



# 2010

LUCAS COUNTY, OHIO  
POPULAR ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED DECEMBER 31, 2010  
ISSUED BY ANITA LOPEZ, LUCAS COUNTY AUDITOR

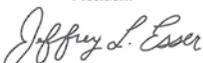
# Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

Lucas County  
Ohio

for the Fiscal Year Ended  
December 31, 2009



  
President  
  
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Lucas County, Ohio for its Popular Annual Financial Report for the fiscal year ended December 31, 2009. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only, and Lucas County has received the Award for 13 consecutive years (from 1997 to 2009). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.

**The CAFR/PAFR Squad** is composed of (top row left to right): Mely Arribas-Public Information Officer, Peter Rancatore-Chief Deputy Auditor, Samuel Olaniran-Chief Accountant, and Karla Hayes-Accounting Specialist. Bottom row left to right: Tom Nichter-Tax Specialist, Shimeako Cole-Staff Accountant, Christopher Falls-Intern.



This group not only puts together the CAFR and PAFR, but also compiles the property tax duplicate, distributes taxes and other intergovernmental revenue throughout Lucas County, prepares and maintains the levy estimator for each election, while also managing the recording of the County's assets, liabilities, revenues, and expenses. *Photo credits to Matthew Rogacki. Design and layout credits to Mely Arribas.*

# Dear Lucas County Residents,

Throughout my first term in office, I articulated goals such as exemplary customer service and transparency while delivering the Levy Estimator, Tax Distributor, and the Sales Report as part of the Auditor's Real Estate Information System, our online real estate application. Moreover, we've lowered the values of thousands of properties throughout the County through the Board of Revision and Informal Reviews. It is this process of appeal which I have made far less taxing by



providing you with a welcoming and receptive staff that takes the bureaucracy out of this otherwise burdensome process. I also took a stand for new homeowners that were wrongfully assessed with water liens from previous property owners after taking ownership of their new home. As we move forward, my staff remains dedicated and focused on ensuring that your property value is fairly and accurately assessed for the 2012 Revaluation process, which began in earnest in 2010. If you have any questions or issues during this process, you are encouraged to contact us at (419)213-4406.

I now present you with the Popular Annual Financial Report (PAFR) for Lucas County for the fiscal year ending December 31, 2010. This report provides you with a background on the services that our office provides, useful information regarding real property taxes, important phone numbers, and an overview of Lucas County's finances and strategic direction.

Information in this report was derived from the 2010 Lucas County Comprehensive Annual Financial Report (CAFR), a 254-page book detailing Lucas County's finances. Our CAFR received an unqualified opinion from our independent auditors Spilman Hills + Heidebrink, Ltd. An unqualified opinion is the most favorable opinion that can be rendered and means that Spilman Hills + Heidebrink, Ltd. examined the County's books and records and determined that the financial statements present fairly, in all material respects, the financial position, operating results, and cash flows of the County in conformity with Generally Accepted Accounting Principles (GAAP). This PAFR is not presented in conformity with GAAP, but was created to provide you with an easy to read summary of the financial activity of Lucas County's primary government in an easily understandable format.

Thank you for affirming my previous work by re-electing me as Auditor this past November. My office continues to strive to meet your needs, and I look forward to serving you for another term. Again, I appreciate your support, and I hope you enjoy the PAFR.

Sincerely,

A handwritten signature in black ink that reads "Anita Lopez". The signature is fluid and cursive.

Anita Lopez  
Lucas County Auditor



# The Lucas County Auditor

## Stewards of Public Funds

The Lucas County Auditor is the watchdog of County funds. As the County's Chief Financial Officer, it is the Auditor's responsibility to:

- Account for millions of dollars received by the County each year;
- Issue payments for all County obligations, including the distribution of tax dollars to the townships, villages, cities, school districts, libraries, and other County agencies;
- Administer and distribute tax and license revenues including real estate taxes, personal property taxes, motor vehicle license fees, gasoline taxes, estate taxes, manufactured home taxes, local government funds, and other state subsidies.
- Administer the County payroll; and
- Produce the County's annual financial report.

## Weights and Measures

The Lucas County Auditor's office helps protect County residents and businesses by ensuring that all commercial weighing and measuring devices are accurate. The department checks gas pumps, price scanners, and meat and produce scales regularly. In 2010, the Auditor's office inspected 5,311 devices at 593 locations throughout the County.

The Ohio Weights and Measurers Association presented the "New Horizon Award" to the Lucas County Auditor in 2009 when Lucas County became the first

in the State of Ohio to obtain a wireless and paperless inspection system.

## Licensing

Licensing for dogs, kennels, vendors, and cigarettes are issued by the Auditor's office. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use at the local level. In 2010, Lucas County issued 63,339 dog licenses and 75 kennel licenses, while implementing the County's first online dog tag renewal process.

Also, in order to promote responsible pet care and ownership throughout Lucas County, the Auditor's office sponsored the 3rd "Pick of the Litter" photo contest. DaVinci, a 10-month old Labradoodle, was awarded with the #1 dog tag for 2010, and his picture is featured on the 2011 dog tag renewal form.

## Real Estate Appraisal and Assessment

The Auditor also appraises and assesses each of the County's 208,560 real estate parcels, which includes manufactured housing (mobile homes). The last general appraisal (Revaluation) was performed in 2006. Conducted every six years, a Revaluation is an extensive, individual property analysis of each parcel in the County. A final value for each parcel is individually determined based upon all available information. In 2012, the Auditor is scheduled to complete the next Revaluation.

### Weights and Measures Complaint Form

Thank you for taking the time to complete this online form. Be sure to complete all of the information, which will help us to investigate your concerns.

Name of Complainant:

Complainant's Email:

Please send me a copy of the results.

Phone Number:  Date of Complaint:

Firm's Name:  Address:

Device/Commodity:

Location:

Reason:



Lucas County Auditor Online Dog Tags

If you are a current dog owner, you can order new dog licenses for your current dogs or new dogs. To begin:

1. Enter your owner number located on the renewal notice that you received in the mail
2. Enter the first five (5) digits of your zip code
3. Enter the tag number from your dog(s) for the year indicated

Refer to this [sample mail](#) to find the above information.

Owner Number:

Zip Code:

Year: 2010 -

2010 OHIO DOG DaVinci #1 LUCAS



Disclaimer: This data represents a percentage breakdown of values and levies for the 2008 Tax Duplicate, due and payable in

**Values**

	35% Value (Taxable)	100% Value (Assessed Market)
Land :	10,540	30,100
Building :	60,410	172,600
<b>Total :</b>	<b>70,950</b>	<b>202,700</b>
Class Landuse :	R10	

**Tax Distribution**

**General :**

Levies	Percentage	Half	Full
<b>LUCAS COUNTY</b>			
GENERAL FUND	3.64%	62.12	124.25
METROPARKS - OPERATING	2.55%	43.52	87.04
COMMUNITY MENTAL HEALTH	2.65%	45.23	90.45

Challenge Your Value  
Foreclosure Prevention

View All Info



AREIS Online

No.	TLA	BedRooms	Class / Land Use	Multi Sale
10-15340	4515 COPLAND BLVD	851	2 R-10	YES
10-14987	2930 ROCKSBERRY AVE	870	2 R-10	
10-14914	2951 PENROSE AVE	863	2 R-10	YES
10-19041	3214 ROCKSBERRY AVE	900	2 R-10	
10-18987	3201 PENROSE AVE	950	2 R-10	
10-14964	4811 STENDEL AVE	956	3 R-10	

Summary Transfers Values Attributes Remarks & Splits New Construction Current Taxes Tax Distribution \*New\* Levy Estimator \*New\* Prior Taxes Specials Prior Specials Payments Pro # Inquiry CAUV Agriculture Forest Structure Photo Structure Sketch Sales Report \*New\* Print Report

**New Initiatives - Transparency that Counts!**

A Triennial Update is required by law three years after a Revaluation and was completed in 2009. The effects of the Triennial Update were in place for the 2010 tax bills. This statutory process requires the County Auditor to examine neighborhood sales trends and adjust property values based upon a detailed sales analysis. A factor is then applied to the parcels in each neighborhood, based upon the results of the analysis. The State of Ohio's Department of Tax Equalization approved the County's 2009 property analysis, and residential property values dropped an average of 12.8% as a result of the Triennial Update.

A *Consumer Hotline (419) 213-4406* was implemented to prevent fraud and respond to questions and concerns and is visible on the Auditor's *inspected and sealed* stickers. Comments and complaints are accepted online, and consumers can also browse complaints online. In 2010, 80 complaints were filed and resolved.

The neighborhood *Sales Report* was introduced in 2009 and lists all sales since January 1, 2006 within the neighborhood of the selected parcel. The Sales Report is an invaluable tool that assists the public in determining values in today's volatile market. The report provides the parcel number, address, TLA, bedroom count, land use, conveyance number, sales date, sales amount, and the type of deed for each sale. Introduced in 2010, the *Commercial Sales Report* displays sales based on property type and class or land use.

The 2010 *Color Aerial Photography* project was completed in cooperation with the Lucas County Engineer, the Metroparks, and 911 and is incorporated into AREIS Online, realizing substantial cost savings.

The *Levy Estimator and Tax Distributor* are continually supported as part of our AREIS Online application, and these tools assist Lucas County residents gain a better perspective on the allocation of their property

tax dollars. The Tax Distributor breaks down current taxes by the various taxing authorities in both percentages and dollar amounts, while also providing the amount of special assessments paid. The Levy Estimator displays proposed levies by district, and estimates the amount of taxes due had the levies been in effect for the current tax year. AREIS tools are continuously updated to provide the most current information.

*New Capital Asset System* - During 2010, the Lucas County Auditor also employed new technology in replacing an aging capital asset system, enhancing the Auditor's ability to reflect the useful lives, carrying value, and category of County assets.

*Annual report repositories* were established in 2010 in order to preserve the County's financial information and provide a history of readily available financial reports. Complete collections of CAFRs and PAFRs were made available to the University of Toledo Library and the Lucas County Law Library in 2010. This supplements collections maintained in the Toledo-Lucas County Public Library (TLCPL) and in the offices of the County Auditor and the Lucas County Commissioners. Moreover, these financial reports are available in a variety of locations and mediums. For instance, CAFRs and PAFRs are annually distributed to the TLCPL for distribution to various branch libraries throughout the County. The TLCPL maintains CAFRs and PAFRs for reference and circulation, while also acting as a distribution point for PAFRs. These reports are also provided for reference to the Whitehouse Village Library, the Library of Congress, the Ohio State University Library, the Owens Community College Library, and the Auditor of State. All reports since 2003 are also available online. Additionally, PAFRs are distributed annually in mass via local newspapers. Also in 2010, the County released financial reports on Compact Discs, which (along with traditional hard copies of the report) may be obtained from the office of the Lucas County Auditor.

## County Property Taxes

The property tax rate is measured in mills. A mill is one-tenth of a cent and is used in expressing tax rates on a per-dollar basis. This translates to \$1 for each \$1,000 of assessed property value.

### Types of Mills

**Inside Mills** are *not* approved by the voters, but instead are approved through the County budget commission. Inside mills are limited to 10 mills on each property and for each taxing district. Inside mills are *not* subject to provisions of House Bill 920 (HB 920); meaning funding (and your tax) rises as the value of your property rises, and falls as the value of your property falls. In its current configuration, there are virtually no available inside mills throughout Lucas County.

**Outside Mills** (also known as **Voted Mills**) are levies approved by voters in excess of the 10 mill (inside mill) limitation. Voted mills are subject to provisions of HB 920, meaning the State adjusts the tax rate to collect no more in the future than during the first year the levy is

enacted. Only voted current expense and permanent improvement levies are subject to HB 920.

### Real Estate Taxes and Rates

Tax rates are not only determined by the budgetary requests of each government unit as authorized by the vote of the people, but also are established in strict accordance with procedures required by the Ohio Department of Taxation, Division of Tax Equalization.

Each year, the Auditor prepares the General Tax List. Your property tax bill is based on the tax rate multiplied by your valuation on the General Tax List. This is your proportional share of the cost of operating your local government, including schools, townships, villages, special districts, and the County.

Under Ohio law, the amount of taxation without a vote of the people is limited to 10 mills (\$10 per \$1,000 of assessed valuation). County residents must vote on any additional real estate taxes for any purpose. Your tax rate is the total of all levy and bond issues in your tax district.

## Lucas County Taxes for the 2010 Collection Year (Per \$1,000 of Assessed Valuation)

Lucas County Levies	Voted/Gross Rates	Effective Rates	Types of Mills	Cost per \$100,000 Home <sup>1</sup>
General Fund	2.00	2.00	Inside	\$61
Board of Developmental Disabilities	5.00	4.23	Voted	\$130
Children Services Board	2.40	2.28	Voted	\$70
Mental Health & Recovery	1.50	1.50	Voted	\$46
Senior Services (Area Office on Aging)	0.45	0.45	Voted	\$14
Science & Natural History (Imagination Station)	0.17	0.17	Voted	\$5
9-1-1 Emergency Telephone System	0.70	0.70	Voted	\$21
Zoo Improvement	1.00	1.00	Voted	\$31
Zoo Operating	0.85	0.85	Voted	\$26
<b>Total Lucas County Levies</b>	<b>14.07</b>	<b>12.68</b>		<b>\$404</b>
<b>Other Countywide Entities</b>				
Metroparks	1.70	1.67	Voted	\$51
Toledo-Lucas County Port Authority	0.40	0.25	Voted	\$8
Toledo-Lucas County Library	2.00	2.00	Voted	\$61
<b>Total Countywide Rates</b>	<b>18.17</b>	<b>16.54</b>		<b>\$524</b>
<b>Multi-Area Levy</b>				
Toledo Area Regional Transportation Authority (TARTA) <sup>2</sup>	2.50	2.41	Voted	\$74

*For a \$100,000 home, the above illustrates how a property tax bill is allocated to agencies in Lucas County's primary government, while also indicating costs for other taxes levied throughout the County.*

<sup>1</sup> Assumes credit for the 10% rollback for agricultural/residential parcels, and the 2.5% rollback for owner occupied properties.

<sup>2</sup> TARTA is not levied in every county taxing district, but is levied in: City of Maumee, Village of Ottawa Hills, Spencer Township, Sylvania Township, City of Sylvania, City of Toledo, Village of Waterville; and the Wood County Cities of Perrysburg and Rossford.

## Lucas County School Districts Voted and Effective Millage for the 2010 Collection Year

School District	Mills	General Operations	Bond	Perm Imp	Voc. School	Grand Total	Cost/\$100K Home <sup>1</sup>	2009-10 School District Report Card <sup>2</sup>
Ottawa Hills	Total	120.55	2.50	3.00	0.00	126.05	\$2,037.79	Excellent with Distinction
	Effective	61.04	2.5	3.00	0.00	66.54		
Maumee	Total	73.70	5.00	0.75	3.20	82.65	\$1,406.30	Excellent
	Effective	37.20	5.00	0.75	2.97	45.92		
Sylvania	Total	72.20	5.20	0.30	0.00	77.70	\$1,302.48	Excellent
	Effective	37.04	5.20	0.29	0.00	42.53		
Oregon	Total	59.00	4.40	2.00	0.00	65.40	\$1,226.53	Effective
	Effective	33.90	4.40	1.75	0.00	40.05		
Springfield	Total	66.50	3.00	1.35	3.20	74.05	\$1,222.24	Excellent with Distinction
	Effective	32.59	3.00	1.35	2.97	39.91		
Washington	Total	71.10	0.00	2.60	0.00	73.70	\$1,142.93	Excellent
	Effective	35.04	0.00	2.28	0.00	37.32		
Toledo	Total	60.60	4.10	3.00	0.00	67.70	\$1,095.15	Continuous Improvement
	Effective	29.91	4.10	1.75	0.00	35.76		
Anthony Wayne	Total	62.10	2.50	2.20	3.20	70.00	\$1,013.69	Excellent
	Effective	25.43	2.50	2.20	2.97	33.10		

### Districts Partially Located in Lucas County<sup>3</sup>

Income Tax <sup>3</sup>	School District	Mills	General Operations	Bond	Perm Imp	Voc. School	Grand Total	Cost/\$100K Home <sup>1</sup>	2009-10 School District Report Card <sup>2</sup>
1.25%	Swanton	Total	55.29	7.10	1.00	3.20	66.59	\$1,088.72	Effective
		Effective	24.48	7.10	1.00	2.97	35.55		
1.50%	Evergreen	Total	37.30	6.75	2.40	3.20	49.65	\$954.58	Excellent
		Effective	20.38	6.75	1.94	2.10	31.17		
1.00%	Otsego	Total	41.70	5.65	0.00	3.20	50.55	\$882.61	Effective
		Effective	20.20	5.65	0.00	2.97	28.82		

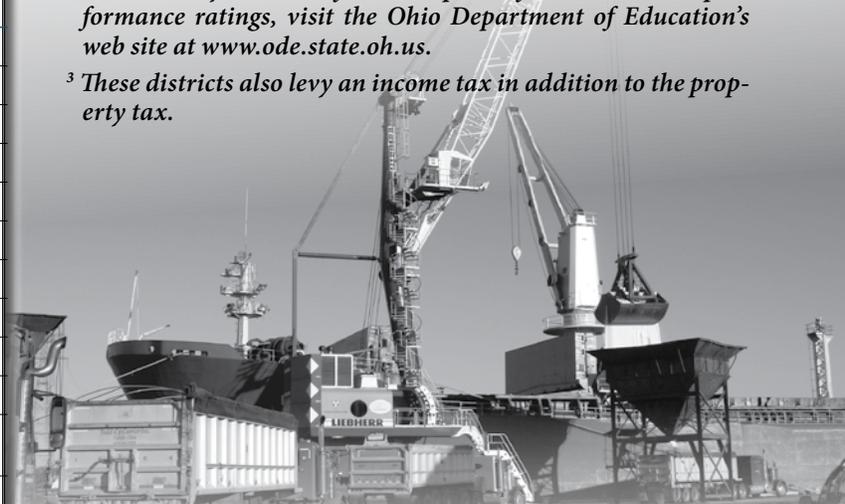
### Top 2010 Private and Public Employers

Employer	# of Employees	Product/Service	% Total Employment
Promedica Health Sys	9,945	Health Care	5.10%
Mercy Health Partners	6,625	Health Care	3.40%
University of Toledo	5,046	Education	2.59%
Toledo Public Schools	4,400	Education	2.26%
U.T. Health Science	3,547	Health Care	1.82%
Lucas County	3,360	Government	1.72%
City of Toledo	2,650	Government	1.36%
Kroger	2,640	Retail/Grocery	1.35%
State of Ohio	2,249	Government	1.15%
Wal-Mart	2,218	Retail/Grocery	1.14%
The Andersons, Inc.	1,726	Grain Storage/Process/Retail	0.88%
Untied Parcel Service	1,691	Mail Services	0.87%
HCR Manor Care	1,637	Health Care	0.84%
Meijer, Inc.	1,500	Retail/Grocery	0.77%
Chrysler Holdings - Toledo Jeep	1,500	Automotive Manufacturing	0.77%
<b>Top 15 total employed</b>	<b>50,734</b>	<b>% work force</b>	<b>26.00%</b>
<b>Total Work Force</b>	<b>195,100</b>		

<sup>1</sup> Assumes Taxpayers receive both the 10% and the 2.5% roll-backs (for owner occupied residential property).

<sup>2</sup> As reported by the Ohio Department of Education for the 2009-2010 school year. For a full description of the State school performance ratings, visit the Ohio Department of Education's web site at [www.ode.state.oh.us](http://www.ode.state.oh.us).

<sup>3</sup> These districts also levy an income tax in addition to the property tax.



With two new Liebherr Mobile Harbor Cranes added last season - a first for Great Lakes Ports - and a High Rise Material Handler soon to arrive - the Port of Toledo is at the forefront of cargo handling technology on the Great Lakes. The Toledo-Lucas County Port Authority levies a 0.40 mill countywide levy and employed 52 full time and 6 part time workers at the end of 2010. Photo and caption courtesy of the Toledo-Lucas County Port Authority.

# County Outlook and Initiatives

Situated between Chicago and the eastern seaboard, Lucas County's economy, historically associated with the glass and automotive industries, is becoming increasingly diversified, especially in the area of solar and alternative energy, which has attracted national coverage including articles in Newsweek and the Wall Street Journal.

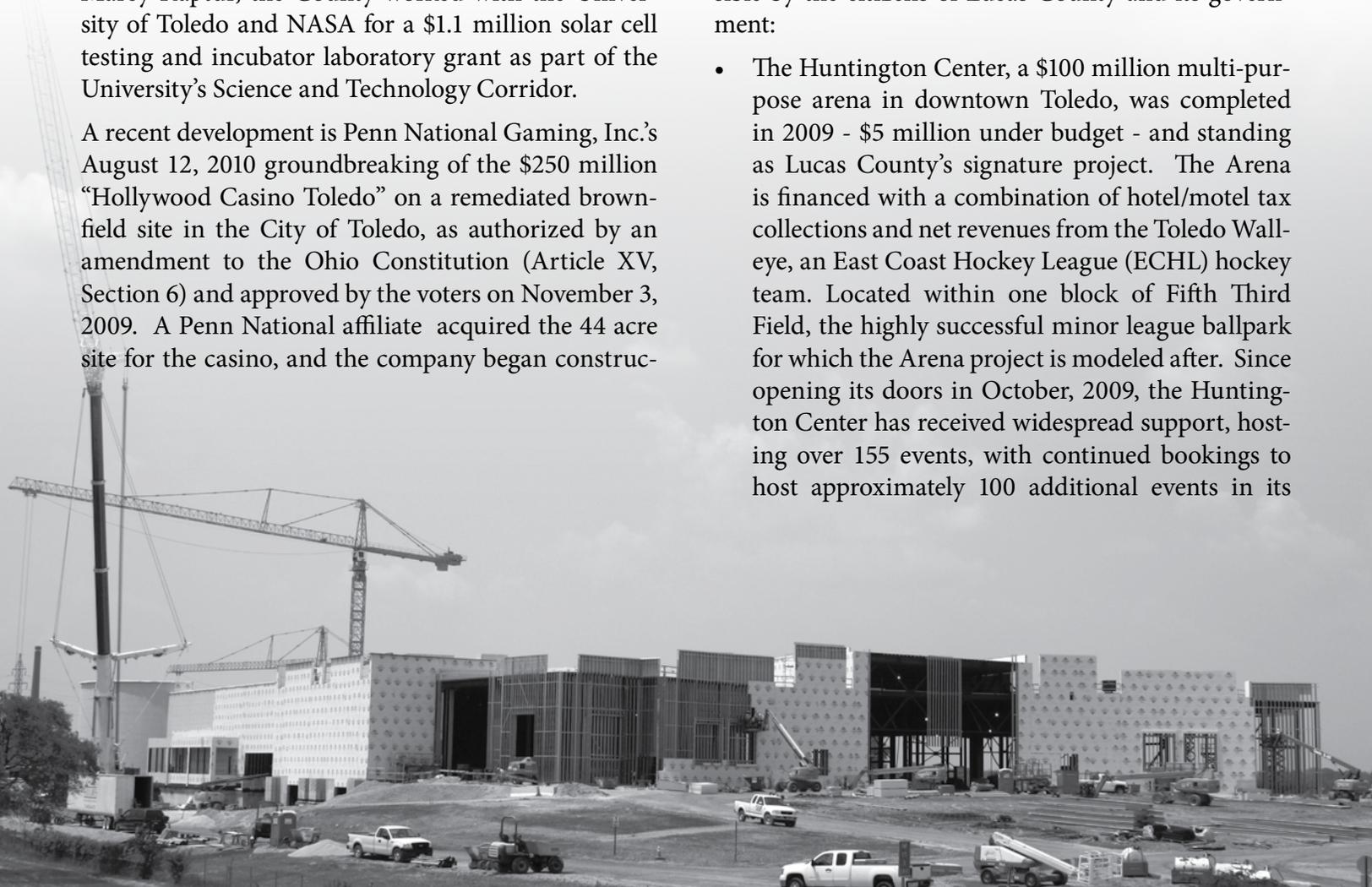
Publicly-traded First Solar has its only North American manufacturing facility located in the City of Perysburg, just south of the County. First Solar recently completed a \$100 million dollar expansion that has doubled the production capacity of this facility. Additionally, as part of the University of Toledo's Science and Technology innovation corridor in 2009, Xunlight Corporation continued its development, marketing, and production of revolutionary thin-film solar cell technologies. In cooperation with Congresswoman Marcy Kaptur, the County worked with the University of Toledo and NASA for a \$1.1 million solar cell testing and incubator laboratory grant as part of the University's Science and Technology Corridor.

A recent development is Penn National Gaming, Inc.'s August 12, 2010 groundbreaking of the \$250 million "Hollywood Casino Toledo" on a remediated brown-field site in the City of Toledo, as authorized by an amendment to the Ohio Constitution (Article XV, Section 6) and approved by the voters on November 3, 2009. A Penn National affiliate acquired the 44 acre site for the casino, and the company began construc-

tion on the 125,000 square foot facility that will feature up to 3,000 slot machines, 80 gaming tables and 20 poker tables, a parking garage with 2,500 parking spaces, as well as food and beverage outlets, and an entertainment lounge. The facility is estimated to be completed by the second half of 2012. Penn National has estimated that 1,000 temporary jobs will be created during construction of the facility and a substantial number of permanent jobs will be created upon its completion. A portion of the gross revenue generated by casinos will be distributed to all eighty-eight counties in Ohio in proportion to each county's population at the time of the distribution.

Lucas County continues to provide a variety of services required to meet the needs of its citizens in the most cost-effective and efficient manner possible. We look forward to other significant activities made possible by the citizens of Lucas County and its government:

- The Huntington Center, a \$100 million multi-purpose arena in downtown Toledo, was completed in 2009 - \$5 million under budget - and standing as Lucas County's signature project. The Arena is financed with a combination of hotel/motel tax collections and net revenues from the Toledo Wall-eye, an East Coast Hockey League (ECHL) hockey team. Located within one block of Fifth Third Field, the highly successful minor league ballpark for which the Arena project is modeled after. Since opening its doors in October, 2009, the Huntington Center has received widespread support, hosting over 155 events, with continued bookings to host approximately 100 additional events in its



*Nearing the halfway point, construction continues on the new Hollywood Casino Toledo, which is on pace to be the first casino to open in the State of Ohio. Photo credits to Matthew Rogacki.*



*Entrance to The Lucas County Huntington Center in Toledo, Ohio from Madison Avenue. In the foreground is the Art Tatum Celebration Column, a twenty-seven foot tower of eighty-eight piano keys. Photo credits to Mely Arribas.*



*Entrance to Fifth Third Field in Toledo, Ohio from Washington St. 558,059 fans enjoyed baseball at Fifth Third Field during the 2010 season, ranking 5<sup>th</sup> all-time in attendance for Toledo baseball history. Photo credits to Mely Arribas.*

second full year of operation. The County has also contracted with SMG World Convention Centers to assume day-to-day operations at both the Seagate Convention Centre and the Arena.

- In 2010, Huntington National Bank reached a six-year, \$2.1 million naming rights sponsorship agreement with Lucas County that included an additional three, six-year renewal options. If renewed under these terms, these naming rights options have the potential to reach \$11 million. Payments that the County receives from naming rights are designated to debt retirement associated with the Arena.
- As a response to neighborhood decline and the loss of property values as a result of the foreclosure crisis, the Ohio Legislature has granted urban counties the power to create a land reutilization corporation (LRC). Modeled after successful efforts that

started in Genesee County, Michigan, an Ohio LRC is a community improvement corporation with the power to efficiently acquire vacant and abandoned properties and funding to help remove blight and return the land to productive use. On August 31, 2010, Lucas County became the second county in Ohio, after Cuyahoga County, to incorporate an LRC. The Lucas County Land Reutilization Corporation is funded in part through the receipt of a portion of the delinquent property payments in the County. The Lucas County LRC has one full-time staff member, an expected operating budget in 2011 of \$1.5 million, and is treated as a component unit of Lucas County pursuant to governmental accounting standards.

These initiatives provide a continuous investment in regional development that is moving Lucas County's economy aggressively through the 21st century.



*Construction of the Hollywood Casino Toledo as viewed from opposite the Maumee River. Photo credits to Matthew Rogacki.*



*Exterior photo of the Seagate Convention Center, taken from Fifth Third Field. Photo credits to Matthew Rogacki.*

# Statement of Activities

Services Rendered	2010	2009	2008	2007	2006
Legislative & Executive	\$43,523,000	\$53,136,000	\$31,148,000	\$56,377,000	\$48,609,000
Judicial	57,514,000	59,233,000	82,097,000	71,276,000	60,813,000
Public Safety	75,891,000	73,038,000	83,361,000	76,505,000	84,697,000
Public Works	22,753,000	15,936,000	17,837,000	21,206,000	23,047,000
Health	134,794,000	139,889,000	150,952,000	139,540,000	113,676,000
Human Services	102,068,000	132,053,000	151,938,000	158,935,000	132,907,000
Conservation & Recreation	16,715,000	9,266,000	9,293,000	10,026,000	7,090,000
Interest & Fiscal Charges	5,714,000	5,620,000	5,805,000	4,584,000	4,189,000
Business-Type Activities	19,262,000	18,576,000	19,053,000	18,838,000	17,220,000
<b>Total Services Rendered</b>	<b>\$478,234,000</b>	<b>\$506,747,000</b>	<b>\$551,484,000</b>	<b>\$557,287,000</b>	<b>\$492,248,000</b>
<b>Resources Received</b>					
Taxes	\$164,894,000	\$168,982,000	\$169,853,000	\$179,632,000	\$201,148,000
Charges & Services	51,405,000	44,562,000	49,548,000	46,477,000	42,581,000
Intergovernmental Revenue	255,999,000	262,943,000	273,801,000	244,662,000	236,833,000
Investment Income	4,958,000	5,057,000	15,050,000	14,158,000	11,576,000
Miscellaneous	36,128,000	36,623,000	19,422,000	72,273,000	22,516,000
<b>Total Resources Received</b>	<b>\$513,384,000</b>	<b>\$518,167,000</b>	<b>\$527,674,000</b>	<b>\$557,202,000</b>	<b>\$514,654,000</b>

*Market interest rates have dropped dramatically in 2009 and 2010, resulting in lower County revenues.*

*Expenses in the Human Services category reduced dramatically in 2010 due to the State takeover of childcare payments from the County's Department of Jobs and Family Services.*



- ❶ Health: 28.2%, \$134,794,000
- ❷ Human Services: 21.3%, \$102,068,000
- ❸ Public Safety: 15.9%, \$75,891,000
- ❹ Judicial: 12.0%, \$57,514,000
- ❺ Legislative & Executive: 9.1%, \$43,523,000
- ❻ Public Works: 4.8%, \$22,753,000
- ❼ Business-Type Activities: 4.0%, \$19,262,000
- ❽ Conservation & Recreation: 3.5%, \$16,715,000
- ❾ Interest & Fiscal Charges: 1.2%, \$5,714,000

The Statement of Activities, also known in accounting terms as the “Income Statement,” provides a record of the funds received and spent during the year. Specific resources and services are explained below.

## Services Rendered

Services Rendered, represented by the accounting term expenses, are the funds spent to provide services to citizens.

Legislative and Executive expenses are incurred for administrative offices including the Auditor, Commissioners, Recorder, and Treasurer.

Judicial expenses are the costs of administering justice through the Lucas County Courts, which include the Courts of Common Pleas, Domestic Relations, Juvenile, and Prosecutor.

Public Safety expenses are the costs of the Coroner, Probation, and Sheriff Departments.

Public Works expenses are the costs incurred to maintain County roads and bridges.

Health expenditures include services provided by the Board of Developmental Disabilities and Lucas County Mental Health and Recovery Services Board to maintain public health.

Human Services expenses are the costs of the Job and Family Services Department and the Children Services Board.



Conservation and Recreation expenses are the costs to fund the zoo, maintain the County parks, and to preserve County lands, including litter prevention.

Business-type activities are services that are self-supporting through user charges. These include the Water Supply System, Wastewater Treatment System, and Sewer System.

- ❶ Intergovernmental Revenue: 49.9%, \$255,999,000
- ❷ Taxes: 32.1%, \$164,894,000
- ❸ Charges & Services: 10.0%, \$51,405,000
- ❹ Miscellaneous: 7.0%, \$36,128,000
- ❺ Investment Income: 1.0%, \$4,958,000

## Resources Received

Resources Received, also known in accounting terms as revenues, are funds Lucas County receives from a variety of sources in order to pay for the services it provides.

Taxes are resources that include sales tax, real estate tax, personal property tax, and a variety of other smaller taxes.

Charges for Services are resources from various County departments and agencies for fees paid to them by the public, such as court costs and fees for recording deeds and transferring property.

Intergovernmental Revenue is comprised of grants, entitlements, and reimbursements to the County from other governmental agencies.

Investment Income is interest earned, realized gains, and unrealized gains on County investments.

Miscellaneous Resources Received are non-revenue receipts that cannot be classified in any other category.

The trend analysis for 2006-2010 indicates that the Legislative and Executive expenses dropped in 2008, which was due to accounting procedures associated with converting construction expenses into capital assets in the County's government wide financial statements. While 2010 revenues remained relatively stable despite declining property values as a result of

the 2009 Triennial Update, market interest rates have dropped dramatically for 2009 and 2010, resulting in lower County revenue. Meanwhile, overall expenses in 2010 were controlled due to a lower operating structure associated with a challenging economy. Moreover, Human Service expense was reduced dramatically in 2010 due to the State takeover of childcare payments from the County's Department of Jobs and Family Services. Additionally, County expenses related to the zoo capital improvement levy were reclassified from Public Works to the "Conservation & Recreation" category.



*It's a full house to watch Conductor Samuel Szor lead the Toledo Symphony during Music Under the Stars at the Toledo Zoo amphitheater on August 1, 2010.*

*Photo courtesy of The Toledo Blade, credits to Amy E. Voigt.*

# Statement of Net Assets

Financial Benefits	2010	2009	2008	2007
Cash and Investments	\$207,405,000	\$209,445,000	\$263,223,000	\$219,617,000
Receivables	201,258,000	202,246,000	224,832,000	195,448,000
Property and Equipment	427,764,000	424,764,000	374,133,000	359,413,000
Other Assets	1,452,000	621,000	1,218,000	1,057,000
<b>Total Financial Benefits</b>	<b>\$837,879,000</b>	<b>\$837,076,000</b>	<b>\$863,406,000</b>	<b>\$775,535,000</b>
<b>Financial Burdens</b>				
Amts Owed to Employees, Vendors and Other Governments	\$28,549,000	\$28,907,000	\$38,713,000	\$29,505,000
Short-Term Debt	29,180,000	103,635,000	105,935,000	8,265,000
Long-Term Debt	142,806,000	84,967,000	89,782,000	94,481,000
Other Financial Burdens	38,138,000	42,468,000	45,083,000	46,071,000
Unearned Revenue	108,379,000	121,421,000	139,635,000	129,145,000
<b>Total Financial Burdens</b>	<b>\$347,052,000</b>	<b>\$381,398,000</b>	<b>\$419,148,000</b>	<b>\$307,467,000</b>
<b>Total Financial Benefits Over Financial Burdens</b>	<b>\$490,827,000</b>	<b>\$455,678,000</b>	<b>\$444,258,000</b>	<b>\$468,068,000</b>

The Statement of Net Assets, also known in accounting terms as the “Balance Sheet,” provides a picture of Lucas County’s Financial Position at the end of the year.

## Financial Benefits

Financial Benefits are referred to as assets in accounting terms, and the County’s assets are classified into the following categories:

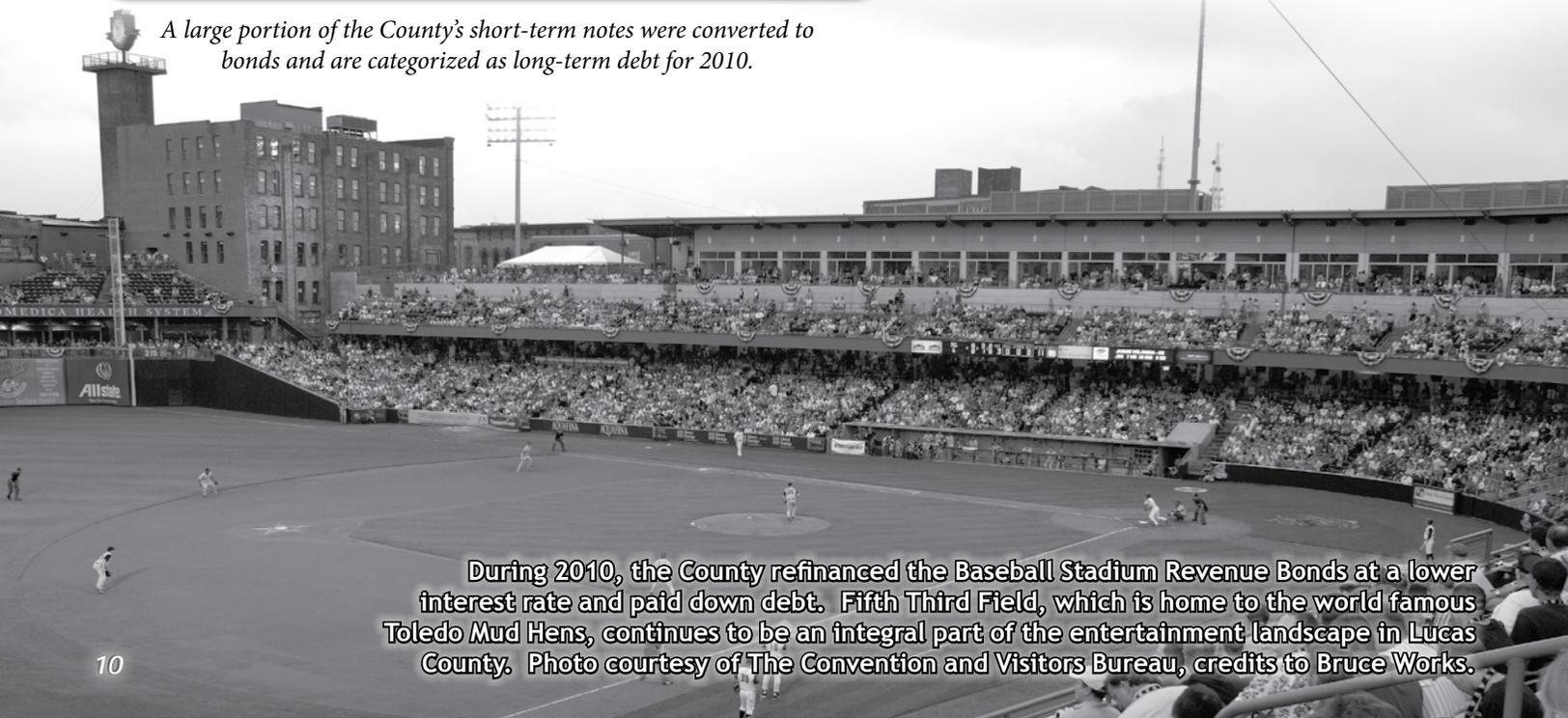
Cash is the amount of physical cash held by the County both on-hand and in checking accounts.

Investments are funds not needed to pay current expenses that are set aside by the Treasurer to raise additional funds on the County’s surplus cash. The County typically invests in federal securities such as Fannie Mae and Freddie Mac.

Receivables are amounts owed to Lucas County. This includes real estate taxes, special assessments, and intergovernmental revenue.

Property and Equipment includes water and sewer plants, infrastructure, land, buildings, vehicles, furniture, and equipment that provide an economic benefit greater than one year.

*A large portion of the County’s short-term notes were converted to bonds and are categorized as long-term debt for 2010.*



During 2010, the County refinanced the Baseball Stadium Revenue Bonds at a lower interest rate and paid down debt. Fifth Third Field, which is home to the world famous Toledo Mud Hens, continues to be an integral part of the entertainment landscape in Lucas County. Photo courtesy of The Convention and Visitors Bureau, credits to Bruce Works.

## Financial Burdens

Financial Burdens are referred to as liabilities in accounting terms, and the County's liabilities are classified into the following categories:

Amounts Owed to Employees and Vendors are funds Lucas County owes individuals and companies who supply goods and services, and the expected payment is due within 12 months.

Short-Term Debt is the amount borrowed by the County that must be repaid within one year.

Long-Term Debt is the amount of bonds and loans the County has issued and still owes. Bonds do not have to be paid off in one year. The County makes yearly debt payments on these amounts.

Unearned revenue dropped in 2010 due to the continued reduction in property values.

During 2010, the County not only reduced its debt through scheduled debt payments, but also by paying down debt and refinancing the Baseball Stadium Revenue Bonds at a lower interest rate. Additionally, a large portion of the County's short-term notes were converted to bonds during 2010. Finally, payments that the County's received from naming rights were designated to debt retirement.

## Benefits Over Burdens

This amount represents the difference between the financial benefits of the County and the burdens that it must pay. The amount provides the net worth of the County.

## DEBT STRUCTURE



- ❶ Short-Term Notes: 17.0%
- ❷ Ohio Water Development Authority (OWDA) Loans: 14.2%
- ❸ General Obligation Bonds: 51.1%
- ❹ Special Assessment: 9.4%
- ❺ Revenue Bonds: 6.2%
- ❻ Ohio Public Works Commission (OPWC) Loans: 2.1%

## LUCAS COUNTY 2010 SUMMARY OF DEBT OBLIGATIONS

	Balance at 12/31/09	Additions	Deductions	Balance at 12/31/10
General Obligations	\$22,435,000	\$67,960,000	\$2,895,000	\$87,500,000
Special Assessment	17,020,000	360,000	1,264,000	16,116,000
Ohio Water Development Authority Loans	26,078,000	729,000	2,419,000	24,388,000
Ohio Public Works Commission Loans	3,678,000	482,000	529,000	3,631,000
<b>Revenue Bonds</b>				
Baseball Stadium Non-Tax Revenue Bonds	15,045,000	10,045,000	15,045,000	10,045,000
Sewer Revenue Bonds	711,000	-	8,000	703,000
Short-Term Notes	103,635,000	38,310,000	112,765,000	29,180,000
<b>Totals</b>	<b>\$188,602,000</b>	<b>\$117,886,000</b>	<b>\$134,925,000</b>	<b>\$171,563,000</b>

In 2010, the County's outstanding general obligation bonds were rated "Aa2" by Moody's Investors Service, and "AA-" by Standard & Poor's Rating Services.

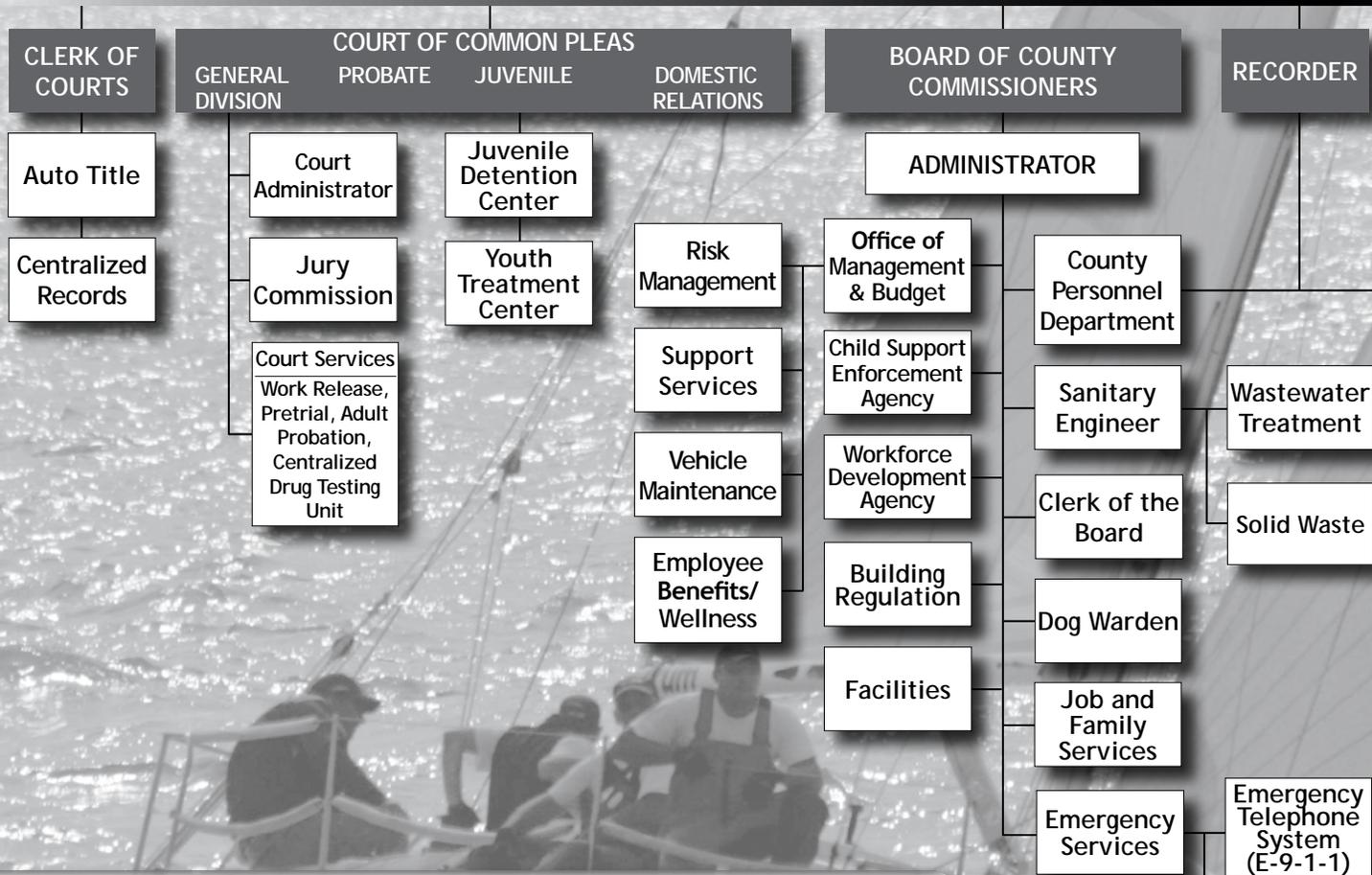
In 2010, Huntington National Bank reached a six-year, \$2.1 million naming rights sponsorship agreement with Lucas County that included an additional three, six-year renewal options. If renewed under these terms, these naming rights options have the potential to reach \$11 million. Payments that the County receives from naming rights are designated to debt retirement associated with the Arena.

*Note: The financial data in the tables and graphs provided is rounded to the nearest thousand and presented in a non-GAAP basis, representing combinations of data that summarize the financial activity of Lucas County's primary government without inclusion of component units.*

Those desiring to review GAAP basis reports should visit the Lucas County Auditor's online CAFR index, which is available on our web site at [www.co.lucas.oh.us/CAFR](http://www.co.lucas.oh.us/CAFR), or at the office of the Lucas County Auditor. For the public's viewing purpose, CAFRs are also distributed to all publicly operated libraries throughout Lucas County.

# Your Lucas County Government

## CITIZENS

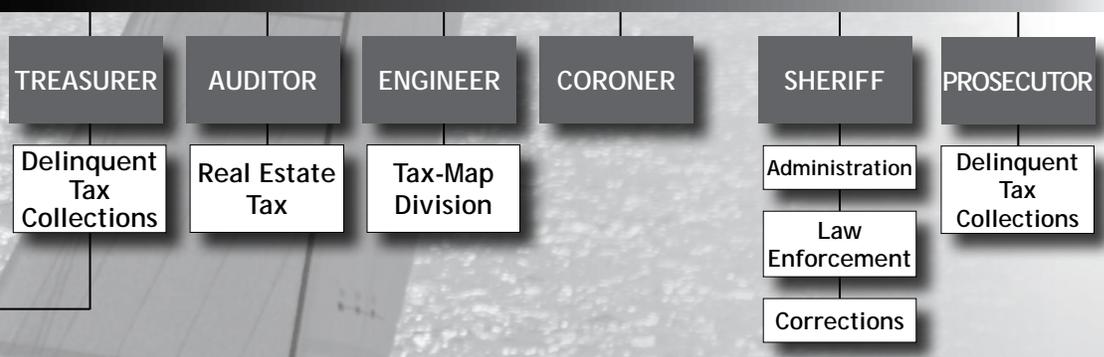


### COUNTY COMMISSIONS

Investment Advisory Board	County Budget Commission	Board of Revision	Automatic Data Processing Board	County Record Commission	Veteran Services Commission
Includes: Board of Comm. Clerk of Courts Treasurer	Includes: Auditor Treasurer Prosecutor	Includes: Auditor Treasurer Pres. of Board of Comm.	Includes: Auditor Treasurer Recorder Clerk of Courts Rep. of Board of Commissioners Rep. of Common Pleas Court (2) Rep. of Bd. of Elections Rep. of Domestic Relations Court	Includes: Auditor Recorder Prosecutor Clerk of Courts Pres. of Board of Comm.	Appointed by: The Judges of the Common Pleas Court, General Trial Division

### COUNTY BOARDS



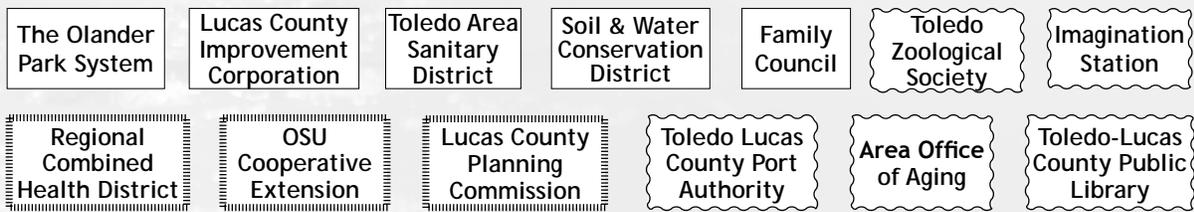


### DISCREETLY PRESENTED COMPONENT UNITS\*

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

\* Component units are legally separate entities included in the County's financial report in order to fairly represent the County's financial statements. An individual analysis determines whether the component unit's financial statements are "blended" with (reported as part of) the County's financial statements, or "discreetly" presented in a separate accounting within the County's financial report. Lucas County's component units all require a "discrete" presentation in the County's CAFR. For further information regarding the County's component units, see pages 52 and 53 in Note 2 of the financial statements of the CAFR.

### AFFILIATED COUNTY AGENCIES



**KEY** ■ Elected Officials □ County provides some or all of the funding □ Administrative Jurisdiction □ Voted levy provides some or all of the funding

Photo: The sun rises over Lake Erie as swans take to the air. Photo opposite page: Sailors head to the start of the Toledo Yacht Club Invitational Mills Trophy Race on Lake Erie. Photo's courtesy of The Toledo Blade, credits to Andy Morrison.

# CONTACT YOUR COUNTY GOVERNMENT

## ADMINISTRATORS

Anita Lopez Auditor	(419) 213-4406
Bernie Quilter Clerk of Courts	(419) 213-4484
Tina Skeldon Wozniak Commissioner	(419) 213-4817
Pete Gerken Commissioner	(419) 213-4084
Carol Contrada Commissioner	(419) 213-2155
James R. Patrick, M.D. Coroner	(419) 213-3900
Keith G. Earley Engineer	(419) 213-4540
Julia R. Bates Prosecutor	(419) 213-4700
Jeanine Perry Recorder	(419) 213-4400
James A. Telb Sheriff	(419) 213-4900
Wade Kapszukiewicz Treasurer	(419) 213-4303

## OTHER AFFILIATED AGENCIES

Area Office on Aging	(419) 382-0624
Board of Elections	(419) 213-4001
Children's Services	(419) 213-3200
Child Support Enforcement	(419) 213-3001
Developmental Disabilities	(419) 380-4000
Dog Warden	(419) 213-2800
Job and Family Services	(419) 213-8999
Imagination Station	(419) 244-2674
Land Reutilization Corp.	(419) 213-4293
Law Library	(419) 213-4747
Mental Health and Recovery	(419) 213-4600
Office of Management and Budget	(419) 213-4517
Toledo Lucas County Convention and Visitor's Bureau	(419) 255-3300
Toledo Lucas County Public Library	(419) 259-5207

## JUDGES

James D. Bates Common Pleas Court	(419) 213-4578
Gary G. Cook Common Pleas Court	(419) 213-4369
Stacy L. Cook Common Pleas Court	(419) 213-4566
Myron C. Duhart Common Pleas Court	(419) 213-4570
Ruth Ann Franks Common Pleas Court	(419) 213-4572
Linda J. Jennings Common Pleas Court	(419) 213-4580
James D. Jensen Common Pleas Court	(419) 213-4538
Dean Mandros Common Pleas Court	(419) 213-4575
Frederick H. McDonald Common Pleas Court	(419) 213-4560
Gene A. Zmuda Common Pleas Court	(419) 213-4564
David E. Lewandowski Domestic Relations Court	(419) 213-6824
Norman G. Zimmelman Domestic Relations Court	(419) 213-6827
Connie Zimmelman Juvenile Court	(419) 213-6717
Denise Navarre Cubbon Juvenile Court	(419) 213-6778
Jack R. Puffenburger Probate Court	(419) 213-4775
Peter M. Handwork Sixth District Court of Appeals	(419) 213-4755
Thomas J. Osowik Sixth District Court of Appeals	(419) 213-4755
Mark L. Pietrykowski Sixth District Court of Appeals	(419) 213-4755
Arlene Singer Sixth District Court of Appeals	(419) 213-4755
Stephen A. Yarbrough Sixth District Court of Appeals	(419) 213-4755

**QUESTIONS:** Contact the Department of Education and Outreach at (419) 213-4406 or by e-mail: outreach@co.lucas.oh.us

**E-PAFR DIGITAL EDITION:** To view electronic editions of the Popular Annual Financial Report, go to [www.co.lucas.oh.us/PAFR](http://www.co.lucas.oh.us/PAFR)

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