demand a more responsive and competitive government with greater efficiency, effectiveness, and economy due to reduced revenues and budgets. This has resulted in the first steps towards the process of Performance Budgeting.

To begin the process, in 2017 we conducted an assessment of existing goals, objectives and indicators of the County Commissioners' departments to reorient our system from measurement of outputs toward outcomes. We examined department/agency missions, goals and objectives. You will see improved presentations of these items throughout Sections J-O. Some other Elected Officials Offices/Agencies participated in this assessment and modified for their operations also.

This first step is intended to improve operational and resource planning to ensure that we are meeting the County mission statement: *"…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



In 2015, the County Administration and the Office of Management and Budget began to work with each Commissioner-controlled department to begin defining indicators that should be measured. In March 2017, the Director of the Office of Management and Budget attended a conference on City/County Performance Measures which led to the decision of County Administration for all Office of Management and Budget staff to be trained in regards to Performance Measures and Budgeting. In September 2017, a trainer from the Performance Institute conducted a week-long session on Strategic Planning, Performance Measures, and Performance Based-Budgeting.

In 2018, Lucas County created a Program Inventory. This Program Inventory includes programs and services the County provides to the community. It illustrates the resources the County provides to citizens, instead of merely a list of specific agencies and their program names. It helps to ensure funds are appropriately allocated and not duplicated.

OMB's goal with this inventory to be able to identify:

1) Accountability for programs in the County;
2) Department/agency programs and subprograms by objective, function and purpose;
3) The state or federal statutory citation authorizing those programs, if any;
4) Identification of programs that are mandatory versus discretionary;
5) History of the programs, including interaction with other agency programs and objectives;
6) State matching or other federal financial requirements;
7) Prioritization of the level of all programs and subprograms; and,
8) The consequence of not funding the program or subprogram.

Preliminary work has begun by OMB to gather the statistics that are available from the Commissioner-controlled departments and see which of those items can be used to create actual performance measures/indicators. Once this has been done for the Commissioner-controlled departments, OMB will begin discussions with the other Elected Officials/Agencies to gather available statistics and see what types of performance measures/indicators can be created for them. Moving forward, this information, and any additional information will be collected to help in evaluating the departments' abilities to help reach the County-Wide Goals/Objectives. The County Administration is beginning discussions with the Board of County Commissioners to talk about reviewing the County-Wide Goals and Objectives. The following are some statistics for various Commissioners' departments for the year 2016-2018 that OMB hopes to use in the future to begin creating actual performance measures/indicators.

Building Regulations

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL
1. Inspections			
a. # of Final Heating Inspections (Residential)	645	662	858
b. # of Final Heating Inspections (Commercial)	126	136	178
c. # of Final Plumbing Inspections (Residential)	538	572	595
d. # of Final Plumbing Inspections (Commercial)	114	111	151
e. # of Final Electric Inspections (Residential)	586	647	659
f. # of Final Electric Inspections (Commercial)	174	210	241
e. # of Type B Daycare Inspections (Residential)	0	0	0
f. # of Type B Daycare Inspections (Commercial)	0	0	0
2. Permits			
a. # of Residential	4,108	4,010	4,528
b. # of Commercial	773	999	1016
c. # of New Builds	314	337	398

Canine Care & Control

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL
1. Animal Control			
a. Live Release Rates	69.89%	75.41%	77.22%
b. Standby Response Time (minutes)	23	16	14
c. # of complaints	5,885	5,895	6,058
d. # of dogs declared dangerous	133	71	72
e. # Dog Licenses Sold	62,064	49,678	54,032
2. Shelter Population			
a. Average Length of Stay (days)	13.37	13.59	12.45
b. Total Dog Intake	3,345	3,525	3,639
c. # Stray dogs brought in	1,258	1,334	1,237
d. # Stray dogs picked up	1,254	1,221	1,357
e. # Owner surrenders	833	970	964
f. # of Adoptions	899	1,034	1,117
g. # of dogs returned to owners	789	946	987
h. # dogs transferred to Transfer Partners	377	310	300
i. # dogs transferred to Toledo Area Humane Society	246	224	231

Central Supply

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL
1. Timely Processing of Mail			
a. # of pieces metered	503,756	459,990	532,688
b. % of metered mail processes by the end of the day	99.90%	99.90%	99.90%

Emergency Services

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL
EMS/911 Dispatch			
a. # of 911 calls	417,729	402,783	388,583
b. # of EMS calls	73,991	74,855	76,123
c. # of EMS Life Squad Transports	11,900	16,299	15,344
d. # of incidents handled by EMS Dispatch	11,911,359,200	114,226	112,923
e. Average Response Time for Call Receipt to Time on Scene	10:20	10:32	10:55
f. Cancellation Rate pre-arrival/on-scene	43%	11%/38%	11%/38%

Sanitary Engineer

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL
Maintenance Activities			
a. # Fire Hydrants Hit (FHH)	12	23	23
b. # Pump Station Alarms (PSA)	372	401	235
c. # Sewer Back Ups (SBU)	23	30	13
d. # Water Main Breaks (WMB)	27	35	50

Office of Management and Budget

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL
Budget Activities			
a. $ Amount of General Fund appropriation increases after original budget passed	$7,547,099	$3,241,735	$4,162,991
b. $ Amount of Outside General Fund appropriation increases after original budget passed	$67,060,115	$46,170,150	$28,258,572
c. # of Appropriation Resolutions	10	9	11
d. # of Transfer of Funds Resolutions	8	7	10
e. # of units (depts) budgeted	209	203	194
f. # of units (depts) monitored through the year	203	191	182
g. $ value of expenses	$613,943,265	$594,735,054	$595,463,563
h # budget transfer requests	3,756	2,878	3,222

Solid Waste

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL
Solid Waste Activities			
a. Fiber (paper/cardboard) recycling Drop off	13,207,420 lbs	12,822,178 lbs	12,455,240 lbs
b. Comingled (Bottles/Cans) Drop off	9,585,740 lbs	5,572,380 lbs	5,502,420 lbs
c. #of "Comingled" Containers deployed	125	124	115
d. # of "Newspaper" Containers deployed	107	106	256
e. # of "Cardboard" Containers deployed	194	192	45
f. Drop-Off Containers tipped, total for year	87,448	77,640	88,753
g. Drop-Off Containers tipped, Average per day	239	213	243

Support Services

	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL
1. Purchasing			
a. # of purchase orders over $1000	6,458	4,266	3,965
b. Total $ Amount of Purchase Order	$264,928,811	$255,409,672	$184,924,446
c. # of Formal Bids	24	29	23
d. Total $ Amount of Formal Bids	$2,360,652	$1,207,505	$3,986,799
e. # of Vehicle Transfers	2	9	2
f. # of Auctions	44	29	52
g. Total $ Amount of Auctions	$55,966	$21,790	$95,768
2. Travel			
a. # of Hotel Reservations	205	238	227
b. # of Credit card chargebacks	91	118	117
c. # of Airline Tickets	65	47	43
d. # of Rental Car line item chargebacks	63	62	59

Contact Information and Reference Guide

To obtain any additional information or if you have questions regarding the 2019 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.

- Cheri Kizaur, Senior Budget Analyst: ckizaur@co.lucas.oh.us (419) 213-4524 - Sixth District Court of Appeals, Clerk of Courts (Centralized Records, Certificate of Title), Common Pleas Court (Regional Court Services, Adult Probation, Felony Diversion), Canine Care and Control, Domestic Relations Court, Integrated Justice System, Law Library, Probate Court, Correctional Treatment Facility.

- Diana Minor, Budget Analyst/Grants Coordinator/Hotel/Motel Tax Administrator: 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.

- Bryan Miller, Budget Analyst: bkmiller@co.lucas.oh.us (419) 213-4527 – Administration, Board of Developmental Disabilities, Children Services Board, Commissioners, Coroner, Family Council, Job and Family Services/Child Support Enforcement Agency, Mental Health and Recovery Services Board, Planning and Development (Economic Development, Building Regulations and Workforce Development Agency), Support Services (Central Supply, Telecommunications), Recorder, Veterans Service Commission.

- George Sydlowski, Budget Analyst/Prevailing Wage Coordinator: 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, Water Resource Recovery Facility), 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.

2019 BUDGET

LUCAS COUNTY

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

Department	Division	Phone Number
Auditor	Accounting	419 213-4329
	AREIS Helpline	419 213-4406
	Disbursements	419 213-4333
	Real Estate Tax	419 213-4406
	Special Assessments	419 213-4406
Board of Elections	Main Office	419 213-2046
Board of Developmental Disabilities	Administration	419 380-4000
	Central Intake	419 381-8320
	Community Employment Center	419 381-3812
	Early Intervention Program	419 381-7300
	Help Me Grow	419 381-7300
	Holland Adult Services Center	419 381-6221
	Larc Lane Center	419 385-5120
	Special Olympics	419 380-4021
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
	Community Supervision Office	419 213-6001
	Correctional Treatment Facility	419 213-6200
	Court Administrator	419 213-4749
	Court Deputies	419 213-4782
	Court Reporters	419 213-4471
	Human Resources	419 213-6193
	Jury Commission	419 213-4790
	Court Services Security	419 213-6000
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	Assignment Office	419 213-6854
	Clerk of Courts	419 213-6901
	Court Administrator	419 213-6859
	Court Counseling Department	419 213-6800
	Magistrate Department	419 213-6850
	Main Office	419 213-6850
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

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

Department	Division	Phone Number
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	419 725-0703
	Bridges Out of Poverty	419 725-7186
	Early Childhood	419 725-6177
	Intersystem Care/Wraparound	419 725-7192
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 Probation	419 213-6610
	Youth Treatment Center	419 213-6161
	Main Office	419 213-6722
Law Library	Main Office	419 213-4747
Water Resource Recovery Facility	Main Office	419 213-8740

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

Department	Division	Phone Number
Management & Budget	Main Office	419 213-4517
	Risk Management	419 213-4522
	Workers Compensation	419 213-4661
	Workers Compensation, Human Resources	419 213-2086
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	419 213-4711
	Victim Assistance	419 213-4591
	Main Office	419 213-4700
Recorder	Main Office	419 213-4400
Regional Court Services	Centralized Drug Testing	419 213-6007
	Electronic Monitoring	419 213-6295
	Pretrial Services	419 213-6080
	Work Release	419 213-6051
Sanitary Engineer	Administration	419 213-2926
	Maintenance Division	419 213-2926
	Projects Division	419 213-2926
	Water Resource Recovery Facility	419 213-8740
	Solid Waste Management District	419 213-2230

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
Support Services	Administration	419-213-4508
	Mailroom	419 213-4356
	Purchasing Division	419 213-4509
Treasurer	Main Office	419 213-4305
Veterans Service Commission	Main Office	419 213-6090

LUCAS COUNTY

2017

Adopted Budget and Plan

OFFICE OF MANAGEMENT AND BUDGET

B. County Profile

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2019 LUCAS COUNTY ELECTED OFFICIALS

Board of County Commissioners

Tina Skeldon Wozniak	President
Pete Gerken	Commissioner
Gary L. Byers	Commissioner

Other Elected Officials

Anita Lopez	Auditor
Bernie Quilter	Clerk of Courts
Diane Scala-Barnett, M.D.	Coroner
Keith Earley	Engineer
Julia Bates	Prosecutor
Phillip Copeland	Recorder
John Tharp	Sheriff
Lindsay Webb	Treasurer

Sixth District Court of Appeals

Honorable Christine E. Mayle	Presiding Judge
Honorable Mark L. Pietrykowski	Judge
Honorable Arlene Singer	Judge
Honorable Gene A. Zmuda	Judge
Honorable Thomas J. Osowik	Judge

Common Pleas General Division

Honorable Dean P. Mandros	Admin. Judge
Honorable Stacy L. Cook	Judge
Honorable Ian B. English	Judge
Honorable Gary G. Cook	Judge
Honorable Myron C. Duhart	Judge
Honorable Michael R. Goulding	Judge
Honorable Linda J. Jennings	Judge
Honorable Alfonso J. Gonzalez	Judge
Honorable Lindsay D. Navarre	Judge
Honorable Joe McNamara	Judge

Domestic Relations Division

Honorable David Lewandowski	Admin. Judge
Honorable Lisa D. McGowan	Judge

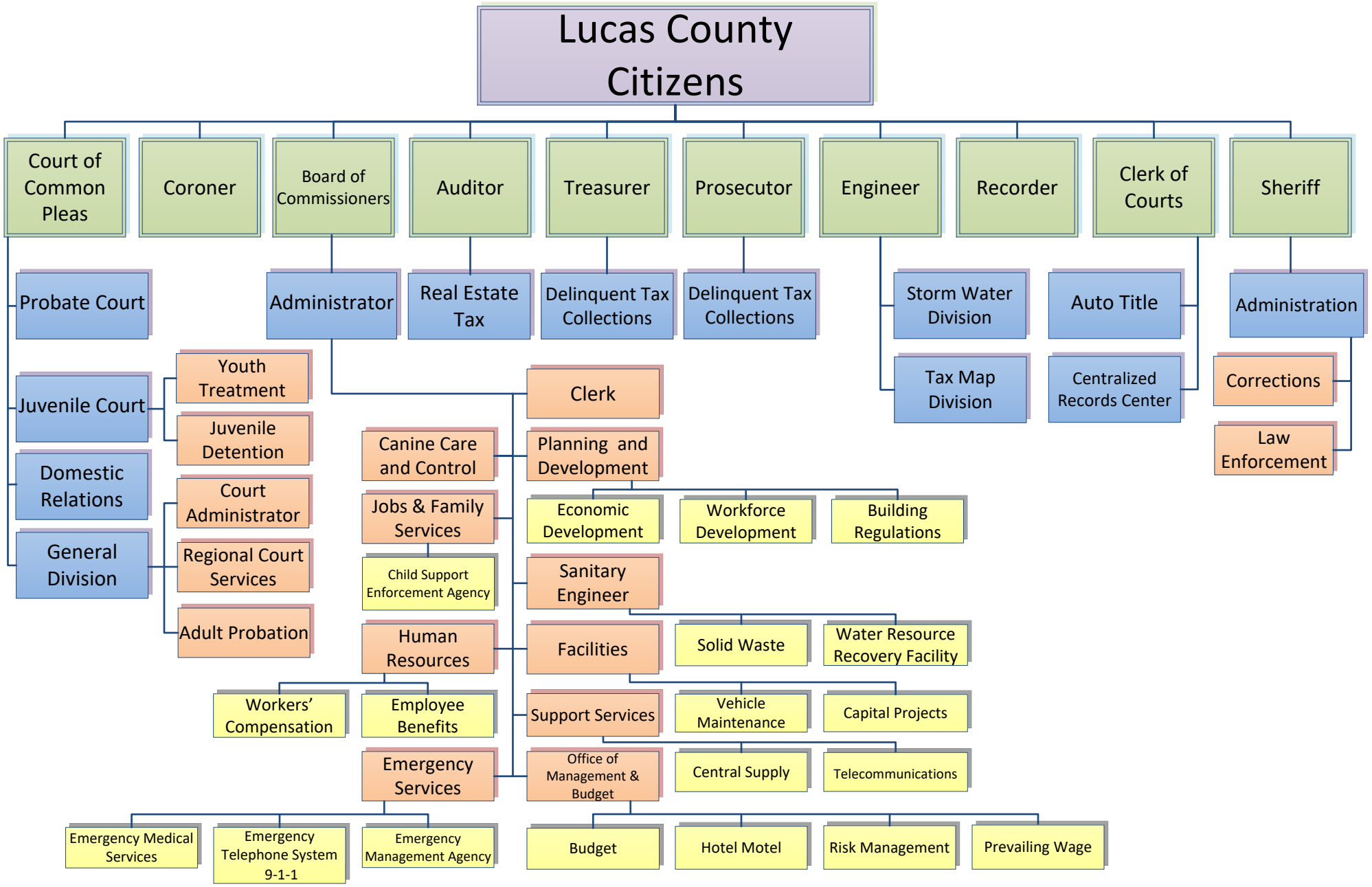
Juvenile Division

Honorable Denise Cubbon	Admin. Judge
Honorable Connie Zemmelman	Judge

Probate Division

Honorable Jack R. Puffenberger	Probate Judge

Lucas County Organization



Lucas County Organization Continued

KEY:

Voted levy provides some or all of the funding

County provides some or all of the funding

Administrative Jurisdiction

Citizens

Elected Official

Division

Department under Division

Sub-Department

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

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
- Correctional Treatment Facility Governing Board

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
- Workforce Development Agency

Health
- Canine Care and Control

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 Risk Management and Hotel/Motel. OMB also works with the Facilities Department on Capital Projects and Workers' Compensation Departments.

The **Support Services** Department is composed of Central Supply and Telecommunications. This department also procures commodities, equipment and services for county departments at the lowest and best price while complying with the Board of Commissioners' Purchasing Policy and the Ohio Revised Code. Mail room services are provided to any department that desires such services, and the telecommunication needs of all departments are met by through processing the on-going changing communication needs and also charging back departments, according to this service utilization.

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, 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. **Regional Court Services** is comprised of four divisions. The Work Release division operates a community-based correctional facility that provides an opportunity for offenders to obtain or maintain employment. The Electronic Monitoring division provides an alternative to incarceration through the use of monitoring equipment. The Pretrial Services division completes risk-based pretrial assessments used by all local judges in making bond decisions. This group also supervises offenders placed on pretrial release. The Centralized Drug Testing division administers and analyzes drug tests for the local criminal justice system. **Adult Probation** supervises offenders, as ordered by the court, with particular focus on community safety and rehabilitation of the offender. This group also prepares presentence investigation reports used by Common Pleas judges for sentencing.

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 20 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 433,404 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, twenty 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

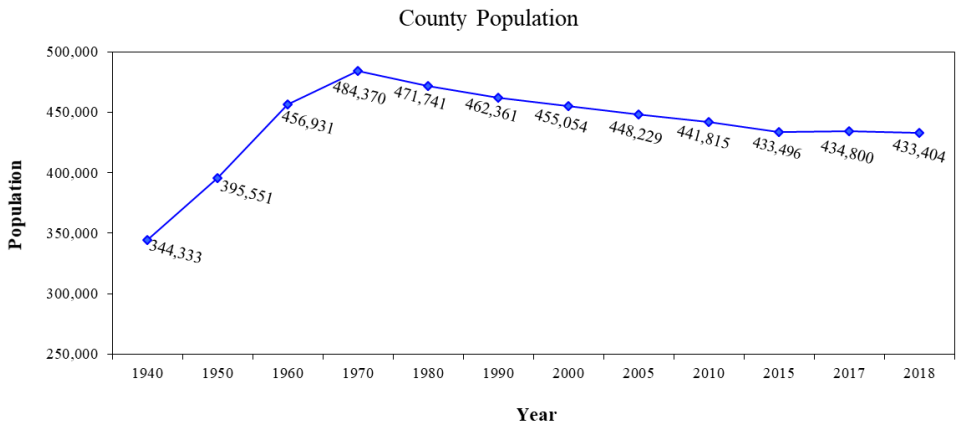
County Population: The population of the county is currently 433,404; a decrease of 4.76% since 2000 and a decrease of 1.85 % since 2010. Presently, Lucas County has the 6th highest population among all counties in Ohio.

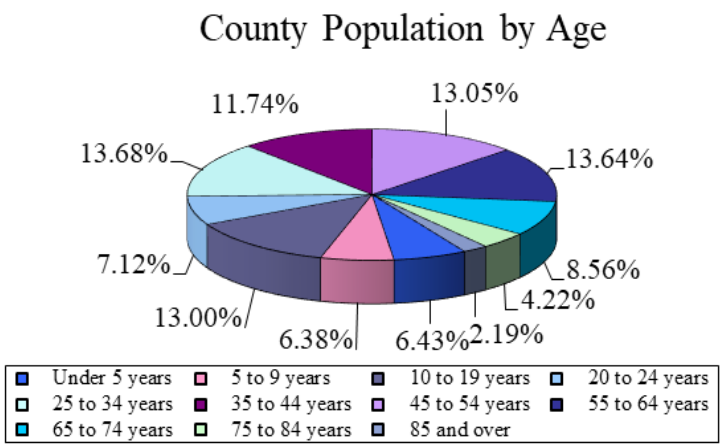
County Population History: In 1970, the population of Lucas County peaked at 484,370. Since then, the population has decreased by a total of 10.89%.

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

County Population by Race:
White: 300,571 (69.4% of the population)
African-American: 81,098 (18.7% of the population)
Hispanic/Latino: 29,559 (6.8% of the population)
Asian: 7,369 (1.7% of the population)
Native American/Pacific Islander: 1,092 (0.3% of the population)
Other: 857 (0.2% of the population)
Two or more races: 12,858 (3.0% of the population)

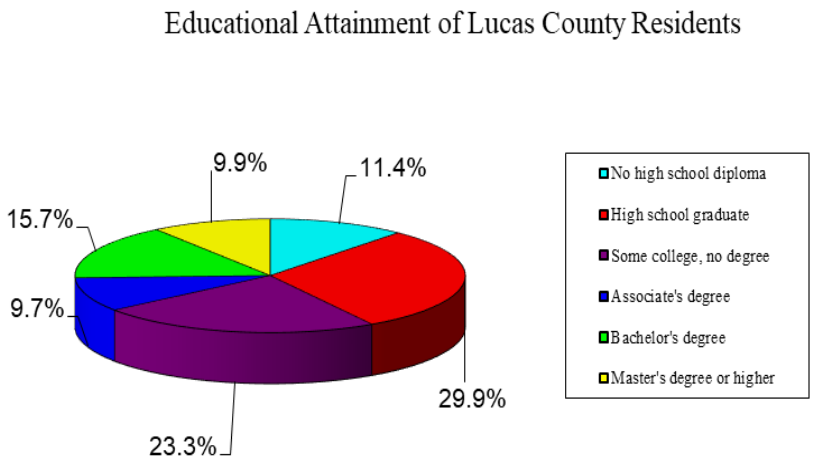
County Population by Age:
The two largest age groups in the county are 25 to 34 years and 55 to 64 years. Together, these groups comprise 27.31% of the total county population.

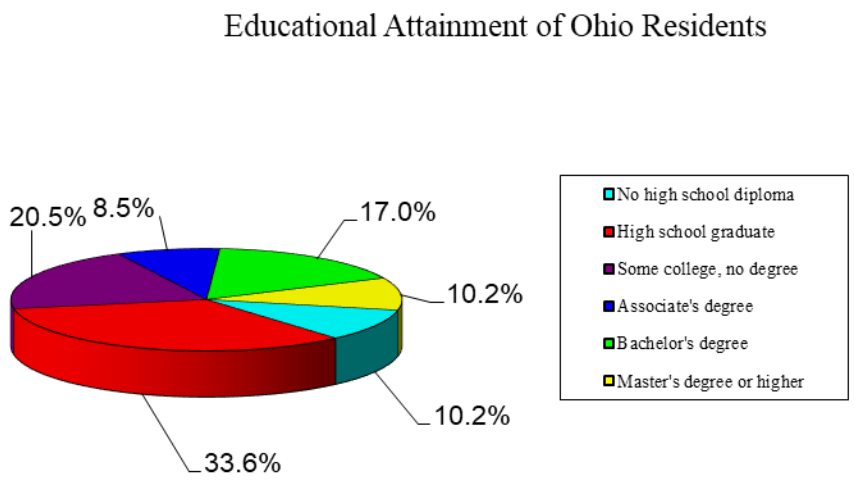




Local Governments: There are 11 townships, 5 cities, 4 villages, 11 schools districts, and one county government within the county. The county is home to 307,230 registered voters and contains 312 precincts.

Education: Educational attainment figures for county citizens 25 years and older are similar to those figures for all Ohio citizens. 58.7% of county residents and 56.2% of state residents have attended a college or a university. 35.4% of county residents and 35.8% of state residents who have attended a college or a university have earned an Associate's, a Bachelor's, or a Master's degree.





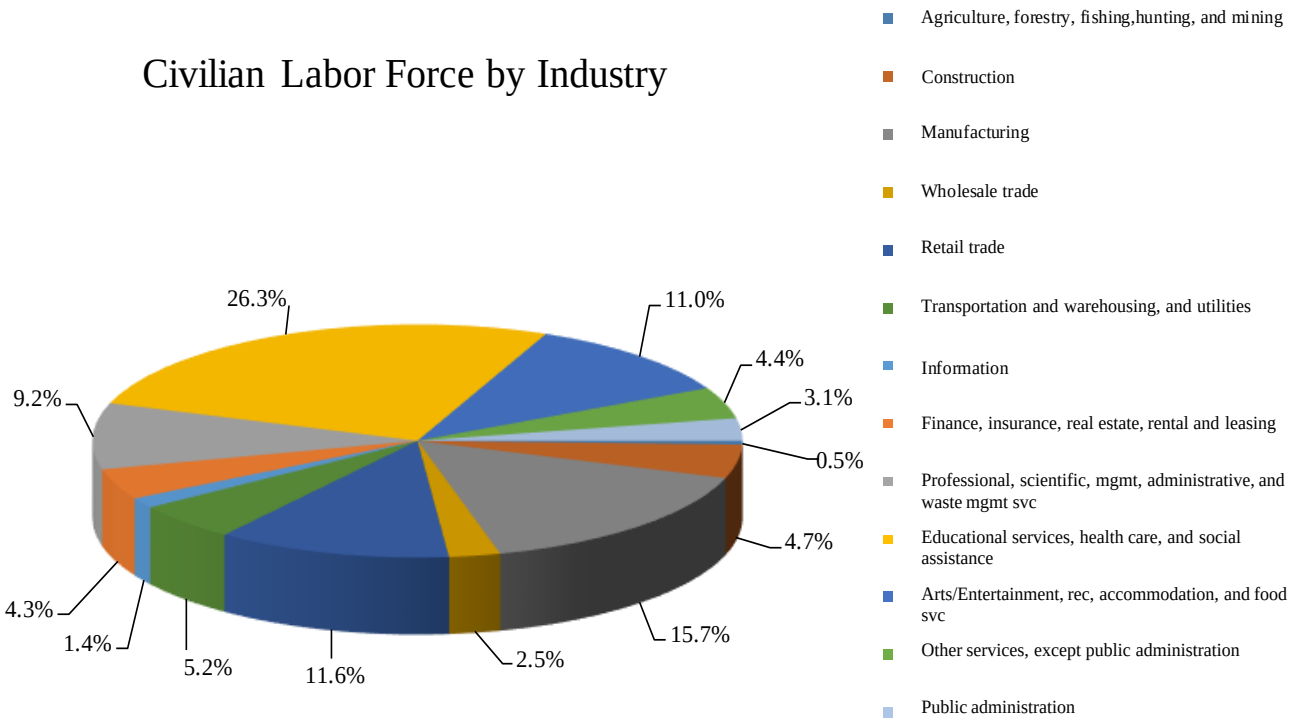
Housing Units: There are 202,852 housing units within the county. Of these, 107,321 are occupied by the owner, 71,650 are renter occupied, and 23,881 are vacant.

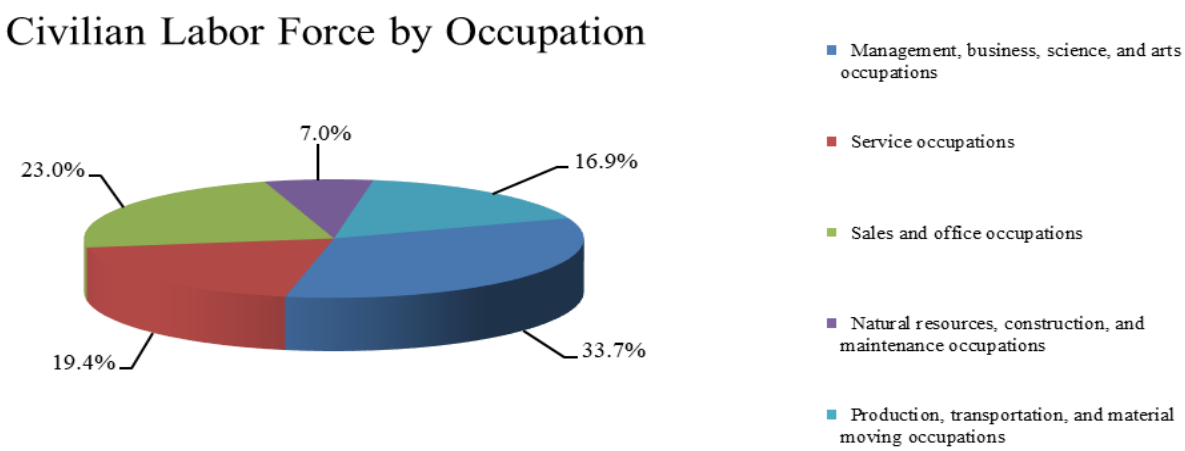
Value of Housing Units: Median value of owner occupied housing units in Lucas County is $109,000 and $135,100for the State of Ohio.

Median Household Income: $44,820 for Lucas County and $52,407 for the State of Ohio.

Per Capita Income in the past 12 months: $27,111 for Lucas County and $29,011 for the State of Ohio.

County Employment Status: Of the population over the age of 16 in Lucas County, 217,291 (63.0%) are in the Labor Force, 201 (0.01%) are in the Armed Services, and 127,349 (37.0%) are not in any Labor Force. Of the 217,291 in the Civilian Labor Force, 196,527 (90.4%) are employed.





Area's Largest Employers

ProMedica Health System – Network of hospitals, physicians, researchers, and specialty clinics and facilities. Headquarters in Toledo.

Mercy Health – Provides healthcare services for a 20-county area in northwest Ohio and southeast Michigan.

Kroger – One of the world's largest grocery retailers offering groceries, pharmacy, home goods, and fuel stations.

Meijer – Offers groceries, pharmacy, clothing, electronics, home goods, and fuel stations.

Walmart – Discount grocery and department store.

HCR Manor Care – Provides short-term, post-hospital services, and long-term care through skilled nursing and rehabilitation centers, assisted living facilities and hospice and home health care agencies. Headquarters in Toledo.

General Motors/Power Train – Produces six-speed and eight-speed rear wheel drive and six-speed front wheel drive transmissions.

University of Toledo – Established in 1872, it is one of 14 state universities in Ohio with 21,000 students.

Fiat Chrysler - Produces the Jeep Wrangler and Cherokee.

The Andersons – Diversified agribusiness composed of 4 groups – grain, plant nutrient, ethanol, and rail. Headquarters in Maumee.

Libbey – The top glassware manufacturer in the Americas and one of the largest tableware suppliers in the world. Headquarters in Toledo.

Owens Illinois – Fortune 500 Company that specializes in container glass products. Headquarters in Perrysburg.

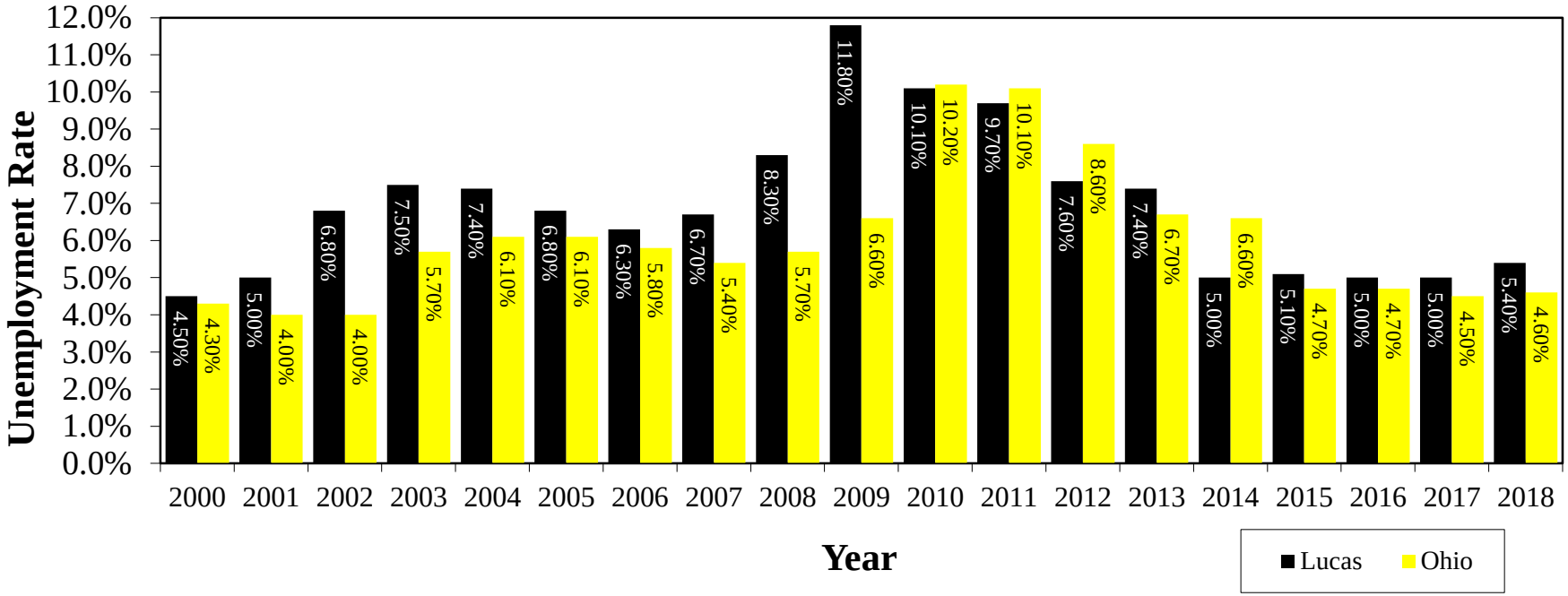
Owens Corning – A global company that develops and produces insulation, roofing, and fiberglass composites. Headquarters in Toledo.

Toledo Public Schools – 10 high schools and 41 elementary schools.

Lucas County – Government services to residents of Lucas County.

City of Toledo – Government services to residents of Toledo.

County and State Unemployment Rates: 2000-2018



Unemployment: Historically, the county unemployment rate has been greater than that of the state. Currently, the county and state unemployment rates are 5.4% and 4.6% respectively, a 0.8% difference between county and state.

*2018 Unemployment data reflects December 2018 figures.

Sources: U.S. Census Bureau, American Fact Finer
Lucas County Board of Elections
Ohio Department of Development, February, 2018 Ohio County Profiles
U.S. Bureau of Labor Statistics
Ohio Department of Job and Family Services - Ohio Labor Market Information
Ohio Office of Research "Ohio County Profiles"

2019 BUDGET

LUCAS COUNTY

Lucas County, Ohio Adopted Budget and Plan

LUCAS COUNTY

OFFICE OF MANAGEMENT AND BUDGET

2012

C. Budget Structure & Policies

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2019 BUDGET

LUCAS COUNTY

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 Crimination 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).

2019 BUDGET

LUCAS COUNTY

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.

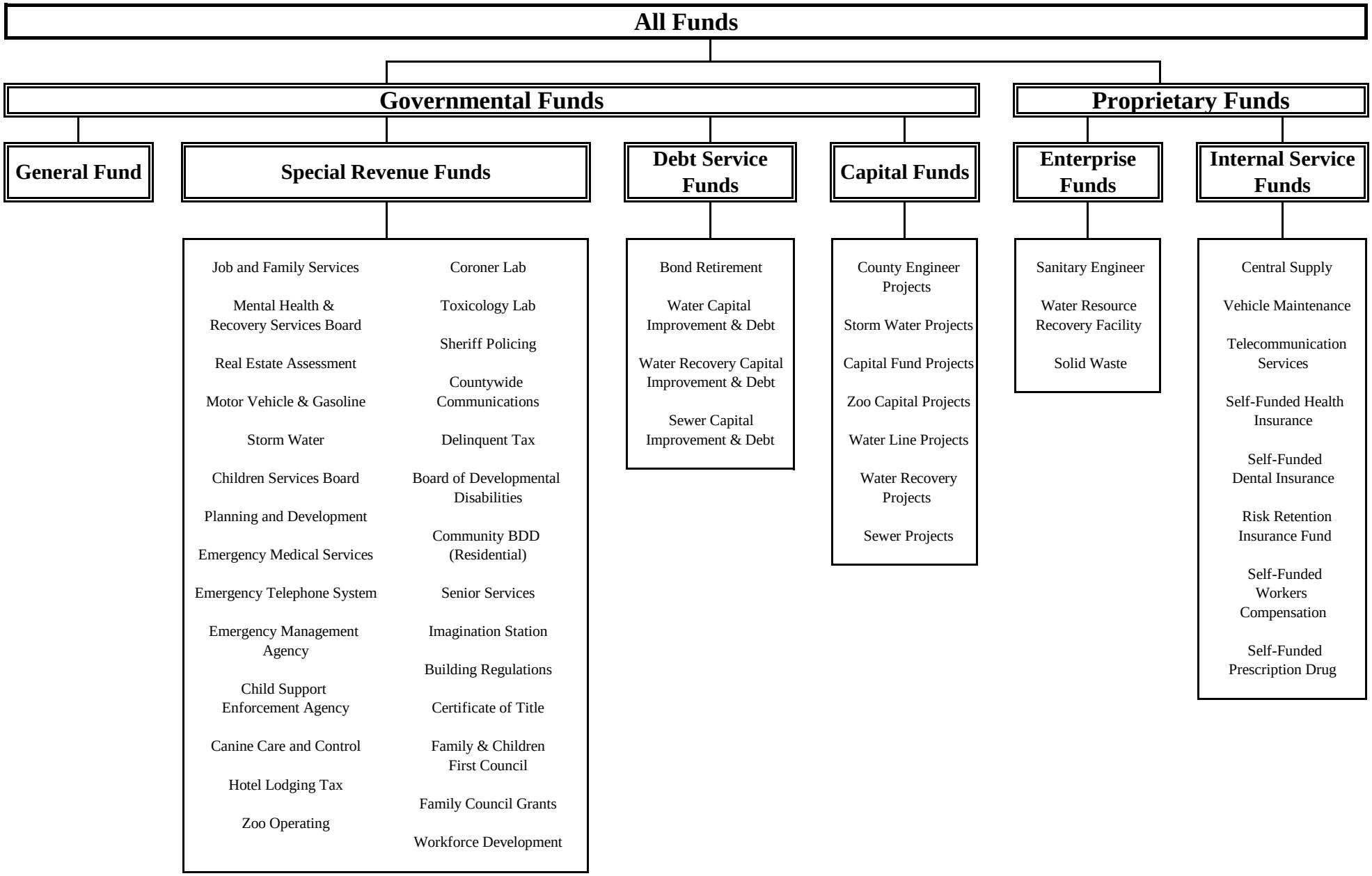
Capital Project Funds
Capital project funds are used to account for the acquisition and construction of major capital facilities, other than those financed by proprietary funds and trust funds.

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.

Lucas County
Fund Structure



CLASSIFICATION AND DESCRIPTION OF FUNDS BY FUND TYPE *

FUND	PURPOSE	MAJOR REVENUE SOURCE
Governmental Funds		
General Fund	Provide for general county government services	Sales Tax/Property Tax
Special Revenue Funds		
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
Toxicology Lab	To provide the Toxicological analytical services, as necessary	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
Debt Service Funds		
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
Capital Funds		
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 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 repair of Sanitary Sewer Lines	Loans, Special Assessments, Grants
Proprietary Funds		
Enterprise Funds		
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
Internal Service Funds		
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 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	Toxicology 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		

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 financial statements presented in this budget document are on a *cash basis*; therefore, they are not comparable to the figures in the Comprehensive Annual Financial Report (CAFR) prepared by the County Auditor's Office, which are presented on a *modified accrual and accrual accounting basis*, as a measure of financial resources.

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.

Revenues are reported in this document under the budgetary basis of accounting as cash is received or deposited in the reportable fiscal period. Likewise, budgetary basis expenses included in this document occur when cash is disbursed in the reportable fiscal period. Encumbrances are shown in this budget document the Outside General Fund Budgets seen throughout Sections J-O, but have no impact on the calculations of the Revenues Over/(Under) expenses.

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 2019 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 un-conditionally 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.

2019 BUDGET

LUCAS COUNTY

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.

2019 Permanent Appropriation Budget Timeline

April-July 2018

OMB begins work on 2019 Budget appropriation materials	April 1- April 30
2018/2019 Budget Briefing with Elected Officials	April 11
OMB starts to develop the 2019 General Fund Revenue forecast	April 1- June 22

Individual Budget Meetings with Elected Officials (April 2018 projections and 2019 Process)	May 15-June 14
OMB distributes 2019 Budget Guidelines and appropriation materials	June 25
Deadline for return of Organizational Charts, progress towards 2018 Goals, and 2019 Goals	July 18
August-September 2018	
Deadline for return of 2019 Budget materials	August 24
OMB reviews and analyzes budget requests from the Elected Officials and Department Heads	Aug 27 – Sept 14
September –October 2018	
Budget Director and County Administrator meet with Elected Officials and Department Heads as needed to discuss Proposed 2019 Budget	Sept 17 – Oct 20
OMB begins to prepare draft 2018 budgets with the County Administration for discussion with Board of County Commissioners	Sept 17 –Oct 20
OMB distributes Proposed 2019 Budget for review by Elected Officials and Department Heads	October 26
October –December 2018	
OMB makes any necessary modifications to Proposed 2019 Budget	Oct 29 – Nov 9
County Commissioners pass 2019 Budget	December 13

Phase 2 – Developing and Adopting the Appropriation Budget

Budget appropriation materials are distributed in June 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

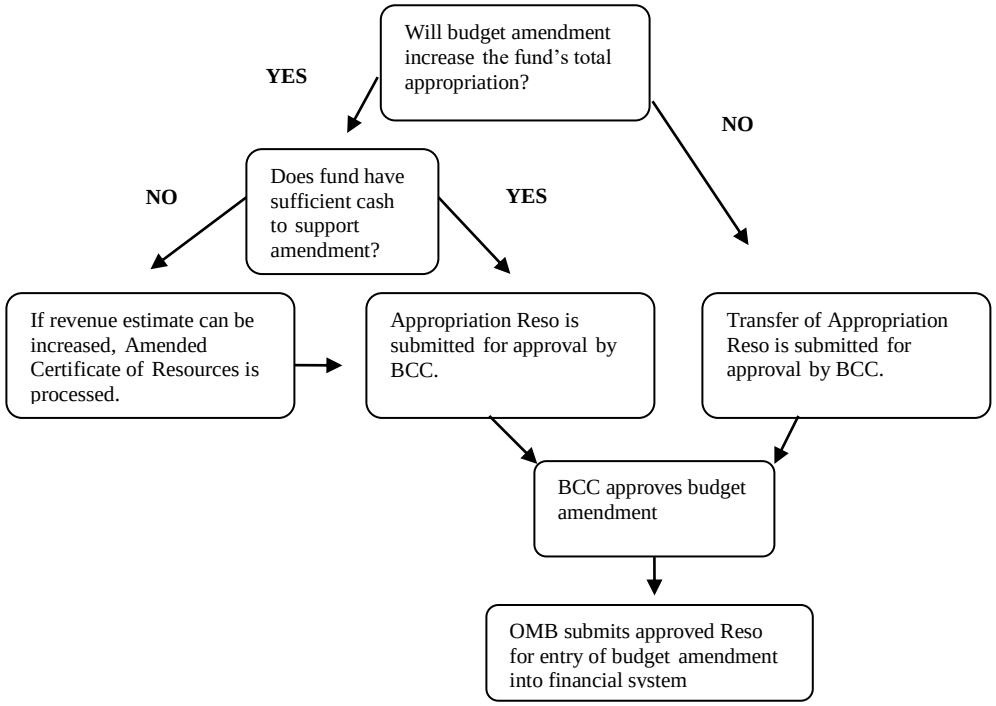
Departments may request to amend their budgets to meet unexpected needs. Amendments may also be made as a part of the monthly budget monitoring process. Department requests are submitted to the Office of Management and Budget (OMB) and reviewed by our staff. After review and acceptance by OMB, a resolution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

Lucas County, Ohio
Adopted Budget and Plan

OFFICE OF MANAGEMENT AND BUDGET

2007

D. Budget Summary

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2019 BUDGET

LUCAS COUNTY

2019 ADOPTED BUDGET
REVENUE AND EXPENDITURE COMPARISON BY FUND

Fund/Subfund	12/31/18 Fund Balance	2019 Estimated Revenue	2019 Estimated Budget	12/31/19 Projected Fund Balance	Difference in Fund Balance
General Fund	**$24,610,877**	**$150,028,651**	**$151,322,401**	**$23,317,127**	**($1,293,750)**
Special Revenue Funds					
Job and Family Services	2,518,334	40,483,138	40,949,625	2,051,847	(466,487)
Mental Health & Recovery Services Board	19,323,587	25,160,449	27,354,998	17,129,038	(2,194,549)
Real Estate Assessment	979,584	4,800,600	5,144,886	635,298	(344,286)
Motor Vehicle & Gasoline	5,794,670	7,272,450	6,595,557	6,471,563	676,893
Storm Water	747,169	562,000	1,071,200	237,969	(509,200)
Children Services Board	8,336,466	49,937,642	50,048,178	8,225,930	(110,536)
Planning and Development	324,131	1,174,753	1,166,253	332,631	8,500
Emergency Medical Services	5,563,795	12,982,930	13,824,370	4,722,355	(841,440)
Emergency Telephone System	3,886,655	4,947,486	5,214,085	3,620,056	(266,599)
Emergency Management Agency	237,746	647,306	647,306	237,746	-
Child Support Enforcement Agency	2,469,525	11,237,610	11,514,831	2,192,304	(277,221)
Canine Care and Control	427,429	2,443,529	2,483,592	387,366	(40,063)
Hotel Lodging Tax	3,576,138	6,800,000	6,542,286	3,833,852	257,714
Zoo Operating	5,000	5,400,000	5,400,000	5,000	-
Coroner Lab	703,705	1,118,845	1,163,406	659,144	(44,561)
Toxocology Lab	146,814	646,285	732,454	60,645	(86,169)
Sheriff Policing	685,009	3,697,265	3,697,535	684,739	(270)
Countywide Communications	1,876,328	1,559,722	1,550,862	1,885,188	8,860
Delinquent Tax	1,686,309	1,900,200	2,376,810	1,209,699	(476,610)
Board of Developmental Disabilities	44,607,230	54,947,993	55,660,760	43,894,463	(712,767)
Community BDD (Residential)	2,027,097	20,240,000	20,240,000	2,027,097	-
Senior Services	5,000	4,350,000	4,350,000	5,000	-
Imagination Station	5,000	1,225,000	1,225,000	5,000	-
Building Regulations	796,978	1,700,000	1,528,434	968,544	171,566
Certificate of Title	6,410,889	3,018,400	3,023,630	6,405,659	(5,230)
Family & Children First Council	66,122	246,413	246,413	66,122	-
Family Council Grants	221,639	5,433,729	5,183,729	471,639	250,000
Workforce Development	241,564	8,565,819	8,565,819	241,564	-
Special Revenue Funds Total	**$113,669,912**	**$282,499,564**	**$287,502,019**	**$108,667,457**	**($5,002,455)**

Fund/Subfund	12/31/18 Fund Balance	2019 Estimated Revenue	2019 Estimated Budget	12/31/19 Projected Fund Balance	Difference in Fund Balance
Debt Service Funds Total					
Bond Retirement	1,753,503	10,000,000	10,000,000	1,753,503	-
Water Capital Improvement & Debt	2,032,159	1,306,000	1,306,000	2,032,159	-
Water Recovery Capital Improvement & Debt	2,290,546	2,500,000	3,000,000	1,790,546	(500,000)
Sewer Capital Improvement & Debt	1,915,284	1,041,000	1,041,000	1,915,284	-
Debt Service Funds Total	**$7,991,493**	**$14,847,000**	**15,347,000**	**$7,491,493**	**($500,000)**
Capital Project Funds					
County Engineer Projects	1,495,824	18,200,000	15,190,492	4,505,332	3,009,508
Storm Water Projects	1,238,623	1,625,000	2,400,000	463,623	(775,000)
Capital Fund Projects	33,005,498	40,000,000	40,000,000	33,005,498	-
Zoo Capital Projects	5,000	7,200,000	7,200,000	5,000	-
Water Line Projects	2,167,080	2,300,000	2,300,000	2,167,080	-
Water Recovery Projects	6,587	5,000,000	5,000,000	6,587	(0)
Sewer Projects	748,488	4,000,000	4,000,000	748,488	-
Capital Project Funds Total	**$38,667,100**	**$78,325,000**	**$76,090,492**	**$40,901,608**	**$2,234,508**
Enterprise Funds					
Sanitary Engineer	4,011,842	5,471,000	5,568,000	3,914,842	(97,000)
Water Resource Recovery Facility	4,724,594	5,450,000	4,565,990	5,608,604	884,010
Solid Waste	8,640,098	12,942,883	12,911,951	8,671,030	30,932
Enterprise Funds Total	**$17,376,535**	**$23,863,883**	**$23,045,941**	**$18,194,477**	**$817,942**
Internal Service Funds					
Central Supply	146,984	490,250	506,376	130,858	(16,126)
Vehicle Maintenance	192,056	675,500	699,714	167,842	(24,214)
Telecommunication Services	3,230,124	990,000	949,233	3,270,891	40,767
Self-Funded Health Insurance	8,103,287	28,320,000	32,879,195	3,544,092	(4,559,195)
Self-Funded Dental Insurance	2,567,910	2,555,000	2,230,000	2,892,910	325,000
Risk Retention Insurance Fund	11,411,246	2,000,000	1,729,710	11,681,536	270,290
Self-Funded Workers Compensation	7,240,110	1,235,000	2,769,210	5,705,900	(1,534,210)
Self-Funded Prescription Drug	3,270,272	9,107,000	8,900,000	3,477,272	207,000
Internal Service Funds	**$36,161,989**	**$45,372,750**	**50,663,438**	**$30,871,301**	**($5,290,688)**
TOTAL OPERATING FUNDS	**$238,477,905**	**$594,936,848**	**$603,971,291**	**$229,443,462**	**($9,034,443)**

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.

Job and Family Services – In Dept 2410: Rent for a new location is budgeted at $1,433,710 for 2019, up from the 2018 amount of $400,000, while revenue is expected to increase in 2019 by $461,445 to $1,294,297, up from the budgeted $832,852 in 2018; for Capital 2415: there was a decrease from a budgeted amount of $200,000 in 2018 to $50,000 in 2019, due to an expected decrease in equipment costs, while there is a budgeted decrease in grant revenue from $115,000 in 2018 to $50,000 in 2019, due to a projected decrease in depreciation expense adjustments.

Mental Health and Recovery Services - There is an decrease of about $1.6 million from the 2018 request of $28,962,779 to $27,353,998 in the 2019 budget, mainly due to a decrease in professional services, since more services are projected to be paid by Medicaid funding, yet additional contract services grants are expected to exceed 2018 funding by over $260,000.

Real Estate Assessment - 2019 General Fund budget decreases resulted in moving allowable expenses to this fund.

Motor Vehicle & Gasoline - Increased revenue from increased tax on license plates.

Storm Water - Decrease in revenue as some is shifted to Projects.

Emergency Medical Services - The cost of operations is increasing and the revenue transferred from the General Fund is flat, in addition, the transport billing is declining based on run volume.

Child Support Enforcement Agency - A decrease of reimbursement revenue from agreements by $550,500 is expected when compared to the 2018 budget.

Delinquent Tax - Funds from the collection of delinquent taxes are no longer sufficient to fund the actual costs for the operation of this program in the Treasurer and Prosecutor offices.

Building Regulations - The 2019 budget is expected to be around $99,980 above the 2018 budget, mainly due to increased projected permits increases the costs for plan review by around $22,000; increase in gasoline purchases of $5,000 due to additional inspections; additional increase of $14,000 in 2019, due to the requirement to maintain an ISO Rating - that at least 2% of the budget is set aside for training; increase in overtime costs in the 2019 budget of around $29,000, and an increase in indirect costs of $20,000 to pay for other-department provided services.

2019 BUDGET

LUCAS COUNTY

2019 OPERATING EXPENDITURES
Budget Summary by Department

Department	2017 Actual Expenses	2018 Adopted Budget	2018 Actual Expenses	2019 Adopted Budget	Inc/(Dec) 2019 Budget vs 2018 Actuals
Auditor	1,451,874	1,440,388	1,351,362	1,296,349	(55,013)
Appraising Real Property	677,631	580,438	577,163	522,394	(54,769)
Budget Commission	49,931	48,507	48,507	43,656	(4,851)
Board of Revision	81,331	80,545	79,466	72,491	(6,975)
Real Estate Assessment	4,553,522	5,479,389	8,849,263	5,144,886	(3,704,377)
Board of County Commissioners	551,743	568,440	556,286	572,452	16,166
County Administrator	638,650	686,720	599,515	650,748	51,233
Board of Developmental Disabilities	50,416,162	53,971,984	47,933,301	55,660,760	7,727,459
Community BDD (Residential)	17,932,003	20,000,000	19,146,329	20,240,000	1,093,671
Board of Elections	3,756,841	2,967,176	2,888,053	2,827,294	(60,759)
Canine Care and Control	2,016,295	2,411,827	2,402,725	2,483,592	80,867
Centralized Records Center	254,860	289,143	231,737	254,938	23,201
Child Support Enforcement	10,429,885	11,637,582	10,308,346	11,514,831	1,206,485
Children Services Board	45,528,810	47,324,786	46,678,165	50,048,178	3,370,013
Clerk of Courts	1,958,354	2,021,281	1,995,344	2,157,864	162,520
Certificate of Title	2,540,029	2,376,787	2,069,729	3,023,630	953,901
Common Pleas Court	6,172,274	6,408,655	6,304,811	6,016,275	(288,536)
Work Release	-	-	-	-	-
Regional Court Services	4,437,188	5,241,741	4,387,160	4,547,966	160,806
Adult Probation	2,031,902	2,220,370	2,088,978	2,172,577	83,599
Pretrial-Presentence	-	-	-	-	-
Coroner	1,550,016	1,573,642	1,581,850	1,572,794	(9,056)
Coroner Lab	984,585	1,173,845	1,119,894	1,163,406	43,512
Toxicology Lab	496,858	588,517	549,109	732,454	183,345
County Engineer	142,598	170,811	163,338	158,599	(4,739)
Engineer Administration	5,223,659	7,425,000	5,809,266	6,595,557	786,291
Engineer Projects	11,181,151	16,992,200	12,739,167	15,190,492	2,451,325
Storm Water Administration	1,010,896	932,205	882,368	1,071,200	188,832
Storm Water Projects	1,348,167	2,100,000	1,066,617	2,400,000	1,333,383
Countywide Communications	1,355,336	1,557,187	1,382,581	1,550,862	168,281
Domestic Relations Court	2,626,599	2,651,213	2,576,880	2,744,057	167,177
Emergency Services					
Emergency Medical Services	12,990,594	13,313,309	13,080,787	13,824,370	743,583
Emergency Telephone System	4,912,422	5,217,234	5,677,630	5,214,085	(463,545)
Emergency Management	495,155	644,512	482,944	647,306	164,362
Facilities	3,756,023	3,902,217	3,952,409	4,208,146	255,737
Vehicle Maintenance	584,712	699,714	583,418	699,714	116,296

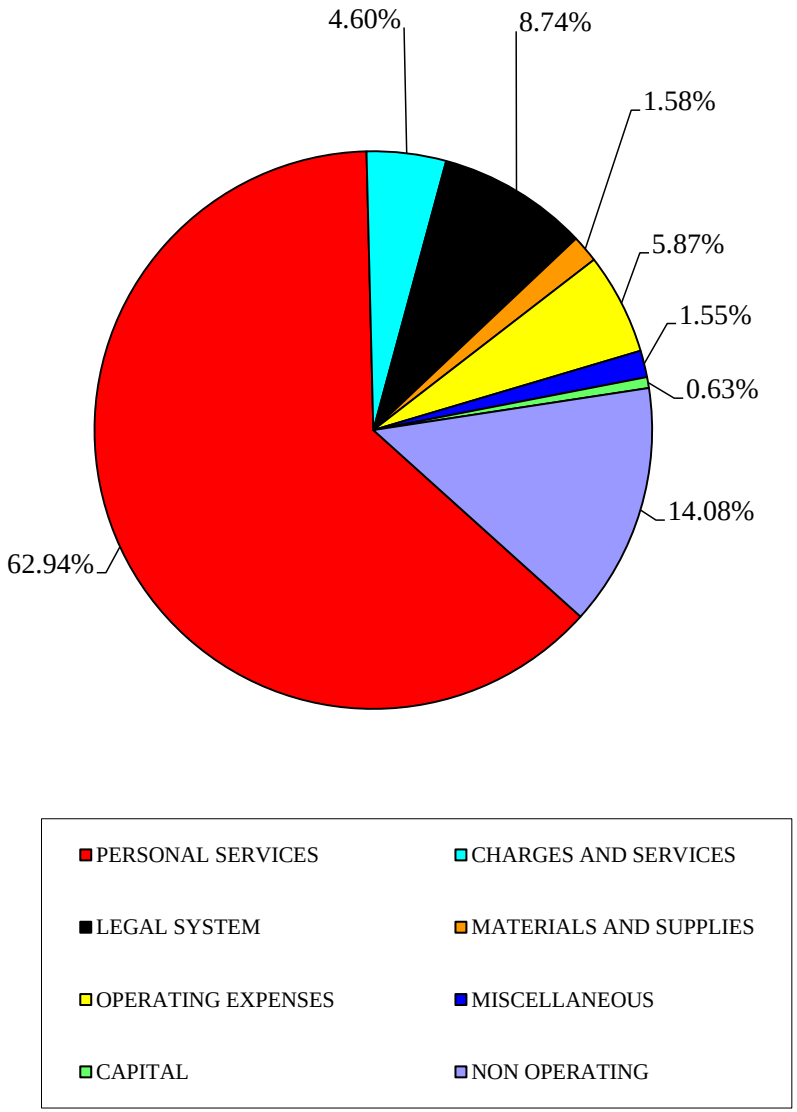
2019 OPERATING EXPENDITURES
Budget Summary by Department

Department	2017 Actual Expenses	2018 Adopted Budget	2018 Actual Expenses	2019 Adopted Budget	Inc/(Dec) 2019 Budget vs 2018 Actuals
Family & Children Council	275,720	197,587	245,787	246,413	626
Family Council Grants	5,335,051	5,346,440	5,876,982	5,183,729	(693,253)
Health/Workers Comp (General Fund)	15,191,413	16,864,938	16,154,275	16,665,596	511,321
Hotel Lodging Tax	5,928,715	7,050,696	7,311,116	6,542,286	(768,830)
Human Resources	1,102,299	817,088	807,445	734,237	(73,208)
Information Services	2,565,035	1,844,545	2,001,314	1,950,990	(50,324)
Intergrated Justice System	719,179	751,941	734,850	688,892	(45,958)
Job and Family Services	34,080,241	39,676,735	36,305,642	40,949,625	4,643,983
Juvenile Court	6,747,652	6,413,256	6,393,682	6,082,872	(310,810)
Juvenile Detention Center	3,555,847	3,511,509	3,517,499	3,460,355	(57,144)
Law Library	471,209	494,121	516,596	520,796	4,200
Mental Health & Recovery Services Board	24,859,009	28,962,779	24,444,266	27,354,998	2,910,732
Office of Management and Budget	311,771	278,234	244,169	329,192	85,023
Planning and Development	1,274,283	1,129,937	1,501,278	1,166,253	(335,025)
Building Regulations	1,256,140	1,422,487	1,440,882	1,528,434	87,552
Workforce Development Agency	6,455,849	7,489,864	6,815,686	4,548,622	(2,267,064)
Probate Court	1,872,236	1,957,470	1,954,947	1,946,268	(8,679)
Prosecutor	5,568,153	5,605,418	5,653,399	5,578,229	(75,170)
Delinquent Foreclosure (Prosecutor)	1,042,591	1,202,091	973,306	1,195,210	221,904
Recorder	589,546	615,070	582,669	586,798	4,129
Risk Management	1,829,651	1,581,662	1,822,712	1,729,710	(93,002)
Self-Funded Health Insurance	28,428,055	29,931,645	30,714,194	32,879,195	2,165,001
Self-Funded Dental Insurance	2,054,769	2,252,345	1,978,552	2,230,000	251,448
Self-Funded Workers Compensation	2,887,877	2,736,178	2,592,880	2,769,210	176,330
Self-Funded Prescription Drug	8,730,968	9,210,000	9,101,938	8,900,000	(201,938)
Sanitary Engineer	4,726,749	5,181,000	6,661,580	5,568,000	(1,093,580)
Water Resource Recovery Facility	3,614,601	4,221,558	4,339,998	4,565,990	225,992
Solid Waste	11,342,805	12,459,625	10,540,353	12,911,951	2,371,598
Sheriff	2,722,486	2,819,696	2,806,380	2,857,389	51,009
Law Enforcement	5,861,627	5,976,668	6,526,070	6,065,700	(460,370)
Public Safety Court Security	2,773,736	2,873,654	3,052,608	3,076,525	23,917
Corrections Center	21,848,283	21,511,514	22,121,514	19,675,200	(2,446,314)
Medical Correction Center	1,515,843	1,522,630	1,393,880	1,438,770	44,890
Policing Contracts	3,512,039	3,552,788	3,395,590	3,697,535	301,945
Support Services	216,491	315,628	280,222	288,146	7,924
Central Supply	288,322	524,748	458,289	506,376	48,087
Telecommunication Services	731,039	769,750	1,241,395	949,233	(292,162)
Treasurer	1,178,960	1,218,101	1,137,896	1,129,357	(8,539)
Delinquent Foreclosure (Treasurer)	983,462	1,189,670	960,304	1,181,600	221,296
Veterans Service	1,639,651	1,793,814	1,637,762	1,828,854	191,092
TOTAL OPERATING BUDGETS	**430,227,409**	**467,972,245**	**446,384,408**	**468,532,459**	**22,148,051**

2019 General Fund Departmental Budget

Expenditures by Type

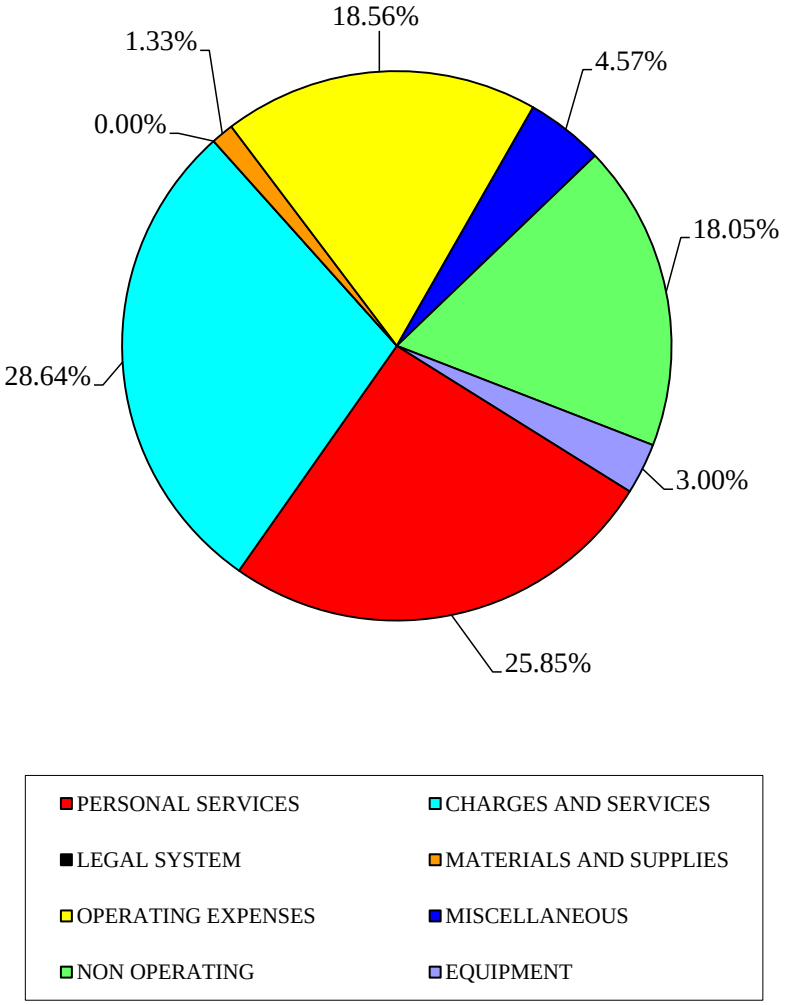
PERSONAL SERVICES		**$95,246,678**
Salaries	67,025,245	
Fringe Benefits	28,221,433	
CHARGES AND SERVICES		**$6,961,561**
Contract Services	4,927,019	
Contract Repairs	699,775	
Equipment Lease	8,600	
Contract Projects	10,000	
Professional Services	462,210	
Misc	853,957	
LEGAL SYSTEM		**$13,230,995**
Assigned Counsel	2,680,500	
Public Defender	2,109,636	
Visisting Judges	31,134	
Criminal Prosecution	93,500	
Fees	277,285	
Court Diagnostic	725,000	
N.O.R.I.S.	670,497	
CCNO	6,468,933	
Misc	174,510	
MATERIALS AND SUPPLIES		**$2,396,281**
Supplies	1,362,533	
Drug Testing	306,500	
Postage	505,898	
Misc.	221,350	
OPERATING EXPENSES		**$8,881,626**
Advertising & Printing	531,650	
Copying	19,054	
Veterans Services	949,000	
Rent	1,658,978	
Telecommunications	595,262	
Training	255,010	
Membership Dues/Subscriptions	247,738	
Medical Claims	426,800	
Insurance	1,160,800	
Utilities	3,000,560	
Misc.	36,774	
MISCELLANEOUS		**$2,340,890**
Children with Medical Handicap	725,583	
Levies & Assessments	275,000	
Misc.	1,340,307	
CAPITAL		**$959,435**
Equipment	269,220	
Software	690,215	
NON OPERATING		**$21,304,935**
Transfer- Capital	2,000,000	
Transfer- Emergency	9,182,930	
Transfer- JFS Mandated Share	2,177,704	
Other Transfers	4,758,407	
Indebtedness	1,435,894	
Notes	1,750,000	
TOTAL GENERAL FUND		**$151,322,401**



2019 Major Outside General Fund Departmental Budget

Expenditures by Type

PERSONAL SERVICES		**$117,027,962**
Special Revenue Funds	108,667,705	
Debt Service Fund	-	
Capital Project Fund	-	
Enterprise Funds	7,161,490	
Internal Service Funds	1,198,767	
CHARGES AND SERVICES		**$129,626,284**
Special Revenue Funds	111,745,489	
Debt Service Fund	2,464,000	
Capital Project Fund	-	
Enterprise Funds	12,024,138	
Internal Service Funds	3,392,657	
LEGAL SYSTEM		**$0**
Special Revenue Funds	-	
Debt Service Fund	-	
Capital Project Fund	-	
Enterprise Funds	-	
Internal Service Funds	-	
MATERIALS AND SUPPLIES		**$6,007,453**
Special Revenue Funds	3,990,503	
Debt Service Fund	-	
Capital Project Fund	-	
Enterprise Funds	1,156,200	
Internal Service Funds	860,750	
OPERATING EXPENSES		**$83,993,976**
Special Revenue Funds	36,429,251	
Debt Service Fund	-	
Capital Project Fund	-	
Enterprise Funds	2,446,000	
Internal Service Funds	45,118,725	
MISCELLANEOUS		**$20,684,759**
Special Revenue Funds	20,663,459	
Debt Service Fund	2,000	
Capital Project Fund	-	
Enterprise Funds	17,200	
Internal Service Funds	2,100	
NON OPERATING		**$81,716,043**
Special Revenue Funds	5,395,112	
Debt Service Fund	-	
Capital Project Fund	76,090,492	
Enterprise Funds	140,000	
Internal Service Funds	90,439	
EQUIPMENT		**$13,592,413**
Special Revenue Funds	610,500	
Debt Service Fund	12,881,000	
Capital Project Fund	-	
Enterprise Funds	100,913	
Internal Service Funds	-	
TOTAL OUTSIDE GENERAL FUNDS		**$452,648,890**



2019 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	113,887,537	103,711,820	-	8,825,000	-	-	**226,424,357**
Fees/Licenses	14,158,579	20,042,839	4,837,000	-	13,525,795	41,612,250	**94,176,463**
Fines & Forfeits	286,400	348,625	-	-	-	-	**635,025**
Intergovernmental	17,435,345	141,726,530	10,000	-	9,878,088	-	**169,049,963**
Investment Income	3,724,000	147,400	-	-	-	200,000	**4,071,400**
Miscellaneous Revenue	525,790	1,914,757	10,000,000	69,500,000	460,000	3,275,000	**85,675,547**
Reimbursements	-	1,072,000	-	-	-	-	**1,072,000**
Non Operating	11,000	13,535,593	-	-	-	285,500	**13,832,093**
Total Revenue	**$150,028,651**	**$282,499,564**	**$14,847,000**	**$78,325,000**	**$23,863,883**	**$45,372,750**	**$594,936,848**
Expenditures							
Personal Services	95,246,678	108,667,705	-	-	7,161,490	1,198,767	**212,274,640**
Charges and Services	6,961,561	111,745,489	2,464,000	-	12,024,138	3,392,657	**136,587,845**
Legal System	13,230,995	-	-	-	-	-	**13,230,995**
Materials & Supplies	2,396,281	3,990,503	-	-	1,156,200	860,750	**8,403,734**
Operating Expenses	8,881,626	36,429,251	-	-	2,446,000	45,118,725	**92,875,602**
Miscellaneous	2,340,890	20,663,459	2,000	-	17,200	2,100	**23,025,649**
Capital Outlay	959,435	5,395,112	-	76,090,492	140,000	90,439	**82,675,478**
Non Operating (transfer/debt)	21,304,935	610,500	12,881,000	-	100,913	-	**34,897,348**
Total Expenditures	**$151,322,401**	**$287,502,019**	**$15,347,000**	**$76,090,492**	**$23,045,941**	**$50,663,438**	**$603,971,291**
Excess (Deficiency) of Revenues over Expenditures	**($1,293,750)**	**($5,002,455)**	**($500,000)**	**$2,234,508**	**$817,942**	**($5,290,688)**	**($9,034,443)**
Fund Balance- January 1	**$0**	**$113,669,912**	**$7,991,493**	**$0**	**$17,376,535**	**$36,161,989**	**$175,199,928**
Fund Balance- December 31	**($1,293,750)**	**$108,667,457**	**$7,491,493**	**$2,234,508**	**$18,194,477**	**$30,871,301**	**$166,165,485**

2019 BUDGET

LUCAS COUNTY

2019 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	**$113,887,537**	**$14,158,579**	**$286,400**	**$17,435,345**	**$3,724,000**	**$525,790**	**$0**	**$11,000**	**$150,028,651**
Special Revenue Funds									
Job and Family Services	-	-	-	38,136,533	-	-	237,000	2,109,605	**40,483,138**
Mental Health & Recovery Services	15,500,045	-	-	9,633,404	-	27,000	-	-	**25,160,449**
Real Estate Assessment	-	4,600,000	-	200,000	-	-	500	100	**4,800,600**
Engineer Administration	-	2,450	260,000	6,865,000	145,000	-	-	-	**7,272,450**
Storm Water Administration	-	542,000	-	20,000	-	-	-	-	**562,000**
Children Services Board	23,641,959	-	-	26,215,440	-	2,750	-	77,493	**49,937,642**
Planning and Development	-	-	-	52,500	-	-	-	1,122,253	**1,174,753**
Emergency Medical Services	-	3,800,000	-	-	-	-	-	9,182,930	**12,982,930**
Emergency Telephone System	4,366,316	-	-	579,170	-	-	-	2,000	**4,947,486**
Emergency Management Agency	-	-	-	479,081	-	-	8,500	159,725	**647,306**
Child Support Enforcement Agency	-	1,672,024	-	9,365,586	-	180,000	-	20,000	**11,237,610**
Canine Care and Control	-	1,566,500	88,625	-	-	80,000	-	708,404	**2,443,529**
Hotel Lodging Tax	6,800,000	-	-	-	-	-	-	-	**6,800,000**
Zoo Operating	4,860,000	-	-	540,000	-	-	-	-	**5,400,000**
Coroner Lab	-	1,045,000	-	-	-	73,845	-	-	**1,118,845**
Toxocology Lab		494,202	-	-	-	-	-	152,083	**646,285**
Sheriff Policing	-	-	-	3,697,265	-	-	-	-	**3,697,265**
Countywide Communications	-	-	-	8,760	-	1,550,962	-	-	**1,559,722**
Delinquent Tax	-	1,375,000	-	-	-	200	525,000	-	**1,900,200**
Board of Developmental Disabilities	43,500,000	-	-	11,147,993	-	-	300,000	-	**54,947,993**
Community BDD (Residential)	-	-	-	20,240,000	-	-	-	-	**20,240,000**
Senior Services	3,958,500	-	-	391,500	-	-	-	-	**4,350,000**
Imagination Station	1,085,000	-	-	140,000	-	-	-	-	**1,225,000**
Building Regulations	-	1,700,000	-	-	-	-	-	-	**1,700,000**
Certificate of Title	-	3,015,000	-	-	2,400	-	1,000	-	**3,018,400**
Family and Children First Council	-	230,663	-	15,750	-	-	-	-	**246,413**
Family Council Grants	-	-	-	5,433,729	-	-	-	-	**5,433,729**
Workforce Development Agency	-	-	-	8,564,819	-	-	-	1,000	**8,565,819**
Special Revenue Funds Total	**$103,711,820**	**$20,042,839**	**$348,625**	**$141,726,530**	**$147,400**	**$1,914,757**	**$1,072,000**	**$13,535,593**	**$282,499,564**

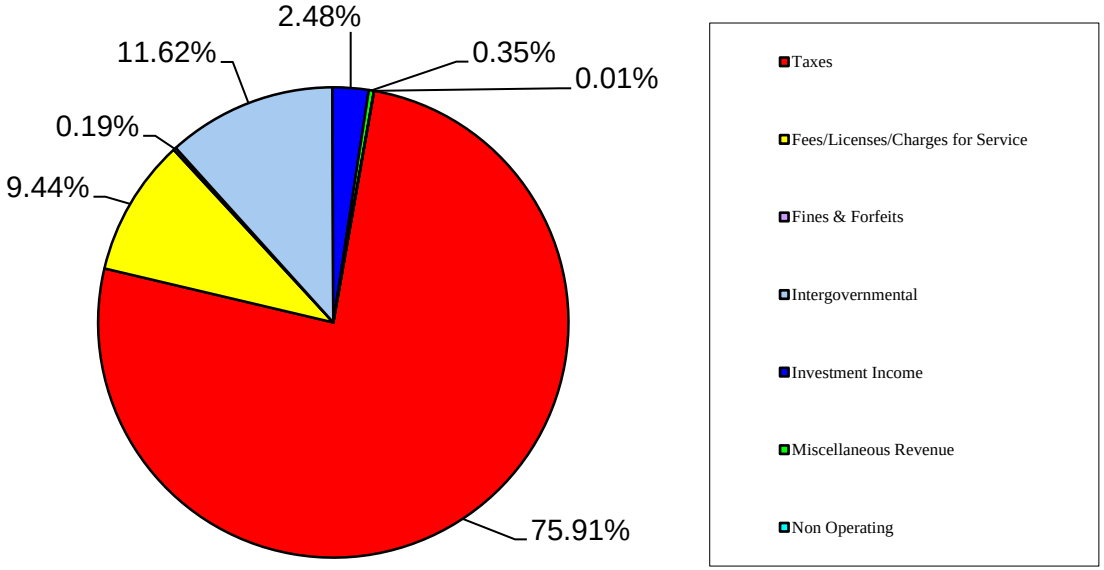
Subfund Title	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
Debt Service Funds Total									
Bond Retirement	-	-	-	-	-	10,000,000	-	-	**10,000,000**
Water Capital Improvement & Debt	-	1,296,000	-	10,000	-	-	-	-	**1,306,000**
Water Resource Recovery Capital Improven	-	2,500,000	-	-	-	-	-	-	**2,500,000**
Sewer Capital Improvement & Debt	-	1,041,000	-	-	-	-	-	-	**1,041,000**
Debt Service Funds Total	**$0**	**$4,837,000**	**$0**	**$10,000**	**$0**	**$10,000,000**	**$0**	**$0**	**$14,847,000**
Capital Project Funds									
County Engineer Projects	-	-	-	-	-	18,200,000	-	-	**18,200,000**
Storm Water Projects	1,625,000	-	-	-	-	-	-	-	**1,625,000**
Capital Fund Projects	-	-	-	-	-	40,000,000	-	-	**40,000,000**
Zoo Capital Projects	7,200,000	-	-	-	-	-	-	-	**7,200,000**
Water Line Projects	-	-	-	-	-	2,300,000	-	-	**2,300,000**
Water Resource Recovery Projects	-	-	-	-	-	5,000,000	-	-	**5,000,000**
Sewer Projects	-	-	-	-	-	4,000,000	-	-	**4,000,000**
Capital Project Funds Total	**$8,825,000**	**$0**	**$0**	**$0**	**$0**	**$69,500,000**	**$0**	**$0**	**$78,325,000**
Enterprise Funds									
Solid Waste	-	3,154,795	-	9,788,088	-	-	-	-	**12,942,883**
Sanitary Engineer	-	5,371,000	-	90,000	-	10,000	-	-	**5,471,000**
Water Resource Recovery Facility	-	5,000,000	-	-	-	450,000	-	-	**5,450,000**
Enterprise Funds Total	**$0**	**$13,525,795**	**$0**	**$9,878,088**	**$0**	**$460,000**	**$0**	**$0**	**$23,863,883**
Internal Service Funds									
Central Supply	-	425,250	-	-	-	-	-	65,000	**490,250**
Vehicle Maintenance	-	475,000	-	-	-	-	-	200,500	**675,500**
Telecommunication Services	-	990,000	-	-	-	-	-	-	**990,000**
Self0Funded Health Insurance	-	28,025,000	-	-	200,000	75,000	-	20,000	**28,320,000**
Self0Funded Dental Insurance	-	2,555,000	-	-	-	-	-	-	**2,555,000**
Risk Retention Insurance Fund	-	-	-	-	-	2,000,000	-	-	**2,000,000**
Self0Funded Workers Compensation	-	1,235,000	-	-	-	-	-	-	**1,235,000**
Self0Funded Prescription Drug	-	7,907,000	-	-	-	1,200,000	-	-	**9,107,000**
Internal Service Funds	**$0**	**$41,612,250**	**$0**	**$0**	**$200,000**	**$3,275,000**	**$0**	**$285,500**	**$45,372,750**
TOTAL OPERATING FUNDS	**$226,424,357**	**$94,176,463**	**$635,025**	**$169,049,963**	**$4,071,400**	**$85,675,547**	**$1,072,000**	**$13,832,093**	**$594,936,848**

2019 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	**$95,246,678**	**$6,961,561**	**$13,230,995**	**$2,396,281**	**$8,881,626**	**$2,340,890**	**$959,435**	**$21,304,935**	**$151,322,401**
Special Revenue Funds									
Job and Family Services	22,039,649	2,185,606	-	330,000	16,313,570	10,800	70,000	-	**40,949,625**
Mental Health & Recovery Services	1,527,062	25,567,647	-	11,800	199,089	27,400	22,000	-	**27,354,998**
Real Estate Assessment	4,199,021	332,338	-	39,000	105,500	250	468,777	-	**5,144,886**
Engineer Administration	5,206,250	148,305	-	918,840	250,706	5,481	65,975	-	**6,595,557**
Storm Water Administration	574,200	475,000	-	2,000	6,000	4,000	10,000	-	**1,071,200**
Children Services Board	26,421,456	21,249,849	-	693,887	1,360,751	-	322,235	-	**50,048,178**
Planning and Development	832,114	145,761	-	3,800	31,078	150,000	3,500	-	**1,166,253**
Emergency Medical Services	2,367,513	9,190,857	-	1,107,500	984,500	25,000	149,000	-	**13,824,370**
Emergency Telephone System	944,000	2,967,435	-	52,450	750,200	-	500,000	-	**5,214,085**
Emergency Management Agency	405,454	193,150	-	4,500	23,500	2,202	18,500	-	**647,306**
Child Support Enforcement Agency	6,995,313	4,488,918	-	-	29,600	-	1,000	-	**11,514,831**
Canine Care and Control	1,999,733	166,744	-	186,545	104,820	8,000	17,750	-	**2,483,592**
Hotel Lodging Tax	95,713	6,433,653	-	3,100	4,820	5,000	-	-	**6,542,286**
Zoo Operating	-	5,400,000	-	-	-	-	-	-	**5,400,000**
Coroner Lab	76,356	777,100	-	109,500	39,950	-	50,000	110,500	**1,163,406**
Toxocology Lab	425,387	24,000		90,000	40,067	-	153,000	-	**732,454**
Sheriff Policing	3,666,149	25,330	-	6,056	-	-	-	-	**3,697,535**
Countywide Communications	289,180	1,182,702	-	9,500	29,480	-	40,000	-	**1,550,862**
Delinquent Tax	1,434,560	785,750	-	33,000	112,000	5,000	6,500	-	**2,376,810**
Board of Developmental Disabilities	24,719,905	3,708,787	-	256,250	3,328,343	20,252,400	3,395,075	-	**55,660,760**
Community BDD (Residential)	-	20,240,000	-	-	-	-	-	-	**20,240,000**
Senior Services	-	4,350,000	-	-	-	-	-	-	**4,350,000**
Imagination Station	-	1,225,000	-	-	-	-	-	-	**1,225,000**
Building Regulations	1,164,593	233,300	-	27,100	100,641	1,000	1,800	-	**1,528,434**
Certificate of Title	1,967,280	63,750	-	95,300	170,800	151,500	75,000	500,000	**3,023,630**
Family and Children First Council	206,001	2,427	-	3,075	24,484	10,426	-	-	**246,413**
Family Council Grants	-	-	-	-	5,183,729	-	-	-	**5,183,729**
Workforce Development Agency	1,110,816	182,080	-	7,300	7,235,623	5,000	25,000	-	**8,565,819**
Special Revenue Funds Total	**$108,667,705**	**$111,745,489**	**$0**	**$3,990,503**	**$36,429,251**	**$20,663,459**	**$5,395,112**	**$610,500**	**$287,502,019**

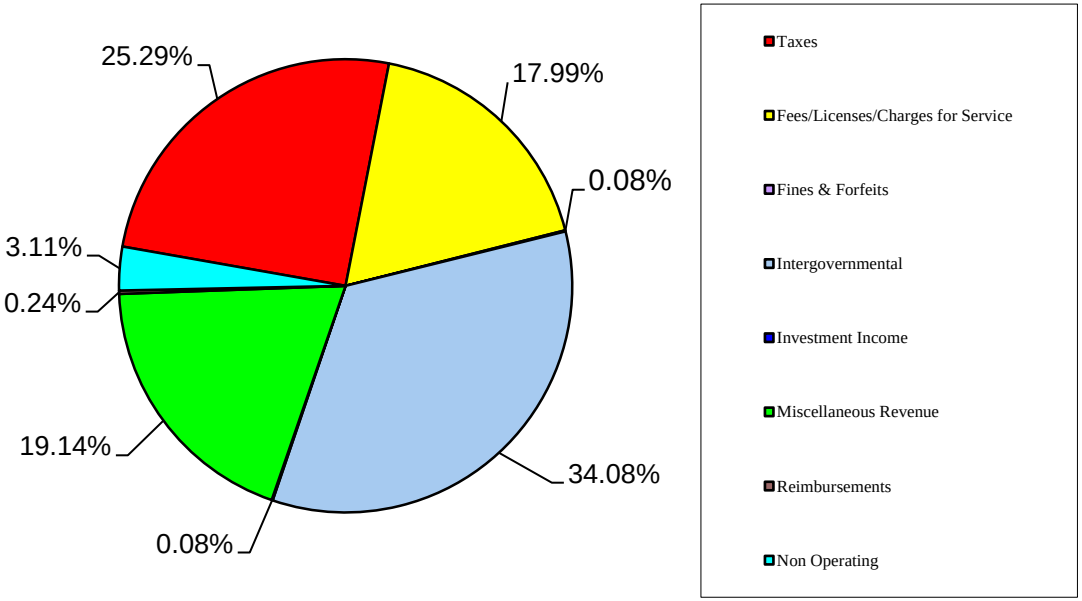
Subfund Title	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Miscellaneous	Capital Outlay	Non Operating (transfer/ debt)	Grand Total
Debt Service Funds									
Bond Retirement	-	-	-	-	-	-	-	10,000,000	**10,000,000**
Water Capital Improvement & Debt	-	914,000	-	-	-	1,000	-	391,000	**1,306,000**
Water Resource Recovery Capital Improvement &	-	1,000,000	-	-	-	-	-	2,000,000	**3,000,000**
Sewer Capital Improvement & Debt	-	550,000	-	-	-	1,000	-	490,000	**1,041,000**
Debt Service Funds Total	**$0**	**$2,464,000**	**$0**	**$0**	**$0**	**$2,000**	**$0**	**$12,881,000**	**$15,347,000**
Capital Project Funds									
County Engineer Projects	-	-	-	-	-	-	15,190,492	-	**15,190,492**
Storm Water Projects	-	-	-	-	-	-	2,400,000	-	**2,400,000**
Capital Fund Projects	-	-	-	-	-	-	40,000,000	-	**40,000,000**
Zoo Capital Projects	-	-	-	-	-	-	7,200,000	-	**7,200,000**
Water Line Projects	-	-	-	-	-	-	2,300,000	-	**2,300,000**
Water Resource Recovery Projects	-	-	-	-	-	-	5,000,000	-	**5,000,000**
Sewer Projects	-	-	-	-	-	-	4,000,000	-	**4,000,000**
Capital Project Funds Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$76,090,492**	**$0**	**$76,090,492**
Enterprise Funds									
Solid Waste	858,700	10,801,138	-	287,500	742,500	11,200	110,000	100,913	**12,911,951**
Sanitary Engineer	4,201,000	423,000	-	348,000	573,500	2,500	20,000	-	**5,568,000**
Water Resource Recovery Facility	2,101,790	800,000	-	520,700	1,130,000	3,500	10,000	-	**4,565,990**
Enterprise Funds Total	**$7,161,490**	**$12,024,138**	**$0**	**$1,156,200**	**$2,446,000**	**$17,200**	**$140,000**	**$100,913**	**$23,045,941**
Internal Service Funds									
Central Supply	31,276	11,500	-	460,500	2,100	-	1,000	-	**506,376**
Vehicle Maintenance	266,475	27,500	-	383,000	7,700	600	14,439	-	**699,714**
Telecommunication Services	249,976	242,457	-	700	423,100	-	33,000	-	**949,233**
Self-Funded Health Insurance	421,695	2,387,200	-	15,300	30,033,500	1,000	20,500	-	**32,879,195**
Self-Funded Dental Insurance	-	75,000	-	-	2,155,000	-	-	-	**2,230,000**
Risk Retention Insurance Fund	104,135	264,000	-	450	1,342,125	-	19,000	-	**1,729,710**
Self-Funded Workers Compensation	125,210	135,000	-	800	2,505,200	500	2,500	-	**2,769,210**
Self-Funded Prescription Drug	-	250,000	-	-	8,650,000	-	-	-	**8,900,000**
Internal Service Funds	**$1,198,767**	**$3,392,657**	**$0**	**$860,750**	**$45,118,725**	**$2,100**	**$90,439**	**$0**	**$50,663,438**
TOTAL OPERATING FUNDS	**$212,274,640**	**$136,587,845**	**$13,230,995**	**$8,403,734**	**$92,875,602**	**$23,025,649**	**$82,675,478**	**$34,897,348**	**$603,971,291**

2019 ADOPTED REVENUE BUDGET
GENERAL FUND



REVENUE CATEGORIES	2019 REVENUE	2019 PERCENT OF TOTAL
Taxes	$113,887,537	75.91%
Fees/Licenses/Charges for Service	$14,158,579	9.44%
Fines & Forfeits	$286,400	0.19%
Intergovernmental	$17,435,345	11.62%
Investment Income	$3,724,000	2.48%
Miscellaneous Revenue	$525,790	0.35%
Non Operating	$11,000	0.01%
TOTAL REVENUE:	**$150,028,651**	**100.0%**

2019 ADOPTED REVENUE BUDGET
MAJOR NON GENERAL FUNDS



REVENUE CATEGORIES	2019 REVENUE	2019 PERCENT OF TOTAL
Taxes	$112,536,820	25.29%
Fees/Licenses/Charges for Service	$80,017,884	17.99%
Fines & Forfeits	$348,625	0.08%
Intergovernmental	$151,614,618	34.08%
Investment Income	$347,400	0.08%
Miscellaneous Revenue	$85,149,757	19.14%
Reimbursements	$1,072,000	0.24%
Non Operating	$13,821,093	3.11%
TOTAL REVENUE:	**$444,908,197**	**100.0%**

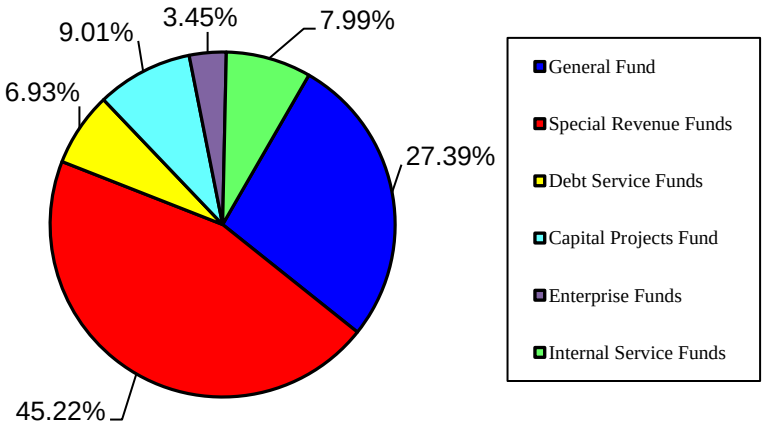
3-YEAR REVIEW OF REVENUES/EXPENDITURES BY FUND AND SOURCE

	General Fund				Special Revenue Funds				Debt Service Funds				Capital Projects Fund			
	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget
Revenues																
Taxes	117,701,504	118,600,256	111,918,351	113,887,537	96,715,796	99,280,797	101,211,709	103,711,820	-	-	-	-	6,237,593	8,649,765	6,393,463	8,825,000
Fees/Licenses	14,149,012	13,499,220	14,363,194	14,158,579	21,900,547	21,351,108	20,931,142	20,042,839	5,997,108	4,542,000	6,107,558	4,837,000	1,364,183	-	1,943,486	-
Fines & Forfeits	344,382	313,000	377,262	286,400	350,129	341,250	389,731	348,625	-	-	-	-	-	-	43,512	-
Intergovernmental	18,155,579	16,631,310	17,796,823	17,435,345	136,989,208	138,702,399	139,823,001	141,726,530	970,228	-	67,412	10,000	12,531,014	-	16,749,993	-
Investment Income	3,375,876	2,719,500	4,380,058	3,724,000	112,617	120,000	211,887	147,400	-	14,000	-	-	32,686	-	60,606	-
Miscellaneous Revenue	403,016	641,800	830,518	525,790	315,297	1,912,974	1,285,509	1,914,757	1,154,565	9,000,000	572,020	10,000,000	1,169,926	69,665,000	782,588	69,500,000
Reimbursements	103,174	-	7,991	-	1,270,679	1,189,980	684,761	1,072,000	5,951	-	-	-	-	-	25,689,661	-
Non Operating	494,809	219,000	4,902,771	11,000	14,637,586	13,302,532	14,647,248	13,535,593	31,868,712	-	4,296,479	-	34,251,928	-	7,244,456	-
Total Revenue	**154,727,352**	**152,624,086**	**154,576,968**	**150,028,651**	**272,291,860**	**276,201,040**	**279,184,987**	**282,499,564**	**39,996,563**	**13,556,000**	**11,043,469**	**14,847,000**	**55,587,330**	**78,314,765**	**58,907,765**	**78,325,000**
Expenditures																
Personnel Services	95,117,853	97,465,610	96,174,008	95,246,678	104,171,016	107,443,315	102,759,734	108,667,705	-	-	-	-	793,027	-	1,366,303	-
Charges and Services	7,150,960	7,134,818	7,128,361	6,961,561	100,982,901	111,019,322	104,136,651	111,745,489	2,594,829	2,320,000	3,884,620	2,464,000	24,181,275	-	31,023,416	-
Legal System	14,829,982	14,957,305	13,228,447	13,230,995	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies	2,214,860	2,307,208	2,168,467	2,396,281	3,334,806	4,364,768	3,660,770	3,990,503	-	-	-	-	962	-	4,377	-
Operating Expenses	8,066,211	8,868,531	7,693,336	8,881,626	24,972,324	33,968,353	25,684,213	36,429,251	-	5,000	1,324	-	629,839	-	52,300	-
Miscellaneous	1,976,826	2,287,075	1,564,915	2,340,890	18,903,658	20,444,853	24,161,739	20,663,459	-	2,000	-	2,000	221,222	-	6,130	-
Capital Outlay	1,973,802	907,141	1,079,307	959,435	1,627,381	2,742,098	6,212,080	5,395,112	-	-	-	-	2,184,058	79,242,200	1,065,749	76,090,492
Non Operating (transfer/debt)	24,709,832	20,474,012	26,394,233	21,304,935	3,679,408	110,500	-	610,500	36,887,073	11,569,000	9,012,413	12,881,000	23,342,018	-	24,671,436	-
Total Expenditures	**156,040,327**	**154,401,700**	**155,431,075**	**151,322,401**	**257,671,493**	**280,093,209**	**266,615,188**	**287,502,019**	**39,481,902**	**13,896,000**	**12,898,357**	**15,347,000**	**51,352,402**	**79,242,200**	**58,189,712**	**76,090,492**
Excess (Deficiency) of Revenues over Expenditures	**(1,312,975)**	**(1,777,614)**	**(854,107)**	**(1,293,750)**	**14,620,367**	**(3,892,169)**	**12,569,799**	**(5,002,455)**	**514,661**	**(340,000)**	**(1,854,888)**	**(500,000)**	**4,234,929**	**(927,435)**	**718,054**	**2,234,508**

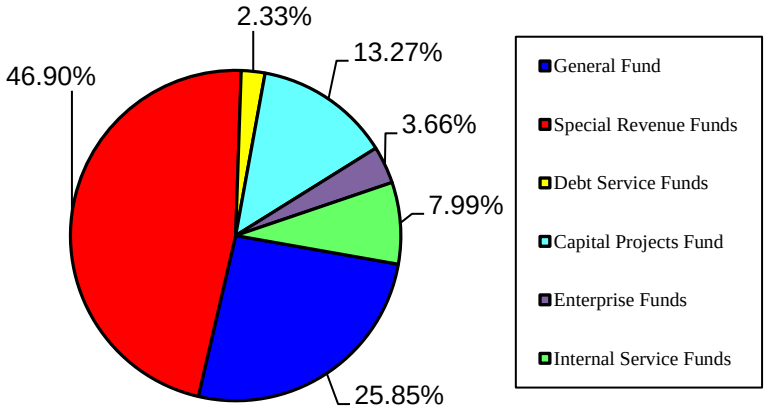
	Enterprise Funds				Internal Service Funds				Total			
	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget
Revenues												
Taxes	-	-	-	-	-	-	-	-	**220,654,893**	**226,530,818**	**219,523,523**	**226,424,357**
Fees/Licenses	12,787,401	12,010,000	13,350,218	13,525,795	41,945,271	42,309,803	44,345,198	41,612,250	**98,143,523**	**93,712,131**	**101,040,796**	**94,176,463**
Fines & Forfeits	-	-	-	-	-	-	-	-	**694,510**	**654,250**	**810,505**	**635,025**
Intergovernmental	109,267	9,605,000	9,656,592	9,878,088	-	-	1,230	-	**168,755,296**	**164,938,709**	**184,095,050**	**169,049,963**
Investment Income	-	-	-	-	167,575	120,000	303,770	200,000	**3,688,755**	**2,973,500**	**4,956,320**	**4,071,400**
Miscellaneous Revenue	9,622,057	48,000	19,162	460,000	3,867,820	3,000,000	3,194,498	3,275,000	**16,532,681**	**84,267,774**	**6,684,295**	**85,675,547**
Reimbursements	-	-	-	-	-	-	-	-	**1,379,804**	**1,189,980**	**26,382,413**	**1,072,000**
Non Operating	29,977	-	37,457	-	205,096	339,214	306,982	285,500	**81,488,107**	**13,860,746**	**31,435,393**	**13,832,093**
Total Revenue	**22,548,701**	**21,663,000**	**23,063,428**	**23,863,883**	**46,185,763**	**45,769,017**	**48,151,677**	**45,372,750**	**591,337,568**	**588,127,908**	**574,928,295**	**594,936,848**
Expenditures												
Personnel Services	6,207,734	6,962,599	6,401,927	7,161,490	1,002,982	1,037,133	1,026,516	1,198,767	**207,292,612**	**212,908,657**	**207,728,489**	**212,274,640**
Charges and Services	10,483,798	11,401,050	12,556,354	12,024,138	3,445,786	2,918,015	3,536,811	3,392,657	**148,839,550**	**134,793,205**	**162,266,213**	**136,587,845**
Legal System	-	-	-	-	-	-	-	-	**14,829,982**	**14,957,305**	**13,228,447**	**13,230,995**
Materials & Supplies	922,624	1,063,700	979,081	1,156,200	10,450,795	828,700	717,609	860,750	**16,924,048**	**8,564,376**	**7,530,304**	**8,403,734**
Operating Expenses	1,832,799	2,177,100	1,434,193	2,446,000	30,578,223	42,831,655	43,170,584	45,118,725	**66,079,395**	**87,850,639**	**78,035,950**	**92,875,602**
Miscellaneous	4,662	17,900	3,812	17,200	440	2,100	414	2,100	**21,106,808**	**22,753,928**	**25,737,011**	**23,025,649**
Capital Outlay	61,763	140,000	65,652	140,000	52,166	88,439	41,444	90,439	**5,899,170**	**83,119,878**	**8,464,233**	**82,675,478**
Non Operating (transfer/debt)	170,775	100,914	100,913	100,913	-	-	-	-	**88,789,106**	**32,254,426**	**60,178,995**	**34,897,348**
Total Expenditures	**19,684,155**	**21,863,263**	**21,541,931**	**23,045,941**	**45,530,392**	**47,706,042**	**48,493,379**	**50,663,438**	**569,760,671**	**597,202,414**	**563,169,641**	**603,971,291**
Excess (Deficiency) of Revenues over Expenditures	**2,864,546**	**(200,263)**	**1,521,497**	**817,942**	**655,370**	**(1,937,025)**	**(341,702)**	**(5,290,688)**	**21,576,897**	**(9,074,506)**	**11,758,654**	**(9,034,443)**

3-YEAR COMPARISON OF EXPENDITURES BY FUND TYPE

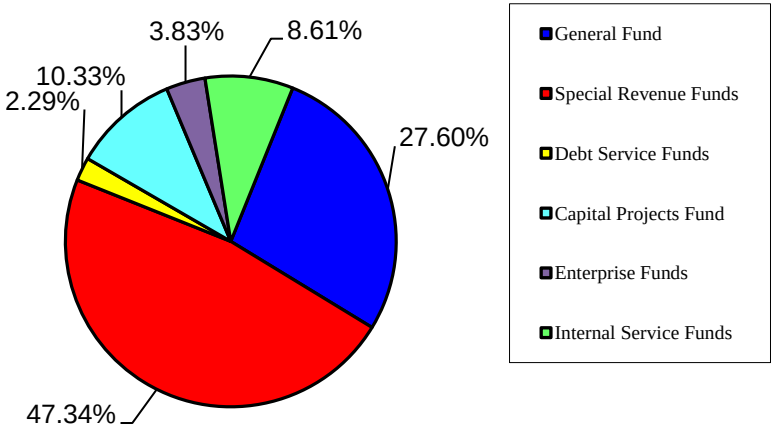
2017 Actual Expense



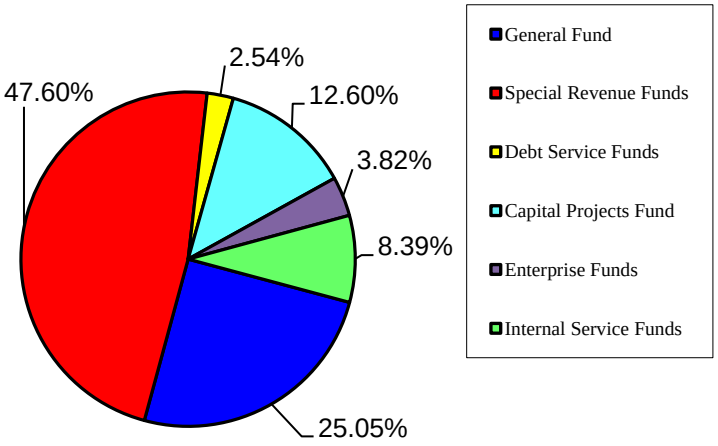
2018 Budget

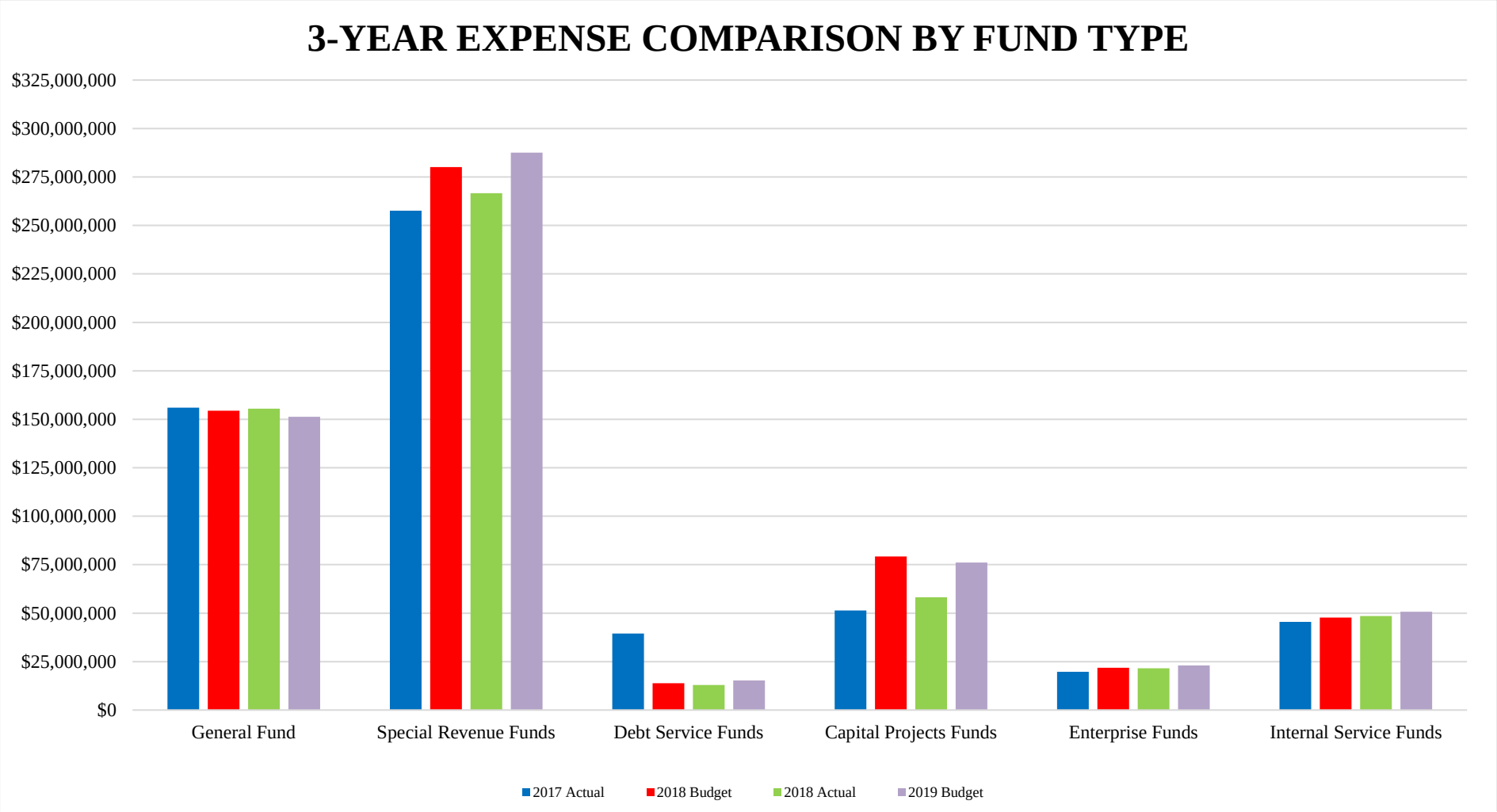


2018 Actual Expense



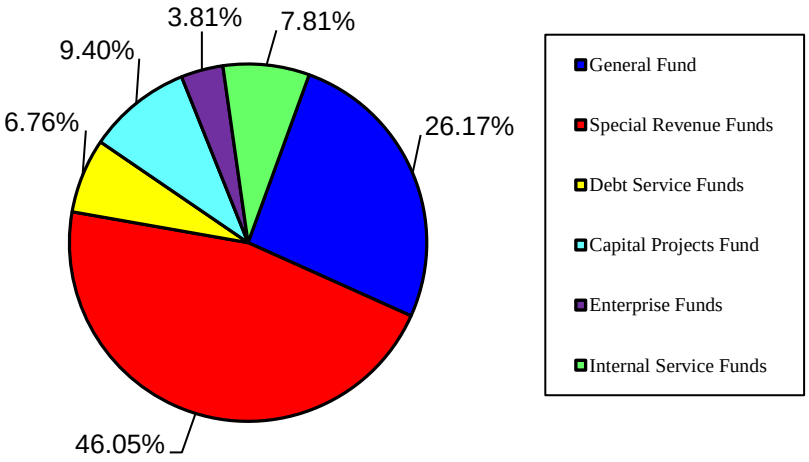
2019 Budget



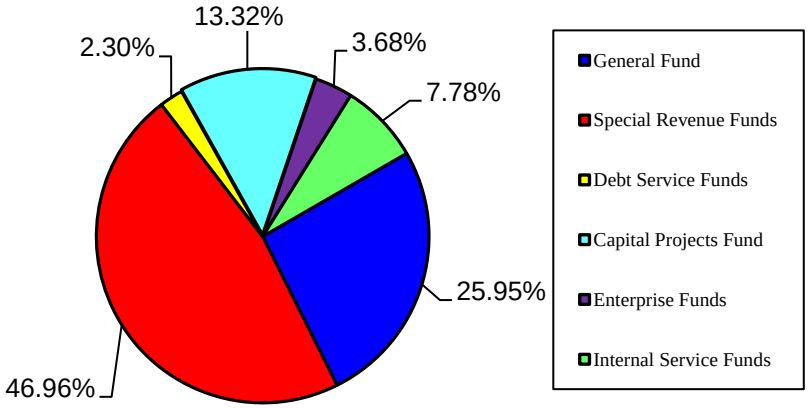

3-YEAR EXPENSE COMPARISON BY FUND TYPE
$325,000,000
$300,000,000
$275,000,000
$250,000,000
$225,000,000
$200,000,000
$175,000,000
$150,000,000
$125,000,000
$100,000,000
$75,000,000
$50,000,000
$25,000,000
$0
General Fund
Special Revenue Funds
Debt Service Funds
Capital Projects Funds
Enterprise Funds
Internal Service Funds
2017 Actual
2018 Budget
2018 Actual
2019 Budget

3-YEAR COMPARISON OF REVENUE BY FUND TYPE

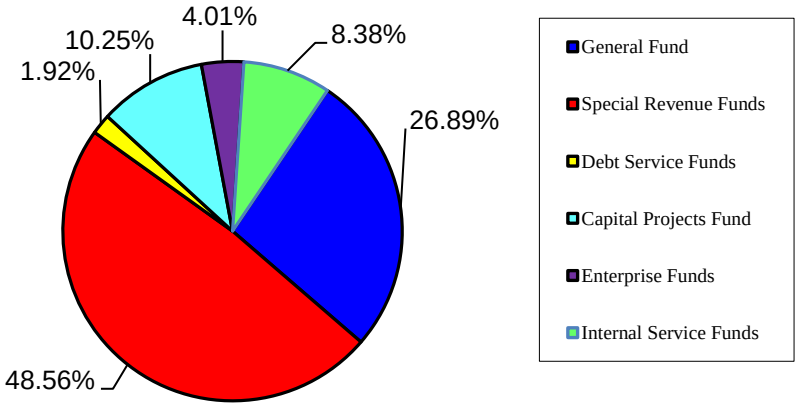
2017 Actual Revenue



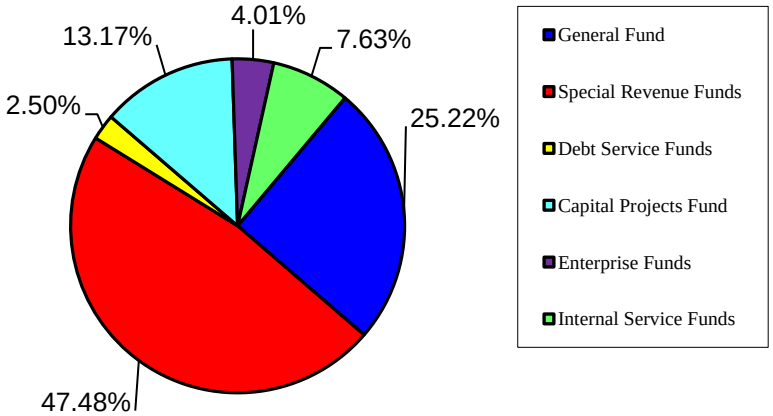
2018 Revenue Estimate

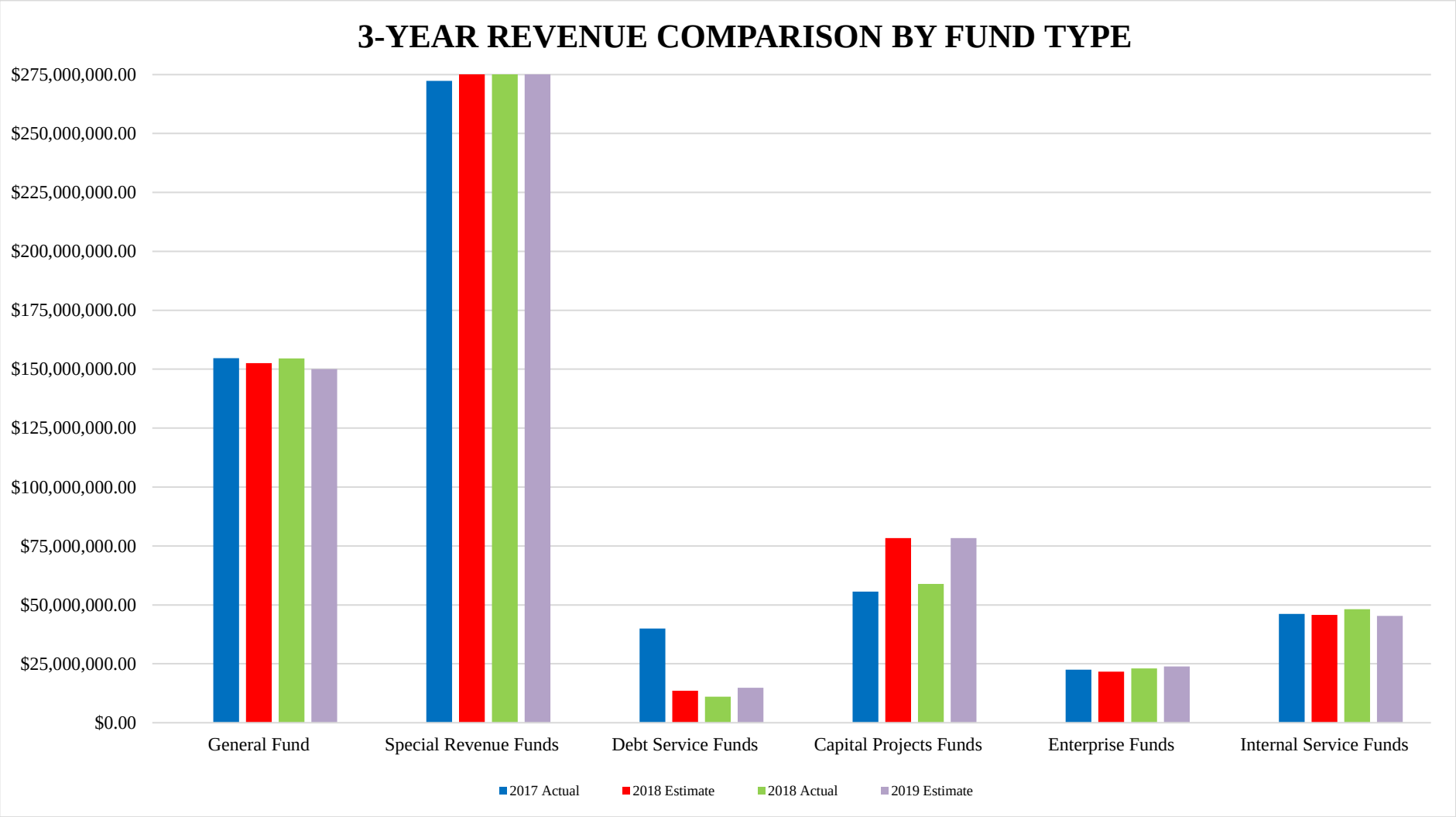


2018 Actual Revenue



2019 Revenue Estimate




3-YEAR REVENUE COMPARISON BY FUND TYPE
$275,000,000.00
$250,000,000.00
$225,000,000.00
$200,000,000.00
$175,000,000.00
$150,000,000.00
$125,000,000.00
$100,000,000.00
$75,000,000.00
$50,000,000.00
$25,000,000.00
$0.00
General Fund
Special Revenue Funds
Debt Service Funds
Capital Projects Funds
Enterprise Funds
Internal Service Funds
2017 Actual
2018 Estimate
2018 Actual
2019 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
2019 ESTIMATED REVENUE	-	-	-	38,136,533	-	-	237,000	2,109,605	**40,483,138**
2018 ACTUAL REVENUE	-	-	-	34,066,446	-	541	251,964	2,217,768	**36,536,719**
2018 ESTIMATED REVENUE	-	-	-	37,190,996	-	-	350,056	2,139,595	**39,680,647**
2017 ACTUAL REVENUE	-	-	-	32,365,844	-	(650,000)	361,359	2,924,253	**35,001,456**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	22,039,649	2,185,606	-	330,000	16,313,570	10,800	70,000	-	**40,949,625**
2018 ACTUAL EXPENSE	20,332,297	1,947,999	-	287,868	13,704,262	6,151	27,065	-	**36,305,642**
2018 BUDGETED EXPENSE	22,391,231	2,085,500	-	485,000	14,478,254	11,750	225,000	-	**39,676,735**
2017 ACTUAL EXPENSE	20,433,425	1,607,857	-	307,580	13,071,506	9,407	26,290	-	**35,456,064**

MENTAL HEALTH & RECOVERY SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	15,500,045	-	-	9,633,404	-	27,000	-	-	**25,160,449**
2018 ACTUAL REVENUE	15,983,661	-	-	10,985,678	-	48,398	-	8,062	**27,025,798**
2018 ESTIMATED REVENUE	15,500,045	-	-	9,633,956	-	25,944	-	-	**25,159,945**
2017 ACTUAL REVENUE	15,593,984	-	-	9,178,563	-	30,547	31,212	4,506	**24,838,812**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	1,527,062	25,567,647	-	11,800	199,089	27,400	22,000	-	**27,354,998**
2018 ACTUAL EXPENSE	1,513,811	22,695,619	-	14,002	190,171	11,708	18,955	-	**24,444,266**
2018 BUDGETED EXPENSE	1,557,283	27,144,770	-	11,800	199,526	27,400	22,000	-	**28,962,779**
2017 ACTUAL EXPENSE	1,413,241	23,195,899	-	9,207	198,055	16,782	25,826	-	**24,859,009**

REAL ESTATE ASSESSMENT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	4,600,000	-	200,000	-	-	500	100	**4,800,600**
2018 ACTUAL REVENUE	-	4,596,930	-	265,329	-	-	236	21,028	**4,883,523**
2018 ESTIMATED REVENUE	-	4,500,000	-	155,000	-	-	500	-	**4,655,500**
2017 ACTUAL REVENUE	-	4,497,152	-	269,936	-	3	685	13,210	**4,780,986**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	4,199,021	332,338	-	39,000	105,500	250	468,777	-	**5,144,886**
2018 ACTUAL EXPENSE	3,826,821	369,153	-	127,644	71,681	4,000,331	453,632	-	**8,849,263**
2018 BUDGETED EXPENSE	4,146,870	346,123	-	146,914	247,704	250	591,528	-	**5,479,389**
2017 ACTUAL EXPENSE	3,699,623	335,473	-	36,988	68,408	125	412,906	-	**4,553,522**

ENGINEER ADMINISTRATION

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	2,450	260,000	6,865,000	145,000	-	-	-	**7,272,450**
2018 ACTUAL REVENUE	-	4,235	292,625	6,558,173	208,345	-	-	29,113	**7,092,491**
2018 ESTIMATED REVENUE	2,300	150	260,000	5,965,000	120,000	-	-	-	**6,347,450**
2017 ACTUAL REVENUE	-	2,925	251,937	5,650,563	111,466	-	-	22,038	**6,038,929**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc. Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	5,206,250	148,305	-	918,840	250,706	5,481	65,975	-	**6,595,557**
2018 ACTUAL EXPENSE	4,563,738	138,033	-	790,943	245,922	4,026	66,604	-	**5,809,266**
2018 BUDGETED EXPENSE	4,667,000	110,000	-	1,034,500	253,500	5,000	55,000	-	**6,125,000**
2017 ACTUAL EXPENSE	4,327,524	177,964	-	420,117	227,561	4,965	65,527	-	**5,223,656**

STORM WATER ADMINISTRATION

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	542,000	-	20,000	-	-	-	-	**562,000**
2018 ACTUAL REVENUE	-	755,000	-	1,245	-	3,010	-	2,712	**761,967**
2018 ESTIMATED REVENUE	-	636,756	-	6,000	-	-	-	-	**642,756**
2017 ACTUAL REVENUE	-	1,061,261	-	143,550	-	-	-	1,669	**1,206,479**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	574,200	475,000	-	2,000	6,000	4,000	10,000	-	**1,071,200**
2018 ACTUAL EXPENSE	500,024	369,790	-	1,192	1,094	1,356	8,911	-	**882,368**
2018 BUDGETED EXPENSE	511,205	400,000	-	2,000	5,000	4,000	10,000	-	**932,205**
2017 ACTUAL EXPENSE	481,503	494,455	-	1,242	2,687	310	30,699	-	**1,010,896**

CHILDREN SERVICES BOARD

2018 ESTIMATED REVENUE	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	23,641,959	-	-	26,215,440	-	2,750	-	77,493	**49,937,642**
2018 ACTUAL REVENUE	23,588,070	-	-	23,929,768	-	5,059	-	156,222	**47,679,119**
2018 ESTIMATED REVENUE	23,140,870	800	-	24,375,083	-	1,200	5,000	31,400	**47,554,353**
2017 ACTUAL REVENUE	23,017,960	-	-	24,130,206	-	3,869	4,963	339,726	**47,496,724**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	26,421,456	21,249,849	-	693,887	1,360,751	-	322,235	-	**50,048,178**
2018 ACTUAL EXPENSE	26,013,416	18,523,804	-	690,523	1,310,186	-	140,236	-	**46,678,165**
2018 BUDGETED EXPENSE	25,775,898	19,319,555	-	639,467	1,292,116	-	297,750	-	**47,324,786**
2017 ACTUAL EXPENSE	24,688,035	18,917,150	-	710,181	1,115,485	-	97,958	-	**45,528,810**

PLANNING AND DEVELOPMENT

2018 ESTIMATED REVENUE	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	-	-	52,500	-	-	-	1,122,253	**1,174,753**
2018 ACTUAL REVENUE	-	-	-	986	-	53,207	-	1,415,077	**1,469,271**
2018 ESTIMATED REVENUE	-	-	-	-	-	-	-	1,132,855	**1,132,855**
2017 ACTUAL REVENUE	-	-	-	13,086	-	13,900	-	1,177,118	**1,204,105**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	832,114	145,761	-	3,800	31,078	150,000	3,500	-	**1,166,253**
2018 ACTUAL EXPENSE	843,297	517,766	-	2,565	24,923	108,006	4,721	-	**1,501,278**
2018 BUDGETED EXPENSE	786,900	151,061	-	3,800	29,676	153,500	5,000	-	**1,129,937**
2017 ACTUAL EXPENSE	746,342	142,252	-	3,291	35,716	345,858	824	-	**1,274,283**

EMERGENCY MEDICAL SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	3,800,000	-	-	-	-	-	9,182,930	**12,982,930**
2018 ACTUAL REVENUE	-	3,757,163	-	-	-	-	-	9,194,375	**12,951,539**
2018 ESTIMATED REVENUE	-	3,800,000	-	-	-	-	-	9,182,930	**12,982,930**
2017 ACTUAL REVENUE	-	3,634,492	-	-	-	-	-	9,190,339	**12,824,830**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	2,367,513	9,190,857	-	1,107,500	984,500	25,000	149,000	-	**13,824,370**
2018 ACTUAL EXPENSE	2,066,689	9,440,412	-	1,014,646	449,744	74	109,222	-	**13,080,787**
2018 BUDGETED EXPENSE	2,299,777	9,192,532	-	1,162,500	497,500	25,000	136,000	-	**13,313,309**
2017 ACTUAL EXPENSE	2,036,371	9,000,240	-	1,095,003	732,290	268	126,422	-	**12,990,594**

EMERGENCY TELEPHONE SYSTEM

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	4,366,316	-	-	579,170	-	-	-	2,000	**4,947,486**
2018 ACTUAL REVENUE	4,475,427	-	-	576,507	-	155	-	67,444	**5,119,533**
2018 ESTIMATED REVENUE	4,366,316	-	-	579,170	-	-	-	2,000	**4,947,486**
2017 ACTUAL REVENUE	4,366,317	-	-	578,228	-	440	-	3,524	**4,948,509**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	944,000	2,967,435	-	52,450	750,200	-	500,000	-	**5,214,085**
2018 ACTUAL EXPENSE	868,431	3,909,850	-	32,294	613,829	-	253,227	-	**5,677,630**
2018 BUDGETED EXPENSE	997,055	2,925,435	-	51,544	743,200	-	500,000	-	**5,217,234**
2017 ACTUAL EXPENSE	835,995	2,988,500	-	44,393	637,814	-	405,720	-	**4,912,422**

EMERGENCY MANAGEMENT AGENCY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	-	-	479,081	-	-	8,500	159,725	**647,306**
2018 ACTUAL REVENUE	-	-	-	413,425	-	-	-	117,525	**530,951**
2018 ESTIMATED REVENUE	-	-	-	477,818	-	-	8,424	159,725	**645,967**
2017 ACTUAL REVENUE	-	-	-	369,354	-	-	-	103,080	**472,434**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	405,454	193,150	-	4,500	23,500	2,202	18,500	-	**647,306**
2018 ACTUAL EXPENSE	314,970	147,515	-	2,716	12,929	657	4,158	-	**482,944**
2018 BUDGETED EXPENSE	400,714	187,450	-	4,700	28,300	2,348	21,000	-	**644,512**
2017 ACTUAL EXPENSE	327,592	154,129	-	2,852	9,744	-	116	-	**494,433**

CHILD SUPPORT ENFORCEMENT AGENCY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	1,672,024	-	9,365,586	-	180,000	-	20,000	**11,237,610**
2018 ACTUAL REVENUE	-	1,705,576	-	8,996,948	-	187,389	-	30,282	**10,920,195**
2018 ESTIMATED REVENUE	-	1,665,050	-	9,834,016	-	150,000	-	-	**11,649,066**
2017 ACTUAL REVENUE	-	1,656,082	-	8,394,823	-	807,983	-	19,255	**10,878,142**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	6,995,313	4,488,918	-	-	29,600	-	1,000	-	**11,514,831**
2018 ACTUAL EXPENSE	6,503,094	3,780,469	-	-	24,782	-	-	-	**10,308,346**
2018 BUDGETED EXPENSE	7,109,509	4,491,473	-	-	26,600	-	10,000	-	**11,637,582**
2017 ACTUAL EXPENSE	6,667,762	3,739,536	-	-	22,587	-	-	-	**10,429,885**

CANINE CARE AND CONTROL

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	1,566,500	88,625	-	-	80,000	-	708,404	**2,443,529**
2018 ACTUAL REVENUE	-	1,587,291	97,106	820	-	84,435	-	701,640	**2,471,293**
2018 ESTIMATED REVENUE	-	1,590,300	81,250	-	-	87,500	-	652,777	**2,411,827**
2017 ACTUAL REVENUE	-	1,464,489	98,192	2,000	-	92,577	762	455,500	**2,113,519**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	1,999,733	166,744	-	186,545	104,820	8,000	17,750	-	**2,483,592**
2018 ACTUAL EXPENSE	1,901,386	150,594	-	210,252	78,855	7,192	54,447	-	**2,402,725**
2018 BUDGETED EXPENSE	1,947,133	136,975	-	191,745	100,224	8,500	27,250	-	**2,411,827**
2017 ACTUAL EXPENSE	1,666,554	118,686	-	154,221	58,301	7,211	11,323	-	**2,016,295**

HOTEL LODGING TAX

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	6,800,000	-	-	-	-	-	-	-	**6,800,000**
2018 ACTUAL REVENUE	7,259,514	-	-	-	-	-	-	569	**7,260,083**
2018 ESTIMATED REVENUE	6,600,000	-	-	-	-	-	-	-	**6,600,000**
2017 ACTUAL REVENUE	6,514,433	-	-	-	-	-	-	343	**6,514,776**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	95,713	6,433,653	-	3,100	4,820	5,000	-	-	**6,542,286**
2018 ACTUAL EXPENSE	86,665	3,123,542	-	3,000	1,758	2,801	4,093,349	-	**7,311,116**
2018 BUDGETED EXPENSE	178,426	6,856,373	-	3,100	8,070	5,000	-	-	**7,050,969**
2017 ACTUAL EXPENSE	84,504	2,756,229	-	871	5,911	-	1,793	3,079,408	**5,928,715**

ZOO OPERATING

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	4,860,000	-	-	540,000	-	-	-	-	**5,400,000**
2018 ACTUAL REVENUE	4,795,099	-	-	617,686	-	166	-	-	**5,412,951**
2018 ESTIMATED REVENUE	4,671,117	-	-	578,883	-	-	-	-	**5,250,000**
2017 ACTUAL REVENUE	4,678,194	-	-	619,530	-	471	-	-	**5,298,195**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	5,400,000	-	-	-	-	-	-	**5,400,000**
2018 ACTUAL EXPENSE	-	5,417,951	-	-	-	-	-	-	**5,417,951**
2018 BUDGETED EXPENSE	-	5,250,000	-	-	-	-	-	-	**5,250,000**
2017 ACTUAL EXPENSE	-	5,298,195	-	-	-	-	-	-	**5,298,195**

CORONER LAB

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	1,045,000	-	-	-	73,845	-	-	**1,118,845**
2018 ACTUAL REVENUE	-	1,233,434	-	-	-	-	-	-	**1,233,434**
2018 ESTIMATED REVENUE	-	1,045,000	-	-	-	73,845	-	-	**1,118,845**
2017 ACTUAL REVENUE	-	1,172,027	-	-	-	-	-	-	**1,172,027**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	76,356	777,100	-	109,500	39,950	-	50,000	110,500	**1,163,406**
2018 ACTUAL EXPENSE	74,985	862,623	-	67,064	48,907	-	66,315	-	**1,119,894**
2018 BUDGETED EXPENSE	74,045	776,000	-	111,000	37,300	-	65,000	110,500	**1,173,845**
2017 ACTUAL EXPENSE	72,191	789,755	-	77,625	32,936	-	12,078	-	**984,585**

TOXOCOLOGY LAB

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	494,202	-	-	-	-	-	152,083	**646,285**
2018 ACTUAL REVENUE	-	494,202	-	-	-	-	-	152,083	**646,285**
2018 ESTIMATED REVENUE	-	467,000	-	38,205	-	-	-	110,500	**615,705**
2017 ACTUAL REVENUE	-	521,063	-	-	-	-	-	1,264	**522,327**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	425,387	24,000	-	90,000	40,067	-	153,000	-	**732,454**
2018 ACTUAL EXPENSE	409,051	24,000	-	77,352	39,527	-	-	-	**549,929**
2018 BUDGETED EXPENSE	432,300	22,378	-	90,000	39,217	-	3,000	-	**586,895**
2017 ACTUAL EXPENSE	349,734	20,075	-	87,038	37,709	-	-	-	**494,555**

SHERIFF POLICING CONTRACTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	-	-	3,697,265	-	-	-	-	**3,697,265**
2018 ACTUAL REVENUE	-	-	-	3,559,500	-	-	-	25,164	**3,584,664**
2018 ESTIMATED REVENUE	-	-	-	3,552,788	-	-	-	-	**3,552,788**
2017 ACTUAL REVENUE	-	-	-	3,551,353	-	-	-	19,417	**3,570,769**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	3,666,149	25,330	-	6,056	-	-	-	-	**3,697,535**
2018 ACTUAL EXPENSE	3,308,205	59,113	-	28,273	-	-	-	-	**3,395,590**
2018 BUDGETED EXPENSE	3,465,229	59,286	-	28,273	-	-	-	-	**3,552,788**
2017 ACTUAL EXPENSE	3,437,317	50,650	-	24,072	-	-	-	-	**3,512,039**

COUNTYWIDE COMMUNICATIONS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	-	-	8,760	-	1,550,962	-	-	**1,559,722**
2018 ACTUAL REVENUE	1,509,120	-	-	-	-	-	-	2,436	**1,511,556**
2018 ESTIMATED REVENUE	-	-	-	8,760	-	1,573,535	-	-	**1,582,295**
2017 ACTUAL REVENUE	-	1,508,760	-	-	-	-	-	1,831	**1,510,591**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	289,180	1,182,702	-	9,500	29,480	-	40,000	-	**1,550,862**
2018 ACTUAL EXPENSE	270,597	1,077,405	-	2,471	8,653	-	23,456	-	**1,382,581**
2018 BUDGETED EXPENSE	354,044	1,123,663	-	10,000	29,480	-	40,000	-	**1,557,187**
2017 ACTUAL EXPENSE	285,970	1,048,534	-	3,445	11,257	-	6,130	-	**1,355,336**

DELINQUENT TAX

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	1,375,000	-	-	-	200	525,000	-	**1,900,200**
2018 ACTUAL REVENUE	-	1,458,916	-	-	-	597,090	-	9,361	**2,065,367**
2018 ESTIMATED REVENUE	-	1,250,000	-	-	-	200	525,000	-	**1,775,200**
2017 ACTUAL REVENUE	-	1,323,979	-	-	-	160	565,811	5,486	**1,895,437**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	1,434,560	785,750	-	33,000	112,000	5,000	6,500	-	**2,376,810**
2018 ACTUAL EXPENSE	1,334,513	524,109	-	7,925	63,431	-	3,633	-	**1,933,610**
2018 BUDGETED EXPENSE	1,399,811	755,750	-	50,000	149,000	5,000	32,200	-	**2,391,761**
2017 ACTUAL EXPENSE	1,270,592	676,476	-	11,659	67,183	-	143	-	**2,026,053**

BOARD OF DEVELOPMENTAL DISABILITIES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	43,500,000	-	-	11,147,993	-	-	300,000	-	**54,947,993**
2018 ACTUAL REVENUE	38,592,966	65,698	-	16,917,011	-	3,379	431,319	465,359	**56,475,732**
2018 ESTIMATED REVENUE	40,100,149	1,615,000	-	12,973,953	-	-	300,000	-	**54,989,102**
2017 ACTUAL REVENUE	37,658,356	1,129,279	-	20,643,028	-	4,709	305,239	322,562	**60,063,172**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	24,719,905	3,708,787	-	256,250	3,328,343	20,252,400	3,395,075	-	**55,660,760**
2018 ACTUAL EXPENSE	22,007,574	2,416,754	-	160,601	2,475,269	20,005,859	867,245	-	**47,933,301**
2018 BUDGETED EXPENSE	25,114,430	3,870,791	-	309,000	3,959,643	20,028,550	689,570	-	**53,971,984**
2017 ACTUAL EXPENSE	26,082,551	2,499,080	-	274,360	2,759,146	18,486,023	392,707	-	**50,493,867**

COMMUNITY BDD (RESIDENTIAL)

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	-	-	20,240,000	-	-	-	-	**20,240,000**
2018 ACTUAL REVENUE	-	-	-	20,000,000	-	-	-	-	**20,000,000**
2018 ESTIMATED REVENUE	-	-	-	20,000,000	-	-	-	-	**20,000,000**
2017 ACTUAL REVENUE	-	-	-	18,480,169	-	-	-	-	**18,480,169**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	20,240,000	-	-	-	-	-	-	**20,240,000**
2018 ACTUAL EXPENSE	-	19,146,329	-	-	-	-	-	-	**19,146,329**
2018 BUDGETED EXPENSE	-	20,000,000	-	-	-	-	-	-	**20,000,000**
2017 ACTUAL EXPENSE	-	17,932,003	-	-	-	-	-	-	**17,932,003**

SENIOR SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	3,958,500	-	-	391,500	-	-	-	-	**4,350,000**
2018 ACTUAL REVENUE	3,920,964	-	-	405,107	-	133	-	-	**4,326,205**
2018 ESTIMATED REVENUE	3,850,000	-	-	375,000	-	-	-	-	**4,225,000**
2017 ACTUAL REVENUE	3,826,161	-	-	406,781	-	377	-	-	**4,233,319**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	4,350,000	-	-	-	-	-	-	**4,350,000**
2018 ACTUAL EXPENSE	-	4,326,205	-	-	-	-	-	-	**4,326,205**
2018 BUDGETED EXPENSE	-	4,225,000	-	-	-	-	-	-	**4,225,000**
2017 ACTUAL EXPENSE	-	4,228,319	-	-	-	-	-	-	**4,228,319**

IMAGINATION STATION

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	1,085,000	-	-	140,000	-	-	-	-	**1,225,000**
2018 ACTUAL REVENUE	1,086,889	-	-	140,009	-	38	-	-	**1,226,935**
2018 ESTIMATED REVENUE	1,050,000	-	-	140,000	-	-	-	-	**1,190,000**
2017 ACTUAL REVENUE	1,060,391	-	-	140,427	-	107	-	-	**1,200,924**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	1,225,000	-	-	-	-	-	-	**1,225,000**
2018 ACTUAL EXPENSE	-	1,226,935	-	-	-	-	-	-	**1,226,935**
2018 BUDGETED EXPENSE	-	1,190,000	-	-	-	-	-	-	**1,190,000**
2017 ACTUAL EXPENSE	-	1,199,003	-	-	-	-	-	-	**1,199,003**

BUILDING REGULATIONS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	1,700,000	-	-	-	-	-	-	**1,700,000**
2018 ACTUAL REVENUE	-	1,927,269	-	-	-	-	-	4,410	**1,931,680**
2018 ESTIMATED REVENUE	-	2,000,000	-	-	-	-	-	-	**2,000,000**
2017 ACTUAL REVENUE	-	1,175,267	-	-	-	-	-	2,439	**1,177,705**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	1,164,593	233,300	-	27,100	100,641	1,000	1,800	-	**1,528,434**
2018 ACTUAL EXPENSE	1,125,355	218,436	-	23,046	74,038	-	8	-	**1,440,882**
2018 BUDGETED EXPENSE	1,121,787	191,300	-	22,100	84,500	1,000	1,800	-	**1,422,487**
2017 ACTUAL EXPENSE	938,008	227,127	-	20,190	69,571	64	1,180	-	**1,256,140**

CERTIFICATE OF TITLE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	3,015,000	-	-	2,400	-	1,000	-	**3,018,400**
2018 ACTUAL REVENUE	-	3,086,633	-	-	3,541	-	1,241	10,040	**3,101,455**
2018 ESTIMATED REVENUE	-	3,025,000	-	-	-	750	1,000	250	**3,027,000**
2017 ACTUAL REVENUE	-	3,041,838	-	-	1,151	-	649	6,287	**3,049,926**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	1,967,280	63,750	-	95,300	170,800	151,500	75,000	500,000	**3,023,630**
2018 ACTUAL EXPENSE	1,789,695	37,618	-	66,376	170,022	-	6,019	-	**2,069,729**
2018 BUDGETED EXPENSE	1,877,237	62,000	-	86,750	191,800	151,000	8,000	-	**2,376,787**
2017 ACTUAL EXPENSE	1,770,951	43,405	-	70,291	146,851	-	8,530	500,000	**2,540,029**

FAMILY AND CHILDREN FIRST COUNCIL

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	230,663	-	15,750	-	-	-	-	**246,413**
2018 ACTUAL REVENUE	-	258,795	-	41,050	-	1,648	-	1,428	**302,921**
2018 ESTIMATED REVENUE	-	223,052	-	15,750	-	-	-	-	**238,802**
2017 ACTUAL REVENUE	-	232,998	-	33,822	-	28	-	4,032	**270,879**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	206,001	2,427	-	3,075	24,484	10,426	-	-	**246,413**
2018 ACTUAL EXPENSE	219,765	2,436	-	4,138	17,540	1,907	-	-	**245,787**
2018 BUDGETED EXPENSE	197,587	4,250	-	3,075	22,335	11,555	-	-	**238,802**
2017 ACTUAL EXPENSE	227,626	4,681	-	2,594	16,228	24,590	-	-	**275,720**

FAMILY COUNCIL GRANTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	-	-	5,433,729	-	-	-	-	**5,433,729**
2018 ACTUAL REVENUE	-	-	-	5,583,004	-	300,862	-	9,359	**5,893,225**
2018 ESTIMATED REVENUE	-	-	-	5,346,440	-	-	-	-	**5,346,440**
2017 ACTUAL REVENUE	-	-	-	5,588,414	-	10,128	-	3,124	**5,601,666**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	-	-	-	5,183,729	-	-	-	**5,183,729**
2018 ACTUAL EXPENSE	1,871,946	3,579,101	-	43,453	370,811	11,671	-	-	**5,876,982**
2018 BUDGETED EXPENSE	-	-	-	-	5,346,440	-	-	-	**5,346,440**
2017 ACTUAL EXPENSE	1,668,386	3,223,834	-	59,729	375,770	7,333	-	100,000	**5,435,051**

WORKFORCE DEVELOPMENT AGENCY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	-	-	8,564,819	-	-	-	1,000	**8,565,819**
2018 ACTUAL REVENUE	-	-	-	6,764,308	-	-	-	5,788	**6,770,096**
2018 ESTIMATED REVENUE	-	-	-	7,493,786	-	-	-	1,000	**7,494,786**
2017 ACTUAL REVENUE	-	-	-	6,429,532	-	-	-	17,846	**6,447,378**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	1,110,816	182,080	-	7,300	7,235,623	5,000	25,000	-	**8,565,819**
2018 ACTUAL EXPENSE	1,013,409	103,091	-	2,429	5,685,879	-	10,879	-	**6,815,686**
2018 BUDGETED EXPENSE	1,070,144	164,035	-	7,500	6,238,185	5,000	5,000	-	**7,489,864**
2017 ACTUAL EXPENSE	1,008,954	133,471	-	4,896	5,307,317	-	1,211	-	**6,455,849**

ALL SPECIAL REVENUE FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	103,711,820	20,042,839	348,625	141,726,530	147,400	1,914,757	1,072,000	13,535,593	**282,499,564**
2018 ACTUAL REVENUE	101,211,709	20,931,142	389,731	139,823,001	211,887	1,285,509	684,761	14,647,248	**279,184,987**
2018 ESTIMATED REVENUE	99,280,797	21,818,108	341,250	138,740,604	120,000	1,912,974	1,189,980	13,413,032	**276,816,745**
2017 ACTUAL REVENUE	96,715,796	22,421,610	350,129	136,989,208	112,617	315,297	1,270,679	14,638,850	**272,814,187**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	108,667,705	111,745,489	-	3,990,503	36,429,251	20,663,459	5,395,112	610,500	**287,502,019**
2018 ACTUAL EXPENSE	102,759,734	104,136,651	-	3,660,770	25,684,213	24,161,739	6,212,080	-	**266,615,188**
2018 BUDGETED EXPENSE	107,875,615	111,041,700	-	4,454,768	34,007,570	20,444,853	2,745,098	110,500	**280,680,104**
2017 ACTUAL EXPENSE	104,520,750	101,002,975	-	3,421,844	25,010,033	18,902,936	1,627,381	3,679,408	**258,165,327**

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
2019 ESTIMATED REVENUE	-	-	-	-	-	10,000,000	-	-	**10,000,000**
2018 ACTUAL REVENUE	-	1,973,956	-	-	-	572,020	-	4,296,479	**6,842,455**
2018 ESTIMATED REVENUE	-	-	-	-	-	9,000,000	-	-	**9,000,000**
2017 ACTUAL REVENUE	-	2,175,173	-	950,000	-	1,154,565	-	31,689,340	**35,969,078**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	-	-	-	-	-	-	10,000,000	**10,000,000**
2018 ACTUAL EXPENSE	-	34,200	-	-	1,324	-	-	6,782,022	**6,817,546**
2018 BUDGETED EXPENSE	-	-	-	-	-	-	-	9,000,000	**9,000,000**
2017 ACTUAL EXPENSE	-	7,950	-	-	-	-	-	35,022,415	**35,030,365**

WATER CAPITAL IMPROVEMENT AND DEBT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	1,296,000	-	10,000	-	-	-	-	**1,306,000**
2018 ACTUAL REVENUE	-	1,324,887	-	6,743	-	-	-	-	**1,331,630**
2018 ESTIMATED REVENUE	-	1,156,000	-	-	14,000	-	-	-	**1,170,000**
2017 ACTUAL REVENUE	-	1,172,207	-	20,228	-	-	-	-	**1,192,434**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	914,000	-	-	-	1,000	-	391,000	**1,306,000**
2018 ACTUAL EXPENSE	-	349,508	-	-	-	-	-	401,469	**750,977**
2018 BUDGETED EXPENSE	-	708,000	-	-	-	1,000	-	461,000	**1,170,000**
2017 ACTUAL EXPENSE	-	640,578	-	-	-	-	-	466,416	**1,106,994**

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
2019 ESTIMATED REVENUE	-	2,500,000	-	-	-	-	-	-	**2,500,000**
2018 ACTUAL REVENUE	-	1,829,627	-	-	-	-	-	-	**1,829,627**
2018 ESTIMATED REVENUE	-	2,365,000	-	-	-	-	-	-	**2,365,000**
2017 ACTUAL REVENUE	-	1,741,147	-	-	-	-	-	179,372	**1,920,518**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	1,000,000	-	-	-	-	-	2,000,000	**3,000,000**
2018 ACTUAL EXPENSE	-	3,190,891	-	-	-	-	-	1,470,918	**4,661,809**
2018 BUDGETED EXPENSE	-	1,000,000	-	-	5,000	-	-	1,700,000	**2,705,000**
2017 ACTUAL EXPENSE	-	469,451	-	-	-	-	-	1,088,618	**1,558,070**

SEWER CAPITAL IMPROVEMENT AND DEBT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	1,041,000	-	-	-	-	-	-	**1,041,000**
2018 ACTUAL REVENUE	-	979,088	-	60,670	-	-	-	-	**1,039,758**
2018 ESTIMATED REVENUE	-	1,021,000	-	-	-	-	-	-	**1,021,000**
2017 ACTUAL REVENUE	-	908,581	-	-	-	-	5,951	-	**914,532**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	550,000	-	-	-	1,000	-	490,000	**1,041,000**
2018 ACTUAL EXPENSE	-	310,021	-	-	-	-	-	358,005	**668,026**
2018 BUDGETED EXPENSE	-	612,000	-	-	-	1,000	-	408,000	**1,021,000**
2017 ACTUAL EXPENSE	-	1,476,850	-	-	-	-	-	309,623	**1,786,473**

ALL DEBT SERVICE FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	4,837,000	-	10,000	-	10,000,000	-	-	**14,847,000**
2018 ACTUAL REVENUE	-	6,107,558	-	67,412	-	572,020	-	4,296,479	**11,043,469**
2018 ESTIMATED REVENUE	-	4,542,000	-	-	14,000	9,000,000	-	-	**13,556,000**
2017 ACTUAL REVENUE	-	5,997,108	-	970,228	-	1,154,565	5,951	31,868,712	**39,996,563**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	2,464,000	-	-	-	2,000	-	12,881,000	**15,347,000**
2018 ACTUAL EXPENSE	-	3,884,620	-	-	1,324	-	-	9,012,413	**12,898,357**
2018 BUDGETED EXPENSE	-	2,320,000	-	-	5,000	2,000	-	11,569,000	**13,896,000**
2017 ACTUAL EXPENSE	-	2,594,829	-	-	-	-	-	36,887,073	**39,481,902**

2019 BUDGET

LUCAS COUNTY

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
2019 ESTIMATED REVENUE	-	-	-	-	-	18,200,000	-	-	**18,200,000**
2018 ACTUAL REVENUE	-	74,828	43,512	8,434,839	-	249,204	-	1,758,520	**10,560,902**
2018 ESTIMATED REVENUE	-	-	-	-	-	15,665,000	-	-	**15,665,000**
2017 ACTUAL REVENUE	-	195,663	-	9,054,368	-	101,241	-	2,477,858	**11,829,129**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	-	-	-	-	-	15,190,492	-	**15,190,492**
2018 ACTUAL EXPENSE	622,122	9,989,084	-	228	-	742	-	2,126,991	**12,739,167**
2018 BUDGETED EXPENSE	-	-	-	-	-	-	16,992,200	-	**16,992,200**
2017 ACTUAL EXPENSE	654,792	7,936,695	-	282	-	1,115	-	2,588,268	**11,181,151**

STORM WATER PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	1,625,000	-	-	-	-	-	-	-	**1,625,000**
2018 ACTUAL REVENUE	-	1,390,583	-	-	-	-	-	-	**1,390,583**
2018 ESTIMATED REVENUE	1,499,765	-	-	-	-	-	-	-	**1,499,765**
2017 ACTUAL REVENUE	-	1,061,261	-	-	-	-	-	-	**1,061,261**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	-	-	-	-	-	2,400,000	-	**2,400,000**
2018 ACTUAL EXPENSE	-	1,066,617	-	-	-	-	-	-	**1,066,617**
2018 BUDGETED EXPENSE	-	-	-	-	-	-	2,100,000	-	**2,100,000**
2017 ACTUAL EXPENSE	-	1,348,167	-	-	-	-	-	-	**1,348,167**

CAPITAL PROJECTS FUND

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	-	-	-	-	$40,000,000	-	-	**40,000,000**
2018 ACTUAL REVENUE	-	468,773	-	771,004	60,606	533,163	25,689,661	-	**27,523,206**
2018 ESTIMATED REVENUE	-	-	-	-	-	45,000,000	-	-	**45,000,000**
2017 ACTUAL REVENUE	-	106,853	-	1,366,170	32,686	968,057	-	29,484,070	**31,957,836**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	-	-	-	-	-	40,000,000	-	**40,000,000**
2018 ACTUAL EXPENSE	744,182	4,307,797	-	4,149	49,692	5,388	1,065,749	20,213,745	**26,390,702**
2018 BUDGETED EXPENSE	-	-	-	-	-	-	45,000,000	-	**45,000,000**
2017 ACTUAL EXPENSE	138,235	5,719,429	-	680	626,100	220,107	526,558	20,753,750	**27,984,859**

ZOO CAPITAL PROJECTS FUND

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	7,200,000	-	-	-	-	-	-	-	**7,200,000**
2018 ACTUAL REVENUE	6,393,463	-	-	823,581	-	222	-	-	**7,217,266**
2018 ESTIMATED REVENUE	7,150,000	-	-	-	-	-	-	-	**7,150,000**
2017 ACTUAL REVENUE	6,237,593	-	-	826,040	-	628	-	-	**7,064,261**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	-	-	-	-	-	7,200,000	-	**7,200,000**
2018 ACTUAL EXPENSE	-	7,222,266	-	-	-	-	-	-	**7,222,266**
2018 BUDGETED EXPENSE	-	-	-	-	-	-	7,150,000	-	**7,150,000**
2017 ACTUAL EXPENSE	-	7,064,261	-	-	-	-	-	-	**7,064,261**

WATER LINE PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	-	-	-	-	2,300,000	-	-	**2,300,000**
2018 ACTUAL REVENUE	-	9,302	-	1,282,693	-	-	-	2,050,128	**3,342,123**
2018 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	**2,000,000**
2017 ACTUAL REVENUE	-	9,469	-	794,435	-	-	-	2,285,000	**3,088,905**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	-	-	-	-	-	2,300,000	-	**2,300,000**
2018 ACTUAL EXPENSE	-	210,619	-	-	675	-	-	2,330,700	**2,541,994**
2018 BUDGETED EXPENSE	-	-	-	-	-	-	2,000,000	-	**2,000,000**
2017 ACTUAL EXPENSE	-	807,192	-	-	242	-	1,657,500	-	**2,464,934**

WASTE RESOURCE RECOVERY PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	-	-	-	-	5,000,000	-	-	**5,000,000**
2018 ACTUAL REVENUE	-	-	-	4,119,108	-	-	-	79,654	**4,198,762**
2018 ESTIMATED REVENUE	-	-	-	-	-	5,000,000	-	-	**5,000,000**
2017 ACTUAL REVENUE	-	-	-	450,000	-	-	-	-	**450,000**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	-	-	-	-	-	5,000,000	-	**5,000,000**
2018 ACTUAL EXPENSE	-	4,300,276	-	-	-	-	-	-	**4,300,276**
2018 BUDGETED EXPENSE	-	-	-	-	-	-	5,000,000	-	**5,000,000**
2017 ACTUAL EXPENSE	-	640,828	-	-	365	-	-	-	**641,193**

SEWER PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	-	-	-	-	4,000,000	-	-	**4,000,000**
2018 ACTUAL REVENUE	-	-	-	1,318,768	-	-	-	3,356,154	**4,674,922**
2018 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	**2,000,000**
2017 ACTUAL REVENUE	-	(9,062)	-	40,000	-	100,000	-	5,000	**135,938**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	-	-	-	-	-	4,000,000	-	**4,000,000**
2018 ACTUAL EXPENSE	-	3,926,757	-	-	1,933	-	-	-	**3,928,690**
2018 BUDGETED EXPENSE	-	-	-	-	-	-	1,000,000	-	**1,000,000**
2017 ACTUAL EXPENSE	-	664,704	-	-	3,133	-	-	-	**667,837**

ALL CAPITAL PROJECT FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	8,825,000	-	-	-	-	69,500,000	-	-	**78,325,000**
2018 ACTUAL REVENUE	6,393,463	1,943,486	43,512	16,749,993	60,606	782,588	25,689,661	7,244,456	**58,907,765**
2018 ESTIMATED REVENUE	8,649,765	-	-	-	-	69,665,000	-	-	**78,314,765**
2017 ACTUAL REVENUE	6,237,593	1,364,183	-	12,531,014	32,686	1,169,926	-	34,251,928	**55,587,330**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	-	-	-	-	-	76,090,492	-	**76,090,492**
2018 ACTUAL EXPENSE	1,366,303	31,023,416	-	4,377	52,300	6,130	1,065,749	24,671,436	**58,189,712**
2018 BUDGETED EXPENSE	-	-	-	-	-	-	79,242,200	-	**79,242,200**
2017 ACTUAL EXPENSE	793,027	24,181,275	-	962	629,839	221,222	2,184,058	23,342,018	**51,352,402**

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
2019 ESTIMATED REVENUE	-	3,154,795	-	9,788,088	-	-	-	-	**12,942,883**
2018 ACTUAL REVENUE	-	3,191,658	-	9,548,596	-	-	-	5,374	**12,745,627**
2018 ESTIMATED REVENUE	-	3,094,000	-	9,530,000	-	-	-	-	**12,624,000**
2017 ACTUAL REVENUE	-	3,178,958	-	-	-	9,135,846	-	2,854	**12,317,658**

Expense Year	Personal Services	Charges for Services	Fines & Forfeits	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	858,700	10,801,138	-	287,500	742,500	11,200	110,000	100,913	**12,911,951**
2018 ACTUAL EXPENSE	806,231	9,249,337	-	176,590	166,016	905	40,360	100,913	**10,540,353**
2018 BUDGETED EXPENSE	847,461	10,440,050	-	287,500	662,500	11,200	110,000	100,914	**12,459,625**
2017 ACTUAL EXPENSE	813,700	9,759,755	-	152,244	507,063	1,473	7,658	100,913	**11,342,805**

SANITARY ENGINEER

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	5,371,000	-	90,000	-	10,000	-	-	**5,471,000**
2018 ACTUAL REVENUE	-	5,536,788	-	107,996	-	17,945	-	22,131	**5,684,860**
2018 ESTIMATED REVENUE	-	5,116,000	-	75,000	-	5,000	-	-	**5,196,000**
2017 ACTUAL REVENUE	-	5,463,448	-	109,267	-	19,838	-	21,045	**5,613,599**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	4,201,000	423,000	-	348,000	573,500	2,500	20,000	-	**5,568,000**
2018 ACTUAL EXPENSE	3,696,301	2,348,980	-	324,073	278,178	10	14,037	-	**6,661,580**
2018 BUDGETED EXPENSE	4,014,000	394,000	-	310,000	440,500	2,500	20,000	-	**5,181,000**
2017 ACTUAL EXPENSE	3,646,704	250,625	-	281,502	425,047	8	53,001	69,862	**4,726,749**

WATER RESOURCE RECOVERY FACILITY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	5,000,000	-	-	-	450,000	-	-	**5,450,000**
2018 ACTUAL REVENUE	-	4,621,772	-	-	-	1,217	-	9,952	**4,632,941**
2018 ESTIMATED REVENUE	-	3,800,000	-	-	-	43,000	-	-	**3,843,000**
2017 ACTUAL REVENUE	-	4,144,995	-	-	-	466,372	-	6,077	**4,617,444**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	2,101,790	800,000	-	520,700	1,130,000	3,500	10,000	-	**4,565,990**
2018 ACTUAL EXPENSE	1,899,394	958,037	-	478,417	989,998	2,897	11,255	-	**4,339,998**
2018 BUDGETED EXPENSE	2,101,138	567,000	-	466,200	1,074,100	4,200	10,000	-	**4,222,638**
2017 ACTUAL EXPENSE	1,747,330	473,419	-	488,878	900,689	3,182	1,104	-	**3,614,601**

ALL ENTERPRISE FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	13,525,795	-	9,878,088	-	460,000	-	-	**23,863,883**
2018 ACTUAL REVENUE	-	13,350,218	-	9,656,592	-	19,162	-	37,457	**23,063,428**
2018 ESTIMATED REVENUE	-	12,010,000	-	9,605,000	-	48,000	-	-	**21,663,000**
2017 ACTUAL REVENUE	-	12,787,401	-	109,267	-	9,622,057	-	29,977	**22,548,701**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	7,161,490	12,024,138	-	1,156,200	2,446,000	17,200	140,000	100,913	**23,045,941**
2018 ACTUAL EXPENSE	6,401,927	12,556,354	-	979,081	1,434,193	3,812	65,652	100,913	**21,541,931**
2018 BUDGETED EXPENSE	6,962,599	11,401,050	-	1,063,700	2,177,100	17,900	140,000	100,914	**21,863,263**
2017 ACTUAL EXPENSE	6,207,734	10,483,798	-	922,624	1,832,799	4,662	61,763	170,775	**19,684,155**

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
2019 ESTIMATED REVENUE	-	425,250	-	-	-	-	-	65,000	**490,250**
2018 ACTUAL REVENUE	-	390,697	-	-	-	-	-	66,066	**456,763**
2018 ESTIMATED REVENUE	-	459,100	-	-	-	-	-	65,000	**524,100**
2017 ACTUAL REVENUE	-	359,441	-	-	-	-	-	103	**359,543**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	31,276	11,500	-	460,500	2,100	-	1,000	-	**506,376**
2018 ACTUAL EXPENSE	19,839	12,216	-	424,664	1,015	-	554	-	**458,289**
2018 BUDGETED EXPENSE	33,668	13,200	-	474,800	2,080	-	1,000	-	**524,748**
2017 ACTUAL EXPENSE	25,279	10,967	-	246,481	595	-	-	-	**283,322**

VEHICLE MAINTENANCE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	475,000	-	-	-	-	-	200,500	**675,500**
2018 ACTUAL REVENUE	-	500,271	-	-	-	276	-	82,869	**583,415**
2018 ESTIMATED REVENUE	-	476,000	-	-	-	-	-	224,214	**700,214**
2017 ACTUAL REVENUE	-	466,174	-	-	-	-	-	120,834	**587,008**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	266,475	27,500	-	383,000	7,700	600	14,439	-	**699,714**
2018 ACTUAL EXPENSE	258,715	22,289	-	275,837	9,448	414	16,715	-	**583,418**
2018 BUDGETED EXPENSE	267,475	52,500	-	336,000	9,200	600	33,939	-	**699,714**
2017 ACTUAL EXPENSE	250,338	8,276	-	304,082	6,432	440	15,144	-	**584,712**

TELECOMMUNICATION SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	990,000	-	-	-	-	-	-	**990,000**
2018 ACTUAL REVENUE	-	1,127,040	-	-	-	-	-	505	**1,127,545**
2018 ESTIMATED REVENUE	-	965,000	-	-	-	-	-	-	**965,000**
2017 ACTUAL REVENUE	-	726,450	-	-	-	-	-	386	**726,837**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	249,976	242,457	-	700	423,100	-	33,000	-	**949,233**
2018 ACTUAL EXPENSE	90,725	128,716	-	-	1,008,620	-	13,334	-	**1,241,395**
2018 BUDGETED EXPENSE	90,750	126,800	-	700	518,500	-	33,000	-	**769,750**
2017 ACTUAL EXPENSE	113,424	137,764	-	-	454,844	-	25,007	-	**731,039**

SELF-FUNDED HEALTH INSURANCE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	28,025,000	-	-	200,000	75,000	-	20,000	**28,320,000**
2018 ACTUAL REVENUE	-	29,083,478	-	-	303,770	75,000	-	156,334	**29,618,582**
2018 ESTIMATED REVENUE	-	27,248,759	-	-	120,000	-	-	50,000	**27,418,759**
2017 ACTUAL REVENUE	-	27,116,363	-	-	167,575	-	-	83,068	**27,367,007**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	421,695	2,387,200	-	15,300	30,033,500	1,000	20,500	-	**32,879,195**
2018 ACTUAL EXPENSE	419,493	1,913,500	-	15,670	28,357,963	-	7,568	-	**30,714,194**
2018 BUDGETED EXPENSE	420,155	2,153,070	-	15,300	27,321,620	1,000	20,500	-	**29,931,645**
2017 ACTUAL EXPENSE	402,805	2,203,862	-	18,227	25,796,136	-	7,025	-	**28,428,055**

SELF-FUNDED DENTAL INSURANCE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	2,555,000	-	-	-	-	-	-	**2,555,000**
2018 ACTUAL REVENUE	-	2,542,525	-	-	-	-	-	-	**2,542,525**
2018 ESTIMATED REVENUE	-	2,576,264	-	-	-	-	-	-	**2,576,264**
2017 ACTUAL REVENUE	-	2,589,973	-	-	-	-	-	-	**2,589,973**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	75,000	-	-	2,155,000	-	-	-	**2,230,000**
2018 ACTUAL EXPENSE	-	92,036	-	-	1,886,516	-	-	-	**1,978,552**
2018 BUDGETED EXPENSE	-	72,345	-	-	2,180,000	-	-	-	**2,252,345**
2017 ACTUAL EXPENSE	-	701,139	-	-	1,353,630	-	-	-	**2,054,769**

RISK RETENTION INSURANCE

2018 ESTIMATED REVENUE	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	**2,000,000**
2018 ACTUAL REVENUE	-	-	-	-	-	1,806,300	-	588	**1,806,888**
2018 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	**2,000,000**
2017 ACTUAL REVENUE	-	-	-	-	-	1,895,364	-	388	**1,895,751**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	104,135	264,000	-	450	1,342,125	-	19,000	-	**1,729,710**
2018 ACTUAL EXPENSE	113,548	52,487	-	877	1,654,650	-	1,151	-	**1,822,712**
2018 BUDGETED EXPENSE	104,112	180,100	-	1,250	1,296,200	-	-	-	**1,581,662**
2017 ACTUAL EXPENSE	101,850	70,263	-	1,225	1,654,217	-	2,096	-	**1,829,651**

SELF-FUNDED WORKERS COMPENSATION

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	1,235,000	-	-	-	-	-	-	**1,235,000**
2018 ACTUAL REVENUE	-	2,680,795	-	1,230	-	41,030	-	620	**2,723,675**
2018 ESTIMATED REVENUE	-	2,200,000	-	-	-	-	-	-	**2,200,000**
2017 ACTUAL REVENUE	-	2,506,001	-	-	-	459,134	-	317	**2,965,451**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	125,210	135,000	-	800	2,505,200	500	2,500	-	**2,769,210**
2018 ACTUAL EXPENSE	124,198	115,425	-	561	2,350,574	-	2,123	-	**2,592,880**
2018 BUDGETED EXPENSE	120,973	110,000	-	650	2,504,055	500	-	-	**2,736,178**
2017 ACTUAL EXPENSE	109,285	109,054	-	644	2,666,000	-	2,893	-	**2,887,877**

SELF-FUNDED PRESCRIPTION DRUG

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	7,907,000	-	-	-	1,200,000	-	-	**9,107,000**
2018 ACTUAL REVENUE	-	8,020,392	-	-	-	1,271,892	-	-	**9,292,284**
2018 ESTIMATED REVENUE	-	8,384,680	-	-	-	1,000,000	-	-	**9,384,680**
2017 ACTUAL REVENUE	-	8,180,869	-	-	-	1,513,323	-	-	**9,694,192**

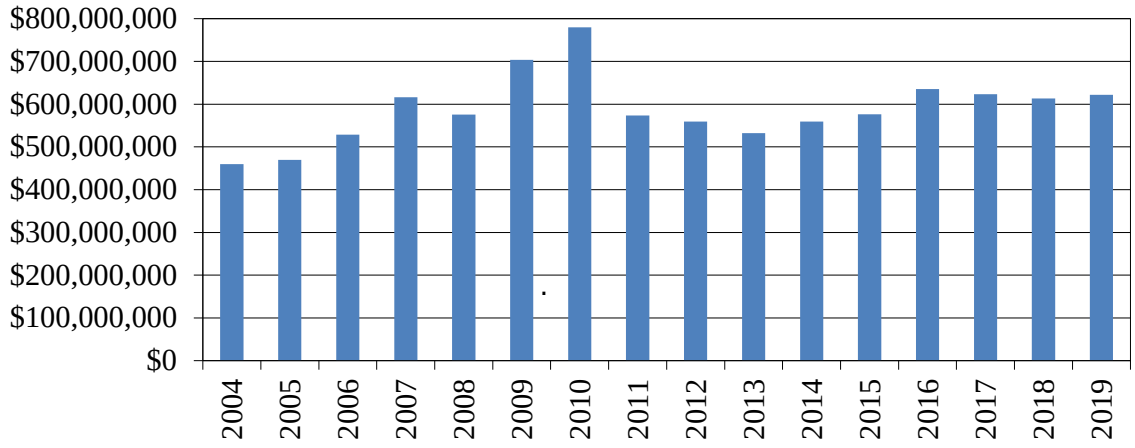
Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	-	250,000	-	-	8,650,000	-	-	-	**8,900,000**
2018 ACTUAL EXPENSE	-	1,200,141	-	-	7,901,797	-	-	-	**9,101,938**
2018 BUDGETED EXPENSE	-	210,000	-	-	9,000,000	-	-	-	**9,210,000**
2017 ACTUAL EXPENSE	-	204,461	-	-	8,526,506	-	-	-	**8,730,968**

ALL INTERNAL SERVICE FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2019 ESTIMATED REVENUE	-	41,612,250	-	-	200,000	3,275,000	-	285,500	**45,372,750**
2018 ACTUAL REVENUE	-	44,345,198	-	1,230	303,770	3,194,498	-	306,982	**48,151,677**
2018 ESTIMATED REVENUE	-	42,309,803	-	-	120,000	3,000,000	-	339,214	**45,769,017**
2017 ACTUAL REVENUE	-	41,945,271	-	-	167,575	3,867,820	-	205,096	**46,185,763**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2019 BUDGETED EXPENSE	1,198,767	3,392,657	-	860,750	45,118,725	2,100	90,439	-	**50,663,438**
2018 ACTUAL EXPENSE	1,026,516	3,536,811	-	717,609	43,170,584	414	41,444	-	**48,493,379**
2018 BUDGETED EXPENSE	1,037,133	2,918,015	-	828,700	42,831,655	2,100	88,439	-	**47,706,042**
2017 ACTUAL EXPENSE	1,002,982	3,445,786	-	570,659	40,458,359	440	52,166	-	**45,530,392**

REVENUE TRENDS FOR 2004 THROUGH 2019



This graph represents Lucas County's actual total revenue for the years 2004 through 2018 and the estimated revenue for the year 2019.

YEAR	REVENUE TOTALS
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	635,273,457
2017	623,535,372
2018	613,168,878
2019	621,538,548

COUNTY-WIDE TAX LEVIES

Levy Description	Millage	2015 Certified Revenue Estimate*	2016 Certified Revenue Estimate*	2017 Certified Revenue Estimate*	2018 Certified Revenue Estimate*	2019 Certified Revenue Estimate*
Outside 10 M. Limit						
Board of Developmental Disabilities	6.00	39,400,000	41,250,000	41,465,000	41,415,000	43,165,000
Children Services Board**	3.65	24,250,000	22,790,000	25,740,000	25,700,000	26,550,000
Mental Health and Recovery Services	2.50	17,000,000	17,535,000	17,500,000	17,600,000	18,100,000
Lucas County (Zoo Capital Improvement)	1.00	6,825,000	7,015,000	7,000,000	7,050,000	7,200,000
Lucas County (Zoo Operating)***	0.75	5,805,000	5,955,000	5,350,000	5,250,000	54,000
Imagination Station	0.17	1,160,000	1,190,000	1,190,000	1,190,000	1,225,000
Senior Services	0.60	4,070,000	4,200,000	4,200,000	4,225,000	4,350,000
911 Emergency Telephone	0.70	4,780,000	4,910,000	4,900,000	4,925,000	5,100,000
Subtotal:	**15.37**	**$103,290,000**	**$104,845,000**	**$107,345,000**	**$107,355,000**	**$105,744,000**
Inside 10 M. Limit						
County General Fund	2.00	13,655,000	14,125,000	141,250,000	14,250,000	15,150,000
Subtotal:	**2.00**	**$13,655,000**	**$14,125,000**	**$141,250,000**	**$14,250,000**	**$15,150,000**
Total All County Levies	**17.37**	**$116,945,000**	**$118,970,000**	**$248,595,000**	**$121,605,000**	**$120,894,000**

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 was 2017.

**In 2016 the millage for Children Services Board increased from 3.25 to 3.65.

***In 2016 the millage for Lucas County Zoo Operating decreased from 0.85 to 0.75.

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

Lucas County, Ohio
Adopted Budget and Plan

LUCAS COUNTY

OFFICE OF MANAGEMENT AND BUDGET

2009

E. Multi-Year Budget Projection

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Multi-Year Budget Planning and Assumptions

The Office of Management and Budget (OMB) develops a long-term financial plan for the County so the Board of County Commissioners can lay out service objectives and create a financial road map by which it will fund the implementation of those objectives and policies. We strive to be responsible stewards of Lucas County's resources, using them to serve our residents by balancing the budget, responsibly managing County-owned assets, and gaining flexibility to make strategic investments that spur economic growth for our communities. Our primary goal is to provide the Board of Lucas County Commissioners with a well-rounded strategy to strengthen the County government's financial position.

Sales tax is the General Fund's primary revenue source, and is sensitive to changes in the economic climate. Due to the volatility of the national, state, and regional economy we must anticipate variances in revenues and expenditures, periods of sluggish or negative economic growth, and potential disasters.

The long-term plan is based on certain assumptions or specific definitions about unknown elements of the future. Some are economic in nature and outside the control of the county, while others are based on policy assumptions and reflect policy decisions of the County. The projections on the following pages are based upon many factors, including a minimum of five years of historical data, collective bargaining agreements, national CPI projections, discussions with other County Budget offices, economic and governmental publications, discussions/publications from the State of Ohio Office of Budget and Management, Governmental Finance Officers Association newsletters, and discussions with the County Commissioners Association of Ohio.

Forward movement requires difficult choices. OMB's Multi-Year Plan is only one of numerous tools used to expand the County's awareness of options, potential problems, and opportunities that will help shape decisions and permit necessary and corrective action to be taken before problems become more severe. The following assumptions, definitions and factors are used in this 2019-2023 Financial Plan.

1. Specific financial projections for 2019-2023 are shown on pages E3-E6 and E25-E29. These projections are based on information available as of January 28, 2019.

2. The budget for 2019 reflects 3.5% departmental cuts for the General Fund.

3. The 2019 budget includes three million dollars in one-time revenue/expense cuts for the General Fund.

4. A recession is on the horizon. While the 2019 budget is built upon the belief that the economic expansion that began in July 2009 (2nd longest in US history) will continue in 2019, it cannot continue indefinitely. The projections for 2020-2023 are built upon the assumption that the unprecedented growth of the past few years will no longer be sustainable.

5. The majority (67%) of the County General Fund budget is supported by sales tax. The projection for sales tax growth is flat from 2020-2023.

6. The multi-year plan assumes General Fund revenue growth of .17% percent in 2020; .08% in 2021; .26% in 2022; and .26% in 2023.

7. For the General Fund, all full-time employees were scheduled out for each year at actual grade and step, assuming no cost of living increase for 2020 - 2023. Health insurance and Workers Compensation were projected to increase 1.5% per year for 2020-2023. Operating costs, which include utilities, repairs, minor equipment, supplies, and other miscellaneous items, were projected to remain flat for 2019-2023.

8. Workforce/staffing will remain at current levels throughout 2019-2023.

9. All levies were projected to be renewed at their current rate. Estimates for all levies were calculated individually for each year through 2023.

LUCAS COUNTY GENERAL FUND
FIVE-YEAR FINANCIAL PROJECTION
2019 - 2023

Fund Type	2018 Actual	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
BEGINNING CASH BALANCE	***$25,464,984***	***$24,610,877***	***$23,317,127***	***$21,524,786***	***$19,088,531***	***$16,263,730***
REVENUES:						
TAXES						
SALES TAX	99,018,887	99,387,537	99,387,537	99,387,537	99,387,537	99,387,537
PROPERTY TAX	12,899,464	13,000,000	13,065,000	13,065,000	13,326,300	13,592,826
FEES/LICENSES	4,333,721	4,397,859	4,441,838	4,486,256	4,531,119	4,576,430
FINES AND FORFEITURES	13,463,102	13,037,486	12,972,299	12,907,437	12,842,900	12,778,685
INTERGOVERNMENTAL	4,380,058	3,724,000	3,798,480	3,798,480	3,798,480	3,798,480
INVESTMENT INCOME	14,389,398	14,158,579	14,300,165	14,443,166	14,587,598	14,733,474
MISCELLANEOUS REVENUE	351,058	286,400	286,400	286,400	286,400	286,400
OPERATING TRANSFER IN	5,741,280	2,036,790	2,036,790	2,036,790	2,036,790	2,036,790
TOTAL REVENUE	**154,576,968**	**150,028,651**	**150,288,508**	**150,411,066**	**150,797,124**	**151,190,622**
TOTAL AVAILABLE	**$180,041,952**	**$174,639,528**	**$173,605,635**	**$171,935,853**	**$169,885,654**	**$167,454,352**
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	69,448,944	67,025,245	67,360,371	67,697,173	68,035,659	68,375,837
FRINGE BENEFITS	26,725,065	28,221,433	28,644,754	29,074,426	29,510,542	29,953,200
CHARGES AND SERVICES	7,128,361	6,961,561	6,961,561	6,961,561	6,961,561	6,961,561
LEGAL SYSTEM	13,228,447	13,230,995	13,230,995	13,230,995	13,230,995	13,230,995
MATERIALS AND SUPPLIES	2,168,467	2,396,281	2,396,281	2,396,281	2,396,281	2,396,281
OPERATING EXPENSE	7,693,336	8,881,626	8,881,626	8,881,626	8,881,626	8,881,626
MISCELLANEOUS	1,564,915	2,340,890	2,340,890	2,340,890	2,340,890	2,340,890
CAPITAL OUTLAY AND EQUIPMENT	1,079,307	959,435	959,435	959,435	959,435	959,435
NON OPERATING	26,394,233	21,304,935	21,304,935	21,304,935	21,304,935	21,304,935
TOTAL EXPENSES	**155,431,075**	**151,322,401**	**152,080,849**	**152,847,322**	**153,621,924**	**154,404,761**
ESTIMATED ENDING CASH BALANCE	**$24,610,877**	**$23,317,127**	**$21,524,786**	**$19,088,531**	**$16,263,730**	**$13,049,592**
SURPLUS/(SHORTFALL)	(854,107)	(1,293,750)	(1,792,341)	(2,436,255)	(2,824,801)	(3,214,138)

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 2019 is a 0.37% increase over 2018 actual collections. At this point, for 2020-2023, it is estimated that the sales tax will remain the same. This estimate may change based on actual receipts and economic factors.

Property Tax:
Property tax for 2019 is projected at a slight increase (2.53%) compared to the 2018 actual. The 2018 receipts for property taxes increased 2.43% compared to the 2017 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 2015, impacted tax receipts in the year 2016. The 2018 Triennial update will impact tax receipts in 2019.

The following are the actuals/assumptions for property tax valuation increases through the year 2019. The years 2020 through 2023 are in the revaluation process, which is done every six years – below, of which, are the estimated percentages:

				Impact of Sexennial Update				
	2016	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
Property Valuation Growth	1.5%	1.1%	.6%	6.8%	.5%	.5%	.5%	.5%

Local Government Funds:
Local Government Fund receipts for FY years 2020 through 2023 will depend on the state budget and new state funding formula. At this time we are projecting a 1.0% increase each year for 2020 through 2023.

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 0.5% increase for increase each year for 2020 through 2023. 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. This decision caused a significant decrease in Lucas County contract revenue.

Investment Income:
In 2018, investment income was approximately 29.7% more than in 2017. It is anticipated that the 2019 investment income will be less than the 2018 actual. The projection for 2020 is an increase of 2.0% while 2021 through 2023 will remain the same.

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 2020 through 2023 will assume a 1.0% 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 2020 through 2023 is a 0% increase.

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 is projected a 0% increase for 2020 through 2023.

Expenditures

Salaries:
The budget for 2019 reflects a decrease of 3.4%. The budgets for 2020 through 2023 will display a 0% increase.

Fringe Benefits:
The budget for 2019 reflects an increase of 5.6%. The budgets for 2020 through 2023 project a 1.5% increase. 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 19.3% decrease for 2019, with a projection of 0% increase for 2020 through 2023. Some items in this category include rent, utilities, Corrections Center of Northwest Ohio, and mandated services.

2019 BUDGET

LUCAS COUNTY

REVENUE ESTIMATES

Revenue estimates in Lucas County's 2019 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 2019 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-10.

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 98% 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.

For detailed information on the Property Tax see page E-12.

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-18.

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 Fund, see page E-22.

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

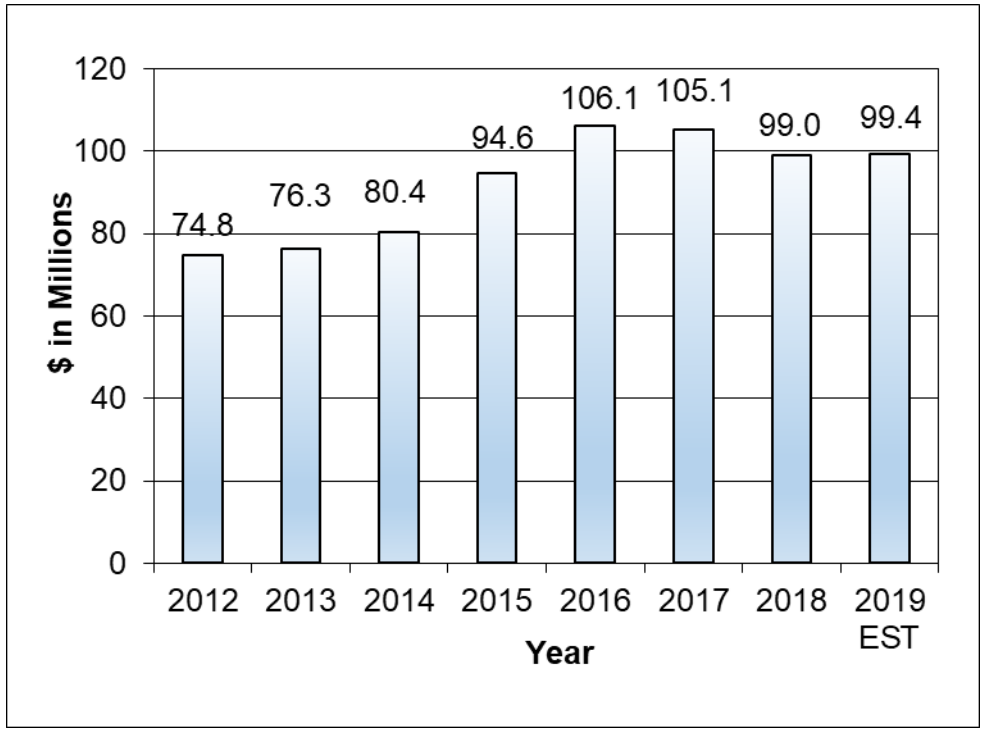
The state legislature has given all counties the permissive power to impose a maximum county sales tax of 1.5%, in addition to the currently collected 5.75% rate for the state. In 2015 Lucas County increased its sales tax from 1.25% to the maximum 1.5%. Goods and services subject to the sales tax include 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 2019 sales tax estimate is $99,387,537, which is 0.37% more than 2018 actual receipts. The 2018 actual sales tax revenue was 99,018,887. The following graph demonstrates the County's sales tax receipts since 2012.

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:

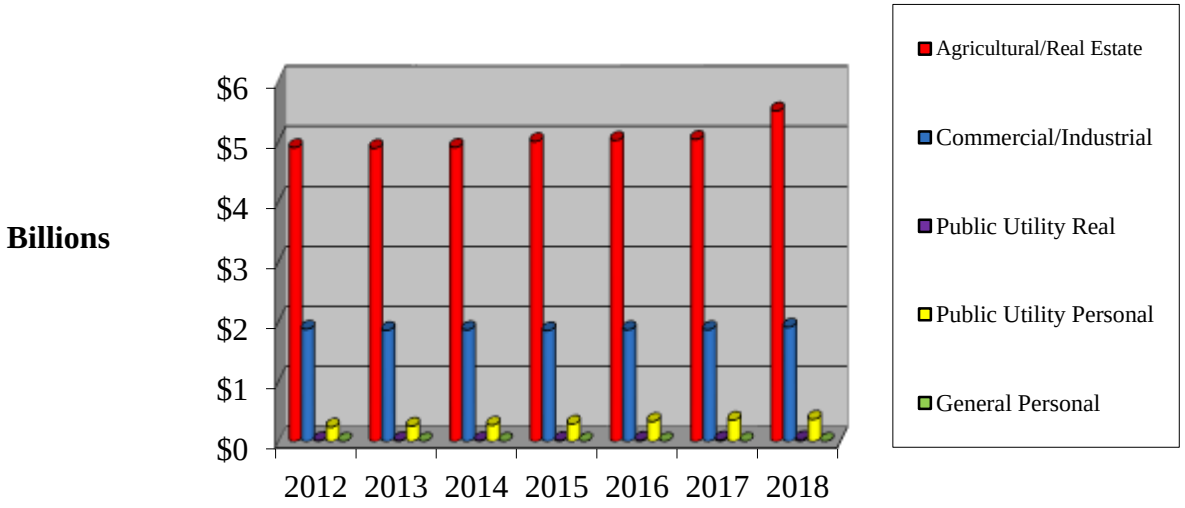
Property Type	Assessed Valuation	Tax Reduction Factors
1) Agricultural	35% of Market Value	Subject
2) Residential	35% of Market Value	Subject
3) Commercial	35% of Market Value	Subject
4) Industrial	35% of Market Value	Subject
5) Public Utility Real Property	35% of Market Value	Subject
6) Public Utility 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:

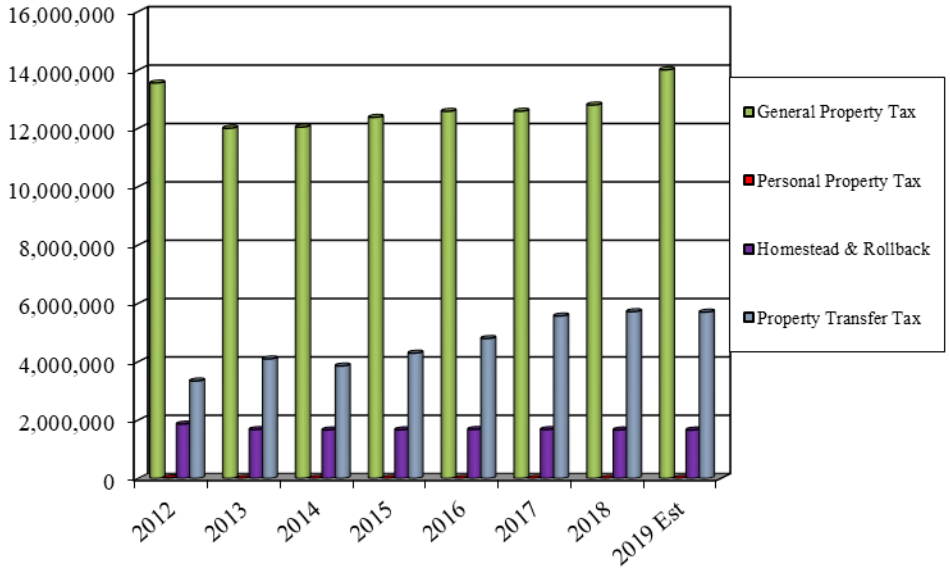
Property Valuations



	2012	2013	2014	2015	2016	2017	2018	2012-2018 Percent Change
Agricultural/Real Estate	4,896,533,070	4,885,552,630	4,900,579,230	4,997,756,330	5,017,166,810	5,034,294,220	5,503,637,050	-3.89%
Commercial/Industrial	1,876,833,570	1,857,160,770	1,865,350,110	1,852,204,790	1,866,700,520	1,867,741,610	1,909,790,640	-6.70%
Public Utility Real	12,719,680	12,150,460	12,795,650	15,940,910	18,606,480	23,960,670	30,126,960	162.62%
Public Utility Personal	239,174,250	254,952,510	271,302,350	289,963,550	331,297,900	353,793,160	369,306,300	66.74%
General Personal	0	0	0	0	0	0	0	0.00%
TOTAL VALUATION	7,933,656,750	7,025,260,570	7,009,816,370	7,050,027,340	7,155,865,580	7,279,789,660	7,812,860,950	-2.42%
Increase over prev. yr.	-11.45%	-0.22%	0.57%	1.50%	1.09%	0.64%	7.32%	

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 was collected in 2016. In 2019, the general property revenue estimate is $14.0 million.

General Fund Property Tax Receipts



	2012	2013	2014	2015	2016	2017	2018	2019 Est
General Property Tax	13,548,464	11,997,379	12,039,659	12,372,663	12,578,021	12,582,000	12,795,177	14,000,000
Personal Property Tax	17,289	1,818	2,000	509	34	0	0	0
Homestead & Rollback	1,862,324	1,675,338	1,664,023	1,666,611	1,679,573	1,675,400	1,664,673	1,660,000
Property Transfer Tax	3,340,177	4,095,463	3,854,937	4,294,143	4,795,189	5,567,257	5,714,886	5,700,000
TOTAL COLLECTIONS	$18,768,254	$17,769,998	$17,560,619	$18,333,927	$19,052,817	$19,824,657	$20,174,736	$21,360,000
Increase/decrease over previous year	0.22%	-5.32%	-1.18%	4.40%	4.40%	4.05%	1.77%	5.87%

Calculating the 2019 Property Tax Estimate

The property owner's tax bill, for both "inside" and "outside" millage, may be 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		$ 5,503,637,050
Commercial/Industry		1,909,790,640
Public Utility Real		30,126,960
Public Utility Personal		369,306,300
Tangible	+	0
		$ 7,812,860,950
Multiplied by 2.0 Mills	x	0.002
		$ 15,625,722
Multiplied by 97.06%	x	.9706
Revenue Estimate		$ 15,166,326

Below are the budgeted 2019 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	$14,000,000
Personal Property Taxes	0
Homestead/Rollbacks (reimbursed by the State)	1,660,000
Property Tax Transfer (conveyance fees)	5,700,000
Total Property Tax Revenue Estimate	$21,360,000

2019 BUDGET

LUCAS COUNTY

INVESTMENT INCOME

Lucas County has an established County Investment Advisory Committee consisting of the Treasurer, the three Commissioners, and the Clerk of Courts. Meeder Investment Management 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 2019 General Fund investment income estimate is $2,719,500.

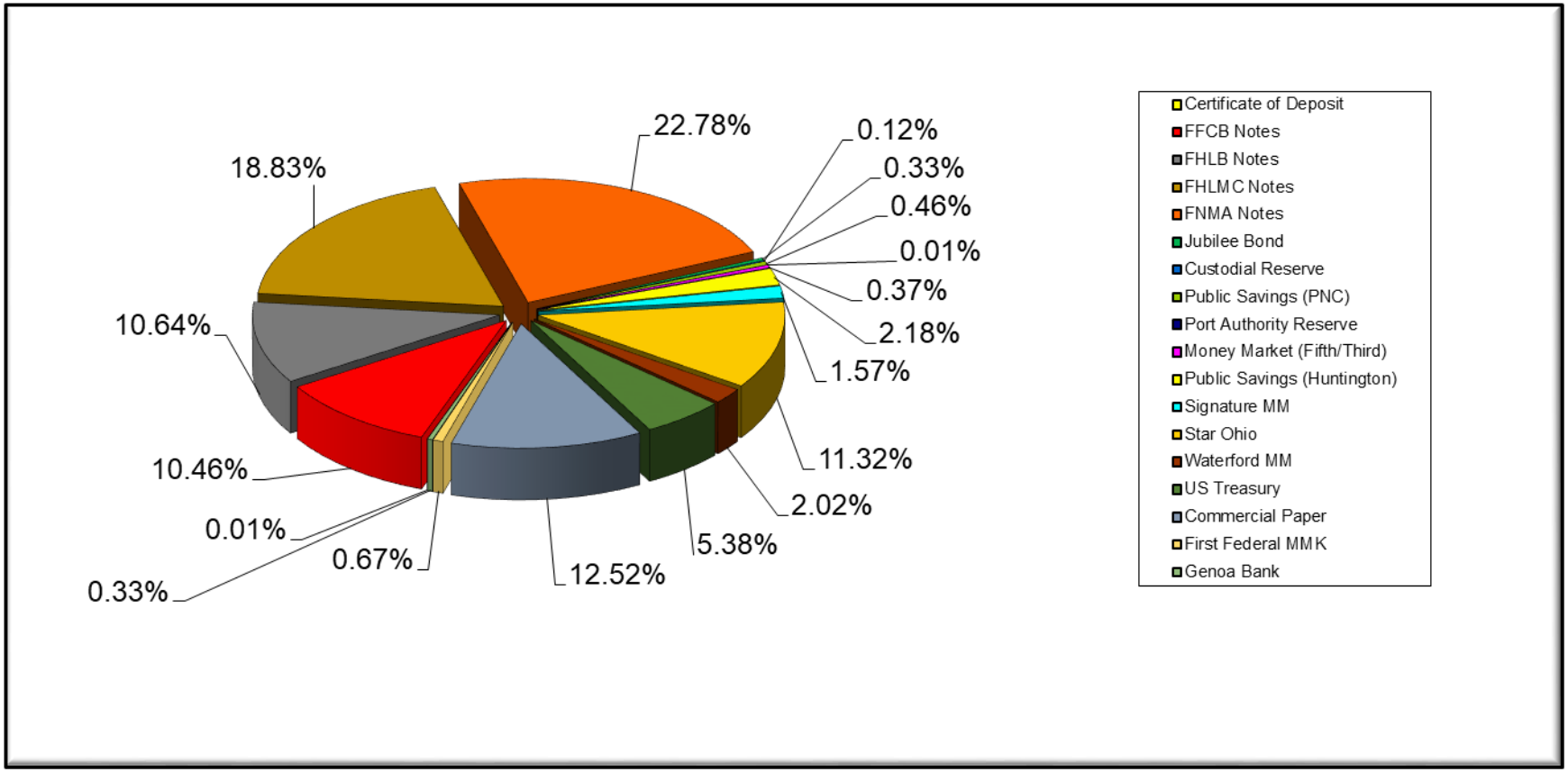
2019 BUDGET

LUCAS COUNTY

The specific investment instruments purchased by the Treasurer, the year-end cash value of each type and the 12/31/18 percentage of portfolio are set forth below.

LUCAS COUNTY INVESTMENT PORTFOLIO
AS OF 12/31/18

Portfolio	Cost 12/31/18	Percentage
Certificate of Deposit	31,500.00	0.01
FFCB Notes	31,632,712.73	10.46
FHLB Notes	32,171,312.56	10.64
FHLMC Notes	56,959,346.97	18.83
FNMA Notes	68,884,089.75	22.78
Jubilee Bond	1,000,000.00	0.33
Custodial Reserve	358,601.60	0.12
Public Savings (PNC)	1,400,000.00	0.46
Port Authority Reserve	17,307.09	0.01
Money Market (Fifth/Third)	1,122,600.00	0.37
Public Savings (Huntington)	6,605,000.00	2.18
Signature MM	4,750,000.00	1.57
Star Ohio	34,232,940.00	11.32
Waterford MM	6,116,000.00	2.02
US Treasury	16,260,991.19	5.38
Commercial Paper	37,855,800.58	12.52
First Federal MMK	2,020,000.00	0.67
Genoa Bank	1,009,620.00	0.33
TOTAL:	**302,427,822.47**	**100.0**


22.78%
0.12%
0.33%
0.46%
0.01%
0.37%
2.18%
1.57%
11.32%
2.02%
5.38%
12.52%
0.67%
0.01%
0.33%
10.46%
10.64%
18.83%
Certificate of Deposit
FFCB Notes
FHLB Notes
FHLMC Notes
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First Federal MMK
Genoa Bank

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:

LGF funding percentage = FY13 LGF deposits / Total FY13 state GRF tax revenue.

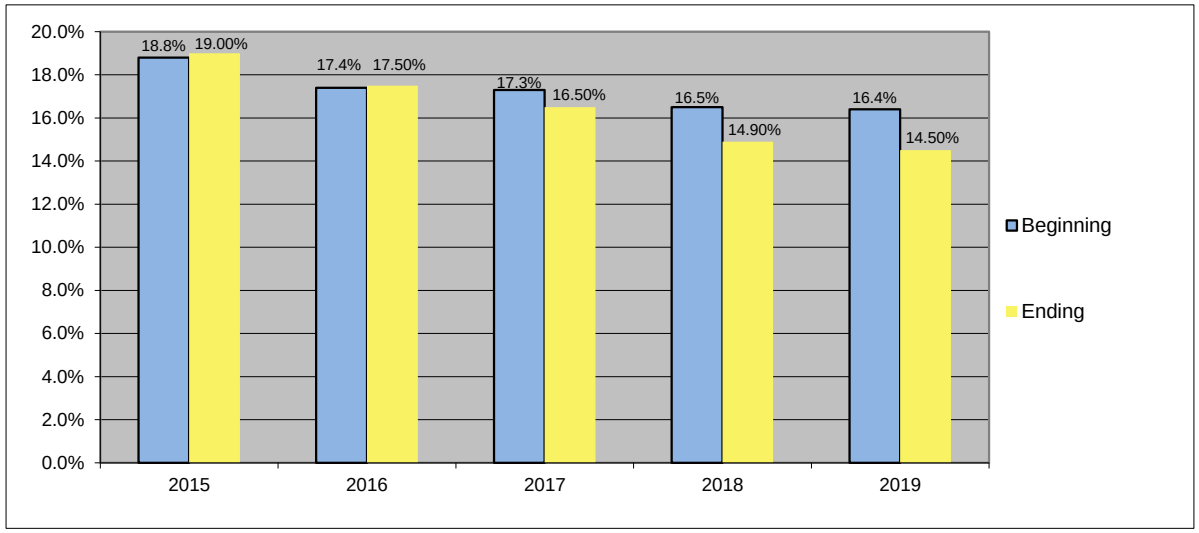
This calculation resulted in a new rate of 1.69%, which took effect beginning with the August 2013 distributions.

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 2019 state certified estimate for the Local Government Fund share is $4,397,859.00.

GENERAL FUND
RESERVES AS A PERCENT OF REVENUE
2015 THROUGH 2019



	2015	2016	2017	2018	2019 Est.
Beginning Cash Balance (Millions)	$26.3	$26.6	$26.8	$25.5	$24.6
Actual Revenue (Millions)	$140.1	$152.8	$154.7	$154.6	$150.0
Ending Cash Balance (Millions)	$26.6	$26.8	$25.5	$23.1	$21.8
Beginning Reserves as a Percentage of Revenue	18.8%	17.4%	17.3%	16.5%	16.4%
Ending Reserves as a Percentage of Revenue	19.0%	17.5%	16.5%	14.9%	14.5%

Note: Reserve figures exclude encumbrances

LUCAS COUNTY SPECIAL REVENUE FUNDS
FIVE-YEAR FINANCIAL PROJECTION
2019 - 2023

	2018 Actual	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
BEGINNING CASH BALANCE	***$101,099,292***	***$113,669,912***	***$108,331,147***	***$101,468,241***	***$90,732,577***	***$71,591,769***
REVENUE:						
TAXES	99,702,589	103,714,120	104,079,654	104,402,258	105,098,265	105,632,656
FEES/LICENSES	22,441,506	20,033,337	20,774,577	20,757,994	20,649,744	20,480,087
FINES AND FORFEITURES	389,731	348,625	348,625	348,625	348,625	348,625
INTERGOVERNMENTAL	139,203,802	141,373,290	143,221,605	144,966,676	146,605,287	149,617,269
INVESTMENT INCOME	829,573	92,400	147,300	144,300	144,400	144,400
MISCELLANEOUS REVENUE	700,355	1,924,757	1,984,403	2,074,752	2,169,942	2,276,249
REIMBURSEMENTS	1,280,223	1,062,000	1,037,000	1,037,000	1,037,000	1,037,000
OPERATING TRANSFER IN	14,637,208	13,494,010	13,534,923	13,601,300	13,662,342	13,716,050
TOTAL REVENUE	**279,184,987**	**282,042,539**	**285,128,087**	**287,332,905**	**289,715,605**	**293,252,336**
TOTAL AVAILABLE	**$380,284,279**	**$395,712,451**	**$393,459,234**	**$388,801,146**	**$380,448,182**	**$364,844,105**
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	73,263,199	75,996,137	77,680,132	78,362,435	79,181,475	80,108,269
FRINGE BENEFITS	29,496,535	32,493,680	32,949,828	33,141,989	33,377,087	33,641,447
CHARGES AND SERVICES	104,135,831	111,779,445	112,762,168	115,516,573	118,244,118	120,746,714
MATERIALS AND SUPPLIES	3,660,770	4,013,720	4,075,175	4,136,267	8,786,706	4,357,730
OPERATING EXPENSE	24,374,026	36,429,251	36,512,834	36,796,415	37,104,882	37,468,925
MISCELLANEOUS	25,469,124	20,664,459	22,686,810	24,714,169	26,741,535	28,769,910
CAPITAL OUTLAY AND EQUIPMENT	6,214,882	5,394,112	5,213,546	5,290,221	5,310,110	5,367,290
NON OPERATING/TRANSFER DEBT	-	610,500	110,500	110,500	110,500	110,500
TOTAL EXPENSES	**266,614,367**	**287,381,304**	**291,990,993**	**298,068,569**	**308,856,413**	**310,570,785**
ESTIMATED ENDING CASH BALANCE	**$113,669,912**	**$108,331,147**	**$101,468,241**	**$90,732,577**	**$71,591,769**	**$54,273,320**

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
2019 - 2023

	2018 Actual	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
BEGINNING CASH BALANCE	***$9,846,381***	***$7,991,493***	***$7,491,493***	***$7,493,093***	***$8,613,945***	***$8,732,714***
REVENUE:						
TAXES	-	-	-	-	-	-
FEES/LICENSES	6,107,558	4,837,000	4,869,600	4,902,852	4,936,769	4,971,365
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	67,412	10,000	10,000	10,000	10,000	10,000
INVESTMENT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUE	572,020	10,000,000	15,000,000	15,000,000	15,000,000	15,000,000
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	4,296,479	-	-	-	-	-
TOTAL REVENUE	**11,043,469**	**14,847,000**	**19,879,600**	**19,912,852**	**19,946,769**	**19,981,365**
TOTAL AVAILABLE	**$20,889,850**	**$22,838,493**	**$27,371,093**	**$27,405,945**	**$28,560,714**	**$28,714,079**
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	-	-	-	-	-	-
FRINGE BENEFITS	-	-	-	-	-	-
CHARGES AND SERVICES	3,883,120	2,464,000	1,995,000	1,400,000	1,970,000	1,820,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-
OPERATING EXPENSE	1,324	-	-	-	-	-
MISCELLANEOUS	-	2,000	2,000	1,000	2,000	2,000
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	9,013,913	12,881,000	17,881,000	17,391,000	17,856,000	17,856,000
TOTAL EXPENSES	**12,898,357**	**15,347,000**	**19,878,000**	**18,792,000**	**19,828,000**	**19,678,000**
ESTIMATED ENDING CASH BALANCE	**$7,991,493**	**$7,491,493**	**$7,493,093**	**$8,613,945**	**$8,732,714**	**$9,036,079**

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
2019 - 2023

	2018 Actual	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
BEGINNING CASH BALANCE	***$37,949,046***	***$38,667,100***	***$40,901,608***	***$38,748,109***	***$38,132,152***	***$36,738,844***
REVENUE:						
TAXES	7,784,047	8,805,000	8,372,000	8,372,000	8,516,720	8,664,334
FEES/LICENSES	127,642	6,360,000	5,060,000	1,560,000	1,560,000	1,560,000
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	15,978,989	16,655,000	9,730,000	9,000,000	9,075,000	10,655,000
INVESTMENT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUE	27,772,631	40,100,000	45,125,000	45,100,000	45,100,000	45,100,000
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	7,244,456	6,405,000	1,375,000	945,000	600,000	600,000
TOTAL REVENUE	**58,907,765**	**78,325,000**	**69,662,000**	**64,977,000**	**64,851,720**	**66,579,334**
TOTAL AVAILABLE	**$96,856,812**	**$116,992,100**	**$110,563,608**	**$103,725,109**	**$102,983,872**	**$103,318,178**
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	622,122	-	-	-	-	-
FRINGE BENEFITS	-	-	-	-	-	-
CHARGES AND SERVICES	26,715,619	36,090,492	31,815,499	25,592,957	26,245,028	25,451,023
MATERIALS AND SUPPLIES	228	-	-	-	-	-
OPERATING EXPENSE	2,608	-	-	-	-	-
MISCELLANEOUS	742	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	28,517,693	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000
NON OPERATING/TRANSFER DEBT	2,330,700	-	-	-	-	-
TOTAL EXPENSES	**58,189,712**	**76,090,492**	**71,815,499**	**65,592,957**	**66,245,028**	**65,451,023**
ESTIMATED ENDING CASH BALANCE	**$38,667,100**	**$40,901,608**	**$38,748,109**	**$38,132,152**	**$36,738,844**	**$37,867,155**

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

LUCAS COUNTY ENTERPRISE FUNDS
FIVE-YEAR FINANCIAL PROJECTION
2019 - 2023

	2018 Actual	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
BEGINNING CASH BALANCE	***$15,855,037***	***$17,376,535***	***$18,194,477***	***$22,190,401***	***$26,796,693***	***$31,968,126***
REVENUE:						
TAXES	-	-	-	-	-	-
FEES/LICENSES	13,350,218	13,525,795	16,836,989	17,648,553	18,470,901	19,054,469
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	9,656,592	9,878,088	10,171,731	10,474,183	10,785,708	11,106,579
INVESTMENT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUE	19,162	460,000	460,000	460,000	460,000	460,000
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	37,457	-	10,000	10,000	10,000	10,000
TOTAL REVENUE	**23,063,428**	**23,863,883**	**27,478,720**	**28,592,736**	**29,726,609**	**30,631,048**
TOTAL AVAILABLE	**$38,918,466**	**$41,240,418**	**$45,673,197**	**$50,783,137**	**$56,523,302**	**$62,599,174**
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	4,703,154	5,257,722	5,369,026	5,482,742	5,598,920	5,717,619
FRINGE BENEFITS	1,698,772	1,903,768	1,944,381	1,977,740	2,011,793	2,046,556
CHARGES AND SERVICES	12,556,354	12,024,138	12,356,633	12,649,017	13,001,586	13,364,644
MATERIALS AND SUPPLIES	979,081	1,156,200	1,184,785	1,214,129	1,244,203	1,275,027
OPERATING EXPENSE	1,434,193	2,446,000	2,362,745	2,390,267	2,418,589	2,447,735
MISCELLANEOUS	3,812	17,200	17,586	17,983	18,391	18,812
CAPITAL OUTLAY AND EQUIPMENT	65,652	140,000	143,700	147,507	151,424	155,455
NON OPERATING/TRANSFER DEBT	100,913	100,913	103,940	107,059	110,270	113,578
TOTAL EXPENSES	**21,541,931**	**23,045,941**	**23,482,796**	**23,986,444**	**24,555,176**	**25,139,426**
ESTIMATED ENDING CASH BALANCE	**$17,376,535**	**$18,194,477**	**$22,190,401**	**$26,796,693**	**$31,968,126**	**$37,459,748**

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
2019 - 2023

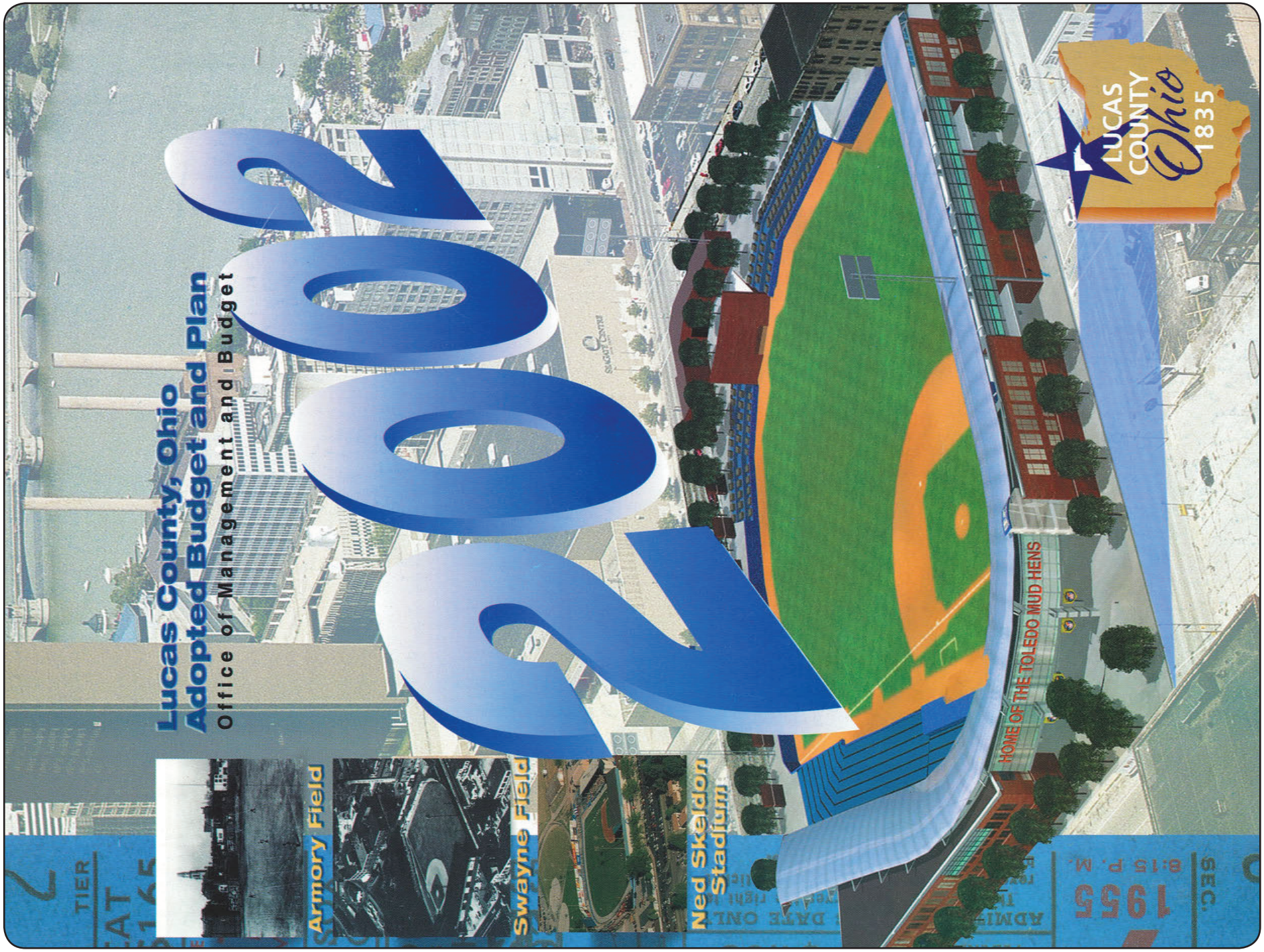
	2018 Actual	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
BEGINNING CASH BALANCE	***$36,503,690***	***$35,219,028***	***$28,955,840***	***$22,182,778***	***$14,066,199***	***$4,260,663***
REVENUE:						
TAXES	-	-	-	-	-	-
FEES/LICENSES	43,485,887	40,840,250	40,935,000	40,939,798	40,944,643	41,249,537
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-
INVESTMENT INCOME	305,000	200,000	200,000	200,000	200,000	200,000
MISCELLANEOUS REVENUE	3,194,222	3,275,000	3,150,000	3,175,000	3,225,000	3,275,000
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	223,608	85,000	285,500	285,500	285,500	285,500
TOTAL REVENUE	**47,208,717**	**44,400,250**	**44,570,500**	**44,600,298**	**44,655,143**	**45,010,037**
TOTAL AVAILABLE	**$83,712,407**	**$79,619,278**	**$73,526,340**	**$66,783,076**	**$58,721,342**	**$49,270,700**
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	774,033	829,970	836,670	841,670	841,670	841,670
FRINGE BENEFITS	252,483	368,797	369,901	371,170	372,460	373,765
CHARGES AND SERVICES	3,536,811	3,392,657	3,400,142	3,390,328	3,395,515	3,395,703
MATERIALS AND SUPPLIES	717,048	859,950	-	-	-	-
OPERATING EXPENSE	40,820,571	42,614,325	44,261,310	45,663,310	47,375,085	49,056,523
MISCELLANEOUS	2,350,988	2,506,800	2,406,100	2,380,960	2,406,510	2,406,210
CAPITAL OUTLAY AND EQUIPMENT	39,322	88,439	69,439	69,439	69,439	70,439
NON OPERATING/TRANSFER DEBT	2,123	2,500	-	-	-	-
TOTAL EXPENSES	**48,493,379**	**50,663,438**	**51,343,562**	**52,716,877**	**54,460,679**	**56,144,310**
ESTIMATED ENDING CASH BALANCE	**$35,219,028**	**$28,955,840**	**$22,182,778**	**$14,066,199**	**$4,260,663**	**-$6,873,610**

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

2019 BUDGET

LUCAS COUNTY

CAPITAL IMPROVEMENT PROGRAM



F. Capital Improvement Program

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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 Projects Manager, 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 Capital Improvement Plan Assumptions

Dependency on sales tax revenues to fund capital improvements, in addition to the expansion of operations over the last several decades, made budget reductions necessary when revenues dropped during the most recent recession. This led to the adoption of lean budgets for both operating and capital expenditures. While revenues have recovered to some degree, deferred purchasing and growing needs within the departments have left the County with difficult budget decisions surrounding the replacement of aging equipment and deteriorating infrastructure throughout the County.

The General Fund Capital Plan is based on certain assumptions that include internal and external factors, as well as current situations. Future projections may influence the success of this plan. There are a number of explicit and implicit assumptions that shaped the forecasts and designs presented in this plan. Future interpretation of this plan should consider these assumptions. If future conditions do not match these assumptions, the plan's recommendations should be reassessed in light of the new circumstances. The key plan assumptions are listed as follows:

- Fiscal years (FY) in the Plan refer to the County's calendar year budget cycle. For example, 2019 refers to calendar year dates January 1, 2019 to December 31, 2019.

- There are a variety of resources from which funding and financing for County facilities and infrastructure improvements can be obtained. These resources include federal grants, bonds, loans, notes, and general revenue sources.

- The County practices conservative fiscal financing, and leverages local funds with state, federal, and private funds to every extent possible.

- The General Fund Capital Program assumes a General Fund revenue growth of .17% percent in 2020, .08% in 2021, .26% in 2022, and .26% in 2023.

- The projected transfers from the General Fund to pay for projects are flat from the 2019 allocation as follows: $2,000,000 in 2019-2023.

- Costs and cash flows are based on planning or design estimates and/or bids, once available.

- The majority of construction projects include a 10% contingency, based on the original construction cost estimate, which reflects industry standards. The contingency may be modified based upon bids.

- Financing costs and debt service associated with the CIP are not included in the CIP expenditures or the project cash flows. Financing costs are capitalized and amortized over the length of the debt payment schedule and debt service is included as an expense in the annual operating budget.

- Each asset has an anticipated useful life. In most cases (except where a designated revenue has been identified), the length of this useful life shall determine how a project is funded.

- If a project or asset is bonded, the length of the bond shall not exceed the anticipated useful life of the project or asset.

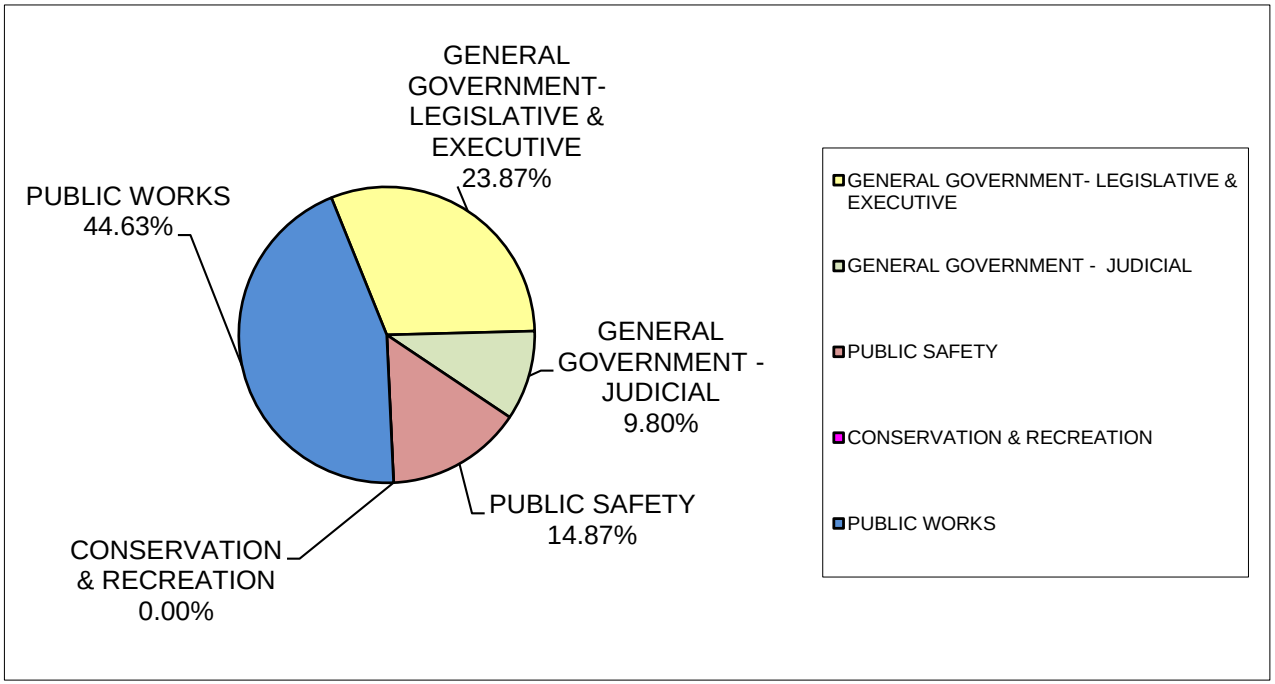
- The costs for all projects shall be “all-inclusive” to the extent that this is possible.

LUCAS COUNTY

2019 MAJOR CAPITAL IMPROVEMENTS SUMMARY

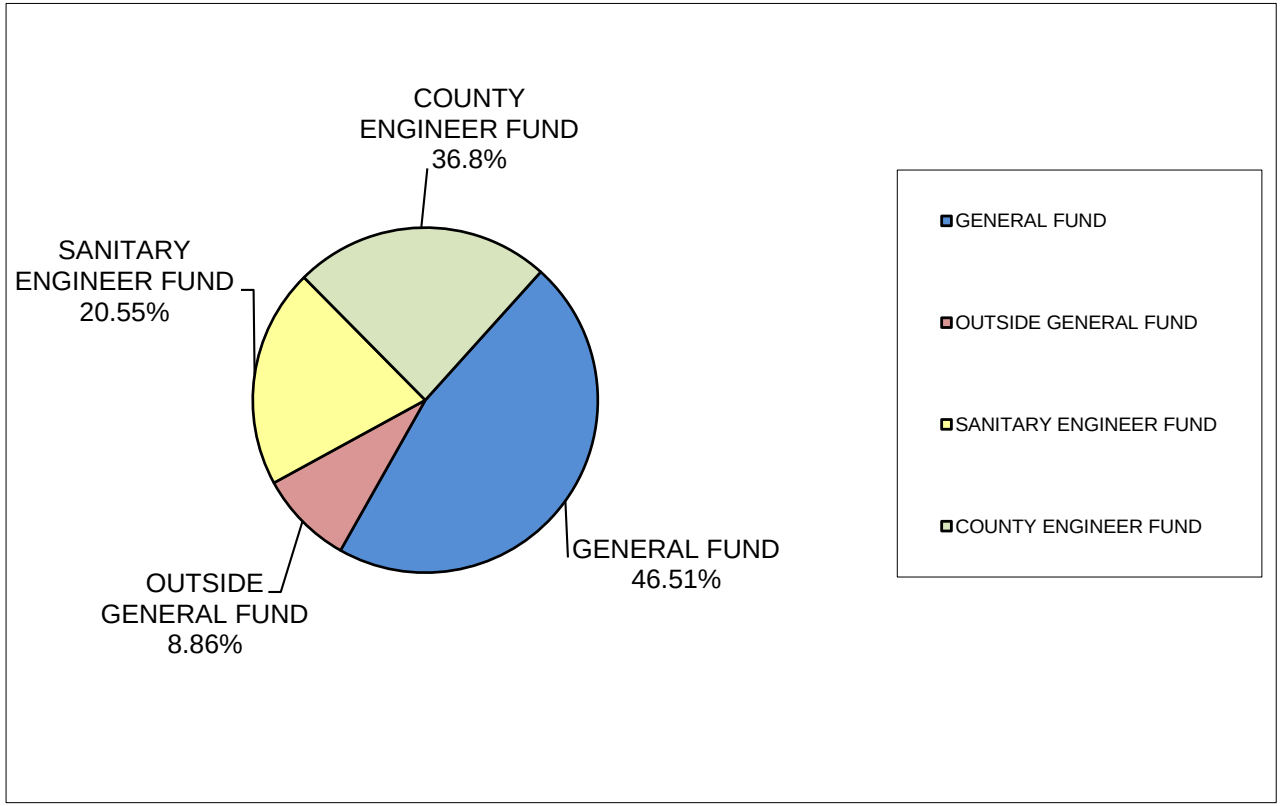
BY PROGRAM

PROGRAM	TOTAL PROJECT COST	ESTIMATE 2019
GENERAL GOVERNMENT- LEGISLATIVE & EXECUTIVE	24,275,925	6,263,470
GENERAL GOVERNMENT - JUDICIAL	7,750,832	1,873,167
PUBLIC SAFETY	11,759,257	6,945,833
CONSERVATION & RECREATION	-	-
PUBLIC WORKS	35,288,050	21,111,432
TOTAL CAPITAL:	**79,074,064**	**36,193,902**



LUCAS COUNTY
2019 MAJOR CAPITAL IMPROVEMENTS SUMMARY
BY FUND

FUND	TOTAL PROJECT COST	ESTIMATE 2019
GENERAL FUND	36,776,465	10,610,824
OUTSIDE GENERAL FUND	7,009,549	4,471,646
SANITARY ENGINEER FUND	16,252,050	7,665,000
COUNTY ENGINEER FUND	19,036,000	13,446,432



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 is to be used for prioritized projects. Due to the current economic climate, the Board of County Commissioners appropriated $2,000,000 of 2019 funds to the Capital Improvement Program. Any additional necessary projects will be funded from the Capital Improvement fund reserve.

2019 CIP Allocation	6,202,144
Debt Payment	(4,202,144)
Total:	**$2,000,000**

2) Levy Supported Projects

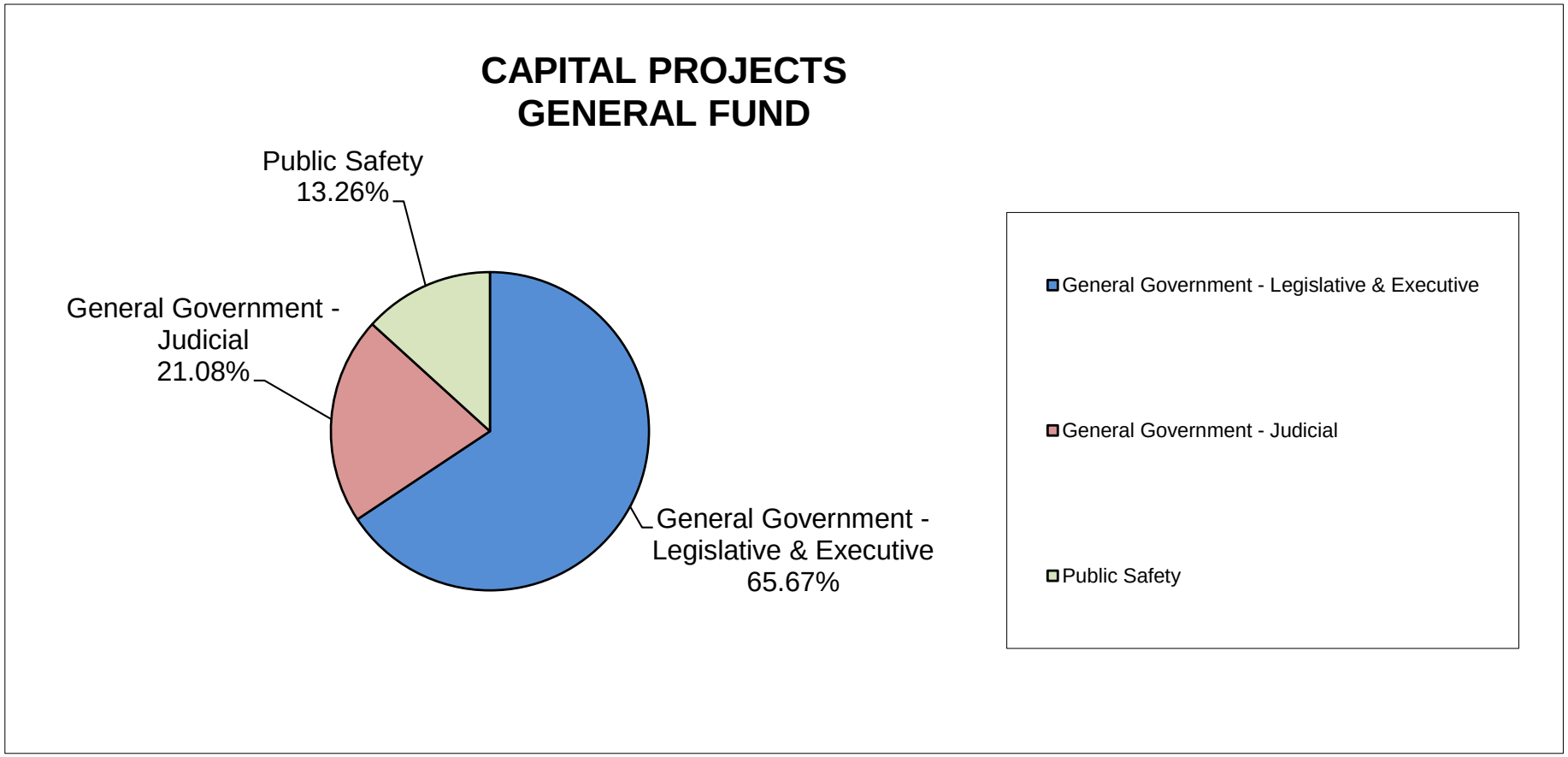
In 2016, Lucas County voted for a 911 levy, of which $2,000,000 was designated for CAD Software.
The levy was approved for a five year term, at a total annual millage rate of .70.

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

CATEGORY	2019 BUDGET	2020 PROJECTION	2021 PROJECTION	2022 PROJECTION	2023 PROJECTION
Safety	890,000	800,000	800,000	800,000	800,000
Asset Protection	910,000	1,000,000	1,000,000	1,000,000	1,000,000
Energy	-	-	-	-	-
Quality of Life	-	-	-	-	-
Other	200,000	200,000	200,000	200,000	200,000
Total	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
GENERAL FUND

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	THROUGH 2018	ESTIMATE 2019	REMAINING PROJECT BUDGET	CAPITAL CATEGORY
King Road Landfill	5,211,279	2,858,823	75,000	2,277,456	Asset Protection
ERP Upgrade	9,340,861	477,003	3,700,000	5,163,858	Other
Replace Centralized Data Center UPS	250,000	213,719	36,281	-	Other
Case Management System	5,864,876	2,587,722	200,000	3,077,154	Other
Hotel Seagate	4,000,000	3,493,523	100,000	406,477	Other
2016 LCCC Projects	2,194,523	1,716,595	350,000	127,929	Safety, Asset Protection
2016 LCIS Projects	1,054,050	630,575	423,475	-	Asset Protection
2017 LCCC Projects	1,726,085	283,305	1,442,780	-	Asset Protection
2017 LCIS Projects	1,386,325	330,242	1,056,083	-	Asset Protection
Retro Commissioning	307,510	249,885	57,625	-	Asset Protection
2018 Work Release Bathroom Renovations	570,000	32,422	537,578	-	Safety, Asset Protection
2018 LCCC Chiller Replacement	300,000	3,490	50,000	246,510	Asset Protection
2018 Common Pleas Court Window Repair	150,000	-	150,000	-	Asset Protection
2018 JFS Move/Buildout	2,000,000	151,394	200,000	1,648,606	Quality of Life
2018 Courthouse Dome Phase #2	105,800	-	105,800	-	Asset Protection
Courtroom #8 Renovations	355,156	30,367	324,789	-	Asset Protection
CSI Retaining Wall	100,000	8,587	91,413	-	Asset Protection
Sheriff Equipment	260,000	-	260,000	-	Other
2019 Jail Fire Pump	40,000	-	40,000	-	Safety
2019 Courthouse Elevators	650,000	-	500,000	150,000	Safety
2019 OMJ Generator	500,000	-	500,000	-	Asset Protection
2019 CTF Chiller	330,000	-	330,000	-	Asset Protection
2019 JJC Roof Repairs	30,000	-	30,000	-	Asset Protection
2019 JJC Retube Boilers	25,000	-	25,000	-	Asset Protection
2019 Jail Retube Boilers	25,000	-	25,000	-	Asset Protection
TOTAL GENERAL FUND:	**36,776,465**	**13,067,652**	**10,610,824**	**13,097,990**	


CAPITAL PROJECTS
GENERAL FUND
Public Safety
13.26%
General Government -
Judicial
21.08%
General Government -
Legislative & Executive
65.67%
General Government - Legislative & Executive
General Government - Judicial
Public Safety

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 1976. The County entered an Administrative Order on Consent (ACO) with OEPA. On September 21, 2016, the Ohio Environmental Protection Agency approved the Work Plan for the Remedial Design / Remedial Action for the King Road Landfill.
Operating Impact = The cost associated with the Work Plan is $2.7 million.

ERP Upgrade (General Government – Legislative & Executive)
The County currently uses PeopleSoft v8.9 for finance, human resources and payroll functions (ERP) and has made the strategic decision to stay within the Oracle family of ERP products and implement Oracle Cloud (SaaS). A significant goal of this project is to standardize business processes and systems across ***ALL*** County departments and agencies.
Operating Impact = The cost associated with the upgrade is $9.3 million. Operational savings have not yet been identified.

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 2019.

Case Management System (Judicial)
Development and implementation of a single, judiciary-wide, integrated case management system (ICMS). The ICMS will allow for web-based case processing and interoperability for the intergovernmental transfer of data, document management, electronic filing and payment, as well as statistics and reports for enhanced court management. The system will be shared among the Court of Common Pleas, Juvenile Court, Domestic Relations Court, Clerk of Courts, Prosecutor, and the Sheriff's Civil Division.
Operating Impact = Will allow for the sharing of data among the Courts, as well as other operating efficiencies. No savings to operating budget in 2019. When the new ICMS is implemented, the cost of the six old maintenance contracts will be eliminated.

Hotel Seagate (General Government - Legislative & Executive)
Environmental remediation and preparation of site for future development.
Operating Impact = No savings to operating budget. Projected future hotel/motel tax revenue.

2016 LCCC Projects (Public Safety)
Various projects at the Lucas County Corrections Center including: upgrade of the DVR System, upgrade of the intercom system, upgrade of the Guard Tour System, and renovations for PREA compliance.

Operating Impact = The upgrade of various systems will allow for the continued surveillance coverage (video, audio, and physical) of the Corrections Center. Renovations to ensure compliance with National Prison Rape Elimination Act (PREA) Standards for the detection, prevention, reduction, and punishment of prison rape to ensure a safer facility for staff and inmates. DVR, Intercom, and PREA projects are all complete. The Guard Tour project will allow our corrections officers to electronically document patrols and inspections. No savings to operating budget in 2019.

2016 LCIS Projects (General Government Legislative & Executive)
Various projects throughout the county to the computer/data infrastructure to address equipment end of life needs, increased capacity, security monitoring, expansion of services, and backup.
Operating Impact = There will be not operational savings due to these projects. However, the projects will ensure the capability of the County to continue operations with its computer infrastructure with minimal deficiencies/security threats.

2017 LCCC Projects (Public Safety)
Modernization and related renovations to four elevators. Lucas County Corrections Center experiences frequent elevator out-of-service events, operation anomalies, delays, incorrect floor leveling operation, and similar events on all four elevators servicing a variety of floors. The desire is to modernize the existing elevator units with an 8 to 10 year service window.
Operating Impact = No savings in the 2019 operating budget, but will have significant working environment impacts. On average two of the four elevators in the Lucas County Corrections Center are out of order at any given time. This results in increased usage/weight on the remaining elevators or additional staff needed for the transfer of inmates through the stairwells. Once all elevators are operational, calls for repair will decrease.

2017 LCIS Projects (General Government - Legislative & Executive)
This is an expansion of the 2016 LCIS projects. Various projects throughout the county to the computer/data infrastructure to address equipment end of life needs, increased capacity, security monitoring, expansion of services, and backup.
Operating Impact = There will be not operational savings due to these projects, however they will ensure the capability of the County to continue operations with its computer infrastructure with minimal deficiencies/security threats.

Retro Commissioning (General Government - Legislative & Executive)
Full building audit or retro-commission review for 14 various County facilities.
Operating Impact = Identification of needed capital improvements and optimization of the performance of building subsystems. No savings to operating budget in 2019. When study results are returned, the county will be able to analyze the financial impact of work recommended.

2018 Work Release Bathroom Renovations (Judicial)
Interior renovations of the bathroom and shower areas in the three dorms. Work includes new finishes, plumbing and electrical fixtures, and HVAC improvements.
Operating Impact = Life Safety/Asset Protection/Quality of Life. New institutional grade fixtures and finishes are expected to reduce maintenance costs. New LED light fixtures will reduce electricity usage and cut down on bulb and ballast costs. New plumbing fixtures will be more efficient and use less water than current fixtures.

2018 LCCC Chiller Replacement (Public Safety)
Replacement of one functionally obsolete chiller with a new, more energy-efficient model.
Operating Impact = Asset Protection. New energy-efficient chiller will reduce energy consumption and require less costly maintenance than the existing chiller.

2018 Common Pleas Court Window Repair (Judicial)
Repair of the 4th floor clerestory windows due to wood rot and deterioration
Operating Impact = Asset Protection. No savings to operating budget in 2019.

2018 JFS Move/Buildout (General Government - Legislative & Executive)
Moving, buildout, and other costs associated with vacating the current Job & Family Services building. The current building has incurred some structural issues and the cost of repairs exceeds the cost to relocate and house staff in a more modern facility.
Operating Impact = Savings are expected due to reduced maintenance costs in a newer facility.

2018 Courthouse Dome Phase #2 (Judicial)
Restoration of the upper portion of the dome will consist of metal repairs as well as new lighting.
Operating Impact = LED light fixtures will reduce energy consumption, as well as potentially costly replacement of bulbs.

Courtroom #8 Renovations (Judicial)
Renovations to the courtroom include ADA improvements, interior finishes, HVAC, lighting, and reconfiguration of the space for better utilization of the available square footage.
Operating Impact = LED light fixtures and new energy efficient HVAC equipment will save money on energy consumption as well as maintenance costs of changing out bulbs and ballasts.

CSI Retaining Wall (General Government - Legislative & Executive)
Additional structural bracing of the retaining wall is required to address structural deficiencies with the existing wall.
Operating Impact = Additional periodic monitoring to be performed by a structural engineer will be necessary. No savings to operating budget in 2019.

Sheriff Equipment (Public Safety)
Mobile Data Computers used in the Sheriff's vehicles must be upgraded, due to the phasing out of Windows support for older operating systems. Additionally, older portable and mobile radios will be replaced, as they are no longer supported by the manufacturer.
Operating Impact = This technology is essential for law enforcement operations in the field. No savings to operating budget.

2019 Jail Fire Pump (Public Safety)
The main fire pump is in need of replacement, due to wear on the main shaft. The pump is original to the building and is past its useful life.
Operating Impact = No impacts to operations are expected.

2019 Courthouse Elevators (Judicial)
Modernization of the two passenger elevators is needed, as many components of the elevators are well beyond their useful life. Unplanned service disruptions are frequent and will be reduced with the modernization.
Operating Impact = It is expected that service calls will be greatly reduced with the refurbished elevator equipment.

2019 Ohio Means Jobs Generator (General Government - Legislative & Executive)
The existing diesel generator that supports the Lucas County Data Center has failed and is currently being supported by a temporary rental generator unit. The generator will be replaced with a similar, more modern unit.
Operating Impact = Rental costs for the temporary unit will be eliminated once the new unit is in place and operational.

2019 Correctional Treatment Facility Chiller (Public Safety)
Replacement of one functionally obsolete chiller with a new, more energy-efficient model.
Operating Impact = Asset Protection. New energy-efficient chiller will reduce energy consumption and require less costly maintenance than the existing chiller.

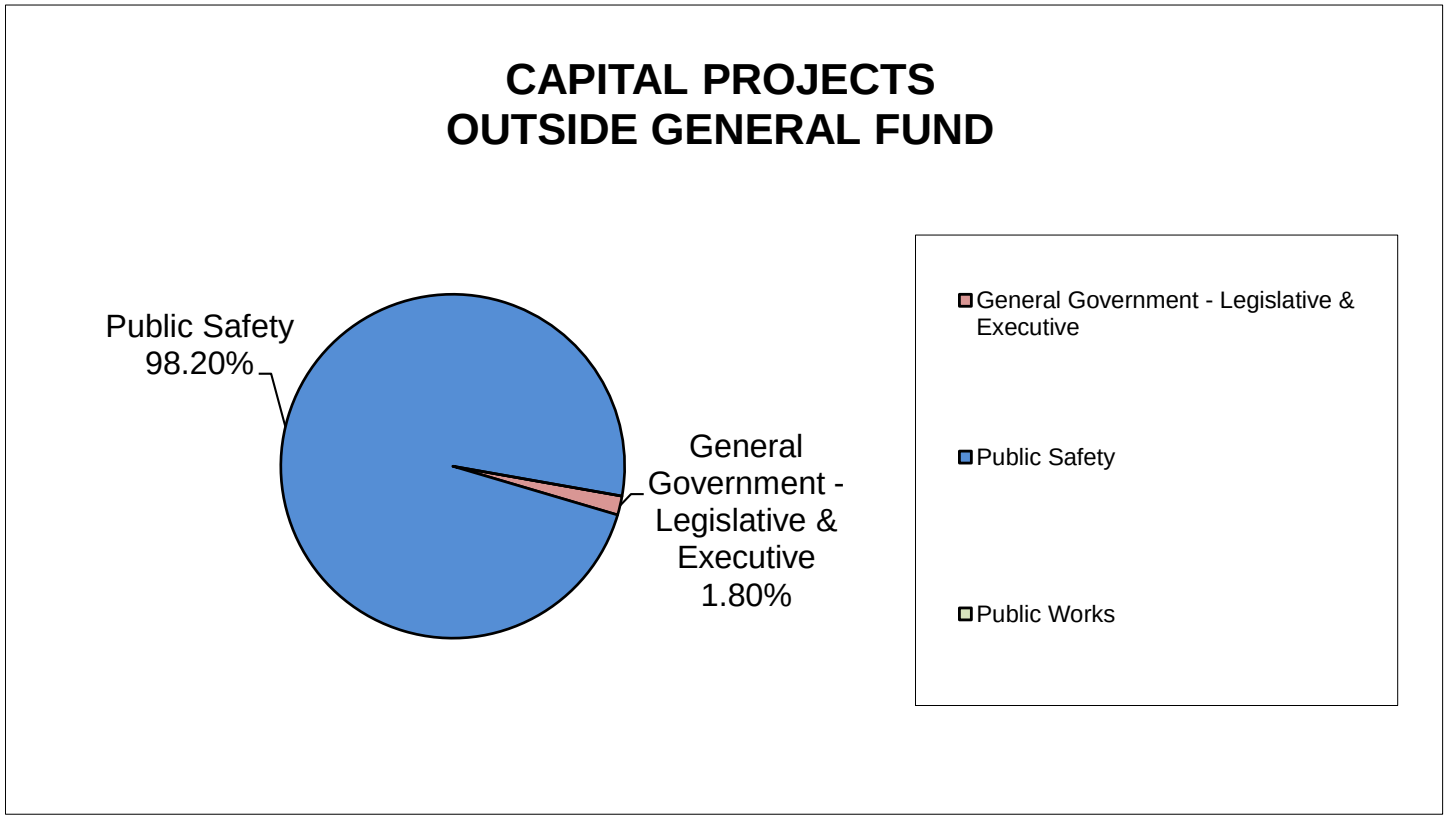
2019 Juvenile Justice Center Roof Repairs (Judicial)
Major repair of the roof membrane, as the membrane has become detached from the insulation substrate.
Operating Impact = Asset protection. No impacts to operations are expected.

2019 Juvenile Justice Center Retube Boilers(Judicial)
Major maintenance of the boilers, including retubing, to ensure proper heating to the facility.
Operating Impact = Reduced cost associated with service calls.

2019 Jail Retube Boilers (Public Safety)
Major maintenance of the boilers, including retubing, to ensure proper heating to the facility.
Operating Impact = Reduced cost associated with service calls.

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
OUTSIDE GENERAL FUND

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	THROUGH 2018	ESTIMATE 2019	REMAINING PROJECT BUDGET
EMS Life Squad Replacement	947,258	457,258	490,000	-
Countywide Radio System Software Upgrade	1,863,604	927,902	470,701	465,001
NG9-1-1 Phone System	2,131,357	-	2,131,357	-
CBCF Construction	1,200,000	220,505	979,495	-
2017 YTC Renovations	741,430	326,362	376,500	38,568
Retro Commissioning	125,900	102,307	23,593	-
TOTAL OUTSIDE GENERAL FUND:	**7,009,549**	**2,034,335**	**4,471,646**	**503,569**


CAPITAL PROJECTS
OUTSIDE GENERAL FUND
Public Safety
98.20%
General
Government -
Legislative &
Executive
1.80%
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. EMS seeks to maintain a life cycle replacement of two vehicles per year; however, only one life squad was purchased in 2017, based on improved vehicle availability and requested budget reductions. No life squads were purchased in 2018 due to budget constraints. Two vehicles were budgeted for purchase in 2019.
Operating Impact = Reduce life squad maintenance costs and improve resource availability time.

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.

NG9-1-1 Phone System (Public Safety)
The current 9-1-1 phone system is seven years old. Standard system hardware/technology life expectancy is five years. And new systems are incorporating next generation 9-1-1 technologies.
Operating Impact = Replaces old IT equipment and reduces potential system failure for a critical system

CBCF Construction (Public Safety)
Remodel and expansion of existing facility on East Central, which will add an intake area, female housing, programming space, a new administration area, and a receiving warehouse.
Operating Impact = When the project is complete, two facilities will be combined at one location. This will allow for operational efficiencies, including possible attrition of staff. The facility will be on one level, which will improve safety for staff and for residents. Additionally, technological advances are planned which will also improve safety.

2017 YTC Renovations (Public Safety)
Provides for insulation and HVAC to the weight room area; replacement of flooring in the living area units, as well as in the lobby and classroom bathrooms; commercial dishwashers; and installing kitchenettes in the living areas and art room.
Operating Impact = Asset protection, quality of life, and energy efficiency; anticipated changes in heating/cooling costs in 2018.

Retro Commissioning (General Government - Legislative & Executive)
Full building audit or retro-commission review for 14 various County facilities.
Operating Impact = Identification of needed capital improvements and optimization of the performance of building subsystems. No savings in the 2018 operating budget. When study results are returned, the county will be able to analyze the financial impact of work recommended.

2019 BUDGET

LUCAS COUNTY

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

2019 BUDGET

LUCAS COUNTY

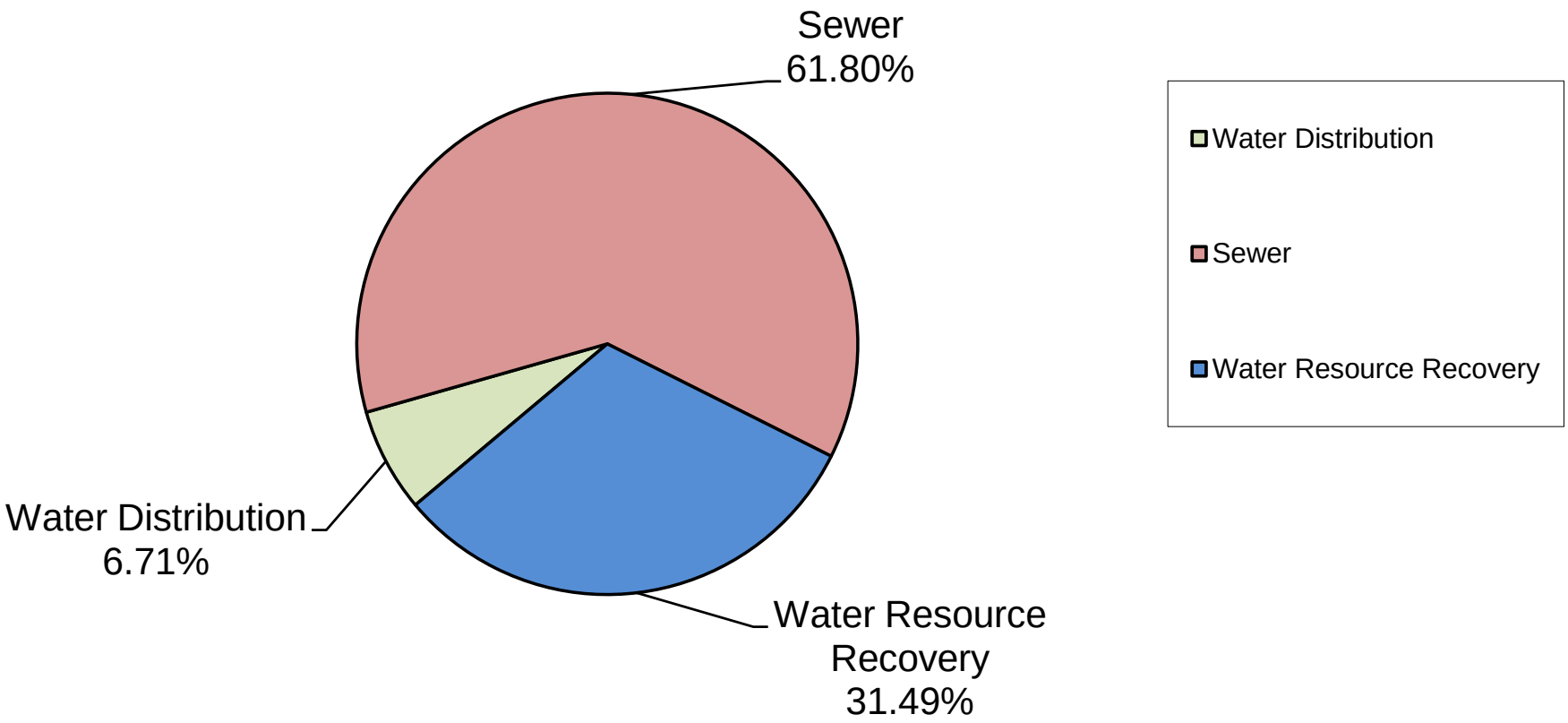
LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
SANITARY ENGINEER

PROJECT/DESCRIPTION	ESTIMATED PROJECT COST	THROUGH 2018	ESTIMATE 2019	REMAINING PROJECT BUDGET
WATER DISTRIBUTION				
2017 Water Main Repl. (Blossman/Bonsels)	750,000	-	750,000	-
180th Fighter Wing (OANG private)	85,000	1,000	84,000	-
Washington Twp Water Main Repl.	255,850	-	-	255,850
TOTAL WATER DISTRIBUTION:	**1,090,850**	**1,000**	**834,000**	**255,850**
SEWER COLLECTION				
Sylvania Herr PS Rehab	350,000	31,000	319,000	-
S77/S189 Sewer Lining: Ottawa Hills	980,000	68,000	912,000	-
S500 Cairl Ditch Siphon Rehab.	1,000,000	24,000	976,000	-
S500 Wolf Creek Siphon Rehab.	1,229,700	4,000	25,000	1,200,700
S500 MH2 to MH4 Cleaning and Rehab.	3,000,000	-	25,000	2,975,000
S500 MH4 to MH6 Cleaning and Rehab.	3,200,000	-	-	3,200,000
Fallen Timbers PS	283,500	-	-	283,500
TOTAL SEWER COLLECTION:	**10,043,200**	**127,000**	**2,257,000**	**7,659,200**

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
SANITARY ENGINEER

PROJECT/DESCRIPTION	ESTIMATED PROJECT COST	THROUGH 2018	ESTIMATE 2019	REMAINING PROJECT BUDGET
WATER RESOURCE RECOVERY FACILITY				
WRRF Facility & SCADA Improvements	2,060,000	544,000	1,516,000	-
2017 WRRF Site Improvements	3,058,000	-	3,058,000	-
TOTAL WATER RESOURCE RECOVERY:	**5,118,000**	**544,000**	**4,574,000**	**-**
TOTAL SANITARY ENGINEER:	**16,252,050**	**672,000**	**7,665,000**	**7,915,050**

CAPITAL PROJECTS
LUCAS COUNTY SANITARY ENGINEER



SANITARY ENGINEER FUND

WATER DISTRIBUTION (Public Works)

Blossman and Bonsels Water Main Replacement
Ohio Air National Guard Private Water Main
Washington Township Water Main Replacement

Operating Impact: The County operates and maintains approximately 450 miles of water lines with approximately 5,000 fire hydrants and three water pumping stations. The distribution system has 2.5 million gallons of ground level storage capacity and 4.0 million gallons of elevated water storage capacity.

The capital projects for 2019 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 and increase the stability of flow. The Ohio Air National Guard private water main will assist in stabilizing pressure and allow system isolation and be reimbursed by the Ohio ANG.

SEWER COLLECTION (Public Works)

S763R-Sylvania Herr Pumping Station Rehab.
S0077-S77/S189 Sewer Lining: Ottawa Hills
S500C-S500 Cairl Ditch Siphon Rehab.
S500W-S500 Wolf Creek Siphon Rehab.
S5002-S500 MH2 to MH4 Cleaning and Rehab.
S5003-S500 MH4 to MH6 Cleaning and Rehab.
Fallen Timbers Pumping Station

WATER RESOURCE RECOVERY (Public Works)

WRRF Facility & SCADA Improvements
WRRF Site Improvements

Operating Impact: The County operates and maintains approximately 300 miles of sanitary sewer/force main lines and 50 wastewater pumping stations within the sewer collection system, as well as a Water Resource Recovery Facility (WRRF) that treats wastewater with an average capacity of 22.5 million gallons per day.

The capital projects for 2019 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 rehabilitation and replacement program addresses the older pumping stations. The sanitary sewer lining project assists in sealing the sanitary sewers from the influence of infiltration and inflow, as well as curtailing corrosion. The S500 trunk sewer cleaning and rehabilitation projects are being performed in response to the results of the videotaping of the trunk sanitary sewer. The WRRF improvements will address the aging facility and digesters, as well as increase energy efficiency.

LUCAS COUNTY ENGINEER
CAPITAL IMPROVEMENT PLAN
(Funding Summary)

1) Funding for 2019

The 2019 Capital Improvement Plan totals $15,190,482. Approximately 25% 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 75% will be spent on the construction projects. Approximately 34% of the 2019 Revenue for the Capital Improvements Budget is comprised of matching funds from other public agencies.

Ohio Pubic Works Commission	2,150,000
Federal	2,400,000
Other Agencies	500,000
Total:	**5,050,000**

2) Fund Leverage from Outside Sources	**2019 through 2023**
Ohio Public Works Commission	9,385,000
Federal/O.D.O.T.	10,500,000
Other Public Agencies	3,400,000
Total:	**23,285,000**

***CIP 2019-2023**	**77,236,829**

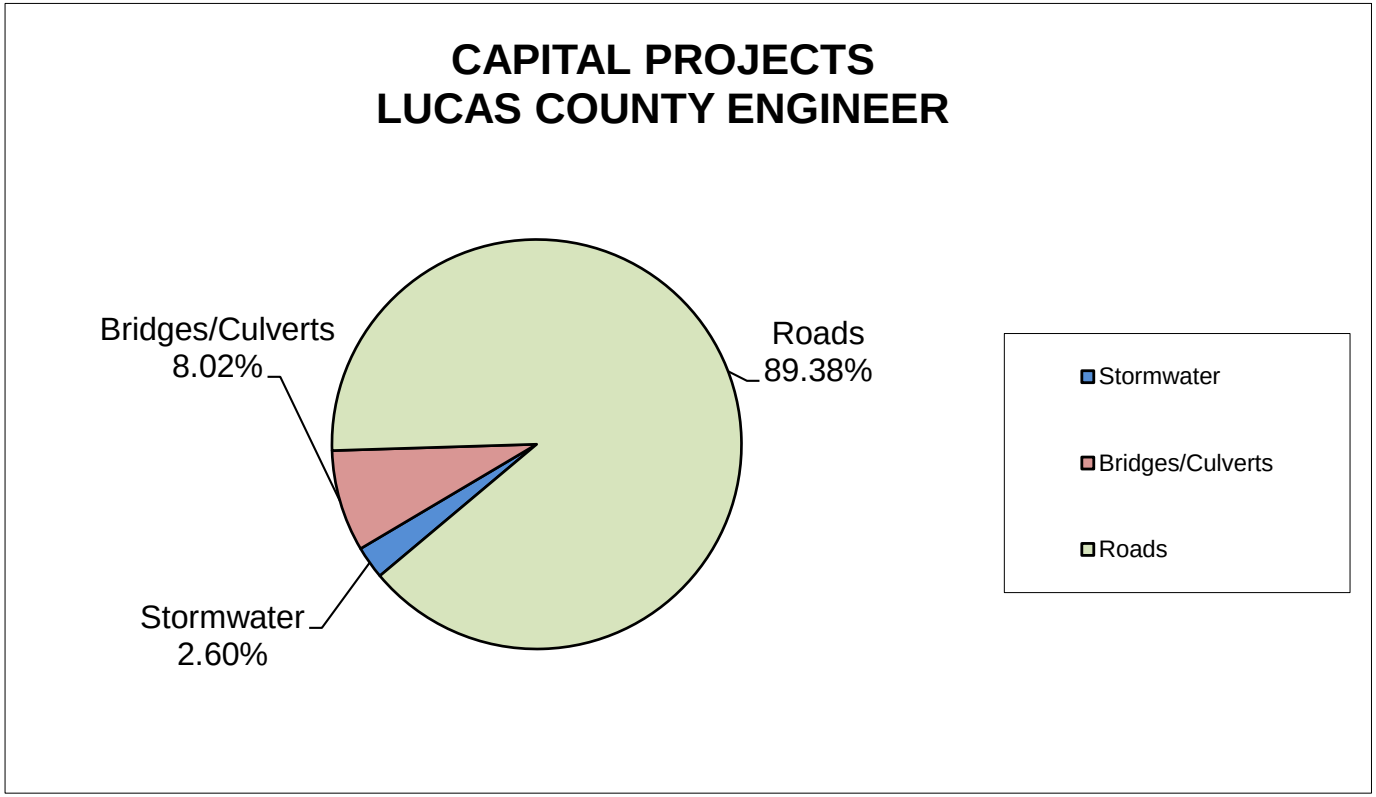
* For this 5-Year Period, 27.3% of Revenue will come from Outside Sources.

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
COUNTY ENGINEER

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	ACTUAL THROUGH 2018	ESTIMATE 2019	REMAINING PROJECT BUDGET
ROADS				
2018 Sealing Program	1,100,000	1,088,536	11,000	464
2019 Sealing Program	730,000	-	730,000	-
2018 Annual Resurfacing Program	1,275,000	957,541	240,914	76,545
2019 Annual Resurfacing Program	404,000	-	404,000	-
McCord Road including Hill Ave. Intersection	641,000	595,193	40,000	5,807
Suder Avenue Widening	150,000	127,482	22,518	-
Monclova Road & Technology Dr. Resurfacing	469,000	449,843	19,000	157
Old State Line Road	600,000	532,725	67,000	275
2018 OPWC Resurfacing Program	1,030,000	977,075	52,000	925
McCord Road @ Dorr Street Roundabout	2,428,000	-	2,428,000	-
Sylvania Avenue Resurfacing - Federal	2,130,000	-	2,130,000	-
2019 McCord Road Resurfacing	640,000	-	640,000	-
2019 OPWC Resurfacing, Phases 1, 2 & 3	4,784,000	-	4,784,000	-
2018 Safety Program - University Parks Trail Ext.	304,000	-	304,000	-
2019 Safety Program	330,000	-	33,000	297,000
TOTAL ROADS:	**17,015,000**	**4,728,395**	**11,905,432**	**381,173**

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
COUNTY ENGINEER

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	ACTUAL THROUGH 2018	ESTIMATE 2019	REMAINING PROJECT BUDGET
BRIDGES/CULVERTS				
Raab Road Bridge #264 Replacement	251,000	224,117	26,000	883
Annual Bridge Repair Program - 2018 (2)	186,000	160,308	25,000	692
Annual Bridge Repair Program - 2019 (1)	150,000	-	150,000	-
Sylvania-Metamora & Jeffers Rd. Culverts (3)	210,000	-	210,000	-
Garden Road Bridge #283 Replacement	250,000	-	250,000	-
Providence-Neapolis-Swanton Br. #975 - Repl.	480,000	-	480,000	-
TOTAL BRIDGES/CULVERTS:	**1,527,000**	**384,425**	**1,141,000**	**1,575**
STORMWATER				
Annual Drainage Program - 2017	80,000	76,437	-	3,563
Annual Drainage Program - 2018	64,000	11,965	50,000	2,035
Annual Drainage Program - 2019	350,000	-	350,000	-
TOTAL STORMWATER:	**494,000**	**88,402**	**400,000**	**5,598**
TOTAL ENGINEER FUND:	**19,036,000**	**5,201,222**	**13,446,432**	**388,346**


CAPITAL PROJECTS
LUCAS COUNTY ENGINEER
Bridges/Culverts
8.02%
Roads
89.38%
Stormwater
2.60%
Stormwater
Bridges/Culverts
Roads

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 roads shared with other jurisdictions), and bridges (167) along with other specific responsibilities (264 culverts, 220 miles of storm sewers, and related roadside ditches).

SAFETY (Public Works)

Annual Traffic Safety Program
Monclova/Weckerly Roundabout
Albon/Salisbury Roundabout
McCord/Dorr Roundabout
SR 295 @ Neapolis-Waterville Roundabout
Brint/Centennial Roundabout
Brint/Kilburn Roundabout
Angola/King Roundabout

Operating Impact: Annual Traffic Safety programs include new signals and/or turn lanes along with road striping and guardrails replacement, pavement markings, etc.

ROADS (Public Works)

Annual Sealing/Resurfacing Program (numerous roads)
Annual OPWC Resurfacing Projects (numerous roads)
New Interchange @ Dorr and I-475/US23
Jeffers Road Reclamation & Overlay Project
McCord Road Resurfacing, Phase 2
Sylvania Avenue Resurfacing
Holland-Sylvania Resurfacing, Phases 1 & 2
North Curtice Road Resurfacing

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/Culvert Repair Programs
Perrysburg-Holland Road Bridge Replacement
Lathrop Road Bridge #73 Replacement
Corduroy Road Bridge Replacement
Garden Road Bridge #283 Replacement

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.

2019 BUDGET

LUCAS COUNTY

Lucas County, Ohio
Adopted Budget and Plan

LUCAS COUNTY

OFFICE OF MANAGEMENT AND BUDGET

2010

G. Debt Management

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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

In its 2018 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 expectation that Lucas County will maintain its very strong management, budget flexibility, liquidity, and debt profiles."

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

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.

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 limitation[1]:			
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.....			187,821
Total direct legal debt limitation.....			193,821
Total of all county debt outstanding [2]		95,763	
Less:			
Self-Supporting (Water Revenues)	(1,180)		
Special assessment bonds and notes[3]……..	(6,501)		
Corrections Center, Convention Center & arena notes and bonds[3]	(84,260)		
Total exempt debt.....		(91,941)	
Total net indebtedness (voted and unvoted) subject to direct debt limitation.....			3,822
Direct legal debt margin.....			189,999
Unvoted debt limitation (subject to 1% of County assessed valuation).....		78,128	
Total net indebtedness (unvoted - subject to the 1% legal debt limitation).....		(3,822)	
Total unvoted legal debt margin.....			74,306

[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.

2019 BUDGET

LUCAS COUNTY

2019 DEBT SERVICE BUDGET SUMMARY

GENERAL OBLIGATION BONDS	*2019 PRINCIPAL*	*2019 INTEREST*	*FUND MAKING PAYMENT*
Unvoted			
2010 TAXABLE ARENA IMPROVEMENT BOND	100,000	800,880	Debt Service Fund
2011 REFUNDING COURT OF APPEALS	380,000	71,963	Debt Service Fund
2015 REFUNDING OF 2007 JUVENILE JUSTICE CENTER	1,140,000	69,912	Debt Service Fund
2016 REFUNDING OF 2010 VARIOUS PURPOSE BONDS	140,000	1,508,813	Debt Service Fund
2017 REFUNDING OF 2010 VARIOUS PURPOSE BONDS	725,000	377,913	Debt Service Fund
2017 REFUNDING OF 2010 TAXABLE ARENA BONDS	175,000	522,260	Debt Service Fund
2018 CAPITAL FACILITIES BONDS (REFUNDING OF 2010 BONDS	500,000	289,263	Debt Service Fund
TOTAL:	**3,160,000**	**3,641,002**	
Voted: None			
TOTAL:	**-**	**-**	
REVENUE BONDS			
2006 SANITARY SEWER NO. 772 USDA REVENUE BOND	11,600	28,206	Debt Service Fund
TOTAL:	**11,600**	**28,206**	
SPECIAL ASSESSMENT BONDS			
1999 SANITARY SEWER & WATERLINES	45,000	2,700	Debt Service Fund
2000 SANITARY SEWER & WATERLINES	115,000	13,160	Debt Service Fund
2001 WATERLINES	105,000	16,670	Debt Service Fund
2002 SANITARY SEWER & WATERLINES	65,000	12,685	Debt Service Fund
2003 SANITARY SEWER & WATERLINES	60,000	15,050	Debt Service Fund
2004 SANITARY SEWER & WATERLINES	90,000	27,448	Debt Service Fund
2005 SANITARY SEWER & WATERLINES	90,000	29,365	Debt Service Fund
2005 TECHNOLOGY DRIVE	60,000	18,898	Debt Service Fund
2006 SANITARY SEWER & WATERLINES	65,000	27,613	Debt Service Fund
2006 SANITARY SEWER #772	50,500	21,308	Debt Service Fund
2007 SANITARY SEWER & WATERLINES	25,000	13,250	Debt Service Fund
2008 SANITARY SEWER & WATERLINES	50,000	28,910	Debt Service Fund
2009 SANITARY SEWER & WATERLINES	60,000	31,963	Debt Service Fund
2010 SANITARY SEWER & WATERLINES	15,000	12,366	Debt Service Fund
2014 SANITARY SEWER & WATERLINES	30,000	24,725	Debt Service Fund
TOTAL:	**925,500**	**296,109**	
OHIO WATER DEVELOPMENT AUTHORITY LOANS			
SERIES 1994 WATERLINES	15,883	628	Water Capital Improvement/Debt
SERIES 1995 WATER SUPPLY SYSTEM	35,866	2,960	Water Capital Improvement/Debt
SERIES 1998 WATER SUPPLY SYSTEM	95,131	6,880	Water Capital Improvement/Debt
SERIES 2004 WASTEWATER TREATMENT PLANT	642,918	307,447	Water Resource Recovery Capital Improvement
SERIES 2009 WASTEWATER TREATMENT PLANT	37,462	20,271	Water Resource Recovery Capital Improvement
SERIES 2009 SOLID WASTE MATERIALS RECOVERY	60,278	40,634	Solid Waste
SERIES 2009 SOUTHWEST PUMPING STATION	52,057	28,169	Water Capital Improvement/Debt
SERIES 2011 WATER LINE PROJECTS	18,715	10,595	Water Line Projects
SERIES 2011 SANITARY SEWER PROJECTS	40,811	23,105	Sewer Capital Improvement/Debt

OHIO WATER DEVELOPMENT AUTHORITY LOANS CONT.	*2019 PRINCIPAL*	*2019 INTEREST*	*FUND MAKING PAYMENT*
SERIES 2015 SANITARY SEWER PUMPING STATIONS REPL.	20,829	10,489	Sewer Capital Improvement/Debt
SERIES 2015 MCCORD RD TRUNK SAN. SEWER STABILIZATION	63,617	32,037	Sewer Capital Improvement/Debt
SERIES 2018 HOLLAND SYLVANIA WATER MAIN REPLACEMENT	19,381	12,311	Water Capital Improvement/Debt
TOTAL:	**1,102,948**	**495,526**	
OHIO PUBLIC WORKS COMMISSION LOANS			
DORR STREET	3,720	-	County Engineer Projects
KING/NEBRASKA INTERSECTION	10,947	-	County Engineer Projects
PROVIDENCE-NEAPOLIS-SWANTON	1,248	-	County Engineer Projects
CULVERTS # 430, #1445, AND #1446	4,584	-	County Engineer Projects
JERUSALEM TOWNSHIP SEWER PROJECT	58,429	-	Sewer Capital Improvement/Debt
SALISBURY ROAD AT BUTZ ROAD	5,779	-	County Engineer Projects
CRISSY ROAD	3,956	-	County Engineer Projects
MOHLER ROAD	4,113	-	County Engineer Projects
MAUMEE RIVER	60,758	-	Water Resource Recovery Capital Improvement
CORDUROY, SYLVANIA-METAMORA, WHITEFORD	27,528	-	County Engineer Projects
BANCROFT STREET AND WATERVILLE-MONCLOVA ROAD	23,342	-	County Engineer Projects
WILKINS ROAD BRIDGE	9,338	-	County Engineer Projects
HOLLAND-SYLVANIA, SYLVANIA, SYLVANIA-METAMORA	14,340	-	County Engineer Projects
YABERG ROAD BRIDGE	9,760	-	County Engineer Projects
EMBASSY ESTATES PUMPING STATION REPLACEMENT	3,574	-	Sewer Capital Improvement/Debt
LATHROP ROAD BRIDGE	3,355	-	County Engineer Projects
INSTALL GRAVITY SEWERS W/PUMP STN ABANDONMENTS	10,286	-	Sewer Capital Improvement/Debt
SHORELAND/COREY WOODS/HASTY HILLS PUMP	13,824	-	Sewer Capital Improvement/Debt
NORTHWEST AND SOUTHWEST ELEVATED TANKS	13,368	-	Water Capital Improvement/Debt
EAST PLANT CLARIFIER	5,924	-	Water Resource Recovery Capital Improvement
NORTH CURTICE RD WATERLINE REPLACEMENT	5,120	-	Water Capital Improvement/Debt
RIVER ROAD WATERLINE 229-S REPLACEMENT	7,652	-	Water Capital Improvement/Debt
MONCLOVA RD SANITARY SEWER #793, PHASE 3	9,600	-	Sanitary Sewer Projects
MAUMEE RIVER WWTP CAPITAL IMPROVEMENTS	7,232	-	Water Resource Recovery Capital Improvement
SIX PUMP STATION REPLACEMENT	18,022	-	Sanitary Sewer Projects
HOLLAND-SYLVANIA WATER MAIN REPLACEMENT	19,002	-	Water Capital Improvement/Debt
BANCROFT STREET BRIDGE	11,178	-	County Engineer Projects
SANITARY SEWER RELINING	7,164	-	Sanitary Sewer Projects
PUMP STATION REPLACEMENTS	16,162	-	Sanitary Sewer Projects
TOTAL:	**389,305**	**-**	
GRAND TOTAL:	**5,589,353**	**4,460,843**	
FUND MAKING PAYMENT			
DEBT SERVICE FUND	4,097,100	3,965,317	8,062,417
WATER RESOURCE RECOVERY CAPITAL IMPROVEMENT	754,294	327,718	1,082,012
SEWER CAPITAL IMPROVEMENT/DEBT	211,370	65,631	277,001
SANITARY SEWER LINE PROJECTS	50,948	-	50,948
WATER CAPITAL IMPROVEMENT/DEBT	263,460	50,948	314,408
WATER LINE PROJECTS	18,715	10,595	29,310
SANITARY ENGINEER	-	-	-
SOLID WASTE	60,278	40,634	100,912
COUNTY ENGINEER PROJECTS	133,188	-	133,188
TOTAL	**5,589,353**	**4,460,843**	**10,050,196**

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	2019 Principal & Interest
General Obligation Bonds - Unvoted					
Series 2010 Taxable Arena Improvement Bonds *Includes the construction of the Huntington Center (Lucas County Arena).*	19,100,000	1.250% - 6.150%	12/1/2020	200,000	900,880
Series 2011 Refunding Bonds *Refunding of the 2003 Bond for the construction of the Sixth District Court of Appeals building.*	4,395,000	2.250% - 4.000%	12/1/2023	2,045,000	451,963
Series 2015 Refunding Bonds *Refunding of the 2007 Juvenile Justice Center Refunding Bond.*	7,790,000	1.250% - 4.000%	12/1/2021	3,490,000	1,209,912
Series 2016 Refunding Bonds *Refunding portions of the 2010 Various Purpose and Taxable Arena Bonds.*	39,815,000	2.000% - 4.000%	12/1/2040	39,175,000	1,648,813
Series 2017 Various Purpose Refunding Bonds *Refunding portions of the 2010 Various Purpose Bonds.*	12,240,000	1.500% - 4.000%	10/1/2030	12,164,000	1,102,913
Series 2017 Taxable Arena Refunding Bonds *Refunding portions of the 2010 Taxable Arena Bonds.* *Refunding portions of the 2010 Various Purpose Bonds.*	15,060,000	1.450% - 3.850%	10/1/2040	14,890,000	697,260
Series 2018 Capital Facilities Bonds *Bonding of the county's outstanding tax-exempt arena improvement bond anticipation notes*	9,255,000	2.000% - 4.000%	10/1/2032	9,255,000	789,263

General Obligation Bonds - Voted

None

REVENUE BONDS

Revenue bonds are backed by revenue generated by the project. The method of securing the bond distinguishes it from a general obligation bond. Payments are made using the project revenue, rather than tax revenue. Generally voter approval is not required prior to issuance of such obligations.

Issue and Purpose	Original Amount	Interest Rate	Maturity Date	Amount Outstanding	2019 Principal & Interest
Revenue Bonds (Paid from Sewer System Revenues)					
Series 2006 Sanitary Sewer No. 772 USDA Revenue Bond *Includes funding for Sanitary Sewer No. 772, backed by the United States Department of Agriculture.*	725,700	4.50%	9/1/2046	626,800	39,806
Revenue Bonds (Paid from Non-Tax Revenues)					
None					

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	2019 Principal & Interest
Special Assessment Bonds - Governmental Commitment (Self-Supporting)					
Series 1999 Sanitary Sewers and Waterlines	535,000	4.000% - 6.000%	12/1/2019	45,000	47,700
Series 2000 Sanitary Sewers and Waterlines	1,560,000	5.200% - 5.600%	12/1/2020	235,000	128,160
Series 2001 Sanitary Sewers and Waterlines	1,585,000	4.100% - 5.100%	12/1/2021	330,000	121,670
Series 2002 Sanitary Sewers and Waterlines	1,050,000	2.500% - 4.600%	12/1/2022	280,000	77,685
Series 2003 Sanitary Sewers and Waterlines	990,000	2.250% - 5.000%	12/1/2023	330,000	75,050
Series 2004 Sanitary Sewers and Waterlines	1,545,000	3.000% - 5.250%	12/1/2024	595,000	117,448
Series 2005 Sanitary Sewers and Waterlines	1,620,000	3.500% - 4.250%	12/1/2025	715,000	119,365
2005 Technology Drive	1,800,000	3.500% - 4.25%	12/1/2025	460,000	78,898
Series 2006 Sanitary Sewers and Waterlines	1,230,000	4.100% - 4.350%	12/1/2026	640,000	92,613
2006 Sanitary Sewer #772	936,100	4.100% - 4.350%	12/1/2026	473,500	71,808
Series 2007 Sanitary Sewers and Waterlines	470,000	4.250% - 5.000%	12/1/2027	265,000	38,250
Series 2008 Sanitary Sewers and Waterlines	1,035,000	3.000% - 4.350%	12/1/2028	630,000	78,910
Series 2009 Sanitary Sewers and Waterlines	1,250,000	2.200 % - 7.000%	12/1/2029	815,000	91,963
Series 2010 Sanitary Sewers and Waterlines	360,000	1.125% - 5.375%	12/1/2030	245,000	27,366
Series 2014 Sanitary Sewers and Waterlines	715,000	1.000% - 5.000%	12/1/2034	605,000	54,725

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 2019, the aggregate principal amount outstanding under those loan agreements will be approximately $12,486,365; the final payment on those loans is due on July 1, 2037; and the highest approximate annual loan repayment amount during that period is estimated to be $1,598,474 ($1,102,948 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	2019 Principal & Interest
Ohio Water Development Authority (OWDA) Loans - Special Assessment - Governmental Commitment					
Series 1994 Waterlines	405,026	6.72%	7/1/2019	15,883	16,511
Series 1995 Water Supply System	501,750	6.75%	7/1/2021	74,011	38,826
Series 1998 Water Supply System	1,268,385	5.39%	7/1/2021	195,459	102,011
Series 2004 Wastewater Treatment Plant	15,170,142	3.85%	7/1/2029	8,144,847	950,365
Series 2009 Wastewater Treatment Plant	789,485	4.36%	7/1/2030	516,039	57,733
Series 2009 Solid Waste Materials Recovery	1,200,000	5.65%	7/1/2028	734,053	100,912
Series 2009 Southwest Pumping Station	1,097,053	4.36%	7/1/2030	717,076	80,226
Series 2011 Water Line Projects	417,174	3.55%	7/1/2032	303,091	29,310
Series 2011 Sanitary Sewer Projects	910,200	3.55%	7/1/2032	660,959	63,916
Series 2015 Sanitary Sewer Pumping Station Replacement	492,852	2.45%	7/1/2035	433,322	31,318
Series 2015 McCord Road Trunk Sanitary Sewer Stabilization	1,505,267	2.45%	7/1/2035	1,323,453	95,654
Series 2018 Holland Sylvania Water Main Replacement	471,120	2.64%	7/1/2037	471,120	31,692

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 $3,287,216 at the end of 2019 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 $373.390.

Issue and Purpose	Original Amount	Interest Rate	Maturity Date	Amount Outstanding	2019 Principal & Interest
Ohio Public Works Commission (OPWC) Loans - Governmental Commitment					
Dorr Street	37,207	0.00%	7/1/2020	3,720	3,720
King/Nebraska Intersection	109,454	0.00%	7/1/2020	10,947	10,947
Providence-Neapolis-Swanton	12,445	0.00%	7/1/2020	1,248	1,248
Culverts # 430, #1445, and #1446	45,833	0.00%	7/1/2023	20,622	4,584
Jerusalem Township Sewer	1,168,570	0.00%	7/1/2025	370,261	58,429
Salisbury Road at Butz Road	100,000	0.00%	7/1/2025	34,671	5,779
Crissy Road	65,250	0.00%	7/1/2025	23,740	3,956
Mohler Road	41,129	0.00%	7/1/2025	24,676	4,113
Maumee River	1,215,159	0.00%	7/1/2026	455,684	60,758
Corduroy, Sylvania-Metamora, Whiteford	275,277	0.00%	7/1/2026	206,457	27,528
Bancroft Street and Waterville-Monclova Road	186,734	0.00%	7/1/2026	186,734	23,342
Wilkins Road Bridge	186,756	0.00%	7/1/2028	84,038	9,338
Holland-Sylvania, Sylvania, Sylvania-Metamora	136,235	0.00%	7/1/2028	136,235	14,340
Yaberg Road Bridge	195,201	0.00%	7/1/2029	97,608	9,760
Embassy Estates Pumping Station	71,487	0.00%	7/1/2029	35,745	3,574
Lathrop Road Bridge	67,096	0.00%	7/1/2030	36,901	3,355
Install Gravity Sewers W/Pump Stn Abandonments	205,705	0.00%	7/1/2030	118,278	10,286
Shoreland/Corey Woods/Hasty Hills Pump	276,486	0.00%	7/1/2030	158,982	13,824
Northwest and Southwest Elevated Tanks	200,511	0.00%	7/1/2030	153,723	13,368
East Plant Clarifier	118,467	0.00%	7/1/2031	74,040	5,924
North Curtice Rd Waterline Replacement	102,405	0.00%	7/1/2032	66,565	5,120
River Road Waterline 229-S Replacement	153,029	0.00%	7/1/2032	99,468	7,652
Monclova Rd Sanitary Sewer #793, PHASE 3	200,000	0.00%	7/1/2033	144,007	9,600
Maumee River WWTP Capital Improvements	144,635	0.00%	7/1/2034	115,707	7,232
Six Pump Station Replacement	360,430	0.00%	7/1/2035	297,353	18,022
Holland-Sylvania Water Main Replacement	342,040	0.00%	7/1/2037	342,040	19,002
Bancroft Street Bridge	206,799	0.00%	7/1/2037	206,799	11,178
Sanitary Sewer Relining	128,961	0.00%	7/1/2037	128,961	7,164
Pump Station Replacements	298,983	0.00%	7/1/2038	298,983	16,162

LUCAS COUNTY'S FUTURE LONG-TERM DEBT

A summary of the County's future long-term debt funding requirements, as of December 31, 2019 follows:

Year of	Bonds		OWDA		OPWC		TOTAL		
Funding	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Debt
2020	4,199,800	3,859,160	1,131,661	452,813	373,390	0%	5,704,851	4,311,973	10,016,824
2021	4,542,800	2,952,744	1,031,793	410,002	373,390	0%	5,947,983	3,362,746	9,310,729
2022	3,270,900	2,831,187	1,071,942	370,208	373,389	0%	4,716,231	3,201,395	7,917,626
2023-2027	14,688,300	12,595,746	6,020,642	1,195,998	1,493,389	0%	22,202,331	13,791,744	35,994,075
2028-2032	15,798,708	10,068,087	2,717,682	207,968	634,520	0%	19,150,910	10,276,055	29,426,965
2033-2037	24,241,666	6,429,384	512,645	26,735	331,071	0%	25,085,382	6,456,119	31,541,501
2038-2047	17,671,026	1,467,981	0	0	8,067	0%	17,679,093	1,467,981	19,147,074
Total	**84,413,200**	**40,204,289**	**12,486,365**	**2,663,724**	**3,587,216**	**0%**	**100,486,781**	**42,868,013**	**143,354,794**

2019 BUDGET

LUCAS COUNTY

Lucas County, Ohio Adopted Budget and Plan

LUCAS COUNTY

OFFICE OF MANAGEMENT AND BUDGET

2013

H. Personnel

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2019 BUDGET

LUCAS COUNTY

SUMMARY OF BUDGETED POSITIONS BY DEPARTMENT

Department	2017 Positions		2018 Positions		2019 Positions		Position change from 2019 vs. 2018	
	Full Time	Total	Full Time	Total	Full Time	Total	#	%
Auditor	23.37	23.37	19.93	19.93	19.31	19.31	-0.63	-3.14%
Appraising Real Property	13.14	13.14	11.21	11.21	11.16	11.16	-0.05	-0.44%
Budget Commission	0.66	0.66	0.59	0.59	0.51	0.51	-0.08	-13.73%
Board of Revision	0.57	0.57	0.51	0.51	0.47	0.47	-0.04	-7.06%
Real Estate Assessment	52.27	56.27	48.76	53.76	49.64	54.64	0.88	1.64%
Board of County Commissioners	6.00	6.00	6.00	6.00	6.00	6.00	0.00	0.00%
County Administrator	7.00	7.00	6.55	6.55	7.00	7.00	0.45	6.87%
Board of Developmental Disabilities	448.00	462.00	357.00	362.00	314.00	323.00	-39.00	-10.77%
Board of Elections	22.00	32.00	22.00	33.00	22.00	32.00	-1.00	-3.03%
Centralized Records Center	3.00	3.00	3.00	3.00	4.00	4.00	1.00	33.33%
Child Support Enforcement Agency	97.00	97.00	103.00	103.00	103.00	103.00	0.00	0.00%
Children Services Board	345.00	360.00	346.00	361.00	350.00	352.00	-9.00	-2.49%
Clerk of Courts	37.25	38.25	36.25	37.25	37.25	38.25	1.00	2.68%
Certificate of Title	29.75	30.75	29.75	30.75	30.75	31.75	1.00	3.25%
Common Pleas Court	86.00	101.00	84.00	97.00	82.00	94.00	-3.00	-3.09%
Regional Court Services	68.00	76.00	67.00	76.00	66.00	75.00	-1.00	-1.32%
Adult Probation	38.00	39.00	38.00	39.00	37.00	38.00	-1.00	-2.56%
Coroner	12.67	16.67	12.67	18.67	12.67	17.67	-1.00	-5.36%
Coroner Lab	0.33	0.33	0.33	0.33	0.33	0.33	0.00	0.00%
Toxicology Lab	3.00	3.00	4.00	4.00	4.00	4.00	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	49.68	67.68	51.65	68.65	58.35	68.35	-0.30	-0.44%
Storm Water	5.12	6.12	6.15	7.15	6.45	7.45	0.30	4.20%
Canine Care and Control	24.00	24.00	26.00	27.00	26.00	27.00	0.00	0.00%
Domestic Relations Court	35.00	44.00	33.00	42.00	35.00	44.00	2.00	4.76%
Emergency Services								
Emergency Management	4.60	4.60	4.60	5.60	4.60	5.60	0.00	0.00%
Emergency Medical Services	22.00	45.00	28.00	44.00	22.00	45.00	1.00	2.27%
Emergency Telephone System	11.40	11.40	12.40	12.40	11.40	11.40	-1.00	-8.06%
County-Wide Communications	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00%
Facilities	44.00	44.00	43.00	43.00	43.00	43.00	0.00	0.00%
Vehicle Maintenance	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00%
Capital Projects	1.38	1.38	1.38	1.38	1.38	1.38	0.00	0.00%
Family & Children First Council	30.00	31.00	29.00	30.00	32.00	34.00	4.00	13.33%

Department	2017 Positions		2018 Positions		2019 Positions		2019 vs. 2018	
	Full Time	Total	Full Time	Total	Full Time	Total	#	%
Grants/Special Projects (all Elected Officials)	145.34	161.69	160.19	179.17	199.37	210.19	31.02	17.31%
Human Resources	12.00	12.00	9.00	9.00	8.00	8.00	-1.00	-11.11%
Self-Funded Health Insurance	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00%
Self-Funded Workers Comp	1.41	1.41	1.41	1.41	1.41	1.41	0.00	0.00%
Information Services	28.00	28.00	26.00	26.00	25.91	26.914	0.91	3.52%
Intergrated Justice System	8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00%
Job and Family Services	352.00	352.00	334.00	334.00	334.00	334.00	0.00	0.00%
Juvenile Court	109.50	109.50	98.40	98.40	96.83	96.83	-1.57	-1.60%
Juvenile Detention Center	60.00	62.00	57.00	59.00	56.00	56.00	-3.00	-5.08%
Law Library	2.00	3.00	3.00	4.00	3.00	4.00	0.00	0.00%
Mental Health & Recovery Services Board	19.00	19.00	19.00	20.00	18.00	19.00	-1.00	-5.00%
Office of Management and Budget	3.15	3.15	3.15	4.15	3.15	4.15	0.00	0.00%
Hotel Motel	1.00	1.00	2.00	2.00	1.00	1.00	-1.00	-50.00%
Risk Management	1.06	1.06	1.06	1.06	1.06	1.06	0.00	0.00%
Planning and Development								
Economic Development	8.00	8.00	7.50	7.50	8.25	8.25	0.75	10.00%
Building Regulations	10.00	11.00	10.50	11.50	10.50	11.50	0.00	0.00%
Workforce Development Agency	13.00	13.00	12.00	12.00	12.25	12.25	0.25	2.08%
Probate Court	29.00	33.00	29.00	33.00	29.00	32.00	-1.00	-3.03%
Prosecutor	68.19	74.61	68.87	75.71	67.09	74.24	-1.47	-1.94%
Delinquent Tax Foreclosure	8.82	11.06	7.35	8.53	7.71	8.74	0.21	2.46%
Recorder	11.00	12.00	11.00	12.00	10.00	11.00	-1.00	-8.33%
Recorder Technology	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Sanitary Engineer	42.00	45.00	42.00	46.00	43.00	46.00	0.00	0.00%
Water Resource Recovery Facility	22.00	22.00	23.00	23.00	22.00	22.00	-1.00	-4.35%
Solid Waste	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00%
Sheriff								
Administration	32.65	32.65	33.65	33.65	33.00	33.00	-0.65	-1.93%
Public Safety Court Security	37.50	37.50	41.75	41.75	45.00	45.00	3.25	7.78%
Law Enforcement	77.00	77.00	78.00	78.00	81.00	81.00	3.00	3.85%
Corrections Center	334.00	336.00	354.00	356.00	324.00	326.00	-30.00	-8.43%
Medical Correction Center	15.00	21.00	14.00	22.00	14.00	21.00	-1.00	-4.55%
Policing	41.50	58.50	38.25	54.25	39.00	46.00	-8.25	-15.21%
Concealed Carry	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Support Services	3.75	3.75	4.50	4.50	4.50	4.50	0.00	0.00%
Central Supplies	0.50	0.50	0.50	0.50	0.50	0.50	0.00	0.00%
Telecommunication Services	1.75	1.75	1.00	1.00	1.00	1.00	0.00	0.00%
Treasurer	14.75	14.75	14.75	14.75	13.75	13.75	-1.00	-6.78%
Delinquent Tax Foreclosure	9.25	11.25	8.25	9.25	9.25	10.25	1.00	10.81%
Veterans Service Commission	13.00	18.00	13.00	18.00	13.00	18.00	0.00	0.00%
Total Positions	**3,080.50**	**3,274.50**	**2,992.01**	**3,179.01**	**2,966.01**	**3,121.00**	**-58.01**	**-1.82%**
Number of Employees per 1,000 population	**7.11**	**7.55**	**6.90**	**7.33**	**6.88**	**7.24**	**-0.09**	**-1.23%**

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.

Budget Commission – 5% of Chief Tax Accountant and 3.169% of Tax Account moved to Real Estate Assessment.

Board of Developmental Disabilities – A 10.77% decrease of budgeted positions occurred from 2018 to 2019, due to a shift from providing services directly to individuals with disabilities, of which services continue to be transitioned to outside providers through a contractual relationship.

Centralized Records Center – New Imaging Specialist position created, using funding from eliminated scanning services contract.

Emergency Management – Two new positions were created, EMS Manager, a full time position, and Continuing Education Program Administrator, a part time position.

Family Council – A new full-time position was created in the 2019 budget, the Impact Coalition Project Coordinator. Mid-year, in the 2018 budget five staff were added (four full-time: one Central Intake and Outreach Supervisor, two Outreach Clerks, one BOP Resource and Data Specialist, and one part-time EHS Family Advocate).

Grants/Special Projects – Twenty-six new positions were created for CTF Expansion Services. Five new positions were created for new Common Pleas contracts for Electronic Monitoring.

Hotel Motel – External Fiscal Monitor position removed and services contracted out.

Economic Development – Addition of a 2018 position into the 2019 budget.

Sheriff Policing Contracts– Nine part-time security positions removed from Toledo Municipal Court contract. .75 Sheriff Deputy positions were added to Springfield and Education Service Center contract.

Treasurer Delinquent Tax Foreclosure – Some duties shifted, causing an increase in the number of Delinquent Tax positions from 8.25 to 9.25.

2019 BUDGET

LUCAS COUNTY

Bargaining Units

Office or Department	Bargaining Unit	Employees Represented	Agreement Expiration Date
Auditor			
1) Line Staff	UAW	29	December 31, 2020
2) Professional employees	UAW	5	December 31, 2020
3) Managers / Assistant Managers	Teamsters	13	December 31, 2018*
Board of Developmental Disabilities			
1) Nonprofessional employees	AFSCME	52	June 30, 2019
2) Professional employees	AFSCME	156	June 30, 2020
Children Services Board			
1) Deemed certified	AFSCME	19	April 30, 2021
	PGO	207	April 30, 2021
2) Nurse employees	PGO	4	April 30, 2021
3) Attorneys	PGO	9	April 30, 2021
4) Residual Unit/Secretaries	PGO	18	April 30, 2021
Child Support Enforcement Agency			
1) Non-attorney employees	AFSCME	75	December 31, 2018
2) Attorneys	UAW	6	January 31, 2019
Clerk of Courts	UAW	55	December 31, 2018
Commissioners(a)	AFSCME	142	December 31, 2018
Coroner	AFSCME	11	December 31, 2019
Correctional Treatment Facility	PGO	41	June 30, 2017**
County Engineer	AFSCME	30	May 14, 2020
Information Services	IBEW	20	December 31, 2019
Department of Job & Family Services			
1) Non-security employees	AFSCME	264	December 31, 2018*
2) Security employees	AFSCME	4	December 31, 2018*
Emergency Telephone Service (911)	UAW	6	December 31, 2018*
Emergency Medical Services	UAW	15	December 31, 2018*
Recorder	AFSCME	8	December 31, 2018*
Sheriff			
1) Command level employees	UAW	54	December 31, 2019
2) Non-command level employees	UAW	415	December 31, 2019
3) Dispensary employees	UAW	14	December 31, 2019
Treasurer	Teamsters	15	December 31, 2018*
Veterans Service Commission	PGO	10	December 31, 2021

(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 continue for new collective bargaining agreement.

** Awaiting for an appellate court ruling

The remaining full-time county employees are not members of a bargaining unit.

LUCAS COUNTY

Lucas County, Ohio
Adopted Budget and Plan
2015

OFFICE OF MANAGEMENT AND BUDGET

I. Program Summary

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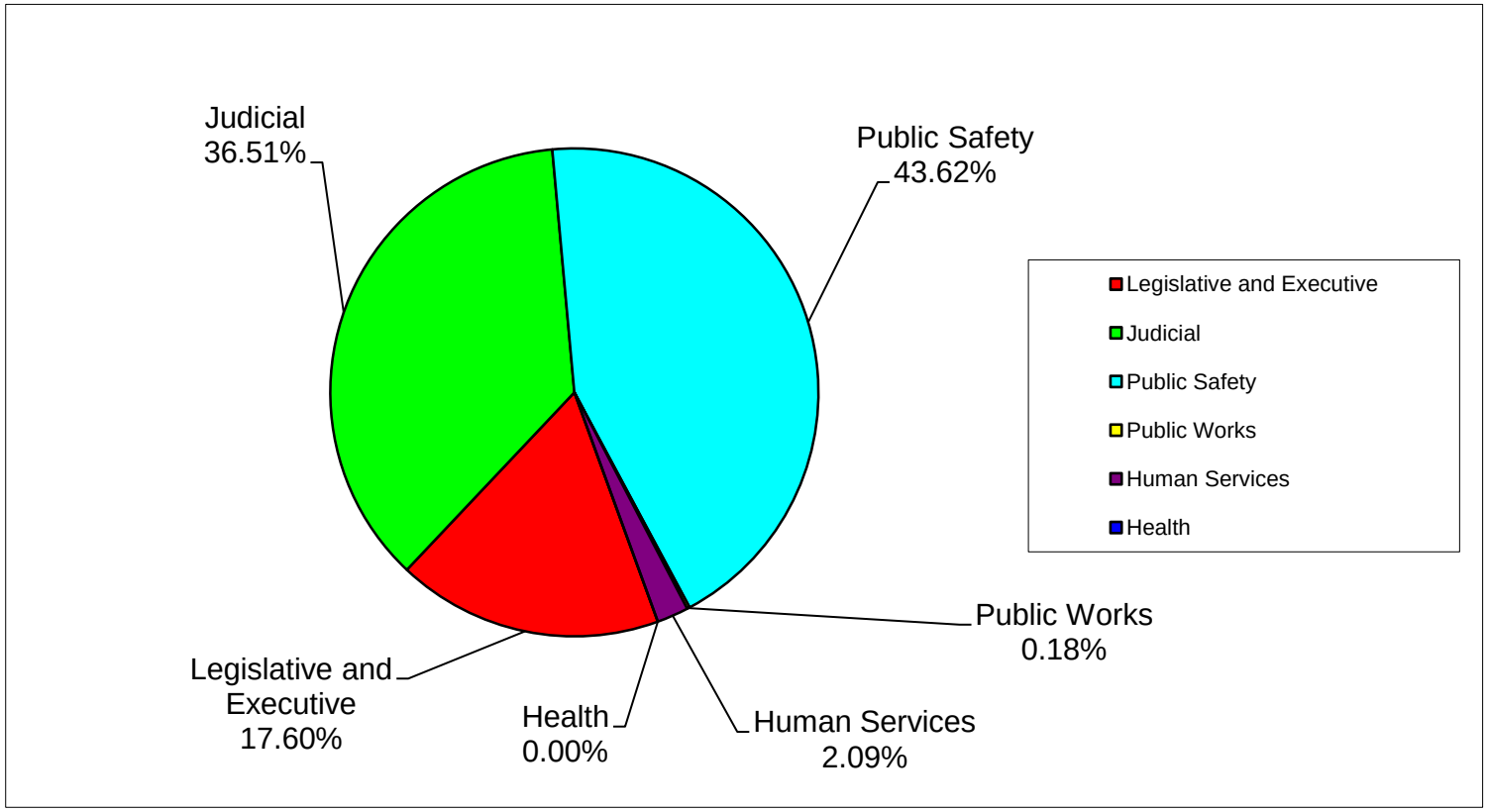
Program Summary – Outside General Fund	I-3
Program Summary – 2019 Expenditures	I-4

2019 BUDGET

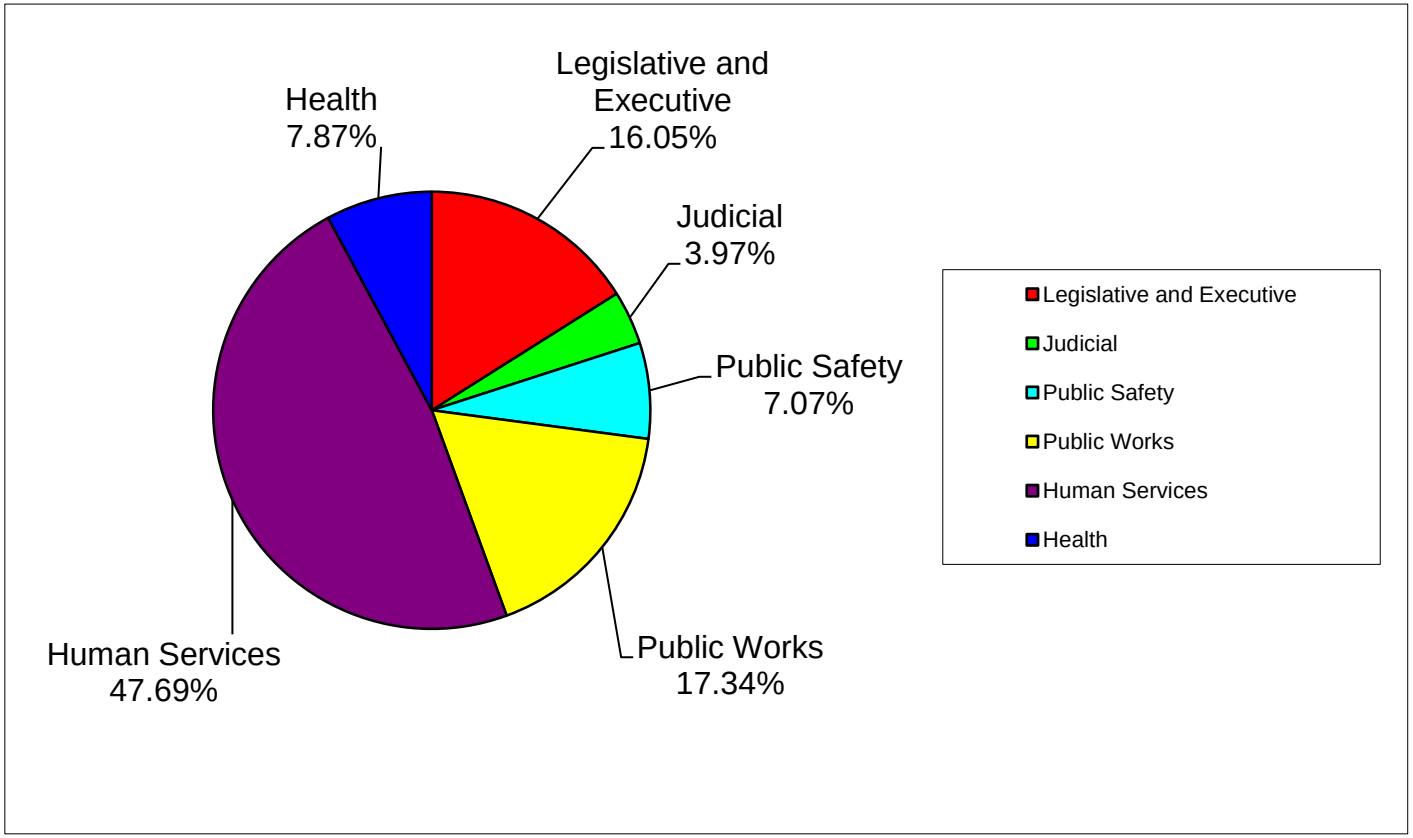
LUCAS COUNTY

PROGRAM SUMMARY - GENERAL FUND*	
Legislative and Executive	15,388,892
Judicial	31,935,000
Public Safety	38,146,733
Public Works	158,599
Human Services	1,828,854
Health	-
TOTAL	**87,458,078**



**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	60,879,821
Judicial	15,059,257
Public Safety	26,830,018
Public Works	65,779,633
Human Services	180,894,524
Health	29,838,590
TOTAL	**379,281,843**



PROGRAM SUMMARY - LEGISLATIVE AND EXECUTIVE

Department/Agency	Dept. No.	2019 Budget
General Fund		
Auditor	1010-0110	1,296,349
Appraising Real Property	1010-0130	522,394
Budget Commission	1010-0140	43,656
Board of Revision	1010-0150	72,491
Information Services	1010-0160	1,950,990
Commissioners	1010-0300	572,452
Administration	1010-0400	572,452
Facilities	1010-0810	4,208,146
Human Resources	1010-1010	734,237
Treasurer	1010-1310	1,129,357
Office of Management and Budget	1010-1710	329,192
Board of Elections	1010-2000	2,827,294
Support Services	1010-2510	288,146
Centralized Records Center	1010-2830	254,938
Recorder	1010-3110	586,798
SUBTOTAL:		**15,388,892**

PROGRAM SUMMARY - LEGISLATIVE AND EXECUTIVE

Department/Agency	Dept. No.	2019 Budget
Outside General Fund		
Real Estate Assessment	2030-0170	5,144,886
Planning and Development	2060-1410	1,166,253
Delinquent Foreclosure-Treasurer	2160-1340	1,181,600
Delinquent Foreclosure-Prosecutor	2160-1520	1,195,210
Building Regulations	2210-2710	1,528,434
Central Supply	6010-2520	506,376
Vehicle Maintenance	6020-2540	699,714
Telecommunications	6030-2530	949,233
Self-funded Health Insurance	6040-3220	32,879,195
Self-funded Dental Insurance	6050-3240	2,230,000
Risk Retention	6060-3210	1,729,710
Self-funded Worker's Compensation	6070-3230	2,769,210
Self-funded Prescription Drug Insurance	6080-3250	8,900,000
SUBTOTAL:		**60,879,821**
TOTAL:		**76,268,713**

PROGRAM SUMMARY - JUDICIAL

Department/Agency	Dept. No.	2019 Budget
General Fund		
Juvenile Court	1010-1110	6,082,872
Prosecutor	1010-1510	5,578,229
Domestic Relations Court	1010-2300	2,744,057
Clerk of Courts	1010-2810	2,157,864
Probate Court	1010-3010	1,946,268
Common Pleas Court	1010-3310	6,016,275
Regional Court Services	1010-3335	4,547,966
Adult Probation	1010-3350	2,172,577
Integrated Justice System	1010-4500	688,892
SUBTOTAL:		**31,935,000**
Outside General Fund		
Child Support Enforcement Agency	2080-0210	11,514,831
Law Library	2115-5210	520,796
Certificate of Title	2220-2820	3,023,630
SUBTOTAL:		**15,059,257**
TOTAL:		**46,994,257**

PROGRAM SUMMARY - PUBLIC SAFETY

Department/Agency	Dept. No.	2019 Budget
General Fund		
Juvenile Detention Center	1010-1120	3,460,355
Coroner	1010-1210	1,572,794
Public Safety Court Security	1010-1630	3,076,525
Sheriff - Law Enforcement	1010-1650	6,065,700
Sheriff -Administration	1010-1660	2,857,389
Sheriff - Corrections Center	1010-1670	19,675,200
Medical Correction Center	1010-1671	1,438,770
SUBTOTAL:		**38,146,733**
Outside General Fund		
Emergency Medical Services	2070-0720	13,824,370
Emergency Telephone System	2071-0710	5,214,085
Emergency Management Agency	2072-0730	647,306
Coroner Lab	2130-1220	1,163,406
Toxicology Laboratory	2131-1230	732,454
Sheriff Policing Contracts	2143 - (1681-1696)	3,697,535
Countywide Communications	2145-1692	1,550,862
SUBTOTAL:		**26,830,018**
TOTAL:		**64,976,751**

PROGRAM SUMMARY - PUBLIC WORKS

Department/Agency	Dept. No.	2019 Budget
General Fund		
County Engineer	1010-2910	158,599
SUBTOTAL:		**158,599**
Outside General Fund		
County Engineer Administration	2040-2920	7,425,000
County Engineer Projects	2041-2940	15,190,492
Storm Water Operations	2043-2970	1,071,200
Storm Water CIP	2044-2971	2,400,000
Sanitary Engineer	5010-0540	5,568,000
Water Capital Improvement and Debt	5021-0561	1,306,000
Water Line Projects	5022-0562	2,300,000
Water Resource Recovery Facility	5030-0550	4,565,990
Water Resource Recovery Capital Improvement and Debt	5031-0551	3,000,000
Water Resource Recovery Projects	5032-0553	5,000,000
Sewer Capital Improvement and Debt	5041-0571	1,041,000
Sewer Line Projects	5042-0572	4,000,000
Solid Waste	5050-0530	12,911,951
SUBTOTAL:		**65,779,633**
TOTAL:		**65,938,232**

PROGRAM SUMMARY - HUMAN SERVICES

Department/Agency	Dept. No.	2019 Budget
General Fund		
Veterans Service	1010-2600	1,828,854
SUBTOTAL:		**1,828,854**
Outside General Fund		
Job and Family Services	2010-2410	40,949,625
Children Services Board	2050-2110	50,048,178
Board of Developmental Disabilities	2180-1910	55,660,760
Community DD Residential Services	2181-1920	20,240,000
Family Council	2260-4710	246,413
Family Council Grants	2261-4711	5,183,729
Workforce Development Agency	2270-1431	8,565,819
SUBTOTAL:		**180,894,524**
TOTAL:		**182,723,378**

PROGRAM SUMMARY - HEALTH

Department/Agency	Dept. No.	2019 Budget
General Fund		
SUBTOTAL:		**-**
Outside General Fund		
Mental Health and Recovery Services	2020-5010	27,354,998
Canine Care and Control	2090-0610	2,483,592
SUBTOTAL:		**29,838,590**
TOTAL:		**29,838,590**

Lucas County, Ohio
Adopted Budget and Plan

LUCAS COUNTY Ohio 1835

OFFICE OF MANAGEMENT AND BUDGET

2006

J. General Government Legislative & Executive

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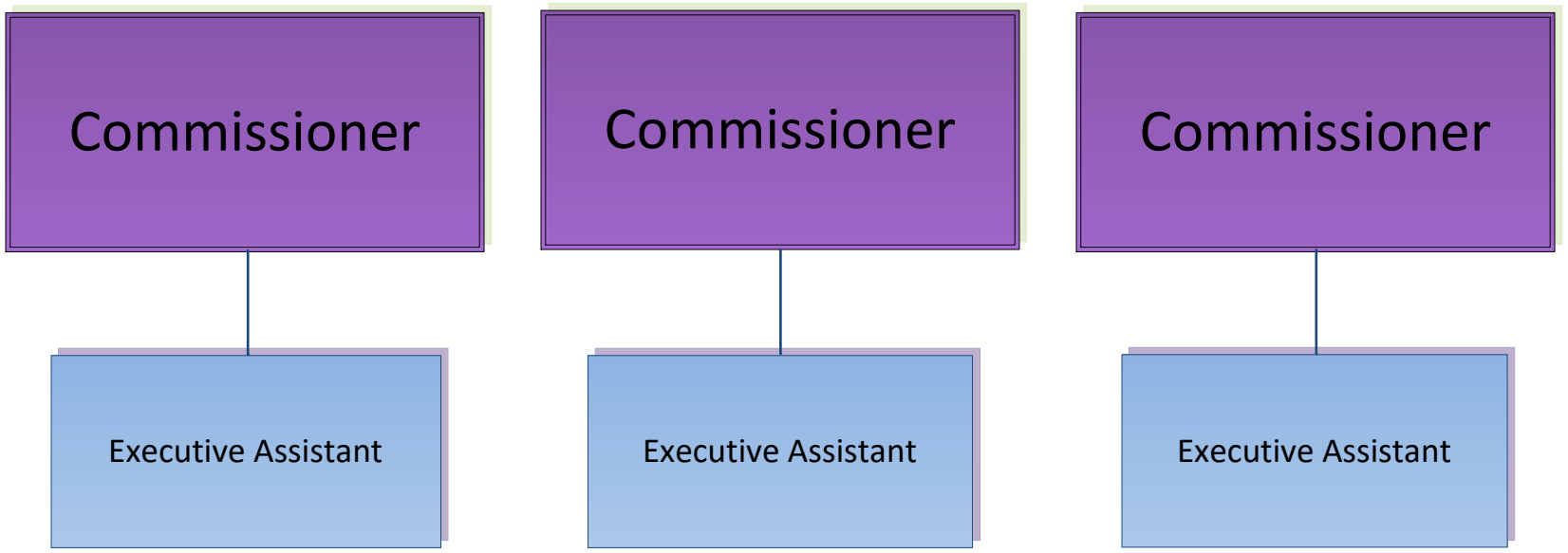
2019 BUDGET

LUCAS COUNTY

Board of County Commissioners



Commissioners

General Government - Legislative and Executive

General

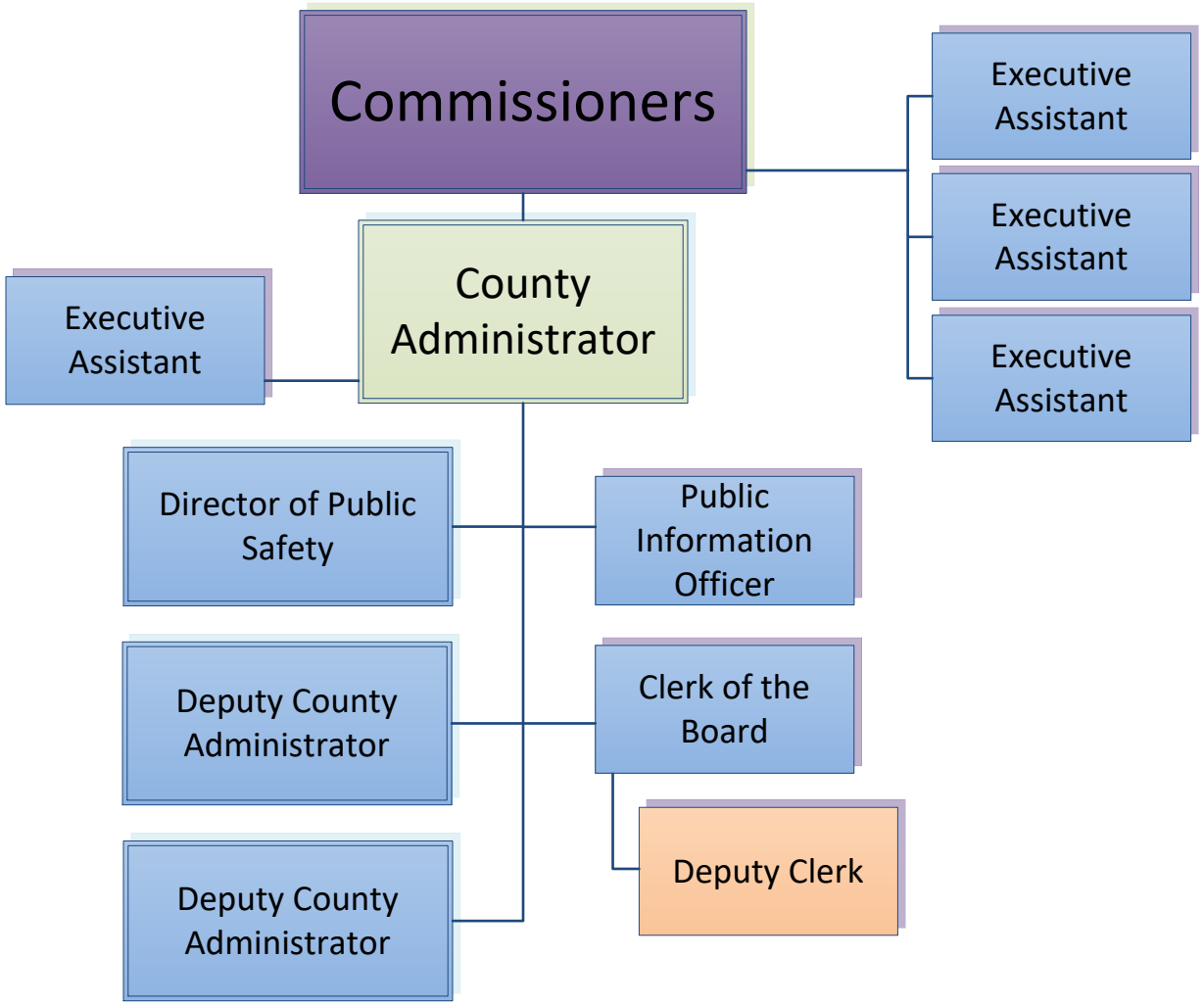
1010-0300

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	508,965	515,280	508,418	528,828	13,548	3%
CHARGES AND SERVICES:	13,619	17,940	21,345	10,424	(7,516)	-42%
MATERIALS AND SUPPLIES:	2,677	3,500	1,448	3,500	-	0%
OPERATING EXPENSES:	24,997	31,720	25,075	29,700	(2,020)	-6%
MISCELLANEOUS:	403	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	1,083	-	-	-	-	0%
TOTAL:	***$551,743***	***$568,440***	***$556,286***	***$572,452***	***$4,012***	1%

FULL TIME POSITIONS:	***6.00***
PART TIME POSITIONS:	***0.00***

Lucas County Administration

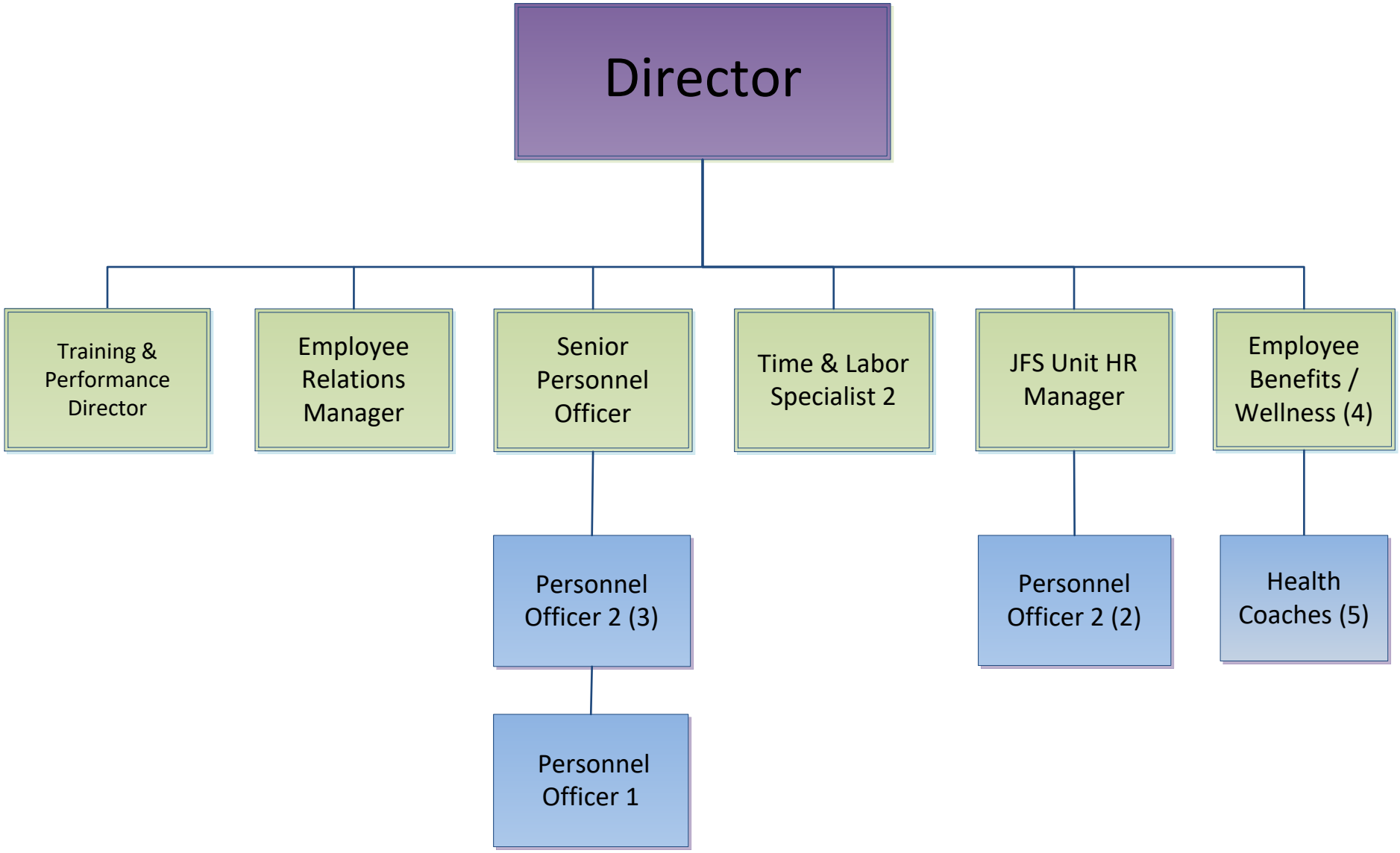


County Administrator
General Government - Legislative and Executive
General Fund
1010-0400

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	553,102	581,120	468,596	553,488	(27,632)	-5%
CHARGES AND SERVICES:	51,189	55,800	90,821	53,200	(2,600)	-5%
MATERIALS AND SUPPLIES:	8,963	12,500	3,620	10,300	(2,200)	-18%
OPERATING EXPENSES	19,628	27,300	18,334	26,760	(540)	-2%
MISCELLANEOUS	-	5,000	295	5,000	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	5,769	5,000	17,849	2,000	(3,000)	-60%
TOTAL:	***$638,650***	***$686,720***	***$599,515***	***$650,748***	***($35,972)***	-5%

FULL TIME POSITIONS:	***7.00***
PART TIME POSITIONS:	***0.00***

Personnel Department (HR & Benefits)



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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,015,964	756,588	775,819	687,737	(68,851)	-9%
CHARGES AND SERVICES:	10,539	6,000	6,272	6,000	-	0%
MATERIALS AND SUPPLIES:	8,115	11,000	4,655	11,000	-	0%
OPERATING EXPENSES:	8,621	29,500	7,219	29,500	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	59,059	14,000	13,480	-	(14,000)	(1)
TOTAL:	***$1,102,299***	***$817,088***	***$807,445***	***$734,237***	***($82,851)***	-10%
FULL TIME POSITIONS:				***8.00***		
PART TIME POSITIONS:				***0.00***		

Self-Funded Health Insurance
General Government - Legislative and Executive
Internal Service Fund
6040

The mission of the Employee Benefits/Wellness Department is to secure the highest level of benefits at the lowest possible cost for eligible Lucas County employees 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.

DUTIES AND RESPONSIBILITIES:

Continue working closely with the Health Care 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.

Provide the Board of County Commissioners reporting and recommendations regarding Employee Benefit choices.

Maintain the budget for Benefits and Wellness and report performance.

Maintain the best possible flexible and voluntary benefit programs.

Assure compliance with all Federal and State requirements.

GOALS:

Continue to work with the Lucas County Health Care Cost Containment Board, Administration and Board of Lucas County Commissioners to evaluate future medical program costs projections and funding options over a 3-5 year window.

Continue promotion of employee and dependent participation in the Wellness Program and Prescription Drug Use Review Program to all members.

Ensure contractual compliance of all health, drug, dental, life, flexible and voluntary benefit vendors.

Provide assistance to all enrollees of Lucas County benefits in order to better manage their benefit selections and their individual health status.

SELF-FUNDED HEALTH INSURANCE

General Government - Legislative and Executive

Internal Service Fund

6040-3220

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$10,259,947**	**$9,198,899**	**$9,198,899**	**$8,103,287**	**$3,469,092**	**($4,015,103)**	**($13,074,298)**	**($23,787,243)**
LESS PRIOR YEAR ENCUMBRANCES	**4,078,281**	**4,465,725**	**4,465,725**	**3,193,224**				
BEGINNING BALANCE	**6,181,666**	**4,733,174**	**4,733,174**	**4,910,063**	**3,469,092**	**(4,015,103)**	**(13,074,298)**	**(23,787,243)**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	27,116,363	27,248,759	29,083,478	27,950,000	26,600,000	26,600,000	26,600,000	26,600,000
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
INVESTMENT INCOME	167,575	120,000	303,770	200,000	200,000	200,000	200,000	200,000
MISCELLANEOUS REVENUE	-	-	75,000	75,000	75,000	75,000	75,000	75,000
NON-OPERATING TRANSFER-IN	83,068	50,000	156,334	20,000	20,000	20,000	20,000	20,000
TOTAL REVENUES	**27,367,007**	**27,418,759**	**29,618,582**	**28,245,000**	**26,895,000**	**26,895,000**	**26,895,000**	**26,895,000**
TOTAL AVAILABLE	**$37,626,954**	**$36,617,658**	**$38,817,481**	**$36,348,287**	**$30,364,092**	**$22,879,897**	**$13,820,702**	**$3,107,757**
EXPENDITURES:								
PERSONAL SERVICES	402,805	420,155	419,493	421,695	421,695	421,695	421,695	421,695
CHARGES AND SERVICES	2,203,862	2,153,070	1,913,500	2,387,200	2,389,500	2,389,500	2,389,500	2,389,500
MATERIALS AND SUPPLIES	18,227	15,300	15,670	15,300	20,000	20,000	20,000	20,000
OPERATING EXPENSES*	25,796,136	27,321,620	28,357,963	30,033,500	31,526,500	33,101,500	34,755,250	36,491,688
MISCELLANEOUS	-	1,000	-	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY AND EQUIPMENT	7,025	20,500	7,568	20,500	20,500	20,500	20,500	20,500
TOTAL EXPENSES	**28,428,055**	**29,931,645**	**30,714,194**	**32,879,195**	**34,379,195**	**35,954,195**	**37,607,945**	**39,344,383**
REVENUES OVER/(UNDER) EXPENSES	**$9,198,899**	**$6,686,012**	**$8,103,287**	**$3,469,092**	**($4,015,103)**	**($13,074,298)**	**($23,787,243)**	**($36,236,626)**

FULL TIME POSITIONS: ***4.00***

PART TIME POSITIONS: ***0.00***

SELF-FUNDED DENTAL INSURANCE

General Government - Legislative and Executive

Internal Service Fund

6050-3240

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$1,468,733**	**$2,003,936**	**$2,003,936**	**$2,567,910**	**$2,892,910**	**$3,217,910**	**$3,542,910**	**$3,867,910**
LESS PRIOR YEAR ENCUMBRANCES	**451,067**	**501,348**	**501,348**	**702,746**				
BEGINNING BALANCE	**1,017,666**	**1,502,589**	**1,502,589**	**1,865,163**	**2,892,910**	**3,217,910**	**3,542,910**	**3,867,910**
REVENUES:								
TAXES	-	-			-	-	-	-
CHARGES FOR SERVICES	2,589,973	2,576,264	2,542,525	2,555,000	2,555,000	2,555,000	2,555,000	2,555,000
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	**2,589,973**	**2,576,264**	**2,542,525**	**2,555,000**	**2,555,000**	**2,555,000**	**2,555,000**	**2,555,000**
TOTAL AVAILABLE	**$4,058,706**	**$4,580,200**	**$4,546,461**	**$5,122,910**	**$5,447,910**	**$5,772,910**	**$6,097,910**	**$6,422,910**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	701,139	72,345	92,036	75,000	75,000	75,000	75,000	75,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	1,353,630	2,180,000	1,886,516	2,155,000	2,155,000	2,155,000	2,155,000	2,155,000
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**2,054,769**	**2,252,345**	**1,978,552**	**2,230,000**	**2,230,000**	**2,230,000**	**2,230,000**	**2,230,000**
REVENUES OVER/(UNDER) EXPENSES	**$2,003,936**	**$2,327,855**	**$2,567,910**	**$2,892,910**	**$3,217,910**	**$3,542,910**	**$3,867,910**	**$4,192,910**

SELF-FUNDED PRESCRIPTION DRUG

General Government - Legislative and Executive

Internal Service Fund

6080-3250

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$2,116,701**	**$3,079,926**	**$3,079,926**	**$3,270,272**	**$3,477,272**	**$3,684,272**	**$3,891,272**	**$4,098,272**
LESS PRIOR YEAR ENCUMBRANCES	**641,625**	**410,658**	**410,658**	**58,626**				
BEGINNING BALANCE	**1,475,076**	**2,669,268**	**2,669,268**	**3,211,646**	**3,477,272**	**3,684,272**	**3,891,272**	**4,098,272**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICE	8,180,869	8,384,680	8,020,392	7,907,000	7,907,000	7,907,000	7,907,000	7,907,000
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	1,513,323	1,000,000	1,271,892	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	**9,694,192**	**9,384,680**	**9,292,284**	**9,107,000**	**9,107,000**	**9,107,000**	**9,107,000**	**9,107,000**
TOTAL AVAILABLE	**$11,810,893**	**$12,464,606**	**$12,372,210**	**$12,377,272**	**$12,584,272**	**$12,791,272**	**$12,998,272**	**$13,205,272**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	204,461	210,000	1,200,141	250,000	250,000	250,000	250,000	250,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	8,526,506	9,000,000	7,901,797	8,650,000	8,650,000	8,650,000	8,650,000	8,650,000
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPTIAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	8,730,968	9,210,000	9,101,938	8,900,000	8,900,000	8,900,000	8,900,000	8,900,000
REVENUES OVER/(UNDER) EXPENSES	**$3,079,926**	**$3,254,606**	**$3,270,272**	**$3,477,272**	**$3,684,272**	**$3,891,272**	**$4,098,272**	**$4,305,272**

SELF-FUNDED WORKERS COMPENSATION

6070-3230

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$7,031,742**	**$7,109,315**	**$7,109,315**	**$7,240,110**	**$5,705,900**	**$5,834,400**	**$5,496,134**	**$5,125,374**
LESS PRIOR YEAR ENCUMBRANCES	**871**	**1,233**	**1,233**	**433**				
BEGINNING BALANCE	**7,030,871**	**7,108,083**	**7,108,083**	**7,239,677**	**5,705,900**	**5,834,400**	**5,496,134**	**5,125,374**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,506,001	2,200,000	2,680,795	1,235,000	2,500,000	2,200,000	2,200,000	2,500,000
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	1,230	-	-	-	-	-
MISCELLANEOUS	459,134	-	41,030	-	-	-	-	-
NON OPERATING/REFUNDS	317	-	620	-	300,000	100,000	100,000	100,000
TOTAL REVENUES	**2,965,451**	**2,200,000**	**2,723,675**	**1,235,000**	**2,800,000**	**2,300,000**	**2,300,000**	**2,600,000**
TOTAL AVAILABLE	**$9,997,193**	**$9,309,315**	**$9,832,990**	**$8,475,110**	**$8,505,900**	**$8,134,400**	**$7,796,134**	**$7,725,374**
EXPENDITURES:								
PERSONAL SERVICES	109,285	120,973	124,198	125,210	125,800	127,706	129,639	131,549
CHARGES AND SERVICES	109,054	110,000	115,425	135,000	140,000	130,000	135,000	135,000
LEGAL SYSTEM	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	644	650	561	800	700	700	710	700
OPERATING EXPENSES	2,666,000	2,504,055	2,350,574	2,505,200	2,404,500	2,379,360	2,404,910	2,404,610
MISCELLANEOUS	-	500	-	500	500	500	500	500
CAPITAL OUTLAY AND EQUIPMENT	2,893	-	2,123	2,500	-	-	-	-
TOTAL EXPENSES	**2,887,877**	**2,736,178**	**2,592,880**	**2,769,210**	**2,671,500**	**2,638,266**	**2,670,759**	**2,672,359**
REVENUES OVER/(UNDER) EXPENSES	**$7,109,315**	**$6,573,137**	**$7,240,110**	**$5,705,900**	**$5,834,400**	**$5,496,134**	**$5,125,374**	**$5,053,015**

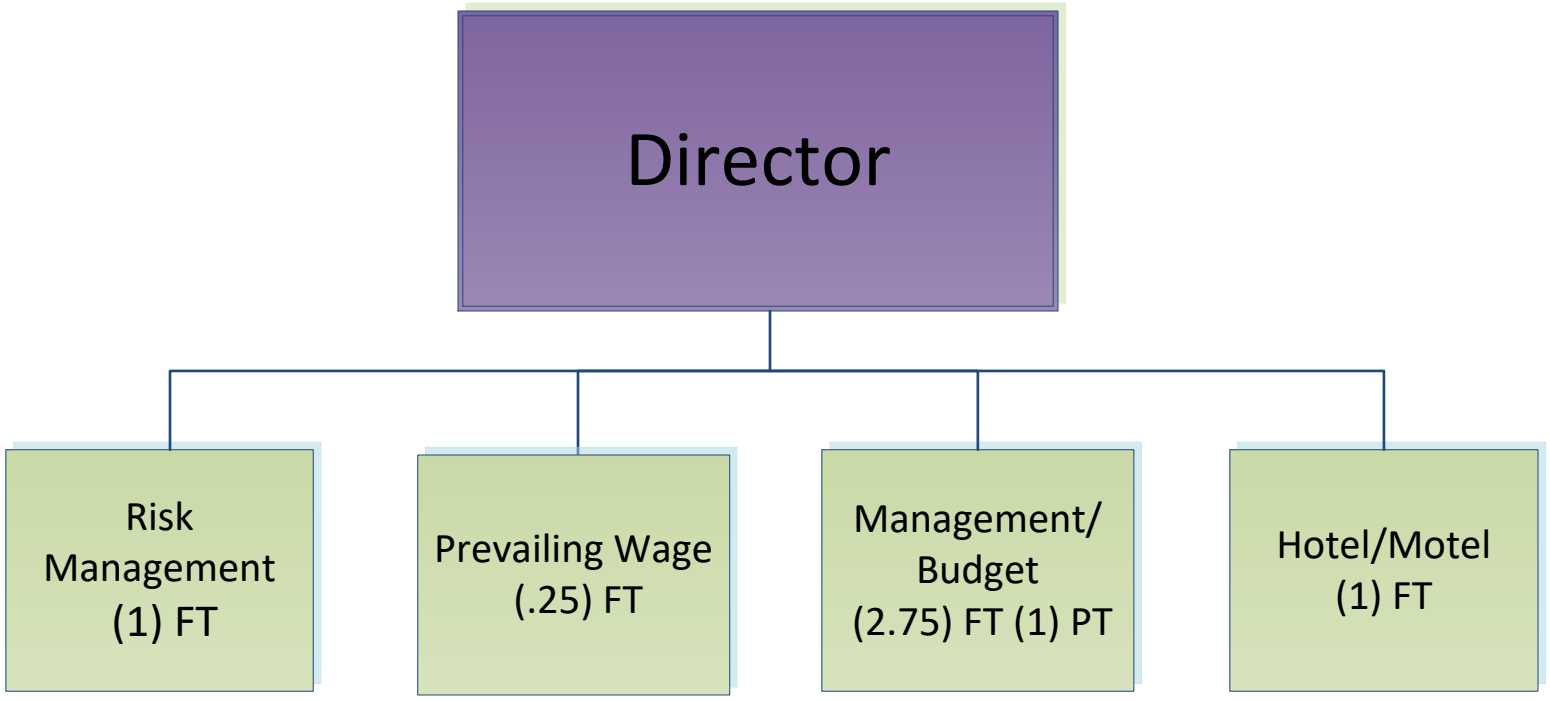
FULL TIME POSITIONS: ***1.41***

PART TIME POSITIONS: ***0.00***

2019 BUDGET

LUCAS COUNTY

Office of Management and Budget



Office of Management and Budget

General Government - Legislative and Executive

General Fund

1010-1710

The mission of the Lucas Office of Management (OMB) is to ensure the effective and efficient use of resources in order to sustain the delivery of quality services to the residents of Lucas County. OMB serves as a strategic business partner to promote actions to achieve the County's priorities; deliver a clear and accurate picture of the County's current and future financial position; and stimulate behaviors across the organization to achieve strategic and financial objectives.

The role of the Office of Management and Budget (OMB) is to:

Maintain the sound financial condition of Lucas County by providing the Board of County Commissioners and the County Administrator with timely and accurate decision-making information regarding policy and operating issues.

Advise on the availability and allocation of fiscal resources.

Monitor and report budget and operational performance.

Establish and maintain sound fiscal policies and procedures to govern operating practices.

DEPARTMENT-WIDE GOALS:

Provide strong fiscal and principled management of County government resources and assets.

Ensure accountability to taxpayers, residents, and other stakeholders.

Communicate accurately, clearly, and in a timely manner to all OMB customers, constituencies, and stakeholders.

Earn and maintain the respect and trust of each other and our customers. Provide an organizational environment that builds and recognizes performance excellence through diversity, trust, cooperation, innovation, empowerment, learning, and employee recognition.

Coordinate the Annual Operating Budget Process, the State Fiscal Year Budget Process, and the Capital Project Budget Process in compliance with the Ohio Revised Code for all Commission appropriated funds.

Provide review and analysis on budgetary amendments requested by various elected officials, agencies, and departments. Pursuant to the Ohio Revised Code, approved amendments will be placed in resolutions on the weekly BCC agenda.

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	264,718	254,264	231,356	313,662	59,398	23%
CHARGES AND SERVICES:	37	-	-	-	-	0%
MATERIALS AND SUPPLIES:	2,041	2,380	2,147	3,280	900	38%
OPERATING EXPENSES:	41,519	20,800	9,350	11,250	(9,550)	-46%
MISCELLANEOUS:	329	790	-	1,000	210	27%
CAPITAL OUTLAY AND EQUIPMENT:	3,127	-	1,317	-	-	0%
TOTAL:	***$311,771***	***$278,234***	***$244,169***	***$329,192***	***$50,958***	18%
FULL TIME POSITIONS:				***3.15***		
PART TIME POSITIONS:				***1.00***		

GOALS:

Receive the GFOA Distinguished Budget Presentation Award Program for the 2019 Document.

Work with all of the Elected Officials to ensure that they are able to meet their statutory requirements within their approved budget.

To maintain or enhance Lucas County's current bond ratings.

Pass 2020 Budget before January 1, 2020.

Finalize Implementation of new Budget Module in upgraded ERP System.

Begin work on Performance Based Budgeting.

HOTEL LODGING TAX

2100-1730

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$3,041,109**	**$3,627,171**	**$3,627,171**	**$3,576,138**	**$3,833,852**	**$4,102,916**	**$3,983,630**	**$3,885,924**
LESS PRIOR YEAR ENCUMBRANCES	**-**	**1,200**	**1,200**	**17,000**				
BEGINNING BALANCE	**$3,041,109**	**$3,625,971**	**$3,625,971**	**$3,559,138**	**$3,833,852**	**$4,102,916**	**$3,983,630**	**$3,885,924**
REVENUES:								
TAXES	6,514,433	6,600,000	7,259,514	6,800,000	6,800,000	6,800,000	6,970,000	6,970,000
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON-OPERATING REVENUE	343	-	569	-	-	-	-	-
TOTAL REVENUES	**6,514,776**	**6,600,000**	**7,260,083**	**6,800,000**	**6,800,000**	**6,800,000**	**6,970,000**	**6,970,000**
TOTAL AVAILABLE	**$9,555,886**	**$10,227,171**	**$10,887,254**	**$10,376,138**	**$10,633,852**	**$10,902,916**	**$10,953,630**	**$10,855,924**
EXPENDITURES:								
PERSONAL SERVICES	84,504	178,426	86,665	95,713	95,713	95,713	95,713	95,713
CHARGES AND SERVICES	2,756,229	6,856,373	3,123,542	6,433,653	6,420,303	6,808,653	6,957,073	6,966,691
MATERIALS AND SUPPLIES	871	3,100	3,000	3,100	3,100	3,100	3,100	3,100
OPERATING EXPENSES	5,911	8,070	1,758	4,820	4,820	4,820	4,820	4,820
MISCELLANEOUS	-	5,000	-	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY AND EQUIPMENT	3,081,201	-	4,096,151	-	2,000	2,000	2,000	4,000
NON-OPERATING	-	-	-	-	-	-	-	-
TOTAL EXPENSES	5,928,715	7,050,969	7,311,116	6,542,286	6,530,936	6,919,286	7,067,706	7,079,324
REVENUES OVER/(UNDER) EXPENSES	**$3,627,171**	**$3,176,202**	**$3,576,138**	**$3,833,852**	**$4,102,916**	**$3,983,630**	**$3,885,924**	**$3,776,600**

FULL TIME POSITIONS: ***1.00***

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.

Implement Cyber Liability Insurance Program.

Educate our employees to change/improve their mindset towards safety.

RISK RETENTION INSURANCE FUND

General Government - Legislative and Executive

Internal Service Fund

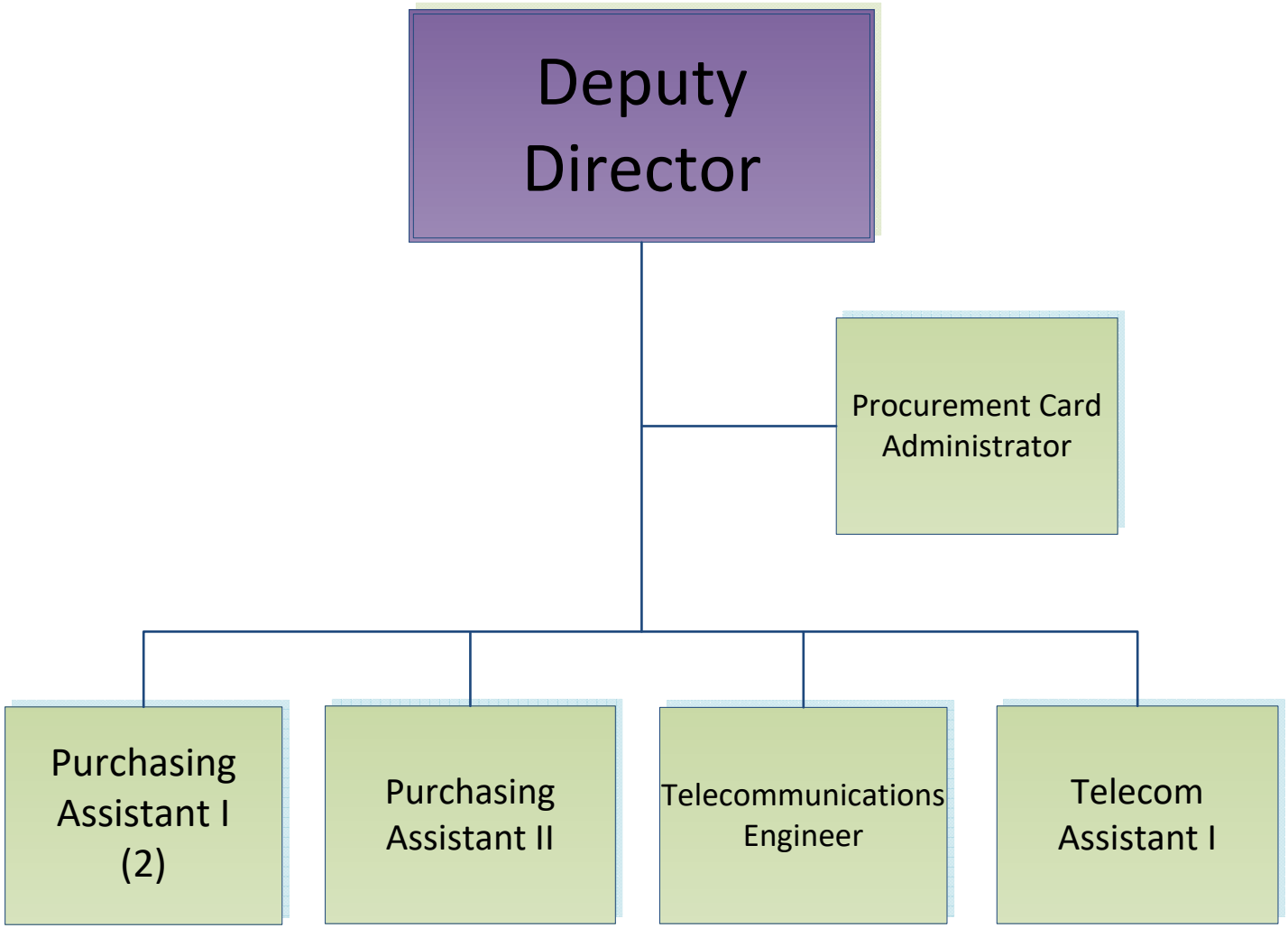
6060-3210

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$11,360,970**	**$11,427,071**	**$11,427,071**	**$11,411,246**	**$11,681,536**	**$11,687,541**	**$11,885,900**	**$12,075,664**
LESS PRIOR YEAR ENCUMBRANCES	**162,351**	**144,051**	**144,051**	**203,077**				
BEGINNING BALANCE	**11,198,619**	**11,283,020**	**11,283,020**	**11,208,170**	**11,681,536**	**11,687,541**	**11,885,900**	**12,075,664**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	1,895,364	2,000,000	1,806,300	2,000,000	1,875,000	1,900,000	1,950,000	2,000,000
NON OPERATING	388	-	588	-	-	-	-	-
TOTAL REVENUES	**1,895,751**	**2,000,000**	**1,806,888**	**2,000,000**	**1,875,000**	**1,900,000**	**1,950,000**	**2,000,000**
TOTAL AVAILABLE	**$13,256,722**	**$13,427,071**	**$13,233,959**	**$13,411,246**	**$13,556,536**	**$13,587,541**	**$13,835,900**	**$14,075,664**
EXPENDITURES:								
PERSONAL SERVICES	101,850	104,112	113,548	104,135	108,200	113,610	114,028	114,451
CHARGES AND SERVICES	70,263	180,100	52,487	264,000	264,185	264,371	264,558	264,746
MATERIALS AND SUPPLIES	1,225	1,250	877	450	400	450	425	660
OPERATING EXPENSES	1,654,217	1,296,200	1,654,650	1,342,125	1,496,210	1,323,210	1,381,225	1,326,235
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	2,096	-	1,151	19,000	-	-	-	1,000
TOTAL EXPENSES	**1,829,651**	**1,581,662**	**1,822,712**	**1,729,710**	**1,868,995**	**1,701,641**	**1,760,236**	**1,707,092**
REVENUES OVER/(UNDER) EXPENSES	**$11,427,071**	**$11,845,409**	**$11,411,246**	**$11,681,536**	**$11,687,541**	**$11,885,900**	**$12,075,664**	**$12,368,572**

FULL TIME POSITIONS: ***1.06***

PART TIME POSITIONS: ***0.00***

Support Services



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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	205,499	272,528	253,598	273,346	818	0%
CHARGES AND SERVICES:	1,741	25,500	18,220	250	(25,250)	-99%
MATERIALS AND SUPPLIES:	1,563	3,000	1,323	1,450	(1,550)	-52%
OPERATING EXPENSES:	5,564	9,600	2,999	9,100	(500)	-5%
MISCELLANEOUS:	-	1,000	60	1,000	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	2,123	4,000	4,022	3,000	(1,000)	-25%
TOTAL:	***$216,491***	***$315,628***	***$280,222***	***$288,146***	***($27,482)***	***-9%***

FULL TIME POSITIONS:	***4.50***
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 centralized mail and copy services.

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$72,289**	**$148,510**	**$148,510**	**$146,984**	**$130,858**	**$114,732**	**$98,606**	**$82,480**
LESS PRIOR YEAR ENCUMBRANCES	**13,604**	**7,372**	**7,372**	**7,688**				
BEGINNING BALANCE	**58,684**	**141,138**	**141,138**	**139,296**	**130,858**	**114,732**	**98,606**	**82,480**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	359,441	459,100	390,697	425,250	425,250	425,250	425,250	425,250
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON-OPERATING	103	65,000	66,066	65,000	65,000	65,000	65,000	65,000
TOTAL REVENUES	**359,543**	**524,100**	**456,763**	**490,250**	**490,250**	**490,250**	**490,250**	**490,250**
TOTAL AVAILABLE	**$431,832**	**$672,610**	**$605,273**	**$637,234**	**$621,108**	**$604,982**	**$588,856**	**$572,730**
EXPENDITURES:								
PERSONAL SERVICES	25,279	33,668	19,839	31,276	31,276	31,276	31,276	31,276
CHARGES AND SERVICES	10,967	13,200	12,216	11,500	11,500	11,500	11,500	11,500
MATERIALS AND SUPPLIES	246,481	474,800	424,664	460,500	460,500	460,500	460,500	460,500
OPERATING EXPENSES	595	2,080	1,015	2,100	2,100	2,100	2,100	2,100
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	1,000	554	1,000	1,000	1,000	1,000	1,000
TOTAL EXPENSES	**283,322**	**524,748**	**458,289**	**506,376**	**506,376**	**506,376**	**506,376**	**506,376**
REVENUES OVER/(UNDER) EXPENSES	**$148,510**	**$147,862**	**$146,984**	**$130,858**	**$114,732**	**$98,606**	**$82,480**	**$66,354**

FULL TIME POSITIONS: ***0.50***

PART TIME POSITIONS: ***0.00***

* Central Supply may need a transfer from the General Fund at the end of 2019 to continue operations.

TELECOMMUNICATIONS

General Government - Legislative and Executive

Internal Service Fund

6030-2530

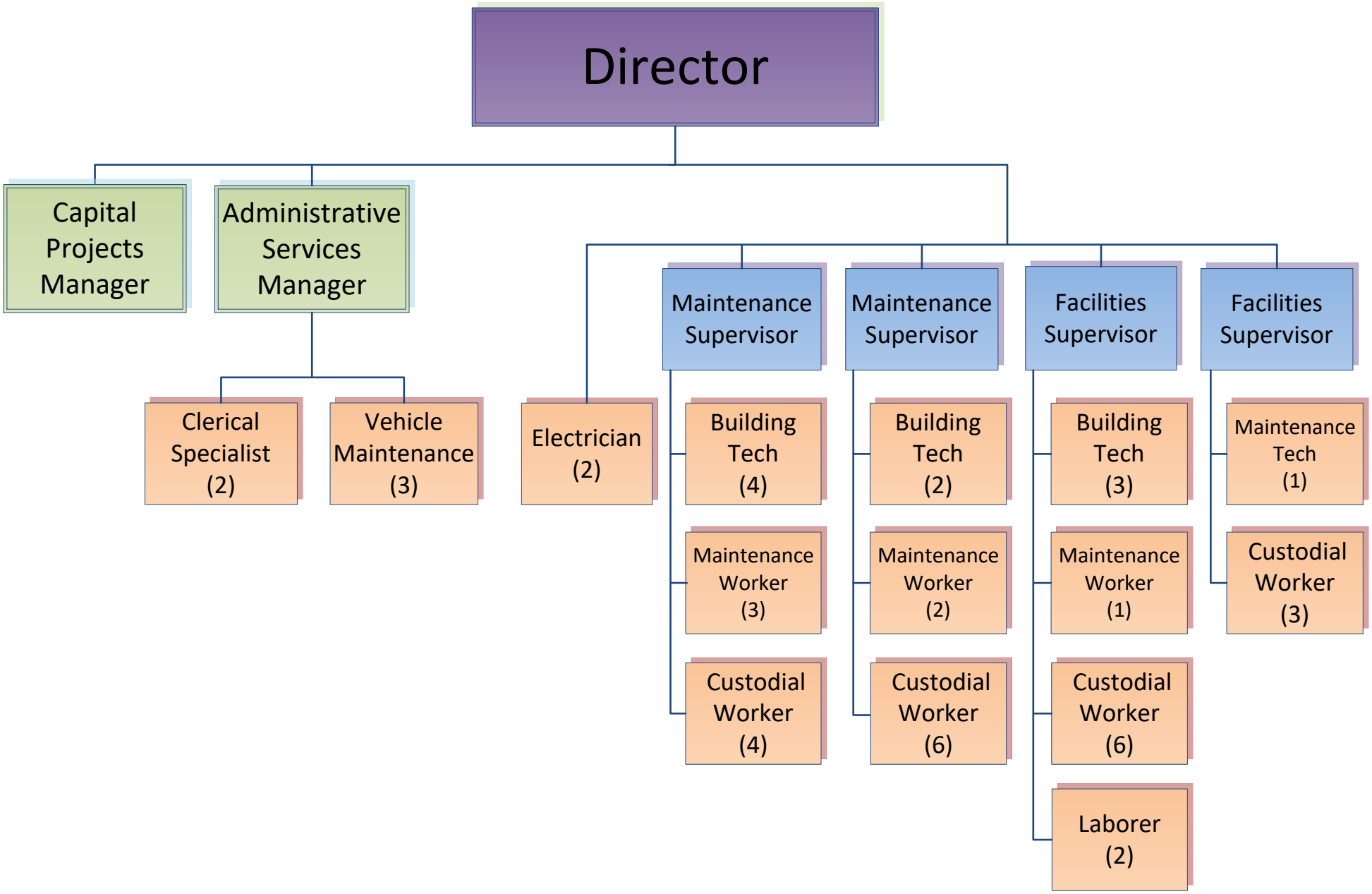
Our mission is to support county departments, agencies, and courts by contracting with service providers for telecommunication equipment and service providers in a centralized, practical, and economical manner; and act as the liaison between providers and end users.

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$3,348,177**	**$3,343,974**	**$3,343,974**	**$3,230,124**	**$3,048,891**	**$2,867,658**	**$2,686,425**	**$2,505,192**
LESS PRIOR YEAR ENCUMBRANCES	**908**	**41,556**	**41,556**	**1,478,135**				
BEGINNING BALANCE	**3,347,269**	**3,302,418**	**3,302,418**	**1,751,989**	**3,048,891**	**2,867,658**	**2,686,425**	**2,505,192**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	726,450	965,000	1,127,040	768,000	768,000	768,000	768,000	768,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING	386	-	505	-	-	-	-	-
TOTAL REVENUES	**726,837**	**965,000**	**1,127,545**	**768,000**	**768,000**	**768,000**	**768,000**	**768,000**
TOTAL AVAILABLE	**$4,075,013**	**$4,308,974**	**$4,471,519**	**$3,998,124**	**$3,816,891**	**$3,635,658**	**$3,454,425**	**$3,273,192**
EXPENDITURES:								
PERSONAL SERVICES	113,424	90,750	90,725	249,976	249,976	249,976	249,976	249,976
CHARGES AND SERVICES	137,764	126,800	128,716	242,457	242,457	242,457	242,457	242,457
MATERIAL AND SUPPLIES	-	700	-	700	700	700	700	700
OPERATING EXPENSES	454,844	518,500	1,008,620	423,100	423,100	423,100	423,100	423,100
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	25,007	33,000	13,334	33,000	33,000	33,000	33,000	33,000
TOTAL EXPENSES	**731,039**	**769,750**	**1,241,395**	**949,233**	**949,233**	**949,233**	**949,233**	**949,233**
REVENUES OVER/(UNDER) EXPENSES	**$3,343,974**	**$3,539,224**	**$3,230,124**	**$3,048,891**	**$2,867,658**	**$2,686,425**	**$2,505,192**	**$2,323,959**

FULL TIME POSITIONS: ***1.00***

PART TIME POSITIONS: ***0.00***

Facilities


Director
Capital Projects Manager
Administrative Services Manager
Clerical Specialist (2)
Vehicle Maintenance (3)
Electrician (2)
Maintenance Supervisor
Building Tech (4)
Maintenance Worker (3)
Custodial Worker (4)
Maintenance Supervisor
Building Tech (2)
Maintenance Worker (2)
Custodial Worker (6)
Facilities Supervisor
Building Tech (3)
Maintenance Worker (1)
Custodial Worker (6)
Laborer (2)
Facilities Supervisor
Maintenance Tech (1)
Custodial Worker (3)

Facilities

General Government - Legislative and Executive

1010-0810 and 6020-2540

FACILITIES' DUTIES AND RESPONSIBILITIES:

Maintain all County-owned buildings, grounds, and capital projects.

Prioritize all repairs and projects to be completed in a timely and cost efficient manner.

React immediately to all emergency situations.

Maintain health and cleanliness of all county buildings.

Performance maintenance schedules of all county buildings.

VEHICLE MAINTENANCE DUTIES AND RESPONSIBILITIES:

Maintain all County-owned vehicles and equipment at the lowest possible cost, while insuring the participating entities needs are met with the highest degree of courtesy and professionalism.

Provide comprehensive motor vehicle management services, including vehicle purchases, leasing, motor pool, fuel procurement, and compliance reporting and vehicle assignment authorizations.

FACILITIES DEPARTMENT-WIDE GOALS:

Maintain all Lucas County facilities in an efficient and cost effective manner, without sacrificing the quality of workmanship.

Provide a comfortable and safe work place for our employees, as well as a clean well-maintained environment for the public.

Protect the capital investments made by the residents of Lucas County in an efficient, cost-effective manner to provide employees, citizens, and visitors with clean, safe, and comfortable facilities.

Take a proactive rather than a reactive approach to maintenance.

VEHICLE MAINTENANCE DEPARTMENT-WIDE GOALS:

Provide vehicles that are safe, reliable, and environmentally-sound, at competitive prices.

Provide honest, responsive, effective, and efficient fleet services to our customers.

Maximize the return on investment (ROI), and the long-term value of the fleet investment.

Provide high quality internal and external services.

Know and respond to fleet customer desires, needs, and requirements.

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 and it is our mission to protect the capital investment made by the taxpayers 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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,179,909	2,395,300	2,260,554	2,397,821	2,521	0%
CHARGES AND SERVICES:	1,092,649	1,011,000	1,273,867	1,149,851	138,851	14%
MATERIALS AND SUPPLIES:	312,884	337,015	267,566	471,819	134,804	40%
OPERATING EXPENSES:	33,890	91,232	60,602	83,605	(7,627)	-8%
MISCELLANEOUS:	16	50	-	50	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	136,675	67,620	89,820	105,000	37,380	55%
TOTAL:	***$3,756,023***	***$3,902,217***	***$3,952,409***	***$4,208,146***	***$305,929***	***8%***
FULL TIME POSITIONS:				***43.00***		
PART TIME POSITIONS:				***0.00***		

GOALS:

For County Facilities

Track all building work request reporting to a format that will allow the user to quickly and effectively ensure that all outstanding requests are completed in a timely manner.

Initiate a pilot program that will allow all supervisors, technicians, and administration to interact with the Facility Dude Software from a mobile interactive format.

For Fleet Maintenance

Initiate a vehicle self check-in procedure that will allow a more efficient and enhanced experience for the customers.

Initiate a time tracking tool that will ensure that all mechanic labor activity is recorded accurately for precise billing and departmental charge-backs.

VEHICLE MAINTENANCE

General Government - Legislative and Executive

Internal Service Fund

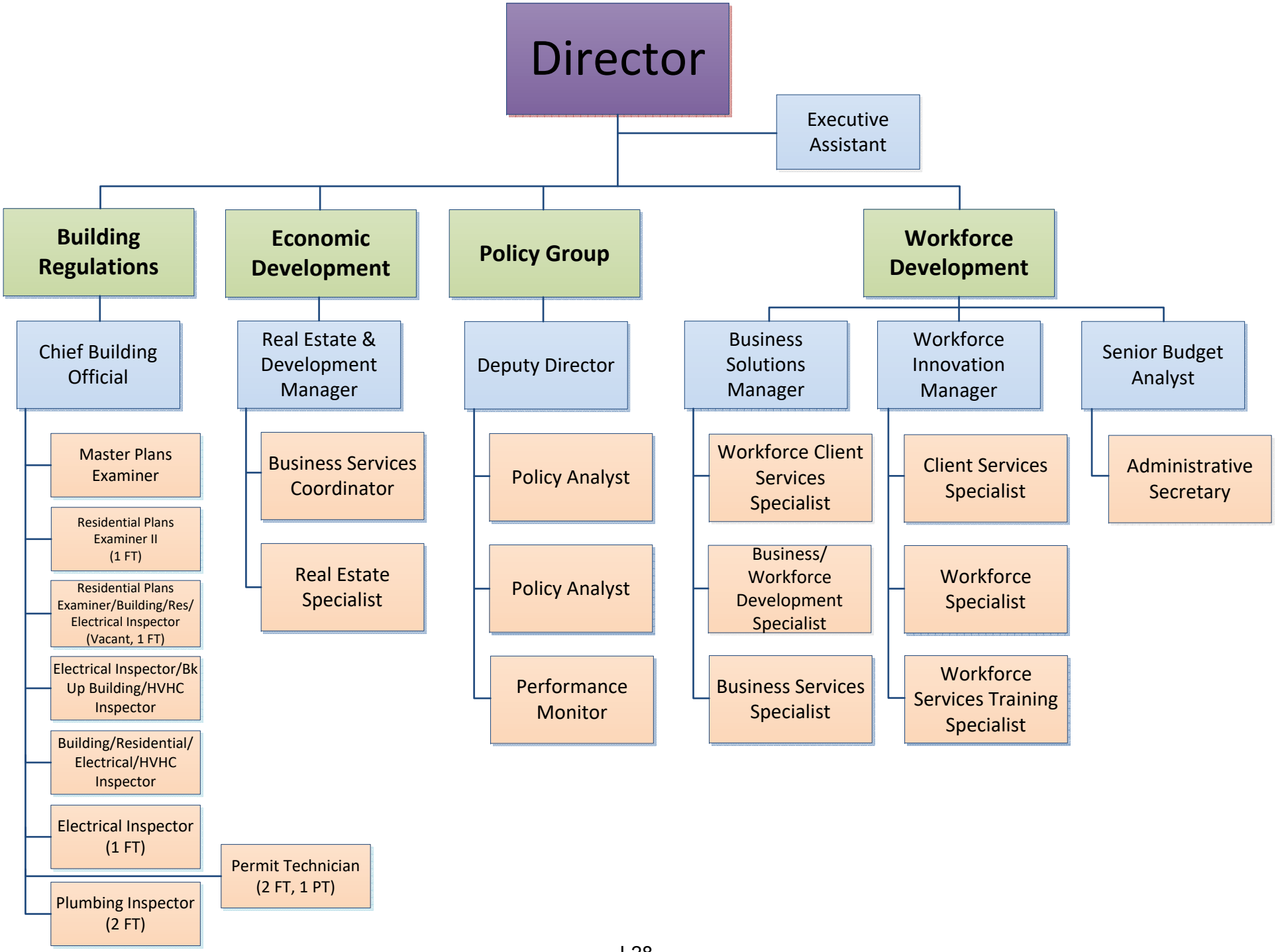
6020-2540

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.

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$189,763**	**$192,058**	**$192,058**	**$192,056**	**$167,842**	**$147,629**	**$131,455**	**$119,354**
LESS PRIOR YEAR ENCUMBRANCES	**69,132**	**28,623**	**28,623**	**52,362**				
BEGINNING BALANCE	**120,631**	**163,436**	**163,436**	**139,694**	**167,842**	**147,629**	**131,455**	**119,354**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	466,174	476,000	500,271	475,000	479,750	484,548	489,393	494,287
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	276	-	-	-	-	-
NON OPERATING*	120,834	224,214	82,869	200,500	200,500	200,500	200,500	200,500
TOTAL REVENUES	**587,008**	**700,214**	**583,415**	**675,500**	**680,250**	**685,048**	**689,893**	**694,787**
TOTAL AVAILABLE	**$776,771**	**$892,272**	**$775,474**	**$867,556**	**$848,092**	**$832,677**	**$821,348**	**$814,141**
EXPENDITURES:								
PERSONAL SERVICES	250,338	267,475	258,715	266,475	267,224	267,983	268,755	269,537
CHARGES AND SERVICES	8,276	52,500	22,289	27,500	27,500	27,500	27,500	27,500
MATERIALS AND SUPPLIES	304,082	336,000	275,837	383,000	383,000	383,000	383,000	383,000
OPERATING EXPENSES	6,432	9,200	9,448	7,700	7,700	7,700	7,700	7,700
MISCELLANEOUS	440	600	414	600	600	600	600	600
CAPITAL OUTLAY AND EQUIPMENT	15,144	33,939	16,715	14,439	14,439	14,439	14,439	14,439
TOTAL EXPENSES	**584,712**	**699,714**	**583,418**	**699,714**	**700,463**	**701,222**	**701,994**	**702,776**
REVENUES OVER/(UNDER) EXPENSES	**$192,058**	**$192,558**	**$192,056**	**$167,842**	**$147,629**	**$131,455**	**$119,354**	**$111,365**
FULL TIME POSITIONS:				***3.00***				
PART TIME POSITIONS:				***0.00***				

The General Fund transfers funds to Vehicle Maintenance to ensure the fund balance was not negative. While there will be a future need for such transfers, Facilities/OMB are exploring options to move from this reliance on General Fund dollars for solvency.

Lucas County Department of Planning & Development



PLANNING & DEVELOPMENT

General Government - Legislative and Executive

Special Revenue

2060-1410

To deliver innovative workforce solutions, private and public partnerships with diverse community stakeholders, efficient building regulation services, and a welcoming, inclusive environment that encourages entrepreneurship, economic opportunities, and the alignment of essential workplace skills.

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$426,316**	**$356,138**	**$356,138**	**$324,131**	**$332,631**	**$385,131**	**$437,631**	**$490,131**
LESS PRIOR YEAR ENCUMBRANCES	**38,724**	**1,703**	**1,703**	**390**				
BEGINNING BALANCE	**387,592**	**354,435**	**354,435**	**323,741**	**332,631**	**385,131**	**437,631**	**490,131**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	13,086	-	986	52,500	52,500	52,500	52,500	52,500
MISCELLANEOUS REVENUE	13,900	-	53,207	-	-	-	-	-
NON OPERATING	1,177,118	1,132,855	1,415,077	1,122,253	1,176,754	1,184,975	1,184,975	1,184,975
TOTAL REVENUES	**1,204,105**	**1,132,855**	**1,469,271**	**1,174,753**	**1,229,254**	**1,237,475**	**1,237,475**	**1,237,475**
TOTAL AVAILABLE	**$1,630,421**	**$1,488,993**	**$1,825,409**	**$1,498,884**	**$1,561,885**	**$1,622,606**	**$1,675,106**	**$1,727,606**
EXPENDITURES:								
PERSONAL SERVICES	746,342	786,900	843,297	832,114	842,615	850,836	850,836	850,836
CHARGES AND SERVICES	142,252	151,061	517,766	145,761	145,761	145,761	145,761	145,761
MATERIALS AND SUPPLIES	3,291	3,800	2,565	3,800	3,800	3,800	3,800	3,800
OPERATING EXPENSES	35,716	29,676	24,923	31,078	31,078	31,078	31,078	31,078
MISCELLANEOUS	345,858	153,500	108,006	150,000	150,000	150,000	150,000	150,000
CAPITAL OUTLAY AND EQUIPMENT	824	5,000	4,721	3,500	3,500	3,500	3,500	3,500
TOTAL EXPENSES	**1,274,283**	**1,129,937**	**1,501,278**	**1,166,253**	**1,176,754**	**1,184,975**	**1,184,975**	**1,184,975**
REVENUES OVER/(UNDER) EXPENSES	**$356,138**	**$359,056**	**$324,131**	**$332,631**	**$385,131**	**$437,631**	**$490,131**	**$542,631**

FULL TIME POSITIONS:	***8.25***
PART TIME POSITIONS:	***0.00***

Building Regulations
General Government - Legislative and Executive
Special Revenue Fund
2210-2710

The Lucas County Building Regulations Division is committed to the accurate and fair application of State mandated codes to ensure the health, safety and welfare of the public as they work, reside and play in buildings within Lucas County. We will partner with our customers to assist them in achieving their goals while ensuring that the structures meet the minimum code requirements set forth by the State of Ohio.
We will utilize technology to improve our efficiencies and above all provide a professional, courteous and efficient customer service experience to developers, contractors, design professionals and homeowners.
The Lucas County Building Regulations Division is committed to the accurate and fair application of State mandated codes to ensure the health, safety and welfare of the public as they work, reside and play in buildings within Lucas County. We will partner with our customers to assist them in achieving their goals while ensuring that the structures meet the minimum code requirements set forth by the State of Ohio.
We will utilize technology to improve our efficiencies and above all provide a professional, courteous and efficient customer service experience to developers, contractors, design professionals and homeowners.

GOALS:

The Lucas County Building Regulations Division is a service agency. Our goal is to provide to the citizens of Lucas County a department which is responsive to the rights and needs of the individual while working within the guidelines adopted by the Board of Commissioners and the State of Ohio to protect the safety and welfare of the general public.

Update our main phone system to provide a greeting and allow for a caller to leave a voice mail during busy or non-working hours.

Revise correction letters and certificates of plan approval to be easier for customers to understand and improve efficiencies.

Reach out to citizens, contractors, designers to help them better understand the adopted codes and our processes.

Utilize our membership in the Northwest Ohio Building Standards Association to work toward standard code interpretations throughout the region.

Upgrade or replace our permitting software to a system that will allow for electronic plan submission, real-time inspection results and automatic status updates to our customers, notifying them of the progress of their project from submission to final occupancy.

BUILDING REGULATIONS

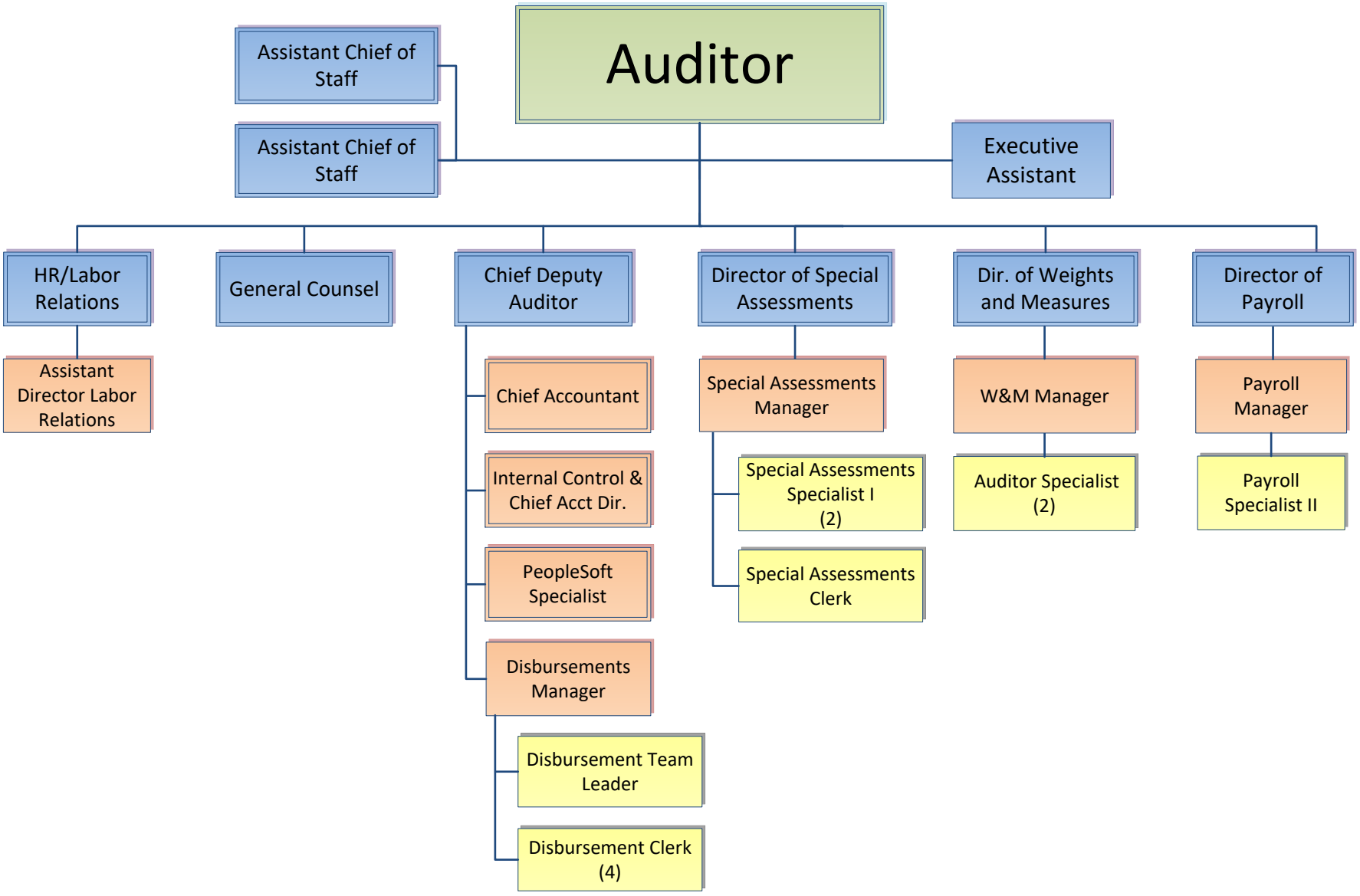
2210-2710

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$384,616**	**$306,181**	**$306,181**	**$796,979**	**$968,545**	**$1,166,576**	**$1,259,876**	**$1,116,530**
LESS PRIOR YEAR ENCUMBRANCES	**1,148**	**9,628**	**9,628**	**10,116**				
BEGINNING BALANCE	**383,468**	**296,553**	**296,553**	**786,863**	**968,545**	**1,166,576**	**1,259,876**	**1,116,530**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,175,267	1,700,000	1,927,269	1,700,000	1,754,000	1,700,000	1,500,000	1,300,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	2,439	-	4,410	-	-	-	-	-
TOTAL REVENUES	**1,177,705**	**1,700,000**	**1,931,680**	**1,700,000**	**1,754,000**	**1,700,000**	**1,500,000**	**1,300,000**
TOTAL AVAILABLE	**$1,562,321**	**$2,006,181**	**$2,237,861**	**$2,496,979**	**$2,722,545**	**$2,866,576**	**$2,759,876**	**$2,416,530**
EXPENDITURES:								
PERSONAL SERVI CES	938,008	1,121,787	1,125,355	1,164,593	1,197,569	1,218,300	1,239,446	1,261,016
CHARGES FOR SERVICES	227,127	191,300	218,436	233,300	232,000	252,000	272,000	292,000
MATERIALS AND SUPPLIES	20,190	22,100	23,046	27,100	22,100	22,100	22,100	22,100
OPERATING EXPENSES	69,571	84,500	74,038	100,641	101,500	111,500	107,000	108,000
MISCELLANEOUS	64	1,000	-	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY AND EQUIPMENT	1,180	1,800	8	1,800	1,800	1,800	1,800	1,800
TOTAL EXPENSES	**1,256,140**	**1,422,487**	**1,440,882**	**1,528,434**	**1,555,969**	**1,606,700**	**1,643,346**	**1,685,916**
REVENUES OVER/(UNDER) EXPENSES	**$306,181**	**$583,694**	**$796,979**	**$968,545**	**$1,166,576**	**$1,259,876**	**$1,116,530**	**$730,614**

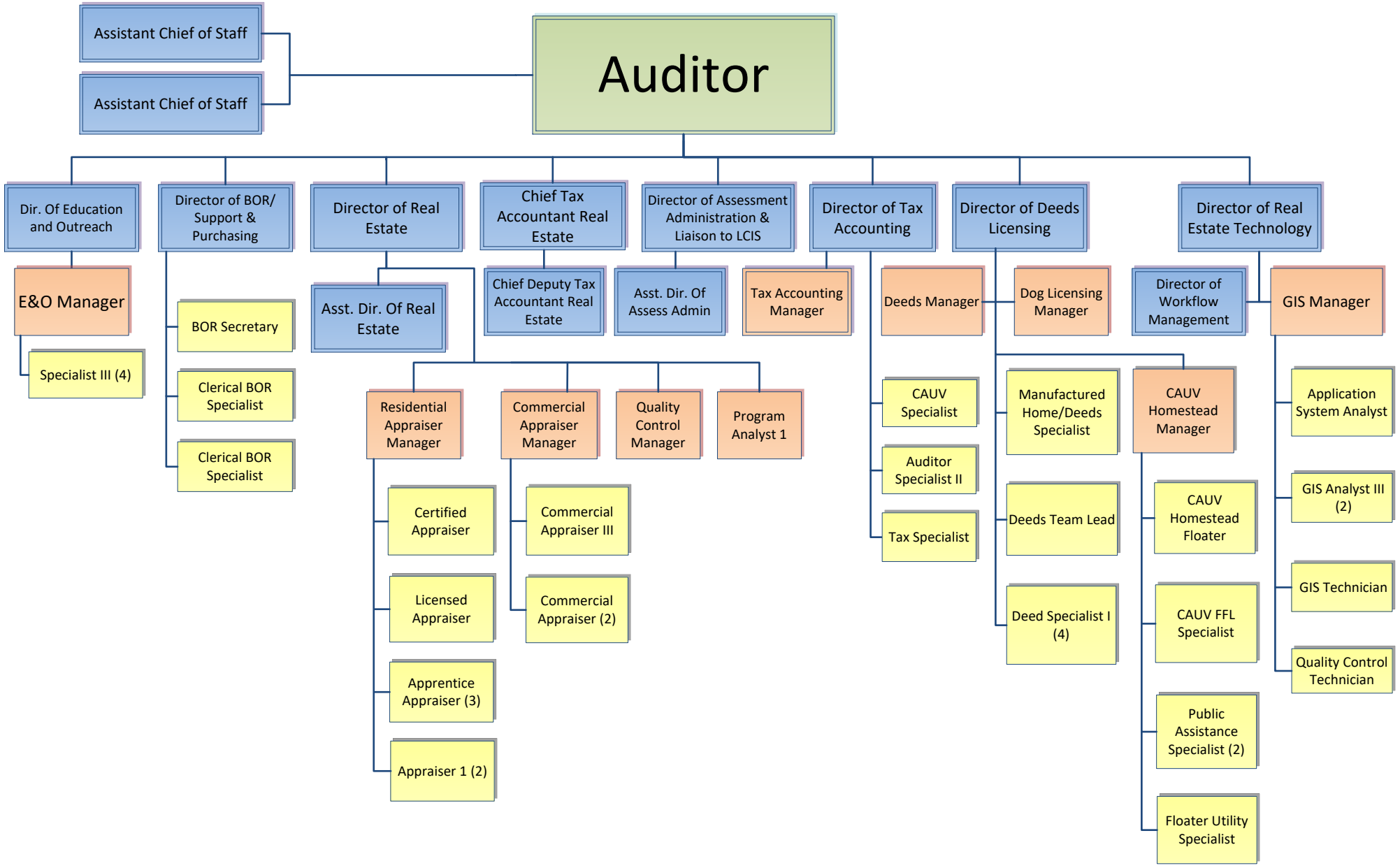
FULL TIME POSITIONS: ***10.50***

PART TIME POSITIONS: ***1.00***

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

It is the highest goal of the Lucas County Auditor to consistently provide professional and courteous service to the public in a timely manner. We are committed to providing accurate accounting, reporting, and auditing services to citizens and governmental taxing units in accordance with federal, state, and local laws in an efficient and cost effective manner.

GOALS (Highlights):

Lucas County Auditor Office
Continue to maintain procedural manuals up to date, 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 in maintaining and improving the Tyler IAS World.

Continue to improve the quality control procedures to ensure the best possible quality and completeness of all data maintained in the Lucas County Auditor's Office.

Finance Department/Budget Commission
Meet all relevant financial statement deadlines, including the submission of the 2018 Lucas County Financial Statement to the State of Ohio by May 30th, 2019 and the 2019 CAFR and PAFR to the Government Officers Finance Organization (GFOA) by June 30, 2019.

Obtain an unmodified opinion on the 2018 Financial Audit, and the Auditor of State Award with Distinction.

Continue to update and maintain vendor file information, including W-9 forms and OPERS forms for all new vendors.

Disburse checks within two business days from the date our office received properly authorized and supported requests for payment.

Meet the stringent accounting and popular reporting guidelines as evidenced by receipt of both the Certificate of Achievement in Financial Reporting and the Certificate of Achievement in Popular Financial Reporting from the GFOA for the 2018 fiscal year.

Work in conjunction with LCIS, OMB, and Support Services to ensure a successful ERP Project.

Identify and implement cost containment measures while providing superior service to the Taxpayers/County Agencies/Departments.

Deed/Licensing-Vendor/Homestead
Update Homestead Approval letters on a monthly basis versus sending all letters at one time in October which will provide citizens with answers to Homestead approval sooner and reduce workload later in year by spreading out notification in real time.

Utilize SmartFile (e-filing) with conveyances and deeds with Title companies

Have Homestead applications be filed electronically

Set up online registration system for Cigarette License Renewals

Special Assessments
Process tax refunds within seven to ten working days of receiving the work orders.

Per the O.R.C. continue to promote the statutory deadline, 2nd Monday in September, for receipt of certifications of special assessments.

Continue with ongoing scanning project that electronically captures and archives any adjustment documentation for quick reference and efficient management.

Payroll Department
Coordinate with Benefits, LCIS, and other applicable parties to scrub and synchronize the descriptions of Paygroups, Departments, Locations, & Establishment IDs in the PeopleSoft system.

Work with LCIS to obtain (multi-state) Child Support data electronically.

Work with CCAO (457 Plan) to obtain ability to receive a condensed report of employee deferral and loan changes through a centralized website and eventually eliminate individual employee notices (currently received by fax and email from them).

Board of Revision
Begin residential hearings on or about January 21, 2019. Continue to schedule hearings on Monday-Thursday. Begin hearings in two rooms in February, if needed.

Increase the use of electronic filings of the Board of Revision (BOR) applications and obtain email addresses on property owners for contact purposes.

Utilize the Tax Accounting System to streamline the processing of cases in order to expedite decision letters and refund checks to citizens.

Try to have all BOR cases (scheduled hearings and hear without cases) heard by August 2, 2019 (both residential and commercial).

Work to have most, if not all BOR/BTA/CCP cases decided/settled by October 11, 2019 so that all value changes can be reported on the Real Property Abstract.

Geographic Information Services
Complete 2018 Census project for Lucas County requested by the U.S. Census Bureau.

Complete GIS Enterprise Upgrade Project. Establish our newly implemented GIS Server with GIS services published and available on the web. Mimic production GIS SQL database, set up replication, set up nightly scripts, set up data refresh.

Incorporate Health Department GIS data into the Enterprise.

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,314,393	1,339,531	1,132,828	1,166,493	(173,038)	-12%
CHARGES AND SERVICES:	31,796	35,500	32,953	35,860	360	1%
MATERIALS AND SUPPLIES:	51,792	29,000	71,003	33,000	4,000	13%
OPERATING EXPENSES:	51,072	34,957	39,653	38,957	4,000	10%
MISCELLANEOUS:	36,877	-	32,631	10,539	10,539	0%
CAPITAL OUTLAY AND EQUIPMENT:	2,935	1,400	42,294	11,500	10,100	681%
TOTAL:	***$1,488,865***	***$1,440,388***	***$1,351,362***	***$1,296,349***	***($144,039)***	-9%

FULL TIME POSITIONS:	***19.31***
PART TIME POSITIONS:	***0.00***

2019 BUDGET

LUCAS COUNTY

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	676,065	578,438	575,159	520,344	(58,094)	-9%
CHARGES AND SERVICES:	164	-	270	300	300	0%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES:	1,403	2,000	1,594	1,750	(250)	-8%
MISCELLANEOUS:	-	-	140	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$677,631***	***$580,438***	***$577,163***	***$522,394***	***($58,044)***	***-9%***

FULL TIME POSITIONS:	***11.16***
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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	49,931	48,507	48,507	43,656	(4,851)	-10%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES:	-	-	-	-	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$49,931***	***$48,507***	***$48,507***	***$43,656***	***($4,851)***	***-10%***

FULL TIME POSITIONS:	***0.51***
PART TIME POSITIONS:	***0.00***

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	63,837	60,958	60,958	56,571	(4,387)	-7%
CHARGES AND SERVICES:	11	18	18	50	32	178%
MATERIALS AND SUPPLIES:	17,288	17,986	18,277	15,620	(2,366)	-13%
OPERATING EXPENSES:	-	1,060	-	-	(1,060)	-100%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	206	541	213	250	(291)	-54%
TOTAL:	***$81,342***	***$80,563***	***$79,466***	***$72,491***	***($8,072)***	***-10%***

FULL TIME POSITIONS:	***0.47***
PART TIME POSITIONS:	***0.00***

REAL ESTATE ASSESSMENT

General Government - Legislative and Executive

Special Revenue Fund

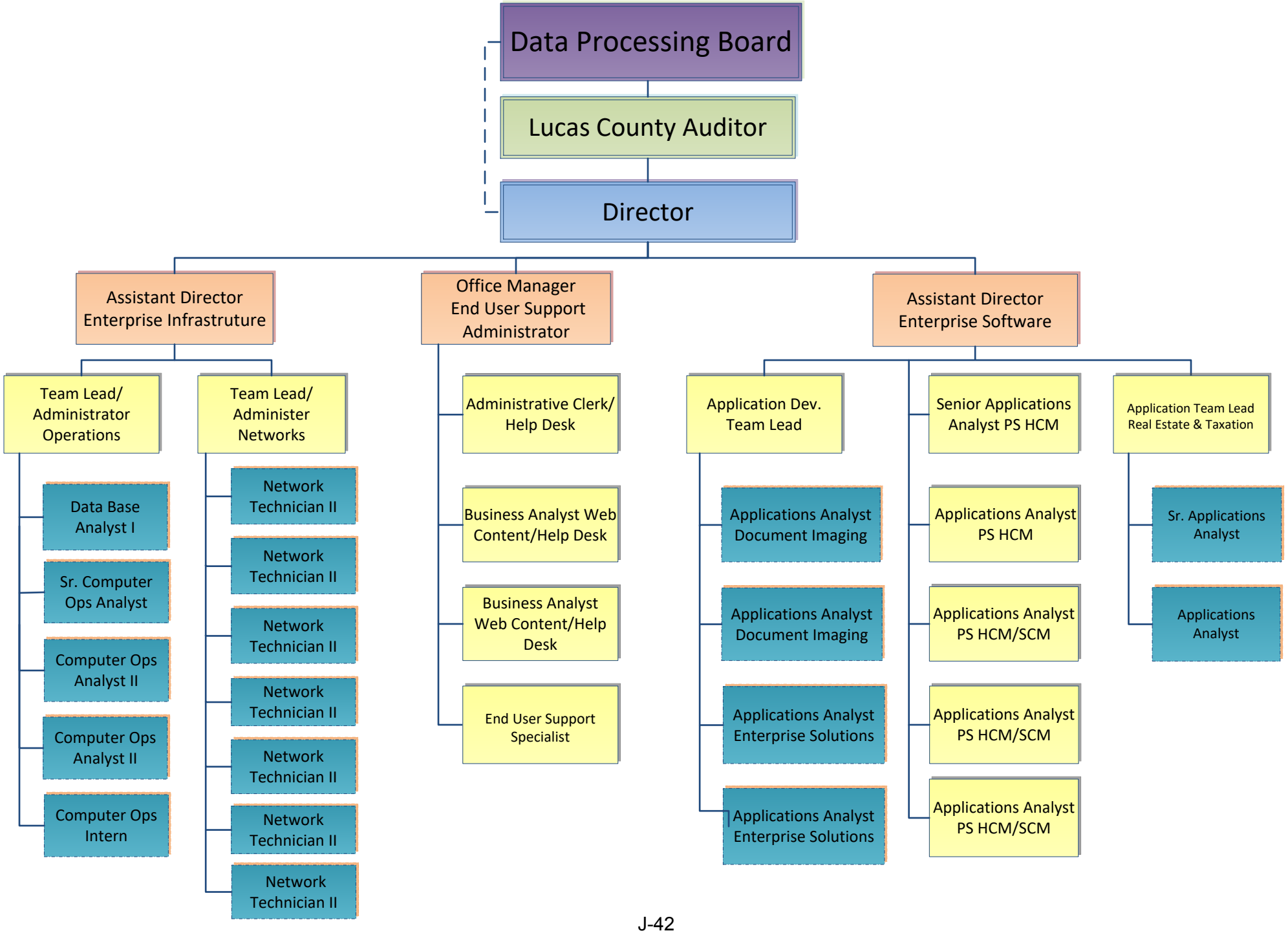
2030-0170

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.

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$4,717,860**	**$4,945,324**	**$4,945,324**	**$979,584**	**$635,298**	**$694,757**	**$670,720**	**$561,358**
LESS PRIOR YEAR ENCUMBRANCES	**55,408**	**127,077**	**127,077**	**22,035**				
BEGINNING BALANCE	**4,662,452**	**$4,818,246**	**$4,818,246**	**957,549**	**635,298**	**694,757**	**670,720**	**561,358**
REVENUES:								
CHARGES FOR SERVICES	4,497,152	4,500,000	4,596,930	4,600,000	4,900,000	4,900,000	4,900,000	4,900,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	269,936	155,000	265,329	200,000	250,000	250,000	250,000	250,000
MISCELLENOUS REVENUE	688	500	236	500	500	500	500	500
NON-OPERATING	13,210	-	21,028	100	20,100	20,100	20,100	20,100
TOTAL REVENUES	**4,780,986**	**4,655,500**	**4,883,523**	**4,800,600**	**5,170,600**	**5,170,600**	**5,170,600**	**5,170,600**
TOTAL AVAILABLE	**$9,498,846**	**$9,600,824**	**$9,828,847**	**$5,780,184**	**$5,805,898**	**$5,865,357**	**$5,841,320**	**$5,731,958**
EXPENDITURES:								
PERSONAL SERVICES	3,699,623	4,146,870	3,826,821	4,199,021	4,136,900	4,191,166	4,246,388	4,302,587
CHARGES AND SERVICES	335,473	346,123	369,153	332,338	342,308	352,578	363,156	374,050
MATERIALS AND SUPPLIES	36,988	146,914	127,644	39,000	40,170	41,376	42,616	43,895
OPERATING EXPENSES	68,408	247,704	71,681	105,500	108,665	111,927	115,283	118,742
MISCELLANEOUS	125	250	4,000,331	250	258	265	273	281
CAPITAL OUTLAY AND EQUIPMENT	412,906	591,528	453,632	468,777	482,840	497,325	512,246	527,612
TOTAL EXPENSES	**4,553,522**	**5,479,389**	**8,849,263**	**5,144,886**	**5,111,141**	**5,194,637**	**5,279,962**	**5,367,167**
REVENUES OVER/(UNDER) EXPENSES	**$4,945,324**	**$4,121,435**	**$979,584**	**$635,298**	**$694,757**	**$670,720**	**$561,358**	**$364,791**

FULL TIME POSITIONS: ***49.64*** *(10 positions split between departments)*
PART TIME POSITIONS: ***5.00***

Information Services



Information Services

General Government - Legislative and Executive

1010-0160 and 1010-5160

DUTIES AND RESPONSIBILITIES:

Provides vision and leadership in the development and implementation for the county wide information technology program.

Advises County officials on technical solutions.

Advises county departments on technical projects and plans.

Analyzes technical expenses to cut costs.

Procures all technical hardware and software.

Performs analyst, technician, and troubleshooting duties.

Maintains Wide Area Network (WAN) fiber optic connected infrastructure.

Maintain, troubleshoot, and deploy Windows workstations, Windows 2000/XP OS, MS Office, desktop imaging, and many other software solutions.

DEPARTMENT-WIDE GOALS:

Deliver "best in practice" information technologies, to form a foundation for all Lucas County government agencies and services.

Provide computer services and support to all county departments with the goal of enabling increased productivity and better service to the public.

Provide leadership in acquiring, deploying, and maintaining high quality, cost-effective and timely solutions.

Maintain the infrastructure within each building, which enables data communications among resources within the building.

Provide the design, organization and updating of content for both the main County website and Intranet website.

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. Our technology philosophy will assist our department to guide and implement systems in the future. The goal of LCIS is to provide the highest quality of service in supporting the network infrastructure, client applications, client equipment and centralized computer systems. These goals will be accomplished through innovative technological leadership and the professionalism, knowledge and integrity of our staff.

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,797,893	1,800,695	1,874,445	1,910,910	110,215	6%
CHARGES AND SERVICES:	195,270	1,150	81,469	750	(400)	-35%
MATERIALS AND SUPPLIES:	4,592	7,150	6,322	5,080	(2,070)	-29%
OPERATING EXPENSES:	29,469	35,550	34,719	31,750	(3,800)	-11%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	537,810	-	4,359	2,500	2,500	0%
TOTAL:	***$2,565,035***	***$1,844,545***	***$2,001,314***	***$1,950,990***	***$106,445***	***6%***
FULL TIME POSITIONS:				***25.91***		
PART TIME POSITIONS:				***1.00***		

GOALS:

Complete website ADA compliance audit.

Secure low cost quotes for county staff purchasing MicroSoft Office and Adobe products.

Upgrade of Geographic Information System (GIS) server from 10.4 to 10.5 to provide software enhancements and

Fax Server Replacement or retirement (possible cloud solution).

Evaluate all servers for End of Life and refine the upgrade schedule.

Completion of electrical upgrade for the secondary datacenter.

Integration of LCIS failover datacenter with emergency building power at OGC.

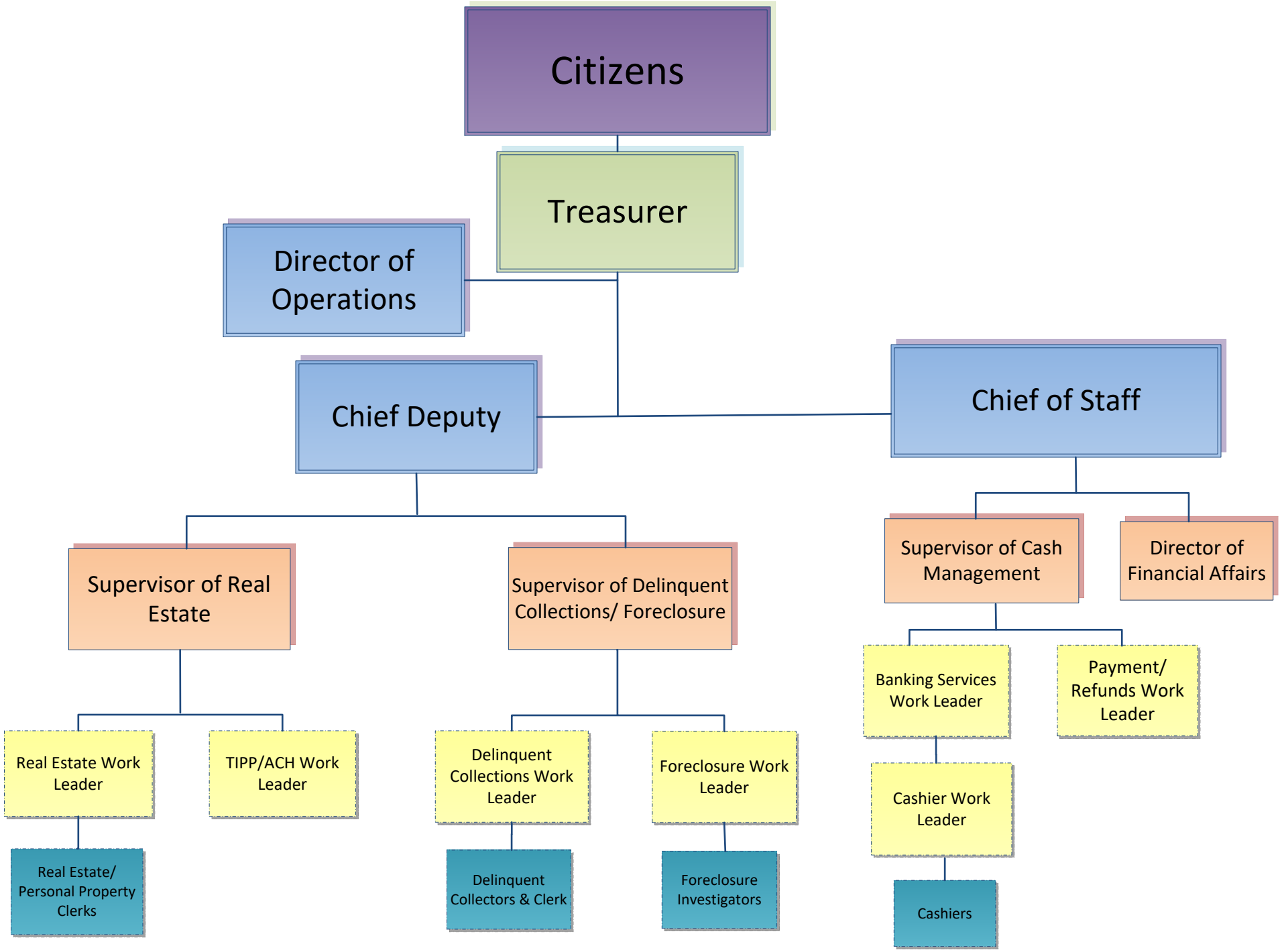
Continue to replace Windows 7 with Windows 10 desktops.

LCIS Enterprise
General Government - Legislative and Executive
General Fund
1010-5160

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	-	-	-	-	-	0%
CHARGES AND SERVICES:	-	209,295	111,847	206,025	(3,270)	-2%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES:	-	-	-	-	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	570,305	564,960	624,760	54,455	10%
TOTAL:	***$0***	***$779,600***	***$676,807***	***$830,785***	***$51,185***	7%
FULL TIME POSITIONS:				***0.00***		
PART TIME POSITIONS:				***0.00***		

In 2018 enterprise contracts/software/equipment moved from LCIS operating budget to its own non-discretionary budget.

Treasurer


Citizens
Treasurer
Director of Operations
Chief Deputy
Chief of Staff
Supervisor of Real Estate
Supervisor of Delinquent Collections/ Foreclosure
Supervisor of Cash Management
Director of Financial Affairs
Real Estate Work Leader
TIPP/ACH Work Leader
Delinquent Collections Work Leader
Foreclosure Work Leader
Banking Services Work Leader
Payment/ Refunds Work Leader
Cashier Work Leader
Real Estate/ Personal Property Clerks
Delinquent Collectors & Clerk
Foreclosure Investigators
Cashiers

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,008,015	963,151	893,493	913,807	(49,344)	-5%
CHARGES AND SERVICES:	148,818	224,500	219,250	187,000	(37,500)	-17%
MATERIALS AND SUPPLIES:	15,664	19,500	16,209	17,600	(1,900)	-10%
OPERATING EXPENSES:	6,464	9,750	8,943	9,850	100	1%
MISCELLANEOUS:	-	1,200	-	1,100	(100)	-8%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$1,178,960***	***$1,218,101***	***$1,137,896***	***$1,129,357***	***($88,744)***	***-7%***
FULL TIME POSITIONS:				***13.75***		
PART TIME POSITIONS:				***0.00***		

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

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$819,374**	**$806,646**	**$806,646**	**$898,780**	**$642,380**	**$509,253**	**$366,953**	**$212,454**
LESS PRIOR YEAR ENCUMBRANCES	**3,426**	**-**	**-**	**-**				
BEGINNING BALANCE	**815,948**	**806,646**	**$806,646**	**898,780**	**642,380**	**509,253**	**366,953**	**212,454**
REVENUES:								
TAXES	-	-		-	-	-	-	-
CHARGES FOR SERVICES	668,289	600,000	734,359	650,000	700,000	700,000	700,000	700,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	160	200	150	200	200	200	200	200
REIMBURSEMENTS	299,764	275,000	313,803	275,000	275,000	275,000	275,000	275,000
NON-OPERATING TRANSFER IN	2,521	-	4,126	-	-	-	-	-
TOTAL REVENUES	**970,734**	**875,200**	**1,052,438**	**925,200**	**975,200**	**975,200**	**975,200**	**975,200**
TOTAL AVAILABLE	**$1,790,108**	**$1,681,846**	**$1,859,084**	**$1,823,980**	**$1,617,580**	**$1,484,453**	**$1,342,153**	**$1,187,654**
EXPENDITURES:								
PERSONAL SERVI CES	609,626	629,470	596,225	669,600	673,601	678,027	682,442	686,844
CHARGES FOR SERVICES	336,015	403,000	330,422	434,000	389,742	393,040	401,370	404,733
MATERIALS AND SUPPLIES	3,781	35,000	1,169	18,000	6,208	6,270	6,333	6,395
OPERATING EXPENSES	33,898	87,000	32,425	50,000	37,172	37,543	37,918	38,297
MISCELLANEOUS	-	5,000	-	5,000	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	143	30,200	63	5,000	1,604	2,620	1,636	2,653
TOTAL EXPENSES	**983,462**	**1,189,670**	**960,304**	**1,181,600**	**1,108,327**	**1,117,500**	**1,129,699**	**1,138,922**
REVENUES OVER/(UNDER) EXPENSES	**$806,646**	**$492,176**	**$898,780**	**$642,380**	**$509,253**	**$366,953**	**$212,454**	**$48,732**

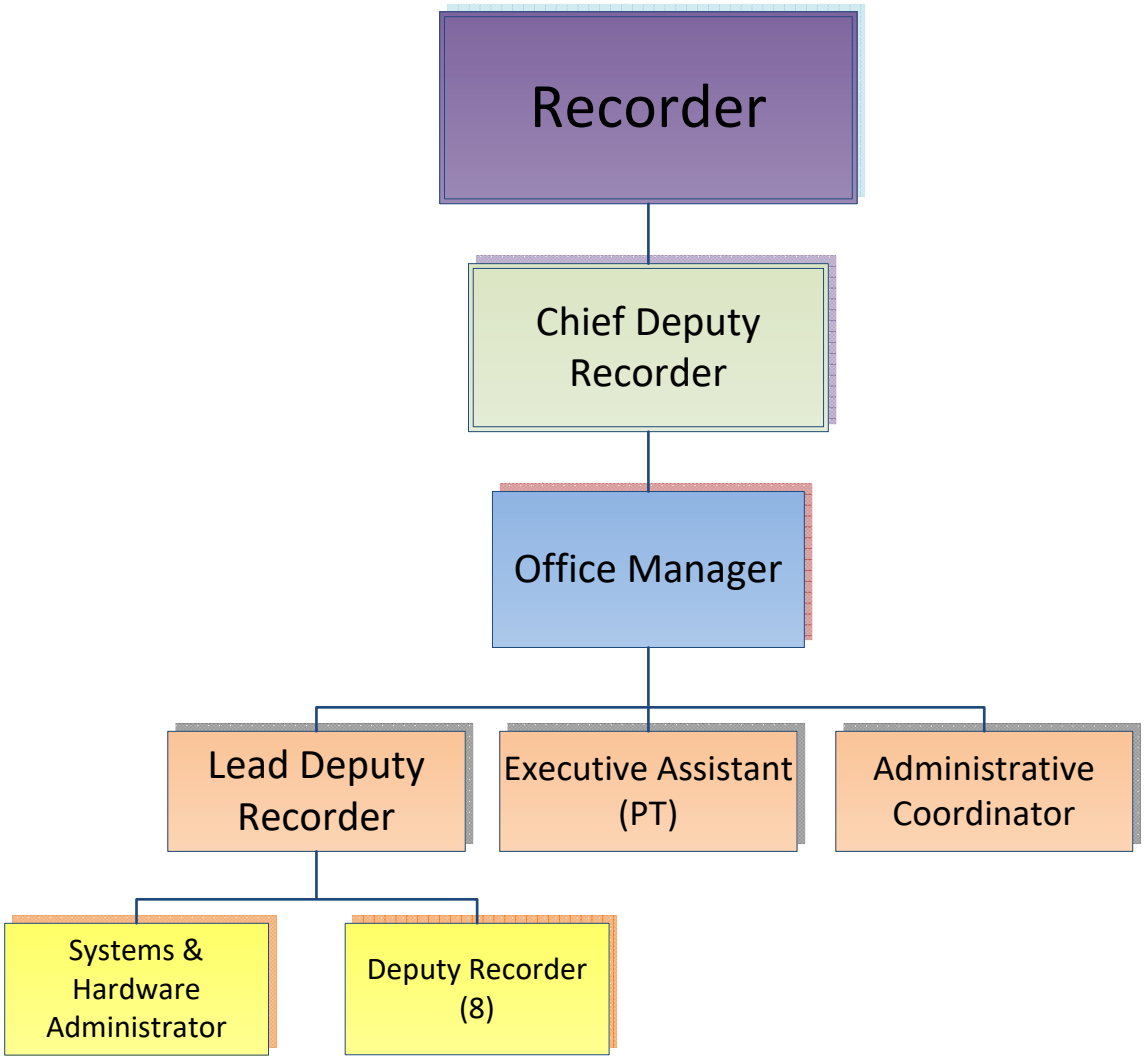
FULL TIME POSITIONS: ***9.25***

PART TIME POSITIONS: ***1.00***

2019 BUDGET

LUCAS COUNTY

Recorder


Recorder
Chief Deputy Recorder
Office Manager
Lead Deputy Recorder
Executive Assistant (PT)
Administrative Coordinator
Systems & Hardware Administrator
Deputy Recorder (8)

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	574,850	596,087	567,936	569,655	(26,432)	-4%
CHARGES AND SERVICES:	280	2,740	264	2,500	(240)	-9%
MATERIALS AND SUPPLIES:	6,306	6,100	6,178	5,000	(1,100)	-18%
OPERATING EXPENSES:	8,111	10,143	8,291	9,643	(500)	-5%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$589,546***	***$615,070***	***$582,669***	***$586,798***	***($28,272)***	-5%
FULL TIME POSITIONS:				***11.00***		
PART TIME POSITIONS:				***1.00***		

GOALS:

Increase awareness of the Recorder's functions by providing educational and outreach 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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	168,911	181,718	156,580	227,113	45,395	25%
CHARGES AND SERVICES:	72,305	86,400	65,425	3,750	(82,650)	-96%
MATERIALS AND SUPPLIES:	8,193	8,000	4,181	8,750	750	9%
OPERATING EXPENSES:	2,217	6,025	3,348	6,325	300	5%
MISCELLANEOUS:	-	2,500	-	2,000	(500)	-20%
CAPITAL OUTLAY AND EQUIPMENT:	3,234	4,500	2,203	7,000	2,500	56%
TOTAL:	***$254,860***	***$289,143***	***$231,737***	***$254,938***	***($34,205)***	-12%
FULL TIME POSITIONS:				***4.00***		
PART TIME POSITIONS:				***0.00***		

GOALS:

Upgrade the auto-redaction product in conjunction with the OnBase imaging system.

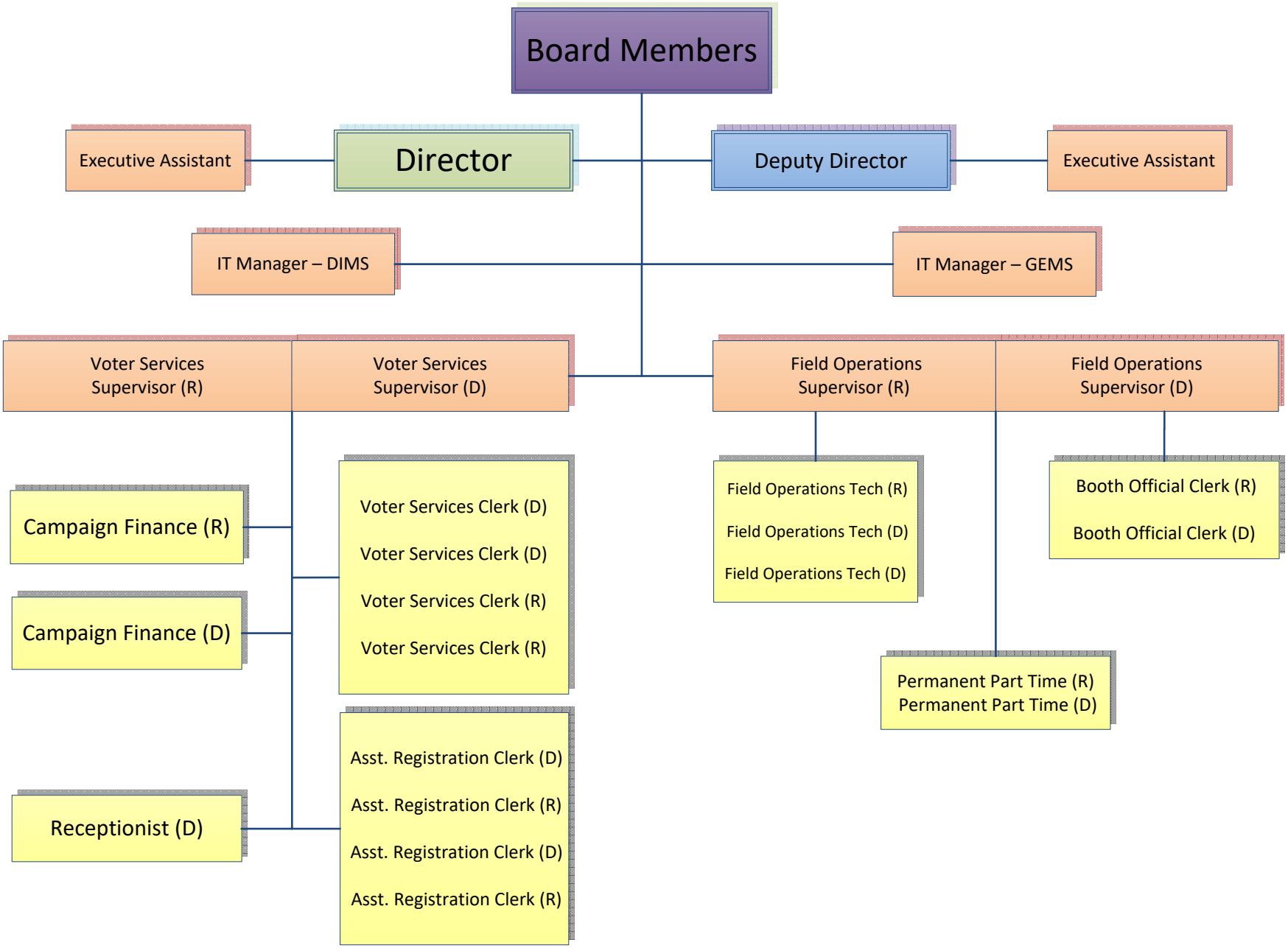
Continue to update record retention schedules with departments, as needed, to reflect organizational and technology changes. Updated schedules will use the Ohio History Connection's latest approved form.

Craft a records training program that can be implemented county-wide.

2019 BUDGET

LUCAS COUNTY

Lucas County Board of Elections



Board of Elections
General Government - Legislative and Executive
General Fund
1010-2000

It is the mission of the Lucas County Board of Elections to provide the citizens of Lucas County with fair, honest, and efficient elections, in accordance with the laws of the State of Ohio, and in a financially prudent manner, so that every legitimately-cast vote is counted, and all duties assigned to the Board by Ohio Revised Code 3501.11, are diligently performed and completely fulfilled.

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,441,840	1,490,462	1,520,852	1,473,118	(17,344)	-1%
CHARGES AND SERVICES:	1,293,256	1,141,539	1,059,464	1,056,960	(84,579)	-7%
MATERIALS AND SUPPLIES:	99,278	224,000	169,587	173,500	(50,500)	-23%
OPERATING EXPENSES:	94,111	81,175	85,008	84,500	3,325	4%
MISCELLANEOUS:	434	-	1,514	9,216	9,216	0%
CAPITAL OUTLAY AND EQUIPMENT:	827,922	30,000	51,628	30,000	-	0%
TOTAL:	***$3,756,841***	***$2,967,176***	***$2,888,053***	***$2,827,294***	***($139,882)***	***-5%***
FULL TIME POSITIONS:				***22.00***		
PART TIME POSITIONS:				***6.00***		
BOARD MEMBERS:				***4.00***		

DUTIES AND RESPONSIBILITIES:

Conduct and certify elections for all political subdivisions in the county.

Register voters and maintain updated electronic and hard copy file.

Provide individuals with the information necessary to run for political office.

Make all records available to the public for inspection, and upon request, copy at a reasonable cost, and within a reasonable amount of time.

Facilitate greater knowledge of the elections process, including voter registration and campaign finance law.

GOALS:

Secure new location for BOE Offices to accommodate all offices (Main office, Warehouse, Early Vote Center (EVC)).

Consolidate precincts and/or polling locations.

Utilize additional features and maximize capabilities of electronic poll books.

Continue to implement progressive technology in warehouse operations (Quick Response Codes (QCR), smart phones, and tablets).

Research and implement new voter registration system - cost efficient.

Research and test options for new voting machine equipment.

2019 BUDGET

LUCAS COUNTY

Lucas County, Ohio
Adopted Budget and Plan

LUCAS COUNTY

OFFICE OF MANAGEMENT AND BUDGET

2011

K. General Government - Judicial

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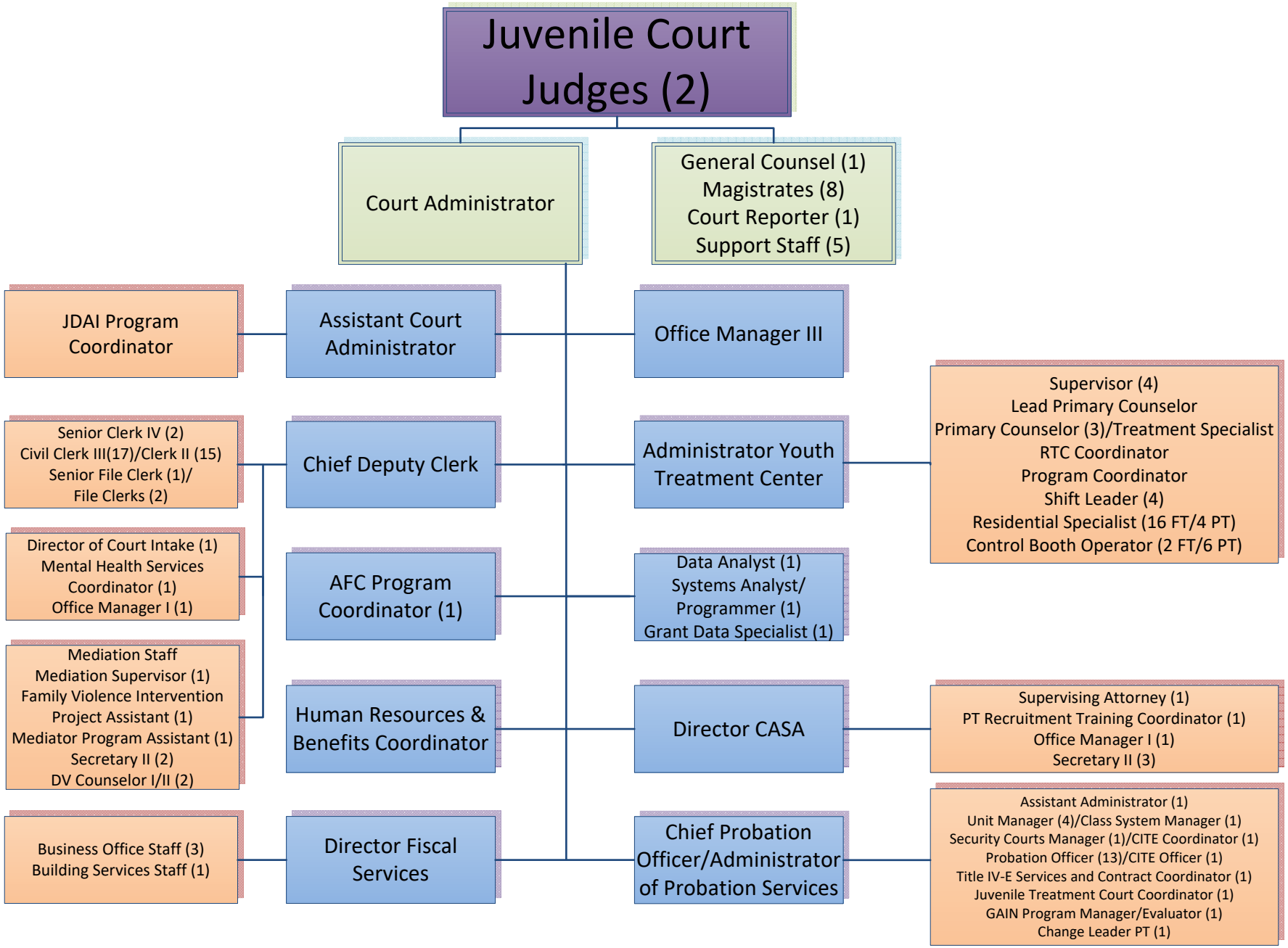
2019 BUDGET

LUCAS COUNTY

Juvenile Court



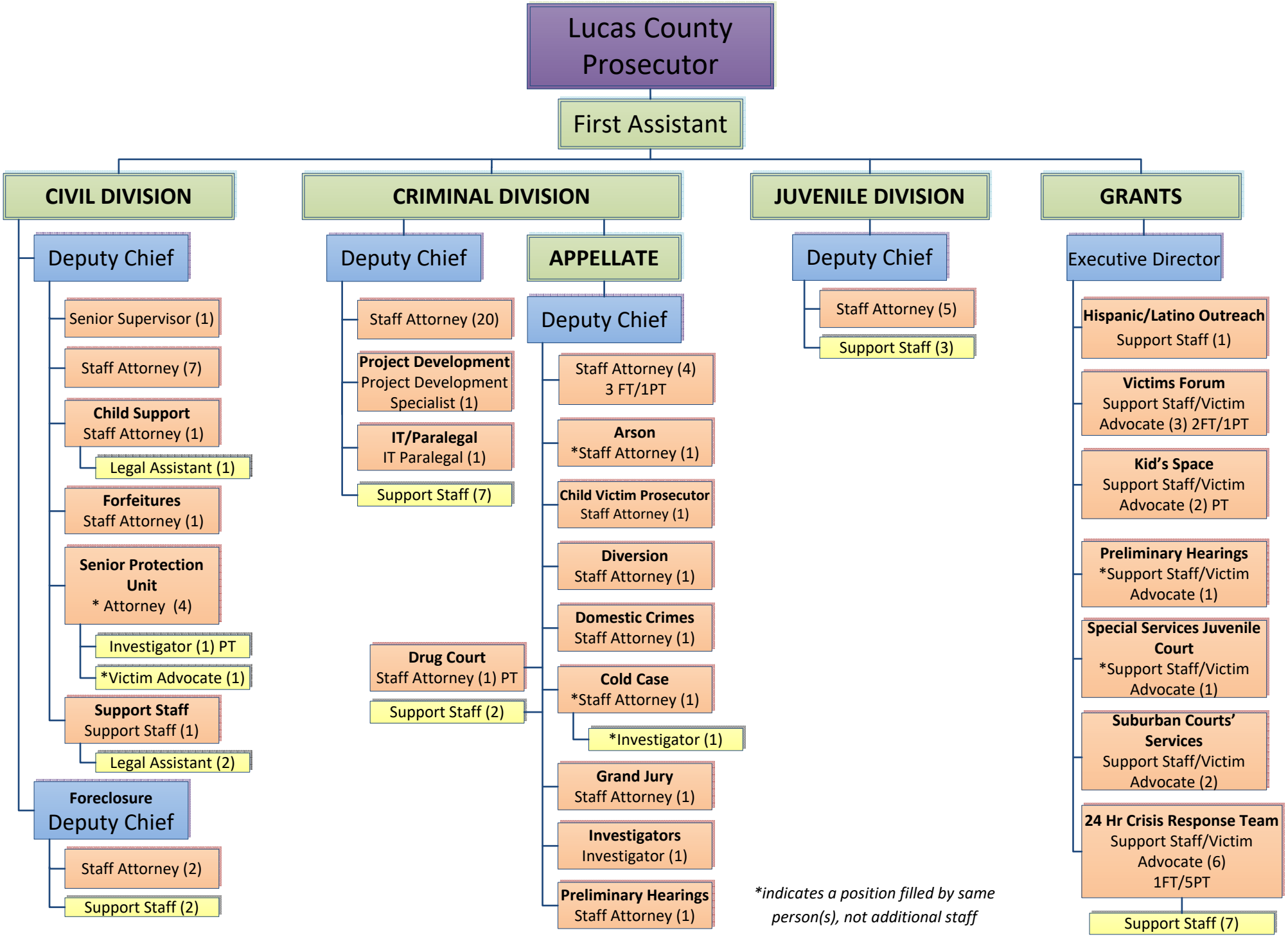
Juvenile Court
General Government- Judicial
General Fund
1010-1110

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	6,103,893	5,932,518	5,850,099	5,616,134	(316,384)	-5%
CHARGES AND SERVICES:	195,223	96,474	131,114	96,474	-	0%
MATERIALS AND SUPPLIES:	216,501	202,740	196,721	202,740	-	0%
OPERATING EXPENSES:	122,977	167,244	129,912	153,244	(14,000)	-8%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	109,057	14,280	85,836	14,280	-	0%
TOTAL:	***$6,747,652***	***$6,413,256***	***$6,393,682***	***$6,082,872***	***($330,384)***	***-5%***

FULL TIME POSITIONS:	***96.83***
PART TIME POSITIONS:	***0.00***

Prosecutor



**indicates a position filled by same person(s), not additional staff*

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	5,465,485	5,498,778	5,562,250	5,471,589	(27,189)	0%
CHARGES AND SERVICES:	1,741	7,650	999	7,650	-	0%
MATERIALS AND SUPPLIES:	53,270	53,294	61,445	53,294	-	0%
OPERATING EXPENSES:	40,499	30,804	28,705	30,804	-	0%
MISCELLANEOUS:	1,354	14,892	-	14,892	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	5,804	-	-	-	-	0%
TOTAL:	***$5,568,153***	***$5,605,418***	***$5,653,399***	***$5,578,229***	***($27,189)***	***0%***

FULL TIME POSITIONS:	***67.09***
PART TIME POSITIONS:	***7.15***

PROSECUTOR - DETAC

General Government - Judicial

Special Revenue Fund

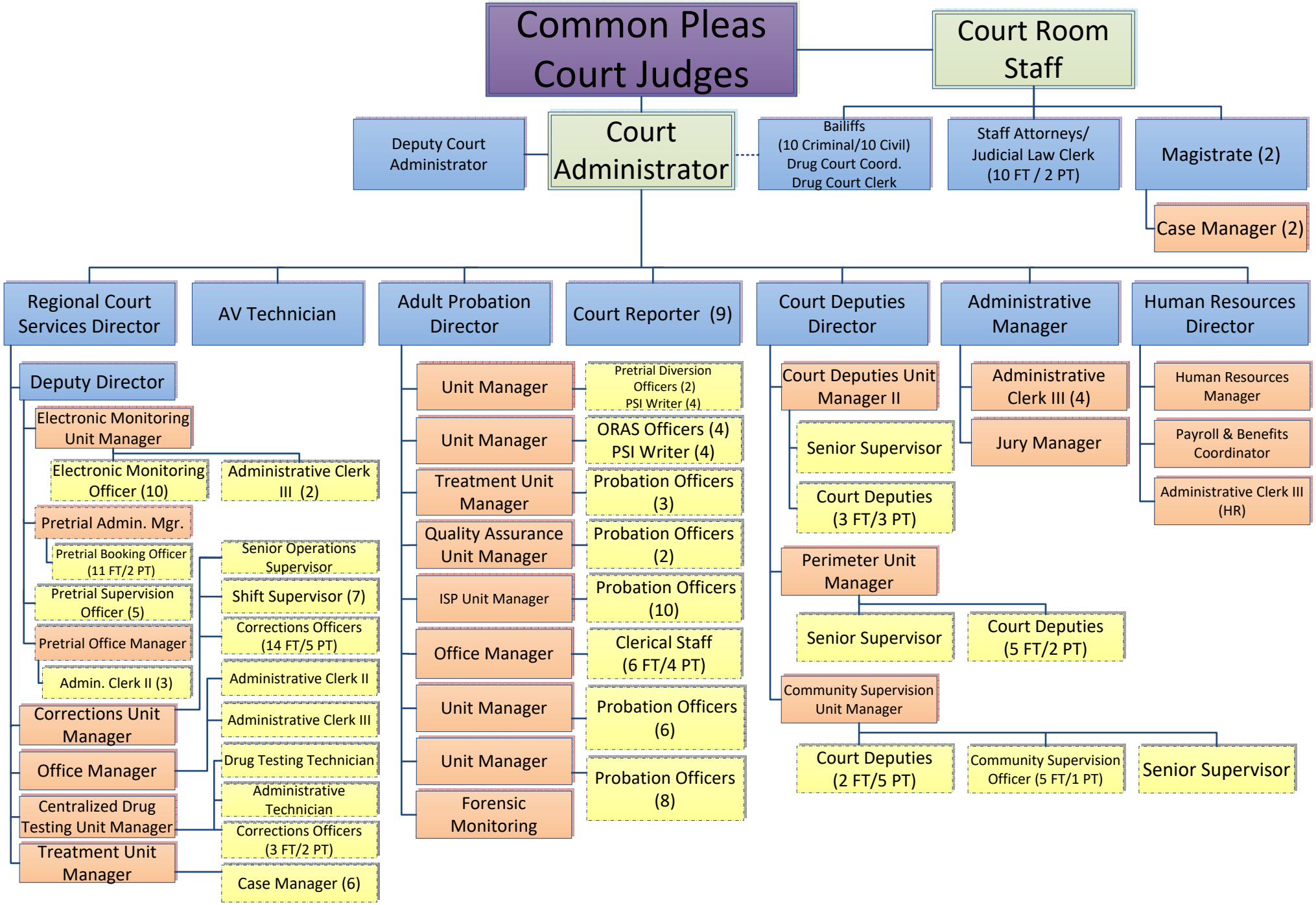
2160-1520

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$865,793**	**$747,906**	**$747,906**	**$787,529**	**$567,319**	**$389,378**	**$213,735**	**$40,421**
LESS PRIOR YEAR ENCUMBRANCES	**1,811**	**1,811**	**1,811**	**1,682**				
BEGINNING BALANCE	**863,983**	**746,095**	**746,095**	**785,847**	**567,319**	**389,378**	**213,735**	**40,421**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	655,691	650,000	724,557	725,000	732,250	739,573	746,968	754,438
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
REIMBUSEMENTS	266,047	250,000	283,137	250,000	250,000	250,000	250,000	250,000
NON-OPERATING	2,965	-	5,235	-	-	-	-	-
TOTAL REVENUES	**924,703**	**900,000**	**1,012,929**	**975,000**	**982,250**	**989,573**	**996,968**	**1,004,438**
TOTAL AVAILABLE	**$1,790,497**	**$1,647,906**	**$1,760,835**	**$1,762,529**	**$1,549,569**	**$1,378,951**	**$1,210,703**	**$1,044,859**
EXPENDITURES:								
PERSONAL SERVICES	660,966	770,341	738,288	764,960	769,941	774,966	780,032	785,142
CHARGES AND SERVICES	340,461	352,750	193,687	351,750	311,750	311,750	311,750	311,750
MATERIALS AND SUPPLIES	7,879	15,000	6,755	15,000	15,000	15,000	15,000	15,000
OPERATING EXPENSES	33,285	62,000	31,006	62,000	62,000	62,000	62,000	62,000
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	2,000	3,570	1,500	1,500	1,500	1,500	1,500
NON-OPERATING	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**1,042,591**	**1,202,091**	**973,306**	**1,195,210**	**1,160,191**	**1,165,216**	**1,170,282**	**1,175,392**
REVENUES OVER/(UNDER) EXPENSES	**$747,906**	**$445,815**	**$787,529**	**$567,319**	**$389,378**	**$213,735**	**$40,421**	**($130,533)**
FULL TIME POSITIONS:				***7.71***				
FULL TIME POSITIONS:				***1.03***				

2019 BUDGET

LUCAS COUNTY

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	5,638,698	5,783,394	5,817,981	5,685,277	(98,117)	-2%
CHARGES AND SERVICES:	114,098	160,036	93,907	128,348	(31,688)	-20%
LEGAL SYSTEM:	324,920	332,250	282,617	87,250	(245,000)	-74%
MATERIALS AND SUPPLIES:	48,888	54,200	54,228	51,225	(2,975)	-5%
OPERATING EXPENSES:	40,589	52,275	51,949	55,275	3,000	6%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	5,082	26,500	4,130	8,900	(17,600)	-66%
TOTAL:	***$6,172,274***	***$6,408,655***	***$6,304,811***	***$6,016,275***	***($392,380)***	-6%
FULL TIME POSITIONS:				***82.00***		
PART TIME POSITIONS:				***12.00***		

Regional Court Services

General Government - Judicial

General Fund

1010-3335

To provide the judiciary with a community-based correctional facility dedicated to the safety of the community and the supervision of offenders in their endeavor to remain productive citizens by seeking or maintaining employment while serving a period of intermittent confinement.

To provide the judiciary with intensive supervision of offenders with the use of technologically advanced monitoring equipment, thus providing an alternative to traditional incarceration as well as assisting with the safety and security of the public while offenders move throughout community.

To complete risk-based pretrial assessments for use by judges when making bond decisions, as well as assisting with the release of eligible offenders from custody. To also provide supervision of offenders placed on pretrial release during pendency of their case, with the focus being on court appearance and public safety, all while addressing the high needs of the offenders.

To coordinate, centralize, and analyze the testing of substance abuse within the local criminal justice system and the community, thereby providing the judiciary and local agencies the necessary identification and information which will allow for appropriate sanctions and treatment of the individual.

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	3,652,145	3,788,438	3,695,579	3,765,657	(22,781)	-1%
CHARGES AND SERVICES:	328,512	438,137	360,080	440,519	2,382	1%
MATERIALS AND SUPPLIES:	379,765	304,600	292,704	303,800	(800)	0%
OPERATING EXPENSES:	24,163	25,646	26,442	27,790	2,144	8%
MISCELLANEOUS:	2,012	3,300	2,793	2,500	(800)	-24%
CAPITAL OUTLAY AND EQUIPMENT:	12,315	9,900	9,561	7,700	(2,200)	-22%
TOTAL:	***$4,398,911***	***$4,570,021***	***$4,387,160***	***$4,547,966***	***($22,055)***	0%
FULL TIME POSITIONS:				***66.00***		
PART TIME POSITIONS:				***9.00***		

Regional Court Services was created in 2017. The department is comprised of the former Work Release department and portions of the former Pretrial Presentence department.

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,001,468	2,176,470	2,052,434	2,125,277	(51,193)	-2%
CHARGES AND SERVICES:	2,030	5,500	4,866	7,500	2,000	36%
MATERIALS AND SUPPLIES:	13,924	15,600	14,029	16,000	400	3%
OPERATING EXPENSES:	13,186	19,500	17,071	20,500	1,000	5%
MISCELLANEOUS:	130	300	-	300	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	1,165	3,000	578	3,000	-	0%
TOTAL:	***$2,031,902***	***$2,220,370***	***$2,088,978***	***$2,172,577***	***($47,793)***	-2%
FULL TIME POSITIONS:				***37.00***		
PART TIME POSITIONS:				***1.00***		

In 2017, the Pretrial Presentence department was eliminated. The workload and corresponding expenses were divided between Adult Probation and the newly created Regional Court Services department.

EM CONTRACTS

2900-8200

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$0**	**$0**	**($70,261)**	**($41,936)**	**($15,841)**	**$8,002**	**$29,572**
LESS PRIOR YEAR ENCUMBRANCES	-	-	-				
BEGINNING BALANCE	**-**	**-**	**(70,261)**	**(41,936)**	**(15,841)**	**8,002**	**29,572**
REVENUES:							
CHARGES FOR SERVICES	-	130,353	635,100	635,100	635,100	635,100	635,100
INVESTMENT INCOME	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-
NON OPERATING	-	-	-	-	-	-	-
TOTAL REVENUES	**-**	**130,353**	**635,100**	**635,100**	**635,100**	**635,100**	**635,100**
TOTAL AVAILABLE	**$0**	**$130,353**	**$564,839**	**$593,164**	**$619,259**	**$643,102**	**$664,672**
EXPENDITURES:							
PERSONAL SERVICES	-	134,044	306,646	308,876	311,128	313,401	315,697
CHARGES AND SERVICES	-	65,945	298,296	298,296	298,296	298,296	298,296
MATERIALS AND SUPPLIES	-	-	333	333	333	333	333
OPERATING EXPENSES	-	625	1,500	1,500	1,500	1,500	1,500
MISCELLANEOUS	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-
TOTAL EXPENSES	**-**	**200,614**	**606,775**	**609,005**	**611,257**	**613,530**	**615,826**
REVENUES OVER/(UNDER) EXPENSES	**$0**	**($70,261)**	**($41,936)**	**($15,841)**	**$8,002**	**$29,572**	**$48,846**

FTE POSITIONS: ***5.00***

PTE POSITIONS: ***0.00***

MIDAS PROGRAM - CTF

2900-8196

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**($2,746)**	**$117,983**	**$170,959**	**$170,959**	**$168,608**	**$160,715**	**$147,196**
LESS PRIOR YEAR ENCUMBRANCES	-	-	-				
BEGINNING BALANCE	**(2,746)**	**117,983**	**170,959**	**170,959**	**168,608**	**160,715**	**147,196**
REVENUES:							
CHARGES FOR SERVICES	541,547	485,815	506,255	506,255	506,255	506,255	506,255
INVESTMENT INCOME	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-
NON OPERATING	-	1,342	-	-	-	-	-
TOTAL REVENUES	**541,546.85**	**487,156.64**	**506,255.00**	**506,255.00**	**506,255.00**	**506,255.00**	**506,255.00**
TOTAL AVAILABLE	**$538,801**	**$605,140**	**$677,214**	**$677,214**	**$674,863**	**$666,970**	**$653,451**
EXPENDITURES:							
PERSONAL SERVICES	325,733	343,416	367,145	369,496	375,039	380,664	386,374
CHARGES AND SERVICES	67,776	89,076	94,722	94,722	94,722	94,722	94,722
MATERIALS AND SUPPLIES	27,153	991	18,263	18,263	18,263	18,263	18,263
OPERATING EXPENSES	155	379	11,125	11,125	11,125	11,125	11,125
MISCELLANEOUS	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	318	15,000	15,000	15,000	15,000	15,000
TOTAL EXPENSES	**420,818**	**434,180**	**506,255**	**508,606**	**514,149**	**519,774**	**525,484**
REVENUES OVER/(UNDER) EXPENSES	**$117,983**	**$170,959**	**$170,959**	**$168,608**	**$160,715**	**$147,196**	**$127,967**

FTE POSITIONS: ***6.50***

PTE POSITIONS: ***0.00***

CTF EXPANSION SERVICES

2900-8199

	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$0**	**$0**	**($64,995)**	**$0**	**$341,855**	**$1,116,723**	**$1,871,583**
LESS PRIOR YEAR ENCUMBRANCES	-	-	-				
BEGINNING BALANCE	**-**	**-**	**(64,995)**	**-**	**341,855**	**1,116,723**	**1,871,583**
REVENUES:							
CHARGES FOR SERVICES	-	1,025,194	858,870	1,587,750	1,587,750	1,587,750	1,587,750
INVESTMENT INCOME	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-
NON OPERATING	-	-	-	-	-	-	-
TOTAL REVENUES	**-**	**1,025,194**	**858,870**	**1,587,750**	**1,587,750**	**1,587,750**	**1,587,750**
TOTAL AVAILABLE	**$0**	**$1,025,194**	**$793,875**	**$1,587,750**	**$1,929,605**	**$2,704,473**	**$3,459,333**
EXPENDITURES:							
PERSONAL SERVICES	-	1,035,696	614,991	1,067,011	633,998	654,006	1,144,442
CHARGES AND SERVICES	-	21,842	73,884	73,884	73,884	73,884	73,884
MATERIALS AND SUPPLIES	-	10,354	50,000	50,000	50,000	50,000	50,000
OPERATING EXPENSES	-	2,460	15,000	15,000	15,000	15,000	15,000
MISCELLANEOUS	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	19,836	40,000	40,000	40,000	40,000	40,000
TOTAL EXPENSES	**-**	**1,090,188**	**793,875**	**1,245,895**	**812,882**	**832,890**	**1,323,326**
REVENUES OVER/(UNDER) EXPENSES	**$0**	**($64,995)**	**$0**	**$341,855**	**$1,116,723**	**$1,871,583**	**$2,136,007**

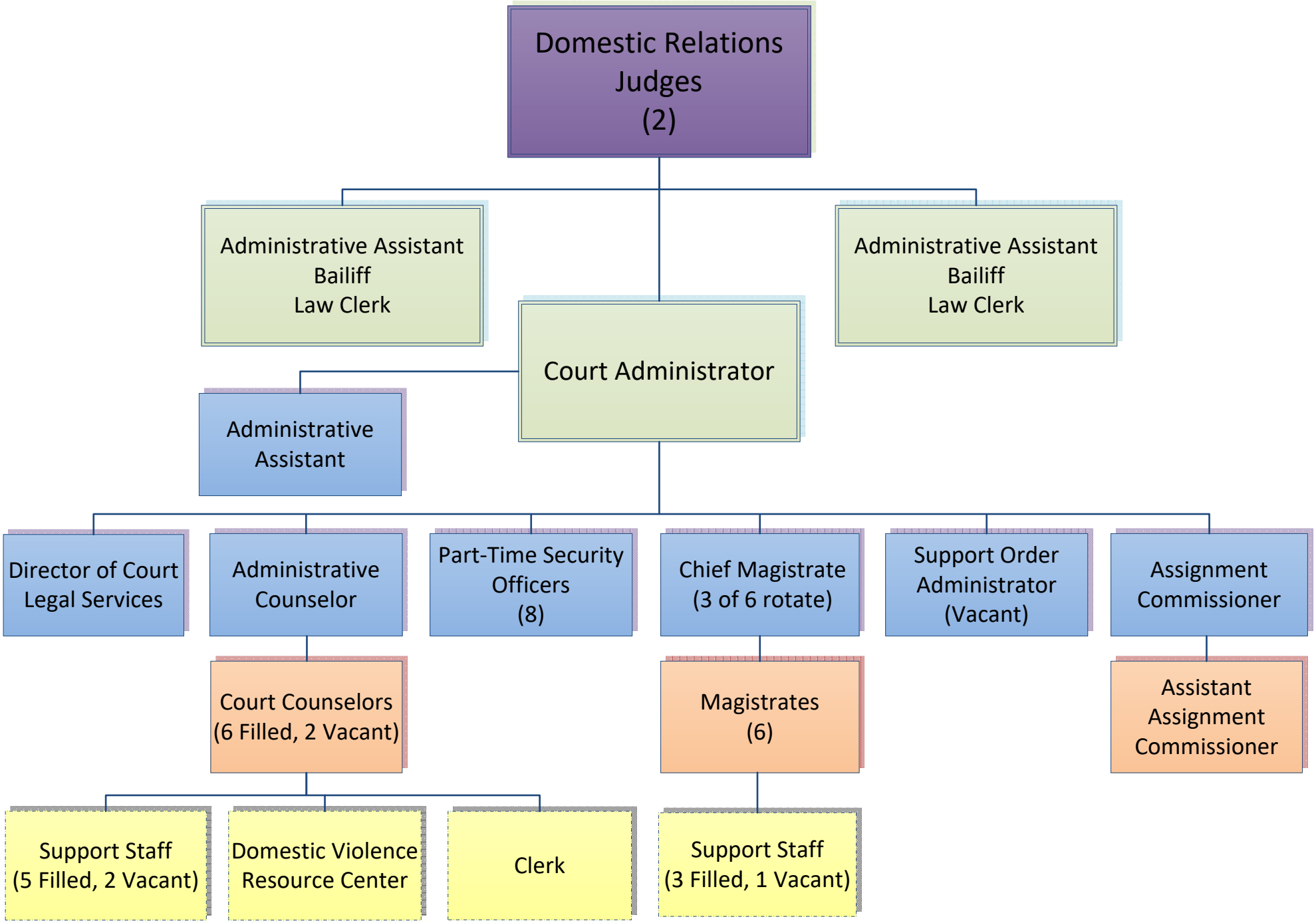
FTE POSITIONS: ***24.00***

PTE POSITIONS: ***0.00***

2019 BUDGET

LUCAS COUNTY

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,399,744	2,383,018	2,347,700	2,549,382	166,364	7%
CHARGES AND SERVICES:	134,620	142,090	133,549	67,370	(74,720)	-53%
MATERIALS AND SUPPLIES:	15,102	24,260	15,845	24,260	-	0%
OPERATING EXPENSES:	69,806	89,790	75,007	94,190	4,400	5%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	7,327	12,055	4,779	8,855	(3,200)	-27%
TOTAL:	***$2,626,599***	***$2,651,213***	***$2,576,880***	***$2,744,057***	***92,844***	4%
FULL TIME POSITIONS:				***35.00***		
PART TIME POSITIONS:				***9.00***		

GOALS:

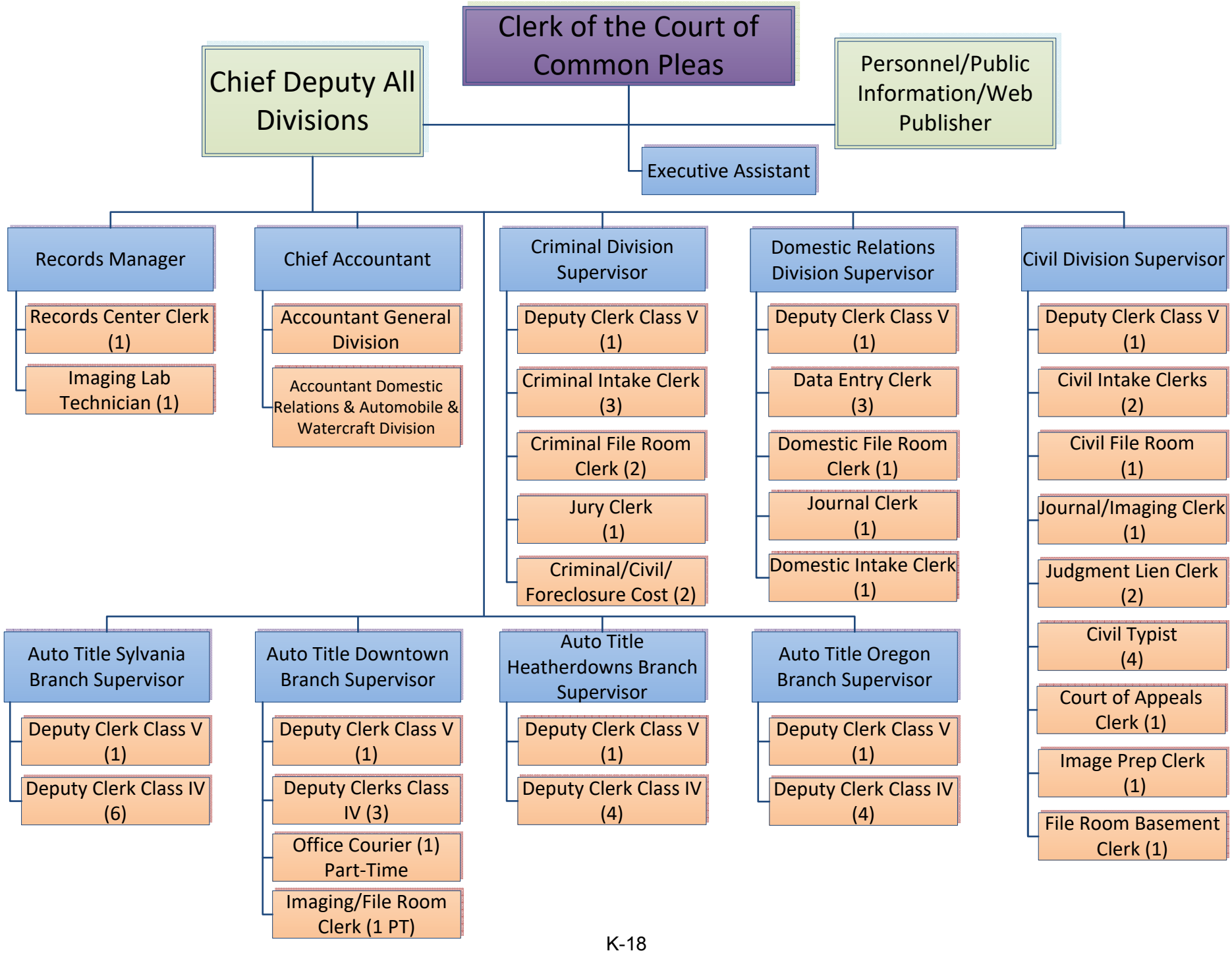
Domestic violence remains a top priority for this court. We continue to search for new resources to expand the services we provide in the DV Center. The need remains for permanent funding for the Domestic Violence Resource Center.

Work stations for self-represented parties continues to be on our priority list. We will continue to seek funding for additional staff to assist litigants in all stages of the court process. This will include help for filling out forms; explaining legal concepts and court procedure; and helping people prepare for hearings in producing court papers, judgments and the like.

To maximize the new case management system, we will streamline our current processes; review and standardize forms and procedures; and examine our business practices. We plan to seek funding for a docket control position to triage our motion practice and track filings, hearings, and judgment entries. This position would prioritize magistrate hearings and docket time.

The court continues to see an increase in cases presenting serious denial of visitation and challenges to parental access. We will examine causes of this phenomenon, including the ways, if any, that the court itself contributes. We will explore ways to address the issues, particularly the prospects for early intervention. We will look at models such as drug courts and other intensive court programs for guidance in our approach to rapid dispute resolution and longer term family intervention.

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,656,830	1,681,331	1,676,236	1,823,514	142,183	8%
CHARGES AND SERVICES:	13,258	20,500	14,716	19,050	(1,450)	-7%
MATERIALS AND SUPPLIES:	15,600	25,600	16,645	23,900	(1,700)	-7%
OPERATING EXPENSES:	267,856	291,000	285,645	288,550	(2,450)	-1%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	4,811	2,850	2,101	2,850	-	0%
TOTAL:	***$1,958,354***	***$2,021,281***	***$1,995,344***	***$2,157,864***	***$136,583***	7%
FULL TIME POSITIONS:				***37.25***		
PART TIME POSITIONS:				***1.00***		

GOALS:

Implementation of a new Case Management System to include e-filing and imaging. Cost reductions are anticipated in labor, paper, and storage.

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.

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

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$4,869,267**	**$5,379,164**	**$5,379,164**	**$6,410,890**	**$6,405,660**	**$6,924,910**	**$7,437,160**	**$7,893,360**
LESS PRIOR YEAR ENCUMBRANCES	**3,721**	**3,771**	**3,771**	**3,340**				
BEGINNING BALANCE	**4,865,546**	**5,375,392**	**5,375,392**	**6,407,550**	**6,405,660**	**6,924,910**	**7,437,160**	**7,893,360**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	3,041,838	3,025,000	3,086,633	3,015,000	3,010,000	3,025,000	3,035,000	3,035,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
INVESTMENT INCOME	1,151	-	3,541	2,400	2,300	2,300	2,400	2,400
MISCELLANEOUS REVENUE	6,936	2,000	11,281	1,000	1,000	1,000	1,000	1,000
TOTAL REVENUES	**3,049,926**	**3,027,000**	**3,101,455**	**3,018,400**	**3,013,300**	**3,028,300**	**3,038,400**	**3,038,400**
TOTAL AVAILABLE	**$7,919,193**	**$8,406,164**	**$8,480,619**	**$9,429,290**	**$9,418,960**	**$9,953,210**	**$10,475,560**	**$10,931,760**
EXPENDITURES:								
PERSONAL SERVI CES	1,770,951	1,877,237	1,789,695	1,967,280	1,989,950	2,011,700	2,065,450	2,108,200
CHARGES FOR SERVICES	43,405	62,000	37,618	63,750	64,250	64,500	67,000	67,500
MATERIALS AND SUPPLIES	70,291	86,750	66,376	95,300	95,500	95,500	97,000	97,000
OPERATING EXPENSES	146,851	191,800	170,022	170,800	172,850	172,850	176,250	206,250
MISCELLANEOUS	-	151,000	-	151,500	151,500	151,500	151,500	151,500
CAPITAL OUTLAY AND EQUIPMENT	8,530	8,000	6,019	75,000	20,000	20,000	25,000	25,000
NON OPERATING	500,000	-	-	500,000	-	-	-	-
TOTAL EXPENSES	**2,540,029**	**2,376,787**	**2,069,729**	**3,023,630**	**2,494,050**	**2,516,050**	**2,582,200**	**2,655,450**
REVENUES OVER/(UNDER) EXPENSES	**$5,379,164**	**$6,029,377**	**$6,410,890**	**$6,405,660**	**$6,924,910**	**$7,437,160**	**$7,893,360**	**$8,276,310**
FTE POSITIONS:				***30.75***				
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.

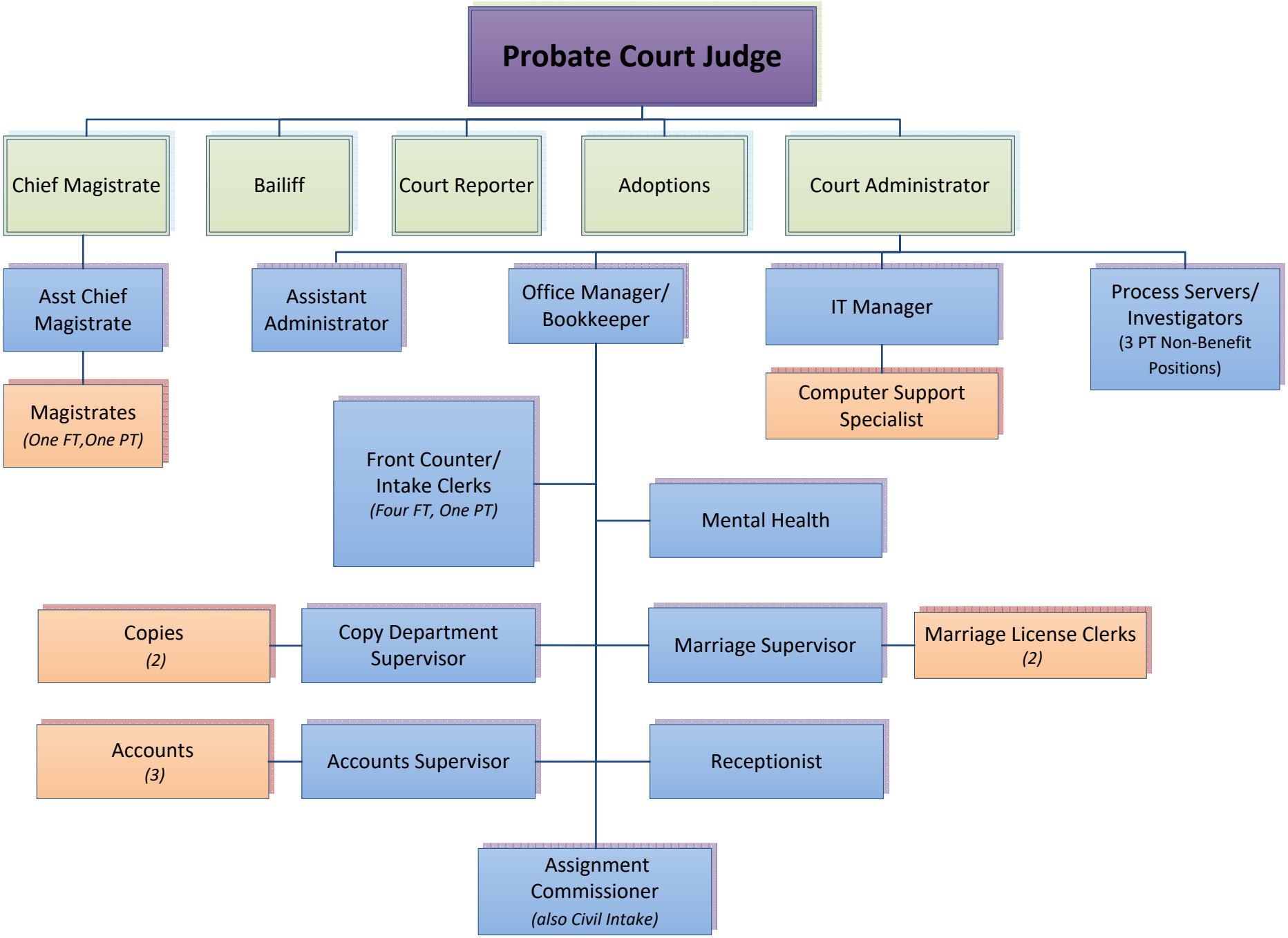
Upgrades to the cameras and recording systems of each Auto Title office are planned.

Reformatting of auto title documents, due to upgraded printers. The State of Ohio will be eliminating dot matrix printers at all of the title offices across the state.

2019 BUDGET

LUCAS COUNTY

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,830,720	1,910,440	1,911,746	1,898,738	(11,702)	-1%
CHARGES AND SERVICES:	1,826	2,500	2,326	3,000	500	20%
LEGAL SYSTEM:	315	1,530	364	1,530	-	0%
MATERIALS AND SUPPLIES:	28,880	29,000	26,502	29,000	-	0%
OPERATING EXPENSES:	10,495	14,000	14,009	14,000	-	0%
TOTAL:	***$1,872,236***	***$1,957,470***	***$1,954,947***	***$1,946,268***	***($11,202)***	-1%
FULL TIME POSITIONS:				***29.00***		
PART TIME POSITIONS:				***3.00***		

GOALS:

Implement portal for attorneys and other professionals to access case images online.

Continue to pursue the implementation of accepting credit card payments.

Work with other agencies and resources to better serve those involved with the mental health court process.

Ensure internal processes are efficient and coordinate with outside parties to better the flow of information and procedures in serving the needs of mental health patients and caregivers.

Continue to reach out to area community partners to provide education about the probate process and services offered. Provide trainings for key individuals, such as guardians.

Integrated Justice System

General Government - Judicial

1010-4500

DUTIES AND RESPONSIBILITIES:

The core responsibility of the Lucas County Integrated Justice System as we are underway implementing the JWorks Integrated Case Management System across the Juvenile, Domestic Relations and General Divisions of the Common Pleas Courts, is to keep autonomous court systems intact while enabling communication between them in such a way as to create one unified system. The Integrated Case Management System should improve the quality of information, and thereby the quality of decisions. In addition, by sharing data between the autonomous courts systems, integration should improve the timely access to information, a critical factor at many of our justice decision points. Integration also permits us to share information without regard to time or space as in the E-service module that allows the public and attorneys access and process records simultaneously from any location, at any time.

Implementation of such a complex system over several years and interfacing with multiple systems requires a delicate balance of maintaining current systems, minimizing project scope creep, and forecasting system, business, policy and financial impacts of each decision made along the way.

DEPARTMENT-WIDE GOALS:

Maintain all current systems (Jworks, eFiling, OnBase, Henschen, ProWare, Tiburon, Connectrix, and dependent systems).

Support day-to-day needs of IJS member departments.

Support ongoing projects (included several grant-related projects) of IJS member departments.

Coordinate projects between the Justice System departments and LCIS.

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. This is achieved through:

• Protecting the integrity of the justice system processes and information through the implementation and use of technology and information systems.

• Supporting the role of the justice system in society.

• Making the most effective use of public resources allocated to justice agencies in the area of technology and information systems.

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	559,270	585,581	586,597	594,839	9,258	2%
CHARGES AND SERVICES:	130,450	152,210	131,889	90,653	(61,557)	-40%
MATERIALS AND SUPPLIES:	203	700	532	700	-	0%
OPERATING EXPENSES:	3,058	12,000	2,931	2,700	(9,300)	-78%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	26,197	1,450	12,900	-	(1,450)	-100%
TOTAL:	***$719,179***	***$751,941***	***$734,850***	***$688,892***	***($63,049)***	-8%
FULL TIME POSITIONS:				***8.00***		
PART TIME POSITIONS:				***0.00***		

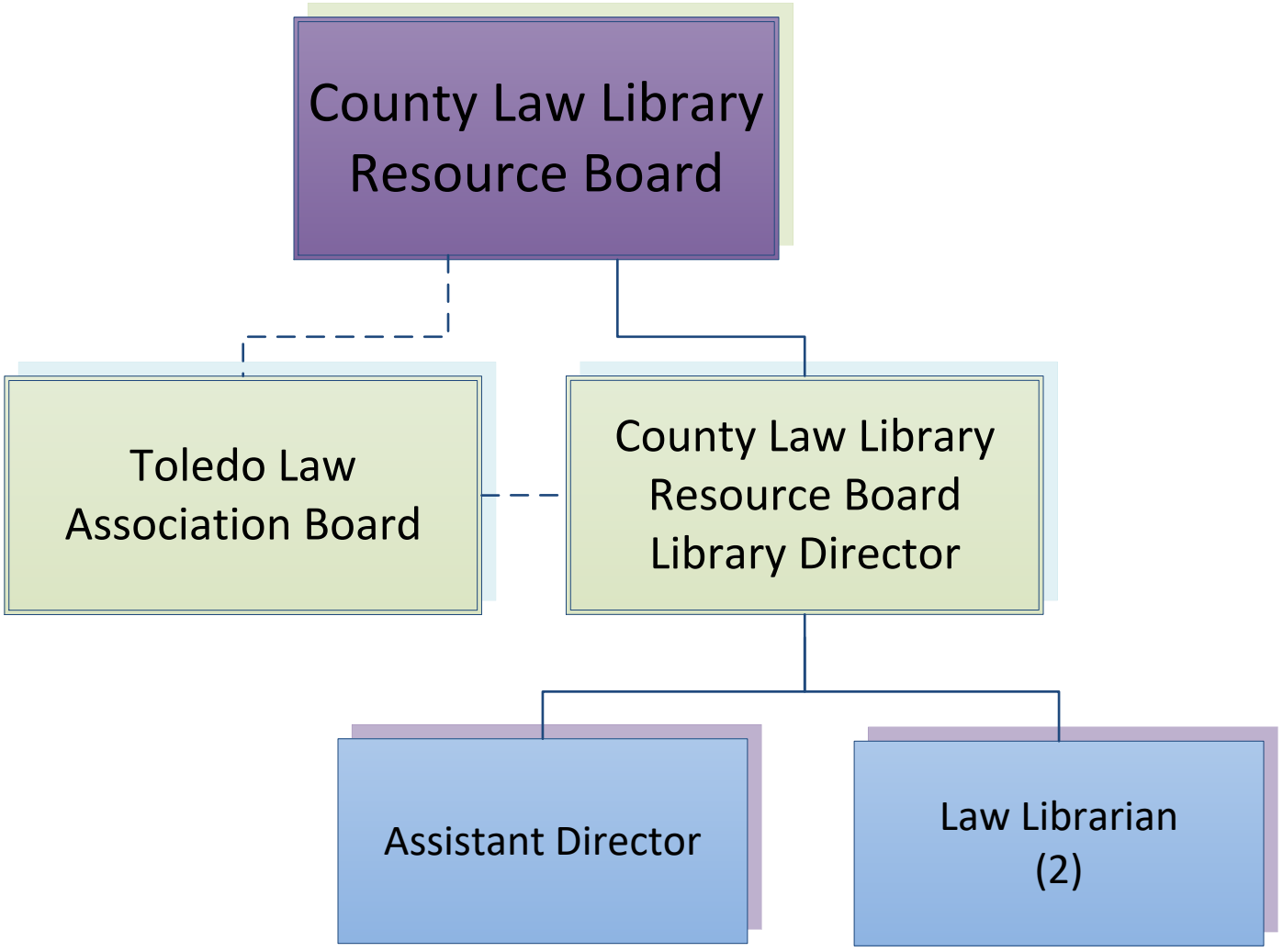
GOALS:

Continue implementation of JWorks Integrated Case Management System at Juvenile and Domestic Relations Courts.

Prepare for 2020 Implementation of JWorks Integrated Case Management System at General Division Court.

Coordinate rollout of Windows 10 PCs to Juvenile Justice Center and General Division users.

Lucas County Law Library



LAW LIBRARY

2115-5210

The mission of the Lucas County Law Library is to support members of the legal community in the discharge of their duty to provide equal justice for all.

DUTIES AND RESPONSIBILITIES:

The mission of the Lucas County Law Library is accomplished in part by providing stakeholders (governmental agencies within the County, the private bar and self-represented members of the public) with access to legal resources; in print, electronically, through training and other means.

To provide constituents with the highest quality, most relevant, and up to date legal resources, great care is taken by library staff members to "weed and feed" the collection by removing and replacing damaged, outdated materials, and continuing to develop the collection through prudent, cost-effective acquisitions.

In addition, electronic resources such as Lexis Advance and Westlaw Next are provided for conducting legal research. Licensed attorneys may also take advantage of Continuing Legal Education (CLE) and other training and programming opportunities, and avail themselves of the conference rooms, computers, printers and the like at the Law Library.

GOALS:

Continue reaching out to community partners to find ways to collaborate for the mutual benefit of each organization, in support of our shared vision of providing access to justice for all Lucas County residents.

Continue providing CLE opportunities for attorneys. Begin discussing educational offerings for paralegals and programs for the public (e.g. "Lawyer in the Library" days, pro se clinics).

More clearly define each staff position. Establish metrics for measuring progress toward fulfilling job requirements and stated annual goals, along with cross-training for backup.

Continue refining and streamlining processes, in part by soliciting more hands-on input from the Lucas County Law Library Resources Board, as well as greater direct collaboration between the LCLLRB and the Toledo Law Association (TLA), for the continued success of the Lucas County Law Library.

LAW LIBRARY

General Government - Judicial

Special Revenue Fund

2115-5210

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$364,734**	**$359,957**	**$359,957**	**$337,267**	**$290,389**	**$249,389**	**$214,378**	**$185,467**
LESS PRIOR YEAR ENCUMBRANCES	**5,366**	**49,972**	**49,972**	**2,288**				
BEGINNING BALANCE	**359,368**	**309,984**	**309,984**	**334,979**	**290,389**	**249,389**	**214,378**	**185,467**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	300	-	-	-	-	-	-	-
FINES AND FORFEITS	412,715	442,486	440,615	453,618	461,103	468,711	476,445	484,306
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING	53,417	52,000	53,291	16,300	16,300	16,300	16,300	16,300
TOTAL REVENUES	**466,432**	**494,486**	**493,906**	**469,918**	**477,403**	**485,011**	**492,745**	**500,606**
TOTAL AVAILABLE	**$831,166**	**$854,443**	**$853,863**	**$807,185**	**$767,792**	**$734,400**	**$707,123**	**$686,073**
EXPENDITURES:								
PERSONAL SERVICES	206,471	242,431	238,419	250,586	252,192	253,812	255,446	257,093
CHARGES AND SERVICES	255,520	239,610	270,722	251,130	251,130	251,130	251,130	251,130
MATERIALS AND SUPPLIES	3,765	2,500	702	3,000	3,000	3,000	3,000	3,000
OPERATING EXPENSES	5,434	9,580	6,754	10,580	10,580	10,580	10,580	10,580
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	19	-	-	1,500	1,500	1,500	1,500	1,500
TOTAL EXPENSES	**471,209**	**494,121**	**516,596**	**516,796**	**518,402**	**520,022**	**521,656**	**523,303**
REVENUES OVER/(UNDER) EXPENSES	**$359,957**	**$360,322**	**$337,267**	**$290,389**	**$249,389**	**$214,378**	**$185,467**	**$162,769**

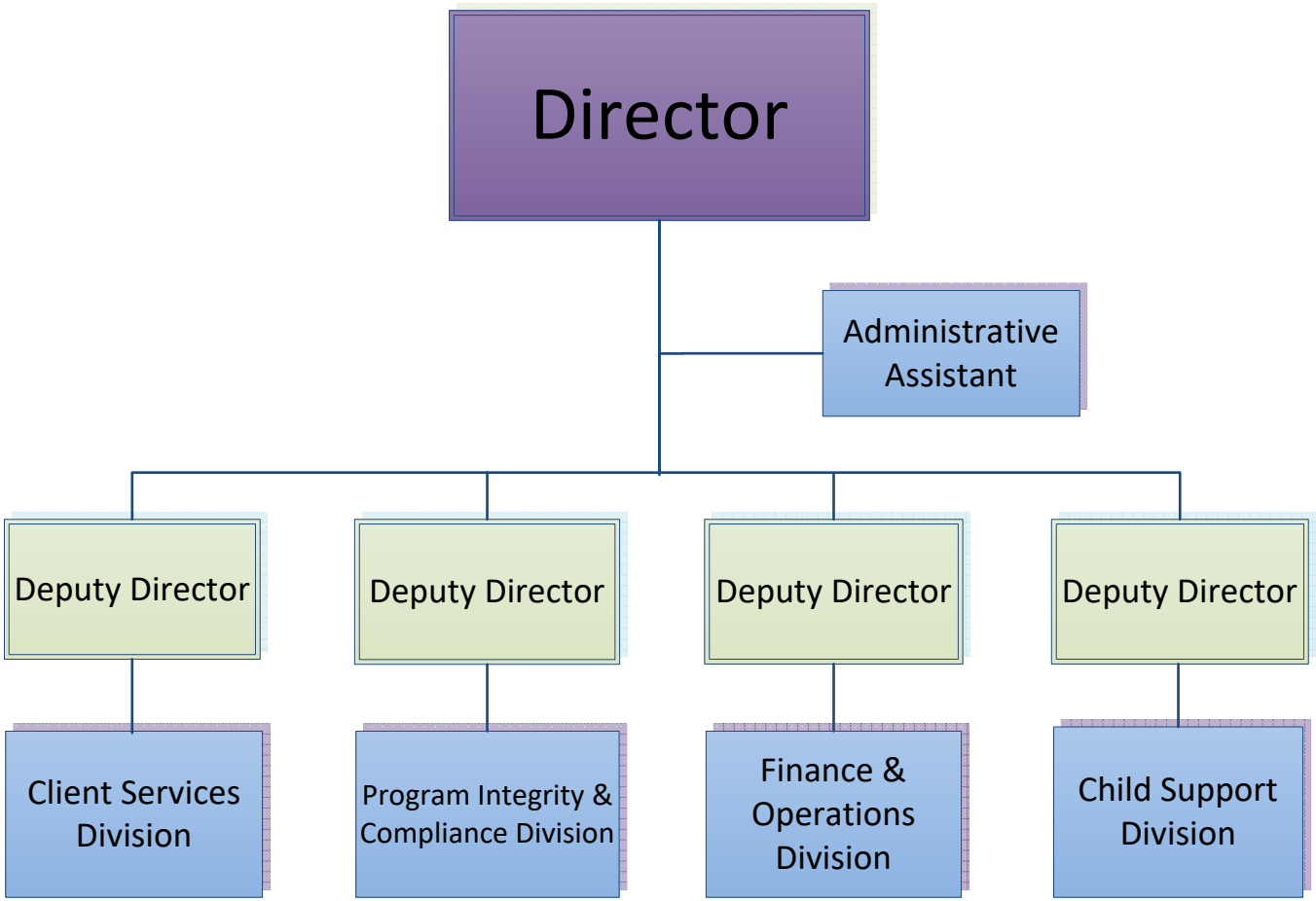
FULL TIME POSITIONS: ***3.00***

PART TIME POSITIONS: ***1.00***

2019 BUDGET

LUCAS COUNTY

Job & Family Services and Division of Child Support



Child Support Enforcement Agency (CSEA)*

General Government - Judicial

Special Revenue Fund

2080-0210

We assist Lucas County families and individuals to achieve their highest level of stability and independence. Respecting the dignity of our clients, 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 with a focus on supporting a desired culture of excellence.

Explore any and all sustainable cost savings ideas, including maximizing and leveraging existing resources, to remain solvent within the decreasing allocations provided by ODJFS.

Take advantage of technical opportunities to more efficiently and effectively perform our work.

Maintain an efficient balance of agency operational costs vs. community-based services aligned with Agency-wide goals to drive community impact.

Engage all levels of staff and community partners to produce optimal solutions for the families and individuals we serve.

*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

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$1,409,418**	**$1,857,675**	**$1,857,675**	**$2,469,525**	**$2,192,304**	**$1,915,083**	**$1,637,862**	**$1,360,641**
LESS PRIOR YEAR ENCUMBRANCES	**2,396**	**237**	**237**	**-**				
BEGINNING BALANCE	**1,407,022**	**1,857,438**	**1,857,438**	**2,469,525**	**2,192,304**	**1,915,083**	**1,637,862**	**1,360,641**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,656,082	1,665,050	1,705,576	1,672,024	1,672,024	1,672,024	1,672,024	1,672,024
FINES & FOREITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	8,394,823	9,834,016	8,996,948	9,365,586	9,365,586	9,365,586	9,365,586	9,365,586
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	807,983	150,000	187,389	180,000	180,000	180,000	180,000	180,000
NON-OPERATING TRANSFERS IN	19,255	-	30,282	20,000	20,000	20,000	20,000	20,000
TOTAL REVENUES	**10,878,142**	**11,649,066**	**10,920,195**	**11,237,610**	**11,237,610**	**11,237,610**	**11,237,610**	**11,237,610**
TOTAL AVAILABLE	**$12,287,560**	**$13,506,741**	**$12,777,870**	**$13,707,135**	**$13,429,914**	**$13,152,693**	**$12,875,472**	**$12,598,251**
EXPENDITURES:								
PERSONAL SERVICES	6,667,762	7,109,509	6,503,094	6,995,313	6,995,313	6,995,313	6,995,313	6,995,313
CHARGES AND SERVICES	3,739,536	4,491,473	3,780,469	4,488,918	4,488,918	4,488,918	4,488,918	4,488,918
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING	22,587	26,600	24,782	29,600	29,600	29,600	29,600	29,600
MISCELLANEOUS	-	-	-	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY AND EQUIPMENT	-	10,000	-	-	-	-	-	-
PA SHARED COST TRANSFER	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**10,429,885**	**11,637,582**	**10,308,346**	**11,514,831**	**11,514,831**	**11,514,831**	**11,514,831**	**11,514,831**
REVENUES OVER/(UNDER) EXPENSES	**$1,857,675**	**$1,869,159**	**$2,469,525**	**$2,192,304**	**$1,915,083**	**$1,637,862**	**$1,360,641**	**$1,083,420**

FULL TIME POSITIONS: ***103.00***

PART TIME POSITIONS: ***0.00***

PUBLIC SAFETY

L. Public Safety

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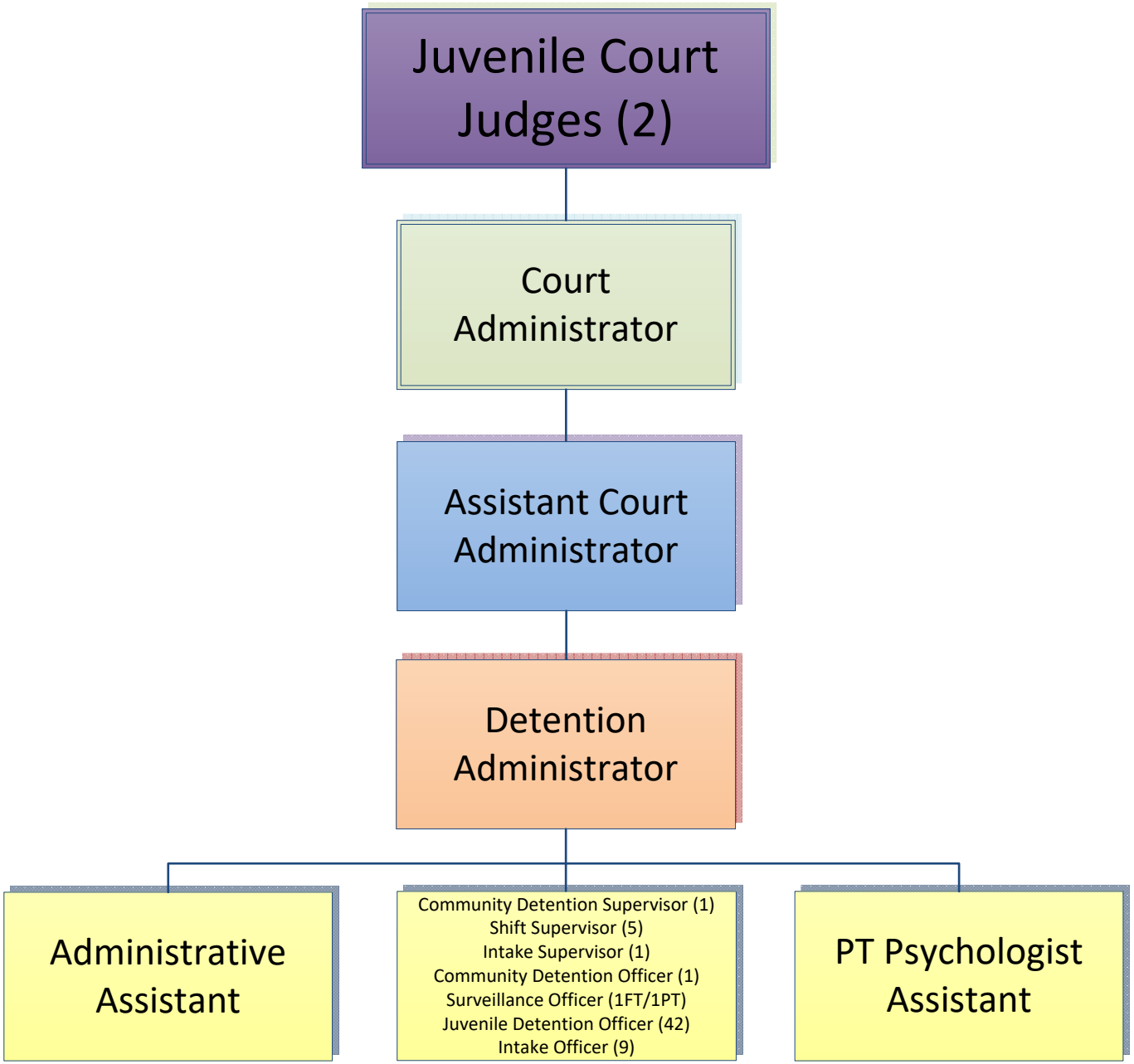
2019 BUDGET

LUCAS COUNTY

Juvenile Detention Center



Juvenile Detention Center

General Government - Public Safety

General Fund

1010-1120

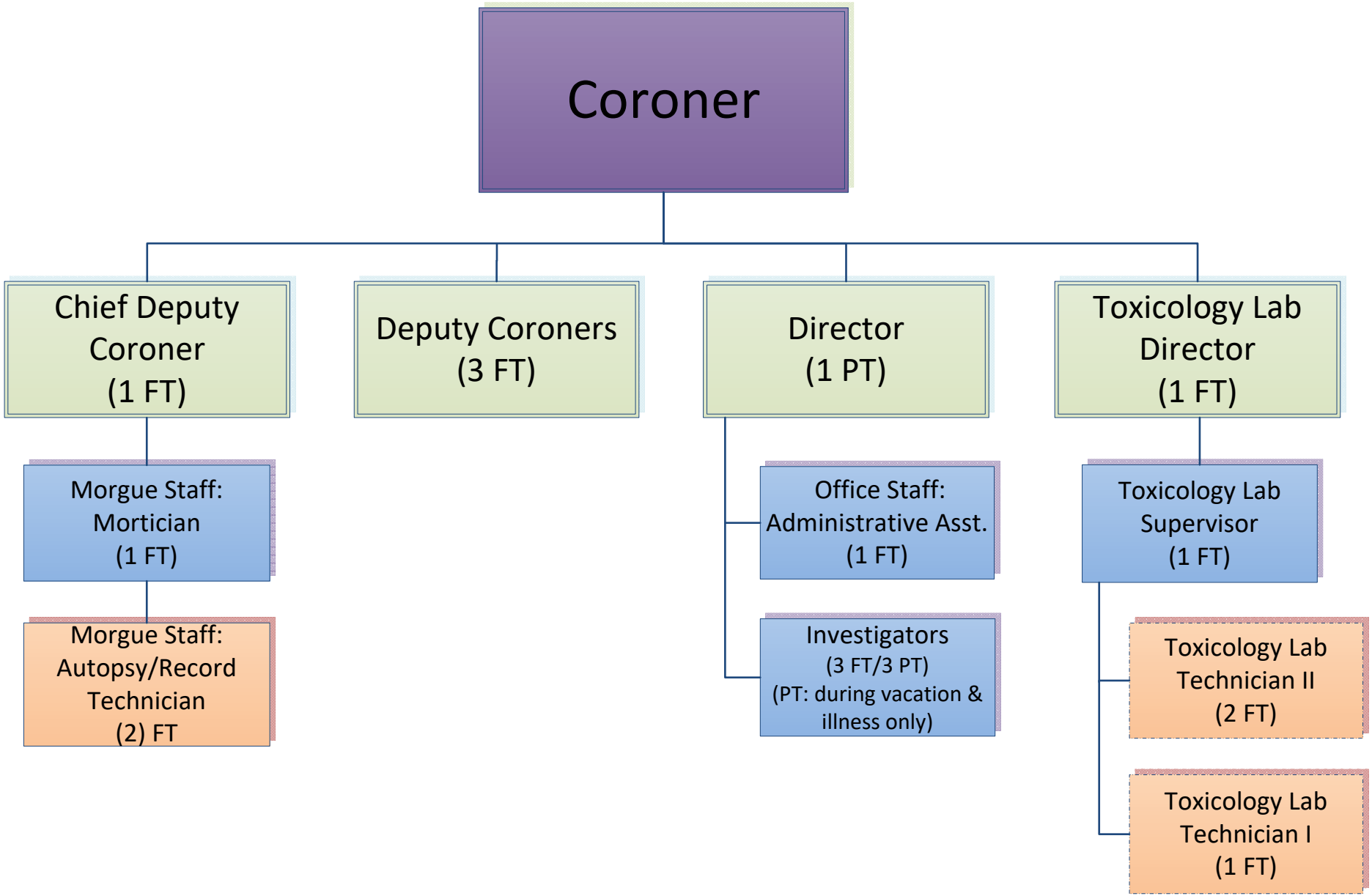
The Court of Common Pleas – Juvenile Division is mandated and governed by law. In fulfilling its mandate the court's mission is to:

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	3,036,688	3,148,993	3,179,455	3,104,329	(44,664)	-1%
CHARGES AND SERVICES:	442,417	276,140	259,297	276,340	200	0%
MATERIALS AND SUPPLIES:	51,674	45,270	45,087	41,700	(3,570)	-8%
OPERATING EXPENSES:	13,292	23,766	19,167	20,646	(3,120)	-13%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	11,776	17,340	14,492	17,340	-	0%
TOTAL:	***$3,555,847***	***$3,511,509***	***$3,517,499***	***$3,460,355***	***($51,154)***	***-1%***
FULL TIME POSITIONS:				***56.00***		
PART TIME POSITIONS:				***0.00***		

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. The Coroner's Office is a member of the National Association of Medical Examiners.

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,550,016	1,573,642	1,581,850	1,572,794	(848)	0%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES:	-	-	-	-	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$1,550,016***	***$1,573,642***	***$1,581,850***	***$1,572,794***	***($848)***	0%
FULL TIME POSITIONS:				***13.67***		
PART TIME POSITIONS:				***5.00***		

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

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$402,722**	**$590,164**	**$590,164**	**$703,705**	**$659,144**	**$565,783**	**$472,822**	**$369,761**
LESS PRIOR YEAR ENCUMBRANCES	**32,515**	**57,904**	**57,904**	**100,326**				
BEGINNING BALANCE	**370,207**	**532,260**	**532,260**	**603,379**	**659,144**	**565,783**	**472,822**	**369,761**
REVENUES:								
CHARGES FOR SERVICES	1,172,027	1,045,000	1,233,434	1,045,000	1,040,000	1,040,000	1,040,000	1,040,000
MISCELLANEOUS REVENUE	-	73,845	-	73,845	73,845	73,845	73,845	73,845
TOTAL REVENUES	**1,172,027**	**1,118,845**	**1,233,434**	**1,118,845**	**1,113,845**	**1,113,845**	**1,113,845**	**1,113,845**
TOTAL AVAILABLE	**$1,574,749**	**$1,709,009**	**$1,823,598**	**$1,822,550**	**$1,772,989**	**$1,679,628**	**$1,586,667**	**$1,483,606**
EXPENDITURES:								
PERSONAL SERVICES	72,191	74,045	74,985	76,356	76,356	76,356	76,356	76,356
CHARGES AND SERVICES	789,755	776,000	862,623	777,100	819,200	819,300	829,400	829,500
MATERIALS AND SUPPLIES	77,625	111,000	67,064	109,500	109,500	109,500	109,500	177,000
OPERATING EXPENSES	32,936	37,300	48,907	39,950	41,650	41,150	41,150	41,150
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	12,078	65,000	66,315	50,000	50,000	50,000	50,000	52,000
NON-OPERATING	-	110,500	-	110,500	110,500	110,500	110,500	110,500
TOTAL EXPENSES	**984,585**	**1,173,845**	**1,119,894**	**1,163,406**	**1,207,206**	**1,206,806**	**1,216,906**	**1,286,506**
REVENUES OVER/(UNDER) EXPENSES	**$590,164**	**$535,164**	**$703,705**	**$659,144**	**$565,783**	**$472,822**	**$369,761**	**$197,100**

FULL TIME POSITIONS: ***0.33***

PART TIME POSITIONS: ***0.00***

TOXICOLOGY LABORATORY

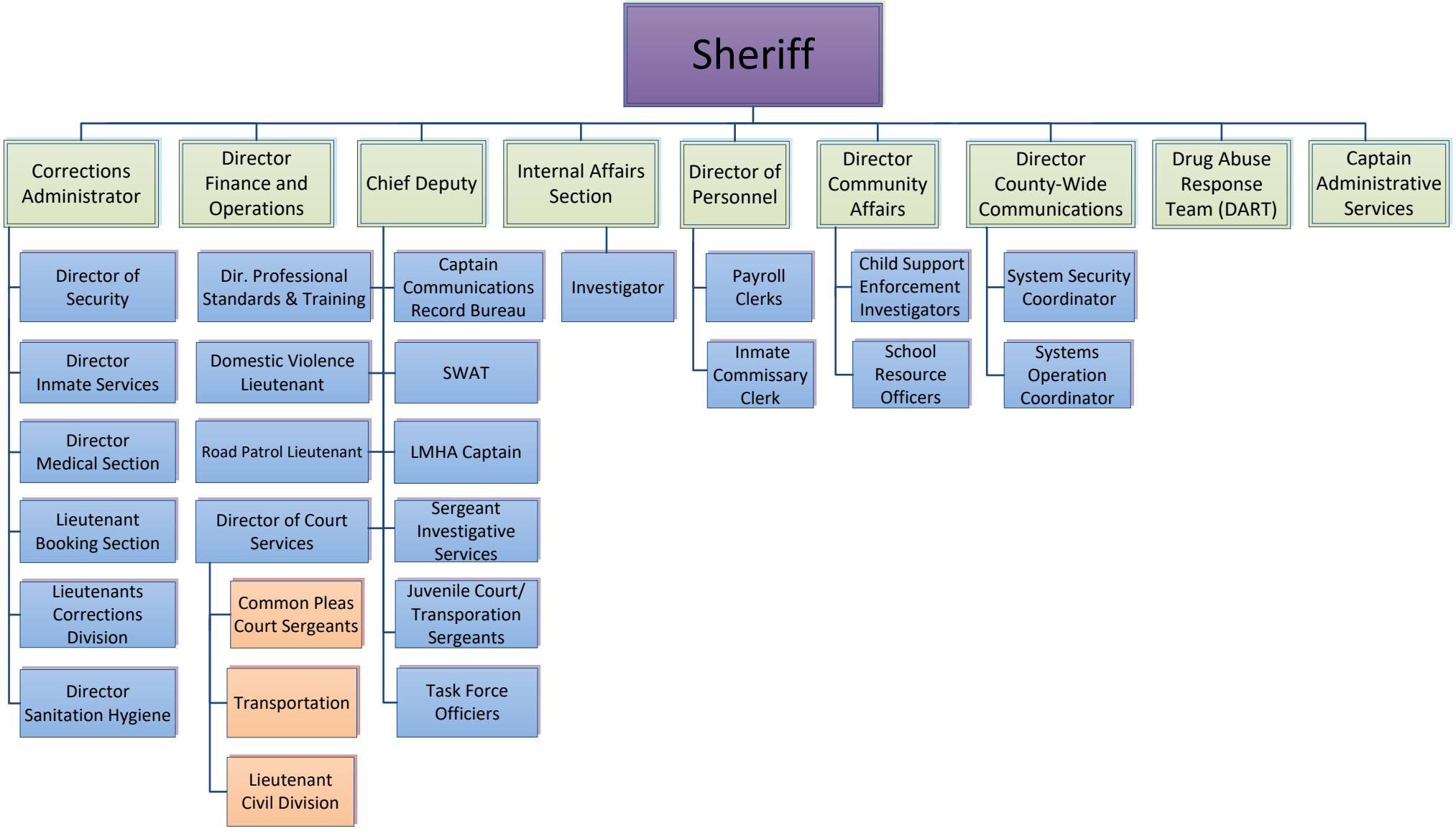
2131-1230

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$5,371**	**$30,840**	**$30,840**	**$128,016**	**$128,016**	**$165,623**	**$204,604**	**$244,974**
LESS PRIOR YEAR ENCUMBRANCES	**2,413**	**3,283**	**3,283**	**14,468**				
BEGINNING BALANCE	**7,784**	**34,122**	**34,122**	**142,483**	**128,016**	**165,623**	**204,604**	**244,974**
REVENUES:								
CHARGES FOR SERVICES	521,063	467,000	494,202	467,000	471,670	476,387	481,151	485,962
INTERGOVERNMENTAL REVENUE	-	-	-	38,205	38,014	37,824	37,635	37,447
MISCELLANEOUS	-	-	-	-	-	-	-	-
OPERATING TRANSFER-IN	1,264	110,500	152,083	110,500	110,500	110,500	110,500	110,500
TOTAL REVENUES	**522,327**	**577,500**	**646,285**	**615,705**	**620,184**	**624,711**	**629,286**	**633,909**
TOTAL AVAILABLE	**$527,698**	**$608,340**	**$677,125**	**$743,721**	**$748,200**	**$790,334**	**$833,890**	**$878,883**
EXPENDITURES:								
PERSONAL SERVICES	349,734	432,300	409,051	425,387	428,510	431,663	434,849	438,063
CHARGES AND SERVICES	22,378	24,000	23,180	24,000	24,000	24,000	24,000	24,000
MATERIALS AND SUPPLIES	87,038	90,000	77,352	90,000	90,000	90,000	90,000	90,000
OPERATING EXPENSES	37,709	39,217	39,527	40,067	40,067	40,067	40,067	40,067
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	3,000	-	153,000	-	-	-	-
TOTAL EXPENSES	**496,858**	**588,517**	**549,109**	**732,454**	**582,577**	**585,730**	**588,916**	**592,130**
REVENUES OVER/(UNDER) EXPENSES	**$30,840**	**$19,823**	**$128,016**	**$11,267**	**$165,623**	**$204,604**	**$244,974**	**$286,753**

FULL TIME POSITIONS: ***4.00***

PART TIME POSITIONS: ***0.00***

Lucas County Sheriff's Office



Sheriff

General Government - Public Safety

1010-1630, 1010-1650, 1010-1660, 1010-1670, 1010-1671, 2143, and 2145

It is the mission of the Lucas County Sheriff's Office to protect the lives and property of the citizens of Lucas County, to preserve the peace, and to prevent crime and disorder while constantly guarding personal liberties as prescribed by law. This will be done with honor, integrity, and by conducting ourselves with the highest ethical standards to maintain public confidence.

DUTIES AND RESPONSIBILITIES:

Operate the County jail.

Investigate criminal activities.

Provide security services for and serving documents generated by various courts.

Obtain and serve criminal summons and warrants.

Maintain records of all investigations in Lucas County.

Maintain a registry of all sex offenders living in Lucas County.

Provide services and maintain Concealed Carry records.

DEPARTMENT-WIDE GOALS:

Keep Lucas County a safe place to live and raise a family.

Provide safe, humane, and secure jail.

Maintain a department based on the core values of integrity, fairness, compassion, courtesy, and professionalism.

Provide the best in quality service to earn the highest respect and confidence from the citizens in Lucas County.

Treat all citizens and fellow employees in a fair and equitable manner without regard to race, gender, religion, national origin, physical or mental disability, or sexual orientation.

2019 GOALS:

Continue to take advantage of opportunities which have a positive effect on the quality of life for Lucas County residents.

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.

Continue to collaborate with other City, County and State law enforcement agencies to make Lucas County as safe as possible.

Continue to explore innovative ways to make our current operations run more effectively and efficiently.

Sheriff - Administration

General Government - Public Safety

General Fund

1010-1660

The Administrative Services Division provides budget, payroll and management services for the Sheriff.

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,501,649	2,537,030	2,579,396	2,547,889	10,859	0%
CHARGES AND SERVICES:	80,521	109,000	69,752	109,000	-	0%
LEGAL SYSTEM:	49,166	49,166	51,625	55,000	5,834	12%
MATERIALS AND SUPPLIES:	34,273	35,000	21,894	27,000	(8,000)	-23%
OPERATING EXPENSES:	39,172	68,500	35,348	72,500	4,000	6%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	17,705	21,000	48,365	46,000	25,000	119%
TOTAL:	***$2,722,486***	***$2,819,696***	***$2,806,380***	***$2,857,389***	***$37,693***	***1%***
FULL TIME POSITIONS:				***33.00***		
PART TIME POSITIONS:				***0.00***		

2019 BUDGET

LUCAS COUNTY

Public Safety Court Security
General Government - Public Safety
General Fund
1010-1630

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,773,736	2,873,654	3,052,608	3,076,525	202,871	7%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES:	-	-	-	-	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$2,773,736***	***$2,873,654***	***$3,052,608***	***$3,076,525***	***$202,871***	***7%***

FULL TIME POSITIONS:	***45.00***
PART TIME POSITIONS:	***0.00***

Sheriff - Law Enforcement
General Government - Public Safety
General Fund
1010-1650

The Law Enforcement Division provides patrol and investigative police services for the unincorporated areas of Lucas County.

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	5,414,983	5,579,168	6,110,056	5,646,200	67,032	1%
CHARGES AND SERVICES:	171,006	173,000	161,495	151,000	(22,000)	-13%
MATERIALS AND SUPPLIES:	163,771	162,000	204,031	199,000	37,000	23%
OPERATING EXPENSES:	32,898	37,500	42,000	44,500	7,000	19%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	78,969	25,000	8,489	25,000	-	0%
TOTAL:	***$5,861,627***	***$5,976,668***	***$6,526,070***	***$6,065,700***	***$89,032***	***1%***

FULL TIME POSITIONS:	***81.00***
PART TIME POSITIONS:	***0.00***

Sheriff - Corrections Center
General Government - Public Safety
General Fund
1010-1670

The Corrections Division supervises, secures and maintains the Lucas County Corrections Center.

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	20,466,269	20,095,014	20,723,596	18,253,200	(1,841,814)	-9%
CHARGES AND SERVICES:	919,346	930,000	936,019	951,000	21,000	2%
LEGAL SYSTEM:	25,713	19,000	17,134	19,000	-	0%
MATERIALS AND SUPPLIES:	368,597	378,000	348,017	363,000	(15,000)	-4%
OPERATING EXPENSES:	52,276	69,500	64,417	69,000	(500)	-1%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	16,081	20,000	32,013	20,000	-	0%
TOTAL:	***$21,848,283***	***$21,511,514***	***$22,121,195***	***$19,675,200***	***($1,836,314)***	***-9%***

FULL TIME POSITIONS:	***324.00***
PART TIME POSITIONS:	***2.00***

Medical Correction Center
General Government - Public Safety
General Fund
1010-1671

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,315,939	1,297,930	1,194,643	1,223,770	(74,160)	-6%
CHARGES AND SERVICES:	190,426	207,700	183,363	197,000	(10,700)	-5%
MATERIALS AND SUPPLIES:	6,500	14,000	13,737	15,000	1,000	7%
OPERATING EXPENSES:	-	2,000	1,528	2,000	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	2,978	1,000	610	1,000	-	0%
TOTAL:	***$1,515,843***	***$1,522,630***	***$1,393,880***	***$1,438,770***	***($83,860)***	***-6%***

FULL TIME POSITIONS:	***14.00***
PART TIME POSITIONS:	***7.00***

Sheriff Policing-ALL
Public Safety
Special Revenue Fund
2143

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$437,204**	**$495,935**	**$495,935**	**$495,935**	**$495,935**	**$495,935**	**$495,934**	**$495,934**
LESS PRIOR YEAR ENCUMBRANCES	**-**	**-**	**-**	**-**				
BEGINNING BALANCE	**437,204**	**495,935**	**495,935**	**495,935**	**495,935**	**495,935**	**495,934**	**495,934**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	3,551,353	3,552,788	3,559,500	3,575,820	3,599,053	3,622,489	3,646,131	3,828,438
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	19,417	-	25,164	-	-	-	-	-
TOTAL REVENUES	**3,570,769**	**3,552,788**	**3,584,664**	**3,575,820**	**3,599,053**	**3,622,489**	**3,646,131**	**3,828,438**
TOTAL AVAILABLE	**$4,007,974**	**$4,048,723**	**$4,080,599**	**$4,071,755**	**$4,094,988**	**$4,118,424**	**$4,142,065**	**$4,324,372**
EXPENDITURES:								
PERSONAL SERVICES	3,437,317	3,465,229	3,308,205	3,488,261	3,511,494	3,534,931	3,558,572	3,582,421
CHARGES AND SERVICES	50,650	59,286	59,113	59,286	59,286	59,286	59,286	59,286
MATERIALS AND SUPPLIES	24,072	28,273	28,273	28,273	28,273	28,273	28,273	28,273
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**3,512,039**	**3,552,788**	**3,395,590**	**3,575,820**	**3,599,053**	**3,622,490**	**3,646,131**	**3,669,980**
REVENUES OVER/(UNDER) EXPENSES	**$495,935**	**$495,935**	**$685,009**	**$495,935**	**$495,935**	**$495,934**	**$495,934**	**$654,392**

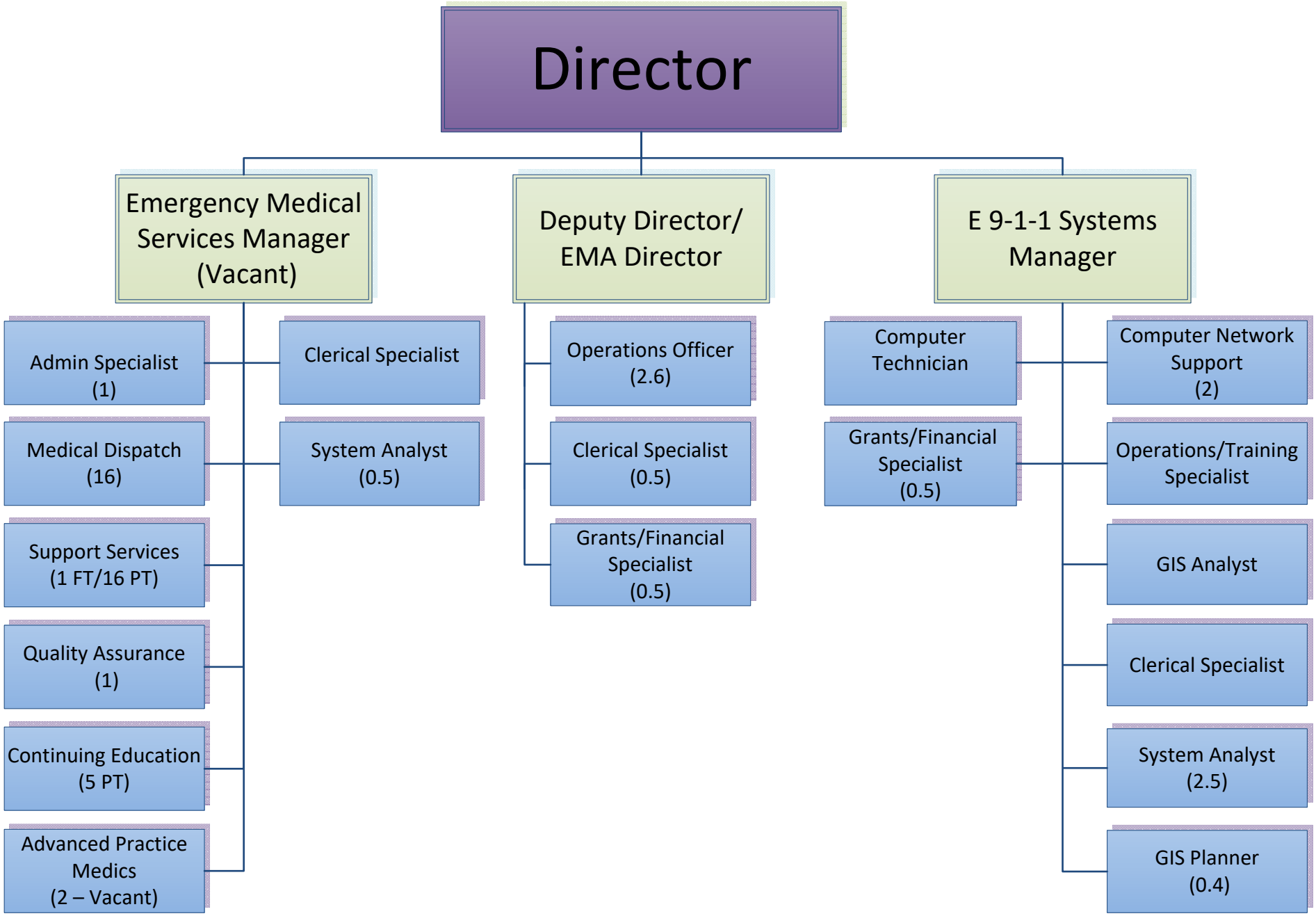
FULL TIME POSITIONS:	***39.00***
PART TIME POSITIONS:	***7.00***

COUNTYWIDE COMMUNICATIONS
Public Safety
Special Revenue Fund
2145-1692

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
ENDING BALANCE	**$2,522,850**	**1,592,098**	**1,592,098**	**$1,747,353**	**$1,772,461**	**$1,777,616**	**$1,740,898**	**$1,611,913**
LESS PRIOR YEAR ENCUMBRANCES	**694,859**	**146,571**	**146,571**	**734,002**				
BEGINNING BALANCE	**1,827,990**	**1,445,527**	**1,445,527**	**1,013,351**	**1,772,461**	**11,777,616**	**1,740,898**	**1,611,913**
REVENUES:								
CHARGES FOR SERVICES	550,840	-	1,508,760	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	840	-	8,760	8,760	8,760	8,760	8,760
MISCELLANEOUS REVENUE	77,123	1,582,100	-	1,573,535	1,573,535	1,573,535	1,573,535	1,573,535
OPERATING TRANSFER-IN (GENERAL FUND)	-	-	-	-	-	-	-	-
NON-OPERATING	-	-	1,831	-	-	-	-	-
TOTAL REVENUES	**627,963**	**1,582,940**	**1,510,591**	**1,582,295**	**1,582,295**	**1,582,295**	**1,582,295**	**1,582,295**
TOTAL AVAILABLE	**$3,150,813**	**$3,175,038**	**$3,102,689**	**$3,329,648**	**$3,354,756**	**$3,359,911**	**$3,323,193**	**$3,194,208**
EXPENDITURES:								
PERSONNEL SERVICES	306,494	348,275	285,970	354,044	322,157	324,644	327,183	330,455
CHARGES AND SERVICES	1,173,215	1,147,556	1,048,534	1,123,663	1,194,003	1,228,389	1,313,117	1,369,842
MATERIALS AND SUPPLIES	4,836	12,629	3,445	10,000	11,500	11,500	11,500	11,500
OPERATING EXPENSES	16,866	34,480	11,257	29,480	29,480	29,480	29,480	29,639
MISCELLENEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	57,303	40,000	6,130	40,000	20,000	25,000	30,000	30,000
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**1,558,715**	**1,582,940**	**1,355,336**	**1,557,187**	**1,577,140**	**1,619,013**	**1,711,280**	**1,771,436**
REVENUES OVER/(UNDER) EXPENSES	**$1,592,098**	**$1,592,098**	**$1,747,353**	**$1,772,461**	**$1,777,616**	**$1,740,898**	**$1,611,913**	**$1,422,772**

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

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$5,858,806**	**$5,693,043**	**$5,693,043**	**$5,563,794**	**$4,722,354**	**$3,576,347**	**$2,110,076**	**$331,555**
LESS PRIOR YEAR ENCUMBRANCES	**332,439**	**597,457**	**597,457**	**374,648**				
BEGINNING BALANCE	**5,526,367**	**5,095,586**	**5,095,586**	**5,189,146**	**4,722,354**	**3,576,347**	**2,110,076**	**331,555**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	3,634,492	3,800,000	3,757,163	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING	9,190,339	9,182,930	9,194,375	9,182,930	9,182,930	9,182,930	9,182,930	9,182,930
TOTAL REVENUES	**12,824,830**	**12,982,930**	**12,951,539**	**12,982,930**	**12,982,930**	**12,982,930**	**12,982,930**	**12,982,930**
TOTAL AVAILABLE	**$18,683,636**	**$18,675,973**	**$18,644,581**	**$18,546,724**	**$17,705,284**	**$16,559,277**	**$15,093,006**	**$13,314,485**
EXPENDITURES:								
PERSONAL SERVICES	2,036,371	2,299,777	2,066,689	2,367,513	2,407,263	2,447,384	2,488,957	2,530,939
CHARGES AND SERVICES	9,000,240	9,192,532	9,440,412	9,190,857	9,374,674	9,562,167	9,753,411	9,948,479
MATERIALS AND SUPPLIES	1,095,003	1,162,500	1,014,646	1,107,500	1,161,500	1,217,150	1,275,583	1,336,937
OPERATING EXPENSES	732,290	497,500	449,744	984,500	999,500	1,024,500	1,039,500	1,054,500
MISCELLANEOUS	268	25,000	74	25,000	25,000	25,000	25,000	25,000
CAPITAL OUTLAY AND EQUIPMENT	126,422	136,000	109,222	149,000	161,000	173,000	179,000	185,000
TOTAL EXPENSES	**12,990,594**	**13,313,309**	**13,080,787**	**13,824,370**	**14,128,937**	**14,449,201**	**14,761,451**	**15,080,855**
REVENUES OVER/(UNDER) EXPENSES	**$5,693,043**	**$5,362,664**	**$5,563,794**	**$4,722,354**	**$3,576,347**	**$2,110,076**	**$331,555**	**($1,766,370)**
FULL TIME POSITIONS:				***22.00***				
PART TIME POSITIONS:				***23.00***				

EMERGENCY TELEPHONE - 911

General Government - Public Safety

Special Revenue Fund

2071-0710

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$4,408,665**	**$4,444,752**	**$4,444,752**	**$3,886,655**	**$3,620,056**	**$3,205,690**	**$2,638,053**	**$1,911,427**
LESS PRIOR END ENCUMBRANCES	**668,754**	**1,529,616**	**1,529,616**	**626,160**				
BEGINNING BALANCE	**3,739,911**	**2,915,136**	**2,915,136**	**3,260,495**	**3,620,056**	**3,205,690**	**2,638,053**	**1,911,427**
REVENUES:								
TAXES	4,366,317	4,366,316	4,475,427	4,366,316	4,366,316	4,366,316	4,366,316	4,366,316
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	578,228	579,170	576,507	579,170	579,170	579,170	579,170	579,170
MISCELLANEOUS	440	-	155	-	-	-	-	-
NON OPERATING	3,524	2,000	67,444	2,000	2,000	2,000	2,000	2,000
TOTAL REVENUES	**4,948,509**	**4,947,486**	**5,119,533**	**4,947,486**	**4,947,486**	**4,947,486**	**4,947,486**	**4,947,486**
TOTAL AVAILABLE	**$9,357,174**	**$9,392,238**	**$9,564,285**	**$8,834,141**	**$8,567,542**	**$8,153,176**	**$7,585,539**	**$6,858,913**
EXPENDITURES:								
PERSONAL SERVICES	835,995	997,055	868,431	944,000	966,030	988,662	1,011,914	1,035,808
CHARGES AND SERVICES	2,988,500	2,925,435	3,909,850	2,967,435	3,053,072	3,142,158	3,234,833	3,331,246
MATERIALS AND SUPPLIES	44,393	51,544	32,294	52,450	52,450	52,450	52,450	52,450
OPERATING EXPENSES	637,814	743,200	613,829	750,200	770,300	791,003	812,327	834,291
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	405,720	500,000	253,227	500,000	520,000	540,850	562,588	585,254
NON OPERATING/TRANSFER DEBT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**4,912,422**	**5,217,234**	**5,677,630**	**5,214,085**	**5,361,852**	**5,515,123**	**5,674,112**	**5,839,049**
REVENUES OVER/(UNDER) EXPENSES	**$4,444,752**	**$4,175,004**	**$3,886,655**	**$3,620,056**	**$3,205,690**	**$2,638,053**	**$1,911,427**	**$1,019,864**

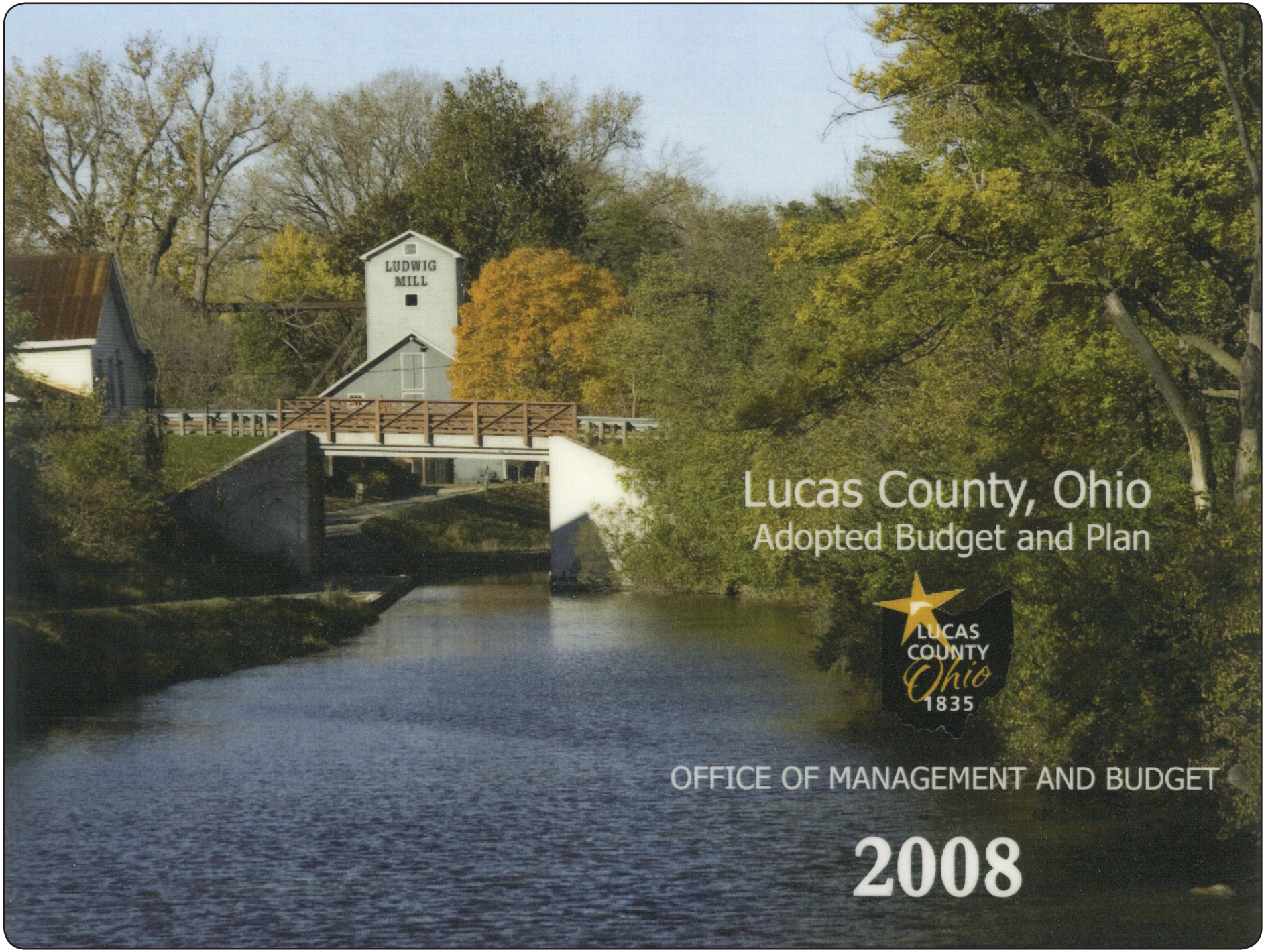
FULL TIME POSITIONS: ***14.00***

PART TIME POSITIONS: ***0.00***

EMERGENCY MANAGEMENT AGENCY
General Government - Public Safety
Special Revenue Fund
2072-0730

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$240,455**	**$240,455**	**$240,455**	**$288,462**	**$288,462**	**$288,462**	**$288,462**	**$288,462**
LESS PRIOR YEAR ENCUMBRANCES	**7,897**	**17,320**	**17,320**	**12,476**				
BEGINNING BALANCE	**232,559**	**223,135**	**223,135**	**275,986**	**288,462**	**288,462**	**288,462**	**288,462**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	369,354	477,818	413,425	479,081	479,081	479,081	479,081	479,081
MISCELLANEOUS	-	8,424	-	8,500	8,500	8,500	8,500	8,500
NON OPERATING	103,080	159,725	117,525	159,725	159,725	159,725	159,725	159,725
TOTAL REVENUES	**472,434**	**645,967**	**530,951**	**647,306**	**647,306**	**647,306**	**647,306**	**647,306**
TOTAL AVAILABLE	**$712,889**	**$886,422**	**$771,406**	**$935,768**	**$935,768**	**$935,768**	**$935,768**	**$935,768**
EXPENDITURES:								
PERSONAL SERVICES	327,592	400,714	314,970	405,454	405,454	405,454	405,454	405,454
CHARGES AND SERVICES	154,129	187,450	147,515	193,150	193,150	193,150	193,150	193,150
MATERIALS AND SUPPLIES	2,852	4,700	2,716	4,500	4,500	4,500	4,500	4,500
OPERATING EXPENSES	9,744	28,300	12,929	23,500	23,500	23,500	23,500	23,500
MISCELLANEOUS	722	2,348	657	2,202	2,202	2,202	2,202	2,202
CAPITAL OUTLAY AND EQUIPMENT	116	21,000	4,158	18,500	18,500	18,500	18,500	18,500
TOTAL EXPENSES	**495,155**	**644,512**	**482,944**	**647,306**	**647,306**	**647,306**	**647,306**	**647,306**
REVENUES OVER/(UNDER) EXPENSES	**$217,734**	**$241,910**	**$288,462**	**$288,462**	**$288,462**	**$288,462**	**$288,462**	**$288,462**

FULL TIME POSITIONS: ***6.00***
PART TIME POSITIONS: ***1.00***



Lucas County, Ohio
Adopted Budget and Plan

LUCAS COUNTY Ohio 1835

OFFICE OF MANAGEMENT AND BUDGET

2008

M. Public Works

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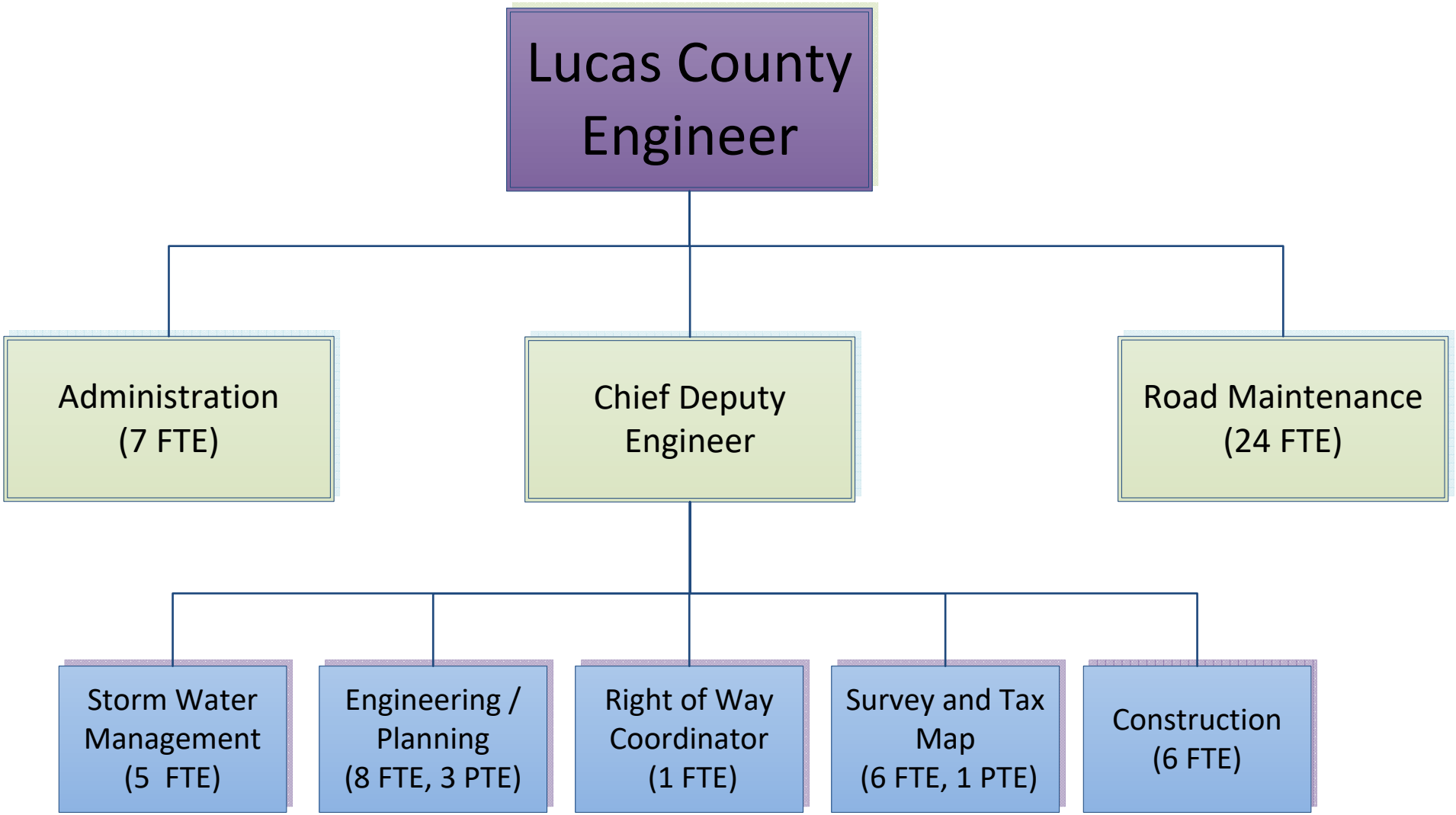
2019 BUDGET

LUCAS COUNTY

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.

The Lucas County Storm Water District strives to enhance the quality of life Jerusalem, Monclova, Spencer, Springfield, Sylvania, Washington, and Waterville Townships within Lucas County by utilizing a watershed approach to meet and maintain EPA Water Quality permit requirements and responsibly address Drainage and Floodplain Management within available resources.

DUTIES AND RESPONSIBILITIES:

Perform major road construction projects such as road widening and reconstruction, and intersection improvements which include roundabouts, road resurfacing, as well as preventive treatments.

Provides additional services including roadside vegetation control, snow and ice removal, roadway stripping, and installation and maintenance of traffic signals and signs.

Responsible for the maintenance of 162 bridges and numerous culverts and drainage appurtenances in the county.

GOALS:

45 miles of preventive maintenance for 2019: Chip Seal 8 miles, Crack Seal 26 miles, Microsurfacing 11 miles.

15.37 miles of road rehabilitation/reconstruction.

1 bridge repair.

2 bridge replacement.

3 traffic safety improvements.

2 minor drainage improvements.

1 culvert replacement/repair.

County Engineer
Public Works
General Fund
1010-2910

ADOPTED BUDGET BY CATEGORY:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	141,790	149,992	144,052	145,499	(4,493)	97.00%
CHARGES AND SERVICES:	-	13,739	13,304	5,000	(8,739)	36%
MATERIALS AND SUPPLIES:	-	1,000.00	815.26	1,000.00	184.74	18%
OPERATING EXPENSES	808	1,080	1,073	4,100	3,020	280%
MISCELLANEOUS	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	5,000.00	4,093.56	3,000.00	(2,000.00)	-40%
TOTAL:	***$142,598***	***$170,811***	***$163,338***	***$158,599***	***($12,027)***	***-7.04%***

FULL TIME POSITIONS: ***2.20***
PART TIME POSITIONS: ***0.00***

MOTOR VEHICLE & GASOLINE TAX

Public Works
Special Revenue
2040-2920

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
CASH BALANCE CARRYOVER	**$4,287,123**	**$5,048,591**	**$5,048,591**	**$5,683,312**	**$6,305,205**	**$6,379,517**	**$6,687,622**	**$7,085,120**
LESS PRIOR YEAR ENCUMBRANCE	**63,243**	**44,146**	**44,146**	**255,917**				
UNENCUMBERED BALANCE	**4,223,880**	**5,004,445**	**5,004,445**	**5,427,395**	**6,305,205**	**6,379,517**	**6,687,622**	**7,085,120**
REVENUES:								
	-	-	-	-	-	-	-	-
TAXES	-	2,300	1,325	2,300	2,300	2,300	2,300	2,300
CHARGES FOR SERVICES	2,925	150	2,910	150	150	150	150	150
FINES AND FORFEITS	251,937	260,000	292,625	260,000	260,000	260,000	260,000	260,000
INTERGOVERNMENTAL REVENUES	5,650,563	5,965,000	6,006,412	6,865,000	6,865,000	6,865,000	6,865,000	6,865,000
INVESTMENT INCOME	57,661	90,000	111,603	90,000	90,000	90,000	90,000	90,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON-OPERATING (Dept 2921)	22,038	-	29,113	-	-	-	-	-
TOTAL REVENUES	**5,985,124**	**6,317,450**	**6,443,988**	**7,217,450**	**7,217,450**	**7,217,450**	**7,217,450**	**7,217,450**
TOTAL AVAILABLE	**$10,272,247**	**$11,366,041**	**$11,492,579**	**$12,900,762**	**$13,522,655**	**$13,596,967**	**$13,905,072**	**$14,302,570**
EXPENDITURES:								
PERSONAL SERVICES	4,327,524	4,667,000	4,563,738	5,206,250	5,733,741	5,479,558	5,369,558	5,371,339
CHARGES AND SERVICES	177,964	110,000	138,033	148,305	150,530	152,789	155,080	157,405
MATERIALS AND SUPPLIES	420,117	1,034,500	790,943	918,840	931,874	945,101	958,527	972,155
OPERATING EXPENSES	227,561	253,500	245,922	250,706	254,465	258,281	262,067	267,030
MISCELLANEOUS	4,965	5,000	4,026	5,481	5,563	5,647	5,731	5,817
CAPITAL OUTLAY AND EQUIPMENT	65,527	55,000	66,604	65,975	66,965	67,969	68,989	70,023
TOTAL EXPENSES	**5,223,656**	**6,125,000**	**5,809,266**	**6,595,557**	**7,143,138**	**6,909,345**	**6,819,952**	**6,843,769**
REVENUES OVER/(UNDER) EXPENSES	**$5,048,591**	**$5,241,041**	**$5,683,312**	**$6,305,205**	**$6,379,517**	**$6,687,622**	**$7,085,120**	**$7,458,801**
FULL TIME POSITIONS				***58.35***				
PART TIME POSITIONS				***10.00***				

MOTOR VEHICLE & GASOLINE TAX PROJECTS
Public Works
Capital Project Fund
2041-2940

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
CASH BALANCE CARRYOVER	**$3,026,111**	**$3,674,089**	**$3,674,089**	**$1,495,824**	**$4,505,332**	**$2,395,833**	**$924,568**	**$25,260**
LESS PRIOR YEAR ENCUMBRANCE	**1,820,492**	**1,931,189**	**1,931,189**	**844,814**				
UNENCUMBERED BALANCE	**1,205,619**	**1,742,900**	**1,742,900**	**651,010**	**4,505,332**	**2,395,833**	**924,568**	**25,260**
REVENUES:								
CHARGES AND SERVICES	195,663	60,000	118,340	60,000	60,000	60,000	60,000	60,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	9,054,368	8,055,000	8,434,839	11,655,000	9,730,000	9,000,000	10,125,000	10,955,000
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	101,241	40,000	249,204	80,000	105,000	80,000	80,000	80,000
NON OPERATING REVENUES	2,477,858	7,510,000	1,758,520	6,405,000	1,375,000	945,000	600,000	600,000
TOTAL REVENUES	**11,829,129**	**15,665,000**	**10,560,902**	**18,200,000**	**11,270,000**	**10,085,000**	**10,865,000**	**11,695,000**
TOTAL AVAILABLE	**$14,855,240**	**$19,339,089**	**$14,234,991**	**$19,695,824**	**$15,775,332**	**$12,480,833**	**$11,789,568**	**$11,720,260**
EXPENDITURES:								
PERSONAL SERVICES	654,792	-	622,122	-	-	-	-	-
CHARGES AND SERVICES	7,936,695	16,992,200	9,989,084	15,190,492	13,379,499	10,656,957	11,764,308	10,822,689
MATERIALS AND SUPPLIES	282	-	228	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	1,115	-	742	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	2,588,268	-	2,126,991	-	-	-	-	-
TOTAL EXPENSES	**11,181,151**	**16,992,200**	**12,739,167**	**15,190,492**	**13,379,499**	**10,656,957**	**11,764,308**	**10,822,689**
REVENUES OVER/(UNDER) EXPENSES	**$3,674,089**	**$2,346,889**	**$1,495,824**	**$4,505,332**	**$2,395,833**	**$1,823,876**	**$25,260**	**$897,571**

STORM WATER OPERATIONS
Public Works
Special Revenue
2043-2970

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$671,987**	**$867,570**	**$867,570**	**$747,169**	**$236,969**	**$224,269**	**$196,464**	**$153,994**
LESS PRIOR YEAR ENCUMBRANCE	**56,349**	**102,812**	**102,812**	**41,496**				
UNENCUMBERED BALANCE	**615,638**	**764,758**	**764,758**	**705,673**	**236,969**	**224,269**	**196,464**	**153,994**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,204,810	642,756	756,245	562,000	1,075,000	1,075,000	1,075,000	1,075,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	3,010	-	-	-	-	-
NON-OPERATING	1,669	-	2,712	-	-	-	-	-
TOTAL REVENUES	**1,206,479**	**642,756**	**761,967**	**562,000**	**1,075,000**	**1,075,000**	**1,075,000**	**1,075,000**
TOTAL AVAILABLE	**$1,878,466**	**$1,510,326**	**$1,629,537**	**$1,309,169**	**$1,311,969**	**$1,299,269**	**$1,271,464**	**$1,228,994**
EXPENDITURES:								
PERSONAL SERVICES	481,503	511,205	500,024	574,200	589,700	604,805	619,470	635,495
CHARGES AND SERVICES	494,455	399,600	369,790	475,000	475,000	475,000	475,000	475,000
MATERIALS AND SUPPLIES	1,242	2,400	1,192	3,000	3,000	3,000	3,000	3,000
OPERATING EXPENSES	2,687	5,400	1,094	6,000	6,000	6,000	6,000	6,000
MISCELLANEOUS	310	4,000	1,356	4,000	4,000	4,000	4,000	4,000
CAPITAL OUTLAY AND EQUIPMENT	30,699	10,000	8,911	10,000	10,000	10,000	10,000	10,000
NON OPERATING EXPENSES	-	750,000	-	-	-	-	-	-
TOTAL EXPENSES	**1,010,896**	**932,605**	**882,368**	**1,072,200**	**1,087,700**	**1,102,805**	**1,117,470**	**1,133,495**
REVENUES OVER/(UNDER) EXPENSES	**$867,570**	**$577,721**	**$747,169**	**$236,969**	**$224,269**	**$196,464**	**$153,994**	**$95,499**
FULL TIME POSITIONS				***6.45***				
PART TIME POSITIONS				***1.00***				

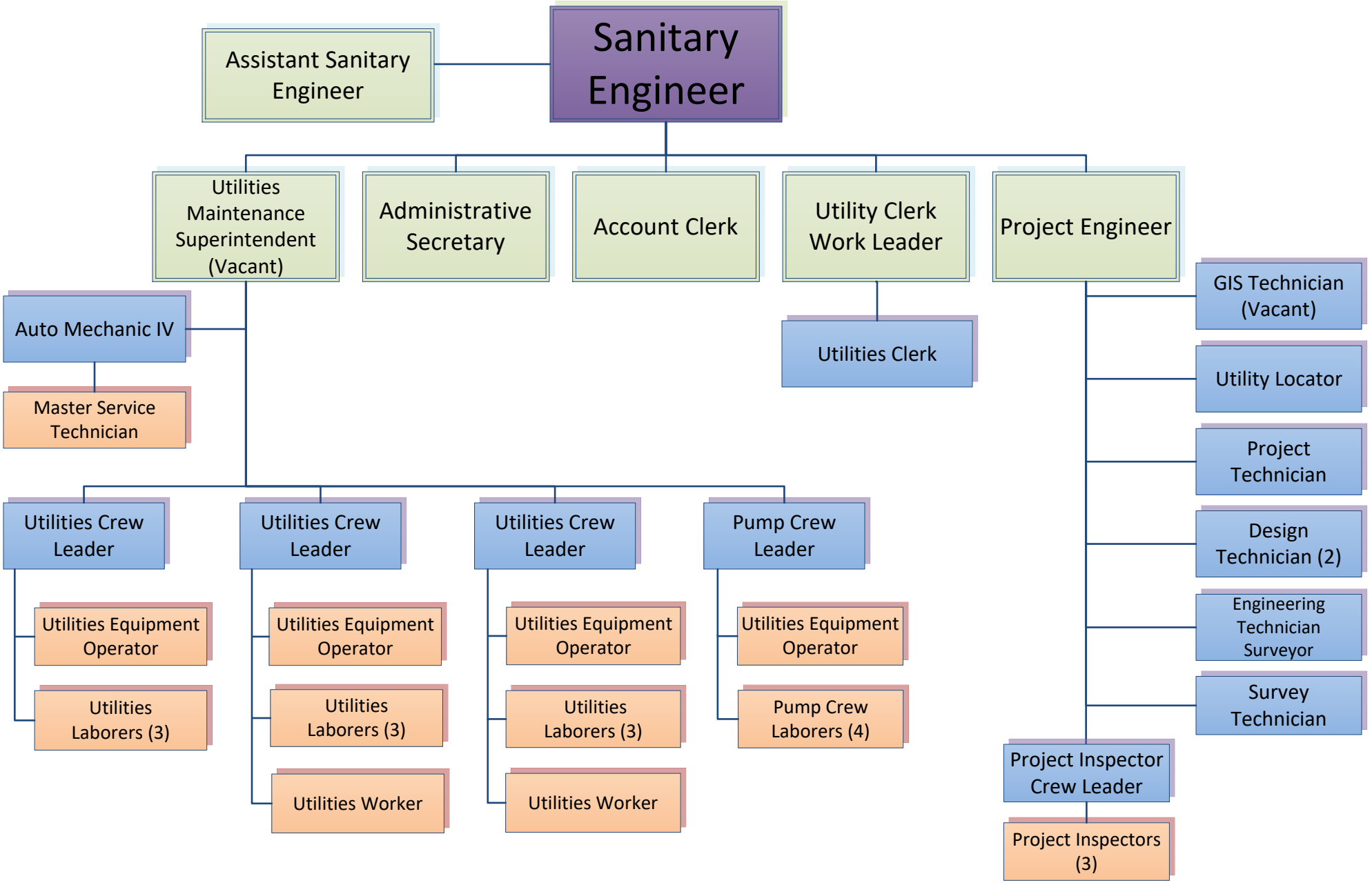
STORM WATER C.I.P.
Public Works
Debt Service
2044-2971

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
CASH BALANCE CARRYOVER	**$1,201,563**	**$914,657**	**$914,657**	**$1,238,624**	**$463,624**	**$419,624**	**$375,624**	**$531,624**
LESS PRIOR YEAR ENCUMBRANCE	**58,195**	**89,400**	**89,400**	**246,183**				
UNENCUMBERED BALANCE	**1,143,369**	**825,257**	**825,257**	**992,440**	**463,624**	**419,624**	**375,624**	**531,624**
REVENUES:								
TAXES	1,061,261	1,485,765	1,390,583	1,605,000	1,136,000.00	1,136,000.00	1,136,000.00	1,136,000.00
CHARGES AND SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	14,000.00	-	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
NON OPERATING REVENUES	-	-	-	-	-	-	-	-
TOTAL REVENUES	**1,061,261**	**1,499,765**	**1,390,583**	**1,625,000**	**1,156,000**	**1,156,000**	**1,156,000**	**1,156,000**
TOTAL AVAILABLE	**$2,262,824**	**$2,414,422**	**$2,305,240**	**$2,863,624**	**$1,619,624**	**$1,575,624**	**$1,531,624**	**$1,687,624**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	1,348,167	2,100,000	1,066,617	2,400,000	1,200,000	1,200,000	1,000,000	1,000,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**1,348,167**	**2,100,000**	**1,066,617**	**2,400,000**	**1,200,000**	**1,200,000**	**1,000,000**	**1,000,000**
REVENUES OVER/(UNDER) EXPENSES	**$914,657**	**$314,422**	**$1,238,624**	**$463,624**	**$419,624**	**$375,624**	**$531,624**	**$687,624**

2019 BUDGET

LUCAS COUNTY

Sanitary Engineer



Sanitary Engineer
Public Works
Enterprise Funds
5010-0540, 5020-0560, 5021-0561, 5040-0570, 5041-0571

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.

GOALS:

Provide prompt and courteous response to customer inquiries and concerns.

Continue to maintain and update all safety devices and equipment (clothing, gas monitors, harnesses, signs, etc) for a safer workforce.

Continue improvements at the King Road Landfill, including bike trail extension and water taps in the No Well Zone (NWZ).

Continue to update the GIS system with the new water and sewer lines as well as maintenance activities to assist in prioritizing capital improvements.

Explore efficiencies in combining efforts, equipment, and technologies with other agencies as appropriate (County Engineer, Auditor, Townships, Cities, and Villages).

Maintenance

Continue manhole inspections and sewer watch list with efficient routes in response to need.

Improve water valve replacement and continue fire hydrant inspection in systematic manner to complete entire system.

Ensure adherence with EPA standards for documenting activities, including Capacity Management Operation Maintenance (CMOM).

Ensure pump stations operate with minimal downtime and reduced costs.

Update pump capacities periodically based on report information and clean all Pump Station (PS) wet wells on a regular basis.

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; water main breaks (WMBs), fire hyrant hits (FHHs), sewer back-ups (SBUs), pump station alarms (PSAs), and increase GIS accuracy to enhance customer service.

Continue system wide approach for inspecting, flushing, and televising sewers.

Continue to monitor and reduce sewer odor & corrosion control (Jer. Twp., Airport Hwy PS, Silica Rd. PS, Strayer Rd., etc).

Projects

Continue to update equipment/software to come into the present times and match other firms/agencies (City of Toledo (COT), Lucas County Engineer (LCE), ODOT, etc.).

Implement projects to loop water mains by eliminating dead ends 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.

Update and maintain records on a consistent basis as part of the project work flow.

Rehabilitate sections of the Interceptor Sewer and Siphons, per the 2016 Sanitary Sewer Master Plan.

Continue to improve the accuracy and efficiency of inspections/plan drawings (sewer mains, water mains, sewer taps, water main breaks, etc.).

Replace equipment at water pumping stations per coordination with COT.

Incorporate new technology for increased efficiencies in workflow of inspectors and office staff - online form reporting.

Complete water master plan and integrate COT flow data.

SANITARY ENGINEER
Public Works
Enterprise Fund
5010-0540

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$4,101,711**	**$4,988,562**	**$4,988,562**	**$4,011,842**	**$3,914,842**	**$3,963,082**	**$4,006,469**	**$4,044,903**
LESS PRIOR YEAR ENCUMBRANCES	**68,073**	**66,816**	**66,816**	**32,172**				
BEGINNING BALANCE	**4,033,639**	**4,921,746**	**4,921,746**	**4,011,842**	**3,914,842**	**3,963,082**	**4,006,469**	**4,044,903**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	5,463,448	5,116,000	5,536,788	5,371,000	5,471,600	5,574,212	5,678,876	5,785,634
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	109,267	75,000	107,996	90,000	90,000	90,000	90,000	90,000
MISCELLANEOUS REVENUE	19,838	5,000	17,945	10,000	10,000	10,000	10,000	10,000
NON OPERATING REVENUE	21,045	-	22,131	-	-	-	-	-
TOTAL REVENUES	**5,613,599**	**5,196,000**	**5,684,860**	**5,471,000**	**5,571,600**	**5,674,212**	**5,778,876**	**5,885,634**
TOTAL AVAILABLE	**$9,715,310**	**$10,184,562**	**$10,673,422**	**$9,482,842**	**$9,486,442**	**$9,637,294**	**$9,785,345**	**$9,930,537**
EXPENDITURES:								
PERSONAL SERVICES	3,646,704	4,014,000	3,696,301	4,201,000	4,285,020	4,370,721	4,458,135	4,547,297
CHARGES AND SERVICES	250,625	394,000	2,348,980	423,000	431,460	440,089	448,891	457,868
MATERIALS AND SUPPLIES	281,502	310,000	324,073	348,000	354,960	362,059	369,299	376,687
OPERATING EXPENSES	425,047	440,500	278,178	573,500	428,970	434,547	440,240	446,044
MISCELLANEOUS	8	2,500	10	2,500	2,550	2,601	2,653	2,706
CAPITAL OUTLAY AND EQUIPMENT	53,001	20,000	14,037	20,000	20,400	20,808	21,224	21,649
NON OPERATING EXPENSE	69,862	-	-	-	-	-	-	-
TOTAL EXPENSES	**4,726,749**	**5,181,000**	**6,661,580**	**5,568,000**	**5,523,360**	**5,630,825**	**5,740,442**	**5,852,251**
REVENUES OVER/(UNDER) EXPENSES	**$4,988,562**	**$5,003,562**	**$4,011,842**	**$3,914,842**	**$3,963,082**	**$4,006,469**	**$4,044,903**	**$4,078,286**

FULL TIME POSITIONS: ***43.00***
PART TIME POSITIONS: ***3.00***

WATER OPERATION
Public Works
Enterprise Fund
5020-0560

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$1,619,324**	**$2,022,421**	**$2,022,421**	**$2,349,447**	**$2,349,447**	**$2,419,347**	**$2,504,445**	**$2,605,045**
LESS PRIOR YEAR ENCUMBRANCES	**130,499**	**70,070**	**70,070**	**70,600**				
BEGINNING BALANCE	**1,488,825**	**1,952,351**	**1,952,351**	**2,278,847**	**2,349,447**	**2,419,347**	**2,504,445**	**2,605,045**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,085,625	975,000	1,066,736	1,010,000	1,030,200	1,050,804	1,071,820	1,093,256
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	54,888	51,000	67,022	50,000	50,000	50,000	50,000	50,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**1,140,512**	**1,026,000**	**1,133,758**	**1,060,000**	**1,080,200**	**1,100,804**	**1,121,820**	**1,143,256**
TOTAL AVAILABLE	**$2,759,837**	**$3,048,421**	**$3,156,179**	**$3,409,447**	**$3,429,647**	**$3,520,151**	**$3,626,265**	**$3,748,302**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	268,306	414,000	352,144	505,000	455,300	460,706	466,220	471,845
MATERIALS AND SUPPLIES	93,347	184,000	111,215	176,000	176,000	176,000	176,000	176,000
OPERATING EXPENSES	375,217	427,000	342,827	378,000	378,000	378,000	378,000	378,000
MISCELLANEOUS	546	1,000	546	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**737,416**	**1,026,000**	**806,731**	**1,060,000**	**1,010,300**	**1,015,706**	**1,021,220**	**1,026,845**
REVENUES OVER/(UNDER) EXPENSES	**$2,022,421**	**$2,022,421**	**$2,349,447**	**$2,349,447**	**$2,419,347**	**$2,504,445**	**$2,605,045**	**$2,721,457**

WATER CAPITAL IMPROVEMENT & DEBT

Public Works

Debt Service

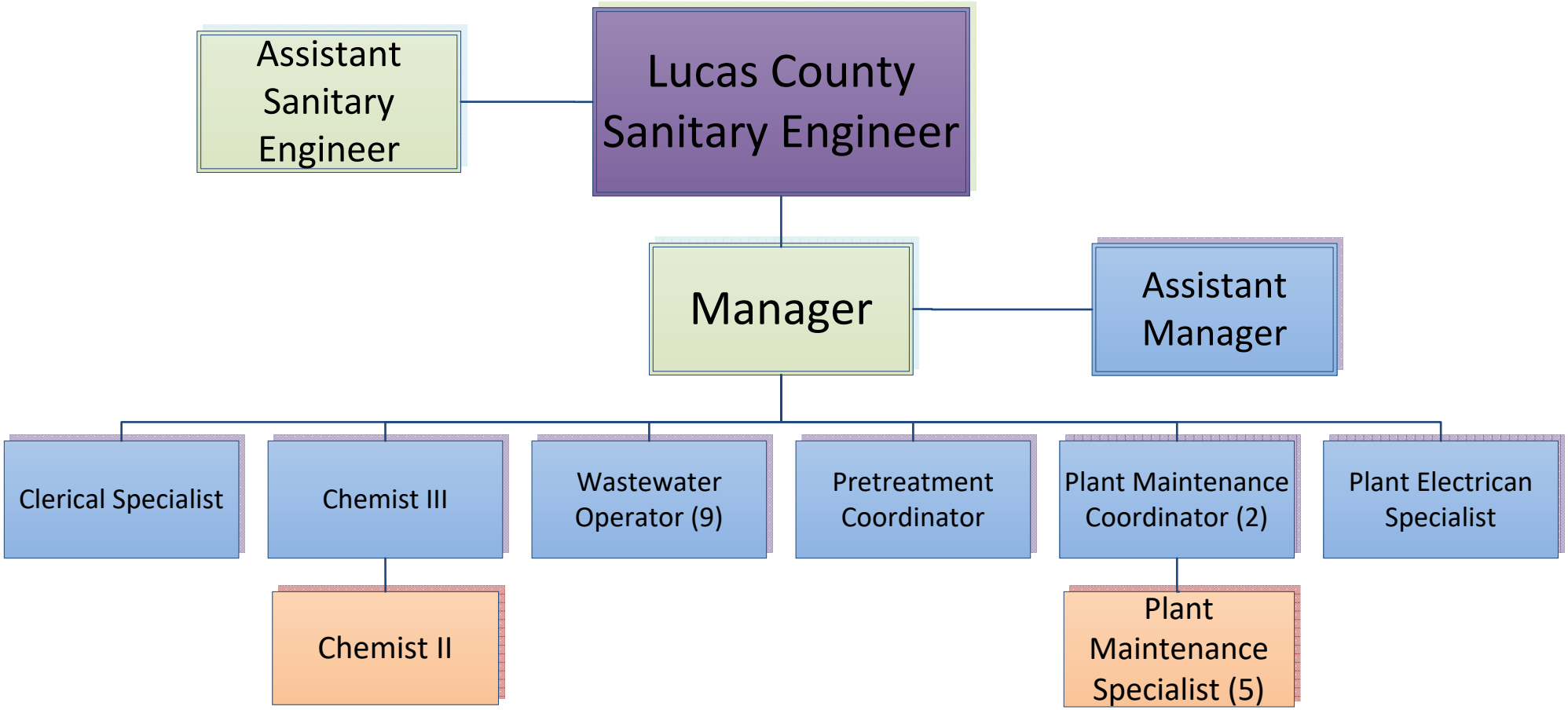
5021-0561

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$1,366,066**	**$1,451,506**	**$1,451,506**	**$2,032,159**	**$2,032,159**	**$2,065,959**	**$2,119,955**	**$2,194,551**
LESS PRIOR YEAR ENCUMBRANCES	**158,894**	**9,963**	**9,963**	**-**				
BEGINNING BALANCE	**1,207,172**	**1,441,544**	**1,441,544**	**2,032,159**	**2,032,159**	**2,065,959**	**2,119,955**	**2,194,551**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,172,207	1,156,000	1,324,887	1,296,000	1,315,800	1,335,996	1,356,596	1,377,608
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	20,228	14,000	6,743	10,000	10,000	10,000	10,000	10,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**1,192,434**	**1,170,000**	**1,331,630**	**1,306,000**	**1,325,800**	**1,345,996**	**1,366,596**	**1,387,608**
TOTAL AVAILABLE	**$2,558,500**	**$2,621,506**	**$2,783,136**	**$3,338,159**	**$3,357,959**	**$3,411,955**	**$3,486,551**	**$3,582,159**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	640,578	708,000	349,508	914,000	900,000	900,000	900,000	900,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	1,000	-	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	466,416	461,000	401,469	391,000	391,000	391,000	391,000	391,000
TOTAL EXPENSES	**1,106,994**	**1,170,000**	**750,977**	**1,306,000**	**1,292,000**	**1,292,000**	**1,292,000**	**1,292,000**
REVENUES OVER/(UNDER) EXPENSES	**$1,451,506**	**$1,451,506**	**$2,032,159**	**$2,032,159**	**$2,065,959**	**$2,119,955**	**$2,194,551**	**$2,290,159**

Water Projects
Public Works
Capital Project Fund
5022-0562

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
CASH BALANCE CARRYOVER	**$742,979**	**$1,366,951**	**$1,366,951**	**$2,167,080**	**$2,167,080**	**$2,167,080**	**$2,167,080**	**$2,167,080**
LESS PRIOR YEAR ENCUMBRANCE	**67,775**	**1**	**1**	**-**				
UNENCUMBERED BALANCE	**675,205**	**1,366,950**	**1,366,950**	**2,167,080**	**2,167,080**	**2,167,080**	**2,167,080**	**2,167,080**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	9,469	2,000,000	9,302	2,300,000	1,000,000	1,000,000	1,000,000	1,000,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	794,435	-	1,282,693	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING REVENUES	2,285,000	-	2,050,128	-	-	-	-	-
TOTAL REVENUES	**3,088,905**	**2,000,000**	**3,342,123**	**2,300,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
TOTAL AVAILABLE	**$3,831,884**	**$3,366,951**	**$4,709,073**	**$4,467,080**	**$3,167,080**	**$3,167,080**	**$3,167,080**	**$3,167,080**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	807,192	2,000,000	210,619	2,300,000	1,000,000	1,000,000	1,000,000	1,000,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	242	-	675	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	
NON OPERATING EXPENSES	1,657,500	-	2,330,700	-	-	-	-	-
TOTAL EXPENSES	**2,464,934**	**2,000,000**	**2,541,994**	**2,300,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
REVENUES OVER/(UNDER) EXPENSES	**$1,366,951**	**$1,366,951**	**$2,167,080**	**$2,167,080**	**$2,167,080**	**$2,167,080**	**$2,167,080**	**$2,167,080**

Lucas County Sanitary Engineer
Water Resource Recovery Facility Section



WATER RESOURCE RECOVERY FACILITY

Public Works
Enterprise Fund
5030-0550, 5031-0551

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.

GOALS:

Provide prompt and courteous response to customer inquiries and concerns.

Clean and maintain facilities so as to present an award winning appearance.

Continue to stay current with latest software/equipment for better utilization of technology for more efficient procedures.

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.

Optimize digester gas through improvements to existing digesters to reduce reliance on electricity in a cost effective manner.

Ensure 24/7 monitored plant operation and functional ability to satisfy all Contract Community obligations.

Continue to stay current with latest software/equipment for better utilization of technology for more efficient procedures.

Complete facilites improvements including SCADA update for facility.

WATER RESOURCE RECOVERY FACILITY
Public Works
Enterprise Fund
5030-0550

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$5,280,929**	**$8,024,919**	**$4,431,651**	**$6,554,221**	**$9,948,231**	**$13,887,605**	**$18,465,502**	**$23,637,489**
LESS PRIOR YEAR ENCUMBRANCES	**199,225**	**365,680**	**365,680**	**193,365**				
BEGINNING BALANCE	**5,081,704**	**7,659,239**	**4,065,971**	**6,360,856**	**9,948,231**	**13,887,605**	**18,465,502**	**23,637,489**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	5,886,142	6,165,000	6,451,398	7,500,000	8,139,500	8,775,225	9,417,486	9,816,610
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	466,372	43,000	1,217	450,000	450,000	450,000	450,000	450,000
NON OPERATING REVENUE	6,077	-	9,952	10,000	10,000	10,000	10,000	10,000
TOTAL REVENUES	**6,358,591**	**6,208,000**	**6,462,567**	**7,960,000**	**8,599,500**	**9,235,225**	**9,877,486**	**10,276,610**
TOTAL AVAILABLE	**$11,639,521**	**$14,232,919**	**$10,894,219**	**$14,514,221**	**$18,547,731**	**$23,122,830**	**$28,342,988**	**$33,914,099**
EXPENDITURES:								
PERSONAL SERVICES	1,747,330	2,101,138	1,899,394	2,101,790	2,143,926	2,178,766	2,214,254	2,250,402
CHARGES AND SERVICES	473,419	567,000	958,037	800,000	800,000	750,000	750,000	750,000
MATERIALS AND SUPPLIES	488,878	466,200	478,417	520,700	533,700	547,062	560,745	574,756
OPERATING EXPENSES	900,689	1,074,100	989,998	1,130,000	1,169,000	1,168,000	1,167,000	1,166,000
MISCELLANEOUS	3,182	4,200	2,897	3,500	3,500	3,500	3,500	3,500
CAPITAL OUTLAY AND EQUIPMENT	1,104	10,000	11,255	10,000	10,000	10,000	10,000	10,000
TOTAL EXPENSES	**3,614,601**	**4,222,638**	**4,339,998**	**4,565,990**	**4,660,126**	**4,657,328**	**4,705,499**	**4,754,658**
REVENUES OVER/(UNDER) EXPENSES	**$8,024,919**	**$10,010,282**	**$6,554,221**	**$9,948,231**	**$13,887,605**	**$18,465,502**	**$23,637,489**	**$29,159,441**

FULL TIME POSITIONS: ***22.00***
PART TIME POSITIONS: ***0.00***

WATER RESOURCE RECOVERY CAPITAL IMPROVEMENT & DEBT

Public Works

Debt Service

5031-0551

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$4,760,280**	**$5,122,728**	**$5,122,728**	**$2,290,546**	**$1,790,546**	**$1,765,546**	**$1,765,546**	**$1,790,546**
LESS PRIOR YEAR ENCUMBRANCES	**4,206**	**10,706**	**10,706**	**1,200**				
BEGINNING BALANCE	**4,756,074**	**5,112,023**	**5,112,023**	**2,289,346**	**1,790,546**	**1,765,546**	**1,765,546**	**1,790,546**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,741,147	2,365,000	1,829,627	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	179,372	-	-	-	-	-	-	-
TOTAL REVENUES	**1,920,518**	**2,365,000**	**1,829,627**	**2,500,000**	**2,500,000**	**2,500,000**	**2,500,000**	**2,500,000**
TOTAL AVAILABLE	**$6,680,798**	**$7,487,728**	**$6,952,355**	**$4,790,546**	**$4,290,546**	**$4,265,546**	**$4,265,546**	**$4,290,546**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	469,451	1,000,000	3,190,891	1,000,000	525,000	500,000	500,000	350,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	5,000	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	1,088,618	1,700,000	1,470,918	2,000,000	2,000,000	2,000,000	1,975,000	1,975,000
TOTAL EXPENSES	**1,558,070**	**2,705,000**	**4,661,809**	**3,000,000**	**2,525,000**	**2,500,000**	**2,475,000**	**2,325,000**
REVENUES OVER/(UNDER) EXPENSES	**$5,122,728**	**$4,782,728**	**$2,290,546**	**$1,790,546**	**$1,765,546**	**$1,765,546**	**$1,790,546**	**$1,965,546**

WATER RESOURCE RECOVERY PROJECTS

Public Works

Capital Project Fund

5032-0553

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
CASH BALANCE CARRYOVER	**$299,294**	**$108,101**	**$108,101**	**$6,587**	**$6,587**	**$6,587**	**$6,587**	**$406,587**
LESS PRIOR YEAR ENCUMBRANCE	**150,000**	**6,300**	**6,300**	**-**				
UNENCUMBERED BALANCE	**149,294**	**101,801**	**101,801**	**6,587**	**6,587**	**6,587**	**6,587**	**406,587**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	450,000	5,000,000	4,119,108	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING REVENUES	-	-	79,654	-	-	-	-	-
TOTAL REVENUES	**450,000**	**5,000,000**	**4,198,762**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**
TOTAL AVAILABLE	**$749,294**	**$5,108,101**	**$4,306,863**	**$5,006,587**	**$5,006,587**	**$5,006,587**	**$5,006,587**	**$5,406,587**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	640,828	5,000,000	4,300,276	5,000,000	5,000,000	5,000,000	4,600,000	4,600,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	365	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**641,193**	**5,000,000**	**4,300,276**	**5,000,000**	**5,000,000**	**5,000,000**	**4,600,000**	**4,600,000**
REVENUES OVER/(UNDER) EXPENSES	**$108,101**	**$108,101**	**$6,587**	**$6,587**	**$6,587**	**$6,587**	**$406,587**	**$806,587**

SEWER OPERATION
Public Works
Enterprise Fund
5040-0570

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$1,147,774**	**$1,296,383**	**$1,296,383**	**$1,269,595**	**$1,149,595**	**$1,039,575**	**$939,735**	**$850,278**
LESS PRIOR YEAR ENCUMBRANCES	**79,120**	**16,362**	**16,362**	**54,323**				
BEGINNING BALANCE	**1,068,654**	**1,280,021**	**1,280,021**	**1,215,272**	**1,149,595**	**1,039,575**	**939,735**	**850,278**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,060,829	1,059,000	1,120,855	1,099,000	1,120,980	1,143,400	1,166,268	1,189,593
SPECIAL ASSESSMENT	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	886	1,000	1,107	1,000	1,000	1,000	1,000	1,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**1,061,715**	**1,060,000**	**1,121,962**	**1,100,000**	**1,121,980**	**1,144,400**	**1,167,268**	**1,190,593**
TOTAL AVAILABLE	**$2,209,488**	**$2,356,383**	**$2,418,345**	**$2,369,595**	**$2,271,575**	**$2,183,975**	**$2,107,002**	**$2,040,870**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	649,281	747,000	724,087	772,000	784,000	796,240	808,725	821,459
MATERIALS AND SUPPLIES	124,596	136,000	245,156	306,000	306,000	306,000	306,000	306,000
OPERATING EXPENSES	-	45,000	44,175	2,000	2,000	2,000	2,000	2,000
UTILITIES	138,518	131,000	134,622	139,000	139,000	139,000	139,000	139,000
MISCELLANEOUS	711	1,000	711	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**913,106**	**1,060,000**	**1,148,750**	**1,220,000**	**1,232,000**	**1,244,240**	**1,256,725**	**1,269,459**
REVENUES OVER/(UNDER) EXPENSES	**$1,296,383**	**$1,296,383**	**$1,269,595**	**$1,149,595**	**$1,039,575**	**$939,735**	**$850,278**	**$771,411**

SEWER CAPITAL IMPROVEMENT & DEBT

Public Works

Debt Service

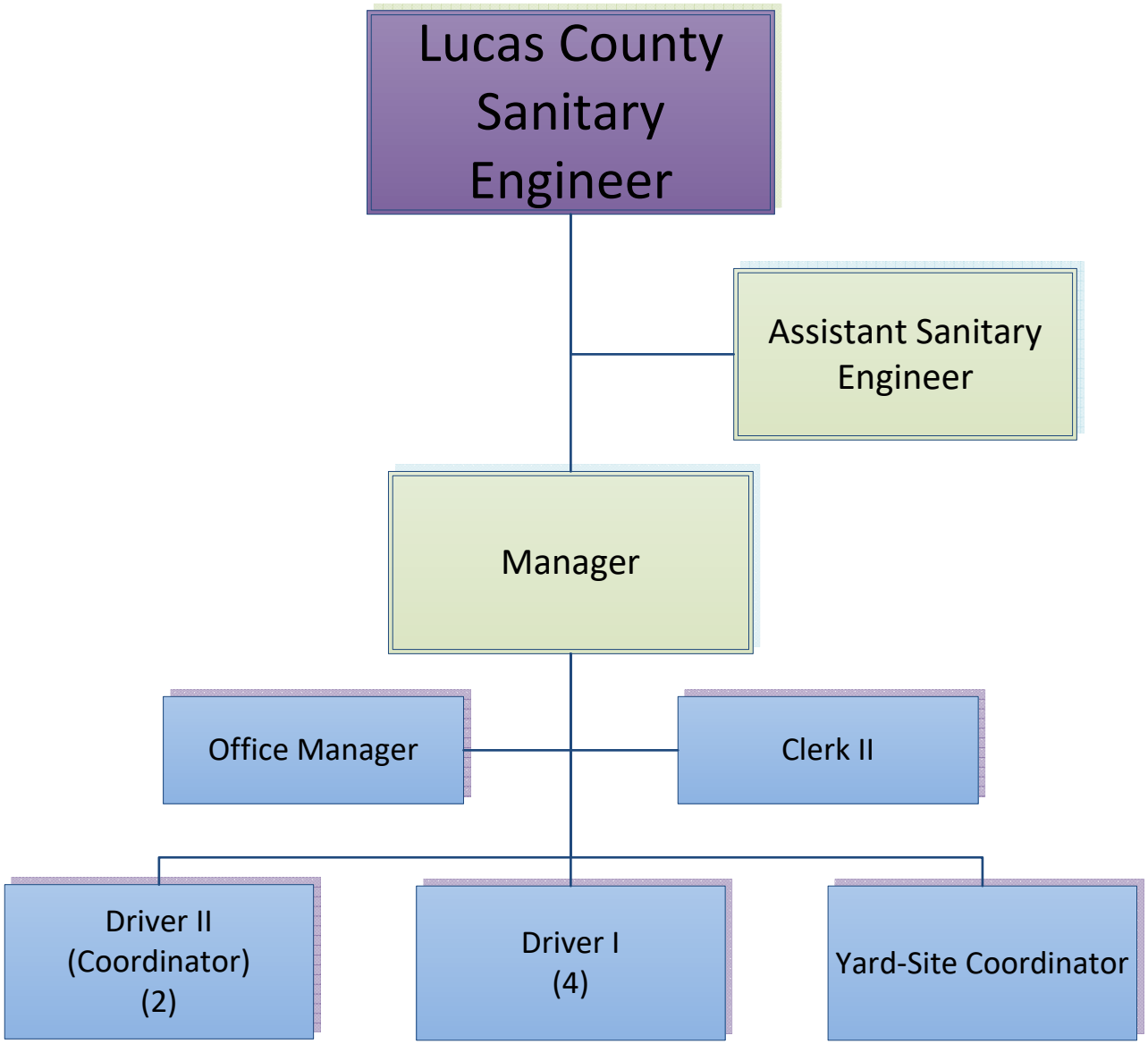
5041-0571

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$2,415,493**	**$1,543,552**	**$1,543,552**	**$1,915,284**	**$1,915,284**	**$1,908,084**	**$1,913,940**	**$1,933,113**
LESS PRIOR YEAR ENCUMBRANCES	**127,427**	**134,514**	**134,514**	**140,742**				
BEGINNING BALANCE	**2,288,066**	**1,409,038**	**1,409,038**	**1,774,542**	**1,915,284**	**1,908,084**	**1,913,940**	**1,933,113**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	908,581	1,021,000	979,088	1,041,000	1,053,800	1,066,856	1,080,173	1,093,757
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	5,951	-	60,670	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**914,532**	**1,021,000**	**1,039,758**	**1,041,000**	**1,053,800**	**1,066,856**	**1,080,173**	**1,093,757**
TOTAL AVAILABLE	**$3,330,025**	**$2,564,552**	**$2,583,310**	**$2,956,284**	**$2,969,084**	**$2,974,940**	**$2,994,113**	**$3,026,870**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	1,476,850	612,000	310,021	550,000	570,000	570,000	570,000	570,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	1,000	-	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	309,623	408,000	358,005	490,000	490,000	490,000	490,000	490,000
TOTAL EXPENSES	**1,786,473**	**1,021,000**	**668,026**	**1,041,000**	**1,061,000**	**1,061,000**	**1,061,000**	**1,061,000**
REVENUES OVER/(UNDER) EXPENSES	**$1,543,552**	**$1,543,552**	**$1,915,284**	**$1,915,284**	**$1,908,084**	**$1,913,940**	**$1,933,113**	**$1,965,870**

SEWER PROJECTS
Public Works
Capital Project Fund
5042-0572

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
CASH BALANCE CARRYOVER	**$534,154**	**$2,255**	**$2,255**	**$748,488**	**$748,488**	**$748,488**	**$748,488**	**$748,488**
LESS PRIOR YEAR ENCUMBRANCE	**3,800**	**753,142**	**753,142**	**103,492**				
UNENCUMBERED BALANCE	**530,354**	**(750,887)**	**(750,887)**	**644,995**	**748,488**	**748,488**	**748,488**	**748,488**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	(9,062)	2,000,000	-	4,000,000	4,000,000	500,000	500,000	500,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	40,000	-	1,318,768	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	100,000	-	-	-	-	-	-	-
NON OPERATING REVENUES	5,000	-	3,356,154	-	-	-	-	-
TOTAL REVENUES	**135,938**	**2,000,000**	**4,674,922**	**4,000,000**	**4,000,000**	**500,000**	**500,000**	**500,000**
TOTAL AVAILABLE	**$670,092**	**$2,002,255**	**$4,677,178**	**$4,748,488**	**$4,748,488**	**$1,248,488**	**$1,248,488**	**$1,248,488**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	664,704	1,000,000	3,926,757	4,000,000	4,000,000	500,000	500,000	500,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	3,133	-	1,933	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**667,837**	**1,000,000**	**3,928,690**	**4,000,000**	**4,000,000**	**500,000**	**500,000**	**500,000**
REVENUES OVER/(UNDER) EXPENSES	**$2,255**	**$1,002,255**	**$748,488**	**$748,488**	**$748,488**	**$748,488**	**$748,488**	**$748,488**

Solid Waste


Lucas County Sanitary Engineer
Assistant Sanitary Engineer
Manager
Office Manager
Clerk II
Driver II (Coordinator) (2)
Driver I (4)
Yard-Site Coordinator

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 program/services to reduce, reuse, and recycle.

GOALS:

Operate in accordance with State of Ohio Solid Waste Management Plan.

Implement designation agreements and enforce as appropriate for collection of fees.

Maintain partnerships with KTLCB and Univ. 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).

Continue to assist communities with RFP development in order to explore bundling refuse/recycling collection services.

Implement Household Hazardous Waste (HHW) progam at Matzinger Road for ease of use.

Continue to support the mission of the Toledo–Lucas County Sustainability Commission.

Prepare and submit Annual District and Quarterly Reports as required by the OhioEPA.

Administer the development of a regional single stream Material Recovery Facility (MRF) with consideration to a transitional MRF (transfer options).

Complete the Solid Waste Plan update process.

Assist in administering the Toledo & Maumee agreements for refuse and recycling collection services.

Continue Gateway/District revenue sharing arrangement (fiber) and explore options/alternatives with a MRF.

Determine alternatives to revenue sharing agreement for bottles and cans with a MRF in place.

SOLID WASTE
Public Works
Enterprise Fund
5050

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$5,459,971**	**$6,434,824**	**$6,434,824**	**$8,640,098**	**$8,671,030**	**$8,679,340**	**$8,664,348**	**$8,625,360**
LESS PRIOR YEAR ENCUMBRANCES	**1,059,523**	**1,213,770**	**1,213,770**	**2,150,721**				
BEGINNING BALANCE	**1,059,523**	**5,221,055**	**5,221,055**	**6,489,378**	**8,671,030**	**8,679,340**	**8,664,348**	**8,625,360**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	3,178,958	3,094,000	3,191,658	3,154,795	3,225,889	3,299,116	3,374,539	3,452,225
FINES & FORFEITS	-	-	-	-	-	-	-	1
INTERGOVERNMENTAL REVENUE	9,135,846	9,530,000	9,548,596	9,788,088	10,081,731	10,384,183	10,695,708	11,016,579
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	2,854	-	5,374	-	-	-	-	-
TOTAL REVENUES	**12,317,658**	**12,624,000**	**12,745,627**	**12,942,883**	**13,307,620**	**13,683,299**	**14,070,247**	**14,468,806**
TOTAL AVAILABLE	**$17,777,630**	**$19,058,824**	**$19,180,452**	**$21,582,981**	**$21,978,650**	**$22,362,639**	**$22,734,595**	**$23,094,166**
EXPENDITURES:								
PERSONAL SERVICES	813,700	847,461	806,231	858,700	884,461	910,995	938,324	966,476
CHARGES AND SERVICES	9,759,755	10,440,050	9,249,337	10,801,138	11,125,173	11,458,928	11,802,695	12,156,776
MATERIALS AND SUPPLIES	152,244	287,500	176,590	287,500	296,125	305,008	314,159	323,584
OPERATING EXPENSES	507,063	662,500	166,016	742,500	764,775	787,720	811,349	835,691
MISCELLANEOUS	1,473	11,200	905	11,200	11,536	11,882	12,238	12,606
CAPITAL OUTLAY AND EQUIPMENT	7,658	110,000	40,360	110,000	113,300	116,699	120,200	123,806
NON OPERATING	100,913	100,914	100,913	100,913	103,940	107,059	110,270	113,578
TOTAL EXPENSES	**11,342,805**	**12,459,625**	**10,540,353**	**12,911,951**	**13,299,310**	**13,698,291**	**14,109,235**	**14,532,517**
REVENUES OVER/(UNDER) EXPENSES	**$6,434,824**	**$6,599,199**	**$8,640,098**	**$8,671,030**	**$8,679,340**	**$8,664,348**	**$8,625,360**	**$8,561,649**

FULL TIME POSITIONS: ***10.00***
PART TIME POSITIONS: ***0.00***

HUMAN SERVICES

N. Human Services

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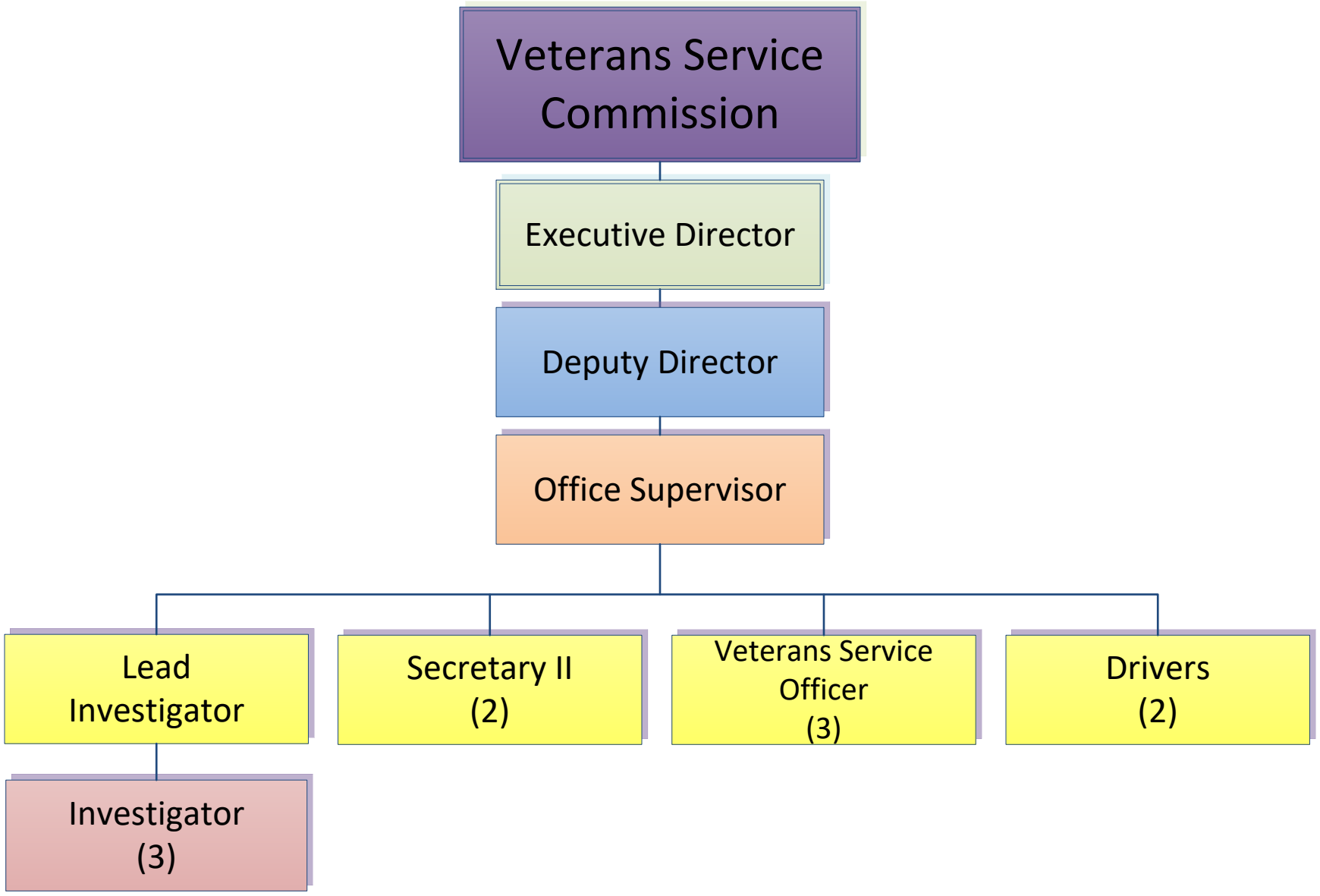
Family & Children First Council	N-16
Workforce Development Agency	N-20

2019 BUDGET

LUCAS COUNTY

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:	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2018-2019 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICE:	757,937	816,185	60,426	853,225	37,040	5%
CHARGES AND SERVICES:	7,181	9,000	600	9,000	-	0%
MATERIALS AND SUPPLIES:	18,676	18,663	1,374	18,663	-	0%
OPERATING EXPENSES:	849,871	940,466	59,172	939,466	(1,000)	0%
MISCELLANEOUS:	165	2,500	-	2,500	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	5,822	7,000	-	6,000	(1,000)	-14%
TOTAL:	***$1,639,651***	***$1,793,814***	***$121,571***	***$1,828,854***	***$35,040***	2%

FULL TIME POSITIONS:	***13.00***
PART TIME POSITIONS:	***5.00***

GOALS:

Increasing outreach in the veteran community and claims submissions of eligible veterans.

Continued support of the homeless housing community of Commons at Garden Lake.

Continued support of the veteran portion of Tent City.

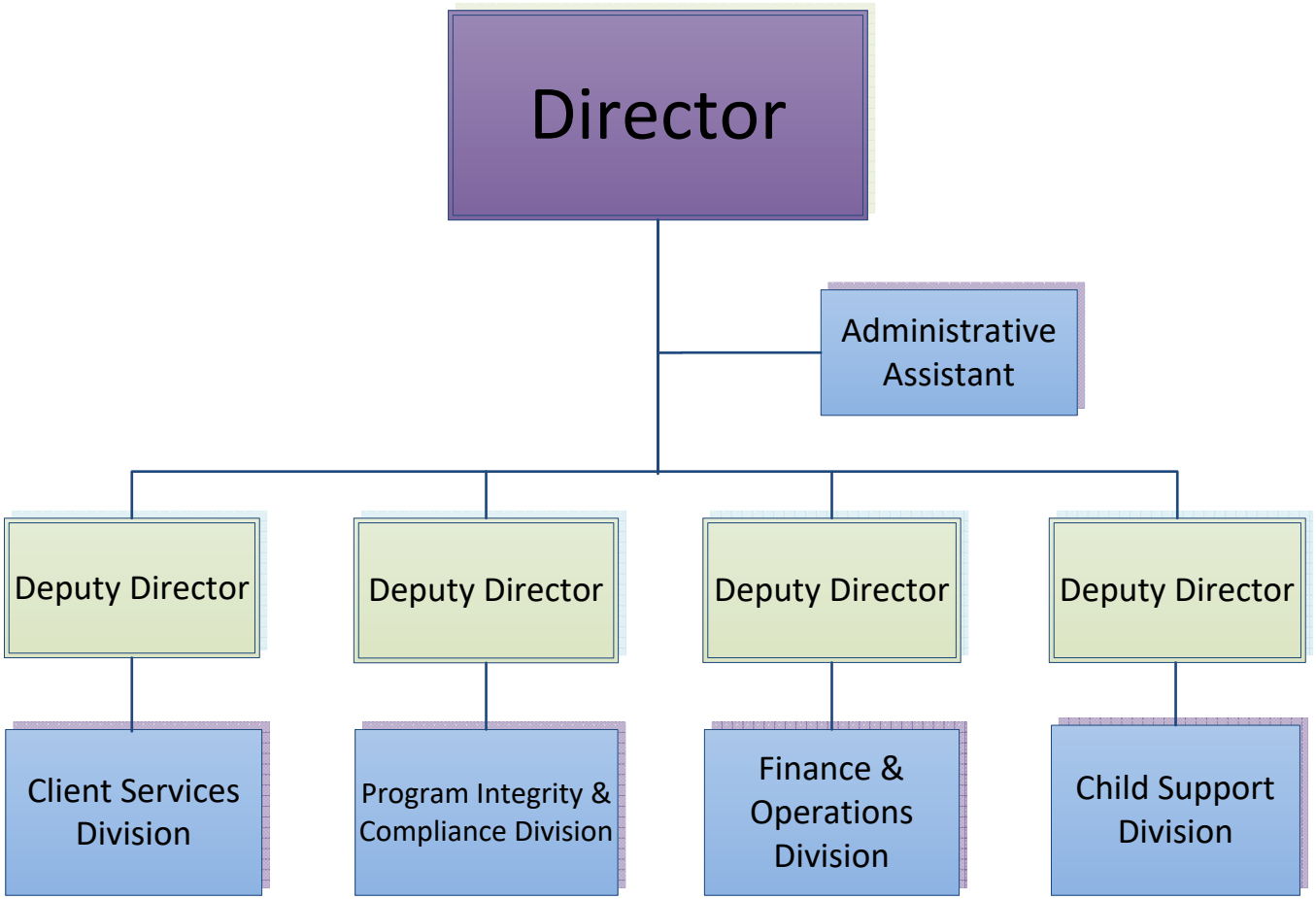
To gather and implement new ideas and strategies, with community partners, to increase veteran attendance at special events and veteran programs.

The intent of the Lucas County Veterans Service Commissioners to increase the amount of long-term VA benefits / funds that are received by Lucas County veterans from the Veterans Administration, which is clearly shown in the VA GDX report (copy included in budget submission).

To meet the needs of Lucas County veterans in financial distress.

To get help for the homeless veterans located in Lucas County and get them safely off the streets.

Job & Family Services and Division of Child Support



Job and Family Services*
Human Services
Special Revenue
2010-2410

We assist Lucas County families and individuals to achieve their highest level of stability and independence. Respecting the dignity of our clients, we provide effective career development opportunities, and individualized services in cooperation with our community partners. The mission of the Division of Child Support is 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.

GOALS:

Efficiently perform the core services of a Merged Public Assistance and Child Support agency with a focus on supporting a desired culture of excellence.

Explore any and all sustainable cost savings ideas, including maximizing and leveraging existing resources, to remain solvent within the decreasing allocations provided by ODJFS.

Take advantage of technical opportunities to more efficiently and effectively perform our work.

Maintain an efficient balance of agency operational costs vs. community-based services aligned with agency-wide goals to drive community impact.

Engage all levels of staff and community partners to produce optimal solutions for the families and individuals we serve.

*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

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$2,741,865**	**$2,287,257**	**$2,287,257**	**$2,318,334**	**$1,851,847**	**$1,698,688**	**$1,545,529**	**$1,392,370**
LESS PRIOR YEAR ENCUMBRANCES	**2,658,448**	**1,266,474**	**1,266,474**	**723,518**				
BEGINNING BALANCE	**83,417**	**1,020,783**	**1,020,783**	**1,594,816**	**1,851,847**	**1,698,688**	**1,545,529**	**1,392,370**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	32,365,844	37,190,996	34,066,446	38,136,533	38,136,533	38,136,533	38,136,533	38,136,533
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	(650,000)	-	541.15	-	-	-	-	-
REIMBURSEMENTS	361,359	350,056	251,963.77	237,000	212,000	212,000	212,000	212,000
NON OPERATING REVENUE	2,924,253	2,139,595	2,217,768	2,109,605	2,044,620	2,044,620	2,044,620	2,044,620
TOTAL REVENUES	**35,001,456**	**39,680,647**	**36,536,719**	**40,483,138**	**40,393,153**	**40,393,153**	**40,393,153**	**40,393,153**
TOTAL AVAILABLE	**$37,743,321**	**$41,967,904**	**$38,823,976**	**$42,801,472**	**$42,245,000**	**$42,091,841**	**$41,938,682**	**$41,785,523**
EXPENDITURES:								
PERSONAL SERVICES	20,433,425	22,391,231	20,332,297	22,039,649	22,039,649	22,039,649	22,039,649	22,039,649
CHARGES AND SERVICES	1,607,857	2,085,500	1,947,999	2,185,606	2,185,606	2,185,606	2,185,606	2,185,606
MATERIAL AND SUPPLIES	307,580	485,000	287,868	330,000	330,000	330,000	330,000	330,000
OPERATING	13,071,506	14,478,254	13,704,262	16,313,570	15,910,257	15,910,257	15,910,257	15,910,257
MISCELLANEOUS	9,407	11,750	6,151	10,800	10,800	10,800	10,800	10,800
CAPITAL OUTLAY AND EQUIPMENT	26,290	225,000	227,065	70,000	70,000	70,000	70,000	70,000
TOTAL EXPENSES	**35,456,064**	**39,676,735**	**36,505,642**	**40,949,625**	**40,546,312**	**40,546,312**	**40,546,312**	**40,546,312**
REVENUES OVER/(UNDER) EXPENSES	**$2,287,257**	**$2,291,169**	**$2,318,334**	**$1,851,847**	**$1,698,688**	**$1,545,529**	**$1,392,370**	**$1,239,211**

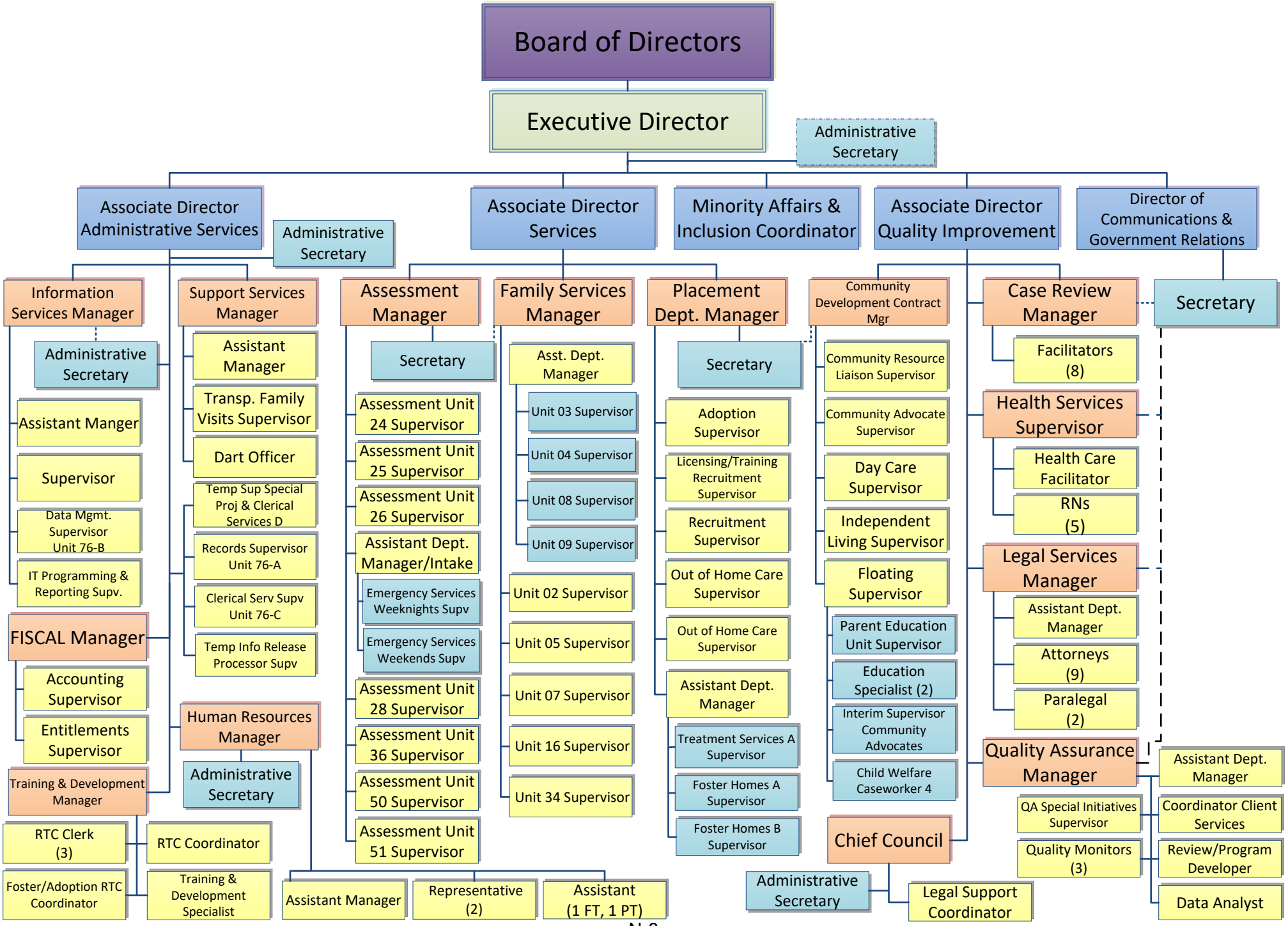
FULL TIME POSITIONS: ***334.00***

PART TIME POSITIONS: ***0.00***

2019 BUDGET

LUCAS COUNTY

Children Services Board



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:

The Agency will continue to increase the number of agency foster parents and adoptive families through recruiting efforts.

The Agency will continue to address the challenges resulting from the increase in opiate addiction throughout the county.

The Agency will, with the large number of LCCS employees eligible or soon to be eligible for retirement, continue to implement succession plan and increase training efforts.

Better utilize space to prepare for possible facility configuration changes.

Expand the use of technology throughout the agency.

Expand the level of supports to families and agency caregivers.

Implementing processes that will align with the Family First Act.

Continue to develop Community Partners.

CHILDREN SERVICES BOARD (CSB)
Human Services
Special Revenue
2050-2110

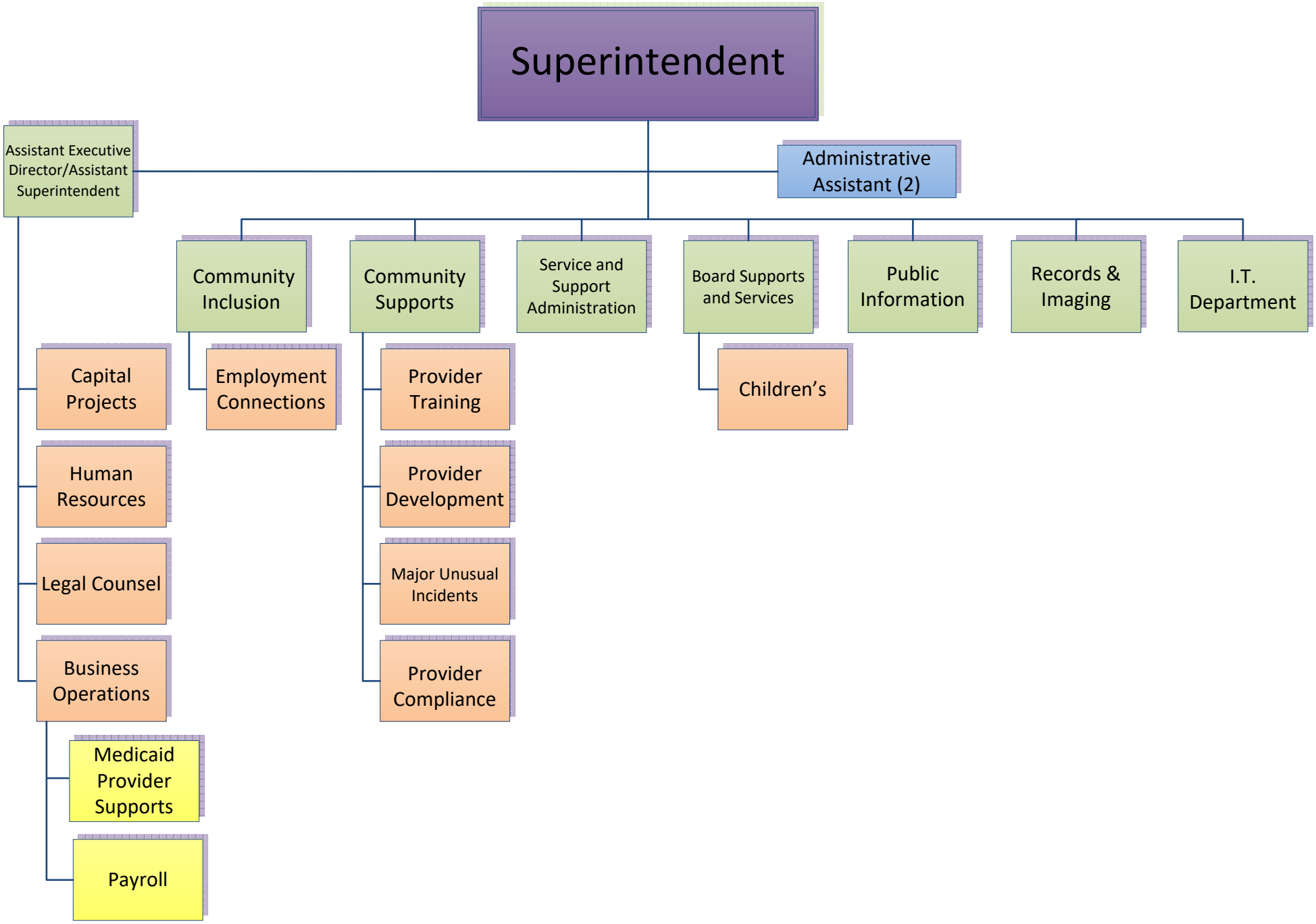
	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$5,367,599**	**$7,335,513**	**$7,335,513**	**$8,336,466**	**$7,701,892**	**$8,489,916**	**$9,292,419**	**$5,596,598**
LESS PRIOR YEAR ENCUMBRANCES	**109,105**	**127,745**	**127,745**	**375,853**				
BEGINNING BALANCE	**5,258,494**	**7,207,768**	**7,207,768**	**7,960,613**	**7,701,892**	**8,489,916**	**9,292,419**	**5,596,598**
REVENUES:								
TAXES (Levy)	23,017,960	23,140,870	23,588,070	24,292,288	23,960,276	24,282,880	24,609,827	24,941,176
CHARGES FOR SERVICE	-	800	-	-	-	-	-	-
FINES AND FOREITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	24,130,206	24,375,083	23,929,768	24,042,090	26,733,133	27,307,110	27,933,357	28,609,894
MISCELLANEOUS	8,831	6,200	5,059	2,750	3,000	3,500	3,000	4,600
NON OPERATING	339,726	31,400	156,222	77,493	125,216	172,800	220,826	266,024
TOTAL REVENUES	**47,496,724**	**47,554,353**	**47,679,119**	**48,414,621**	**50,821,625**	**51,766,290**	**52,767,010**	**53,821,694**
TOTAL AVAILABLE	**$52,864,322**	**$54,889,866**	**$55,014,631**	**$56,751,087**	**$58,523,517**	**$60,256,206**	**$62,059,429**	**$59,418,292**
EXPENDITURES:								
PESONAL SERVICES	24,688,035	25,775,898	26,013,416	26,548,233	27,174,057	27,935,423	28,697,358	29,493,643
CHARGES AND SERVICES	18,917,150	19,319,555	18,523,804	20,349,998	20,370,255	20,403,933	20,439,632	20,477,479
MATERIALS AND SUPPLIES	710,181	639,467	690,523	693,887	696,198	691,567	5,267,264	693,883
OPERATING EXPENSES	1,115,485	1,292,116	1,310,186	1,218,707	1,454,079	1,563,532	1,715,051	1,886,344
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	97,958	297,750	140,236	238,370	339,012	369,332	343,526	350,623
TOTAL EXPENSES	**45,528,810**	**47,324,786**	**46,678,165**	**49,049,195**	**50,033,601**	**50,963,787**	**56,462,831**	**52,901,972**
REVENUES OVER/(UNDER) EXPENSES	**$7,335,513**	**$7,565,080**	**$8,336,466**	**$7,701,892**	**$8,489,916**	**$9,292,419**	**$5,596,598**	**$6,516,320**

FULL TIME POSITIONS:	***350.00***
PART TIME POSITIONS:	***2.00***

2019 BUDGET

LUCAS COUNTY

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

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$26,495,494**	**$36,064,799**	**$36,064,799**	**$44,607,230**	**$43,894,463**	**$40,234,696**	**$33,547,929**	**$24,334,162**
LESS PRIOR YEAR ENCUMBRANCES	**1,672,745**	**2,005,023**	**2,005,023**	**1,400,952**				
BEGINNING BALANCE	**24,822,749**	**34,059,775**	**34,059,775**	**43,206,278**	**43,894,463**	**40,234,696**	**33,547,929**	**24,334,162**
REVENUES:								
TAXES	37,658,356	40,100,149	38,592,966	43,500,000	43,500,000	43,500,000	43,500,000	43,500,000
CHARGES FOR SERVICES	1,129,279	1,615,000	65,698	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	20,643,028	12,973,953	16,917,011	11,147,993	10,647,993	9,647,993	9,147,993	9,147,993
MISCELLANEOUS REVENUE	4,709	-	3,379	-	-	-	-	-
REIMBURSEMENTS	305,239	300,000	431,319	300,000	300,000	300,000	300,000	300,000
NON OPERATING REVENUE	322,562	-	465,359	-	-	-	-	-
TOTAL REVENUES	**60,063,172**	**54,989,102**	**56,475,732**	**54,947,993**	**54,447,993**	**53,447,993**	**52,947,993**	**52,947,993**
TOTAL AVAILABLE	**$86,558,666**	**$91,053,901**	**$92,540,530**	**$99,555,223**	**$98,342,456**	**$93,682,689**	**$86,495,922**	**$77,282,155**
EXPENDITURES:								
PERSONAL SERVICES	26,082,551	25,114,430	22,007,574	24,719,905	25,139,905	25,139,905	25,139,905	25,139,905
CHARGES AND SERVICES	2,499,080	3,870,791	2,416,754	3,708,787	3,708,787	3,708,787	3,708,787	3,708,787
MATERIALS AND SUPPLIES	274,360	309,000	160,601	256,250	256,250	256,250	256,250	256,250
OPERATING EXPENSES	2,759,146	3,959,683	2,475,269	3,328,343	3,328,343	3,328,343	3,328,343	3,328,343
MISCELLANEOUS	18,486,023	20,028,550	20,005,859	20,252,400	22,279,400	24,306,400	26,333,400	28,361,400
CAPITAL OUTLAY AND EQUIPMENT	392,707	689,570	867,245	3,395,075	3,395,075	3,395,075	3,395,075	3,395,075
NON OPERATING/TRANFSER DEBT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**50,493,867**	**53,972,024**	**47,933,301**	**55,660,760**	**58,107,760**	**60,134,760**	**62,161,760**	**64,189,760**
REVENUES OVER/(UNDER) EXPENSES	**$36,064,799**	**$37,081,877**	**$44,607,230**	**$43,894,463**	**$40,234,696**	**$33,547,929**	**$24,334,162**	**$13,092,395**

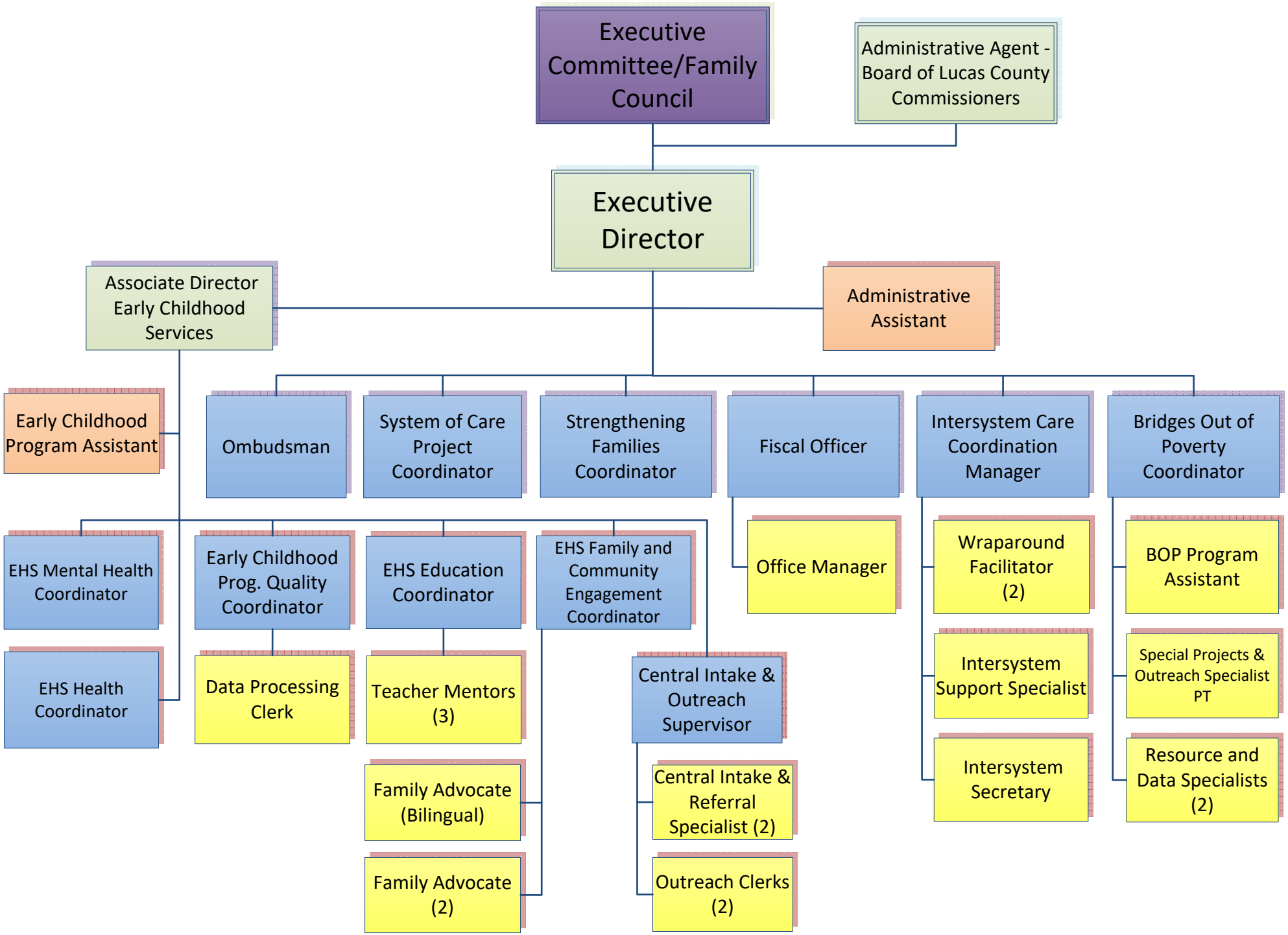
FULL TIME POSITIONS:	***357.00***
PART TIME POSITIONS:	***5.00***

Board of Development Disabilities (Residential)

2181-1920

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$625,260**	**$1,173,426**	**$1,173,426**	**$2,027,097**	**$2,027,097**	**$2,027,097**	**$2,027,097**	**$2,027,097**
LESS PRIOR YEAR ENCUMBRANCES	**317,990**	**824,220**	**824,220**	**226,636**				
BEGINNING BALANCE	**307,270.49**	**349,206**	**349,206**	**1,800,460**	**2,027,097**	**2,027,097**	**2,027,097**	**2,027,097**
REVENUES:								
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
TAXES (Levy)	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	18,480,169	20,000,000	20,000,000	20,240,000	22,267,000	24,294,000	26,321,000	28,349,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	**18,480,169**	**20,000,000**	**20,000,000**	**20,240,000**	**22,267,000**	**24,294,000**	**26,321,000**	**28,349,000**
TOTAL AVAILABLE	**$19,105,429**	**$21,173,426**	**$21,173,426**	**$22,267,097**	**$24,294,097**	**$26,321,097**	**$28,348,097**	**$30,376,097**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	17,932,003	20,000,000	19,146,329	20,240,000	22,267,000	24,294,000	26,321,000	28,349,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING	-	-	-	-	-	-	-	-
MISELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**17,932,003**	**20,000,000**	**19,146,329**	**20,240,000**	**22,267,000**	**24,294,000**	**26,321,000**	**28,349,000**
REVENUES OVER/(UNDER) EXPENSES	**$1,173,426**	**$1,173,426**	**$2,027,097**	**$2,027,097**	**$2,027,097**	**$2,027,097**	**$2,027,097**	**$2,027,097**
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.

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$13,828**	**$8,987**	**$8,987**	**$66,122**	**$66,122**	**$66,849**	**$68,387**	**$70,794**
LESS PRIOR YEAR ENCUMBRANCES	**1,024**	**-**	**-**	**104**				
BEGINNING BALANCE	**12,804**	**8,987**	**8,987**	**66,018**	**66,122**	**66,849**	**68,387**	**70,794**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	232,998	230,692	258,795	230,663	237,583	244,710	252,051	259,613
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	31,500	15,750	41,050	15,750	15,750	15,750	15,750	15,750
MISCELLANEOUS	2,350	-	1,648	-	-	-	-	-
NON-GOVERNMENTAL REVENUES	4,032	-	1,428	-	-	-	-	-
TOTAL REVENUES	**270,879**	**246,442**	**302,921**	**246,413**	**253,333**	**260,460**	**267,801**	**275,363**
TOTAL AVAILABLE	**$284,707**	**$255,429**	**$311,908**	**$312,535**	**$319,455**	**$327,309**	**$336,188**	**$346,157**
EXPENDITURES:								
PERSONAL SERVICES	227,626	197,587	219,765	206,001	211,182	216,462	221,874	227,422
CHARGES AND SERVICES	4,681	4,250	2,436	2,427	2,488	2,550	2,614	2,679
MATERIALS AND SUPPLIES	2,594	3,075	4,138	3,075	3,152	3,230	3,310	3,392
OPERATING	16,228	22,335	17,540	24,484	25,097	25,725	26,367	27,026
MISCELLANEOUS	24,590	11,555	1,907	10,426	10,687	10,955	11,229	11,510
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSE	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**275,720**	**238,802**	**245,787**	**246,413**	**252,606**	**258,922**	**265,394**	**272,029**
REVENUES OVER/(UNDER) EXPENSES	**$8,987**	**$16,627**	**$66,122**	**$66,122**	**$66,849**	**$68,387**	**$70,794**	**$74,128**

FULL TIME POSITIONS: ***2.39***
PART TIME POSITIONS: ***0.00***

FAMILY & CHILDREN FIRST COUNCIL GRANTS

Human Services

Special Revenue

2261-4711

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$38,780**	**$205,395**	**$205,395**	**$221,639**	**$221,639**	**$221,639**	**$221,639**	**$221,639**
LESS PRIOR YEAR ENCUMBRANCES	**161,736**	**42,953**	**42,953**	**105,247**				
BEGINNING BALANCE	**(122,956)**	**162,443**	**162,443**	**116,392**	**221,639**	**221,639**	**221,639**	**221,639**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	5,588,414	5,346,440	5,583,004	5,183,729	5,542,404	5,653,252	5,766,317	5,881,643
MISCELLANEOUS	10,128	-	300,862	-	-	-	-	-
NON-GOVERNMENTAL REVENUES	3,124	-	9,359	-	-	-	-	-
TOTAL REVENUES	**5,601,666**	**5,346,440**	**5,893,225**	**5,183,729**	**5,542,404**	**5,653,252**	**5,766,317**	**5,881,643**
TOTAL AVAILABLE	**$5,640,446**	**$5,551,835**	**$6,098,621**	**$5,405,368**	**$5,764,043**	**$5,874,891**	**$5,987,956**	**$6,103,282**
EXPENDITURES:								
PERSONAL SERVICES	1,668,386	-	1,871,946	-	-	-	-	-
CHARGES AND SERVICES	3,223,834	-	3,579,101	-	-	-	-	-
MATERIALS AND SUPPLIES	59,729	-	43,453	-	-	-	-	-
OPERATING	375,770	5,346,440	370,811	5,183,729	5,542,404	5,653,252	5,766,317	5,881,643
MISCELLANEOUS	7,333	-	11,671	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSE	100,000	-	-	-	-	-	-	-
TOTAL EXPENSES	**5,435,051**	**5,346,440**	**5,876,982**	**5,183,729**	**5,542,404**	**5,653,252**	**5,766,317**	**5,881,643**
REVENUES OVER/(UNDER) EXPENSES	**$205,395**	**$205,395**	**$221,639**	**$221,639**	**$221,639**	**$221,639**	**$221,639**	**$221,639**

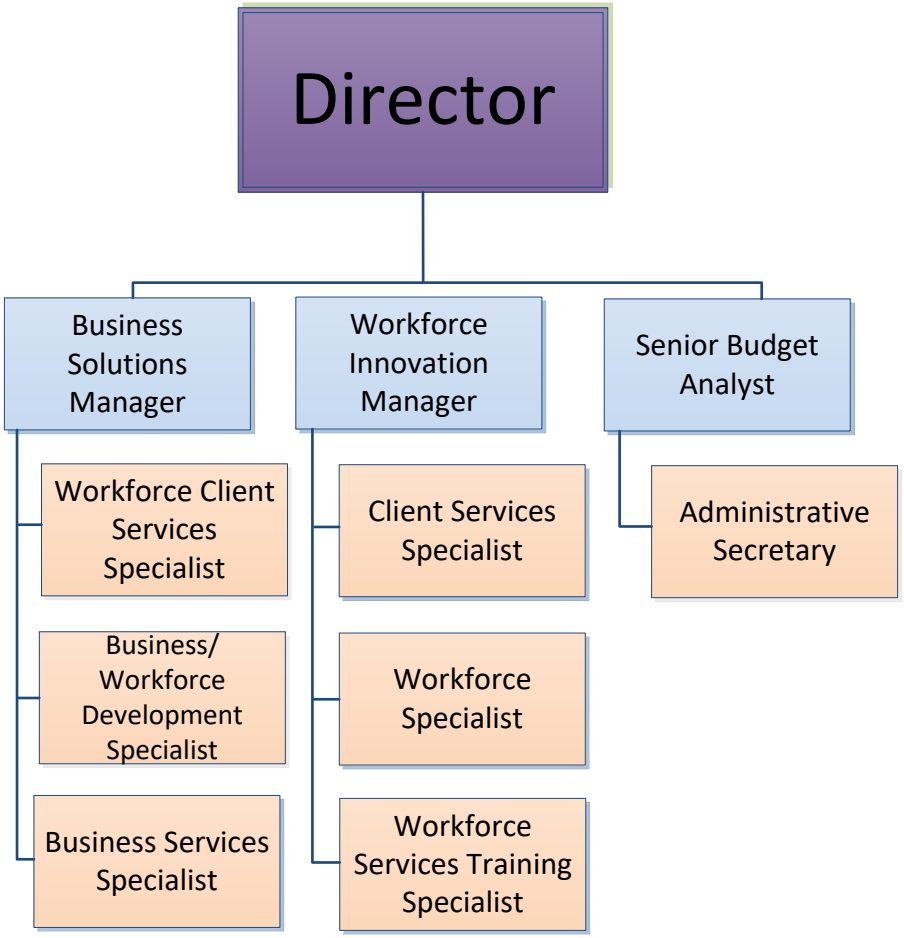
FULL TIME POSITIONS: ***29.61***

PART TIME POSITIONS: ***2.00***

2019 BUDGET

LUCAS COUNTY

Department of Planning and Development
Division of Workforce Development



Workforce Development Agency
Human Services
Special Revenue
2270

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.

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$297,114**	**$288,644**	**$287,154**	**$241,564**	**$241,564**	**$241,564**	**$241,564**	**$241,564**
LESS PRIOR YEAR ENCUMBRANCES	**982**	**4,326**	**4,326**	**21,508**				
	296,133	**284,318**	**282,828**	**220,056**	**241,564**	**241,564**	**241,564**	**241,564**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	6,429,532	7,493,786	6,764,308	8,564,819	8,542,569	8,542,569	8,542,569	8,542,569
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON-OPERATING	17,846	1,000	5,788	1,000	1,000	1,000	1,000	1,000
TOTAL REVENUES	**6,447,378**	**7,494,786**	**6,770,096**	**8,565,819**	**8,543,569**	**8,543,569**	**8,543,569**	**8,543,569**
TOTAL AVAILABLE	**$6,744,493**	**$7,783,430**	**$7,057,250**	**$8,807,383**	**$8,785,133**	**$8,785,133**	**$8,785,133**	**$8,785,133**
EXPENDITURES:								
PERSONAL SERVICES	1,008,954	1,070,144	1,013,409	1,110,816	1,110,816	1,110,816	1,110,816	1,110,816
CHARGES AND SERVICES	133,471	164,035	103,091	182,080	182,080	182,080	182,080	182,080
MATERIALS AND SUPPLIES	4,896	7,500	2,429	7,300	7,300	7,300	7,300	7,300
OPERATING EXPENSES	5,307,317	6,238,185	5,685,879	7,235,623	7,235,623	7,235,623	7,235,623	7,235,623
MISCELLANEOUS	-	5,000	-	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY AND EQUIPMENT	1,211	5,000	10,879	25,000	2,750	2,750	2,750	2,750
TOTAL EXPENSES	**6,455,849**	**7,489,864**	**6,815,686**	**8,565,819**	**8,543,569**	**8,543,569**	**8,543,569**	**8,543,569**
REVENUES OVER/(UNDER) EXPENSES	**$288,644**	**$293,566**	**$241,564**	**$241,564**	**$241,564**	**$241,564**	**$241,564**	**$241,564**

FULL TIME POSITIONS: ***12.25***
PART TIME POSITIONS: ***0.00***

2019 BUDGET

LUCAS COUNTY

LUCAS COUNTY

2018

Adopted Budget and Plan

OFFICE OF MANAGEMENT AND BUDGET

O. Health

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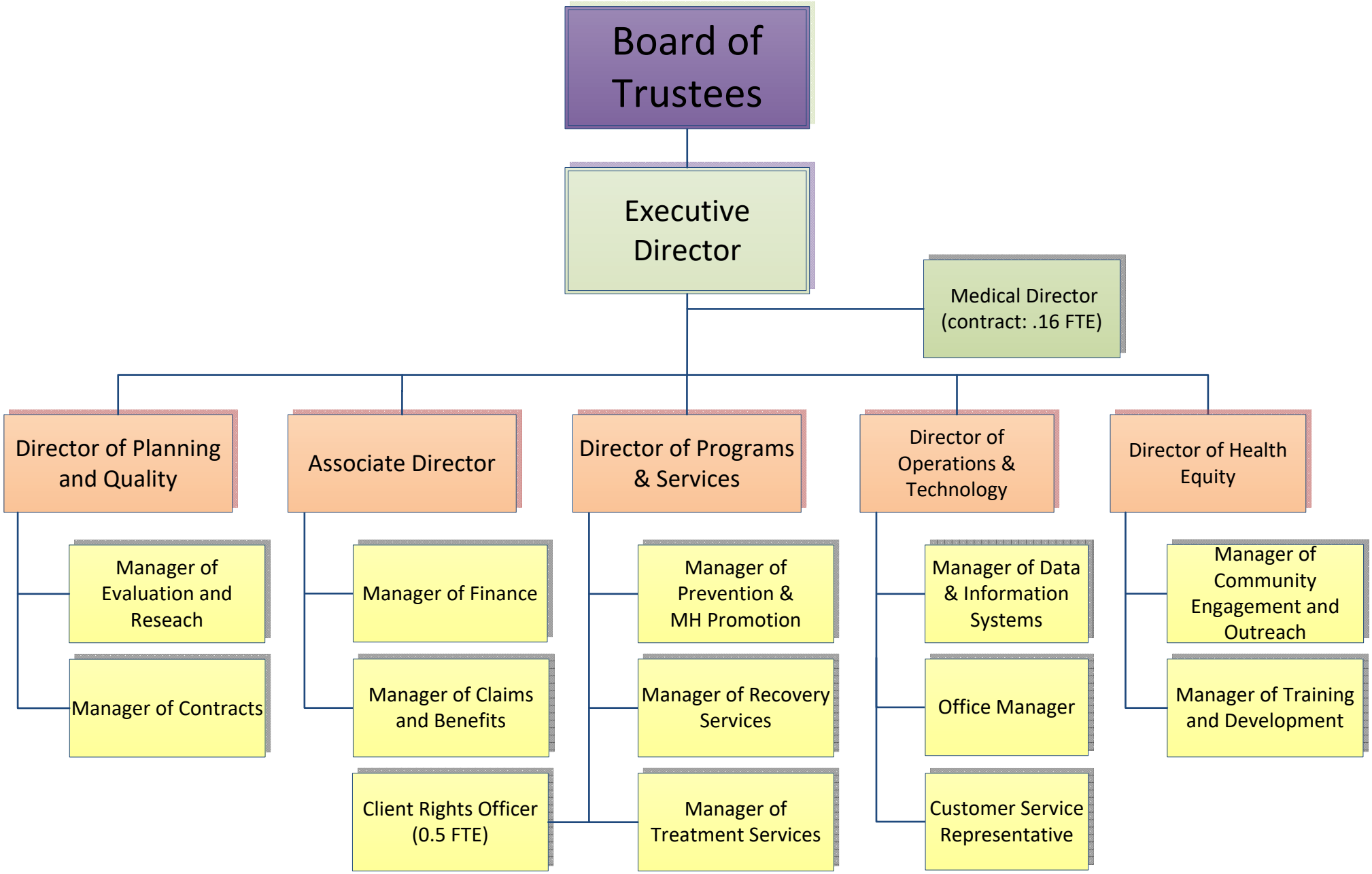
Canine Care and Control	O-4

2019 BUDGET

LUCAS COUNTY

Mental Health and Recovery Services Board of Lucas County

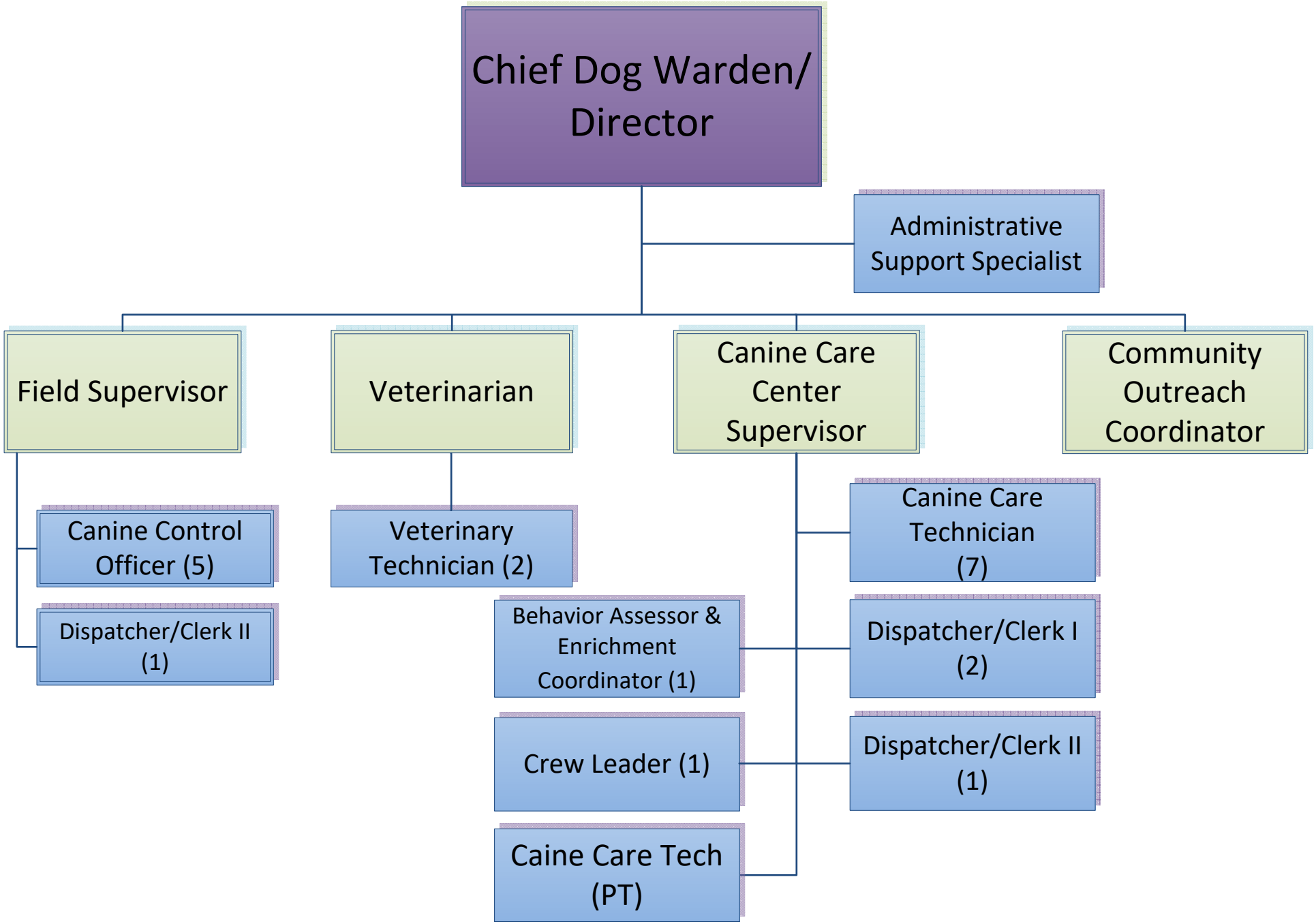


MENTAL HEALTH AND RECOVERY SERVICES BOARD
Health
Special Revenue
2020-5010

Cultivate a high quality, efficient, and accountable network of community assets dedicated to reducing the impact of mental illness and addiction.

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$16,762,252**	**$16,742,055**	**$16,742,055**	**$19,323,587**	**$17,129,038**	**$14,819,039**	**$12,560,002**	**$10,014,018**
LESS PRIOR YEAR ENCUMBRANCES	**-**	**-**	**-**	**74**				
BEGINNING BALANCE	**16,762,252**	**16,742,055**	**16,742,055**	**19,323,513**	**17,129,038**	**14,819,039**	**12,560,002**	**10,014,018**
REVENUES:								
TAXES	15,593,984	15,500,045	15,983,661	15,500,045	15,500,045	15,500,045	15,500,045	15,500,045
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	9,178,563	9,633,956	10,985,678	9,633,404	9,067,559	9,067,559	8,406,405	8,406,405
MISCELLANEOUS REVENUE	61,759	25,944	48,398	27,000	27,000	27,000	27,000	27,000
NON OPERATING	4,506	-	8,062	-	-	-	-	-
TOTAL REVENUES	**24,838,812**	**25,159,945**	**27,025,798**	**25,160,449**	**24,594,604**	**24,594,604**	**23,933,450**	**23,933,450**
TOTAL AVAILABLE	**$41,601,064**	**$41,902,000**	**$43,767,853**	**$44,484,036**	**$41,723,642**	**$39,413,643**	**$36,493,452**	**$33,947,468**
EXPENDITURES:								
PERSONAL SERVICES	1,413,241	1,557,283	1,513,811	1,527,062	1,559,956	1,599,663	1,640,386	1,682,148
CHARGES AND SERVICES	23,195,899	27,144,770	22,695,619	25,567,647	25,084,358	24,993,689	24,578,759	24,578,759
MATERIALS AND SUPPLIES	9,207	11,800	14,002	11,800	11,800	11,800	11,800	11,800
OPERATING EXPENSES	198,055	199,526	190,171	199,089	199,089	199,089	199,089	199,089
MISCELLANEOUS	16,782	27,400	11,708	27,400	27,400	27,400	27,400	27,400
CAPITAL OUTLAY AND EQUIPMENT	25,826	22,000	18,955	22,000	22,000	22,000	22,000	22,000
TOTAL EXPENSES	**24,859,009**	**28,962,779**	**24,444,266**	**27,354,998**	**26,904,603**	**26,853,641**	**26,479,434**	**26,521,196**
REVENUES OVER/(UNDER)	**$16,742,055**	**$12,939,221**	**$19,323,587**	**$17,129,038**	**$14,819,039**	**$12,560,002**	**$10,014,018**	**$7,426,272**
FULL TIME POSITIONS:				***18.00***				
PART TIME POSTIONS:				***1.00***				

Lucas County Canine Care & Control



Canine Care & Control
Health
Special Revenue Fund
2090-0610

Our mission is first and foremost to protect public health and safety. As a part of that mission, we would endeavor to reduce or eliminate the stray dog population and to educate dog owners and the public about responsible pet ownership. We are dedicated to providing fair and responsible enforcement of dog laws in our community, compassionate treatment of the dogs in our shelter, on-going education for our citizens, and to giving homeless dogs a second chance at a forever home.

DUTIES AND RESPONSIBILITIES:

Reduce stray dog population.

Educate owners and the public about responsible pet ownership.

Shelter dogs and provide dogs for adoption.

Reunite lost dogs with their owners.

Sell and enforce dog licenses.

Compassionate care of all dogs in our shelter.

GOALS:

Increase dog license sales to attain license compliance levels of our highest year (2012).

Continue to work with Commissioners on developing a new building plan.

Continue to implement and expand enrichment programs for dogs in our care.

Attain above 90% Dangerous and Vicious Dog compliance.

Surpass 2018 live release rate of 77%.

Improve the level of care for the homeless dogs at our current facility.

CANINE CARE & CONTROL
Health
Special Revenue Fund
2090-0610

	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	2019 BUDGET	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED	2023 PROJECTED
ENDING BALANCE	**$261,638**	**$358,862**	**$358,862**	**$427,429**	**$387,366**	**$387,367**	**$387,367**	**$387,367**
LESS PRIOR YEAR ENCUMBRANCES	**30,831**	**88,458**	**88,458**	**51,798**				
BEGINNING BALANCE	**230,807**	**270,403**	**270,403**	**427,429**	**387,366**	**387,367**	**387,367**	**387,367**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,464,489	1,590,300	1,587,291	1,566,500	1,679,600	1,682,850	1,695,100	1,705,600
FINES & FORFEITS	98,192	81,250	97,106	88,625	88,625	88,625	88,625	88,625
INTERGOVERNMENTAL REVENUE	2,000	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	93,339	87,500	85,255	80,000	88,500	88,500	86,750	86,750
NON-OPERATING TRANSFERS IN	455,500	652,777	701,640	708,404	712,078	722,650	735,666	744,176
TOTAL REVENUES	**2,113,519**	**2,411,827**	**2,471,293**	**2,443,529**	**2,568,803**	**2,582,625**	**2,606,141**	**2,625,151**
TOTAL AVAILABLE	**$2,375,157**	**$2,770,689**	**$2,830,154**	**$2,870,958**	**$2,956,169**	**$2,969,992**	**$2,993,508**	**$3,012,518**
EXPENDITURES:								
PERSONAL SERVI CES	1,666,554	1,947,133	1,901,386	1,999,733	2,083,264	2,106,086	2,132,602	2,152,612
CHARGES FOR SERVICES	118,686	136,975	150,594	166,744	164,744	163,244	161,744	160,244
MATERIALS AND SUPPLIES	154,221	191,745	210,252	186,545	192,500	188,000	188,000	188,500
OPERATING EXPENSES	58,301	100,224	78,855	104,820	105,295	105,295	105,795	105,795
MISCELLANEOUS	7,211	8,500	7,192	8,000	8,000	8,000	8,000	8,000
CAPITAL OUTLAY AND EQUIPMENT	11,323	27,250	54,447	17,750	15,000	12,000	10,000	10,000
TOTAL EXPENSES	**2,016,295**	**2,411,827**	**2,402,725**	**2,483,592**	**2,568,803**	**2,582,625**	**2,606,141**	**2,625,151**
REVENUES OVER/(UNDER) EXPENSES	**$358,862**	**$358,862**	**$427,429**	**$387,366**	**$387,367**	**$387,367**	**$387,367**	**$387,367**
FTE POSITIONS:				***26.00***				
PTE POSITIONS:				***1.00***				

Lucas County, Ohio
Adopted Budget and Plan
LUCAS
COUNTY
Ohio
1835
OFFICE OF MANAGEMENT AND BUDGET
2003

P. Glossary

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Glossary	P-1

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 calculations.

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 principles 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 that have not been assigned to a specific individual fund. It is the fund that contains uncommitted resources that may be used for general purposes. 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.

Property Record Card (PRC) – used to record individual property appraisals for assessment purposes.

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 earning 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.

2019 BUDGET

LUCAS COUNTY

OFFICE OF
MANAGEMENT AND BUDGET

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2019
Lucas County, Ohio