



**2018**

**Adopted Budget  
and Plan**

**OFFICE OF MANAGEMENT AND BUDGET**



In celebration of the Biggest Week in American Birding, the Office of Management and Budget chose this year's theme for the Budget Document as *Native Birds of Northwest Ohio "The Warbler Capital of the World"*. All photos in this document were taken by George Sydlowski from the Office of Management and Budget.

We would like to remind people that the desire to plant non-native plants because they look nice or are easy to grow does have consequences. Non-natives for the most part have some sort of negative effect on local habitats. Birds are reliant on native plants for food sources, such as berries, seeds, or even caterpillars. Birds require large number of caterpillars for feeding to their young. Food from non-native plants can, in some cases have a detrimental impact on birds. Insecticides and pesticides are also bad for birds. These kill insects that birds will eat and in some cases a rodent that ingests poison will kill an owl or hawk if it then eats the rodent as the chemicals are still present in the rodent. Please consider landscaping your yard with native plants, keeping your cats indoors, and avoid pesticides. Let's do our part to help these beautiful creatures.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lucas County  
Ohio**

For the Fiscal Year Beginning

**January 1, 2017**

*Christopher P. Morill*

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, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. The award is valid for a period of one year only.

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



## **MISSION STATEMENT**

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

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# 2018 BUDGET



# EXECUTIVE SUMMARY



# A. Executive Summary

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March 1, 2018

Dear Lucas County Citizens:

The Board of County Commissioners is pleased to present you with the Lucas County, Ohio 2018 Adopted Annual Budget and Plan.

As the Board established the budget for 2018, 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 2018 Appropriation Budget is \$624,956,157, with a General Fund Budget of \$154,401,700, Outside General Fund Budget of \$297,112,674, and Outside General Fund Levy budget of \$173,441,783.

### **Board of County Commissioners’ Strategic Goals for 2018**

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. In February 2018, Lucas County announced plans to build 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 announced in February 2018, a joint endeavor with the Mental Health and Recovery Services Board to create a Behavioral Health Solution Center

with the goal of providing the citizens of Lucas County a more efficient and comprehensive process to connect with and receive behavioral health services. The Solution Center will provide a much needed alternative for police officers to take those who they believe may be suffering from a behavioral health problem 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.
- Continue to review and challenge all County offices to improve core services while maintaining the highest level of service

2. *Continue to provide leadership 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 a Plan of Operation for a Regional Water Resource Utility authority to be called the Toledo Area Water Authority (TAWA). The TAWA will provide efficient, effective water resource utility services to users within and without the Authority including, but not limited to, potable water supply. The Authority will constitute an independent, single-purpose entity with authority to manage, operate, maintain, control, plan, finance, and set utility rates. The TAWA 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 TAWA 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 Regional Water Resource Utility authority.
- Expand and enhance Lucas County's strategic development work with its regional economic and workforce partners including the local jurisdictions, Toledo-Lucas County Port Authority, Regional Growth Partnership, Toledo Area Chamber of Commerce, and regional educational and apprenticeship providers.
- Respond to Lake Erie water quality issues by providing leadership on the development of the Western Lake Erie Basin Nutrient Source Inventory; as recommended by *Moving Forward: Legal Tools and Solutions to Address Lake Erie Harmful Algal Blooms*, advocate for policy and legal-based solutions, such as the development of a basin-wide Lake Erie improvement compact and nutrient reduction targets; provide advocacy and information to the public on harmful algal blooms and solutions through Clear Water 2 in partnership with the National Wildlife Federation; participate on the County

Commissioners Association of Ohio's statewide Water Quality Task Force; and provide leadership in developing 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.
- Continue to progress toward being recognized as a Certified WorkReady community through the WorkReady Lucas County initiative, a targeted industry focused comprehensive program designed to strengthen Lucas County's workforce by addressing barriers to employment while improving and assessing basic work skills. Targeted industries include WorkReady Manufacturing and WorkReady 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 barriers 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, which are: facilitation of the Green Storm Water Infrastructure Task Force; a recognition program for local sustainable businesses; the Sustainable Neighborhood Challenge, which includes facilitating the use of a sustainable neighborhood toolkit and awarding small grants to neighborhood groups for projects, the Living Green Saving Green program that provides energy efficiency upgrades to make Lucas County homes more efficient, and promoting of the Better Buildings energy efficiency financing program to local businesses.

- Continue to engage the community through educational workshops and networking 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 LEED certification for the proposed new Lucas County Corrections Center.
  - 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.*
- Bi-monthly budget review meetings with Commissioner-led departments and County row offices to review 2018 spending and conduct advance planning for 2019 budget levels.
  - Establish long-term capital planning and maintenance schedule, in collaboration with Lucas County offices and external agencies, to ensure fixed assets are preserved.
  - Collaborate with local jurisdictions to maximize funding opportunities, shared resources, and operational efficiencies.
  - 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 2018 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 2018 budget reflects a \$2.75 Million Managed Care Organizations (MCO) Sales Tax revenue loss and represents a reduction of \$851,081 in expenses from the 2017 Budget (3.79% overall reduction in department budgets). In addition, the 2018 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; the pending lawsuit regarding impact of disputed changes in policies related to charging arrestees under the Ohio Revised Code versus municipal code; adjusting to trends in the collection of sales tax and hotel/motel tax receipts as the economy recovers; the continuation of efforts to identify operational 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 2018 Adopted Budget is balanced with an anticipated use of \$1.7 Million General Fund reserves. This is in part due to the County's 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, the Governor did provide transition funding for one year (July 1, 2017-June 30, 2018). As a result, Lucas County is projected to lose \$2.75 Million in Sales Tax for 2018. It is not anticipated that the State of Ohio will fully replace this source of revenue. Therefore Lucas County, like all other Ohio counties, will be faced with significant budget challenges. The annual impact of this loss is approximately \$11M. The Board of County Commissioners is working with other Lucas County elected officials and departments to develop possible budget reduction strategies to help mitigate any loss of revenue. Additionally, the Board continues to advocate for the 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 2018, as well as other sources of revenues that are projected to be either flat, or slightly increase, as the local economy continues to slowly emerge from the recession. While the budget is balanced, it should be noted that expansion of many of the county's initiatives are 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 2018 General Fund Budget**

General Fund revenue is expected to decrease 1.4% from 2017 (2017 had approximately \$981,000 in one time sources of revenue sources). The General Fund revenue estimate for 2018 includes a projected growth of .74% (\$776,218) in sales tax revenue over the 2017 actual sales tax collections. This increase includes the projected \$2.75 million loss of the above mentioned MCO Sales Tax. The Local Government Fund revenue from the State of Ohio was estimated at approximately \$29,000 more than the 2017 actual (per letter from State of Ohio dated 7/25/17 and the County LGF distribution formula).

General Fund expenses are projected to decrease by 1.1%. This decrease in spending was part of the budget negotiations to begin addressing the potential \$11 Million loss of MCO Sales tax funding effective for the 2019 Budget.

After the first two months of 2018 have concluded, OMB will begin projections for the year and Administration and the Office of Management and Budget will begin to meet with departments and elected officials to discuss spending and service delivery.

## **Short Term Factors**

The Board will closely monitor spending in 2018 to ensure that our budget projections are met as it goes into the 2019 budget year. This will be critical to 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 position 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

training. The Ohio Learn to Earn Program reduces the cost of training new hires by matching qualified pre-screened individuals looking for work with potential employers. Businesses utilizing this program train individuals with a risk-free evaluation. When matches are made, businesses can then hire individuals who have already been trained.

Not every contingency can be predicted in the global economy 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 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.

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 assisting in financing this \$30 MM project, Downtown Toledo will see 200+ modern locally owned hotel rooms come on line by late 2019 adjacent to a newly renovated expanded convention center.

Land Air Industrial Park in Swanton Township is located across from Toledo Express Airport and just off exit 52 on the Ohio Turnpike (I-80/90). With the help of Lucas County and the RGP, this site has received a JobsOhio Loan to build a spec building and JobsOhio Grant for infrastructure. Ground was broken in December; this site represents over 200 acres of now developable land that can bring new businesses and thus new jobs to our community.

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 continues to take a leadership role through the County Commissioners Association of Ohio and through direct contact with Governor Kasich's Administration and the State Legislature on several regulatory and legislative challenges including the severe reduction of local government and sales tax revenue; greater flexibility in addressing mandated services; Lake Erie water quality issues; and public safety.

## **Budget Principles**

The 2018 Adopted Budget and Plan, as in previous years, conforms to the following principles designed to ensure the continued sound financial condition of Lucas County:

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 2018 Appropriated Budget, passed by the Board of County Commissioners on December 13, 2017, was \$624,956,157. The total budget includes a General Fund Budget of \$154,401,700, Outside General Fund Budget of \$297,112,674, and Outside General Fund Levy budget of \$173,441,783.

General Fund revenue for 2018 is estimated at \$152,624,086. The primary revenue source for the county is sales tax, which is projected for 2018 to be at \$105,880,256. Sales tax is approximately 69.36% of General Fund revenue. The second largest source of General Fund revenue is property taxes.

The 2018 Adopted Budget and Plan contains all the funds in the General Fund, all the funds under the Board of County Commissioners, and major funds as defined by the Office of Management and Budget.

Below is a comparison of the 2017 actual vs. 2018 estimated General Fund and Outside General Fund revenue and expense categories:

### General Fund

REVENUE CATEGORIES	2017 ACTUAL	2018 ESTIMATED	% CHANGE 18 vs 17
Taxes	117,701,504	118,600,256	0.8%
Charges for Services	14,149,012	13,499,220	-4.6%
Fines and Forfeitures	344,382	313,000	-9.1%
Intergovernmental	18,155,579	16,631,310	-8.4%
Investment Income	3,375,876	2,719,500	-19.4%
Miscellaneous Revenue	403,016	641,800	59.2%
Reimbursements	103,174	0	-100.0%
Non-Operating	494,809	219,000	-55.7%
<b>TOTAL REVENUES:</b>	<b>\$154,727,352</b>	<b>\$152,624,086</b>	<b>-1.4%</b>

### General Fund

EXPENSE CATEGORIES	2017 ACTUAL	2018 ESTIMATED	% CHANGE 18 vs 17
Personnel Services	95,117,853	97,465,610	2.5%
Charges and Services	7,150,960	7,134,818	-0.2%
Legal System	14,829,982	14,957,305	0.9%
Materials & Supplies	2,214,860	2,307,208	4.2%
Operating Expenses	8,066,211	8,868,531	9.9%
Miscellaneous	1,976,826	2,287,075	15.7%
Capital Outlay	1,973,802	907,141	-54.0%
Non-Operating (transfer/debt)	24,709,832	20,474,012	-17.1%
<b>TOTAL EXPENSES:</b>	<b>\$156,040,327</b>	<b>\$154,401,700</b>	<b>-1.1%</b>

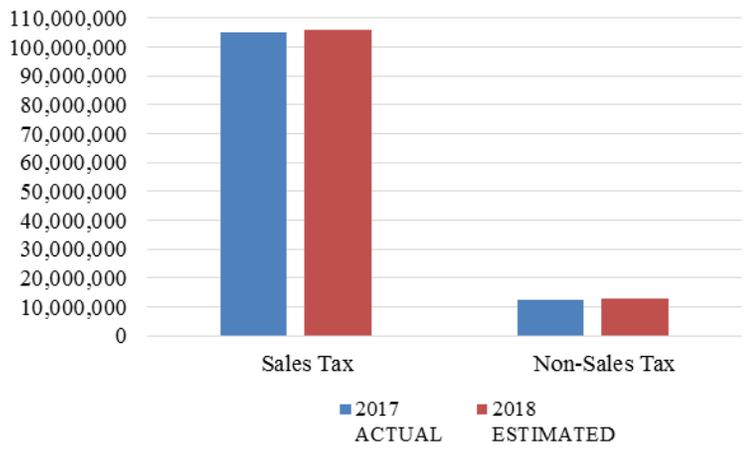
### Outside General Fund

REVENUE CATEGORIES	2017 ACTUAL	2018 ESTIMATED	% CHANGE 18 vs 17
Project Revenue	115,312,865	101,719,940	-11.8%
Taxes	96,715,796	99,278,497	2.6%
Charges for Services	86,266,484	85,416,510	-1.0%
Fines and Forfeitures	815,386	835,136	2.4%
Intergovernmental	141,716,407	149,389,794	5.4%
Investment Income	309,411	257,400	-16.8%
Miscellaneous Revenue	10,857,001	5,159,494	-52.5%
Reimbursements	1,285,928	1,189,980	-7.5%
Non-Operating	15,528,743	14,454,246	-6.9%
<b>TOTAL REVENUES:</b>	<b>\$468,808,021</b>	<b>\$457,700,997</b>	<b>-2.4%</b>

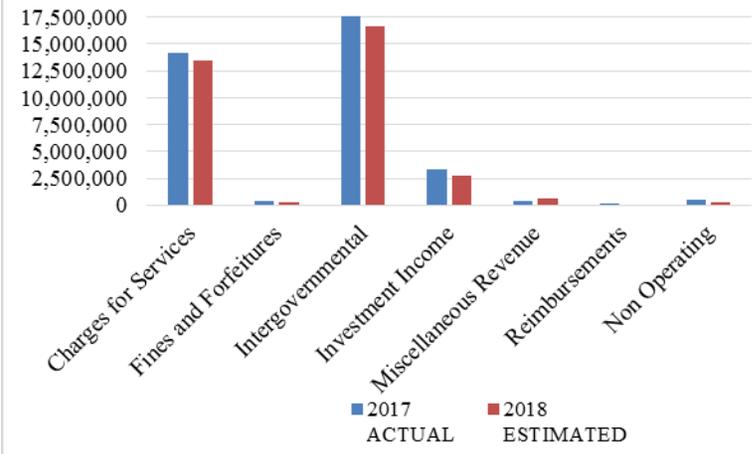
### Outside General Fund

EXPENSE CATEGORIES	2017 ACTUAL	2018 ESTIMATED	% CHANGE 18 vs 17
Project Expenses	108,819,663	106,854,770	-1.8%
Personnel Services	111,232,172	117,208,074	5.4%
Charges and Services	117,490,829	134,897,439	14.8%
Legal System	26,143	48,000	83.6%
Materials & Supplies	5,272,026	7,009,899	33.0%
Operating Expenses	67,513,450	74,582,871	10.5%
Miscellaneous	19,270,418	23,359,353	21.2%
Capital Outlay	3,252,186	3,793,237	16.6%
Non-Operating (transfer/debt)	5,817,841	2,800,814	-51.9%
<b>TOTAL EXPENSES:</b>	<b>\$438,694,728</b>	<b>\$470,554,457</b>	<b>7.3%</b>

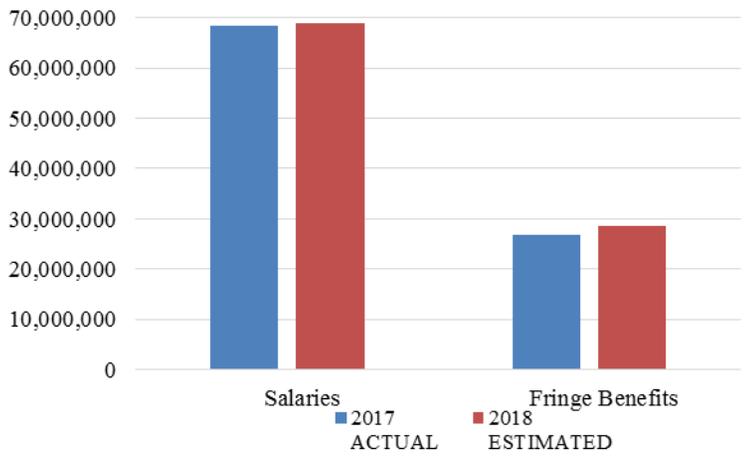
General Fund 2017 Actual Revenues and 2018 Estimate (Taxes)



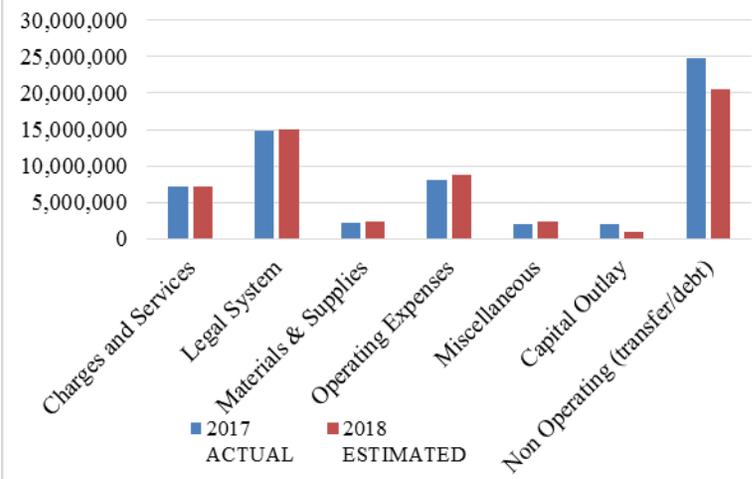
General Fund 2017 Actual Revenues and 2018 Estimate (Non-Taxes)



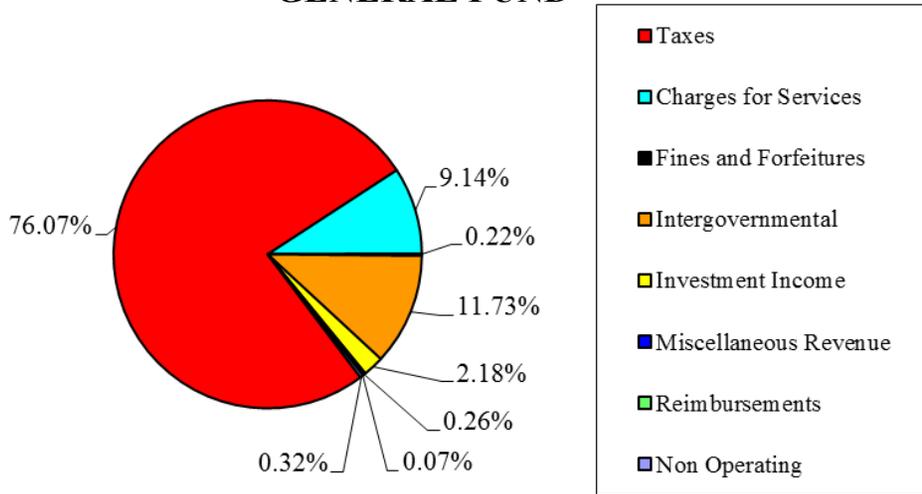
General Fund 2017 Actual Expenses and 2018 Budget (Salary and Fringe Benefits)



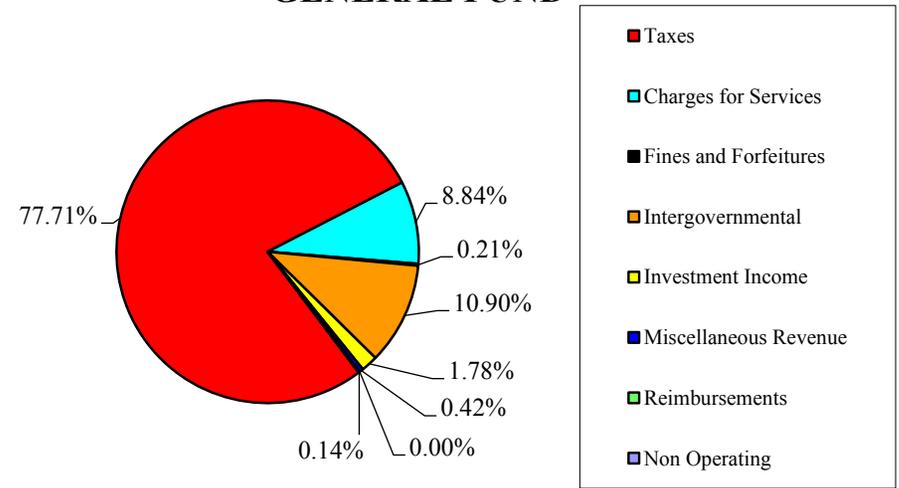
General Fund 2017 Actual Expenses and 2018 Budget (Non-Salary)



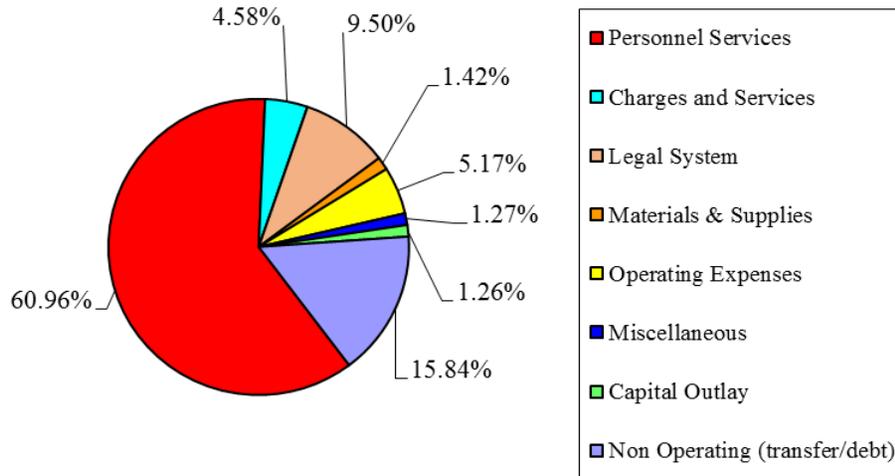
**2017 ACTUAL REVENUE  
GENERAL FUND**



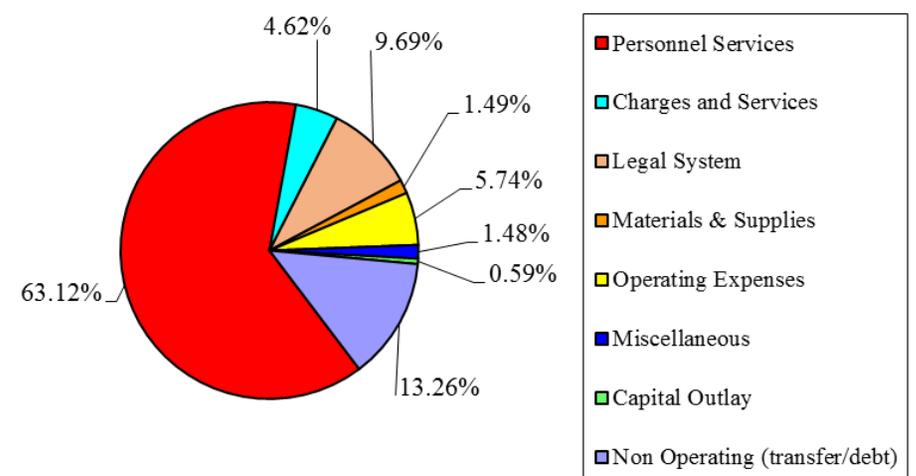
**2018 ADOPTED REVENUE BUDGET  
GENERAL FUND**



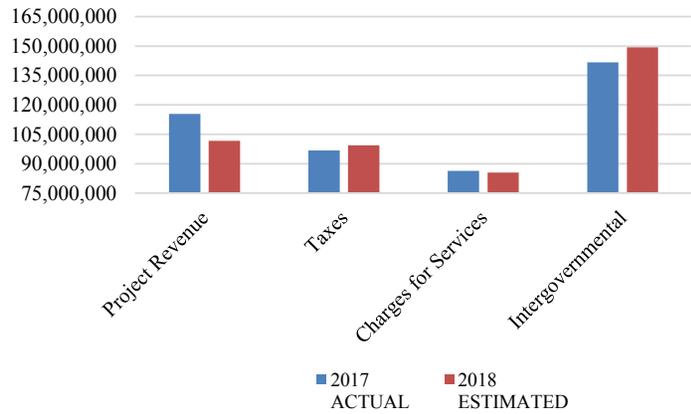
**2017 ACTUAL EXPENSES  
GENERAL FUND**



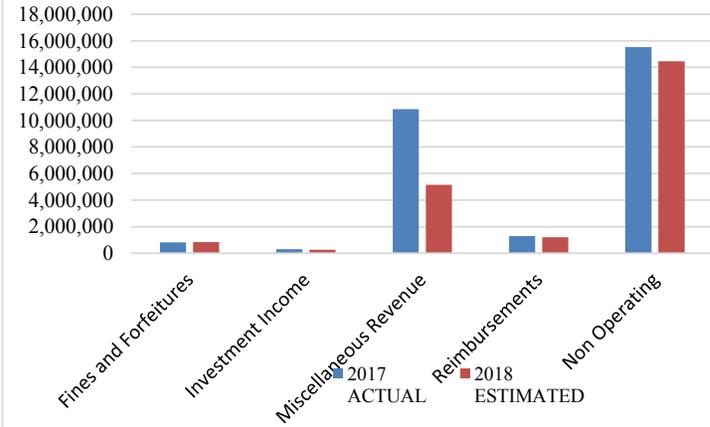
**2018 ADOPTED EXPENSE BUDGET  
GENERAL FUND**



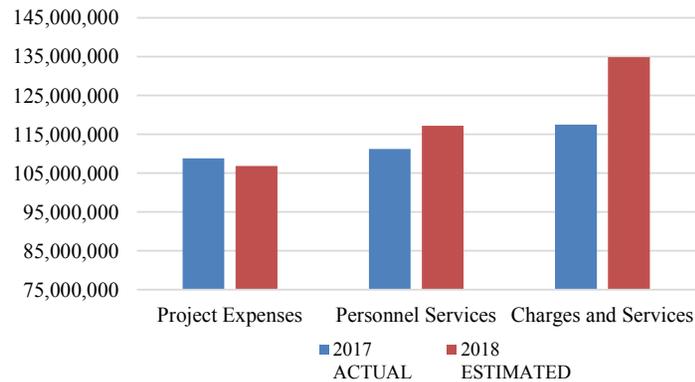
Outside General Fund 2017 Actual and 2018 Estimated Revenues (Over \$75 Million)



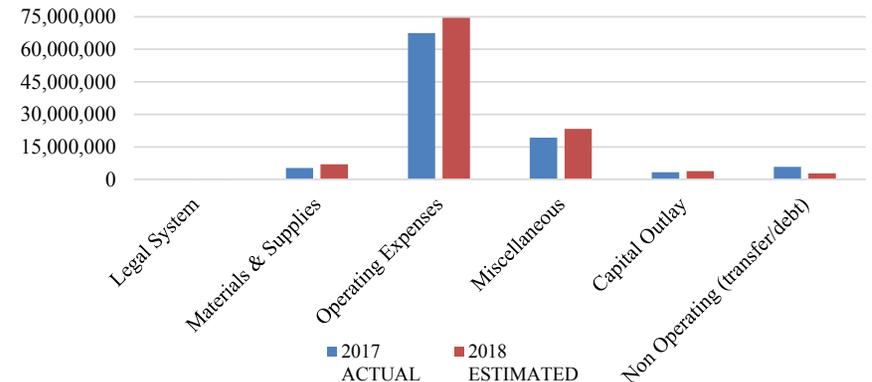
Outside General Fund 2017 Actual and 2018 Estimated Revenues (Under \$75 Million)



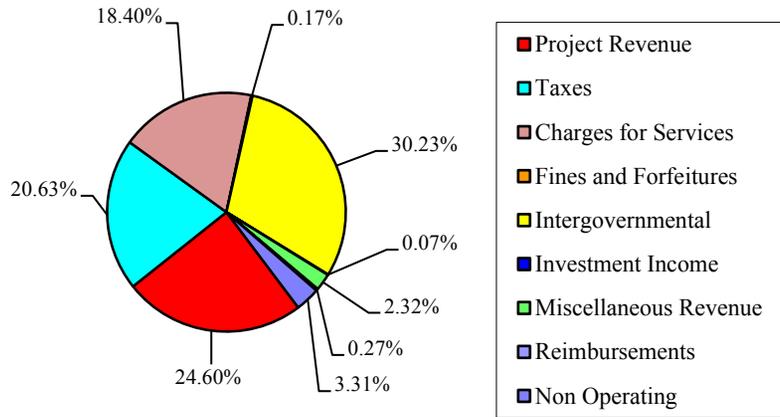
Outside General Fund 2017 Actual and 2018 Estimated Expenses (Over \$75 Million)



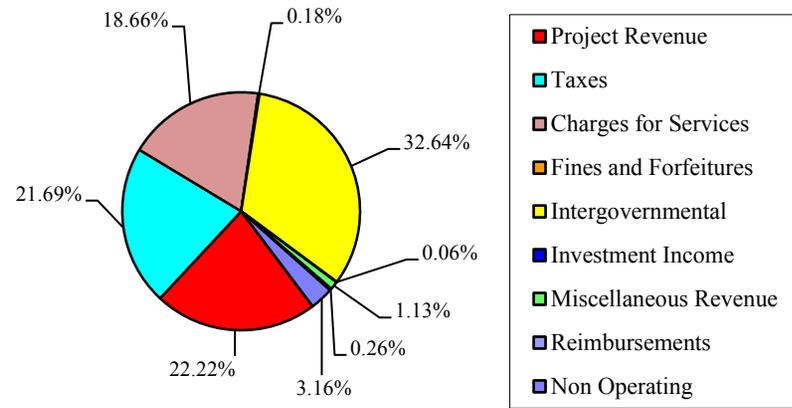
Outside General Fund 2017 Actual and 2018 Estimated Expenses (Under \$75 Million)



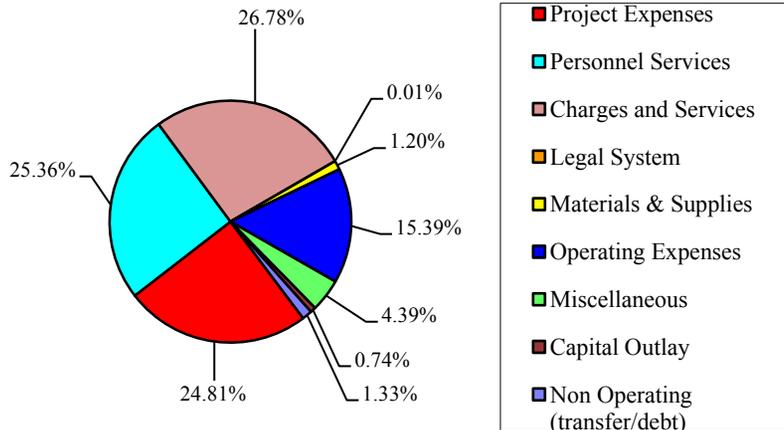
**2017 ACTUAL REVENUE  
OUTSIDE GENERAL FUND**



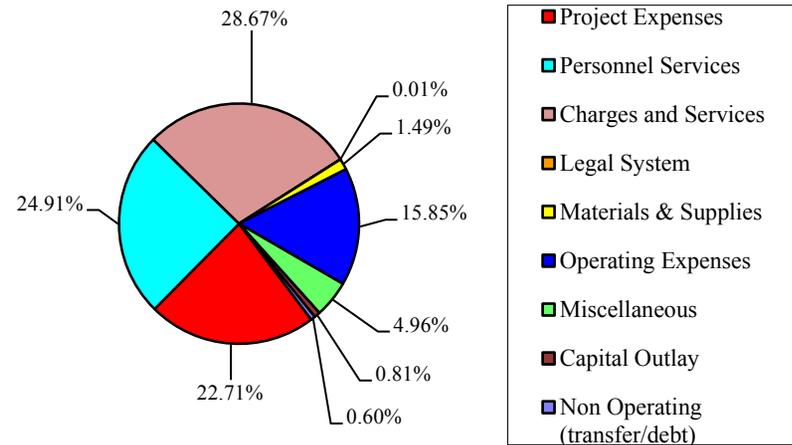
**2018 ADOPTED REVENUE BUDGET  
OUTSIDE GENERAL FUND**



**2017 ACTUAL EXPENSES  
OUTSIDE GENERAL FUND**



**2018 ADOPTED EXPENSE BUDGET  
OUTSIDE GENERAL FUND**



## Conclusion

The Lucas County, Ohio 2018 Adopted Annual Budget and Plan was developed to provide 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 as we have in previous years.

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 2018 budget. Their professionalism and expertise contribute significantly to the responsible fiscal management of Lucas County government.

Sincerely,



**Pete Gerken**  
President



**Tina Skeldon Wozniak**  
Commissioner



**Carol Contrada**  
Commissioner

## Performance Measurements

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

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

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

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

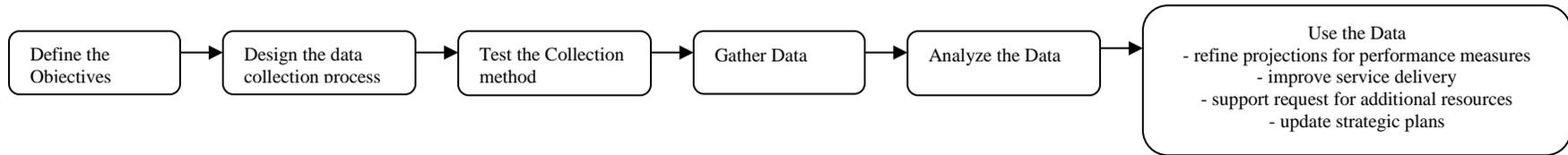
Our citizens demand a more responsive and competitive government with greater efficiency, effectiveness, and economy due to reduced revenues and budgets. This has resulted in the first steps towards the process of Performance Budgeting.

To begin the process, 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 of: *"...to provide high quality, prompt and efficient public safety and public service programs and operations to the citizens of Lucas County in a financially prudent manner and in accordance with the laws in the State of Ohio."*

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

## Process for Data Collection for Performance Measures



In 2015, the County Administration and the Office of Management and Budget began to work with each of the Commissioners' controlled department to begin defining indicators that should be measured. In March 2017, the Director of the Office of Management and Budget attended a conference on City/County Performance Measures. This conference 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.

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 measurers/indicators. Once this has been done for the Commissioner Controlled Departments, OMB will begin discussions with the other Elected Officials/Agencies to gather what statistics are available 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 and 2017 that OMB hopes to use in the future to begin creating actual performance measures/indicators.

<b>Building Regulations</b>		
	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>
<b>1. Inspections</b>		
a. # of Final Heating Inspections (Residential)	645	662
b. # of Final Heating Inspections (Commercial)	126	136
c. # of Final Plumbing Inspections (Residential)	538	572
d. # of Final Plumbing Inspections (Commercial)	114	111
e. # of Final Electric Inspections (Residential)	586	647
f. # of Final Electric Inspections (Commercial)	174	210
g. # of Type B Daycare Inspections (Residential)	0	0
h. # of Type B Daycare Inspections (Commercial)	0	0
<b>2. Permits</b>		
a. # of Residential	4,108	4,010
b. # of Commercial	773	999
c. # of New Builds	314	337

<b>Canine Care &amp; Control</b>		
	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>
<b>1. Animal Control</b>		
a. Live Release Rates	69.89%	75.41%
b. Standby Response Time (minutes)	23	16
c. # Attack investigations	644	980
d. # Dog Licenses Sold	62,064	49,678
<b>2. Shelter Population</b>		
a. Average Length of Stay (days)	13.37	13.59
b. Total Dog Intake	3,345	3,525
c. # Stray dogs brought in	1,258	1,334
d. # Stray dogs picked up	1,254	1,221
e. # Owner surrenders	833	970
f. # of Adoptions	899	1,034
g. # of dogs returned to owners	789	946
h. # dogs transferred to Transfer Partners	377	310
i. # dogs transferred to Toledo Area Humane Society	246	224

<b>Central Supply</b>		
	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>
1. Timely Processing of Mail		
a. # of pieces metered	503,756	459,990
b. % of metered mail processes by the end of the day	99.90%	99.90%
2. Timely Processing of Print Services		
a. # of servicing requests completed	136	34
b. # of copies produced	273,346	120,605
c. % of requests completed on time	99.90%	99.90%

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

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

<b>Office of Management and Budget</b>		
	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>
<b>Budget Activities</b>		
a. \$ Amount of General Fund appropriation increases after original budget passed	\$7,547,099	\$3,241,735
b. \$ Amount of Outside General Fund appropriation increases after original budget passed	\$67,060,115	\$46,170,150
c. # of Appropriation Resolutions	10	9
d. # of Transfer of Funds Resolutions	8	7
e. # of units (depts) budgeted	209	203
f. # of units (depts) monitored through the year	203	191
g. \$ value of expenses	\$613,943,265	\$594,735,054
h. # budget transfer requests	3,756	2,878

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

<b>Support Services</b>		
	<b>2016 ACTUAL</b>	<b>2017 ACTUAL</b>
<b>1. Purchasing</b>		
a. # of purchase orders over \$1000	6,458	4,266
b. Total \$ Amount of Purchase Order	\$264,928,811	\$255,409,672
c. # of Formal Bids	24	29
d. Total \$ Amount of Formal Bids	\$2,360,652	\$1,207,505
e. # of Vehicle Transfers	2	9
f. # of Auctions	44	29
g. Total \$ Amount of Auctions	\$55,966	\$21,790
<b>2. Travel</b>		
a. # of Hotel Reservations	205	238
b. # of Credit card chargebacks	91	118
c. # of Airline Tickets	65	47
d. # of Rental Car line item chargebacks	63	62

## Contact Information and Reference Guide

To obtain any additional information or if you have questions regarding the 2018 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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](http://www.co.lucas.oh.us/omb).

**Lucas County**  
**Departmental Contact Information**  
**Website: [www.co.lucas.oh.us](http://www.co.lucas.oh.us)**

<b>Department</b>	<b>Division</b>	<b>Phone Number</b>
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](http://www.co.lucas.oh.us)**

<b>Department</b>	<b>Division</b>	<b>Phone Number</b>
Common Pleas Court	Adult Probation Department	419 213-6100
	Centralized Drug Testing Unit	419 213-6007
	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
	Electronic Monitoring Unit	419 213-6295
	Human Resources	419 213-6193
	Jury Commission	419 213-4790
	Pretrial Services	419 213-6080
	Court Services Security	419 213-6000
	Work Release	419 213-6051
Computer Services-LCIS	Main Office	419 213-4025
Coroner	Main Office	419 213-3900
County Engineer	Administration	419 213-2860
	Road Maintenance	419 893-2892
Court of Appeals	Sixth District	419 213-4755
Canine Care and Control	Main Office	419 213-2800
Domestic Relations Court	Assignment Office	419 213-6854
	Clerk of Courts	419 213-6901
	Court Administrator	419 213-6859
	Court Counseling Department	419 213-6800

**Lucas County**  
**Departmental Contact Information**  
**Website: [www.co.lucas.oh.us](http://www.co.lucas.oh.us)**

<b>Department</b>	<b>Division</b>	<b>Phone Number</b>
	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
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

**Lucas County**  
**Departmental Contact Information**  
**Website: [www.co.lucas.oh.us](http://www.co.lucas.oh.us)**

<b>Department</b>	<b>Division</b>	<b>Phone Number</b>
Law Library	Main Office	419 213-4747
Water Resource Recovery Facility	Main Office	419 213-8740
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

**Lucas County**  
**Departmental Contact Information**  
**Website: [www.co.lucas.oh.us](http://www.co.lucas.oh.us)**

<b>Department</b>	<b>Division</b>	<b>Phone Number</b>
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
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

## COUNTY PROFILE



# B. County Profile

2018 Elected Officials

Organizational Chart

History of Lucas County

Role of County Government

County Services and Responsibilities

Lucas County Statistics

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## 2018 LUCAS COUNTY ELECTED OFFICIALS

### Board of County Commissioners

Pete Gerken  
 Carol Contrada  
 Tina Skeldon Wozniak

President  
 Commissioner  
 Commissioner

### Other Elected Officials

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

Auditor  
 Clerk of Courts  
 Coroner  
 Engineer  
 Prosecutor  
 Recorder  
 Sheriff  
 Treasurer

### Sixth District Court of Appeals

Honorable Christine E. Mayle  
 Honorable Mark L. Pietrykowski  
 Honorable Arlene Singer  
 Honorable James D. Jensen  
 Honorable Thomas J. Osowik

Presiding Judge  
 Judge  
 Judge  
 Judge  
 Judge

### Common Pleas General Division

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

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

### Domestic Relations Division

Honorable David Lewandowski  
 Honorable Lisa McGowan

Admin. Judge  
 Judge

### Juvenile Division

Honorable Denise Cubbon  
 Honorable Connie Zimmelman

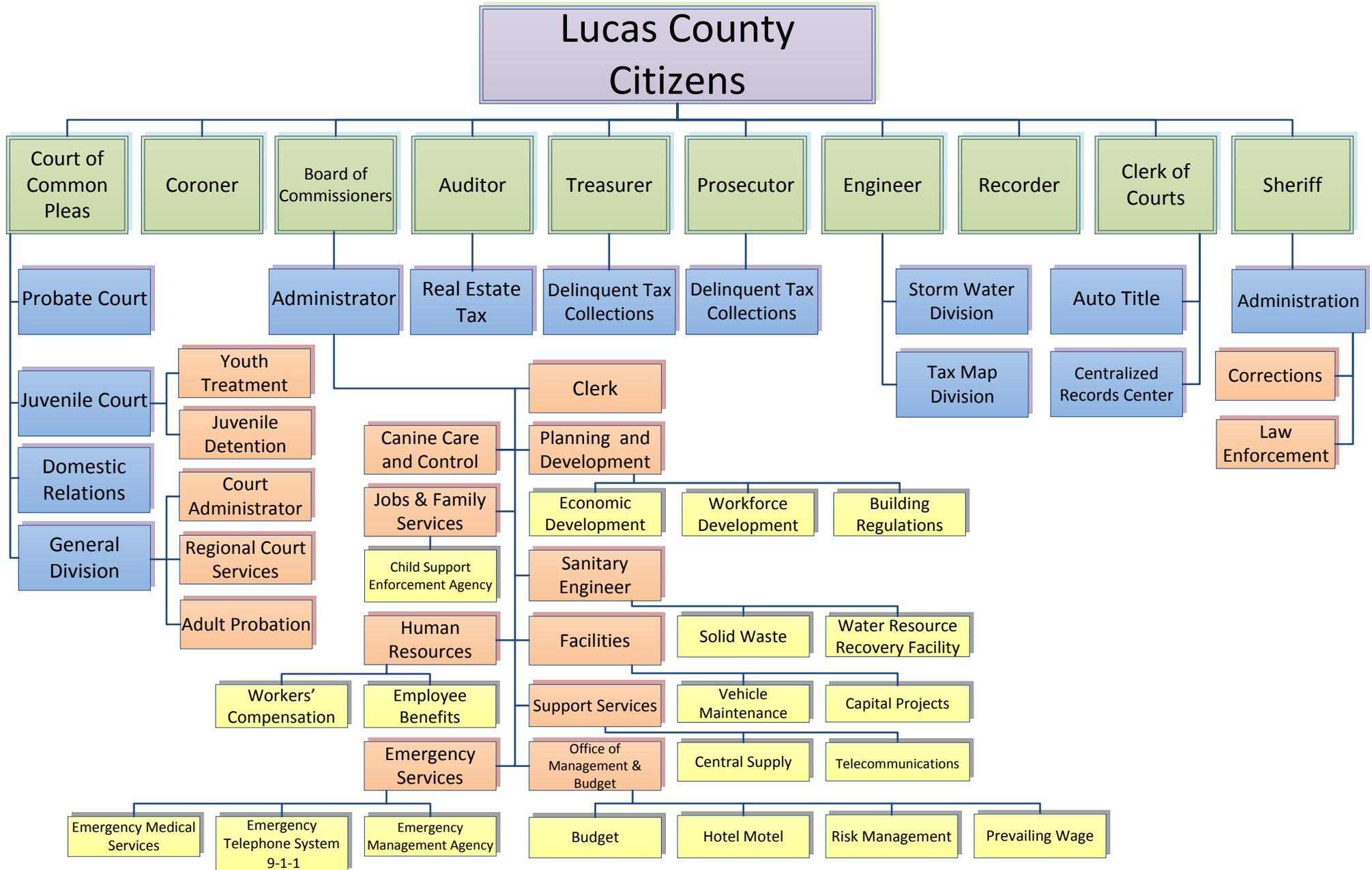
Admin. Judge  
 Judge

### Probate Division

Honorable Jack R. Puffenberger

Probate Judge

# Lucas County Organization



# Lucas County Organization Continued

**AFFILIATED COUNTY AGENCIES:**

**Toledo Lucas County Port Authority**

**Toledo-Lucas County Public Library**

**OSU Cooperative Extension**

**Toledo Lucas County Planning Commission**

Soil and Water District

Toledo Area Sanitary District

**Toledo Zoological Society**

**Toledo Metropolitan Park District**

Toledo Metropolitan Housing Authority

**Olander Park District**

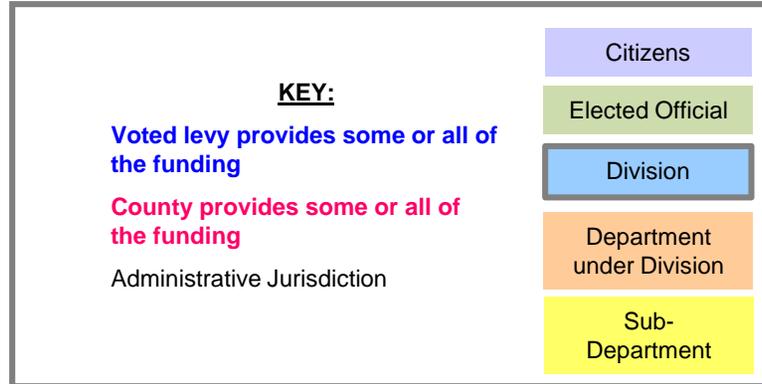
**Regional Combined Health District**

Family Council

**Imagination Station**

Lucas County Economic Development Corporation

**Area Office on Aging**



**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 the 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 the 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 432,488 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 434,800; a decrease of 4.5% since 2000 and a decrease of 1.59 % since 2010. Presently, Lucas County has the 6<sup>th</sup> 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 10.23%.

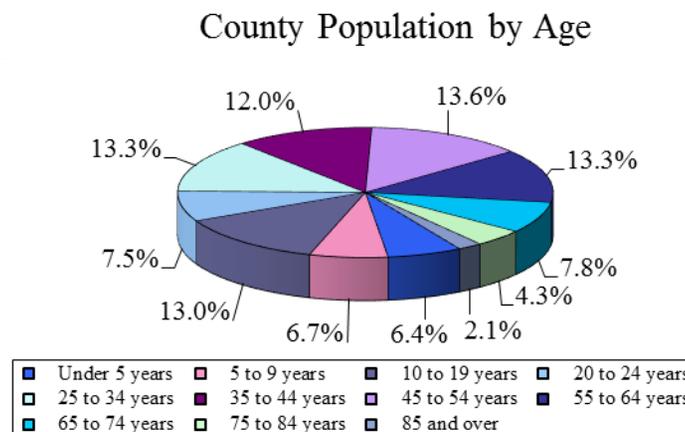
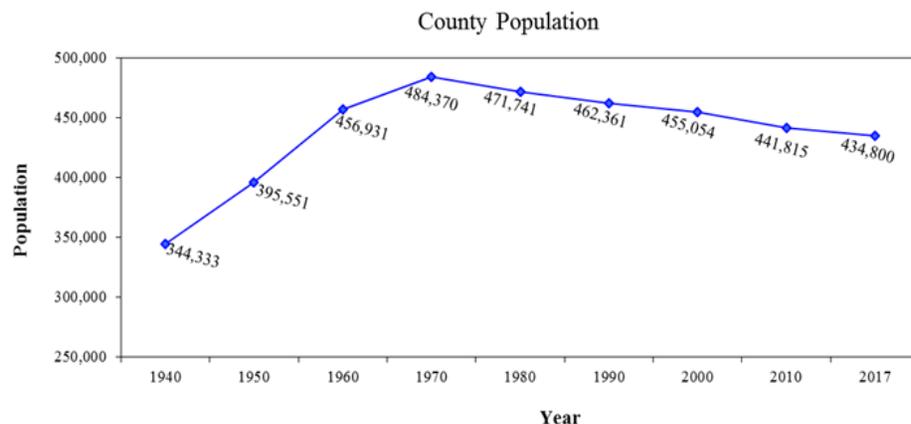
**County Population Projection:** In 2020: 430,450; 2030: 420,080; 2040: 410,570

### County Population by Race:

- White: 303,794 (69.7% of the population)
- African-American: 81,711 (18.8% of the population)
- Hispanic/Latino: 29,012 (6.7% of the population)
- Asian: 7,250 (1.7% of the population)
- Native American/Pacific Islander: 1,024 (0.2% of the population)
- Other: 635 (.01% of the population)
- Two or more races: 11,928 (2.7% of the population)

### County Population by Age:

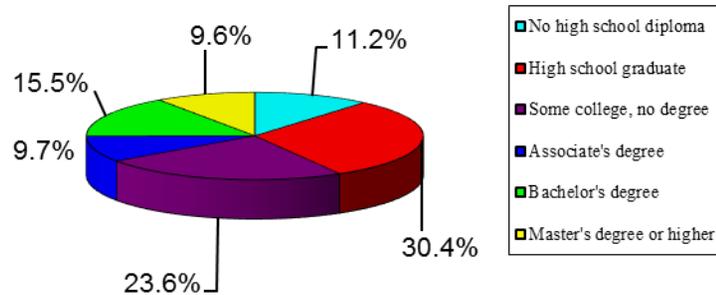
The two largest age groups in the county are 45 to 54 years and 55 to 64 years. Together, these groups comprise 26.93% of the total county population.



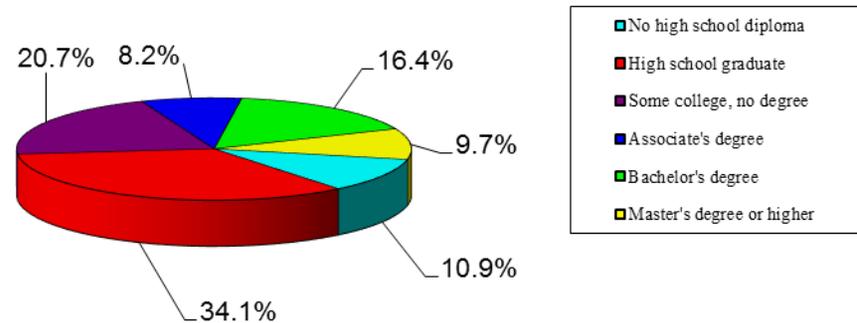
**Local Governments:** There are 11 townships, 5 cities, 4 villages, 11 schools districts, and one county government within the county. The county is home to 301,808 registered voters and contains 312 precincts.

**Education:** Educational attainment figures for county citizens 25 years and older are similar to those figures for all Ohio citizens. 57.1% of county residents and 55.0% of state residents have attended a college or a university. 33.6% of county residents and 34.3% of state residents who have attended a college or a university have earned an Associate's, a Bachelor's, or a Master's degree.

Educational Attainment of Lucas County Residents



Educational Attainment of Ohio Residents



**Housing Units:** There are 202,269 housing units within the county. Of these, 108,258 are occupied by the owner, 69,361 are renter occupied, and 24,650 are vacant.

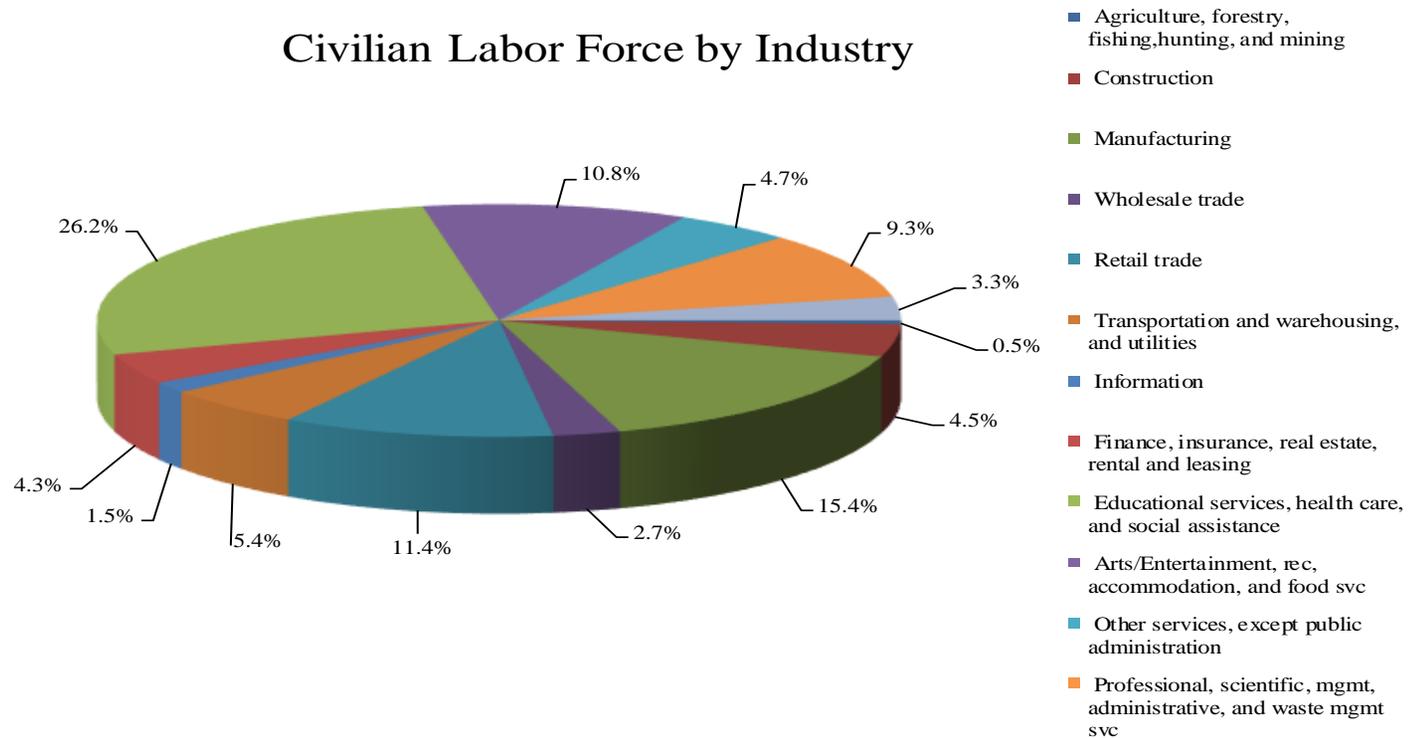
**Value of Housing Units:** Median value of owner occupied housing units in Lucas County is \$104,200 and \$129,900 for the State of Ohio.

**Median Household Income:** \$41,777 for Lucas County and \$49,429 for the State of Ohio.

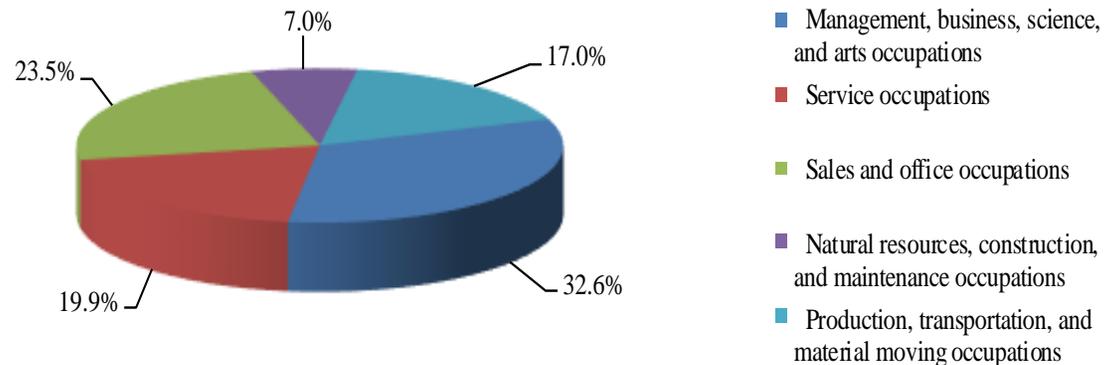
**Per Capita Income in the past 12 months:** \$24,816 for Lucas County and \$26,953 for the State of Ohio.

**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.

### Civilian Labor Force by Industry



### Civilian Labor Force by Occupation



## 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.

Wal-Mart – 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.

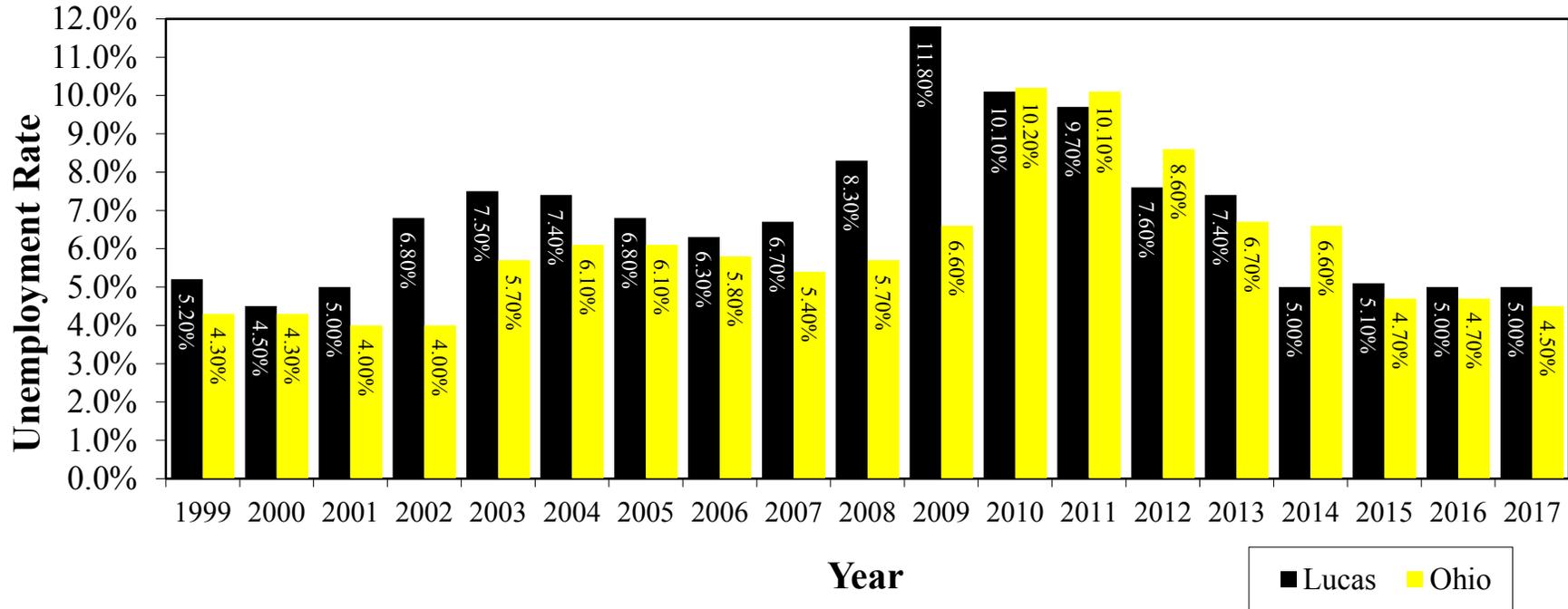
Owens Corning – A global company that develops and produces insulation, roofing, and fiberglass composites. Headquarters in Toledo.

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: 1999-2017



**Unemployment:** Historically, the county unemployment rate has been greater than that of the state. Currently, the county and state unemployment rates are 5.0% and 4.5% respectively, a 0.5% difference between county and state.

\*2017 Unemployment data reflects December 2017 figures.

Sources: U.S. Census Bureau, American Fact Finder  
 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"

# 2018 BUDGET



## BUDGET STRUCTURE & POLICIES



**C-BUDGET  
STRUCTURE & POLICIES**

# C. Budget Structure & Policies

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# 2018 BUDGET



## **REVENUE CATEGORIES**

### **TAXES**

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

### **CHARGES FOR SERVICES**

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

### **LICENSES AND PERMITS**

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

### **FINES AND FORFEITS**

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

### **INTERGOVERNMENTAL REVENUE**

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

### **INVESTMENT INCOME**

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

### **MISCELLANEOUS REVENUE**

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

### **NON-OPERATING**

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

**REIMBURSEMENTS**

Reimbursement for performance of governmental services from other funds.

**TRANSFERS**

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

## **EXPENDITURE CATEGORIES**

### **PERSONNEL SERVICES**

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

### **CHARGES AND SERVICES**

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

### **LEGAL SYSTEM**

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

### **MATERIALS AND SUPPLIES**

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

### **OPERATING EXPENSES**

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

### **MISCELLANEOUS**

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

### **CAPITAL OUTLAY AND EQUIPMENT**

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

### **NON-OPERATING**

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

# 2018 BUDGET



## 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**

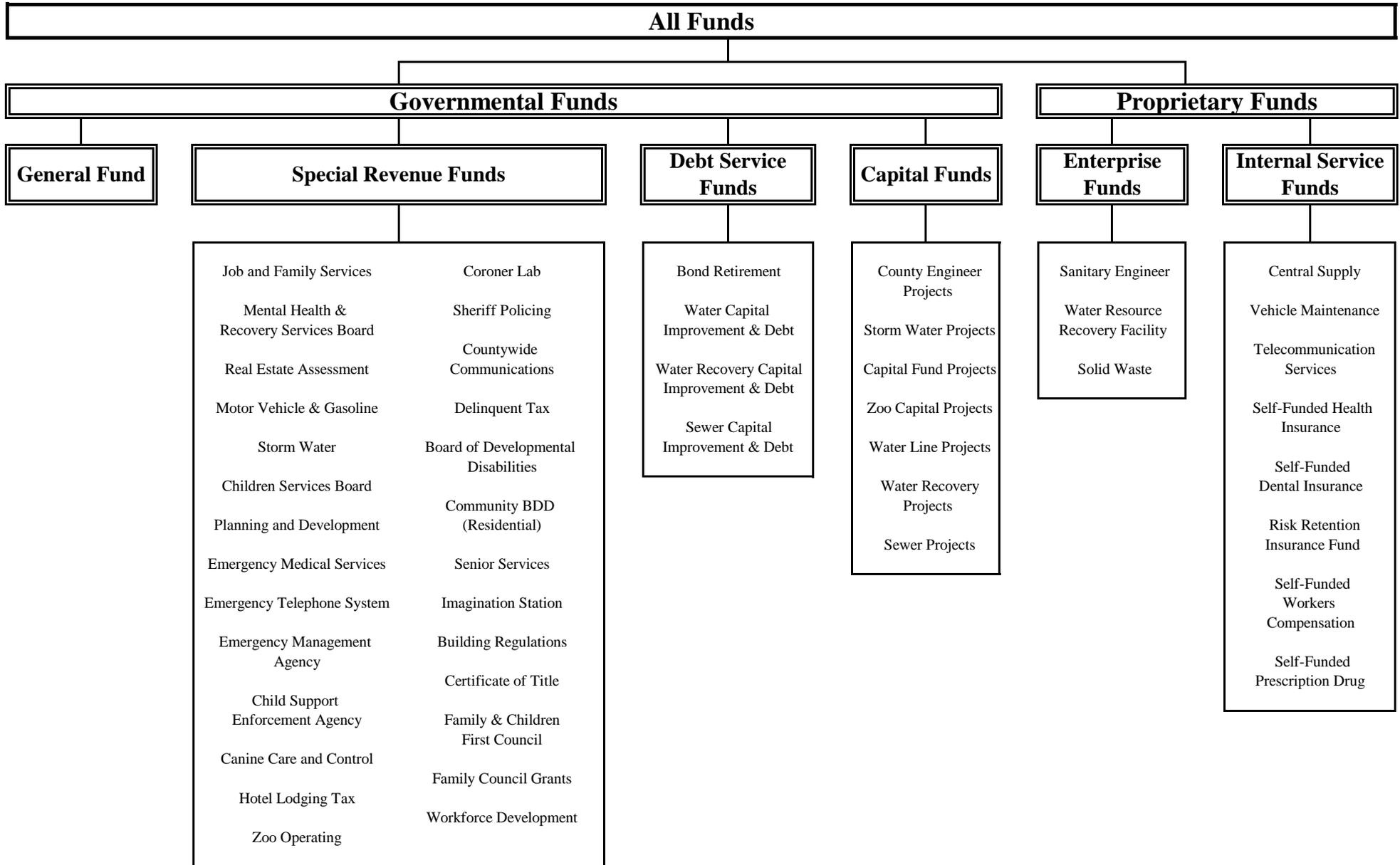
#### ***Enterprise Funds***

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 \***

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

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

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

## Elected Office/Departments and Fund Relationships

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

<b>Elected Official/Department/ County Board/Affiliated Agencies</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Special Revenue</b>	<b>Capital Fund</b>	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>
<b>Clerk of Courts</b>	X		Certificate of Title			
<b>Common Pleas Court</b>	X					
<b>Coroner</b>	X	Coroner Lab				
<b>Engineer</b>	X		Engineer Administration Storm Water Administration	Engineer Projects Storm Water Projects		
<b>Prosecutor</b>	X		Delinquent Tax			
<b>Recorder</b>	X					
<b>Sheriff</b>	X		Policing			
<b>Treasurer</b>	X		Delinquent Tax			
<b>Board of Elections</b>	X					
<b>Veterans Service Commission</b>	X					
<b>Area Office on Aging</b>			Senior Services			
<b>Board of Developmental Disabilities</b>			Board of Developmental Disabilities Community BDD (Residential)			
<b>Children Services Board</b>			Children Services Board			
<b>Family Council</b>			Family Council Family Council Grants			
<b>Imagination Station</b>			Imagination Station			
<b>Mental Health and Recovery Services Board</b>			Mental Health and Recovery Services			
<b>Toledo Zoological Society</b>			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 2016 Appropriation Budget. By law, the county's appropriation budget must be balanced. This means that proposed expenditures must be within the projected revenue for that fiscal year.

## **GENERAL FUND RESERVE POLICY**

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

### Maintain Working Capital

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

### Debt Retirement

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

## **CAPITAL IMPROVEMENT BUDGETING POLICY**

### **I. PURPOSE**

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

### **II. DEFINITIONS**

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

### **III. RESPONSIBILITIES**

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

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

#### **IV. PROCEDURE**

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

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

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

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

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

## **DEBT MANAGEMENT POLICY**

### **Introduction**

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

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

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

### **Policy Statement**

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

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

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

### **Goals & Objectives**

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

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

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

### **Credit Quality and Credit Enhancement**

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

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

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

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

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

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

### **Debt Issuance Guidelines**

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

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

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

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

Purpose for which debt may be issued:

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

### **Bond Structure**

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

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

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

### **Types of Debt**

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

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

The Issuer may issue revenue debt or general obligation debt.

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

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

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

### **Refinancing Outstanding Debt**

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

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

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

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

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

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

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

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

### **Methods of Issuance**

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

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

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

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

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

### **Underwriter Selection**

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

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

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

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

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

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

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

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

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

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

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

### **Consultants**

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

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

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

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

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

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

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

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

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

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

## **LUCAS COUNTY INVESTMENT POLICY**

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

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

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

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

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

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

### **Public Trust**

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

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

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

### **Conflicts of Interest**

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

### **Investment Objectives**

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

A. Compliance with all Federal and State Laws

B. Safety of Principal

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

- Credit Risk

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

- Market Risk (interest rate risk)

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

#### C. Liquidity

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

#### D. Yield

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

#### **Authorized Investments (itemized)**

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

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

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

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

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

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

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

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

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

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

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

#### **Ineligible Investment Transactions**

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

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

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

### **Safekeeping and Custody**

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

### **The County Investment Advisory Committee**

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

### **Reporting** (parentheses define statutory terms)

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

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

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

### **Investment Advisors, Qualified Dealers, and Financial Institutions**

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

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

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

### **Sale of Securities Prior to Maturity**

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

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

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

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

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

### **Statements of Compliance**

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

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

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

# 2018 BUDGET



## LUCAS COUNTY BUDGET PROCESS

Lucas County operates on a January 1<sup>st</sup> through December 31<sup>st</sup> 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 31<sup>st</sup>.

### **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.

#### **2018 Permanent Appropriation Budget Timeline**

##### ***May-July 2017***

OMB begins work on 2018 Budget appropriation materials	May 1- May 26
OMB starts to develop the 2018 General Fund Revenue forecast	May 15- July 14
OMB distributes 2018 Appropriation preparation materials	July 21

Individual Budget Meetings with Elected Officials (2017 -1 <sup>st</sup> half projections and 2018 Process)	July 31-August 11
<b><i>August-September 2017</i></b>	
Deadline for return of 2018 Budget materials and progress towards 2017 Goals	August 25
OMB reviews and analyzes budget requests from the Elected Officials and Department Heads	Aug 28 – Sept 15
<b><i>September –October 2017</i></b>	
Budget Director and County Administrator meet with Elected Officials and Department Heads as needed to discuss Proposed 2018 Budget	Sept 15 – Oct 20
Deadline for return of Organizational Charts, 2018 Goals	September 15
OMB begins to prepare draft 2018 budgets with the County Administration for discussion with Board of County Commissioners	Sept 15 –Oct 20
OMB distributes Proposed 2018 Budget for review by Elected Officials and Department Heads	October 27
<b><i>October –December 2017</i></b>	
OMB makes any necessary modifications to Proposed 2018 Budget	Oct 30 – Nov 10
County Commissioners pass 2018 Budget – Target Date	December 5

## **Phase 2 – Developing and Adopting the Appropriation Budget**

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

## **Phase 3 - Capital Improvement Plan**

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

## **Phase 4 – Budget Amendments**

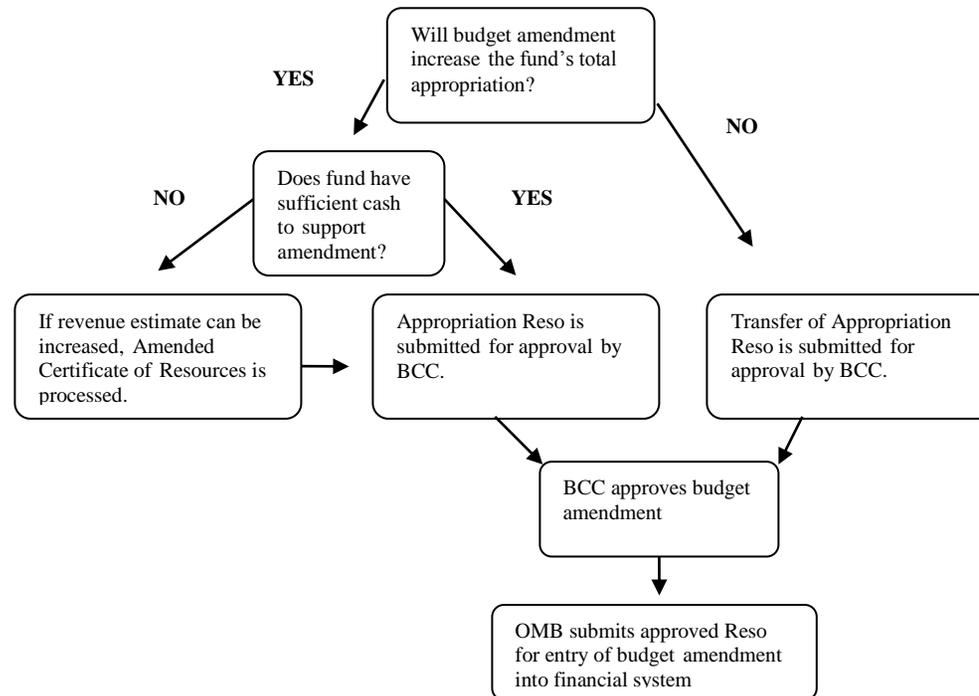
Departments may request to amend their budgets to meet unexpected needs. Amendments may also be made as a part of the monthly budget monitoring process. Department requests are submitted to the Office of Management and Budget (OMB) and reviewed by our staff. After review and acceptance by OMB, a resolution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

### ***Transfer of Appropriation***

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

**Appropriation Resolution**

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



**Capital Budget Amendments**

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

## **BUDGET PLANNING MODEL**

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

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

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

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

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

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

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

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

## BUDGET SUMMARY



# D. Budget Summary

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# 2018 BUDGET



**2018 ADOPTED BUDGET**  
**REVENUE AND EXPENDITURE COMPARISON BY FUND**

Fund/Subfund	12/31/17 Fund Balance	2018 Estimated Revenue	2018 Estimated Budget	12/31/18 Projected Fund Balance	Difference in Fund Balance
<b>General Fund</b>	<b>\$25,464,984</b>	<b>\$152,624,086</b>	<b>\$154,401,700</b>	<b>\$23,687,370</b>	<b>(\$1,777,614)</b>
<b><u>Special Revenue Funds</u></b>					
Job and Family Services	2,287,257	39,680,647	39,676,735	2,291,169	3,912
Mental Health & Recovery Services Board	16,742,055	25,159,945	28,962,779	12,939,221	(3,802,834)
Real Estate Assessment	4,945,324	4,655,500	5,479,389	4,121,435	(823,889)
Motor Vehicle & Gasoline	4,511,446	6,347,450	6,125,000	4,733,896	222,450
Storm Water	867,570	642,756	932,205	578,121	(289,449)
Children Services Board	7,335,513	47,554,353	47,324,786	7,565,080	229,567
Planning and Development	356,138	1,132,855	1,129,937	359,056	2,918
Emergency Medical Services	5,693,043	12,982,930	13,313,309	5,362,664	(330,379)
Emergency Telephone System	4,444,752	4,947,486	5,217,234	4,175,004	(269,748)
Emergency Management Agency	189,739	645,967	644,512	191,194	1,455
Child Support Enforcement Agency	1,857,676	11,649,066	11,637,582	1,869,160	11,484
Canine Care and Control	358,862	2,411,827	2,411,827	358,862	-
Hotel Lodging Tax	3,627,171	6,600,000	7,050,969	3,176,202	(450,969)
Zoo Operating	10,000	5,250,000	5,250,000	10,000	-
Coroner Lab	590,164	1,118,845	1,173,845	535,164	(55,000)
Sheriff Policing	495,935	3,552,788	3,552,788	495,935	-
Countywide Communications	1,747,353	1,582,295	1,557,187	1,772,461	25,108
Delinquent Tax	1,554,552	1,775,200	2,391,761	937,991	(616,561)
Board of Developmental Disabilities	36,064,799	54,989,102	53,971,984	37,081,917	1,017,118
Community BDD (Residential)	1,173,426	20,000,000	20,000,000	1,173,426	-
Senior Services	5,000	4,225,000	4,225,000	5,000	-
Imagination Station	5,000	1,190,000	1,190,000	5,000	-
Building Regulations	306,181	2,000,000	1,422,487	883,694	577,513
Certificate of Title	5,379,163	3,027,000	2,376,787	6,029,376	650,213
Family & Children First Council	8,988	238,802	238,802	8,988	-
Family Council Grants	205,395	5,346,440	5,346,440	205,395	(0)
Workforce Development	287,154	7,494,786	7,489,864	292,076	-
<b>Special Revenue Funds Total</b>	<b>\$101,049,654</b>	<b>\$276,201,040</b>	<b>\$280,093,209</b>	<b>\$97,157,485</b>	<b>(\$3,897,091)</b>

<b>Fund/Subfund</b>	<b>12/31/17 Fund Balance</b>	<b>2018 Estimated Revenue</b>	<b>2018 Estimated Budget</b>	<b>12/31/18 Projected Fund Balance</b>	<b>Difference in Fund Balance</b>
<b><u>Debt Service Funds Total</u></b>					
Bond Retirement	1,728,594	9,000,000	9,000,000	1,728,594	-
Water Capital Improvement & Debt	1,451,506	1,170,000	1,170,000	1,451,506	-
Water Recovery Capital Improvement & Debt	5,122,728	2,365,000	2,705,000	4,782,728	(340,000)
Sewer Capital Improvement & Debt	1,543,552	1,021,000	1,021,000	1,543,552	-
<b>Debt Service Funds Total</b>	<b>\$9,846,381</b>	<b>\$13,556,000</b>	<b>13,896,000</b>	<b>\$9,506,381</b>	<b>(\$340,000)</b>
<b><u>Capital Project Funds</u></b>					
County Engineer Projects	3,674,089	15,665,000	16,992,200	2,346,889	(1,327,200)
Storm Water Projects	914,656	1,499,765	2,100,000	314,421	(600,235)
Capital Fund Projects	31,872,994	45,000,000	45,000,000	31,872,994	-
Zoo Capital Projects	10,000	7,150,000	7,150,000	10,000	-
Water Line Projects	1,366,951	2,000,000	2,000,000	1,366,951	-
Water Recovery Projects	108,101	5,000,000	5,000,000	108,101	0
Sewer Projects	2,255	2,000,000	1,000,000	1,002,255	1,000,000
<b>Capital Project Funds Total</b>	<b>\$37,949,046</b>	<b>\$78,314,765</b>	<b>\$79,242,200</b>	<b>\$37,021,611</b>	<b>(\$927,435)</b>
<b><u>Enterprise Funds</u></b>					
Sanitary Engineer	4,988,562	5,196,000	5,181,000	5,003,562	15,000
Water Resource Recovery Facility	4,431,651	3,843,000	4,222,638	4,052,013	(379,638)
Solid Waste	6,434,824	12,624,000	12,459,625	6,599,199	164,375
<b>Enterprise Funds Total</b>	<b>\$15,855,037</b>	<b>\$21,663,000</b>	<b>\$21,863,263</b>	<b>\$15,654,774</b>	<b>(\$200,263)</b>
<b><u>Internal Service Funds</u></b>					
Central Supply	148,510	524,100	524,748	147,862	(648)
Vehicle Maintenance	192,058	700,214	699,714	192,558	500
Telecommunication Services	3,343,974	965,000	769,750	3,539,224	195,250
Self-Funded Health Insurance	9,198,899	27,418,759	29,931,645	6,686,013	(2,512,886)
Self-Funded Dental Insurance	2,003,936	2,576,264	2,252,345	2,327,855	323,919
Risk Retention Insurance Fund	11,427,071	2,000,000	1,581,662	11,845,409	418,338
Self-Funded Workers Compensation	7,109,315	2,200,000	2,736,178	6,573,137	(536,178)
Self-Funded Prescription Drug	3,079,926	9,384,680	9,210,000	3,254,606	174,680
<b>Internal Service Funds</b>	<b>\$36,503,690</b>	<b>\$45,769,017</b>	<b>47,706,042</b>	<b>\$34,566,665</b>	<b>(\$1,937,025)</b>
<b>TOTAL OPERATING FUNDS</b>	<b>\$226,668,793</b>	<b>\$588,127,908</b>	<b>\$597,202,414</b>	<b>\$217,594,287</b>	<b>(\$9,079,428)</b>

## 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.*

**Building Regulations** – Expenditures increased by 6.7% (\$89,096) from the 2017 to 2018 Budget - a few of the highlights follow: adding of 1/2 a position, a decrease in projected contract repairs in vehicles from \$30,000 in 2017 to \$15,000 in 2018; increase in indirect costs in 2018 by a projected \$20,000; increase from \$31,000 in 2017 to \$44,000 (41.9%) for vehicle lease payments; Revenues are projected to increase by 70% from an increase in the permit rates from \$1 million in 2017 to \$1.7 million in 2018.

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

**County Engineer Projects** - Major multi-jurisdiction Dorr & US 23 Interchange project.

**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.

**Hotel Lodging** - New Fiscal Monitor position created to review financials of entities receiving Hotel Tax funds and other Component Unit entities. Also increased budget for Destination Toledo.

**Mental Health and Recovery Services** - The major variances are anticipated with a 17.2% increase in professional services.

**Real Estate Assessment** - 2018 is the sexennial update of County Property Values. The increased expenses come from the additional staff time and the additional contract work for appraisers to go around the County and evaluate parcels.

**Self-Funded Dental Insurance** - change in dental PPO provider effective 3/1/2018 resulting in slight savings for expenses.

**Self-Funded Health Insurance** - Increasing health care costs.

**Sewer Projects** - Final project costs not fully determined, also possible OWDA loans to offset.

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

**Storm Water Projects** - Ten Mile Creek 1.7 million drainage project.

# 2018 BUDGET



**2018 OPERATING EXPENDITURES**  
**Budget Summary by Department**

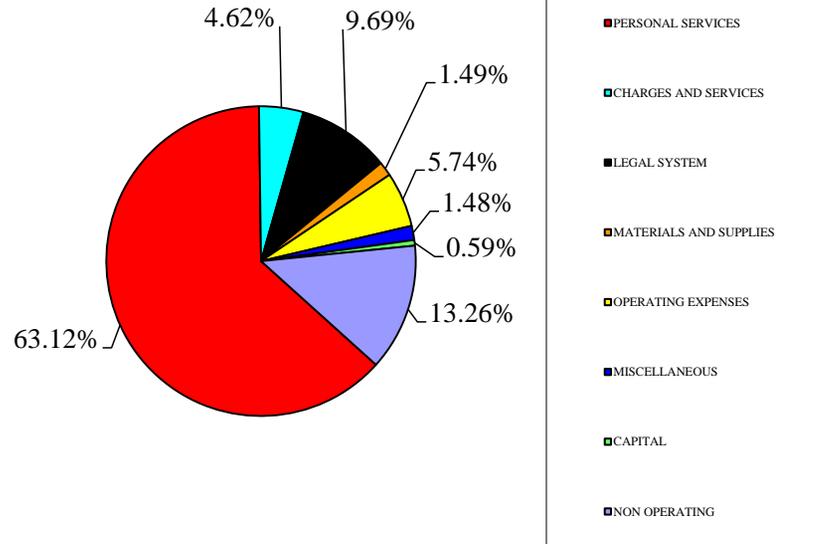
Department	2016 Actual Expenses	2017 Adopted Budget	2017 Actual Expenses	2018 Adopted Budget	Inc/(Dec) 2018 Budget vs 2017 Actuals
<b>Auditor</b>	1,498,109	1,574,195	1,451,874	1,440,388	(11,486)
Appraising Real Property	612,244	634,358	677,631	580,438	(97,193)
Budget Commission	50,690	53,013	49,931	48,507	(1,424)
Board of Revision	79,765	88,027	81,331	80,545	(786)
Real Estate Assessment	4,115,477	4,945,944	4,553,522	5,479,389	925,867
<b>Board of County Commissioners</b>	544,747	581,657	551,743	568,440	16,697
County Administrator	\$665,616	\$718,731	\$638,650	\$686,720	48,070
<b>Board of Developmental Disabilities</b>	53,667,797	60,491,609	50,416,162	53,971,984	3,555,822
Community BDD (Residential)	17,306,263	20,245,000	17,932,003	20,000,000	2,067,997
<b>Board of Elections</b>	3,127,017	3,090,809	3,756,841	2,967,176	(789,665)
<b>Canine Care and Control</b>	2,021,781	2,317,898	2,016,295	2,411,827	395,532
<b>Centralized Records Center</b>	256,639	290,879	254,860	289,143	34,283
<b>Child Support Enforcement</b>	10,139,329	11,932,296	10,429,885	11,637,582	1,207,697
<b>Children Services Board</b>	40,875,474	43,472,630	45,528,810	47,324,786	1,795,976
<b>Clerk of Courts</b>	1,901,742	2,066,205	1,958,354	2,021,281	62,927
Certificate of Title	2,548,063	2,366,176	2,540,029	2,376,787	(163,242)
<b>Common Pleas Court</b>	5,964,424	6,283,262	6,172,274	6,408,655	236,381
Work Release	3,193,892	-	-	-	-
Regional Court Services	-	4,652,478	4,437,188	5,241,741	804,553
Adult Probation	1,248,606	2,184,387	2,031,902	2,220,370	188,468
Pretrial-Presentence	1,915,996	-	-	-	-
<b>Coroner</b>	1,469,075	1,545,490	1,550,016	1,573,642	23,626
Coroner Lab	1,069,860	1,118,799	984,585	1,173,845	189,260
Toxicology Lab	787,235	505,205	496,858	588,517	91,659
<b>County Engineer</b>	174,720	186,679	142,598	175,536	32,938
Engineer Administration	5,120,990	7,687,000	5,223,659	7,425,000	2,201,341
Engineer Projects	15,451,568	12,531,500	11,181,151	16,992,200	5,811,049
Storm Water Administration	798,251	1,594,960	1,010,896	932,205	(78,691)
Storm Water Projects	779,538	2,700,000	1,348,167	2,100,000	751,833
<b>Countywide Communications</b>	1,558,715	1,582,940	1,355,336	1,557,187	201,851
<b>Domestic Relations Court</b>	2,521,219	2,733,970	2,626,599	2,651,213	24,614
<b>Emergency Services</b>					
Emergency Medical Services	12,655,093	13,432,930	12,990,594	13,313,309	322,715
Emergency Telephone System	5,194,715	4,955,330	4,912,422	5,217,234	304,812
Emergency Management	512,493	636,874	495,155	644,512	149,357
<b>Facilities</b>	3,413,956	3,890,040	3,756,023	3,902,217	146,194
Vehicle Maintenance	536,816	663,214	584,712	699,714	115,002

**2018 OPERATING EXPENDITURES**  
**Budget Summary by Department**

Department	2016 Actual Expenses	2017 Adopted Budget	2017 Actual Expenses	2018 Adopted Budget	Inc/(Dec) 2018 Budget vs 2017 Actuals
<b>Family &amp; Children Council</b>	195,400	227,715	275,720	197,587	(78,133)
Family Council Grants	5,125,694	4,727,866	5,335,051	5,346,440	11,389
<b>Health/Workers Comp (General Fund)</b>	15,056,575	16,864,938	15,191,413	16,864,938	1,673,525
<b>Hotel Lodging Tax</b>	6,193,470	6,231,506	5,928,715	7,050,696	1,121,981
<b>Human Resources</b>	974,323	798,704	1,102,299	817,088	(285,211)
<b>Information Services</b>	2,522,806	2,822,581	2,565,035	1,844,545	(720,490)
<b>Intergrated Justice System</b>	682,787	831,390	719,179	751,941	32,762
<b>Job and Family Services</b>	39,176,528	41,774,911	34,080,241	39,676,735	5,596,494
<b>Juvenile Court</b>	6,830,036	7,069,564	6,747,652	6,413,256	(334,396)
Juvenile Detention Center	3,520,845	3,777,174	3,555,847	3,511,509	(44,338)
<b>Law Library</b>	394,745	534,348	471,209	494,121	22,912
<b>Mental Health &amp; Recovery Services Board</b>	26,668,179	28,385,182	24,859,009	28,962,779	4,103,770
<b>Office of Management and Budget</b>	248,629	304,081	311,771	278,234	(33,537)
<b>Planning and Development</b>	3,521,773	1,073,918	1,274,283	1,129,937	(144,346)
Building Regulations	1,171,475	1,337,629	1,256,140	1,422,487	166,347
Workforce Development Agency	3,778,365	7,497,124	6,455,849	7,489,864	1,034,015
<b>Probate Court</b>	1,792,144	1,940,526	1,872,236	1,957,470	85,234
<b>Prosecutor</b>	5,189,475	5,374,353	5,568,153	5,605,418	37,265
Delinquent Foreclosure (Prosecutor)	1,242,119	1,371,881	1,042,591	1,202,091	159,500
<b>Recorder</b>	559,637	608,199	589,546	615,070	25,524
<b>Risk Management</b>	1,403,915	1,695,498	1,829,651	1,581,662	(247,989)
Self-Funded Health Insurance	26,218,189	28,987,922	28,428,055	29,931,645	1,503,590
Self-Funded Dental Insurance	2,009,333	2,235,000	2,054,769	2,252,345	197,576
Self-Funded Workers Compensation	5,583,096	2,961,407	2,887,877	2,736,178	(151,699)
Self-Funded Prescription Drug	8,845,943	8,500,000	8,730,968	9,210,000	479,032
<b>Sanitary Engineer</b>	4,614,614	5,246,000	4,726,749	5,181,000	454,251
Water Resource Recovery Facility	3,659,102	3,990,000	3,614,601	4,221,558	606,957
Solid Waste	11,522,441	12,051,013	11,342,805	12,459,625	1,116,820
<b>Sheriff</b>	2,711,176	2,784,859	2,722,486	2,819,696	97,210
Law Enforcement	5,398,707	5,878,724	5,861,627	5,976,668	115,041
Public Safety Court Security	2,793,456	2,810,060	2,773,736	2,873,654	99,918
Corrections Center	22,181,487	21,868,904	21,848,283	21,511,514	(336,769)
Medical Correction Center	1,449,114	1,528,886	1,515,843	1,522,630	6,787
Policing Contracts	3,682,208	3,482,778	3,512,039	3,552,788	40,749
<b>Support Services</b>	189,668	250,762	216,491	315,628	99,137
Central Supply	409,390	466,267	288,322	524,748	236,426
Telecommunication Services	641,187	677,798	731,039	769,750	38,711
<b>Treasurer</b>	1,136,194	1,182,281	1,178,960	1,218,101	39,141
Delinquent Foreclosure (Treasurer)	1,050,928	1,256,419	983,462	1,189,670	206,208
<b>Veterans Service</b>	1,574,744	1,768,645	1,639,651	1,793,814	154,163
<b>TOTAL OPERATING BUDGETS</b>	<b>435,697,809</b>	<b>466,931,298</b>	<b>430,227,409</b>	<b>467,976,970</b>	<b>37,749,561</b>

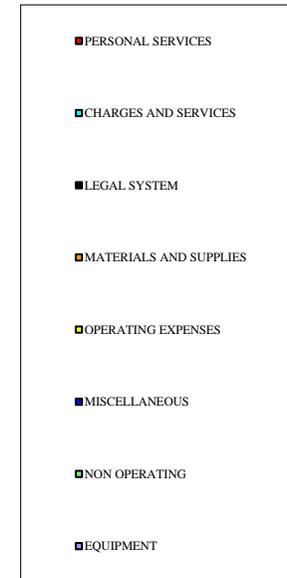
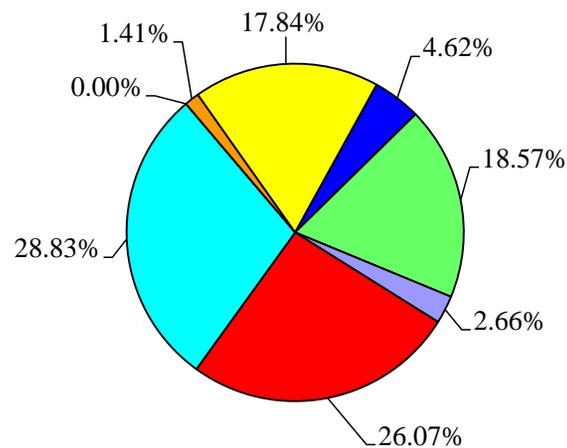
## 2018 General Fund Departmental Budget Expenditures by Type

<b>PERSONAL SERVICES</b>		<b>\$97,465,610</b>
Salaries	68,830,271	
Fringe Benefits	28,635,339	
<b>CHARGES AND SERVICES</b>		<b>\$7,134,818</b>
Contract Services	4,661,328	
Contract Repairs	787,071	
Equipment Lease	8,600	
Contract Projects	340,250	
Professional Services	1,016,569	
Misc	321,000	
<b>LEGAL SYSTEM</b>		<b>\$14,957,305</b>
Assigned Counsel	2,666,500	
Public Defender	2,169,601	
Visiting Judges	33,534	
Criminal Prosecution	93,500	
Fees	377,795	
Court Diagnostic	725,000	
N.O.R.I.S.	669,170	
CCNO	8,154,039	
Misc	68,166	
<b>MATERIALS AND SUPPLIES</b>		<b>\$2,307,208</b>
Supplies	1,444,972	
Drug Testing	306,500	
Postage	548,736	
Misc.	7,000	
<b>OPERATING EXPENSES</b>		<b>\$8,868,531</b>
Advertising & Printing	136,060	
Copying	21,424	
Veterans Services	949,000	
Rent	1,631,641	
Telecommunications	580,969	
Training	280,435	
Membership Dues/Subscriptions	230,802	
Medical Claims	426,750	
Insurance	1,160,400	
Utilities	3,000,444	
Misc.	450,606	
<b>MISCELLANEOUS</b>		<b>\$2,287,075</b>
Children with Medical Handicap	723,378	
Levies & Assessments	220,000	
Misc.	1,343,697	
<b>CAPITAL</b>		<b>\$907,141</b>
Equipment	278,461	
Software	628,680	
<b>NON OPERATING</b>		<b>\$20,474,012</b>
Transfer- Capital	2,500,000	
Transfer- Emergency	9,304,430	
Transfer- JFS Mandated Share	2,134,916	
Other Transfers	3,346,346	
Indebtedness	1,438,320	
Notes	1,750,000	
<b>TOTAL GENERAL FUND</b>		<b>\$154,401,700</b>



## 2018 Major Outside General Fund Departmental Budget Expenditures by Type

<b>PERSONAL SERVICES</b>		<b>\$115,443,047</b>
Special Revenue Funds	107,443,315	
Debt Service Fund	-	
Capital Project Fund	-	
Enterprise Funds	6,962,599	
Internal Service Funds	1,037,133	
<b>CHARGES AND SERVICES</b>		<b>\$127,658,387</b>
Special Revenue Funds	111,019,322	
Debt Service Fund	2,320,000	
Capital Project Fund	-	
Enterprise Funds	11,401,050	
Internal Service Funds	2,918,015	
<b>LEGAL SYSTEM</b>		<b>\$0</b>
Special Revenue Funds	-	
Debt Service Fund	-	
Capital Project Fund	-	
Enterprise Funds	-	
Internal Service Funds	-	
<b>MATERIALS AND SUPPLIES</b>		<b>\$6,257,168</b>
Special Revenue Funds	4,364,768	
Debt Service Fund	-	
Capital Project Fund	-	
Enterprise Funds	1,063,700	
Internal Service Funds	828,700	
<b>OPERATING EXPENSES</b>		<b>\$78,982,108</b>
Special Revenue Funds	33,968,353	
Debt Service Fund	5,000	
Capital Project Fund	-	
Enterprise Funds	2,177,100	
Internal Service Funds	42,831,655	
<b>MISCELLANEOUS</b>		<b>\$20,466,853</b>
Special Revenue Funds	20,444,853	
Debt Service Fund	2,000	
Capital Project Fund	-	
Enterprise Funds	17,900	
Internal Service Funds	2,100	
<b>NON OPERATING</b>		<b>\$82,212,737</b>
Special Revenue Funds	2,742,098	
Debt Service Fund	-	
Capital Project Fund	79,242,200	
Enterprise Funds	140,000	
Internal Service Funds	88,439	
<b>EQUIPMENT</b>		<b>\$11,780,414</b>
Special Revenue Funds	110,500	
Debt Service Fund	11,569,000	
Capital Project Fund	-	
Enterprise Funds	100,914	
Internal Service Funds	-	
<b>TOTAL OUTSIDE GENERAL FUNDS</b>		<b>\$442,800,714</b>



## 2018 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
<b>Revenues</b>							
Taxes	118,600,256	99,280,797	-	8,649,765	-	-	226,530,818
Fees/Licenses	13,499,220	21,351,108	4,542,000	-	12,010,000	42,309,803	93,712,131
Fines & Forfeits	313,000	341,250	-	-	-	-	654,250
Intergovernmental	16,631,310	138,702,399	-	-	9,605,000	-	164,938,709
Investment Income	2,719,500	120,000	14,000	-	-	120,000	2,973,500
Miscellaneous Revenue	641,800	1,912,974	9,000,000	69,665,000	48,000	3,000,000	84,267,774
Reimbursements	-	1,189,980	-	-	-	-	1,189,980
Non Operating	219,000	13,302,532	-	-	-	339,214	13,860,746
<b>Total Revenue</b>	<b>\$152,624,086</b>	<b>\$276,201,040</b>	<b>\$13,556,000</b>	<b>\$78,314,765</b>	<b>\$21,663,000</b>	<b>\$45,769,017</b>	<b>\$588,127,908</b>
<b>Expenditures</b>							
Personal Services	97,465,610	107,443,315	-	-	6,962,599	1,037,133	212,908,657
Charges and Services	7,134,818	111,019,322	2,320,000	-	11,401,050	2,918,015	134,793,205
Legal System	14,957,305	-	-	-	-	-	14,957,305
Materials & Supplies	2,307,208	4,364,768	-	-	1,063,700	828,700	8,564,376
Operating Expenses	8,868,531	33,968,353	5,000	-	2,177,100	42,831,655	87,850,639
Miscellaneous	2,287,075	20,444,853	2,000	-	17,900	2,100	22,753,928
Capital Outlay	907,141	2,742,098	-	79,242,200	140,000	88,439	83,119,878
Non Operating (transfer/debt)	20,474,012	110,500	11,569,000	-	100,914	-	32,254,426
<b>Total Expenditures</b>	<b>\$154,401,700</b>	<b>\$280,093,209</b>	<b>\$13,896,000</b>	<b>\$79,242,200</b>	<b>\$21,863,263</b>	<b>\$47,706,042</b>	<b>\$597,202,414</b>
<b>Excess (Deficiency) of</b>							
<b>Revenues over Expenditures</b>	<b>(\$1,777,614)</b>	<b>(\$3,892,169)</b>	<b>(\$340,000)</b>	<b>(\$927,435)</b>	<b>(\$200,263)</b>	<b>(\$1,937,025)</b>	<b>(\$9,074,506)</b>
<b>Fund Balance- January 1</b>	<b>\$25,464,984</b>	<b>\$101,049,654</b>	<b>\$9,846,381</b>	<b>\$0</b>	<b>\$15,855,037</b>	<b>\$36,503,690</b>	<b>\$188,719,747</b>
<b>Fund Balance- December 31</b>	<b>\$23,687,370</b>	<b>\$97,157,485</b>	<b>\$9,506,381</b>	<b>(\$927,435)</b>	<b>\$15,654,774</b>	<b>\$34,566,665</b>	<b>\$179,645,241</b>

# 2018 BUDGET



## 2018 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
<b>General Fund Total</b>	<b>\$118,600,256</b>	<b>\$13,499,220</b>	<b>\$313,000</b>	<b>\$16,631,310</b>	<b>\$2,719,500</b>	<b>\$641,800</b>	<b>\$0</b>	<b>\$219,000</b>	<b>\$152,624,086</b>
<b>Special Revenue Funds</b>									
Job and Family Services	-	-	-	37,190,996	-	-	350,056	2,139,595	<b>39,680,647</b>
Mental Health & Recovery Services	15,500,045	-	-	9,633,956	-	25,944	-	-	<b>25,159,945</b>
Real Estate Assessment	-	4,500,000	-	155,000	-	-	500	-	<b>4,655,500</b>
Engineer Administration	2,300	150	260,000	5,965,000	120,000	-	-	-	<b>6,347,450</b>
Storm Water Administration	-	636,756	-	6,000	-	-	-	-	<b>642,756</b>
Children Services Board	23,140,870	800	-	24,375,083	-	1,200	5,000	31,400	<b>47,554,353</b>
Planning and Development	-	-	-	-	-	-	-	1,132,855	<b>1,132,855</b>
Emergency Medical Services	-	3,800,000	-	-	-	-	-	9,182,930	<b>12,982,930</b>
Emergency Telephone System	4,366,316	-	-	579,170	-	-	-	2,000	<b>4,947,486</b>
Emergency Management Agency	-	-	-	477,818	-	-	8,424	159,725	<b>645,967</b>
Child Support Enforcement Agency	-	1,665,050	-	9,834,016	-	150,000	-	-	<b>11,649,066</b>
Canine Care and Control	-	1,590,300	81,250	-	-	87,500	-	652,777	<b>2,411,827</b>
Hotel Lodging Tax	6,600,000	-	-	-	-	-	-	-	<b>6,600,000</b>
Zoo Operating	4,671,117	-	-	578,883	-	-	-	-	<b>5,250,000</b>
Coroner Lab	-	1,045,000	-	-	-	73,845	-	-	<b>1,118,845</b>
Sheriff Policing	-	-	-	3,552,788	-	-	-	-	<b>3,552,788</b>
Countywide Communications	-	-	-	8,760	-	1,573,535	-	-	<b>1,582,295</b>
Delinquent Tax	-	1,250,000	-	-	-	200	525,000	-	<b>1,775,200</b>
Board of Developmental Disabilities	40,100,149	1,615,000	-	12,973,953	-	-	300,000	-	<b>54,989,102</b>
Community BDD (Residential)	-	-	-	20,000,000	-	-	-	-	<b>20,000,000</b>
Senior Services	3,850,000	-	-	375,000	-	-	-	-	<b>4,225,000</b>
Imagination Station	1,050,000	-	-	140,000	-	-	-	-	<b>1,190,000</b>
Building Regulations	-	2,000,000	-	-	-	-	-	-	<b>2,000,000</b>
Certificate of Title	-	3,025,000	-	-	-	750	1,000	250	<b>3,027,000</b>
Family and Children First Council	-	223,052	-	15,750	-	-	-	-	<b>238,802</b>
Family Council Grants	-	-	-	5,346,440	-	-	-	-	<b>5,346,440</b>
Workforce Development Agency	-	-	-	7,493,786	-	-	-	1,000	<b>7,494,786</b>
<b>Special Revenue Funds Total</b>	<b>\$99,280,797</b>	<b>\$21,351,108</b>	<b>\$341,250</b>	<b>\$138,702,399</b>	<b>\$120,000</b>	<b>\$1,912,974</b>	<b>\$1,189,980</b>	<b>\$13,302,532</b>	<b>\$276,201,040</b>

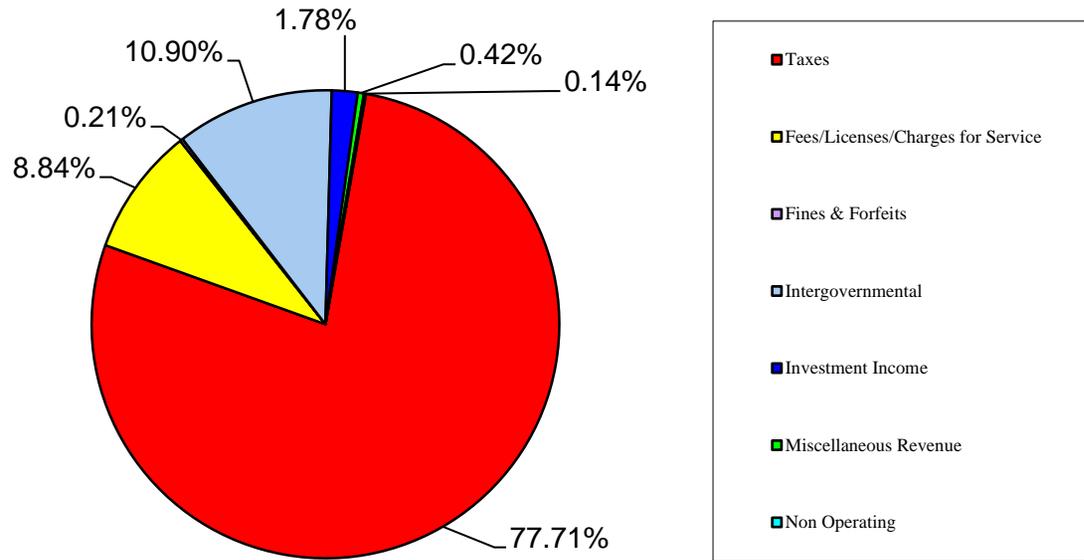
Subfund Title	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
<b><u>Debt Service Funds Total</u></b>									
Bond Retirement	-	-	-	-	-	9,000,000	-	-	9,000,000
Water Capital Improvement & Debt	-	1,156,000	-	-	14,000	-	-	-	1,170,000
Water Resource Recovery Capital Improven	-	2,365,000	-	-	-	-	-	-	2,365,000
Sewer Capital Improvement & Debt	-	1,021,000	-	-	-	-	-	-	1,021,000
<b>Debt Service Funds Total</b>	<b>\$0</b>	<b>\$4,542,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$9,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,556,000</b>
<b><u>Capital Project Funds</u></b>									
County Engineer Projects	-	-	-	-	-	15,665,000	-	-	15,665,000
Storm Water Projects	1,499,765	-	-	-	-	-	-	-	1,499,765
Capital Fund Projects	-	-	-	-	-	45,000,000	-	-	45,000,000
Zoo Capital Projects	7,150,000	-	-	-	-	-	-	-	7,150,000
Water Line Projects	-	-	-	-	-	2,000,000	-	-	2,000,000
Water Resource Recovery Projects	-	-	-	-	-	5,000,000	-	-	5,000,000
Sewer Projects	-	-	-	-	-	2,000,000	-	-	2,000,000
<b>Capital Project Funds Total</b>	<b>\$8,649,765</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$69,665,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,314,765</b>
<b><u>Enterprise Funds</u></b>									
Solid Waste	-	3,094,000	-	9,530,000	-	-	-	-	12,624,000
Sanitary Engineer	-	5,116,000	-	75,000	-	5,000	-	-	5,196,000
Water Resource Recovery Facility	-	3,800,000	-	-	-	43,000	-	-	3,843,000
<b>Enterprise Funds Total</b>	<b>\$0</b>	<b>\$12,010,000</b>	<b>\$0</b>	<b>\$9,605,000</b>	<b>\$0</b>	<b>\$48,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,663,000</b>
<b><u>Internal Service Funds</u></b>									
Central Supply	-	459,100	-	-	-	-	-	65,000	524,100
Vehicle Maintenance	-	476,000	-	-	-	-	-	224,214	700,214
Telecommunication Services	-	965,000	-	-	-	-	-	-	965,000
Self-Funded Health Insurance	-	27,248,759	-	-	120,000	-	-	50,000	27,418,759
Self-Funded Dental Insurance	-	2,576,264	-	-	-	-	-	-	2,576,264
Risk Retention Insurance Fund	-	-	-	-	-	2,000,000	-	-	2,000,000
Self-Funded Workers Compensation	-	2,200,000	-	-	-	-	-	-	2,200,000
Self-Funded Prescription Drug	-	8,384,680	-	-	-	1,000,000	-	-	9,384,680
<b>Internal Service Funds</b>	<b>\$0</b>	<b>\$42,309,803</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$339,214</b>	<b>\$45,769,017</b>
<b>TOTAL OPERATING FUNDS</b>	<b>\$226,530,818</b>	<b>\$93,712,131</b>	<b>\$654,250</b>	<b>\$164,938,709</b>	<b>\$2,973,500</b>	<b>\$84,267,774</b>	<b>\$1,189,980</b>	<b>\$13,860,746</b>	<b>\$588,127,908</b>

## 2018 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
<b>General Fund Total</b>	<b>\$118,600,256</b>	<b>\$13,499,220</b>	<b>\$313,000</b>	<b>\$16,631,310</b>	<b>\$2,719,500</b>	<b>\$641,800</b>	<b>\$0</b>	<b>\$219,000</b>	<b>\$152,624,086</b>
<b>Special Revenue Funds</b>									
Job and Family Services	-	-	-	37,190,996	-	-	350,056	2,139,595	<b>39,680,647</b>
Mental Health & Recovery Services	15,500,045	-	-	9,633,956	-	25,944	-	-	<b>25,159,945</b>
Real Estate Assessment	-	4,500,000	-	155,000	-	-	500	-	<b>4,655,500</b>
Engineer Administration	2,300	150	260,000	5,965,000	120,000	-	-	-	<b>6,347,450</b>
Storm Water Administration	-	636,756	-	6,000	-	-	-	-	<b>642,756</b>
Children Services Board	23,140,870	800	-	24,375,083	-	1,200	5,000	31,400	<b>47,554,353</b>
Planning and Development	-	-	-	-	-	-	-	1,132,855	<b>1,132,855</b>
Emergency Medical Services	-	3,800,000	-	-	-	-	-	9,182,930	<b>12,982,930</b>
Emergency Telephone System	4,366,316	-	-	579,170	-	-	-	2,000	<b>4,947,486</b>
Emergency Management Agency	-	-	-	477,818	-	-	8,424	159,725	<b>645,967</b>
Child Support Enforcement Agency	-	1,665,050	-	9,834,016	-	150,000	-	-	<b>11,649,066</b>
Canine Care and Control	-	1,590,300	81,250	-	-	87,500	-	652,777	<b>2,411,827</b>
Hotel Lodging Tax	6,600,000	-	-	-	-	-	-	-	<b>6,600,000</b>
Zoo Operating	4,671,117	-	-	578,883	-	-	-	-	<b>5,250,000</b>
Coroner Lab	-	1,045,000	-	-	-	73,845	-	-	<b>1,118,845</b>
Sheriff Policing	-	-	-	3,552,788	-	-	-	-	<b>3,552,788</b>
Countywide Communications	-	-	-	8,760	-	1,573,535	-	-	<b>1,582,295</b>
Delinquent Tax	-	1,250,000	-	-	-	200	525,000	-	<b>1,775,200</b>
Board of Developmental Disabilities	40,100,149	1,615,000	-	12,973,953	-	-	300,000	-	<b>54,989,102</b>
Community BDD (Residential)	-	-	-	20,000,000	-	-	-	-	<b>20,000,000</b>
Senior Services	3,850,000	-	-	375,000	-	-	-	-	<b>4,225,000</b>
Imagination Station	1,050,000	-	-	140,000	-	-	-	-	<b>1,190,000</b>
Building Regulations	-	2,000,000	-	-	-	-	-	-	<b>2,000,000</b>
Certificate of Title	-	3,025,000	-	-	-	750	1,000	250	<b>3,027,000</b>
Family and Children First Council	-	223,052	-	15,750	-	-	-	-	<b>238,802</b>
Family Council Grants	-	-	-	5,346,440	-	-	-	-	<b>5,346,440</b>
Workforce Development Agency	-	-	-	7,493,786	-	-	-	1,000	<b>7,494,786</b>
<b>Special Revenue Funds Total</b>	<b>\$99,280,797</b>	<b>\$21,351,108</b>	<b>\$341,250</b>	<b>\$138,702,399</b>	<b>\$120,000</b>	<b>\$1,912,974</b>	<b>\$1,189,980</b>	<b>\$13,302,532</b>	<b>\$276,201,040</b>

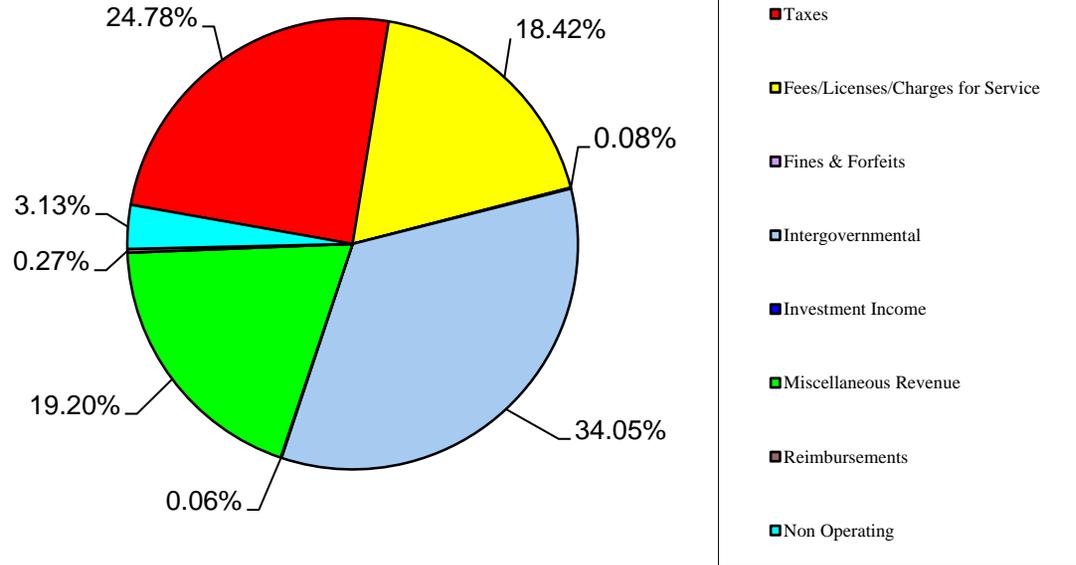
Subfund Title	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
<b><u>Debt Service Funds Total</u></b>									
Bond Retirement	-	-	-	-	-	9,000,000	-	-	9,000,000
Water Capital Improvement & Debt	-	1,156,000	-	-	14,000	-	-	-	1,170,000
Water Resource Recovery Capital Improven	-	2,365,000	-	-	-	-	-	-	2,365,000
Sewer Capital Improvement & Debt	-	1,021,000	-	-	-	-	-	-	1,021,000
<b>Debt Service Funds Total</b>	<b>\$0</b>	<b>\$4,542,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$9,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,556,000</b>
<b><u>Capital Project Funds</u></b>									
County Engineer Projects	-	-	-	-	-	15,665,000	-	-	15,665,000
Storm Water Projects	1,499,765	-	-	-	-	-	-	-	1,499,765
Capital Fund Projects	-	-	-	-	-	45,000,000	-	-	45,000,000
Zoo Capital Projects	7,150,000	-	-	-	-	-	-	-	7,150,000
Water Line Projects	-	-	-	-	-	2,000,000	-	-	2,000,000
Water Resource Recovery Projects	-	-	-	-	-	5,000,000	-	-	5,000,000
Sewer Projects	-	-	-	-	-	2,000,000	-	-	2,000,000
<b>Capital Project Funds Total</b>	<b>\$8,649,765</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$69,665,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,314,765</b>
<b><u>Enterprise Funds</u></b>									
Solid Waste	-	3,094,000	-	9,530,000	-	-	-	-	12,624,000
Sanitary Engineer	-	5,116,000	-	75,000	-	5,000	-	-	5,196,000
Water Resource Recovery Facility	-	3,800,000	-	-	-	43,000	-	-	3,843,000
<b>Enterprise Funds Total</b>	<b>\$0</b>	<b>\$12,010,000</b>	<b>\$0</b>	<b>\$9,605,000</b>	<b>\$0</b>	<b>\$48,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,663,000</b>
<b><u>Internal Service Funds</u></b>									
Central Supply	-	459,100	-	-	-	-	-	65,000	524,100
Vehicle Maintenance	-	476,000	-	-	-	-	-	224,214	700,214
Telecommunication Services	-	965,000	-	-	-	-	-	-	965,000
Self-Funded Health Insurance	-	27,248,759	-	-	120,000	-	-	50,000	27,418,759
Self-Funded Dental Insurance	-	2,576,264	-	-	-	-	-	-	2,576,264
Risk Retention Insurance Fund	-	-	-	-	-	2,000,000	-	-	2,000,000
Self-Funded Workers Compensation	-	2,200,000	-	-	-	-	-	-	2,200,000
Self-Funded Prescription Drug	-	8,384,680	-	-	-	1,000,000	-	-	9,384,680
<b>Internal Service Funds</b>	<b>\$0</b>	<b>\$42,309,803</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$339,214</b>	<b>\$45,769,017</b>
<b>TOTAL OPERATING FUNDS</b>	<b>\$226,530,818</b>	<b>\$93,712,131</b>	<b>\$654,250</b>	<b>\$164,938,709</b>	<b>\$2,973,500</b>	<b>\$84,267,774</b>	<b>\$1,189,980</b>	<b>\$13,860,746</b>	<b>\$588,127,908</b>

## 2018 ADOPTED REVENUE BUDGET GENERAL FUND



REVENUE CATEGORIES	2018 REVENUE	2018 PERCENT OF TOTAL
Taxes	\$118,600,256	77.71%
Fees/Licenses/Charges for Service	\$13,499,220	8.84%
Fines & Forfeits	\$313,000	0.21%
Intergovernmental	\$16,631,310	10.90%
Investment Income	\$2,719,500	1.78%
Miscellaneous Revenue	\$641,800	0.42%
Non Operating	\$219,000	0.14%
<b>TOTAL REVENUE:</b>	<b>\$152,624,086</b>	<b>100.0%</b>

## 2018 ADOPTED REVENUE BUDGET MAJOR NON GENERAL FUNDS



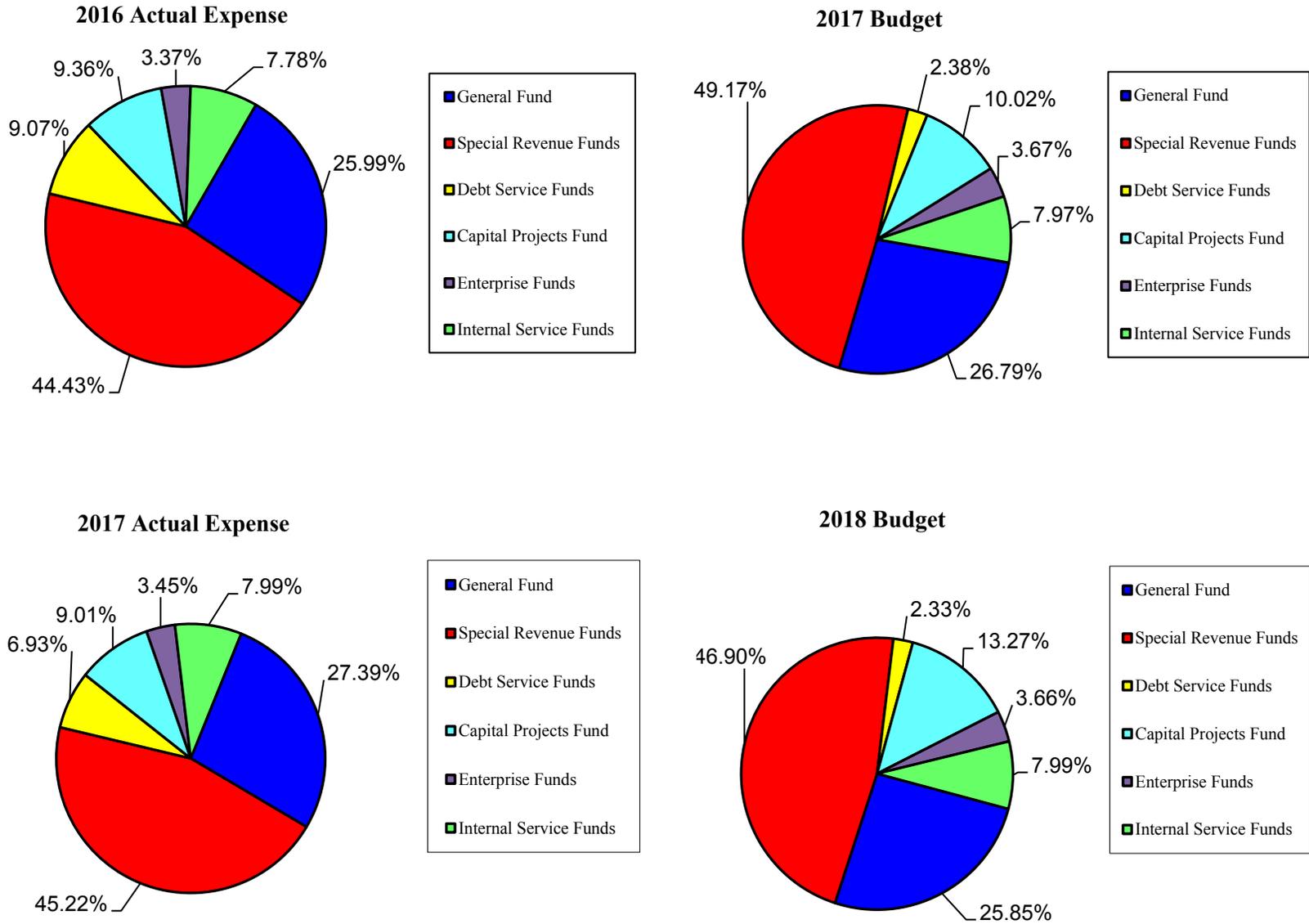
REVENUE CATEGORIES	2018 REVENUE	2018 PERCENT OF TOTAL
Taxes	\$107,930,562	24.78%
Fees/Licenses/Charges for Service	\$80,212,911	18.42%
Fines & Forfeits	\$341,250	0.08%
Intergovernmental	\$148,307,399	34.05%
Investment Income	\$254,000	0.06%
Miscellaneous Revenue	\$83,625,974	19.20%
Reimbursements	\$1,189,980	0.27%
Non Operating	\$13,641,746	3.13%
<b>TOTAL REVENUE:</b>	<b>\$435,503,822</b>	<b>100.0%</b>

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

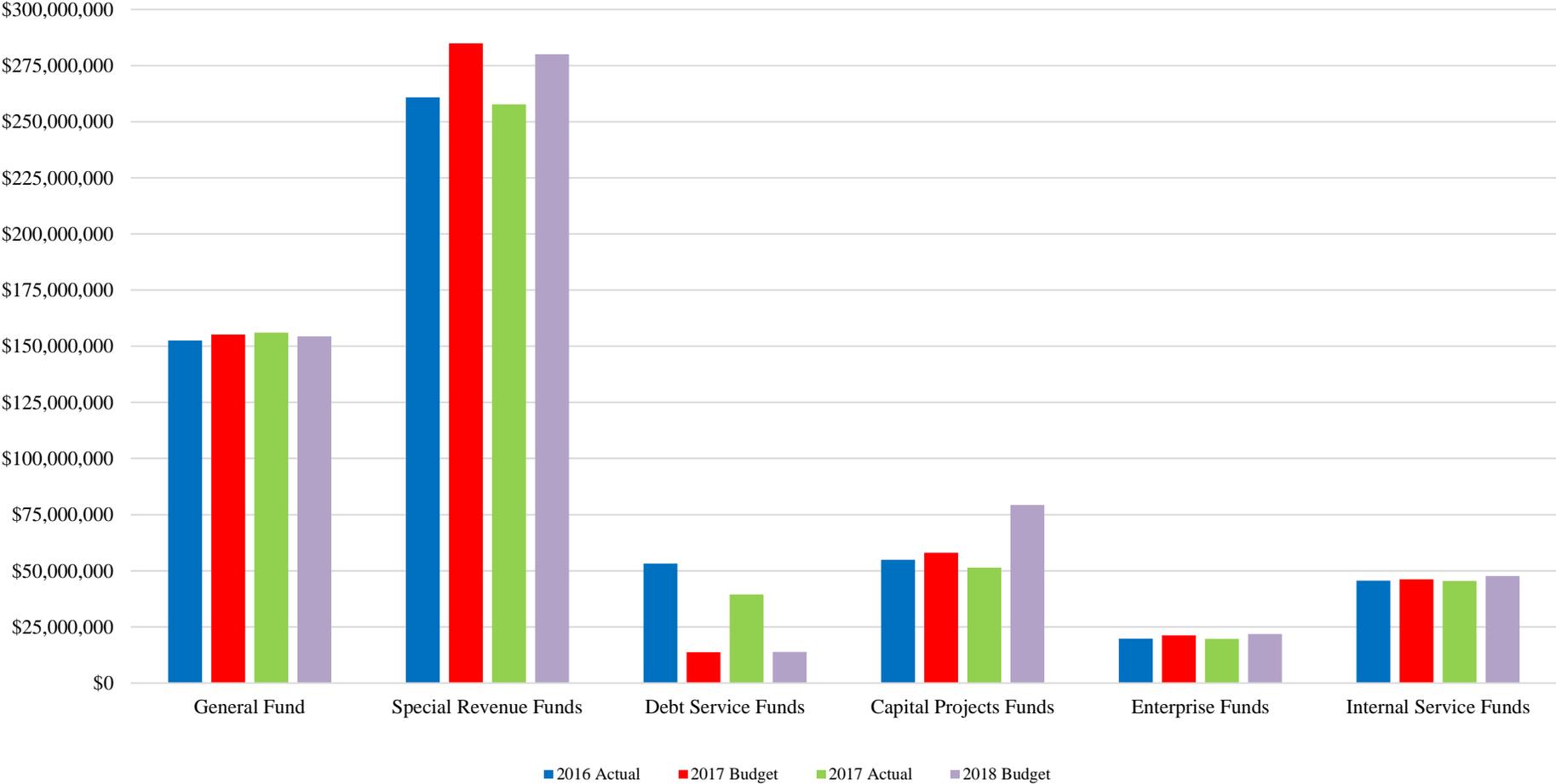
	<b>General Fund</b>				<b>Special Revenue Funds</b>				<b>Debt Service Funds</b>				<b>Capital Projects Fund</b>		
	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2016 Actual	2017 Actual	2018 Budget
<b>Revenues</b>															
Taxes	118,676,711	117,085,000	117,701,504	118,600,256	94,459,994	98,812,163	96,715,796	99,280,797	-	-	-	-	6,225,026	6,237,593	8,649,765
Fees/Licenses	13,578,676	12,696,088	14,149,012	13,499,220	21,723,716	24,241,021	21,900,547	21,351,108	6,184,360	3,982,000	5,997,108	4,542,000	1,911,859	1,364,183	-
Fines & Forfeits	316,309	301,000	344,382	313,000	347,917	335,000	350,129	341,250	-	-	-	-	-	-	-
Intergovernmental	17,220,670	16,220,877	18,155,579	16,631,310	134,605,322	136,316,793	136,989,208	138,702,399	3,990,024	96,000	970,228	-	15,924,899	12,531,014	-
Investment Income	2,291,468	2,314,500	3,375,876	2,719,500	108,798	50,000	112,617	120,000	60	14,000	-	14,000	3,546	32,686	-
Miscellaneous Revenue	625,120	321,300	403,016	641,800	1,876,981	1,911,184	315,297	1,912,974	1,244,465	9,000,000	1,154,565	9,000,000	1,713,562	1,169,926	69,665,000
Reimbursements	61,429	-	103,174	-	1,399,971	1,134,835	1,270,679	1,189,980	-	-	5,951	-	460,000	-	-
Non Operating	24,014	8,000	494,809	219,000	15,717,636	13,391,371	14,637,586	13,302,532	41,819,540	-	31,868,712	-	39,219,774	34,251,928	-
<b>Total Revenue</b>	<b>152,794,398</b>	<b>148,946,765</b>	<b>154,727,352</b>	<b>152,624,086</b>	<b>270,240,335</b>	<b>276,192,367</b>	<b>272,291,860</b>	<b>276,201,040</b>	<b>53,238,449</b>	<b>13,092,000</b>	<b>39,996,563</b>	<b>13,556,000</b>	<b>65,458,666</b>	<b>55,587,330</b>	<b>78,314,765</b>
<b>Expenditures</b>															
Personnel Services	93,082,658	98,305,568	95,117,853	97,465,610	105,677,597	113,270,881	104,171,016	107,443,315	-	-	-	-	806,004	793,027	-
Charges and Services	7,423,780	8,571,557	7,150,960	7,134,818	102,988,889	108,273,428	100,982,901	111,019,322	1,491,465	2,621,000	2,594,829	2,320,000	31,984,815	24,181,275	-
Legal System	12,679,832	15,105,092	14,829,982	14,957,305	-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies	2,376,575	2,475,771	2,214,860	2,307,208	3,426,362	4,182,559	3,334,806	4,364,768	-	-	-	-	32,326	962	-
Operating Expenses	7,806,766	7,904,812	8,066,211	8,868,531	25,088,806	35,144,071	24,972,324	33,968,353	-	5,000	-	5,000	298,161	629,839	-
Miscellaneous	1,338,106	2,996,638	1,976,826	2,287,075	20,981,506	20,662,734	18,903,658	20,444,853	-	2,000	-	2,000	356,157	221,222	-
Capital Outlay	1,186,655	989,868	1,973,802	907,141	2,180,670	2,493,142	1,627,381	2,742,098	-	-	-	-	845,990	2,184,058	79,242,200
Non Operating (transfer/debt)	26,705,601	18,903,475	24,709,832	20,474,012	500,000	860,500	3,679,408	110,500	51,756,539	11,170,000	36,887,073	11,569,000	20,611,903	23,342,018	-
<b>Total Expenditures</b>	<b>152,599,973</b>	<b>155,252,781</b>	<b>156,040,327</b>	<b>154,401,700</b>	<b>260,843,830</b>	<b>284,887,315</b>	<b>257,671,493</b>	<b>280,093,209</b>	<b>53,248,004</b>	<b>13,798,000</b>	<b>39,481,902</b>	<b>13,896,000</b>	<b>54,935,356</b>	<b>51,352,402</b>	<b>79,242,200</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>194,425</b>	<b>(6,306,016)</b>	<b>(1,312,975)</b>	<b>(1,777,614)</b>	<b>9,396,505</b>	<b>(8,694,948)</b>	<b>14,620,367</b>	<b>(3,892,169)</b>	<b>(9,556)</b>	<b>(706,000)</b>	<b>514,661</b>	<b>(340,000)</b>	<b>10,523,310</b>	<b>4,234,929</b>	<b>(927,435)</b>

	<b>Enterprise Funds</b>				<b>Internal Service Funds</b>				<b>Total</b>		
	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Actual</b>
<b>Revenues</b>											
Taxes	-	-	-	-	-	-	-	-	219,361,731	224,729,163	220,654,893
Fees/Licenses	12,341,711	11,670,000	12,787,401	12,010,000	42,740,814	42,556,488	41,945,271	42,309,803	98,481,136	95,145,597	98,143,523
Fines & Forfeits	-	-	-	-	-	-	-	-	664,226	636,000	694,510
Intergovernmental	8,994,096	9,272,650	109,267	9,605,000	-	100	-	-	180,735,011	161,906,420	168,755,296
Investment Income	-	-	-	-	125,707	90,000	167,575	120,000	2,529,579	2,468,500	3,688,755
Miscellaneous Revenue	55,136	30,000	9,622,057	48,000	2,357,672	2,300,020	3,867,820	3,000,000	7,872,936	60,862,504	16,532,681
Reimbursements	-	-	-	-	525	-	-	-	1,921,925	1,134,835	1,379,804
Non Operating	293	-	29,977	-	274,182	185,094	205,096	339,214	97,055,440	13,584,465	81,488,107
<b>Total Revenue</b>	<b>21,391,237</b>	<b>20,972,650</b>	<b>22,548,701</b>	<b>21,663,000</b>	<b>45,498,900</b>	<b>45,131,702</b>	<b>46,185,763</b>	<b>45,769,017</b>	<b>608,621,984</b>	<b>560,467,484</b>	<b>591,337,568</b>
<b>Expenditures</b>											
Personnel Services	5,986,656	6,685,200	6,207,734	6,962,599	924,585	1,038,222	1,002,982	1,037,133	206,477,499	219,299,871	207,292,612
Charges and Services	10,911,499	10,761,700	10,483,798	11,401,050	2,854,548	3,052,495	3,445,786	2,918,015	157,654,996	133,280,180	148,839,550
Legal System	-	-	-	-	-	-	-	-	12,679,832	15,105,092	14,829,982
Materials & Supplies	735,998	1,029,700	922,624	1,063,700	649,025	807,310	10,450,795	828,700	7,220,285	8,495,340	16,924,048
Operating Expenses	1,894,860	2,473,600	1,832,799	2,177,100	41,193,109	41,237,929	30,578,223	42,831,655	76,281,702	86,765,412	66,079,395
Miscellaneous	5,897	8,900	4,662	17,900	595	2,650	440	2,100	22,682,262	23,672,922	21,106,808
Capital Outlay	24,220	156,000	61,763	140,000	26,007	48,500	52,166	88,439	4,263,542	61,719,010	5,899,170
Non Operating (transfer/debt)	237,027	171,913	170,775	100,914	-	-	-	-	99,811,070	31,105,888	88,789,106
<b>Total Expenditures</b>	<b>19,796,157</b>	<b>21,287,013</b>	<b>19,684,155</b>	<b>21,863,263</b>	<b>45,647,868</b>	<b>46,187,106</b>	<b>45,530,392</b>	<b>47,706,042</b>	<b>587,071,189</b>	<b>579,443,715</b>	<b>569,760,671</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>1,595,080</b>	<b>(314,363)</b>	<b>2,864,546</b>	<b>(200,263)</b>	<b>(148,969)</b>	<b>(1,055,404)</b>	<b>655,370</b>	<b>(1,937,025)</b>	<b>21,550,795</b>	<b>(18,976,231)</b>	<b>21,576,897</b>

### 3-YEAR COMPARISON OF EXPENDITURES BY FUND TYPE

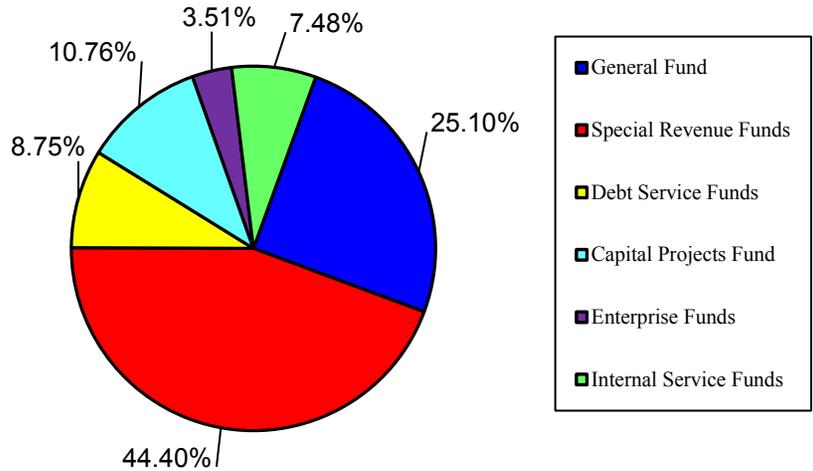


### 3-YEAR EXPENSE COMPARISON BY FUND TYPE

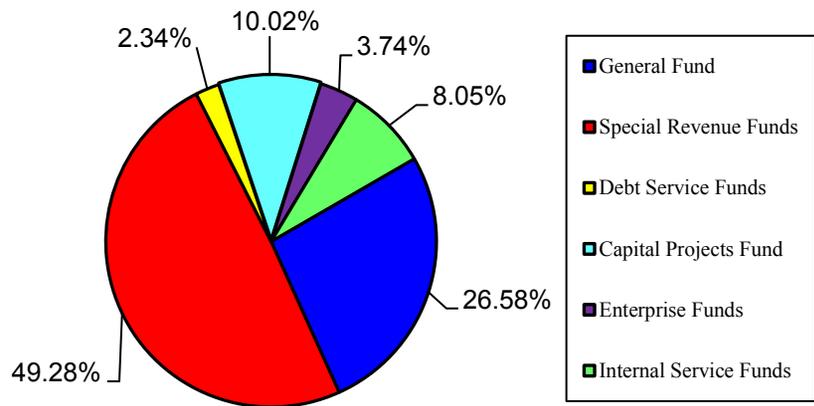


### 3-YEAR COMPARISON OF REVENUE BY FUND TYPE

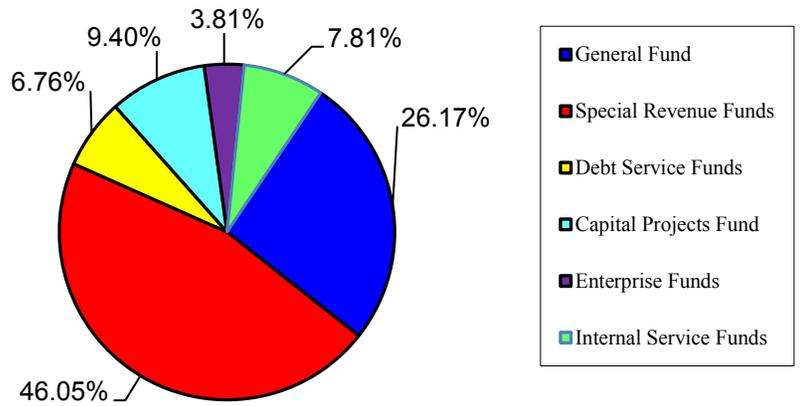
**2016 Actual Revenue**



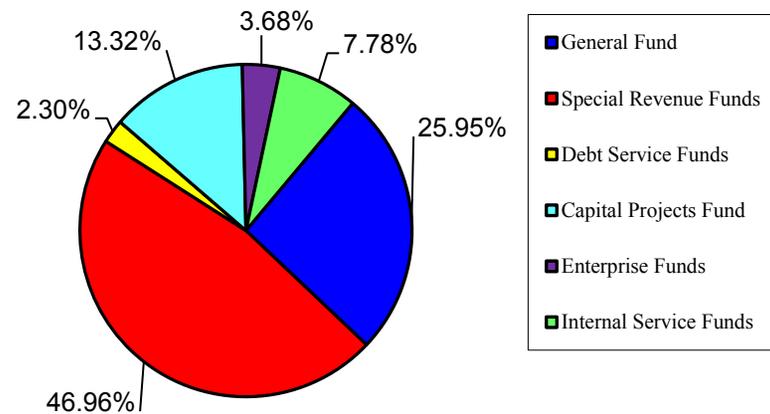
**2017 Revenue Estimate**



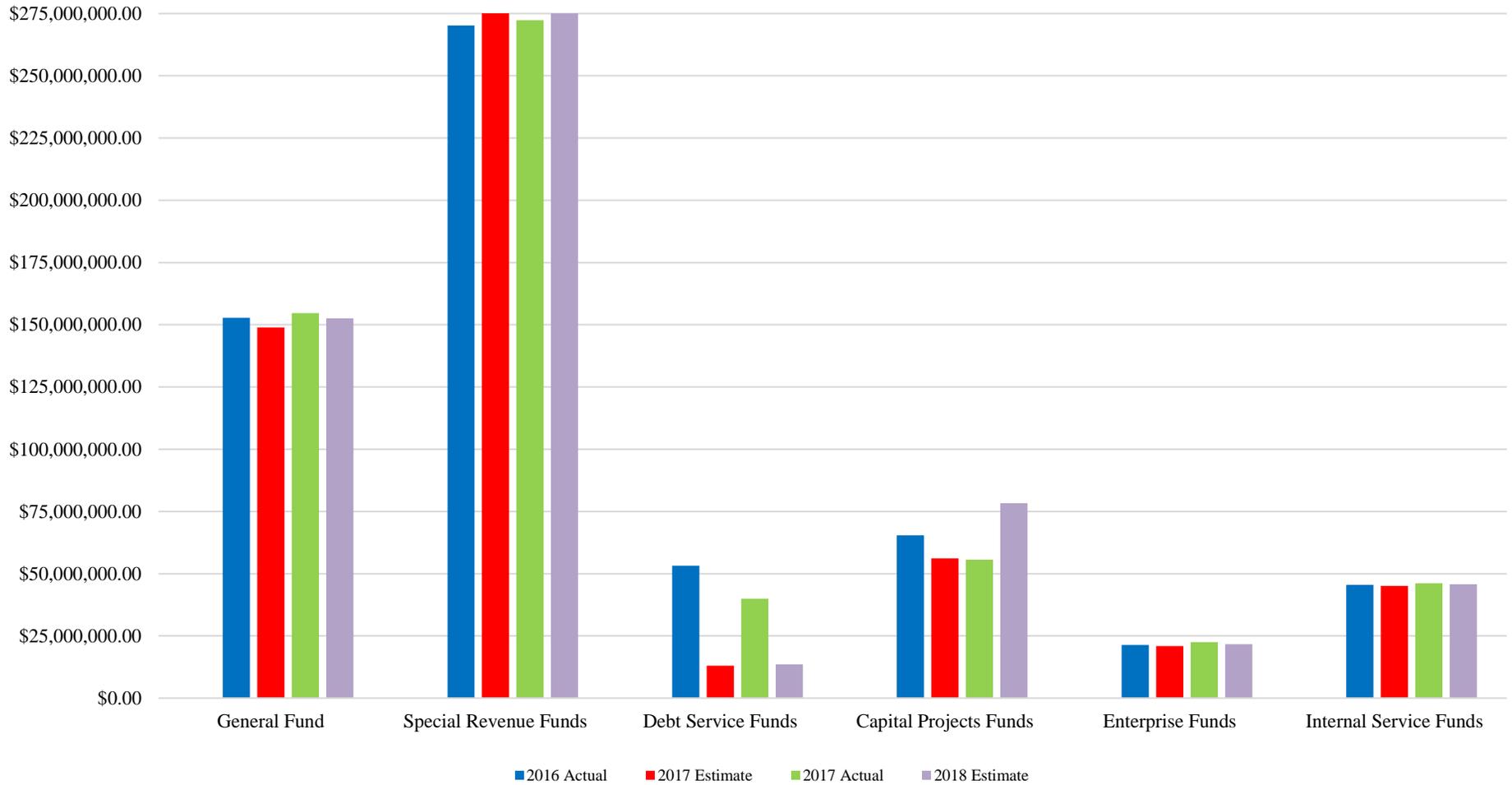
**2017 Actual Revenue**



**2018 Revenue Estimate**



### 3-YEAR REVENUE COMPARISON BY FUND TYPE



**SPECIAL REVENUE FUNDS 3-YEAR REVIEW REVENUE AND EXPENSES**

<b>JOB AND FAMILY SERVICES</b>									
Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	-	-	37,190,996	-	-	350,056	2,139,595	<b>39,680,647</b>
2017 ACTUAL REVENUE	-	-	-	32,365,844	-	(650,000)	361,359	2,924,253	<b>35,001,456</b>
2016 ESTIMATED REVENUE	-	-	-	39,321,372	-	-	292,911	2,138,293	<b>41,752,576</b>
2016 ACTUAL REVENUE	-	-	-	34,662,825	-	650,000	453,901	3,365,309	<b>39,132,035</b>
Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	22,391,231	2,085,500	-	485,000	14,478,254	11,750	225,000	-	<b>39,676,735</b>
2017 ACTUAL EXPENSE	20,433,425	1,607,857	-	307,580	13,071,506	9,407	26,290	-	<b>35,456,064</b>
2016 BUDGETED EXPENSE	23,039,979	1,727,264	-	505,000	16,140,918	11,750	350,000	-	<b>41,774,911</b>
2016 ACTUAL EXPENSE	20,473,869	1,419,596	-	369,666	15,347,353	1,307,078	258,966	-	<b>39,176,528</b>

<b>MENTAL HEALTH &amp; RECOVERY SERVICES</b>									
Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	15,500,045	-	-	9,633,956	-	25,944	-	-	<b>25,159,945</b>
2017 ACTUAL REVENUE	15,593,984	-	-	9,178,563	-	30,547	31,212	4,506	<b>24,838,812</b>
2016 ESTIMATED REVENUE	15,501,845	-	-	8,629,205	-	25,944	-	-	<b>24,156,994</b>
2016 ACTUAL REVENUE	15,562,567	-	-	9,585,963	-	26,267	77,107	-	<b>25,251,903</b>
Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	1,557,283	27,144,770	-	11,800	199,526	27,400	22,000	-	<b>28,962,779</b>
2017 ACTUAL EXPENSE	1,413,241	23,195,899	-	9,207	198,055	16,782	25,826	-	<b>24,859,009</b>
2016 BUDGETED EXPENSE	1,487,076	26,626,873	-	13,237	206,371	27,400	24,225	-	<b>28,385,182</b>
2016 ACTUAL EXPENSE	1,389,195	25,067,055	-	9,506	186,023	11,281	5,119	-	<b>26,668,179</b>

<b>REAL ESTATE ASSESSMENT</b>									
Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	4,500,000	-	155,000	-	-	500	-	<b>4,655,500</b>
2017 ACTUAL REVENUE	-	4,497,152	-	269,936	-	3	685	13,210	<b>4,780,986</b>
2016 ESTIMATED REVENUE	-	4,450,500	-	150,000	-	500	500	50	<b>4,601,550</b>
2016 ACTUAL REVENUE	-	4,416,112	-	149,736	-	400	658	10	<b>4,566,916</b>
Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	4,146,870	346,123	-	146,914	247,704	250	591,528	-	<b>5,479,389</b>
2017 ACTUAL EXPENSE	3,699,623	335,473	-	36,988	68,408	125	412,906	-	<b>4,553,522</b>
2016 BUDGETED EXPENSE	4,120,338	190,427	-	57,351	124,063	-	453,765	-	<b>4,945,944</b>
2016 ACTUAL EXPENSE	3,401,994	228,276	-	24,771	74,567	-	385,869	-	<b>4,115,477</b>

**ENGINEER ADMINISTRATION**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
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
2016 ESTIMATED REVENUE	-	2,500	260,000	5,940,000	50,000	-	-	-	6,252,500
2016 ACTUAL REVENUE	-	2,201	259,355	3,560,151	108,798	-	-	-	3,930,505

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc. Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	4,872,000	1,564,000	-	923,000	282,000	5,000	41,000	-	7,687,000
2016 ACTUAL EXPENSE	4,376,300	91,818	-	397,359	213,227	-	42,286	-	5,120,990

**STORM WATER ADMINISTRATION**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	636,756	-	6,000	-	-	-	-	642,756
2017 ACTUAL REVENUE	-	1,061,261	-	143,550	-	-	-	1,669	1,206,479
2016 ESTIMATED REVENUE	-	1,082,000	-	-	-	-	-	-	1,082,000
2016 ACTUAL REVENUE	-	836,030	-	69,662	-	-	-	-	905,693

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	478,960	350,000	-	2,000	-	4,000	10,000	750,000	1,594,960
2016 ACTUAL EXPENSE	455,688	336,303	-	594	-	-	5,666	-	798,251

**CHILDREN SERVICES BOARD**

2016 ESTIMATED REVENUE	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
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
2016 ESTIMATED REVENUE	22,843,644	3,026,702	-	20,203,297	-	1,800	5,000	28,800	46,109,243
2016 ACTUAL REVENUE	20,231,337	51	-	22,716,629	-	4,079	2,417	24,572	42,979,086

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	25,061,630	16,470,200	-	659,000	1,081,800	-	200,000	-	43,472,630
2016 ACTUAL EXPENSE	24,100,387	14,932,200	-	686,952	1,034,032	-	121,904	-	40,875,474

**PLANNING AND DEVELOPMENT**

<b>2016 ESTIMATED REVENUE</b>	<b>Taxes</b>	<b>Fees/ Licenses</b>	<b>Fines &amp; Forfeits</b>	<b>Intergovern- mental</b>	<b>Investment Income</b>	<b>Misc Revenue</b>	<b>Reim- bursements</b>	<b>Non Operating</b>	<b>Grand Total</b>
2018 ESTIMATED REVENUE	-	-	-	-	-	-	-	1,132,855	1,132,855
2017 ACTUAL REVENUE	-	-	-	13,086	-	13,900	-	1,177,118	1,204,105
2016 ESTIMATED REVENUE	-	-	-	-	-	-	-	1,075,000	1,075,000
2016 ACTUAL REVENUE	-	-	-	-	-	36,295	-	2,850,138	2,886,433

<b>Expense Year</b>	<b>Personal Services</b>	<b>Charges and Services</b>	<b>Legal System</b>	<b>Materials &amp; Supplies</b>	<b>Operating Expenses</b>	<b>Misc Expense</b>	<b>Capital Outlay</b>	<b>Non Operating (transfer/debt)</b>	<b>Grand Total</b>
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
2016 BUDGETED EXPENSE	740,611	138,437	-	3,000	35,430	150,000	6,440	-	1,073,918
2016 ACTUAL EXPENSE	726,480	114,109	-	3,109	55,678	2,619,781	2,615	-	3,521,773

**EMERGENCY MEDICAL SERVICES**

<b>Revenue Year</b>	<b>Taxes</b>	<b>Fees/ Licenses</b>	<b>Fines &amp; Forfeits</b>	<b>Intergovern- mental</b>	<b>Investment Income</b>	<b>Misc Revenue</b>	<b>Reim- bursements</b>	<b>Non Operating</b>	<b>Grand Total</b>
2018 ESTIMATED REVENUE	-	3,800,000	-	-	-	-	-	9,182,930	12,982,930
2017 ACTUAL REVENUE	-	3,634,492	-	-	-	-	-	9,190,339	12,824,830
2016 ESTIMATED REVENUE	-	4,000,000	-	-	-	-	-	9,182,930	13,182,930
2016 ACTUAL REVENUE	-	3,766,180	-	-	-	547	-	8,932,930	12,699,657

<b>Expense Year</b>	<b>Personal Services</b>	<b>Charges and Services</b>	<b>Legal System</b>	<b>Materials &amp; Supplies</b>	<b>Operating Expenses</b>	<b>Misc Expense</b>	<b>Capital Outlay</b>	<b>Non Operating (transfer/debt)</b>	<b>Grand Total</b>
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
2016 BUDGETED EXPENSE	2,374,807	8,947,761	-	960,500	954,500	25,000	170,362	-	13,432,930
2016 ACTUAL EXPENSE	1,934,861	8,538,175	-	1,028,935	891,743	258	261,121	-	12,655,093

**EMERGENCY TELEPHONE SYSTEM**

<b>Revenue Year</b>	<b>Taxes</b>	<b>Fees/ Licenses</b>	<b>Fines &amp; Forfeits</b>	<b>Intergovern- mental</b>	<b>Investment Income</b>	<b>Misc Revenue</b>	<b>Reim- bursements</b>	<b>Non Operating</b>	<b>Grand Total</b>
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
2016 ESTIMATED REVENUE	4,374,930	-	-	580,400	-	-	-	-	4,955,330
2016 ACTUAL REVENUE	4,357,517	31,486	-	579,162	-	498	-	2,009	4,970,672

<b>Expense Year</b>	<b>Personal Services</b>	<b>Charges and Services</b>	<b>Legal System</b>	<b>Materials &amp; Supplies</b>	<b>Operating Expenses</b>	<b>Misc Expense</b>	<b>Capital Outlay</b>	<b>Non Operating (transfer/debt)</b>	<b>Grand Total</b>
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
2016 BUDGETED EXPENSE	983,841	2,779,789	-	60,500	756,200	5,000	370,000	-	4,955,330
2016 ACTUAL EXPENSE	826,756	3,153,764	-	21,928	868,413	-	323,854	-	5,194,715

**EMERGENCY MANAGEMENT AGENCY**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	-	-	477,818	-	-	8,424	159,725	645,967
2017 ACTUAL REVENUE	-	-	-	369,354	-	-	-	103,080	472,434
2016 ESTIMATED REVENUE	-	-	-	468,725	-	-	8,424	159,725	636,874
2016 ACTUAL REVENUE	-	-	-	395,410	-	-	-	89,088	484,498

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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	722	116	-	495,155
2016 BUDGETED EXPENSE	378,341	193,850	-	5,700	28,800	2,183	28,000	-	636,874
2016 ACTUAL EXPENSE	324,074	170,612	-	3,020	10,454	-	3,813	-	511,973

**CHILD SUPPORT ENFORCEMENT AGENCY**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
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
2016 ESTIMATED REVENUE	-	1,710,354	-	10,075,990	-	137,361	-	-	11,923,705
2016 ACTUAL REVENUE	-	1,681,389	-	8,322,267	-	785,062	-	-	10,788,718

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	6,484,657	5,398,939	-	-	28,700	-	20,000	-	11,932,296
2016 ACTUAL EXPENSE	5,926,269	4,194,558	-	-	18,503	-	-	-	10,139,329

**CANINE CARE AND CONTROL**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
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
2016 ESTIMATED REVENUE	-	1,547,000	75,000	-	-	89,500	-	605,323	2,316,823
2016 ACTUAL REVENUE	-	1,569,862	88,562	-	-	105,634	-	350,308	2,114,365

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	1,821,063	137,700	-	202,400	122,035	9,800	24,900	-	2,317,898
2016 ACTUAL EXPENSE	1,635,559	123,491	-	199,716	46,170	8,623	8,222	-	2,021,781

### HOTEL LODGING TAX

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	6,600,000	-	-	-	-	-	-	-	6,600,000
2017 ACTUAL REVENUE	6,514,433	-	-	-	-	-	-	343	6,514,776
2016 ESTIMATED REVENUE	6,400,000	-	-	-	-	-	-	-	6,400,000
2016 ACTUAL REVENUE	6,555,666	-	-	-	-	7	-	-	6,555,673

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	81,785	6,144,146	-	1,725	3,850	-	-	-	6,231,506
2016 ACTUAL EXPENSE	87,029	6,102,704	-	379	3,024	-	334	-	6,193,470

### ZOO OPERATING

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	4,671,117	-	-	578,883	-	-	-	-	5,250,000
2017 ACTUAL REVENUE	4,678,194	-	-	619,530	-	471	-	-	5,298,195
2016 ESTIMATED REVENUE	4,721,117	-	-	628,883	-	-	-	-	5,350,000
2016 ACTUAL REVENUE	5,291,273	-	-	703,254	-	604	-	-	5,995,132

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	5,250,000	-	-	-	-	-	-	5,250,000
2017 ACTUAL EXPENSE	-	5,298,195	-	-	-	-	-	-	5,298,195
2016 BUDGETED EXPENSE	-	5,350,000	-	-	-	-	-	-	5,350,000
2016 ACTUAL EXPENSE	-	5,986,143	-	-	-	-	-	-	5,986,143

### CORONER LAB

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	1,045,000	-	-	-	73,845	-	-	1,118,845
2017 ACTUAL REVENUE	-	1,172,027	-	-	-	-	-	-	1,172,027
2016 ESTIMATED REVENUE	-	1,045,000	-	-	-	73,799	-	-	1,118,799
2016 ACTUAL REVENUE	-	987,717	-	-	-	-	-	-	987,717

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	73,999	776,000	-	111,000	37,300	-	10,000	110,500	1,118,799
2016 ACTUAL EXPENSE	70	810,619	-	74,040	36,008	-	149,122	-	1,069,860

### SHERIFF POLICING CONTRACTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	-	-	3,552,788	-	-	-	-	3,552,788
2017 ACTUAL REVENUE	-	-	-	3,551,353	-	-	-	19,417	3,570,769
2016 ESTIMATED REVENUE	-	-	-	3,482,778	-	-	-	-	3,482,778
2016 ACTUAL REVENUE	-	-	-	3,762,509	-	-	-	-	3,762,509

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	3,408,056	50,650	-	24,072	-	-	-	-	3,482,778
2016 ACTUAL EXPENSE	3,555,361	84,238	-	42,609	-	-	-	-	3,682,208

### COUNTYWIDE COMMUNICATIONS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	-	-	8,760	-	1,573,535	-	-	1,582,295
2017 ACTUAL REVENUE	-	1,508,760	-	-	-	-	-	1,831	1,510,591
2016 ESTIMATED REVENUE	-	-	-	840	-	1,582,100	-	-	1,582,940
2016 ACTUAL REVENUE	-	550,840	-	-	-	77,123	-	-	627,963

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	348,275	1,147,556	-	12,629	34,480	-	40,000	-	1,582,940
2016 ACTUAL EXPENSE	306,494	1,173,215	-	4,836	16,866	-	57,303	-	1,558,715

### DELINQUENT TAX

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
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
2016 ESTIMATED REVENUE	-	1,550,000	-	-	-	180	425,000	-	1,975,180
2016 ACTUAL REVENUE	-	1,496,501	-	163	-	210	690,966	-	2,187,839

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	1,728,400	662,150	-	50,000	149,000	5,000	33,750	-	2,628,300
2016 ACTUAL EXPENSE	1,581,742	596,418	-	14,292	88,039	4,833	7,723	-	2,293,047

**BOARD OF DEVELOPMENTAL DISABILITIES**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
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
2016 ESTIMATED REVENUE	40,135,627	1,615,000	-	13,265,756	-	-	400,000	-	55,416,383
2016 ACTUAL REVENUE	37,584,289	2,152,109	-	23,700,919	-	8,850	349,977	-	63,796,144

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	31,615,544	3,566,321	-	463,720	3,894,073	20,258,051	693,900	-	60,491,609
2016 ACTUAL EXPENSE	29,342,784	3,327,954	-	317,488	3,152,984	17,007,578	519,009	-	53,667,797

**COMMUNITY BDD (RESIDENTIAL)**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	-	-	20,000,000	-	-	-	-	20,000,000
2017 ACTUAL REVENUE	-	-	-	18,480,169	-	-	-	-	18,480,169
2016 ESTIMATED REVENUE	-	-	-	20,245,000	-	-	-	-	20,245,000
2016 ACTUAL REVENUE	-	-	-	17,000,000	-	-	-	-	17,000,000

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	20,000,000	-	-	-	-	-	-	20,000,000
2017 ACTUAL EXPENSE	-	17,932,003	-	-	-	-	-	-	17,932,003
2016 BUDGETED EXPENSE	-	20,245,000	-	-	-	-	-	-	20,245,000
2016 ACTUAL EXPENSE	-	17,306,263	-	-	-	-	-	-	17,306,263

**SENIOR SERVICES**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	3,850,000	-	-	375,000	-	-	-	-	4,225,000
2017 ACTUAL REVENUE	3,826,161	-	-	406,781	-	377	-	-	4,233,319
2016 ESTIMATED REVENUE	3,785,000	-	-	415,000	-	-	-	-	4,200,000
2016 ACTUAL REVENUE	3,819,091	-	-	428,621	-	426	-	-	4,248,138

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	4,225,000	-	-	-	-	-	-	4,225,000
2017 ACTUAL EXPENSE	-	4,228,319	-	-	-	-	-	-	4,228,319
2016 BUDGETED EXPENSE	-	4,200,000	-	-	-	-	-	-	4,200,000
2016 ACTUAL EXPENSE	-	4,269,113	-	-	-	-	-	-	4,269,113

### IMAGINATION STATION

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	1,050,000	-	-	140,000	-	-	-	-	1,190,000
2017 ACTUAL REVENUE	1,060,391	-	-	140,427	-	107	-	-	1,200,924
2016 ESTIMATED REVENUE	1,050,000	-	-	140,000	-	-	-	-	1,190,000
2016 ACTUAL REVENUE	1,058,255	-	-	142,636	-	121	-	-	1,201,011

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	1,190,000	-	-	-	-	-	-	1,190,000
2017 ACTUAL EXPENSE	-	1,199,003	-	-	-	-	-	-	1,199,003
2016 BUDGETED EXPENSE	-	1,190,000	-	-	-	-	-	-	1,190,000
2016 ACTUAL EXPENSE	-	1,198,136	-	-	-	-	-	-	1,198,136

### BUILDING REGULATIONS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	2,000,000	-	-	-	-	-	-	2,000,000
2017 ACTUAL REVENUE	-	1,175,267	-	-	-	-	-	2,439	1,177,705
2016 ESTIMATED REVENUE	-	1,000,000	-	-	-	-	-	200,000	1,200,000
2016 ACTUAL REVENUE	-	1,046,869	-	-	-	-	-	591	1,047,460

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	1,049,679	184,000	-	29,300	72,350	500	1,800	-	1,337,629
2016 ACTUAL EXPENSE	787,942	291,564	-	18,210	73,759	-	-	-	1,171,475

### CERTIFICATE OF TITLE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
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
2016 ESTIMATED REVENUE	-	3,000,000	-	-	-	-	3,000	250	3,003,250
2016 ACTUAL REVENUE	-	3,053,457	-	-	-	-	2,121	285	3,055,863

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	1,880,576	55,850	-	83,550	185,200	151,000	10,000	-	2,366,176
2016 ACTUAL EXPENSE	1,763,847	48,761	-	54,170	150,298	4,735	26,253	500,000	2,548,063

**FAMILY AND CHILDREN FIRST COUNCIL**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	223,052	-	15,750	-	-	-	-	238,802
2017 ACTUAL REVENUE	-	232,998	-	33,822	-	28	-	4,032	270,879
2016 ESTIMATED REVENUE	-	211,965	-	15,750	-	-	-	-	227,715
2016 ACTUAL REVENUE	-	132,911	-	169,679	-	-	(177,176)	-	125,414

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	194,409	7,480	-	2,875	19,901	3,050	-	-	227,715
2016 ACTUAL EXPENSE	118,021	57,450	-	7,483	8,224	4,221	-	-	195,400

**FAMILY COUNCIL GRANTS**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	-	-	5,346,440	-	-	-	-	5,346,440
2017 ACTUAL REVENUE	-	-	-	5,588,414	-	10,128	-	3,124	5,601,666
2016 ESTIMATED REVENUE	-	-	-	5,257,673	-	-	-	-	5,257,673
2016 ACTUAL REVENUE	-	-	-	4,728,851	-	180,859	-	102,396	5,012,107

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	-	-	-	-	4,727,866	-	-	-	4,727,866
2016 ACTUAL EXPENSE	1,544,114	3,234,303	-	138,724	195,955	12,598	-	-	5,125,694

**WORKFORCE DEVELOPMENT AGENCY**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	-	-	7,493,786	-	-	-	1,000	7,494,786
2017 ACTUAL REVENUE	-	-	-	6,429,532	-	-	-	17,846	6,447,378
2016 ESTIMATED REVENUE	-	-	-	7,496,124	-	-	-	1,000	7,497,124
2016 ACTUAL REVENUE	-	-	-	3,926,885	-	-	-	-	3,926,885

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	1,046,855	169,035	-	12,000	6,259,234	5,000	5,000	-	7,497,124
2016 ACTUAL EXPENSE	1,018,761	132,052	-	8,575	2,617,487	-	1,490	-	3,778,365

**ALL SPECIAL REVENUE FUNDS**

<b>Revenue Year</b>	<b>Taxes</b>	<b>Fees/ Licenses</b>	<b>Fines &amp; Forfeits</b>	<b>Intergovern- mental</b>	<b>Investment Income</b>	<b>Misc Revenue</b>	<b>Reim- bursements</b>	<b>Non Operating</b>	<b>Grand Total</b>
2018 ESTIMATED REVENUE	99,280,797	21,351,108	341,250	138,702,399	120,000	1,912,974	1,189,980	13,302,532	<b>276,201,040</b>
2017 ACTUAL REVENUE	96,715,796	21,900,547	350,129	136,989,208	112,617	315,297	1,270,679	14,637,586	<b>272,291,860</b>
2016 ESTIMATED REVENUE	98,812,163	24,241,021	335,000	136,316,793	50,000	1,911,184	1,134,835	13,391,371	<b>276,192,367</b>
2016 ACTUAL REVENUE	94,459,994	21,723,716	347,917	134,605,322	108,798	1,876,981	1,399,971	15,717,636	<b>270,240,335</b>

<b>Expense Year</b>	<b>Personal Services</b>	<b>Charges and Services</b>	<b>Legal System</b>	<b>Materials &amp; Supplies</b>	<b>Operating Expenses</b>	<b>Misc Expense</b>	<b>Capital Outlay</b>	<b>Non Operating (transfer/debt)</b>	<b>Grand Total</b>
2018 BUDGETED EXPENSE	107,443,315	111,019,322	-	4,364,768	33,968,353	20,444,853	2,742,098	110,500	<b>280,093,209</b>
2017 ACTUAL EXPENSE	104,171,016	100,982,901	-	3,334,806	24,972,324	18,903,658	1,627,381	3,679,408	<b>257,671,493</b>
2016 BUDGETED EXPENSE	113,270,881	108,273,428	-	4,182,559	35,144,071	20,662,734	2,493,142	860,500	<b>284,887,315</b>
2016 ACTUAL EXPENSE	105,677,597	102,988,889	-	3,426,362	25,088,806	20,980,986	2,180,670	500,000	<b>260,843,311</b>

## 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
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
2016 ESTIMATED REVENUE	-	-	-	-	-	9,000,000	-	-	9,000,000
2016 ACTUAL REVENUE	-	2,315,331	-	3,971,079	60	1,244,465	-	41,819,540	49,350,474

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	-	-	-	-	-	-	9,000,000	9,000,000
2017 ACTUAL EXPENSE	-	7,950	-	-	-	-	-	35,022,415	35,030,365
2016 BUDGETED EXPENSE	-	-	-	-	-	-	-	9,000,000	9,000,000
2016 ACTUAL EXPENSE	-	7,150	-	-	-	-	-	49,835,552	49,842,702

### WATER CAPITAL IMPROVEMENT AND DEBT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	1,156,000	-	-	14,000	-	-	-	1,170,000
2017 ACTUAL REVENUE	-	1,172,207	-	20,228	-	-	-	-	1,192,434
2016 ESTIMATED REVENUE	-	1,061,000	-	-	14,000	-	-	-	1,075,000
2016 ACTUAL REVENUE	-	1,140,868	-	13,485	-	-	-	-	1,154,353

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	708,000	-	-	-	1,000	-	461,000	1,170,000
2017 ACTUAL EXPENSE	-	640,578	-	-	-	-	-	466,416	1,106,994
2016 BUDGETED EXPENSE	-	800,000	-	-	-	1,000	-	574,000	1,375,000
2016 ACTUAL EXPENSE	-	299,994	-	-	-	-	-	522,147	822,141

### 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
2018 ESTIMATED REVENUE	-	2,365,000	-	-	-	-	-	-	2,365,000
2017 ACTUAL REVENUE	-	1,741,147	-	-	-	-	-	179,372	1,920,518
2016 ESTIMATED REVENUE	-	2,010,000	-	-	-	-	-	-	2,010,000
2016 ACTUAL REVENUE	-	1,852,121	-	-	-	-	-	-	1,852,121

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	-	700,000	-	-	5,000	-	-	1,211,000	1,916,000
2016 ACTUAL EXPENSE	-	500,599	-	-	-	-	-	1,094,217	1,594,816

**SEWER CAPITAL IMPROVEMENT AND DEBT**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	1,021,000	-	-	-	-	-	-	1,021,000
2017 ACTUAL REVENUE	-	908,581	-	-	-	-	5,951	-	914,532
2016 ESTIMATED REVENUE	-	911,000	-	96,000	-	-	-	-	1,007,000
2016 ACTUAL REVENUE	-	876,040	-	5,460	-	-	-	-	881,500

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	612,000	-	-	-	1,000	-	408,000	1,021,000
2017 ACTUAL EXPENSE	-	1,476,850	-	-	-	-	-	309,623	1,786,473
2016 BUDGETED EXPENSE	-	1,121,000	-	-	-	1,000	-	385,000	1,507,000
2016 ACTUAL EXPENSE	-	683,722	-	-	-	-	-	304,623	988,345

**ALL DEBT SERVICE FUNDS**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
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
2016 ESTIMATED REVENUE	-	3,982,000	-	96,000	14,000	9,000,000	-	-	13,092,000
2016 ACTUAL REVENUE	-	6,184,360	-	3,990,024	60	1,244,465	-	41,819,540	53,238,449

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	-	2,621,000	-	-	5,000	2,000	-	11,170,000	13,798,000
2016 ACTUAL EXPENSE	-	1,491,465	-	-	-	-	-	51,756,539	53,248,004

# 2018 BUDGET



## 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
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
2016 ESTIMATED REVENUE	-	-	-	-	-	11,500,000	-	-	11,500,000
2016 ACTUAL REVENUE	-	149,420	-	13,659,479	-	96,148	-	2,448,355	16,353,403

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	-	-	-	-	-	-	12,531,500	-	12,531,500
2016 ACTUAL EXPENSE	661,511	11,824,442	-	400	-	1,783	-	2,963,433	15,451,568

### STORM WATER PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	1,499,765	-	-	-	-	-	-	-	1,499,765
2017 ACTUAL REVENUE	-	1,061,261	-	-	-	-	-	-	1,061,261
2016 ESTIMATED REVENUE	1,832,000	-	-	-	-	-	-	-	1,832,000
2016 ACTUAL REVENUE	-	1,300,000	-	-	-	-	-	-	1,300,000

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	-	-	-	-	-	2,100,000	-	2,100,000
2017 ACTUAL EXPENSE	-	1,348,167	-	-	-	-	-	-	1,348,167
2016 BUDGETED EXPENSE	-	-	-	-	-	-	2,700,000	-	2,700,000
2016 ACTUAL EXPENSE	-	779,538	-	-	-	-	-	-	779,538

### CAPITAL PROJECTS FUND

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
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
2016 ESTIMATED REVENUE	-	-	-	-	-	30,000,000	-	-	30,000,000
2016 ACTUAL REVENUE	-	421,509	-	573,230	3,546	1,616,703	460,000	33,564,471	36,639,459

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	-	-	-	-	-	-	30,000,000	-	30,000,000
2016 ACTUAL EXPENSE	144,493	8,902,276	-	31,926	297,016	354,374	845,990	17,264,800	27,840,876

**ZOO CAPITAL PROJECTS FUND**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	7,150,000	-	-	-	-	-	-	-	7,150,000
2017 ACTUAL REVENUE	6,237,593	-	-	826,040	-	628	-	-	7,064,261
2016 ESTIMATED REVENUE	7,000,000	-	-	-	-	-	-	-	7,000,000
2016 ACTUAL REVENUE	6,225,026	-	-	827,358	-	711	-	-	7,053,094

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	-	-	-	-	-	7,150,000	-	7,150,000
2017 ACTUAL EXPENSE	-	7,064,261	-	-	-	-	-	-	7,064,261
2016 BUDGETED EXPENSE	-	-	-	-	-	-	7,000,000	-	7,000,000
2016 ACTUAL EXPENSE	-	7,044,284	-	-	-	-	-	-	7,044,284

**WATER LINE PROJECTS**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	2,000,000
2017 ACTUAL REVENUE	-	9,469	-	794,435	-	-	-	2,285,000	3,088,905
2016 ESTIMATED REVENUE	-	-	-	-	-	1,800,000	-	-	1,800,000
2016 ACTUAL REVENUE	-	5,664	-	193,036	-	-	-	1,629,664	1,828,364

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	-	-	-	-	-	2,000,000	-	2,000,000
2017 ACTUAL EXPENSE	-	807,192	-	-	242	-	1,657,500	-	2,464,934
2016 BUDGETED EXPENSE	-	-	-	-	-	-	1,800,000	-	1,800,000
2016 ACTUAL EXPENSE	-	707,206	-	-	525	-	-	383,670	1,091,401

**WASTE RESOURCE RECOVERY PROJECTS**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	-	-	-	-	5,000,000	-	-	5,000,000
2017 ACTUAL REVENUE	-	-	-	450,000	-	-	-	-	450,000
2016 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	2,000,000
2016 ACTUAL REVENUE	-	-	-	475,000	-	-	-	-	475,000

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	-	-	-	-	-	5,000,000	-	5,000,000
2017 ACTUAL EXPENSE	-	640,828	-	-	365	-	-	-	641,193
2016 BUDGETED EXPENSE	-	-	-	-	-	-	2,000,000	-	2,000,000
2016 ACTUAL EXPENSE	-	284,197	-	-	-	-	-	-	284,197

**SEWER PROJECTS**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	<b>2,000,000</b>
2017 ACTUAL REVENUE	-	(9,062)	-	40,000	-	100,000	-	5,000	<b>135,938</b>
2016 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	<b>2,000,000</b>
2016 ACTUAL REVENUE	-	35,266	-	196,795	-	-	-	1,577,285	<b>1,809,346</b>

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	-	-	-	-	-	1,000,000	-	<b>1,000,000</b>
2017 ACTUAL EXPENSE	-	664,704	-	-	3,133	-	-	-	<b>667,837</b>
2016 BUDGETED EXPENSE	-	-	-	-	-	-	2,000,000	-	<b>2,000,000</b>
2016 ACTUAL EXPENSE	-	2,442,872	-	-	620	-	-	-	<b>2,443,492</b>

**ALL CAPITAL PROJECT FUNDS**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	8,649,765	-	-	-	-	69,665,000	-	-	<b>78,314,765</b>
2017 ACTUAL REVENUE	6,237,593	1,364,183	-	12,531,014	32,686	1,169,926	-	34,251,928	<b>55,587,330</b>
2016 ESTIMATED REVENUE	8,832,000	-	-	-	-	47,300,000	-	-	<b>56,132,000</b>
2016 ACTUAL REVENUE	6,225,026	1,911,859	-	15,924,899	3,546	1,713,562	460,000	39,219,774	<b>65,458,666</b>

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	-	-	-	-	-	79,242,200	-	<b>79,242,200</b>
2017 ACTUAL EXPENSE	793,027	24,181,275	-	962	629,839	221,222	2,184,058	23,342,018	<b>51,352,402</b>
2016 BUDGETED EXPENSE	-	-	-	-	-	-	58,031,500	-	<b>58,031,500</b>
2016 ACTUAL EXPENSE	806,004	31,984,815	-	32,326	298,161	356,157	845,990	20,611,903	<b>54,935,356</b>

## 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
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
2016 ESTIMATED REVENUE	-	3,094,000	-	9,162,650	-	-	-	-	12,256,650
2016 ACTUAL REVENUE	-	3,267,231	-	8,871,794	-	-	-	-	12,139,025

Expense Year	Personal Services	Charges for Services	Fines & Forfeits	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	845,700	9,857,700	-	271,500	840,000	2,200	133,000	100,913	12,051,013
2016 ACTUAL EXPENSE	752,054	10,031,516	-	104,250	521,900	1,629	10,179	100,913	11,522,441

### SANITARY ENGINEER

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
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
2016 ESTIMATED REVENUE	-	5,131,000	-	110,000	-	5,000	-	-	5,246,000
2016 ACTUAL REVENUE	-	5,269,623	-	122,302	-	10,241	-	293	5,402,459

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	3,871,000	367,000	-	342,000	574,500	2,500	18,000	71,000	5,246,000
2016 ACTUAL EXPENSE	3,515,022	298,803	-	247,863	405,148	1,474	10,190	136,114	4,614,614

### WATER RESOURCE RECOVERY FACILITY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	3,800,000	-	-	-	43,000	-	-	3,843,000
2017 ACTUAL REVENUE	-	4,144,995	-	-	-	466,372	-	6,077	4,617,444
2016 ESTIMATED REVENUE	-	3,445,000	-	-	-	25,000	-	-	3,470,000
2016 ACTUAL REVENUE	-	3,804,858	-	-	-	44,894	-	-	3,849,752

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	1,968,500	537,000	-	416,200	1,059,100	4,200	5,000	-	3,990,000
2016 ACTUAL EXPENSE	1,719,580	581,180	-	383,885	967,812	2,795	3,851	-	3,659,102

**ALL ENTERPRISE FUNDS**

<b>Revenue Year</b>	<b>Taxes</b>	<b>Fees/ Licenses</b>	<b>Fines &amp; Forfeits</b>	<b>Intergovern- mental</b>	<b>Investment Income</b>	<b>Misc Revenue</b>	<b>Reim- bursements</b>	<b>Non Operating</b>	<b>Grand Total</b>
2018 ESTIMATED REVENUE	-	12,010,000	-	9,605,000	-	48,000	-	-	<b>21,663,000</b>
2017 ACTUAL REVENUE	-	12,787,401	-	109,267	-	9,622,057	-	29,977	<b>22,548,701</b>
2016 ESTIMATED REVENUE	-	11,670,000	-	9,272,650	-	30,000	-	-	<b>20,972,650</b>
2016 ACTUAL REVENUE	-	12,341,711	-	8,994,096	-	55,136	-	293	<b>21,391,237</b>

<b>Expense Year</b>	<b>Personal Services</b>	<b>Charges for Services</b>	<b>Legal System</b>	<b>Materials &amp; Supplies</b>	<b>Operating Expenses</b>	<b>Misc Expense</b>	<b>Capital Outlay</b>	<b>Non Operating (transfer/debt)</b>	<b>Grand Total</b>
2018 BUDGETED EXPENSE	6,962,599	11,401,050	-	1,063,700	2,177,100	17,900	140,000	100,914	<b>21,863,263</b>
2017 ACTUAL EXPENSE	6,207,734	10,483,798	-	922,624	1,832,799	4,662	61,763	170,775	<b>19,684,155</b>
2016 BUDGETED EXPENSE	6,685,200	10,761,700	-	1,029,700	2,473,600	8,900	156,000	171,913	<b>21,287,013</b>
2016 ACTUAL EXPENSE	5,986,656	10,911,499	-	735,998	1,894,860	5,897	24,220	237,027	<b>19,796,157</b>

## 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
2018 ESTIMATED REVENUE	-	459,100	-	-	-	-	-	65,000	524,100
2017 ACTUAL REVENUE	-	359,441	-	-	-	-	-	103	359,543
2016 ESTIMATED REVENUE	-	416,800	-	-	-	-	-	65,000	481,800
2016 ACTUAL REVENUE	-	410,690	-	-	-	-	-	-	410,690

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	32,892	14,500	-	416,050	1,825	-	1,000	-	466,267
2016 ACTUAL EXPENSE	32,114	15,182	-	360,495	794	-	805	-	409,390

### VEHICLE MAINTENANCE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	476,000	-	-	-	-	-	224,214	700,214
2017 ACTUAL REVENUE	-	466,174	-	-	-	-	-	120,834	587,008
2016 ESTIMATED REVENUE	-	593,000	-	100	-	20	-	70,094	663,214
2016 ACTUAL REVENUE	-	440,573	-	-	-	-	-	175,125	615,698

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	253,929	12,500	-	374,010	11,625	650	10,500	-	663,214
2016 ACTUAL EXPENSE	243,487	6,793	-	271,462	6,400	595	8,079	-	536,816

### TELECOMMUNICATION SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	965,000	-	-	-	-	-	-	965,000
2017 ACTUAL REVENUE	-	726,450	-	-	-	-	-	386	726,837
2016 ESTIMATED REVENUE	-	965,000	-	-	-	-	-	-	965,000
2016 ACTUAL REVENUE	-	984,904	-	-	-	-	-	-	984,904

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	135,998	23,800	-	700	501,300	-	16,000	-	677,798
2016 ACTUAL EXPENSE	87,941	19,728	-	414	522,345	-	10,758	-	641,187

### SELF-FUNDED HEALTH INSURANCE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
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
2016 ESTIMATED REVENUE	-	27,538,064	-	-	90,000	-	-	50,000	27,678,064
2016 ACTUAL REVENUE	-	27,563,225	-	-	125,707	-	525	99,057	27,788,514

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	407,828	2,435,595	-	15,300	26,108,199	1,000	20,000	-	28,987,922
2016 ACTUAL EXPENSE	361,213	2,282,413	-	16,222	23,552,645	-	5,697	-	26,218,189

### SELF-FUNDED DENTAL INSURANCE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	2,576,264	-	-	-	-	-	-	2,576,264
2017 ACTUAL REVENUE	-	2,589,973	-	-	-	-	-	-	2,589,973
2016 ESTIMATED REVENUE	-	2,604,858	-	-	-	-	-	-	2,604,858
2016 ACTUAL REVENUE	-	2,615,299	-	-	-	-	-	-	2,615,299

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	72,345	-	-	2,180,000	-	-	-	2,252,345
2017 ACTUAL EXPENSE	-	701,139	-	1,353,630	-	-	-	-	2,054,769
2016 BUDGETED EXPENSE	-	55,000	-	-	2,180,000	-	-	-	2,235,000
2016 ACTUAL EXPENSE	-	75,400	-	-	1,933,932	-	-	-	2,009,333

### RISK RETENTION INSURANCE

2016 ESTIMATED REVENUE	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	2,000,000
2017 ACTUAL REVENUE	-	-	-	-	-	1,895,364	-	388	1,895,751
2016 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	2,000,000
2016 ACTUAL REVENUE	-	-	-	-	-	1,932,943	-	-	1,932,943

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	102,698	201,100	-	700	1,391,000	-	-	-	1,695,498
2016 ACTUAL EXPENSE	102,219	164,036	-	251	1,137,075	-	334	-	1,403,915

**SELF-FUNDED WORKERS COMPENSATION**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	2,200,000	-	-	-	-	-	-	2,200,000
2017 ACTUAL REVENUE	-	2,506,001	-	-	-	459,134	-	317	2,965,451
2016 ESTIMATED REVENUE	-	2,200,000	-	-	-	-	-	-	2,200,000
2016 ACTUAL REVENUE	-	2,457,783	-	-	-	-	-	-	2,457,783

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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
2016 BUDGETED EXPENSE	104,877	100,000	-	550	2,753,980	1,000	1,000	-	2,961,407
2016 ACTUAL EXPENSE	97,612	96,951	-	180	5,388,020	-	334	-	5,583,096

**SELF-FUNDED PRESCRIPTION DRUG**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2018 ESTIMATED REVENUE	-	8,384,680	-	-	-	1,000,000	-	-	9,384,680
2017 ACTUAL REVENUE	-	8,180,869	-	-	-	1,513,323	-	-	9,694,192
2016 ESTIMATED REVENUE	-	8,238,766	-	-	-	300,000	-	-	8,538,766
2016 ACTUAL REVENUE	-	8,268,339	-	-	-	424,729	-	-	8,693,068

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2018 BUDGETED EXPENSE	-	210,000	-	-	9,000,000	-	-	-	9,210,000
2017 ACTUAL EXPENSE	-	204,461	-	8,526,506	-	-	-	-	8,730,968
2016 BUDGETED EXPENSE	-	210,000	-	-	8,290,000	-	-	-	8,500,000
2016 ACTUAL EXPENSE	-	194,046	-	-	8,651,897	-	-	-	8,845,943

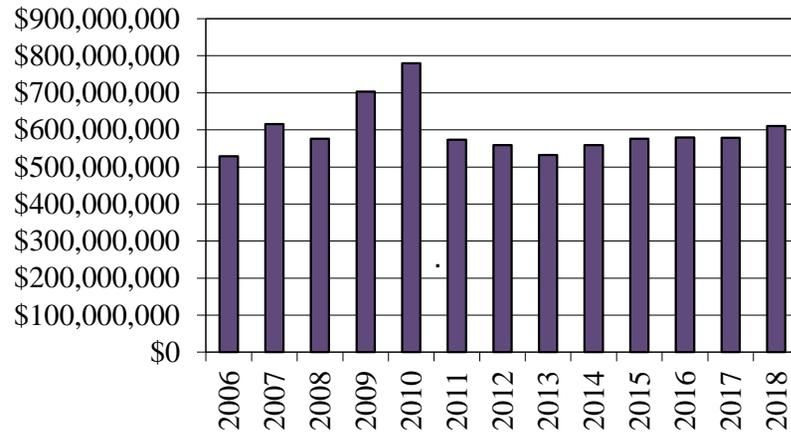
**ALL INTERNAL SERVICE FUNDS**

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
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
2016 ESTIMATED REVENUE	-	42,556,488	-	100	90,000	2,300,020	-	185,094	45,131,702
2016 ACTUAL REVENUE	-	42,740,814	-	-	125,707	2,357,672	525	274,182	45,498,900

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
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	-	10,450,795	30,578,223	440	52,166	-	45,530,392
2016 BUDGETED EXPENSE	1,038,222	3,052,495	-	807,310	41,237,929	2,650	48,500	-	46,187,106
2016 ACTUAL EXPENSE	924,585	2,854,548	-	649,025	41,193,109	595	26,007	-	45,647,868

## REVENUE TRENDS FOR 2006 THROUGH 2018



This graph represents Lucas County's actual total revenue for the years 2006 through 2017, and the estimated revenue for the year 2018.

<u>YEAR</u>	<u>REVENUE TOTALS</u>
2004	459,862,829
2005	470,018,490
2006	528,469,151
2007	615,925,036
2008	575,739,571
2009	703,400,839
2010	780,052,302
2011	573,703,887
2012	559,346,958
2013	532,599,427
2014	559,008,567
2015	576,370,705
2016	579,802,777
2017	578,762,764
2018	610,325,083

# COUNTY-WIDE TAX LEVIES

Levy Description	Millage	2014 Certified Revenue Estimate*	2015 Certified Revenue Estimate*	2016 Certified Revenue Estimate*	2017 Certified Revenue Estimate*	2018 Certified Revenue Estimate*
<b>Outside 10 M. Limit</b>						
Board of Developmental Disabilities	6.00	40,218,950	39,400,000	41,250,000	41,465,000	41,415,000
Children Services Board**	3.65	24,473,500	24,250,000	22,790,000	25,740,000	25,700,000
Mental Health and Recovery Services	2.50	17,065,000	17,000,000	17,535,000	17,500,000	17,600,000
Lucas County (Zoo Capital Improvement)	1.00	6,845,000	6,825,000	7,015,000	7,000,000	7,050,000
Lucas County (Zoo Operating)***	0.75	5,820,000	5,805,000	5,955,000	5,350,000	5,250,000
Imagination Station	0.17	1,160,000	1,160,000	1,190,000	1,190,000	1,190,000
Senior Services	0.60	3,072,000	4,070,000	4,200,000	4,200,000	4,225,000
911 Emergency Telephone	0.70	4,775,000	4,780,000	4,910,000	4,900,000	4,925,000
<b>Subtotal:</b>	<b>15.37</b>	<b>\$103,429,450</b>	<b>\$103,290,000</b>	<b>\$104,845,000</b>	<b>\$107,345,000</b>	<b>\$107,355,000</b>
<b>Inside 10 M. Limit</b>						
County General Fund	2.00	13,650,000	13,655,000	14,125,000	141,250,000	14,250,000
<b>Subtotal:</b>	<b>2.00</b>	<b>\$13,650,000</b>	<b>\$13,655,000</b>	<b>\$14,125,000</b>	<b>\$141,250,000</b>	<b>\$14,250,000</b>
<b>Total All County Levies</b>	<b>17.37</b>	<b>\$117,079,450</b>	<b>\$116,945,000</b>	<b>\$118,970,000</b>	<b>\$248,595,000</b>	<b>\$121,605,000</b>

**Notes**

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

\*\*In 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."

# MULTI-YEAR BUDGET PROJECTION



# E. Multi-Year Budget Projection

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**LUCAS COUNTY GENERAL FUND  
FIVE-YEAR FINANCIAL PROJECTION  
2018 - 2022**

Fund Type	2017 Actual	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
<i>BEGINNING CASH BALANCE</i>	<i>\$26,777,959</i>	<i>\$25,464,984</i>	<i>\$23,711,370</i>	<i>\$22,230,530</i>	<i>\$21,511,705</i>	<i>\$21,596,640</i>
<b>REVENUES:</b>						
TAXES						
SALES TAX	105,104,038	105,880,256	96,456,913	96,939,198	97,423,894	97,911,013
PROPERTY TAX	12,597,466	12,720,000	12,974,400	13,039,272	13,104,468	13,169,991
FEES/LICENSES	14,149,012	13,499,220	12,824,259	12,183,046	11,573,894	10,995,199
FINES AND FORFEITURES	344,382	313,000	297,350	282,483	268,358	254,940
INTERGOVERNMENTAL	18,155,579	16,655,310	16,905,102	17,032,496	17,161,163	17,291,118
INVESTMENT INCOME	3,375,876	2,719,500	2,855,475	3,029,659	3,214,468	3,410,551
MISCELLANEOUS REVENUE	506,190	641,800	641,800	641,800	641,800	641,800
OPERATING TRANSFER IN	494,809	219,000	219,000	219,000	219,000	219,000
<b>TOTAL REVENUE</b>	<b>154,727,352</b>	<b>152,648,086</b>	<b>143,174,299</b>	<b>143,366,953</b>	<b>143,607,046</b>	<b>143,893,612</b>
<b>TOTAL AVAILABLE</b>	<b>\$181,505,311</b>	<b>\$178,113,070</b>	<b>\$166,885,669</b>	<b>\$165,597,483</b>	<b>\$165,118,750</b>	<b>\$165,490,252</b>
<b>EXPENDITURES:</b>						
PERSONAL SERVICES						
SALARIES	68,399,688	68,830,271	61,947,244	61,947,244	61,947,244	61,947,244
FRINGE BENEFITS	26,718,165	28,635,339	25,771,805	25,771,805	25,771,805	25,771,805
CHARGES AND SERVICES	7,150,960	7,134,818	7,134,818	7,063,469.82	6,992,835.12	6,992,835
LEGAL SYSTEM	14,829,982	14,957,305	14,957,305	14,807,731.95	14,659,654.63	14,659,655
MATERIALS AND SUPPLIES	2,214,860	2,307,208	2,307,208	2,284,135.92	2,261,294.56	2,261,295
OPERATING EXPENSE	8,066,211	8,868,531	8,868,531	8,779,845.69	8,692,047.23	8,692,047
MISCELLANEOUS	1,976,826	2,287,075	2,287,075	2,264,204.25	2,241,562.21	2,241,562
CAPITAL OUTLAY AND EQUIPMENT	1,973,802	907,141	907,141	898,069.59	889,088.89	889,089
NON OPERATING	24,709,832	20,474,012	20,474,012	20,269,271.88	20,066,579.16	20,066,579
<b>TOTAL EXPENSES</b>	<b>156,040,327</b>	<b>154,401,700</b>	<b>144,655,139</b>	<b>144,085,778</b>	<b>143,522,111</b>	<b>143,522,111</b>
<b>ESTIMATED ENDING CASH BALANCE</b>	<b>\$25,464,984</b>	<b>\$23,711,370</b>	<b>\$22,230,530</b>	<b>\$21,511,705</b>	<b>\$21,596,640</b>	<b>\$21,968,141</b>
<b>SURPLUS/(SHORTFALL)</b>	<b>(1,312,975)</b>	<b>(1,753,614)</b>	<b>(1,480,840)</b>	<b>(718,825)</b>	<b>84,935</b>	<b>371,501</b>

## 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 2018 is a .7% increase over 2017 actual collections. At this point, for 2019-2022, it is estimated that the sales tax will show a 8.2% decrease. This estimate may change based on actual receipts and economic factors.

#### *Property Tax:*

Property tax for 2018 is projected at a slight increase (.85%) compared to the 2017 actual. The 2017 receipts for property taxes increased .08% compared to the 2016 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 2018. The years 2019 through 2022 are in the revaluation process, which is done every six years – below, of which, are the estimated percentages:

	Impact of Sexennial Update							
	2015	2016	2017	2018	2019	2020	2021	2022
Property Valuation Growth	.6%	1.5%	1.1%	.6%	2.0%	.5%	.5%	.5%

*Local Government Funds:*

Local Government Fund receipts for FY years 2019 through 2022 will depend on the state budget and new state funding formula. At this time we are projecting a .0% increase each year for 2019 through 2022.

*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 2.0% increase for 2019 and a modest 1.0% increase each year for 2020 through 2022. 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 2017, investment income was approximately 47.4% more than in 2016. It is anticipated that the 2018 investment income will remain the same as 2017 actual. The projection for 2019 is an increase of 5.0% while 2020 through 2022 will assume a 6.1% growth.

*Fees and Licenses:*

The fee category contains receipts from a number of statutory and other fees such as Auditor, Recorder, Clerk of Courts, Coroner, Treasurer, various courts, and Sheriff's fees. The license category contains two primary revenue sources, which are cigarette and vendor licenses. The projection for 2019 through 2022 will assume a 5.0% 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 2019 through 2022 assume a 5.0% decrease.

*Miscellaneous Revenue:*

This category fluctuates often because it contains revenue sources that are not stable, such as fees associated with providing copies of public documents to individuals and other miscellaneous charges. Predictable revenue, such as vending machine commissions, comprises a small portion of this category. Overall, this revenue source is projected a 0% increase for 2019 through 2022.

## **Expenditures**

### *Salaries:*

The budget for 2018 reflect an increase of 0.56% with a projection of a 10.0% decrease for 2019. While the budgets for 2020 through 2022 will display a 0% increase.

### *Fringe Benefits:*

The budget for 2018 reflects an increase of 1.04%. While the budget for 2019 displays a projection of 10.0% decrease. The budgets for 2020 through 2022 projects a 0% 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 0% increase for 2018 and 2019, with a projection of 1.0% decrease for 2020 and 2021 and 0% increase for 2022. Some items in this category include rent, utilities, Corrections Center of Northwest Ohio, and mandated services.

# 2018 BUDGET



## REVENUE ESTIMATES

Revenue estimates in Lucas County's 2018 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 2018 County revenues are detailed below, with the major focus on General Fund revenues.

### REVENUE FORECAST PROCESS

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

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

## **SALES TAX**

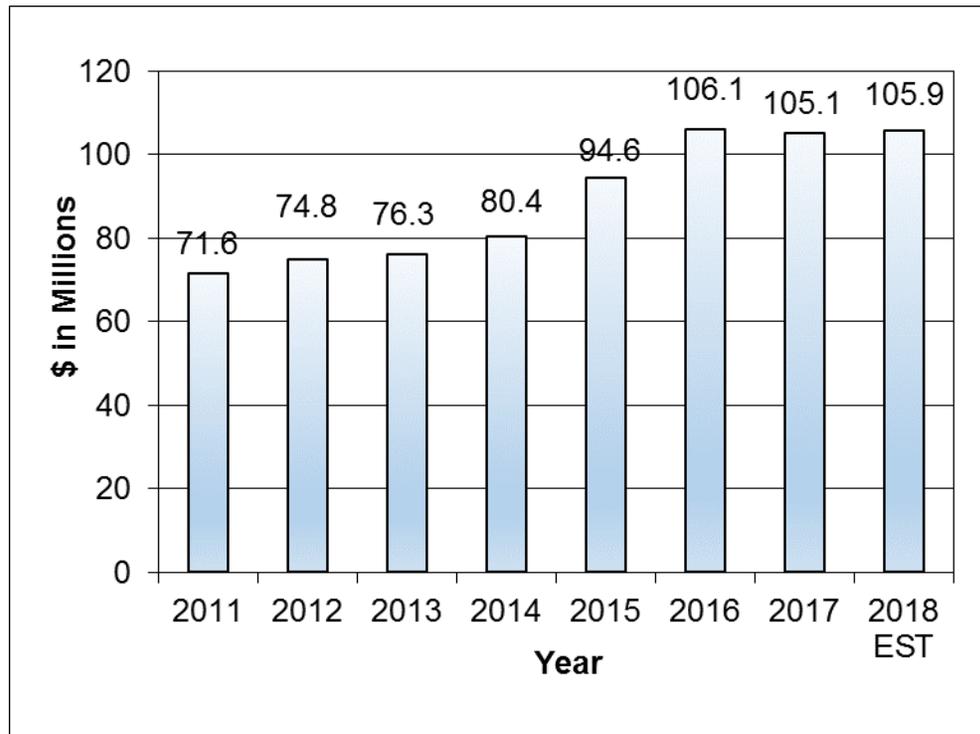
The state legislature has given all counties the permissive power to impose a maximum county sales tax of 1.5%, in addition to the currently collected 5.75% rate for the state. In 2015 Lucas County increased its sales tax from 1.25% to the maximum 1.5%. Goods and services subject to the sales tax include 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 2018 sales tax estimate is \$105,880,256, which was estimated at the time of the passage of the budget to be 1.2% more than 2017 projections. The 2017 actual sales tax revenue was 105,104,038. The following graph demonstrates the County's sales tax receipts since 2011.

### County Sales Tax Receipts



## **PROPERTY TAX**

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

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

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

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

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

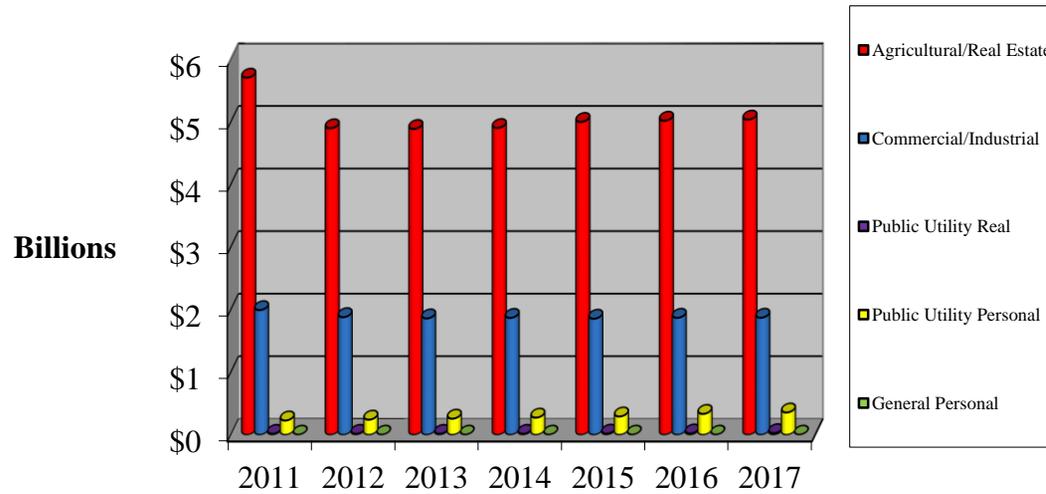
<u>Property Type</u>	<u>Assessed Valuation</u>	<u>Tax Reduction Factors</u>
1) Agricultural	35% of Market Value	Subject
2) Residential	35% of Market Value	Subject
3) Commercial	35% of Market Value	Subject
4) Industrial	35% of Market Value	Subject
5) Public Utility Real Property	35% of Market Value	Subject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

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

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

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

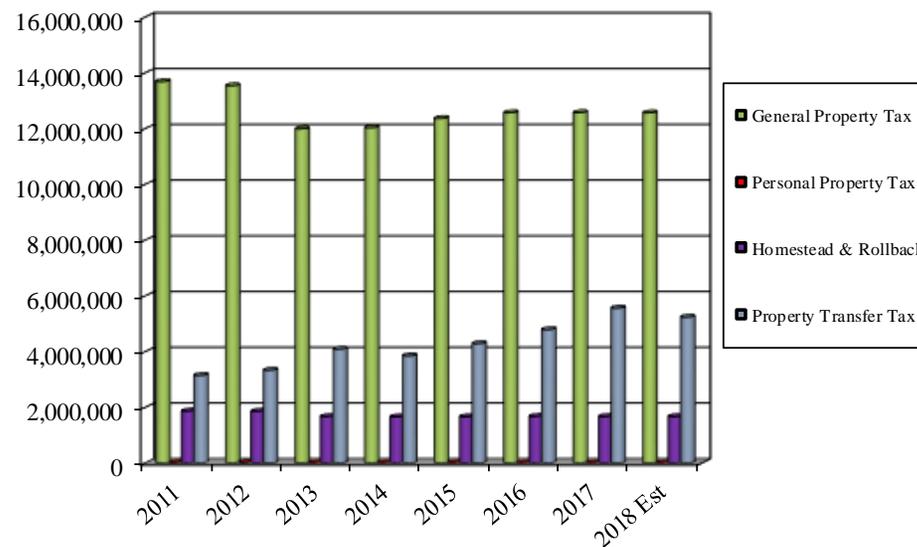
## Property Valuations



	2011	2012	2013	2014	2015	2016	2017	2011-2017 Percent Change
Agricultural/Real Estate	5,705,432,000	4,896,533,070	4,885,552,630	4,900,579,230	4,997,756,330	5,017,166,810	5,034,294,220	-12.09%
Commercial/Industrial	1,989,810,000	1,876,833,570	1,857,160,770	1,865,350,110	1,852,204,790	1,866,700,520	1,867,741,610	-8.75%
Public Utility Real	12,547,720	12,719,680	12,150,460	12,795,650	15,940,910	18,606,480	23,960,670	108.87%
Public Utility Personal	225,867,030	239,174,250	254,952,510	271,302,350	289,963,550	331,297,900	353,793,160	59.73%
General Personal	0	0	0	0	0	0	0	0.00%
<b>TOTAL VALUATION</b>	<b>8,006,405,774</b>	<b>7,933,656,750</b>	<b>7,025,260,570</b>	<b>7,009,816,370</b>	<b>7,050,027,340</b>	<b>7,155,865,580</b>	<b>7,279,789,660</b>	<b>-9.08%</b>
Increase over prev. yr.	-0.91%	-11.45%	-0.22%	0.57%	1.50%	1.09%	0.64%	

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 2018, the general property revenue estimate is \$12.5 million.

### General Fund Property Tax Receipts



	2011	2012	2013	2014	2015	2016	2017	2018 Est
General Property Tax	13,695,834	13,548,464	11,997,379	12,039,659	12,372,663	12,578,021	12,582,000	12,575,000
Personal Property Tax	8,133	17,289	1,818	2,000	509	34	0	0
Homestead & Rollback	1,870,925	1,862,324	1,675,338	1,664,023	1,666,611	1,679,573	1,675,400	1,675,000
Property Transfer Tax	3,152,153	3,340,177	4,095,463	3,854,937	4,294,143	4,795,189	5,567,257	5,242,000
<b>TOTAL COLLECTIONS</b>	<b>\$18,727,045</b>	<b>\$18,768,254</b>	<b>\$17,769,998</b>	<b>\$17,560,619</b>	<b>\$18,333,927</b>	<b>\$19,052,817</b>	<b>\$19,824,657</b>	<b>\$19,492,000</b>
Increase/decrease over previous year	1.78%	0.22%	-5.32%	-1.18%	4.40%	3.92%	4.05%	-1.68%

Calculating the 2018 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	\$	5,034,294,220
Commercial/Industry		1,867,741,610
Public Utility Real		23,960,670
Public Utility Personal		353,793,160
Tangible	+	<u>0</u>
	\$	7,279,789,660
Multiplied by 2.0 Mills	x	<u>0.002</u>
	\$	14,559,579
Multiplied by 97.06%	x	.9706
Revenue Estimate	\$	<u>14,131,527</u>

Below are the budgeted 2018 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	\$12,575,000
Personal Property Taxes	0
Homestead/Rollbacks (reimbursed by the State)	1,675,000
Property Tax Transfer (conveyance fees)	<u>5,242,000</u>
Total Property Tax Revenue Estimate	\$19,492,000

# 2018 BUDGET



## INVESTMENT INCOME

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

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

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

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

The Office of Management and Budget and the Treasurer's Office review current economic conditions and interest rate forecasts. Together, both offices estimate the revenue from investment securities to be held through the budget year, and estimate the interest rates that will be earned on amounts in securities due to mature in the budget year. The 2018 General Fund investment income estimate is \$2,719,500.

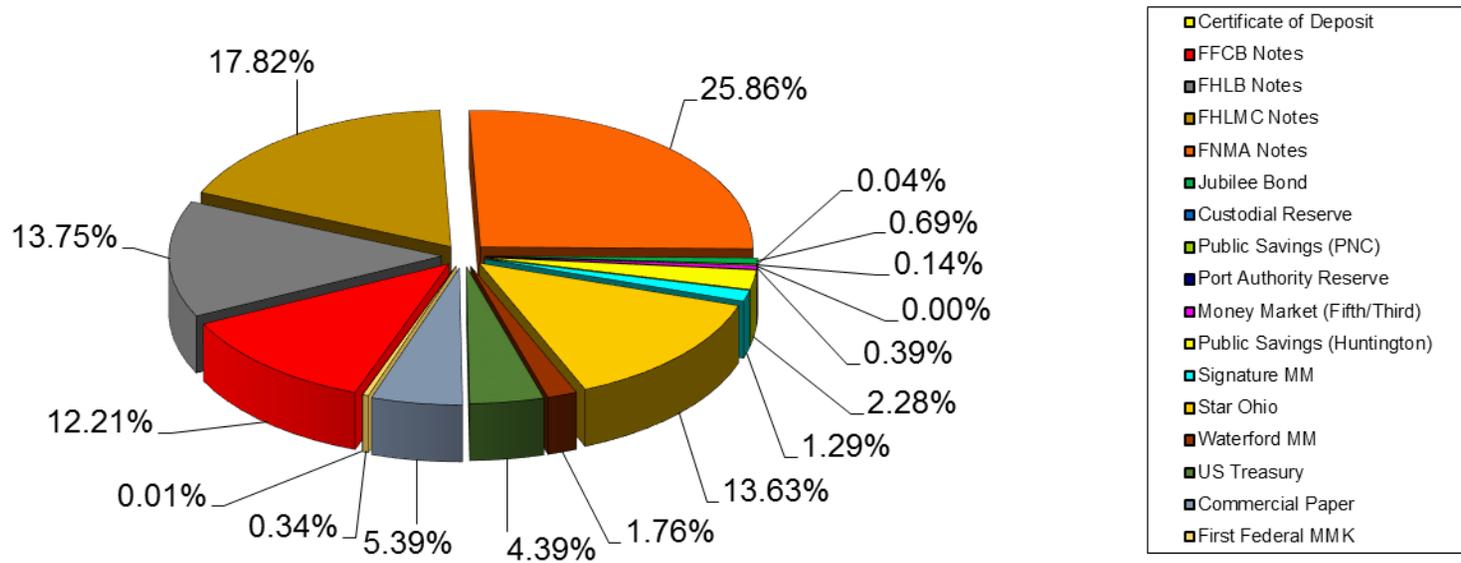
# 2018 BUDGET



The specific investment instruments purchased by the Treasurer, the year-end cash value of each type and the 12/31/17 percentage of portfolio are set forth below.

**LUCAS COUNTY INVESTMENT PORTFOLIO  
AS OF 12/31/17**

<u>Portfolio</u>	<u>Cost 12/31/17</u>	<u>Percentage</u>
Certificate of Deposit	31,500.00	0.01
FFCB Notes	35,386,878.00	12.21
FHLB Notes	39,861,631.00	13.75
FHLMC Notes	51,665,504.00	17.82
FNMA Notes	74,965,291.00	25.86
Jubilee Bond	2,000,000.00	0.69
Custodial Reserve	107,037.00	0.04
Public Savings (PNC)	400,000.00	0.14
Port Authority Reserve	4,382.00	0.00
Money Market (Fifth/Third)	1,122,600.00	0.39
Public Savings (Huntington)	6,605,000.00	2.28
Signature MM	3,750,000.00	1.29
Star Ohio	39,514,578.00	13.63
Waterford MM	5,116,000.00	1.76
US Treasury	12,723,335.00	4.39
Commercial Paper	15,631,841.00	5.39
First Federal MMK	1,000,000.00	0.34
<b>TOTAL:</b>	<b>289,885,577.00</b>	<b>100.0</b>



## 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 120<sup>th</sup> 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 121<sup>st</sup> 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 129<sup>th</sup> 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, 130<sup>th</sup> General Assembly). The rate was recalculated in July 2013 by the tax commissioner. The computation follows:

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

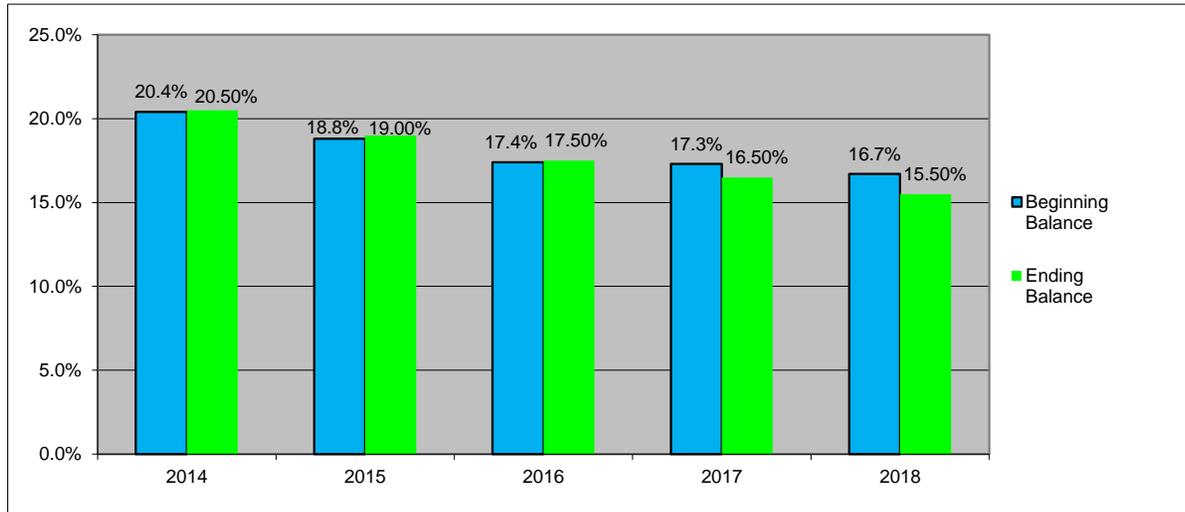
This calculation resulted in a new rate of 1.69%, which took effect beginning with the August 2013 distributions.

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

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

Lucas County’s 2018 state certified estimate for the Local Government Fund share is \$4,165,721.00.

**GENERAL FUND  
YEAR END RESERVES AS A PERCENT OF REVENUE  
2014 THROUGH 2018**



	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2018 Est.</b>
Beginning Cash Balance (Millions)	\$26.2	\$26.3	\$26.6	\$26.8	\$25.5
Actual Revenue (Millions)	\$128.4	\$140.1	\$152.8	\$154.7	\$152.6
Ending Cash Balance (Millions)	\$26.3	\$26.6	\$26.8	\$25.5	\$23.7
Beginning Reserves as a Percentage of Revenue	20.4%	18.8%	17.4%	17.3%	16.7%
Ending Reserves as a Percentage of Revenue	20.5%	19.0%	17.5%	16.5%	15.5%

**LUCAS COUNTY SPECIAL REVENUE FUNDS  
FIVE-YEAR FINANCIAL PROJECTION  
2018 - 2022**

	2017 Actual	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
<i>BEGINNING CASH BALANCE</i>	<i>\$101,049,655</i>	<i>\$115,670,018</i>	<i>\$111,777,849</i>	<i>\$115,686,319</i>	<i>\$120,333,484</i>	<i>\$124,932,721</i>
<b>REVENUE:</b>						
TAXES	96,715,796	99,280,797	100,545,617	101,222,201	101,909,250	102,606,957
FEES/LICENSES	21,900,547	21,357,108	23,111,866	23,262,545	23,085,517	22,986,596
FINES AND FORFEITURES	350,129	341,250	344,250	340,750	340,750	340,250
INTERGOVERNMENTAL	136,989,208	138,696,399	140,906,971	141,790,309	142,582,221	143,490,339
INVESTMENT INCOME	112,617	120,000	90,000	90,000	90,000	90,000
MISCELLANEOUS REVENUE	315,297	2,278,004	2,279,179	2,277,204	2,275,479	2,275,004
REIMBURSEMENTS	1,270,679	825,200	825,000	825,000	825,000	825,000
OPERATING TRANSFER IN	14,637,586	13,302,282	14,124,891	14,314,895	14,485,114	14,664,959
<b>TOTAL REVENUE</b>	<b>272,291,860</b>	<b>276,201,040</b>	<b>282,227,775</b>	<b>284,122,905</b>	<b>285,593,331</b>	<b>287,279,105</b>
<b>TOTAL AVAILABLE</b>	<b>\$373,341,514</b>	<b>\$391,871,058</b>	<b>\$394,005,624</b>	<b>\$399,809,223</b>	<b>\$405,926,815</b>	<b>\$412,211,827</b>
<b>EXPENDITURES:</b>						
PERSONAL SERVICES						
SALARIES	73,581,566	75,472,030	74,087,431	74,856,052	75,645,750	76,679,104
FRINGE BENEFITS	30,589,450	31,971,285	32,038,253	32,333,871	32,628,486	32,984,770
CHARGES AND SERVICES	100,982,901	111,019,322	110,319,511	110,413,296	110,538,133	111,211,709
MATERIALS AND SUPPLIES	3,334,806	4,364,768	4,406,751	4,476,280	4,585,624	4,617,468
OPERATING EXPENSE	24,972,324	33,968,353	34,133,904	34,161,736	34,318,484	34,422,006
MISCELLANEOUS	18,903,661	20,444,853	20,686,060	20,687,688	20,686,299	20,686,286
CAPITAL OUTLAY AND EQUIPMENT	1,627,381	2,742,098	2,536,895	2,436,317	2,480,819	2,524,181
NON OPERATING/TRANSFER DEBT	3,679,408	110,500	110,500	110,500	110,500	110,500
<b>TOTAL EXPENSES</b>	<b>257,671,496</b>	<b>280,093,209</b>	<b>278,319,305</b>	<b>279,475,739</b>	<b>280,994,094</b>	<b>283,236,024</b>
<b>ESTIMATED ENDING CASH BALANCE</b>	<b>\$115,670,018</b>	<b>\$111,777,849</b>	<b>\$115,686,319</b>	<b>\$120,333,484</b>	<b>\$124,932,721</b>	<b>\$128,975,803</b>

*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  
2018 - 2022**

	2017 Actual	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
<b>BEGINNING CASH BALANCE</b>	<b>\$9,331,720</b>	<b>\$9,846,381</b>	<b>\$9,506,381</b>	<b>\$9,356,481</b>	<b>\$10,312,581</b>	<b>\$10,387,681</b>
<b>REVENUE:</b>						
TAXES	-	-	-	-	-	-
FEES/LICENSES	5,997,108	4,542,000	4,699,100	4,809,100	4,924,100	4,974,100
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	970,228	14,000	14,000	14,000	14,000	14,000
INVESTMENT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUE	1,154,565	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
REIMBURSEMENTS	5,951	-	-	-	-	-
OPERATING TRANSFER IN	31,868,712	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>39,996,563</b>	<b>13,556,000</b>	<b>13,713,100</b>	<b>13,823,100</b>	<b>13,938,100</b>	<b>13,988,100</b>
<b>TOTAL AVAILABLE</b>	<b>\$49,328,283</b>	<b>\$23,402,381</b>	<b>\$23,219,481</b>	<b>\$23,179,581</b>	<b>\$24,250,681</b>	<b>\$24,375,781</b>
<b>EXPENDITURES:</b>						
PERSONAL SERVICES						
SALARIES	-	-	-	-	-	-
FRINGE BENEFITS	-	-	-	-	-	-
CHARGES AND SERVICES	2,594,829	2,320,000	2,287,000	1,700,000	2,287,000	2,287,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-
OPERATING EXPENSE	-	5,000	5,000	5,000	5,000	5,000
MISCELLANEOUS	-	2,000	2,000	1,000	2,000	2,000
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	36,887,073	11,569,000	11,569,000	11,161,000	11,569,000	11,569,000
<b>TOTAL EXPENSES</b>	<b>39,481,902</b>	<b>13,896,000</b>	<b>13,863,000</b>	<b>12,867,000</b>	<b>13,863,000</b>	<b>13,863,000</b>
<b>ESTIMATED ENDING CASH BALANCE</b>	<b>\$9,846,381</b>	<b>\$9,506,381</b>	<b>\$9,356,481</b>	<b>\$10,312,581</b>	<b>\$10,387,681</b>	<b>\$10,512,781</b>

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  
2018 - 2022**

	2017 Actual	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
<i>BEGINNING CASH BALANCE</i>	\$33,714,118	\$37,949,046	\$37,021,611	\$36,323,859	\$37,500,772	\$38,679,528
<b>REVENUE:</b>						
TAXES	6,237,593	8,635,765	8,350,000	8,350,000	8,350,000	8,350,000
FEES/LICENSES	1,364,183	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	12,531,014	-	-	-	-	-
INVESTMENT INCOME	32,686	-	-	-	-	-
MISCELLANEOUS REVENUE	1,169,926	69,679,000	68,550,000	66,700,000	63,465,000	65,100,000
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	34,251,928	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>55,587,330</b>	<b>78,314,765</b>	<b>76,900,000</b>	<b>75,050,000</b>	<b>71,815,000</b>	<b>73,450,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$89,301,448</b>	<b>\$116,263,811</b>	<b>\$113,921,611</b>	<b>\$111,373,859</b>	<b>\$109,315,772</b>	<b>\$112,129,528</b>
<b>EXPENDITURES:</b>						
PERSONAL SERVICES						
SALARIES	764,097	-	-	-	-	-
FRINGE BENEFITS	28,931	-	-	-	-	-
CHARGES AND SERVICES	24,181,275	9,250,000	8,350,000	8,350,000	8,350,000	8,350,000
MATERIALS AND SUPPLIES	962	-	-	-	-	-
OPERATING EXPENSE	629,839	-	-	-	-	-
MISCELLANEOUS	221,222	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	2,184,058	69,992,200	69,247,752	65,523,087	62,286,244	64,080,562
NON OPERATING/TRANSFER DEBT	23,342,018	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>51,352,402</b>	<b>79,242,200</b>	<b>77,597,752</b>	<b>73,873,087</b>	<b>70,636,244</b>	<b>72,430,562</b>
<b>ESTIMATED ENDING CASH BALANCE</b>	<b>\$37,949,046</b>	<b>\$37,021,611</b>	<b>\$36,323,859</b>	<b>\$37,500,772</b>	<b>\$38,679,528</b>	<b>\$39,698,966</b>

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

**LUCAS COUNTY ENTERPRISE FUNDS  
FIVE-YEAR FINANCIAL PROJECTION  
2018 - 2022**

	2017 Actual	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
<i>BEGINNING CASH BALANCE</i>	<i>\$12,990,491</i>	<i>\$15,855,037</i>	<i>\$15,654,775</i>	<i>\$17,083,677</i>	<i>\$18,796,268</i>	<i>\$20,418,772</i>
<b>REVENUE:</b>						
TAXES	-	-	-	-	-	-
FEES/LICENSES	12,787,401	12,010,000	12,510,500	12,732,600	12,864,921	12,987,465
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	9,245,113	9,605,000	9,805,600	10,003,012	10,198,312	10,400,578
INVESTMENT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUE	486,210	48,000	1,505,000	1,555,000	1,605,000	1,630,000
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	29,977	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>22,548,701</b>	<b>21,663,000</b>	<b>23,821,100</b>	<b>24,290,612</b>	<b>24,668,233</b>	<b>25,018,043</b>
<b>TOTAL AVAILABLE</b>	<b>\$35,539,193</b>	<b>\$37,518,037</b>	<b>\$39,475,875</b>	<b>\$41,374,289</b>	<b>\$43,464,501</b>	<b>\$45,436,815</b>
<b>EXPENDITURES:</b>						
PERSONAL SERVICES						
SALARIES	4,529,159	5,149,000	5,286,450	5,425,154	5,567,208	5,712,714
FRINGE BENEFITS	1,678,575	1,813,599	1,907,465	1,961,829	2,011,836	2,067,771
CHARGES AND SERVICES	10,483,798	11,401,050	11,887,801	12,136,248	12,363,840	12,618,675
MATERIALS AND SUPPLIES	922,624	1,063,700	1,171,513	1,200,890	1,231,333	1,260,867
OPERATING EXPENSE	1,832,799	2,177,100	1,879,538	1,592,624	1,608,362	1,619,753
MISCELLANEOUS	4,662	17,900	16,868	17,039	17,212	17,387
CAPITAL OUTLAY AND EQUIPMENT	61,763	140,000	141,650	143,325	145,025	146,750
NON OPERATING/TRANSFER DEBT	170,775	100,914	100,914	100,914	100,914	100,914
<b>TOTAL EXPENSES</b>	<b>19,684,155</b>	<b>21,863,263</b>	<b>22,392,198</b>	<b>22,578,022</b>	<b>23,045,729</b>	<b>23,544,833</b>
<b>ESTIMATED ENDING CASH BALANCE</b>	<b>\$15,855,037</b>	<b>\$15,654,775</b>	<b>\$17,083,677</b>	<b>\$18,796,268</b>	<b>\$20,418,772</b>	<b>\$21,891,983</b>

*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  
2018 - 2022**

	<b>2017 Actual</b>	<b>2018 Projected</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>	<b>2022 Projected</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$35,848,320</b>	<b>\$36,503,690</b>	<b>\$34,566,665</b>	<b>\$33,419,628</b>	<b>\$32,266,771</b>	<b>\$31,125,783</b>
<b>REVENUE:</b>						
TAXES	-	-	-	-	-	-
FEES/LICENSES	41,945,271	42,309,803	44,608,041	45,771,779	47,096,929	48,359,584
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	-	-	-	-	-	-
INVESTMENT INCOME	167,575	120,000	120,000	120,000	120,000	120,000
MISCELLANEOUS REVENUE	3,867,820	3,000,000	1,816,000	1,816,000	1,816,000	1,816,000
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	205,096	339,214	339,214	339,214	339,214	339,214
<b>TOTAL REVENUE</b>	<b>46,185,763</b>	<b>45,769,017</b>	<b>46,883,255</b>	<b>48,046,993</b>	<b>49,372,143</b>	<b>50,634,798</b>
<b>TOTAL AVAILABLE</b>	<b>\$82,034,083</b>	<b>\$82,272,707</b>	<b>\$81,449,920</b>	<b>\$81,466,621</b>	<b>\$81,638,914</b>	<b>\$81,760,581</b>
<b>EXPENDITURES:</b>						
PERSONAL SERVICES						
SALARIES	752,764	758,140	755,946	755,949	755,949	755,949
FRINGE BENEFITS	250,217	278,993	279,447	279,596	279,801	279,901
CHARGES AND SERVICES	3,445,786	2,918,015	2,969,089	3,036,619	3,103,085	3,176,544
MATERIALS AND SUPPLIES	9,097,165	828,700	-	-	-	-
OPERATING EXPENSE	31,931,853	42,831,655	43,935,605	45,034,313	46,283,748	47,544,849
MISCELLANEOUS	440	2,100	1,600	1,600	1,600	1,600
CAPITAL OUTLAY AND EQUIPMENT	52,166	88,439	88,604	91,774	88,949	89,129
NON OPERATING/TRANSFER DEBT	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>45,530,392</b>	<b>47,706,042</b>	<b>48,030,291</b>	<b>49,199,850</b>	<b>50,513,131</b>	<b>51,847,972</b>
<b>ESTIMATED ENDING CASH BALANCE</b>	<b>\$36,503,690</b>	<b>\$34,566,665</b>	<b>\$33,419,628</b>	<b>\$32,266,771</b>	<b>\$31,125,783</b>	<b>\$29,912,609</b>

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

# 2018 BUDGET



# CAPITAL IMPROVEMENT PROGRAM



# F. Capital Improvement Program

General Fund Capital Improvement Process	
Capital Improvement Program – Definitions	
Capital Improvement Summary by Program	
Capital Improvement Summary by Fund	
General Fund and Outside General Fund Capital Improvement Plan	
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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 Project Managers) and Office of Management and Budget to effectively track all projects within the county and provide Lucas County with a county-wide comprehensive plan.

## LUCAS COUNTY CAPITAL IMPROVEMENT PROGRAM

### *Capital and Operational/Maintenance expenses defined*

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

### **Capital**

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

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

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

## **Maintenance/Repair Expenses**

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

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

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

## **Operating Budget**

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

## **Funding**

### ***Capital Expenses***

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

### ***Maintenance/Repair Items***

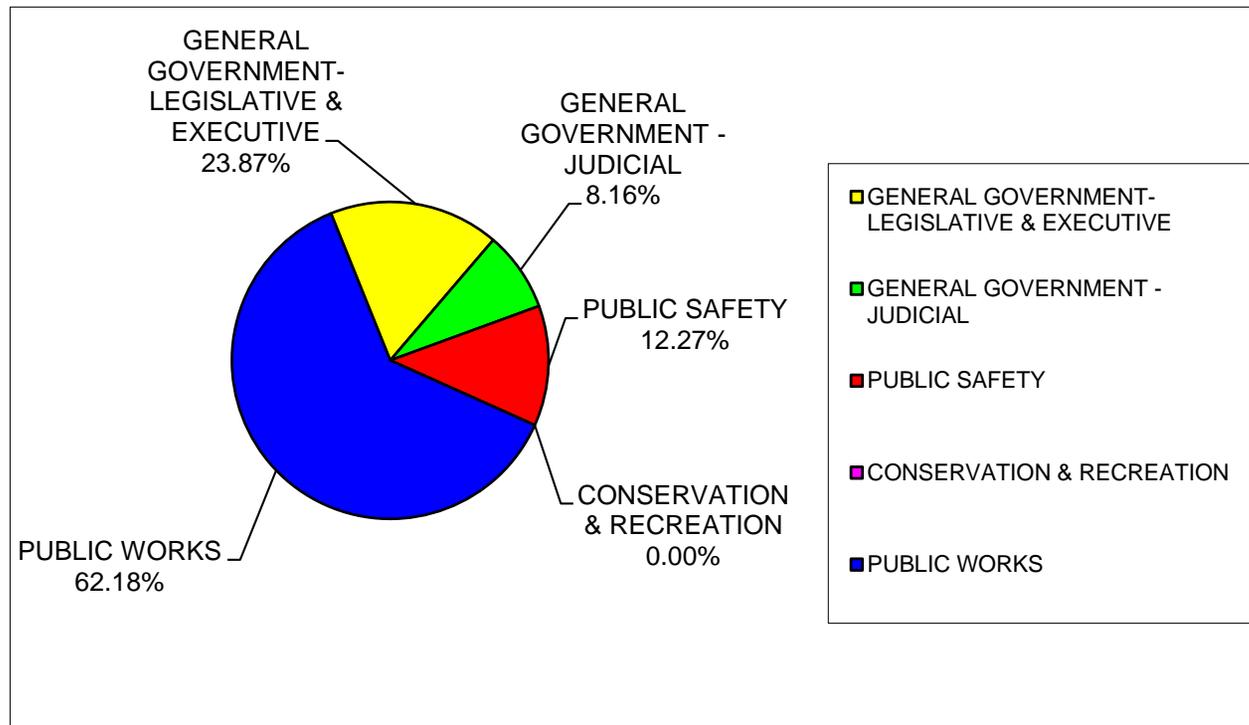
The Facilities Department will budget for all repairs and maintenance for those properties, which it maintains. The Facilities Department will annually prepare a list of maintenance and repair items necessary for the following year and repair/replacement projections for four years out.

### ***Operational Expenses***

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

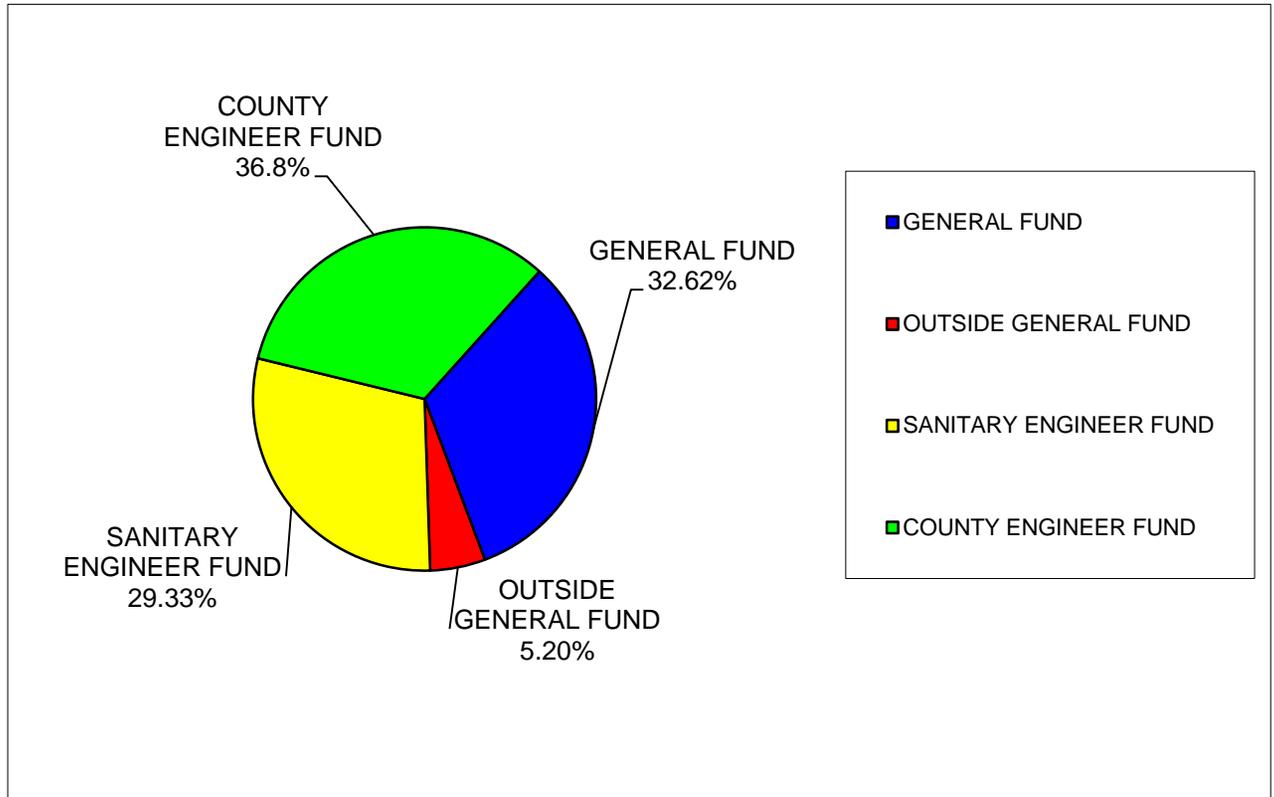
**LUCAS COUNTY**  
**2018 MAJOR CAPITAL IMPROVEMENTS SUMMARY**  
**BY PROGRAM**

<b>PROGRAM</b>	<b>TOTAL PROJECT COST</b>	<b>ESTIMATE 2018</b>
<b>GENERAL GOVERNMENT- LEGISLATIVE &amp; EXECUTIVE</b>	15,585,739	4,951,014
<b>GENERAL GOVERNMENT - JUDICIAL</b>	7,315,643	3,765,863
<b>PUBLIC SAFETY</b>	11,000,689	5,462,668
<b>CONSERVATION &amp; RECREATION</b>	-	-
<b>PUBLIC WORKS</b>	55,747,125	27,523,254
<b>TOTAL CAPITAL:</b>	<b>89,649,196</b>	<b>41,702,800</b>



**LUCAS COUNTY**  
**2018 MAJOR CAPITAL IMPROVEMENTS SUMMARY**  
**BY FUND**

<b>FUND</b>	<b>TOTAL PROJECT COST</b>	<b>ESTIMATE 2018</b>
<b>GENERAL FUND</b>	29,240,763	11,891,528
<b>OUTSIDE GENERAL FUND</b>	4,661,308	2,288,018
<b>SANITARY ENGINEER FUND</b>	26,290,000	17,514,869
<b>COUNTY ENGINEER FUND</b>	29,457,125	10,008,385
<b>TOTAL CAPITAL:</b>	<b>89,649,196</b>	<b>41,702,800</b>



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

**1) General Fund Appropriation and Reserve**

It is the goal of the Board of County Commissioners to allocate 8% of the General Fund for capital improvement dollars annually and to maintain a capital reserve of 8% of the General Fund, designated for economic downturns. All prior debt payments must be subtracted from the allocated amount and the remainder to be used for prioritized projects. Due to the current economic climate, the Board of County Commissioners appropriated \$2,500,000 of 2018 funds to the Capital Improvement Program. Any additional necessary projects will be funded from the Capital Improvement fund reserve.

2018 CIP Allocation	6,273,320
Debt Payment	<u>(3,773,320)</u>
<b>Total:</b>	<b>\$2,500,000</b>

**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.

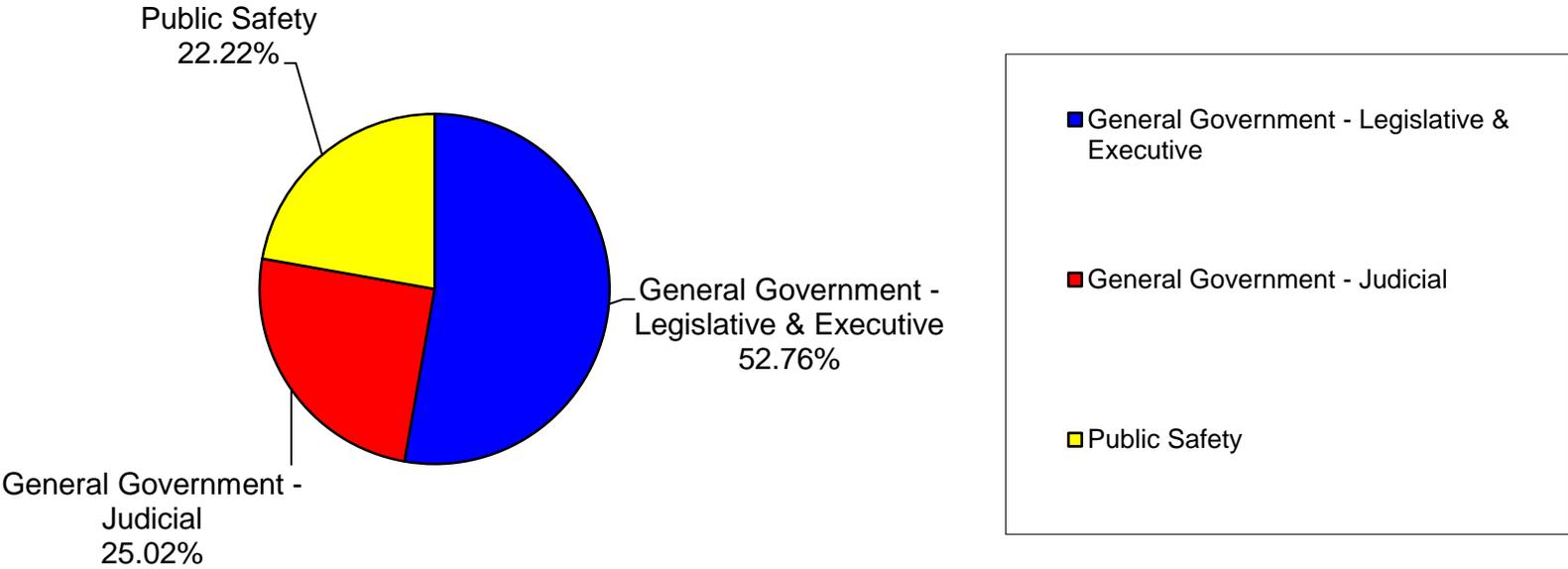
**LUCAS COUNTY  
GENERAL FUND CAPITAL IMPROVEMENT PLAN  
FIVE YEAR PROJECTED EXPENSES BY CATEGORY**

<b>CATEGORY</b>	<b>2018 BUDGET</b>	<b>2019 PROJECTION</b>	<b>2020 PROJECTION</b>	<b>2021 PROJECTION</b>	<b>2022 PROJECTION</b>
Safety	666,000	750,000	750,000	750,000	750,000
Asset Protection	2,159,000	1,500,000	1,500,000	1,500,000	1,500,000
Energy	-	-	-	-	-
Quality of Life	2,050,000	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>4,875,000</b>	<b>2,250,000</b>	<b>2,250,000</b>	<b>2,250,000</b>	<b>2,250,000</b>

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

<b>PROJECT/DESCRIPTION</b>	<b>ESTIMATED PROJECT BUDGET</b>	<b>THROUGH 2017</b>	<b>ESTIMATE 2018</b>	<b>REMAINING PROJECT BUDGET</b>	<b>IMPACT</b>
King Road Landfill	5,146,292	2,793,836	200,000	2,152,456	Capital
Replace Centralized Data Center UPS	250,000	147,650	102,350	-	Capital
Case Management System	3,858,143	2,239,795	810,417	807,931	Capital
8th Floor Reconfiguration	650,000	610,674	39,326	-	Capital
2016 JJC Repairs	2,276,495	2,175,878	100,617	-	Capital
2016 Pavement Repairs	350,000	219,679	130,321	-	Capital
Hotel Seagate	4,000,000	3,428,835	100,000	471,165	Capital
2016 Courthouse Dome Renovation	892,000	502,054	389,946	-	Capital
2016 LCCC Projects	2,194,523	731,212	1,463,311	-	Capital
2016 LCIS Projects	1,033,000	461,556	571,444	-	Capital
2017 LCCC Projects	1,726,085	283,123	1,442,962	-	Capital
2017 LCIS Projects	1,386,325	285,191	1,101,134	-	Capital
Retro Commissioning	242,400	38,201	204,199	-	Capital
Law Library Egress	100,000	-	100,000	-	Capital
2018 Common Pleas Court Chiller Replacement	500,000	-	500,000	-	Capital
2018 701 Adams Chiller Replacement	200,000	-	200,000	-	Capital
2018 Work Release Bathroom Renovations	500,000	-	500,000	-	Capital
2018 LCCC Chiller Replacement	300,000	-	300,000	-	Capital
2018 Common Pleas Court Window Repair	150,000	-	150,000	-	Capital
2018 Spencer Township Fire Panel	70,000	-	70,000	-	Capital
2018 JFS Move/Buildout	2,000,000	-	2,000,000	-	Capital
2018 Common Pleas Court Fire Damper Repairs	75,000	-	75,000	-	Capital
2018 Family Court Center Fire Damper Inspection	21,000	-	21,000	-	Capital
2018 Courthouse Dome Phase #2	1,000,000	-	1,000,000	-	Capital
Courtroom #8 Renovations	319,500	-	319,500	-	Capital
<b>TOTAL GENERAL FUND:</b>	<b>29,240,763</b>	<b>13,917,684</b>	<b>11,891,528</b>	<b>3,431,552</b>	

# CAPITAL PROJECTS GENERAL FUND



## CAPITAL PROJECT DESCRIPTIONS

### GENERAL FUND

#### **King Road Landfill** (General Government - Legislative & Executive)

Mitigation of a county owned landfill that has not been used as a landfill since 1976. 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.

#### **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 2018.

#### **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 2018. When the new ICMS is implemented at the end of 2019, the cost of the six old maintenance contracts will be eliminated.

#### **8<sup>th</sup> Floor Reconfiguration** (General Government - Legislative & Executive)

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

**Operating Impact** = Improved departmental operational effectiveness. No savings to operating budget in 2018.

#### **2016 Juvenile Justice Center Repairs** (Public Safety)

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

**Operating Impact** = Improved reliability and function of these systems. No savings to operating budget in 2018.

#### **2016 Pavement Repairs** (General Government - Legislative & Executive)

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

**Operating Impact** = Preservation of assets. No savings to operating budget in 2018.

**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 Courthouse Dome Renovation** (Judicial)

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

**Operating Impact** = Facility preservation. No savings to operating budget in 2018.

**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. No savings in the 2018 operating budget.

**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 2018 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 in the 2018 operating budget. When study results are returned, the county will be able to analyze the financial impact of work recommended.

**Law Library Egress** (General Government - Legislative & Executive)

Interior improvements include upgrades to the Area of Refuge and associated communication devices in these areas. Exterior improvements include new storefront and doors.

**Operating Impact** = Life Safety/Asset Protection. No expected savings in the 2018 operating budget.

**2018 Common Pleas Court Chiller Replacement** (Judicial)

Replacement of a non-functioning chiller and replacing it 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 701 Adams Chiller Replacement** (General Government - Legislative & Executive)

Replacement of one functionally obsolete chiller and replacing it 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 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 and replacing it 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 4<sup>th</sup> floor clerestory windows due to wood rot and deterioration

**Operating Impact** = Asset Protection. No expected savings in the 2018 operating budget.

**2018 Spencer Township Fire Panel** (General Government - Legislative & Executive)

Upgrade of the existing fire alarm panel.

**Operating Impact** = Life Safety. No expected savings in the 2018 operating budget.

**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 Common Pleas Court Fire Damper Repairs** (Judicial)

Repairs to fire dampers that were identified in the 2017 fire damper investigation.

**Operating Impact** = Life Safety. No expected savings in the 2018 operating budget.

**2018 Family Court Center Fire Damper Inspection** (Judicial)

Inspection and testing of fire dampers to take place per National Fire Protection Association standards.

**Operating Impact** = Life Safety. No expected savings in the 2018 operating budget.

**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.

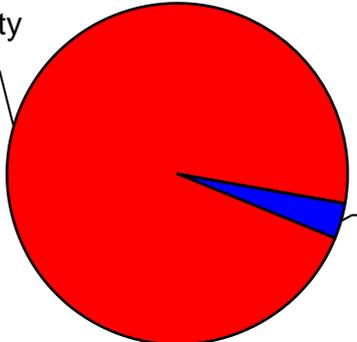
**Operating Impact** = LED light fixtures and new energy efficient HVAC equipment will save money on energy consumption as well as maintenance costs of changing out bulbs and ballasts.

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

<b>PROJECT/DESCRIPTION</b>	<b>ESTIMATED PROJECT BUDGET</b>	<b>THROUGH 2017</b>	<b>ESTIMATE 2018</b>	<b>REMAINING PROJECT BUDGET</b>
EMS Life Squad Replacement	686,987	457,258	-	-
Countywide Radio System Software Upgrade	1,863,604	927,902	450,559	945,645
Countywide Radio System IP Core Upgrade	1,211,565	-	1,211,565	-
2017 YTC Renovations	741,430	247,776	493,654	-
Law Library Integration	53,622	25,482	28,140	-
Retro Commissioning	104,100	-	104,100	-
<b>TOTAL OUTSIDE GENERAL FUND:</b>	<b>4,661,308</b>	<b>1,658,418</b>	<b>2,288,018</b>	<b>945,645</b>

# CAPITAL PROJECTS OUTSIDE GENERAL FUND

Public Safety  
96.62%



General  
Government -  
Legislative &  
Executive  
3.38%

- 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. Two vehicles were purchased in 2016. 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 will be purchased in 2018 due to budget constraints

**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.

### **Countywide Radio System IP Core Upgrade** (Public Safety)

Upgrade the core 800MHz radio system from analog to IP. This is required for future connectivity with Ohio MARCs radio system which will be a requirement for future system/software upgrades. The project is funded for 2018 at a cost of \$1,211,565.

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

### **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.

### **Law Library Integration** (General Government - Legislative & Executive)

The Law Library will join the Lucas County enterprise network. Services provided will include e-mail, PC antivirus, PC security, firewall logging and filtering, file server storage and backup, performance monitoring, and technicians to aid with computing issues.

**Operating Impact** = Increased support, security, and stability for the Law Library's computer systems..

### **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.

# 2018 BUDGET



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

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

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

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

**(1) Water Capital Improvements - Outside Funding**

Improvements are financed via assessments, OPWC and/or OWDA

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

Improvements are financed via OPWC and/or OWDA

**(3) Sewer Capital Improvements - Outside Funding**

Improvements are financed via assessments, OPWC and/or OWDA

# 2018 BUDGET



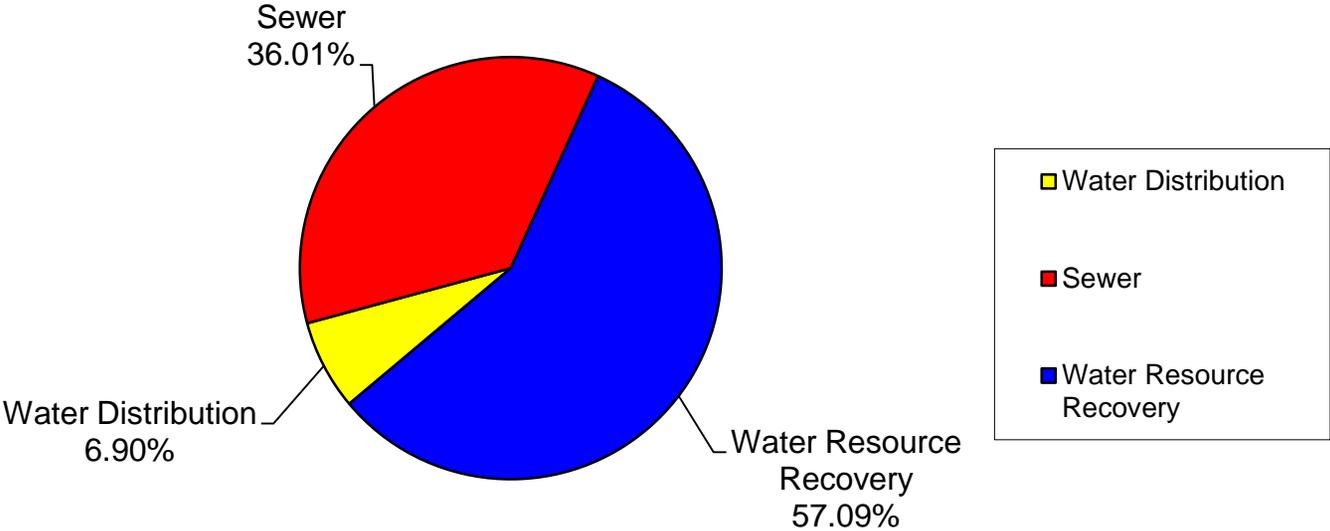
**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND  
SANITARY ENGINEER**

<b>PROJECT/DESCRIPTION</b>	<b>ESTIMATED PROJECT COST</b>	<b>THROUGH 2017</b>	<b>ESTIMATE 2018</b>	<b>REMAINING PROJECT BUDGET</b>
<b>WATER DISTRIBUTION</b>				
2017 Water Main Repl (Blossman/Bonsels)	770,000	-	770,000	-
W1480 Airport Hwy Water Main Looping	200,000	-	200,000	-
W-781R: Holland-Sylvania Water Main Repl.	845,000	730,000	115,000	-
<b>TOTAL WATER DISTRIBUTION:</b>	<b>1,815,000</b>	<b>730,000</b>	<b>1,085,000</b>	<b>-</b>
<b>SEWER COLLECTION</b>				
2016 PS Repl (Hlwy,Silca,StoOak,WolfCrk)	1,030,000	400,000	630,000	-
S-500: WRRF to MH2 Cleaning and Rehab.	1,250,000	50,000	1,200,000	-
S-500: MH2 to MH4 Cleaning and Rehab.	1,912,000	-	20,000	1,892,000
S-500: MH4 to MH6 Cleaning and Rehab.	3,200,000	-	-	3,200,000
S-500: Cairl Ditch Siphon Rehab.	500,000	-	500,000	-
S-77/189 Sewer Lining: Ottawa Hills	980,000	15,000	965,000	-
S-899: Medbury & Curwood	250,000	20,000	230,000	-
Syl-Herr PS Rehab	345,000	-	345,000	-
<b>TOTAL SEWER COLLECTION:</b>	<b>9,467,000</b>	<b>485,000</b>	<b>3,890,000</b>	<b>5,092,000</b>

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

<b>PROJECT/DESCRIPTION</b>	<b>ESTIMATED PROJECT COST</b>	<b>THROUGH 2017</b>	<b>ESTIMATE 2018</b>	<b>REMAINING PROJECT BUDGET</b>
<b>WATER RESOURCE RECOVERY FACILITY</b>				
2015 Operational Improvements	1,575,000	468,131	1,106,869	-
2017 WRRF Site Improvements	3,058,000	-	3,058,000	-
WRRF Digester Upgrades	8,315,000	542,605	6,315,000	1,457,395
WRRF Facility & SCADA Improvements	2,060,000	-	2,060,000	-
<b>TOTAL WATER RESOURCE RECOVERY:</b>	<b>15,008,000</b>	<b>1,010,736</b>	<b>12,539,869</b>	<b>1,457,395</b>
<b>TOTAL SANITARY ENGINEER:</b>	<b>26,290,000</b>	<b>2,225,736</b>	<b>17,514,869</b>	<b>6,549,395</b>

**CAPITAL PROJECTS  
LUCAS COUNTY SANITARY ENGINEER**



## **SANITARY ENGINEER FUND**

### **WATER DISTRIBUTION (Public Works)**

Water Main Replacements: Blossman and Bonsels  
W-1480 Airport Highway Water Main Looping  
W-781R: Holland-Sylvania Water Main Replacement

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

The capital projects for 2018 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 water main looping project will assist in stabilizing pressure and allow system isolation.

### **SEWER COLLECTION (Public Works)**

PS Replacements (Holloway, Silica, Stone Oak, Wolf Creek)  
S-500: WRRF to MH2 Cleaning and Rehabilitation  
S-500: MH2 to MH 4 Cleaning and Rehabilitation  
S-500: MH4 to MH 6 Cleaning and Rehabilitation  
S-500: Cairl Ditch Siphon Cleaning & Rehab  
S-77 & S-189 Sanitary Sewer Lining: Ottawa Hills  
S-899: Medbury & Curwood  
Sylvania-Herr PS Replacement

**Operating Impact:** The County operates and maintains approximately 270 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 day capacity of 22.5 million gallons per day.

The capital projects for 2018 will allow for sewer improvements over the scheduled period as identified in the Capital Needs Assessment and to improve sanitary sewer system reliability and performance. The pumping station replacement program addresses some of the older pumping stations. The sanitary sewer rehabilitation projects assist in sealing the sanitary sewers from the influence of infiltration and inflow. The S-500 trunk sewer cleaning and rehabilitation projects are being performed in response to the updated Sanitary Sewer Master Plan with results from videotaping the trunk sanitary sewer. The WRRF improvements will address the aging digesters, and increase energy efficiency needs.

### **WATER RESOURCE RECOVERY (Public Works)**

WRRF Operational Improvements  
WRRF Digester Upgrades  
WRRF Facility & SCADA Improvements  
WRRF Site Improvements

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

**1) Funding for 2018**

The 2018 Capital Improvement Plan totals \$12,830,200. Approximately 55% 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 45% will be spent on the construction projects. Approximately 24% of the 2018 Revenue for the Capital Improvements Budget is comprised of matching funds from other public agencies.

Ohio Public Works Commission	1,405,000
Federal	1,120,000
Other Agencies	<u>500,000</u>
<b>Total:</b>	<b>3,025,000</b>

**2) Fund Leverage from Outside Sources**

**2018 through 2023**

Ohio Public Works Commission	10,650,000
Federal/O.D.O.T.	9,035,000
Other Public Agencies	<u>1,370,000</u>
<b>Total:</b>	<b>21,055,000</b>

**\*CIP 2018-2023** **77,236,829**

\* For this 6-Year Period, 27.3% of Revenue will come from Outside Sources.

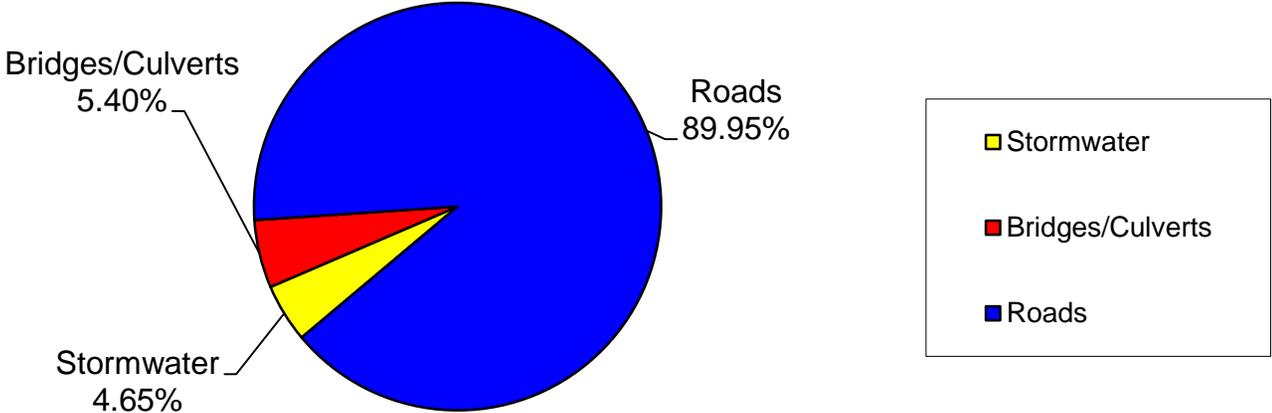
**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND  
COUNTY ENGINEER**

<b>PROJECT/DESCRIPTION</b>	<b>ESTIMATED PROJECT BUDGET</b>	<b>ACTUAL THROUGH 2017</b>	<b>ESTIMATE 2018</b>	<b>REMAINING PROJECT BUDGET</b>
<b>ROADS</b>				
McCord Road Grade Separation	8,830,000	8,387,123	25,000	417,877
Annual Sealing Program	2,300,000	1,062,909	1,200,000	37,091
2017 Annual Resurfacing Program	2,065,000	1,816,294	240,914	7,792
2018 Annual Resurfacing Program	1,400,000	-	1,400,000	-
McCord Road	650,000	-	650,000	-
2016 OPWC Resurfacing program	2,400,000	2,325,930	66,000	8,070
Dorr/ I-475/US23 Interchange	3,300,000	705,035	2,500,000	94,965
2018 OPWC Resurfacing program	1,336,000	-	1,336,000	-
Old State Line Road	600,000	-	589,690	10,310
Sylvania/Centennial Roundabout	1,425,000	1,288,871	124,163	11,966
2017 OPWC Resurfacing Program, PH 2	1,200,000	472,931	642,867	84,202
2017 OPWC Resurfacing Program, PH 1	610,000	553,507	45,163	11,330
Annual Safety Program	380,000	127,076	250,000	2,924
<b>TOTAL ROADS:</b>	<b>26,496,000</b>	<b>16,739,676</b>	<b>9,069,797</b>	<b>686,527</b>

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

<b>PROJECT/DESCRIPTION</b>	<b>ESTIMATED PROJECT BUDGET</b>	<b>ACTUAL THROUGH 2017</b>	<b>ESTIMATE 2018</b>	<b>REMAINING PROJECT BUDGET</b>
<b>BRIDGES/CULVERTS</b>				
Raab Road Br. #264	350,000	1,992	348,000	8
Annual Bridge Repair Program - 2016	285,000	266,999	14,442	3,559
Annual Bridge Repair Program - 2018	200,000	-	200,000	-
Angola Road Bridge #551 Replacement	350,000	308,530	31,146	10,324
Bancroft Street Bridge # 93	405,000	404,070	-	930
<b>TOTAL BRIDGES/CULVERTS:</b>	<b>1,590,000</b>	<b>981,591</b>	<b>593,588</b>	<b>14,821</b>
<b>STORMWATER</b>				
Annual Drainage Program - 2015	621,125	610,709	-	10,416
Annual Drainage Program - 2016	130,000	123,587	-	6,413
Annual Drainage Program - 2017	250,000	248,023	-	-
Annual Drainage Program - 2018	305,000	-	305,000	-
Roadside Drainage by Garage	65,000	24,985	40,000	15
<b>TOTAL STORMWATER:</b>	<b>1,371,125</b>	<b>1,007,304</b>	<b>345,000</b>	<b>16,844</b>
<b>TOTAL ENGINEER FUND:</b>	<b>29,457,125</b>	<b>18,728,571</b>	<b>10,008,385</b>	<b>718,192</b>

# CAPITAL PROJECTS LUCAS COUNTY ENGINEER



## COUNTY ENGINEER FUND

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

### SAFETY (Public Works)

Annual Traffic Safety Program  
Monclova/Weckerly Roundabout  
Albon/Salisbury Roundabout  
McCord/Dorr Roundabout

US20A/Weckerly Roundabout  
Brint/Centennial Roundabout  
Angola/King Roundabout

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

### ROADS (Public Works)

Annual Sealing/Resurfacing Program (local)  
OPWC Resurfacing Projects  
New Interchange @ Dorr and I-475/US23  
Old State Line Road

McCord Road Resurfacing  
Sylvania Avenue Resurfacing  
Holland-Sylvania Resurfacing  
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 Rd. Bridge Replacement  
Lathrop Road Bridge #73 Replacement

Corduoy Rd. Bridge Replacement  
Garden Road Bridge #283 Replacement  
Raab Road Bridge #264 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.

# 2018 BUDGET



# DEBT MANAGEMENT



# G. Debt Management

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Lucas County's Future Long Term Debt	G-11

## **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.

<b>Bond Rating</b>		
	Moody's	Standard & Poor's
General Obligation	Aa2	AA

In its 2017 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 profile."

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

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)

<b>Direct legal debt limitation<sup>1</sup>:</b>		
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.....		<u>174,495</u>
<b>Total direct legal debt limitation.....</b>		<b>180,495</b>
<b>Total of all county debt outstanding<sup>2</sup> .....</b>	<b>106,478</b>	
<i>Less:</i>		
Self-Supporting (Water Revenues).....	(2,285)	
Special assessment bonds and notes <sup>3</sup> .....	(7,476)	
Corrections Center, Convention Center & arena notes and bonds <sup>3</sup> .....	<u>(87,895)</u>	
<b>Total exempt debt.....</b>	<b>(97,656)</b>	
<b>Total net indebtedness (voted and unvoted) subject to direct debt limitation.....</b>		<b><u>8,822</u></b>
<b>Direct legal debt margin.....</b>		<b><u><u>171,673</u></u></b>
Unvoted debt limitation (subject to 1% of County assessed valuation).....	72,798	
Total net indebtedness (unvoted - subject to the 1% legal debt limitation).....	(8,822)	
<b>Total unvoted legal debt margin.....</b>		<b><u><u>63,976</u></u></b>

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

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

<sup>3</sup> Excluded by state statute.

# 2018 BUDGET



## 2018 DEBT SERVICE BUDGET SUMMARY

<i>GENERAL OBLIGATION BONDS</i>	<i>2018 PRINCIPAL</i>	<i>2018 INTEREST</i>	<i>FUND MAKING PAYMENT</i>
<i>Unvoted</i>			
2010 ARENA/CONVENTION CENTER TAX EXEMPT BOND	670,000	21,776	Debt Service Fund
2010 TAXABLE ARENA IMPROVEMENT BOND	100,000	12,800	Debt Service Fund
2011 REFUNDING COURT OF APPEALS	370,000	83,063	Debt Service Fund
2015 REFUNDING OF 2007 JUVENILE JUSTICE CENTER	1,125,000	86,788	Debt Service Fund
2016 REFUNDING OF 2010 VARIOUS PURPOSE BONDS	135,000	1,511,513	Debt Service Fund
2017 REFUNDING OF 2010 VARIOUS PURPOSE BONDS	75,000	379,413	Debt Service Fund
2017 REFUNDING OF 2010 TAXABLE ARENA BONDS	170,000	524,725	Debt Service Fund
<b>TOTAL:</b>	<b>2,645,000</b>	<b>2,620,077</b>	
<i>Voted: None</i>			
<b>TOTAL:</b>	-	-	
<i>REVENUE BONDS</i>			
2006 SANITARY SEWER NO. 772 USDA REVENUE BOND	11,100	28,706	Debt Service Fund
<b>TOTAL:</b>	<b>11,100</b>	<b>28,706</b>	
<i>SPECIAL ASSESSMENT BONDS</i>			
1998 SANITARY SEWER & WATERLINES	185,000	9,250	Debt Service Fund
1999 SANITARY SEWER & WATERLINES	40,000	5,100	Debt Service Fund
2000 SANITARY SEWER & WATERLINES	110,000	19,320	Debt Service Fund
2001 WATERLINES	100,000	21,570	Debt Service Fund
2002 SANITARY SEWER & WATERLINES	65,000	15,480	Debt Service Fund
2003 SANITARY SEWER & WATERLINES	55,000	17,360	Debt Service Fund
2004 SANITARY SEWER & WATERLINES	85,000	30,848	Debt Service Fund
2005 SANITARY SEWER & WATERLINES	85,000	32,765	Debt Service Fund
2005 TECHNOLOGY DRIVE	55,000	21,098	Debt Service Fund
2006 SANITARY SEWER & WATERLINES	65,000	30,408	Debt Service Fund
2006 SANITARY SEWER #772	48,300	23,481	Debt Service Fund
2007 SANITARY SEWER & WATERLINES	25,000	14,500	Debt Service Fund
2008 SANITARY SEWER & WATERLINES	50,000	30,860	Debt Service Fund
2009 SANITARY SEWER & WATERLINES	55,000	33,668	Debt Service Fund
2010 SANITARY SEWER & WATERLINES	15,000	12,726	Debt Service Fund
2014 SANITARY SEWER & WATERLINES	30,000	25,325	Debt Service Fund
<b>TOTAL:</b>	<b>1,068,300</b>	<b>343,757</b>	
<i>OHIO WATER DEVELOPMENT AUTHORITY LOANS</i>			
SERIES 1993 WATER SUPPLY SYSTEM	42,204	1,690	Water Capital Improvement/Debt
SERIES 1994 WATERLINES	30,750	1,865	Water Capital Improvement/Debt
SERIES 1995 WATER SUPPLY SYSTEM	33,724	4,309	Water Capital Improvement/Debt
SERIES 1998 WATER SUPPLY SYSTEM	90,204	10,537	Water Capital Improvement/Debt
SERIES 2004 WASTEWATER TREATMENT PLANT	618,863	331,503	Water Resource Recovery Capital Improvement
SERIES 2009 WASTEWATER TREATMENT PLANT	35,881	21,722	Water Resource Recovery Capital Improvement

<i>OHIO WATER DEVELOPMENT AUTHORITY LOANS CONT.</i>	<i>2018 PRINCIPAL</i>	<i>2018 INTEREST</i>	<i>FUND MAKING PAYMENT</i>
SERIES 2009 SOLID WASTE MATERIALS RECOVERY	57,012	43,901	Solid Waste
SERIES 2009 SOUTHWEST PUMPING STATION	49,860	30,184	Water Capital Improvement/Debt
SERIES 2011 WATER LINE PROJECTS	18,067	11,242	Water Line Projects
SERIES 2011 SANITARY SEWER PROJECTS	39,400	24,516	Sewer Capital Improvement/Debt
SERIES 2015 SANITARY SEWER PUMPING STATIONS REPL.	20,328	10,991	Sewer Capital Improvement/Debt
SERIES 2015 MCCORD RD TRUNK SAN. SEWER STABILIZATION	62,086	33,568	Sewer Capital Improvement/Debt
<b>TOTAL:</b>	<b>1,098,378</b>	<b>526,028</b>	

***OHIO PUBLIC WORKS COMMISSION LOANS***

ALBON/GARDEN TRAFFIC SIGNAL	757	-	County Engineer Projects
DORR STREET	3,721	-	County Engineer Projects
KING/NEBRASKA INTERSECTION	10,945	-	County Engineer Projects
PROVIDENCE-NEAPOLIS-SWANTON	1,245	-	County Engineer Projects
CULVERTS # 430, #1445, AND #1446	4,583	-	County Engineer Projects
JERUSALEM TOWNSHIP SEWER PROJECT	58,428	-	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
WILKINS ROAD BRIDGE	9,338	-	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	10,285	-	Sewer Capital Improvement/Debt
SHORELAND/COREY WOODS/HASTY HILLS PUMP	13,824	-	Sewer Capital Improvement/Debt
NORTHWEST AND SOUTHWEST ELEVATED TANKS	13,367	-	Water Capital Improvement/Debt
EAST PLANT CLARIFIER	5,923	-	Water Resource Recovery Capital Improvement
NORTH CURTICE RD WATERLINE REPLACEMENT	5,120	-	Water Capital Improvement/Debt
RIVER ROAD WATERLINE 229-S REPLACEMENT	7,651	-	Water Capital Improvement/Debt
MONCLOVA RD SANITARY SEWER #793, PHASE 3	9,600	-	Sanitary Sewer Projects
MAUMEE RIVER WWTP CAPITAL IMPROVEMENTS	7,232	-	WWTP Projects
SIX PUMP STATION REPLACEMENT	18,022	-	Sanitary Sewer Projects
CORDUROY, SYLVANIA-METAMORA, WHITEFORD	27,528	-	County Engineer Projects
<b>TOTAL:</b>	<b>298,866</b>	<b>-</b>	

**GRAND TOTAL:** **5,121,644** **3,518,567**

***FUND MAKING PAYMENT***

DEBT SERVICE FUND	3,724,400	2,992,539	6,716,939
WATER RESOURCE RECOVERY CAPITAL IMPROVEMENT	728,657	353,225	1,081,882
SEWER CAPITAL IMPROVEMENT/DEBT	207,927	69,075	277,001
SANITARY SEWER LINE PROJECTS	27,622	-	27,622
WATER CAPITAL IMPROVEMENT/DEBT	272,880	48,585	321,465
WATER LINE PROJECTS	18,067	11,242	29,310
SANITARY ENGINEER	-	-	-
SOLID WASTE	57,012	43,901	100,913
COUNTY ENGINEER PROJECTS	85,080	-	85,080
<b>TOTAL</b>	<b>5,121,644</b>	<b>3,518,567</b>	<b>8,640,211</b>

## 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	2018 Principal & Interest
<b>General Obligation Bonds - Unvoted</b>					
<u>Series 2010 Various Purpose Bonds</u> <i>Includes the construction of the Huntington Center (Lucas County Arena) and refinancing of Convention Center acquisition/construction bond.</i>	48,860,000	2.000% - 5.000%	12/1/2030	670,000	1,170,463
<u>Series 2010 Taxable Arena Improvement Bonds</u> <i>Includes the construction of the Huntington Center (Lucas County Arena).</i>	19,100,000	1.250% - 6.150%	12/1/2040	300,000	905,030
<u>Series 2011 Refunding Bonds</u> <i>Refunding of the 2003 Bond for the construction of the Sixth District Court of Appeals building.</i>	4,395,000	2.250% - 4.000%	12/1/2023	2,415,000	453,063
<u>Series 2015 Refunding Bonds</u> <i>Refunding of the 2007 Juvenile Justice Center Refunding Bond.</i>	7,790,000	1.250% - 4.000%	12/1/2021	4,615,000	1,211,788
<u>Series 2016 Refunding Bonds</u> <i>Refunding portions of the 2010 Various Purpose and Taxable Arena Bonds.</i>	39,815,000	2.000% - 4.000%	12/1/2040	39,310,000	1,646,513
<u>Series 2017 Various Purpose Refunding Bonds</u> <i>Refunding portions of the 2010 Various Purpose Bonds.</i>	12,240,000	1.500% - 4.000%	10/1/2030	12,240,000	454,413
<u>Series 2017 Taxable Arena Refunding Bonds</u> <i>Refunding portions of the 2010 Taxable Arena Bonds.</i>	15,060,000	1.450% - 3.850%	10/1/2040	15,060,000	694,725
<b>General Obligation Bonds - Voted</b>					
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	2018 Principal & Interest
<b>Revenue Bonds (Paid from Sewer System Revenues)</b>					
<u>Series 2006 Sanitary Sewer No. 772 USDA Revenue Bond</u> <i>Includes funding for Sanitary Sewer No. 772, backed by the United States Department of Agriculture.</i>	725,700	4.50%	9/1/2046	637,900	39,806
<b>Revenue Bonds (Paid from Non-Tax Revenues)</b>					
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	2018 Principal & Interest
<b>Special Assessment Bonds - Governmental Commitment (Self-Supporting)</b>					
Series 1998 Sanitary Sewers and Waterlines	2,460,000	4.250% - 5.000%	12/1/2018	185,000	194,250
Series 1999 Sanitary Sewers and Waterlines	535,000	4.000% - 6.000%	12/1/2019	85,000	45,100
Series 2000 Sanitary Sewers and Waterlines	1,560,000	5.200% - 5.600%	12/1/2020	345,000	129,320
Series 2001 Sanitary Sewers and Waterlines	1,585,000	4.100% - 5.100%	12/1/2021	430,000	121,570
Series 2002 Sanitary Sewers and Waterlines	1,050,000	2.500% - 4.600%	12/1/2022	345,000	80,480
Series 2003 Sanitary Sewers and Waterlines	990,000	2.250% - 5.000%	12/1/2023	385,000	72,360
Series 2004 Sanitary Sewers and Waterlines	1,545,000	3.000% - 5.250%	12/1/2024	680,000	115,848
Series 2005 Sanitary Sewers and Waterlines	1,620,000	3.500% - 4.250%	12/1/2025	800,000	117,765
2005 Technology Drive	1,800,000	3.500% - 4.25%	12/1/2025	515,000	76,098
Series 2006 Sanitary Sewers and Waterlines	1,230,000	4.100% - 4.350%	12/1/2026	705,000	95,408
2006 Sanitary Sewer #772	936,100	4.100% - 4.350%	12/1/2026	521,800	71,781
Series 2007 Sanitary Sewers and Waterlines	470,000	4.250% - 5.000%	12/1/2027	290,000	39,500
Series 2008 Sanitary Sewers and Waterlines	1,035,000	3.000% - 4.350%	12/1/2028	680,000	80,860
Series 2009 Sanitary Sewers and Waterlines	1,250,000	2.200% - 7.000%	12/1/2029	870,000	88,668
Series 2010 Sanitary Sewers and Waterlines	360,000	1.125% - 5.375%	12/1/2030	260,000	27,726
Series 2014 Sanitary Sewers and Waterlines	715,000	1.000% - 5.000%	12/1/2034	635,000	55,325

## 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 2018, the aggregate principal amount outstanding under those loan agreements will be approximately \$13,118,192; the final payment on those loans is due on July 1, 2035; and the highest approximate annual loan repayment amount during that period is estimated to be \$1,624,406 (\$1,098,378 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	2018 Principal & Interest
<b>Ohio Water Development Authority (OWDA) Loans - Special Assessment - Governmental Commitment</b>					
Series 1993 Water Supply System	1,128,300	6.16%	7/1/2018	42,204	43,893
Series 1994 Waterlines	405,026	6.72%	7/1/2019	46,632	32,615
Series 1995 Water Supply System	501,750	6.75%	7/1/2021	107,735	38,033
Series 1998 Water Supply System	1,268,385	5.39%	7/1/2021	285,664	100,741
Series 2004 Wastewater Treatment Plant	15,170,142	3.85%	7/1/2029	8,763,706	950,365
Series 2009 Wastewater Treatment Plant	789,485	4.36%	7/1/2030	551,920	57,603
Series 2009 Solid Waste Materials Recovery	1,200,000	5.65%	7/1/2028	791,065	100,913
Series 2009 Southwest Pumping Station	1,097,053	4.36%	7/1/2030	766,937	80,044
Series 2011 Water Line Projects	417,174	3.55%	7/1/2032	321,159	29,310
Series 2011 Sanitary Sewer Projects	910,200	3.55%	7/1/2032	700,357	63,916
Series 2015 Sanitary Sewer Pumping Station Replacement	492,852	2.45%	7/1/2035	453,651	31,319
Series 2015 McCord Road Trunk Sanitary Sewer Stabilization	1,505,267	2.45%	7/1/2035	1,385,540	95,654

## 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 \$2,634,440 at the end of 2018 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 \$298,866.

Issue and Purpose	Original Amount	Interest Rate	Maturity Date	Amount Outstanding	2018 Principal & Interest
<b>Ohio Public Works Commission (OPWC) Loans - Governmental Commitment</b>					
Albon/Garden Traffic Signal	15,147	0.00%	7/1/2018	757	757
Dorr Street	37,207	0.00%	7/1/2020	7,441	3,721
King/Nebraska Intersection	109,454	0.00%	7/1/2020	21,891	10,945
Providence-Neapolis-Swanton	12,445	0.00%	7/1/2020	2,489	1,245
Culverts # 430, #1445, and #1446	45,833	0.00%	7/1/2023	25,208	4,583
Jerusalem Township Sewer	1,168,570	0.00%	7/1/2025	428,688	58,428
Salisbury Road at Butz Road	100,000	0.00%	7/1/2025	40,450	5,779
Crissy Road	65,250	0.00%	7/1/2025	27,695	3,956
Mohler Road	41,129	0.00%	7/1/2025	28,790	4,113
Maumee River	1,215,159	0.00%	7/1/2026	516,442	60,758
Wilkins Road Bridge	186,756	0.00%	7/1/2028	93,378	9,338
Yaberg Road Bridge	195,201	0.00%	7/1/2029	107,363	9,760
Embassy Estates Pumping Station	71,487	0.00%	7/1/2029	39,318	3,574
Lathrop Road Bridge	67,096	0.00%	7/1/2030	40,258	3,355
Install Gravity Sewers W/Pump Stn Abandonments	205,705	0.00%	7/1/2030	128,566	10,285
Shoreland/Corey Woods/Hasty Hills Pump	276,486	0.00%	7/1/2030	172,804	13,824
Northwest and Southwest Elevated Tanks	200,511	0.00%	7/1/2030	167,092	13,367
East Plant Clarifier	118,467	0.00%	7/1/2031	79,965	5,923
North Curtice Rd Waterline Replacement	102,405	0.00%	7/1/2032	71,684	5,120
River Road Waterline 229-S Replacement	153,029	0.00%	7/1/2032	107,121	7,651
Monclova Rd Sanitary Sewer #793, PHASE 3	200,000	0.00%	7/1/2033	153,606	9,600
Maumee River WWTP Capital Improvements	144,635	0.00%	7/1/2034	122,940	7,232
Six Pump Station Replacement	360,430	0.00%	7/1/2035	315,376	18,022
Corduroy, Sylvania-Metamora, Whiteford	275,277	0.00%	7/1/2026	233,985	27,528

## LUCAS COUNTY'S FUTURE LONG-TERM DEBT

A summary of the County's future long-term debt funding requirements, as of December 31, 2018 follows:

Year of Funding	Bonds		OWDA		OPWC		TOTAL		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt</u>
2019	3,597,100	3,676,054	1,083,567	483,216	298,109	0%	4,978,776	4,159,270	9,138,046
2020	3,784,800	3,582,398	1,111,766	441,016	282,198	0%	5,178,764	4,023,414	9,202,178
2021	3,857,800	2,686,356	1,011,366	398,736	282,198	0%	5,151,364	3,085,092	8,236,456
2022-2026	11,142,700	12,081,227	5,683,828	1,372,332	1,225,939	0%	18,052,467	13,453,560	31,506,027
2027-2031	11,839,831	10,161,451	3,746,667	306,023	442,024	0%	16,028,522	10,467,474	26,495,997
2032-2036	22,036,588	7,279,822	480,999	26,892	103,972	0%	22,621,558	7,306,714	29,928,272
2037-2046	22,996,481	2,371,797	0	0	0	0%	22,996,481	2,371,797	25,368,278
<b>Total</b>	<b>79,255,300</b>	<b>41,839,106</b>	<b>13,118,192</b>	<b>3,028,215</b>	<b>2,634,440</b>	<b>0%</b>	<b>95,007,932</b>	<b>44,867,320</b>	<b>139,875,252</b>

# 2018 BUDGET



# PERSONNEL



H- PERSONNEL

# H. Personnel

Summary of Budgeted Positions by Department  
Budgeted Position Variances  
Bargaining Units

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# 2018 BUDGET



## SUMMARY OF BUDGETED POSITIONS BY DEPARTMENT

Department	2016 Positions		2017 Positions		2018 Positions		Position change from 2018 vs. 2017	
	Full Time	Total	Full Time	Total	Full Time	Total	#	%
<b>Auditor</b>	22.28	22.28	23.37	23.37	19.93	19.93	-3.43	-14.69%
Appraising Real Property	12.37	12.37	13.14	13.14	11.21	11.21	-1.93	-14.68%
Budget Commission	0.58	0.58	0.66	0.66	0.59	0.59	-0.07	-10.06%
Board of Revision	0.57	0.57	0.57	0.57	0.51	0.51	-0.06	-10.60%
Real Estate Assessment	54.71	62.71	52.27	56.27	48.76	53.76	-2.51	-4.46%
<b>Board of County Commissioners</b>	6.00	6.00	6.00	6.00	6.00	6.00	0.00	0.00%
County Administrator	7.00	7.00	7.00	7.00	6.55	6.55	-0.45	-6.43%
<b>Board of Developmental Disabilities</b>	533.00	586.00	448.00	462.00	357.00	362.00	-100.00	-21.65%
<b>Board of Elections</b>	23.00	30.00	22.00	32.00	22.00	33.00	1.00	3.13%
<b>Centralized Records Center</b>	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00%
<b>Child Support Enforcement Agency</b>	92.00	92.00	97.00	97.00	103.00	103.00	6.00	6.19%
<b>Children Services Board</b>	344.00	359.00	345.00	360.00	346.00	361.00	1.00	0.28%
<b>Clerk of Courts</b>	37.25	38.25	37.25	38.25	37.25	38.25	0.00	0.00%
Certificate of Title	31.25	32.25	29.75	30.75	29.75	30.75	0.00	0.00%
<b>Common Pleas Court</b>	83.00	98.00	86.00	101.00	84.00	97.00	-4.00	-3.96%
Regional Court Services	-	-	68.00	76.00	67.00	76.00	0.00	0.00%
Work Release	45.00	51.00	-	-	-	-	0.00	0.00%
Adult Probation	25.00	26.00	38.00	39.00	38.00	39.00	0.00	0.00%
Pretrial-Presentence	38.00	39.00	-	-	-	-	0.00	0.00%
<b>Coroner</b>	13.00	17.00	12.67	16.67	12.67	18.67	2.00	12.00%
Coroner Lab	-	-	0.33	0.33	0.33	0.33	0.00	0.00%
Toxicology Lab	3.00	3.00	3.00	3.00	4.00	4.00	1.00	33.33%
<b>County Engineer</b>								
Tax Map Division	2.20	2.20	2.20	2.20	2.20	2.20	0.00	0.00%
Motor Vehicle and Gasoline	53.95	72.95	49.68	67.68	51.65	68.65	0.97	1.43%
Storm Water	4.85	5.85	5.12	6.12	6.15	7.15	1.03	16.83%
<b>Canine Care and Control</b>	24.00	24.00	24.00	24.00	26.00	27.00	3.00	12.50%
<b>Domestic Relations Court</b>	35.00	44.00	35.00	44.00	33.00	42.00	-2.00	-4.55%
<b>Emergency Services</b>								
Emergency Management	4.60	4.60	4.60	4.60	4.60	5.60	1.00	21.74%
Emergency Medical Services	21.00	42.00	22.00	45.00	28.00	44.00	-1.00	-2.22%
Emergency Telephone System	11.40	12.40	11.40	11.40	12.40	12.40	1.00	8.77%
County-Wide Communications	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00%
<b>Facilities</b>	45.00	45.00	44.00	44.00	43.00	43.00	-1.00	-2.27%
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%
<b>Family &amp; Children First Council</b>	25.00	25.00	30.00	31.00	29.00	30.00	-1.00	-3.23%

Department	2016 Positions		2017 Positions		2018 Positions		2018 vs. 2017	
	Full Time	Total	Full Time	Total	Full Time	Total	#	%
<b>Grants/Special Projects (all Elected Officials)</b>	136.95	159.35	145.34	161.69	160.19	179.17	17.48	10.81%
<b>Human Resources</b>	12.00	12.00	12.00	12.00	9.00	9.00	-3.00	-25.00%
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%
<b>Information Services</b>	27.50	27.50	28.00	28.00	26.00	26.00	-2.00	-7.14%
<b>Intergrated Justice System</b>	8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00%
<b>Job and Family Services</b>	360.00	360.00	352.00	352.00	334.00	334.00	-18.00	-5.11%
<b>Juvenile Court</b>	109.60	110.60	109.50	109.50	98.40	98.40	-11.10	-10.14%
Juvenile Detention Center	58.00	59.00	60.00	62.00	57.00	59.00	-3.00	-4.84%
<b>Law Library</b>	2.00	3.00	2.00	3.00	3.00	4.00	1.00	33.33%
<b>Mental Health &amp; Recovery Services Board</b>	19.00	19.00	19.00	19.00	19.00	20.00	1.00	5.26%
<b>Office of Management and Budget</b>	3.15	3.15	3.15	3.15	3.15	4.15	1.00	31.75%
Hotel Motel	1.00	1.00	1.00	1.00	2.00	2.00	1.00	100.00%
Risk Management	1.06	1.06	1.06	1.06	1.06	1.06	0.00	0.00%
<b>Planning and Development</b>								
Economic Development	7.00	7.00	8.00	8.00	7.50	7.50	-0.50	-6.25%
Building Regulations	8.00	9.00	10.00	11.00	10.50	11.50	0.50	4.55%
Workforce Development Agency	12.00	12.00	13.00	13.00	12.00	12.00	-1.00	-7.69%
<b>Probate Court</b>	29.00	33.00	29.00	33.00	29.00	33.00	0.00	0.00%
<b>Prosecutor</b>	69.77	73.57	68.19	74.61	68.87	75.71	1.10	1.48%
Delinquent Tax Foreclosure	9.59	10.89	8.82	11.06	7.35	8.53	-2.53	-22.85%
<b>Recorder</b>	11.00	13.00	11.00	12.00	11.00	12.00	0.00	0.00%
Recorder Technology	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
<b>Sanitary Engineer</b>	47.00	47.00	42.00	45.00	42.00	46.00	1.00	2.22%
Water Resource Recovery Facility	21.00	21.00	22.00	22.00	23.00	23.00	1.00	4.55%
Solid Waste	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00%
<b>Sheriff</b>								
Administration	34.00	34.00	32.65	32.65	33.65	33.65	1.00	3.06%
Public Safety Court Security	39.50	39.50	37.50	37.50	41.75	41.75	4.25	11.33%
Law Enforcement	74.00	74.00	77.00	77.00	78.00	78.00	1.00	1.30%
Corrections Center	334.00	336.00	334.00	336.00	354.00	356.00	20.00	5.95%
Medical Correction Center	15.00	28.00	15.00	21.00	14.00	22.00	1.00	4.76%
Policing	45.50	57.50	41.50	58.50	38.25	54.25	-4.25	-7.26%
Concealed Carry	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
<b>Support Services</b>	3.25	3.25	3.75	3.75	4.50	4.50	0.75	20.00%
Central Supplies	0.50	0.50	0.50	0.50	0.50	0.50	0.00	0.00%
Telecommunication Services	1.25	1.25	1.75	1.75	1.00	1.00	-0.75	-42.86%
<b>Treasurer</b>	14.75	14.75	14.75	14.75	14.75	14.75	0.00	0.00%
Delinquent Tax Foreclosure	10.25	11.25	9.25	11.25	8.25	9.25	-2.00	-17.78%
<b>Veterans Service Commission</b>	13.00	18.00	13.00	18.00	13.00	18.00	0.00	0.00%
<b>Total Positions</b>	<b>3,164.41</b>	<b>3,397.92</b>	<b>3,080.50</b>	<b>3,274.50</b>	<b>2,993.01</b>	<b>3,180.01</b>	<b>-94.49</b>	<b>-2.89%</b>
<b>Number of Employees per 1000 population</b>	<b>7.32</b>	<b>7.84</b>	<b>7.11</b>	<b>7.55</b>	<b>6.90</b>	<b>7.34</b>		

## **BUDGETED POSITION VARIANCES**

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

**Auditor** – 58% of Auditor Specialist, 100% of Deputy Auditor, 100% of Reconciliation Specialist and 100% of W&M Specialist positions eliminated. 36.61% of Executive Assistant moved to Real Estate Assessment, 47% of Auditor moved to Real Estate Assessment, 47.22% of Director 1 and 48% of Auditor Specialist moved from Real Estate Assessment.

**Appraising Real Property** – 100% of Deed Specialist and 100% of Auditor Assistant positions eliminated. 1.35% of Assistant Chief of Staff moved to Real Estate Assessment, 4.29% of HR Assistant Director and 4.29% of HR Director moved from Real Estate Assessment.

**Budget Commission** – 3% of Chief Tax Accountant and 3.55% of Tax Account moved to Real Estate Assessment.

**Board of Revision** – 6.02% of Attorney moved to Real Estate Assessment.

**Board of Developmental Disabilities** – Reduced from 462 full and part-time positions in 2017 to 362 in 2018, due to the transition from providing direct care services to contracting out these services to private providers in the community. This reduction is a state-wide mandate that will, within the next few years, transition the department to serve as monitors of contracted out services.

**Coroner** – 1 part-time Autopsy Clerk and 1 part-time Clerk II positions created.

**Engineer Storm Water** – 1 new professional engineer position created.

**Canine Care and Control** – In order to reduce overtime expenses, this department was reorganized in 2017. Three new full-time positions were created - Field Supervisor, Kennel Crew Leader, and Technician. One new part-time Technician position was created. One full-time Canine Assessor position was eliminated.

**Emergency Management** – Intern added.

**Grants/Special Projects** – Corner Special Project created for 1 full-time employee; 5 full-time HR positions and 4 full-time Facilities positions moved to project funds due to reimbursement for services from Job and Family Services; Domestic Relations Court moved 2 full-time positions to project funds; Juvenile Court moved 1.1 full-time and 2 part-time positions to grant/projects; Prosecutor moved .8 full-time and .63 part-time positions to grant/projects, and Common Pleas Court moved .5 full-time positions to grant/projects.

**Hotel Motel** – External Fiscal Monitor position created.

**Human Resources** – 5 positions moved to project funds due to reimbursement for services from Job and Family Services.

**Juvenile Court** – 6 positions moved to project funds and 5 positions not filled.

**Law Library** – Assistant Director position was created mid-year 2017.

**Office of Management and Budget** – Intern added.

**Prosecutor Delinquent Tax Foreclosure** – Portions of 18 full-time positions moved to General Fund to equate to 1.47 positions. Portions of 3 part-time positions moved to General Fund to equate to 1.059 positions.

**Public Safety Court Security** – 4 deputies moved from cancellation of LMHA Policing Contract and 25% of additional deputy for Springfield Schools Policing Contract.

**Support Services** – Support Services Manager positions eliminated (75% in this budget) and Support Services Coordinator position eliminated (50% in this budget). P-Card Administrator and Purchasing Assistant II position created.

**Telecommunications** – Support Services Manager positions eliminated (25% in this budget) and Support Services Coordinator position eliminated (50% in this budget).

**Treasurer Delinquent Tax Foreclosure** – Two positions not filled after 2017 retirements.

# 2018 BUDGET



## Bargaining Units

Office or Department	Bargaining Unit	Employees Represented	Agreement Expiration Date
Auditor			
1) Line Staff	UAW	33	December 31, 2019
2) Professional employees	UAW	6	December 31, 2019
3) Managers / Assistant Managers	Teamsters	13	December 31, 2018
Board of Developmental Disabilities			
1) Nonprofessional employees	AFSCME	97	June 30, 2019
2) Professional employees	AFSCME	158	June 30, 2020
Children Services Board			
1) Deemed certified	AFSCME	16	April 30, 2021
	PGO	231	April 30, 2021
2) Nurse employees	PGO	4	April 30, 2021
3) Attorneys	PGO	8	April 30, 2021
4) Residual Unit/Secretaries	PGO	16	April 30, 2021
Child Support Enforcement Agency			
1) Non-attorney employees	AFSCME	78	December 31, 2018
2) Attorneys	UAW	6	January 31, 2019
Clerk of Courts	UAW	53	December 31, 2018
Commissioners(a)	AFSCME	137	December 31, 2018
Coroner	AFSCME	9	December 31, 2019
Correctional Treatment Facility	PGO	41	June 30, 2017*
County Engineer	AFSCME	24	May 14, 2020
Information Services	IBEW	17	December 31, 2019
Department of Job & Family Services			
1) Non-security employees	AFSCME	262	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, 2018
2) Non-command level employees	UAW	420	December 31, 2018
3) Dispensary employees	UAW	12	December 31, 2018
Treasurer	Teamsters	16	December 31, 2018
Veterans Service Commission	PGO	10	December 31, 2018

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

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

# 2018 BUDGET



## PROGRAM SUMMARY



# I. Program Summary

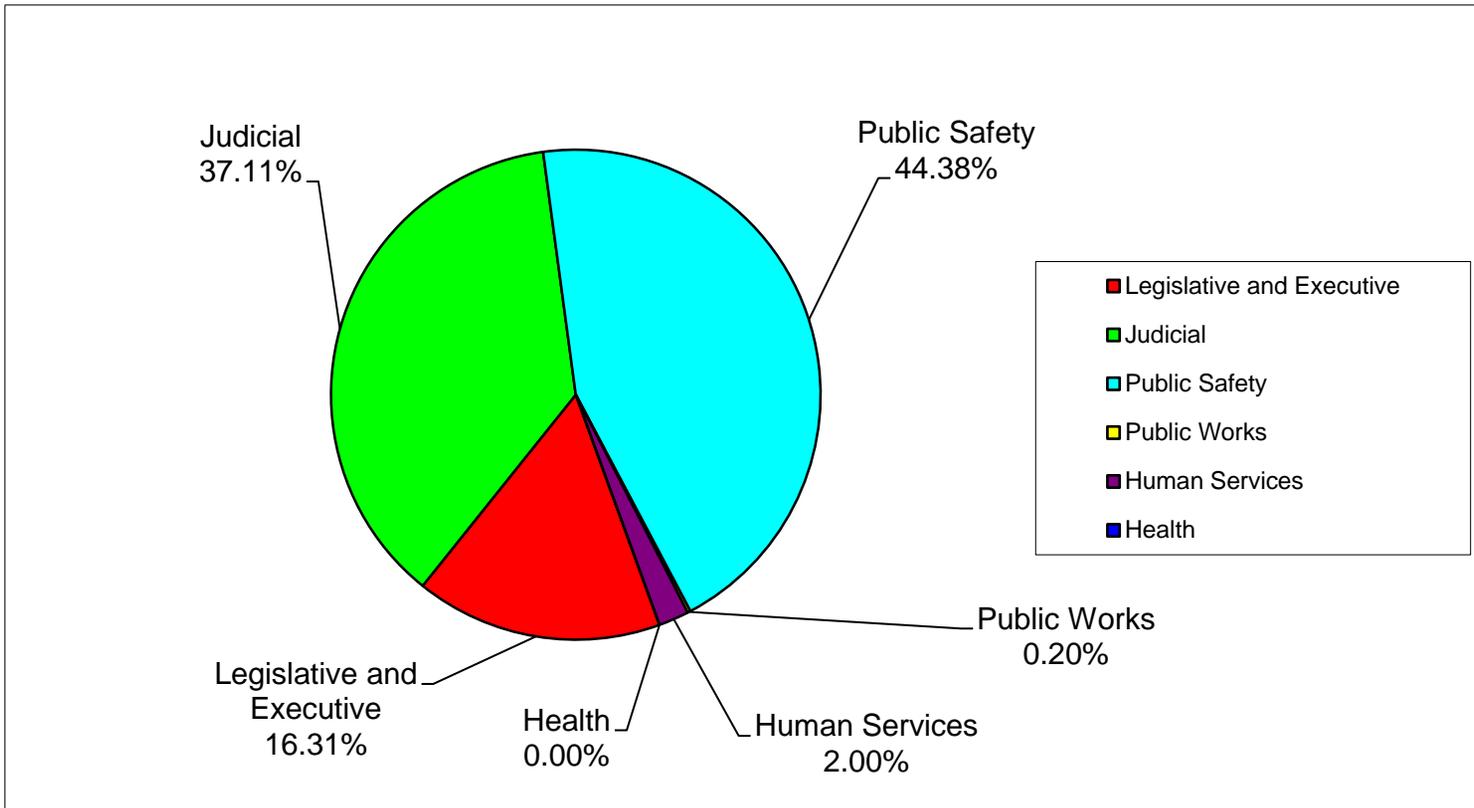
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Program Summary – General Fund	I-2
Program Summary – Outside General Fund	I-3
Program Summary – 2018 Expenditures	I-4

# 2018 BUDGET



**PROGRAM SUMMARY - GENERAL FUND\***

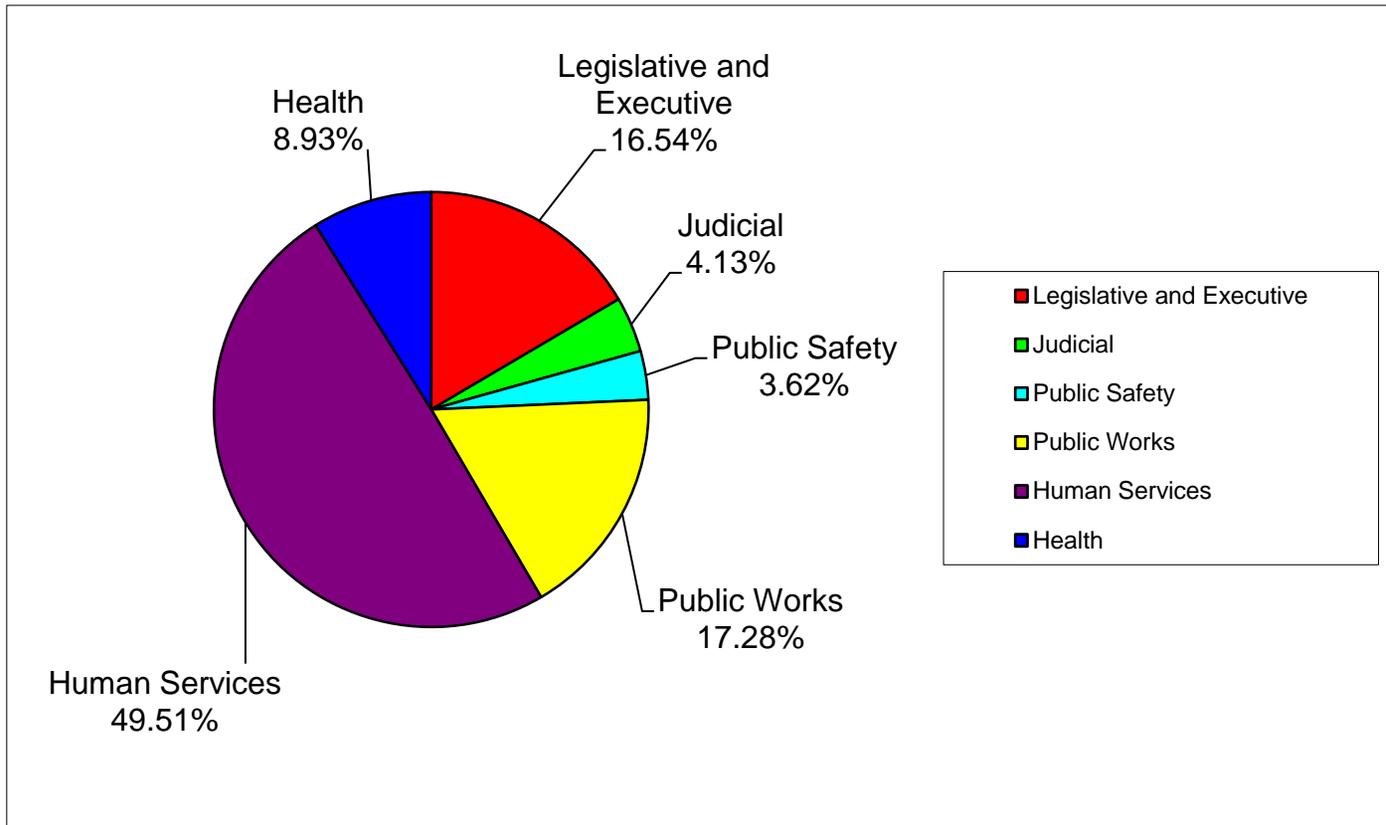
Legislative and Executive	14,624,783
Judicial	33,271,345
Public Safety	39,789,313
Public Works	175,536
Human Services	1,793,814
Health	-
<b>TOTAL</b>	<b>89,654,791</b>



*\*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	58,129,616
Judicial	14,508,490
Public Safety	12,734,083
Public Works	60,722,208
Human Services	174,007,396
Health	31,374,606
<b>TOTAL</b>	<b>351,476,399</b>



**PROGRAM SUMMARY - LEGISLATIVE AND EXECUTIVE**

<b>Department/Agency</b>	<b>Dept. No.</b>	<b>2018 Budget</b>
<i>General Fund</i>		
Auditor	1010-0110	1,440,388
Appraising Real Property	1010-0130	580,438
Budget Commission	1010-0140	48,507
Board of Revision	1010-0150	80,545
Information Services	1010-0160	817,088
Commissioners	1010-0300	568,440
Administration	1010-0400	686,720
Facilities	1010-0810	3,902,217
Human Resources	1010-1010	817,088
Treasurer	1010-1310	1,218,101
Office of Management and Budget	1010-1710	278,234
Board of Elections	1010-2000	2,967,176
Support Services	1010-2510	315,628
Centralized Records Center	1010-2830	289,143
Recorder	1010-3110	615,070
<b>SUBTOTAL:</b>		<b>14,624,783</b>

## PROGRAM SUMMARY - LEGISLATIVE AND EXECUTIVE

### *Outside General Fund*

Real Estate Assessment	2030-0170	5,479,389
Planning and Development	2060-1410	1,129,937
Delinquent Foreclosure-Treasurer	2160-1340	1,189,670
Delinquent Foreclosure-Prosecutor	2160-1520	1,202,091
Building Regulations	2210-2710	1,422,487
Central Supply	6010-2520	524,748
Vehicle Maintenance	6020-2540	699,714
Telecommunications	6030-2530	769,750
Self-funded Health Insurance	6040-3220	29,931,645
Self-funded Dental Insurance	6050-3240	2,252,345
Risk Retention	6060-3210	1,581,662
Self-funded Worker's Compensation	6070-3230	2,736,178
Self-funded Prescription Drug Insurance	6080-3250	9,210,000
<b>SUBTOTAL:</b>		<b>58,129,616</b>
<hr/>		
<b>TOTAL:</b>		<b>72,754,399</b>

**PROGRAM SUMMARY - JUDICIAL**

<b>Department/Agency</b>	<b>Dept. No.</b>	<b>2018 Budget</b>
<i>General Fund</i>		
Juvenile Court	1010-1110	6,413,256
Prosecutor	1010-1510	5,605,418
Domestic Relations Court	1010-2300	2,651,213
Clerk of Courts	1010-2810	2,021,281
Probate Court	1010-3010	1,957,470
Common Pleas Court	1010-3310	6,408,655
Regional Court Services	1010-3335	5,241,741
Adult Probation	1010-3350	2,220,370
Integrated Justice System	1010-4500	751,941
<b>SUBTOTAL:</b>		<b>33,271,345</b>
<i>Outside General Fund</i>		
Child Support Enforcement Agency	2080-0210	11,637,582
Law Library	2115-5210	494,121
Certificate of Title	2220-2820	2,376,787
<b>SUBTOTAL:</b>		<b>14,508,490</b>
<b>TOTAL:</b>		<b>47,779,835</b>

**PROGRAM SUMMARY - PUBLIC SAFETY**

<b>Department/Agency</b>	<b>Dept. No.</b>	<b>2018 Budget</b>
<i><b>General Fund</b></i>		
Juvenile Detention Center	1010-1120	3,511,509
Coroner	1010-1210	1,573,642
Public Safety Court Security	1010-1630	2,873,654
Sheriff - Law Enforcement	1010-1650	5,976,668
Sheriff -Administration	1010-1660	2,819,696
Sheriff - Corrections Center	1010-1670	21,511,514
Medical Correction Center	1010-1671	1,522,630
<b>SUBTOTAL:</b>		<b>39,789,313</b>
<i><b>Outside General Fund</b></i>		
Emergency Medical Services	2070-0720	13,313,309
Emergency Telephone System	2071-0710	5,217,234
Emergency Management Agency	2072-0730	644,512
Coroner Lab	2130-1220	1,173,845
Toxicology Laboratory	2131-1230	588,517
Sheriff Policing Contracts	2143 - (1681-1696)	3,552,788
Countywide Communications	2145-1692	1,557,187
<b>SUBTOTAL:</b>		<b>12,734,083</b>
<b>TOTAL:</b>		<b>52,523,396</b>

**PROGRAM SUMMARY - PUBLIC WORKS**

<b>Department/Agency</b>	<b>Dept. No.</b>	<b>2018 Budget</b>
<i>General Fund</i>		
County Engineer	1010-2910	175,536
<b>SUBTOTAL:</b>		<b>175,536</b>
<i>Outside General Fund</i>		
County Engineer Administration	2040-2920	7,425,000
County Engineer Projects	2041-2940	16,992,200
Storm Water Operations	2043-2970	932,205
Storm Water CIP	2044-2971	2,100,000
Sanitary Engineer	5010-0540	5,181,000
Water Capital Improvement and Debt	5021-0561	1,170,000
Water Line Projects	5022-0562	2,000,000
Water Resource Recovery Facility	5030-0550	2,736,178
Water Resource Recovery Capital Improvement and Debt	5031-0551	2,705,000
Water Resource Recovery Projects	5032-0553	5,000,000
Sewer Capital Improvement and Debt	5041-0571	1,021,000
Sewer Line Projects	5042-0572	1,000,000
Solid Waste	5050-0530	12,459,625
<b>SUBTOTAL:</b>		<b>60,722,208</b>
<b>TOTAL:</b>		<b>60,897,744</b>

**PROGRAM SUMMARY - HUMAN SERVICES**

<b>Department/Agency</b>	<b>Dept. No.</b>	<b>2018 Budget</b>
<i>General Fund</i>		
Veterans Service	1010-2600	1,793,814
<b>SUBTOTAL:</b>		<b>1,793,814</b>
<i>Outside General Fund</i>		
Job and Family Services	2010-2410	39,676,735
Children Services Board	2050-2110	47,324,786
Board of Developmental Disabilities	2180-1910	53,971,984
Community DD Residential Services	2181-1920	20,000,000
Family Council	2260-4710	197,587
Family Council Grants	2261-4711	5,346,440
Workforce Development Agency	2270-1431	7,489,864
<b>SUBTOTAL:</b>		<b>174,007,396</b>
<b>TOTAL:</b>		<b>175,801,210</b>

**PROGRAM SUMMARY - HEALTH**

<b>Department/Agency</b>	<b>Dept. No.</b>	<b>2017 Budget</b>
<i>General Fund</i>		
<b>SUBTOTAL:</b>		-
<i>Outside General Fund</i>		
Mental Health and Recovery Services	2020-5010	28,962,779
Canine Care and Control	2090-0610	2,411,827
<b>SUBTOTAL:</b>		<b>31,374,606</b>
<b>TOTAL:</b>		<b>31,374,606</b>

GENERAL GOVERNMENT LEGISLATIVE & EXECUTIVE



# J. General Government Legislative & Executive

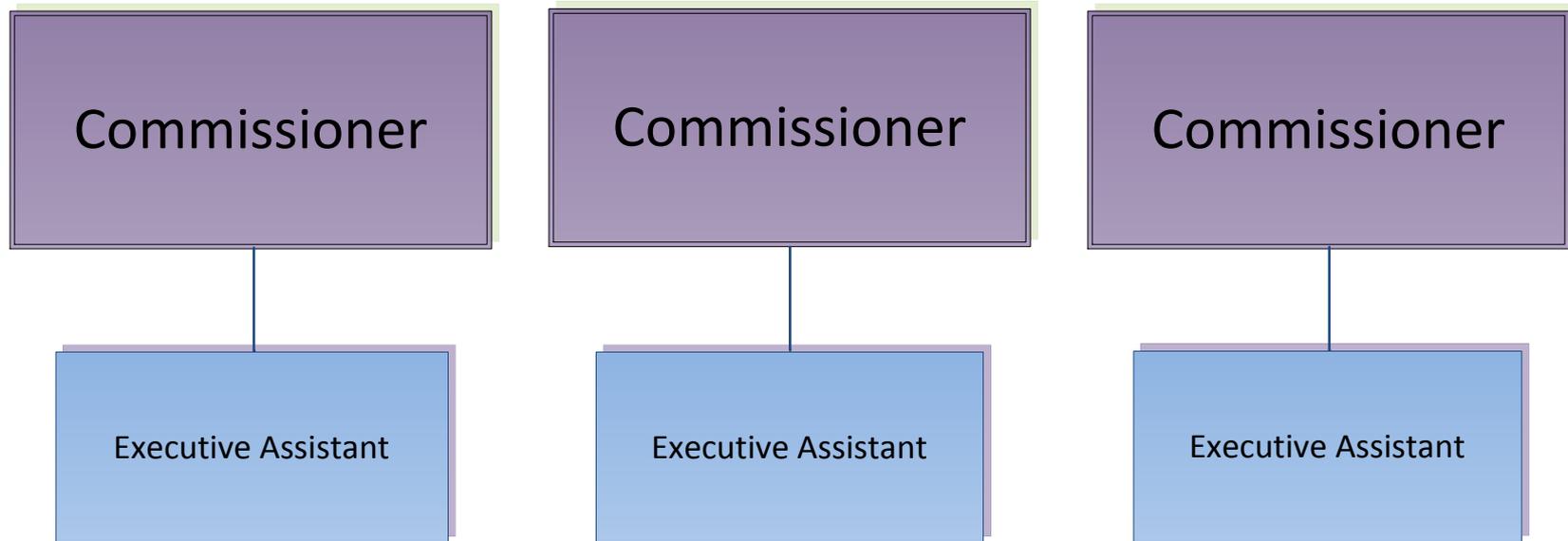
Board of County Commissioners' Departments  
Auditor Departments  
Treasurer Departments  
Recorder  
Clerk of Courts-Centralized Records  
Board of Elections

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# 2018 BUDGET



# Board of County Commissioners

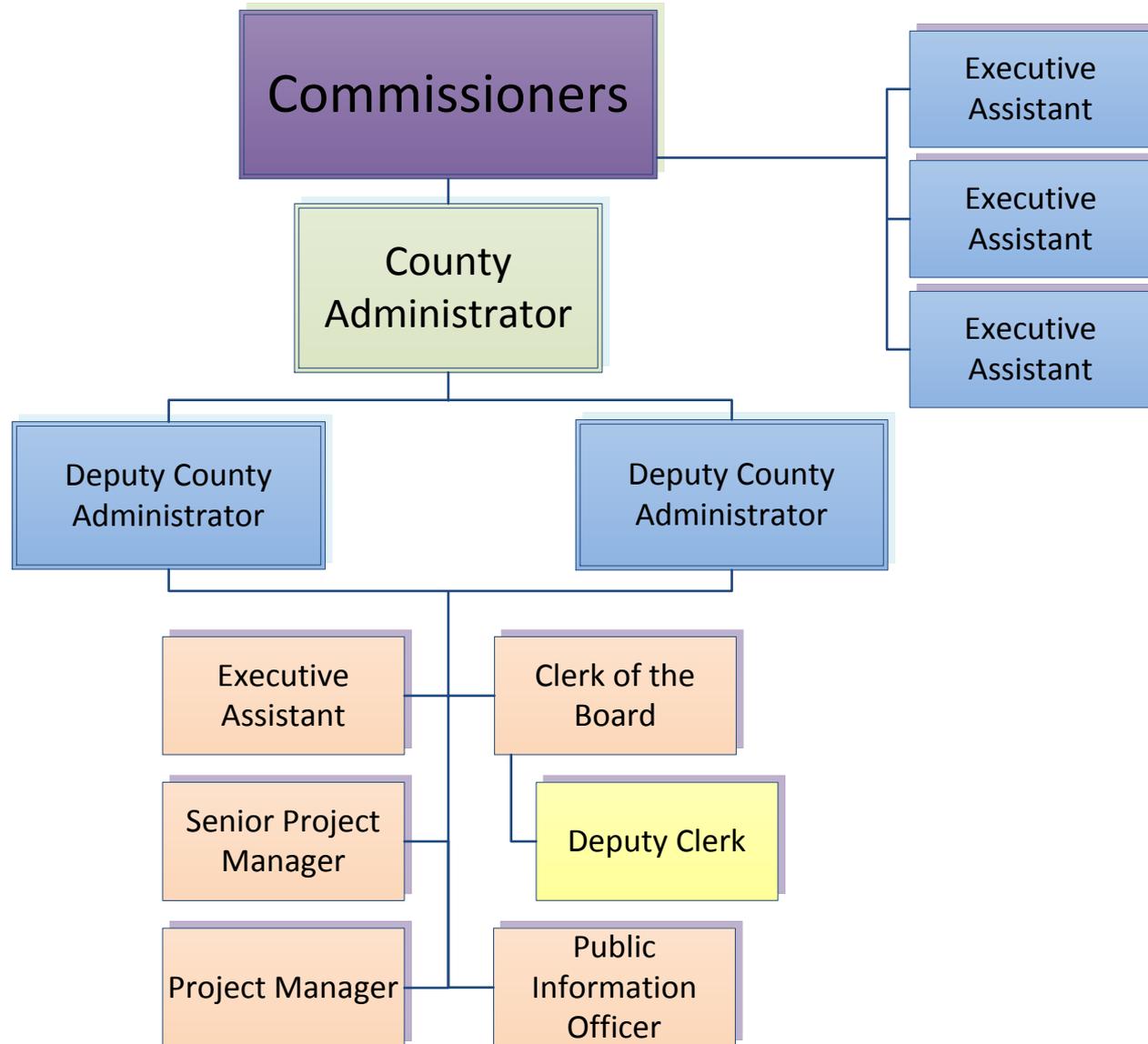


**Commissioners**  
**General Government - Legislative and Executive**  
**General**  
**1010-0300**

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

ADOPTED BUDGET BY CATEGORY:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	475,208	520,717	508,965	515,280	(5,437)	-1%
<b>CHARGES AND SERVICES:</b>	27,635	22,040	13,619	17,940	(4,100)	-19%
<b>MATERIALS AND SUPPLIES:</b>	1,630	2,180	2,677	3,500	1,320	61%
<b>OPERATING EXPENSES:</b>	34,318	24,420	24,997	31,720	7,300	30%
<b>MISCELLANEOUS:</b>	-	5,000	403	-	(5,000)	-100%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	5,957	7,300	1,083	-	(7,300)	-100%
<b>TOTAL:</b>	<b>\$544,747</b>	<b>\$581,657</b>	<b>\$551,743</b>	<b>\$568,440</b>	<b>(13,217)</b>	<b>-2%</b>
<b>FULL TIME POSITIONS:</b>				<b>6.00</b>		
<b>PART TIME POSITIONS:</b>				<b>0.00</b>		

# Lucas County Administration



**County Administrator**  
**General Government - Legislative and Executive**  
**General Fund**

**1010-0400**

<b>ADOPTED BUDGET BY CATEGORY:</b>	<b>2016 ACTUAL</b>	<b>2017 BUDGET</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2017-2018 INC/(DEC)</b>	<b>PERCENT INC/(DEC)</b>
<b>PERSONAL SERVICES:</b>	581,321	627,856	553,102	581,120	(46,736)	-7%
<b>CHARGES AND SERVICES:</b>	40,286	38,800	51,189	55,800	17,000	44%
<b>MATERIALS AND SUPPLIES:</b>	4,240	3,550	8,963	12,500	8,950	252%
<b>OPERATING EXPENSES</b>	12,090	24,725	19,628	27,300	2,575	10%
<b>MISCELLANEOUS</b>	-	5,000	-	5,000	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	27,677	18,800	5,769	5,000	(13,800)	-73%
<b>TOTAL:</b>	<b>\$665,616</b>	<b>\$718,731</b>	<b>\$638,650</b>	<b>\$686,720</b>	<b>(\$32,011)</b>	<b>-4%</b>

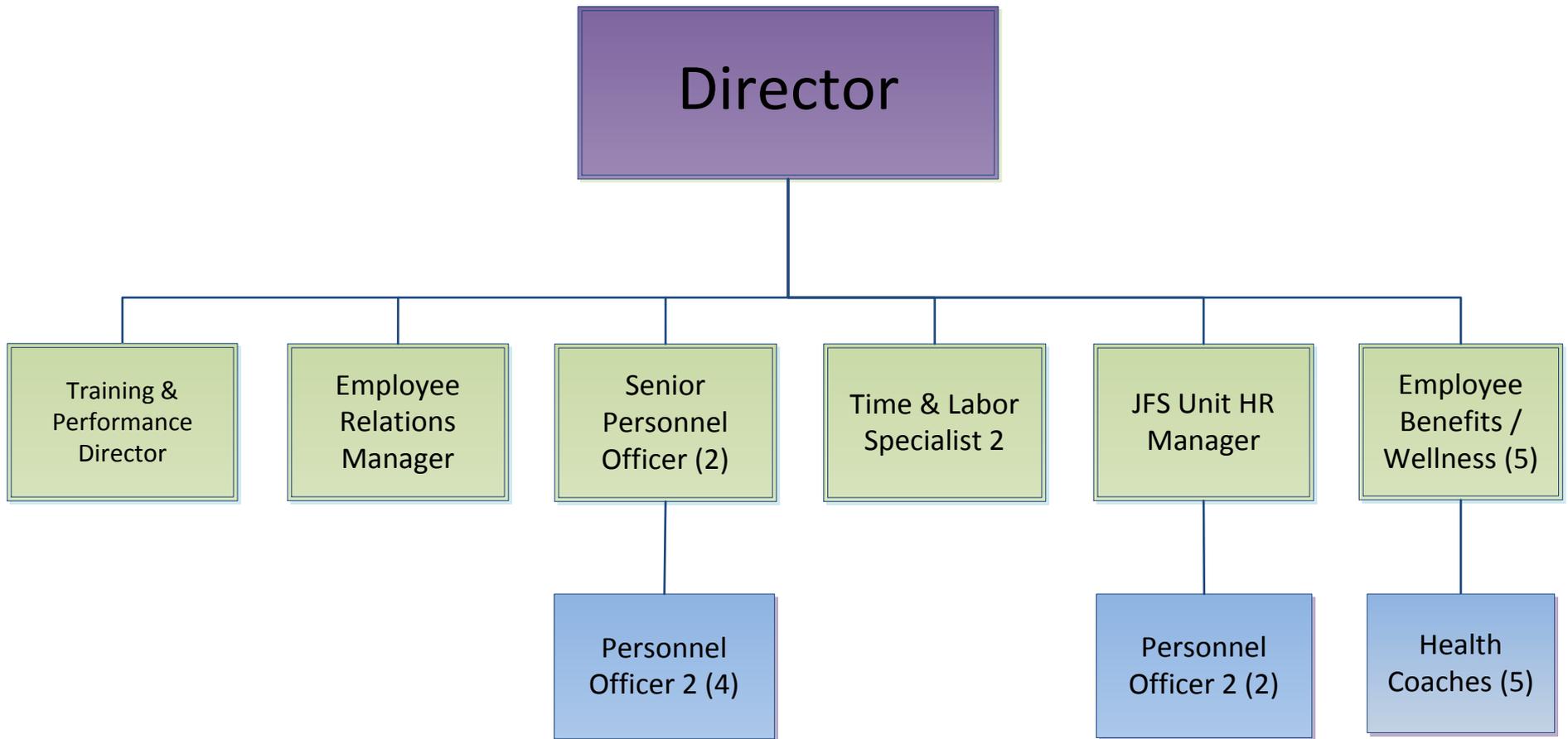
*FULL TIME POSITIONS:*

*6.55*

*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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	907,610	741,204	1,015,964	756,588	15,384	2%
CHARGES AND SERVICES:	8,625	6,000	10,539	6,000	-	0%
MATERIALS AND SUPPLIES:	17,240	8,000	8,115	11,000	3,000	38%
OPERATING EXPENSES:	8,810	29,500	8,621	29,500	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	32,037	14,000	59,059	14,000	-	-
<b>TOTAL:</b>	<b>\$974,323</b>	<b>\$798,704</b>	<b>\$1,102,299</b>	<b>\$817,088</b>	<b>\$18,384</b>	<b>2%</b>
<i>FULL TIME POSITIONS:</i>				<i>9.00</i>		
<i>PART TIME POSITIONS:</i>				<i>0.00</i>		

**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**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	\$8,689,621	\$10,259,947	\$10,259,947	\$9,198,899	\$6,686,012	\$5,135,591	\$3,558,590	\$1,954,212
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	3,153,088	4,078,281	4,078,281	4,465,725				
<b>BEGINNING BALANCE</b>	5,536,533	6,181,666	6,181,666	4,733,174	6,686,012	5,135,591	3,558,590	1,954,212
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	27,563,225	27,538,064	27,116,363	27,248,759	29,088,562	29,961,219	30,860,055	31,785,857
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	525	-	-	-	-	-	-	-
INVESTMENT INCOME	125,707	90,000	167,575	120,000	120,000	120,000	120,000	120,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON-OPERATING TRANSFER-IN	99,057	50,000	83,068	50,000	50,000	50,000	50,000	50,000
<b>TOTAL REVENUES</b>	<b>27,788,514</b>	<b>27,678,064</b>	<b>27,367,007</b>	<b>27,418,759</b>	<b>29,258,562</b>	<b>30,131,219</b>	<b>31,030,055</b>	<b>31,955,857</b>
<b>TOTAL AVAILABLE</b>	<b>\$36,478,136</b>	<b>\$37,938,011</b>	<b>\$37,626,954</b>	<b>\$36,617,658</b>	<b>\$35,944,574</b>	<b>\$35,266,810</b>	<b>\$34,588,645</b>	<b>\$33,910,069</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	361,213	407,828	402,805	420,155	427,924	427,924	427,924	427,924
CHARGES AND SERVICES	2,282,413	2,435,595	2,203,862	2,153,070	2,203,774	2,259,579	2,317,059	2,376,263
MATERIALS AND SUPPLIES	16,222	15,300	18,227	15,300	15,300	15,300	15,300	15,300
OPERATING EXPENSES*	23,552,645	26,108,199	25,796,136	27,321,620	28,140,320	28,983,581	29,852,140	30,746,755
MISCELLANEOUS	-	1,000	-	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY AND EQUIPMENT	5,697	20,000	7,025	20,500	20,665	20,835	21,010	21,190
<b>TOTAL EXPENSES</b>	<b>26,218,189</b>	<b>28,987,922</b>	<b>28,428,055</b>	<b>29,931,645</b>	<b>30,808,983</b>	<b>31,708,219</b>	<b>32,634,433</b>	<b>33,588,433</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$10,259,947</b>	<b>\$8,950,089</b>	<b>\$9,198,899</b>	<b>\$6,686,012</b>	<b>\$5,135,591</b>	<b>\$3,558,590</b>	<b>\$1,954,212</b>	<b>\$321,636</b>

*FULL TIME POSITIONS:*

*5.00*

*PART TIME POSITIONS:*

*0.00*

**SELF-FUNDED DENTAL INSURANCE**  
**General Government - Legislative and Executive**  
**Internal Service Fund**  
**6050-3240**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$862,767</b>	<b>\$1,468,733</b>	<b>\$1,468,733</b>	<b>\$2,003,936</b>	<b>\$2,327,855</b>	<b>\$2,741,099</b>	<b>\$3,166,739</b>	<b>\$3,605,149</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>1,019,856</b>	<b>451,067</b>	<b>451,067</b>	<b>501,348</b>				
<b>BEGINNING BALANCE</b>	<b>(157,089)</b>	<b>1,017,666</b>	<b>1,017,666</b>	<b>1,502,589</b>	<b>2,327,855</b>	<b>2,741,099</b>	<b>3,166,739</b>	<b>3,605,149</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,615,299	2,604,858	2,589,973	2,576,264	2,733,158	2,815,153	2,899,608	2,986,596
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS NON OPERATING	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,615,299</b>	<b>2,604,858</b>	<b>2,589,973</b>	<b>2,576,264</b>	<b>2,733,158</b>	<b>2,815,153</b>	<b>2,899,608</b>	<b>2,986,596</b>
<b>TOTAL AVAILABLE</b>	<b>\$3,478,065</b>	<b>\$4,073,591</b>	<b>\$4,058,706</b>	<b>\$4,580,200</b>	<b>\$5,061,014</b>	<b>\$5,556,252</b>	<b>\$6,066,347</b>	<b>\$6,591,745</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	75,400	55,000	701,139	72,345	74,515	76,751	79,053	81,425
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	1,933,932	2,180,000	1,353,630	2,180,000	2,245,400	2,312,762	2,382,145	2,453,609
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>2,009,333</b>	<b>2,235,000</b>	<b>2,054,769</b>	<b>2,252,345</b>	<b>2,319,915</b>	<b>2,389,513</b>	<b>2,461,198</b>	<b>2,535,034</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$1,468,733</b>	<b>\$1,838,591</b>	<b>\$2,003,936</b>	<b>\$2,327,855</b>	<b>\$2,741,099</b>	<b>\$3,166,739</b>	<b>\$3,605,149</b>	<b>\$4,056,711</b>

**SELF-FUNDED PRESCRIPTION DRUG**  
**General Government - Legislative and Executive**  
**Internal Service Fund**  
**6080-3250**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$2,269,576</b>	<b>\$2,116,701</b>	<b>\$2,116,701</b>	<b>\$3,079,926</b>	<b>\$3,254,606</b>	<b>\$3,404,526</b>	<b>\$3,528,944</b>	<b>\$3,627,095</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>874,150</b>	<b>641,625</b>	<b>641,625</b>	<b>410,658</b>				
<b>BEGINNING BALANCE</b>	<b>1,395,426</b>	<b>1,475,076</b>	<b>1,475,076</b>	<b>2,669,268</b>	<b>3,254,606</b>	<b>3,404,526</b>	<b>3,528,944</b>	<b>3,627,095</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICE	8,268,339	8,238,766	8,180,869	8,384,680	8,636,220	8,895,307	9,162,166	9,437,031
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	424,729	300,000	1,513,323	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
NON OPERATING	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>8,693,068</b>	<b>8,538,766</b>	<b>9,694,192</b>	<b>9,384,680</b>	<b>9,636,220</b>	<b>9,895,307</b>	<b>10,162,166</b>	<b>10,437,031</b>
<b>TOTAL AVAILABLE</b>	<b>\$10,962,644</b>	<b>\$10,655,467</b>	<b>\$11,810,893</b>	<b>\$12,464,606</b>	<b>\$12,890,826</b>	<b>\$13,299,833</b>	<b>\$13,691,110</b>	<b>\$14,064,126</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	194,046	210,000	204,461	210,000	216,300	222,789	229,473	236,357
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	8,651,897	8,290,000	8,526,506	9,000,000	9,270,000	9,548,100	9,834,543	10,129,579
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPTIAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>8,845,943</b>	<b>8,500,000</b>	<b>8,730,968</b>	<b>9,210,000</b>	<b>9,486,300</b>	<b>9,770,889</b>	<b>10,064,016</b>	<b>10,365,936</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$2,116,701</b>	<b>\$2,155,467</b>	<b>\$3,079,926</b>	<b>\$3,254,606</b>	<b>\$3,404,526</b>	<b>\$3,528,944</b>	<b>\$3,627,095</b>	<b>\$3,698,190</b>

**SELF-FUNDED WORKERS COMPENSATION  
6070-3230**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$10,157,055</b>	<b>\$7,031,742</b>	<b>\$7,031,742</b>	<b>\$7,109,315</b>	<b>\$6,573,137</b>	<b>\$6,194,607</b>	<b>\$5,861,472</b>	<b>\$5,604,582</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>-</b>	<b>871</b>	<b>871</b>	<b>1,233</b>				
<b>BEGINNING BALANCE</b>	<b>10,157,055</b>	<b>7,030,871</b>	<b>7,030,871</b>	<b>7,108,083</b>	<b>6,573,137</b>	<b>6,194,607</b>	<b>5,861,472</b>	<b>5,604,582</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,457,783	2,200,000	2,506,001	2,200,000	2,250,000	2,200,000	2,275,000	2,250,000
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	459,134	-	-	-	-	-
NON OPERATING/REFUNDS	-	-	317	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,457,783</b>	<b>2,200,000</b>	<b>2,965,451</b>	<b>2,200,000</b>	<b>2,250,000</b>	<b>2,200,000</b>	<b>2,275,000</b>	<b>2,250,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$12,614,838</b>	<b>\$9,231,742</b>	<b>\$9,997,193</b>	<b>\$9,309,315</b>	<b>\$8,823,137</b>	<b>\$8,394,607</b>	<b>\$8,136,472</b>	<b>\$7,854,582</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	97,612	104,877	109,285	120,973	121,875	121,995	122,200	122,300
CHARGES AND SERVICES	96,951	100,000	109,054	110,000	102,000	105,000	105,000	110,000
LEGAL SYSTEM	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	180	550	644	650	550	550	550	550
OPERATING EXPENSES	5,388,020	2,753,980	2,666,000	2,504,055	2,404,105	2,304,090	2,304,140	2,304,125
MISCELLANEOUS	-	1,000	-	500	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	334	1,000	2,893	-	-	1,500	-	-
<b>TOTAL EXPENSES</b>	<b>5,583,096</b>	<b>2,961,407</b>	<b>2,887,877</b>	<b>2,736,178</b>	<b>2,628,530</b>	<b>2,533,135</b>	<b>2,531,890</b>	<b>2,536,975</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$7,031,742</b>	<b>\$6,270,335</b>	<b>\$7,109,315</b>	<b>\$6,573,137</b>	<b>\$6,194,607</b>	<b>\$5,861,472</b>	<b>\$5,604,582</b>	<b>\$5,317,607</b>

*FULL TIME POSITIONS:*

*1.41*

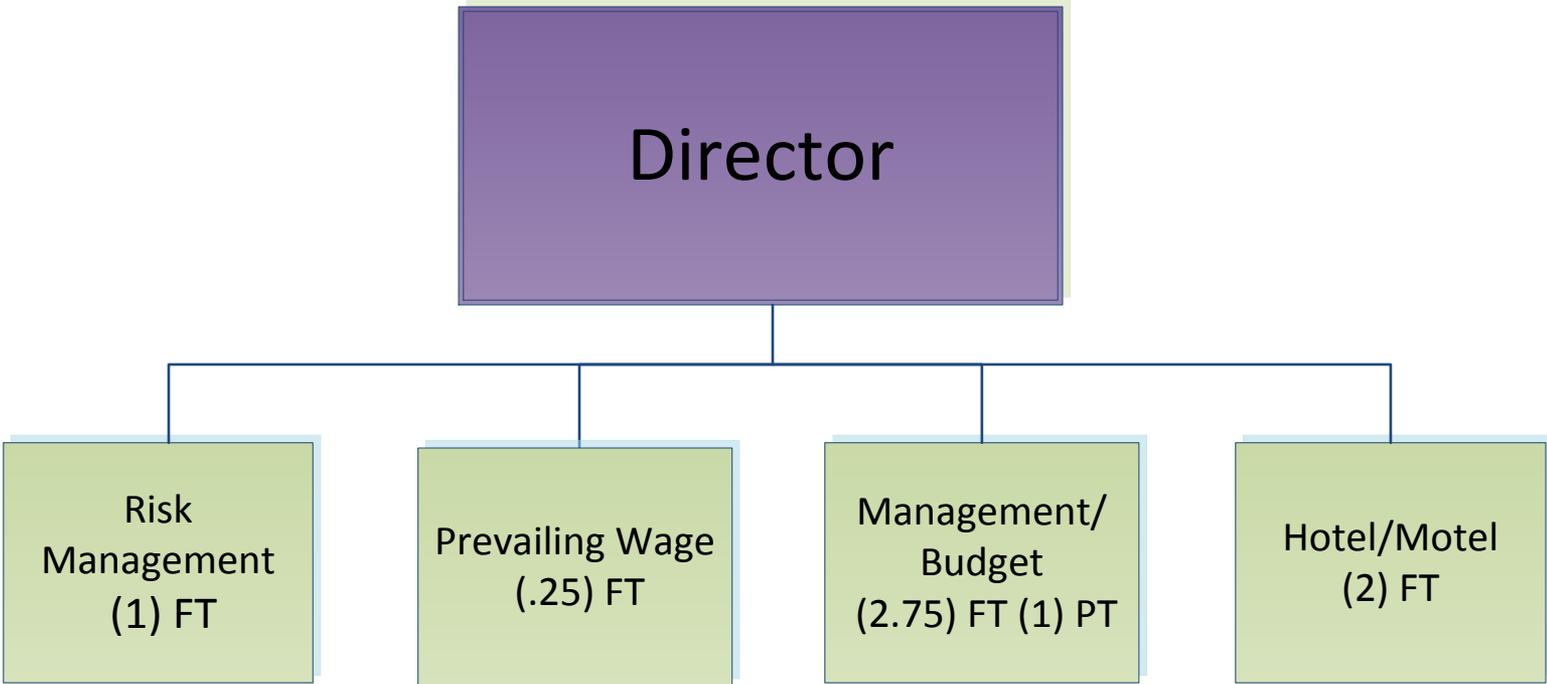
*PART TIME POSITIONS:*

*0.00*

# 2018 BUDGET



# 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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	234,774	279,901	264,718	254,264	(25,637)	-9%
<b>CHARGES AND SERVICES:</b>	-	-	37	-	-	0%
<b>MATERIALS AND SUPPLIES:</b>	1,395	2,380	2,041	2,380	-	0%
<b>OPERATING EXPENSES:</b>	11,458	20,800	41,519	20,800	-	0%
<b>MISCELLANEOUS:</b>	-	1,000	329	790	(210)	-21%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	1,002	-	3,127	-	-	0%
<b>TOTAL:</b>	<b>\$248,629</b>	<b>\$304,081</b>	<b>\$311,771</b>	<b>\$278,234</b>	<b>(25,847)</b>	<b>-9%</b>
<i>FULL TIME POSITIONS:</i>				<b>3.15</b>		
<i>PART TIME POSITIONS:</i>				<b>1.00</b>		

**GOALS:**

Receive the GFOA Distinguished Budget Presentation Award Program for the 2018 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 2019 Budget before January 1, 2019.

Begin work on new ERP System.

Begin work on Performance Based Budgeting.

## HOTEL LODGING TAX 2100-1730

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
ENDING BALANCE	\$2,678,907	\$3,041,109	\$3,041,109	\$3,627,171	\$3,176,202	\$3,025,233	\$2,874,264	\$2,723,295
LESS PRIOR YEAR ENCUMBRANCES	-	-	-	1,200				
BEGINNING BALANCE	\$2,678,907	\$3,041,109	\$3,041,109	\$3,625,971	\$3,176,202	\$3,025,233	\$2,874,264	\$2,723,295
<b>REVENUES:</b>								
TAXES	6,555,666	6,400,000	6,514,433	6,600,000	6,600,000	6,600,000	6,600,000	6,600,000
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
MISCELLANEOUS	7	-	-	-	-	-	-	-
NON-OPERATING REVENUE	-	-	343	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>6,555,673</b>	<b>6,400,000</b>	<b>6,514,776</b>	<b>6,600,000</b>	<b>6,600,000</b>	<b>6,600,000</b>	<b>6,600,000</b>	<b>6,600,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$9,234,579</b>	<b>\$9,441,109</b>	<b>\$9,555,886</b>	<b>\$10,227,171</b>	<b>\$9,776,202</b>	<b>\$9,625,233</b>	<b>\$9,474,264</b>	<b>\$9,323,295</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	87,029	81,785	84,504	178,426	178,426	178,426	178,426	178,426
CHARGES AND SERVICES	6,102,704	6,144,146	2,756,229	6,856,373	6,556,373	6,556,373	6,556,373	6,556,373
MATERIALS AND SUPPLIES	379	1,600	871	3,100	3,100	3,100	3,100	3,100
OPERATING EXPENSES	3,024	3,975	5,911	8,070	8,070	8,070	8,070	8,070
MISCELLANEOUS	-	-	-	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY AND EQUIPMENT	334	-	1,793	-	-	-	-	-
NON-OPERATING			3,079,408					
<b>TOTAL EXPENSES</b>	<b>6,193,470</b>	<b>6,231,506</b>	<b>5,928,715</b>	<b>7,050,969</b>	<b>6,750,969</b>	<b>6,750,969</b>	<b>6,750,969</b>	<b>6,750,969</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$3,041,109</b>	<b>\$3,209,603</b>	<b>\$3,627,171</b>	<b>\$3,176,202</b>	<b>\$3,025,233</b>	<b>\$2,874,264</b>	<b>\$2,723,295</b>	<b>\$2,572,326</b>

*FULL TIME POSITIONS:*

2.00

*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.

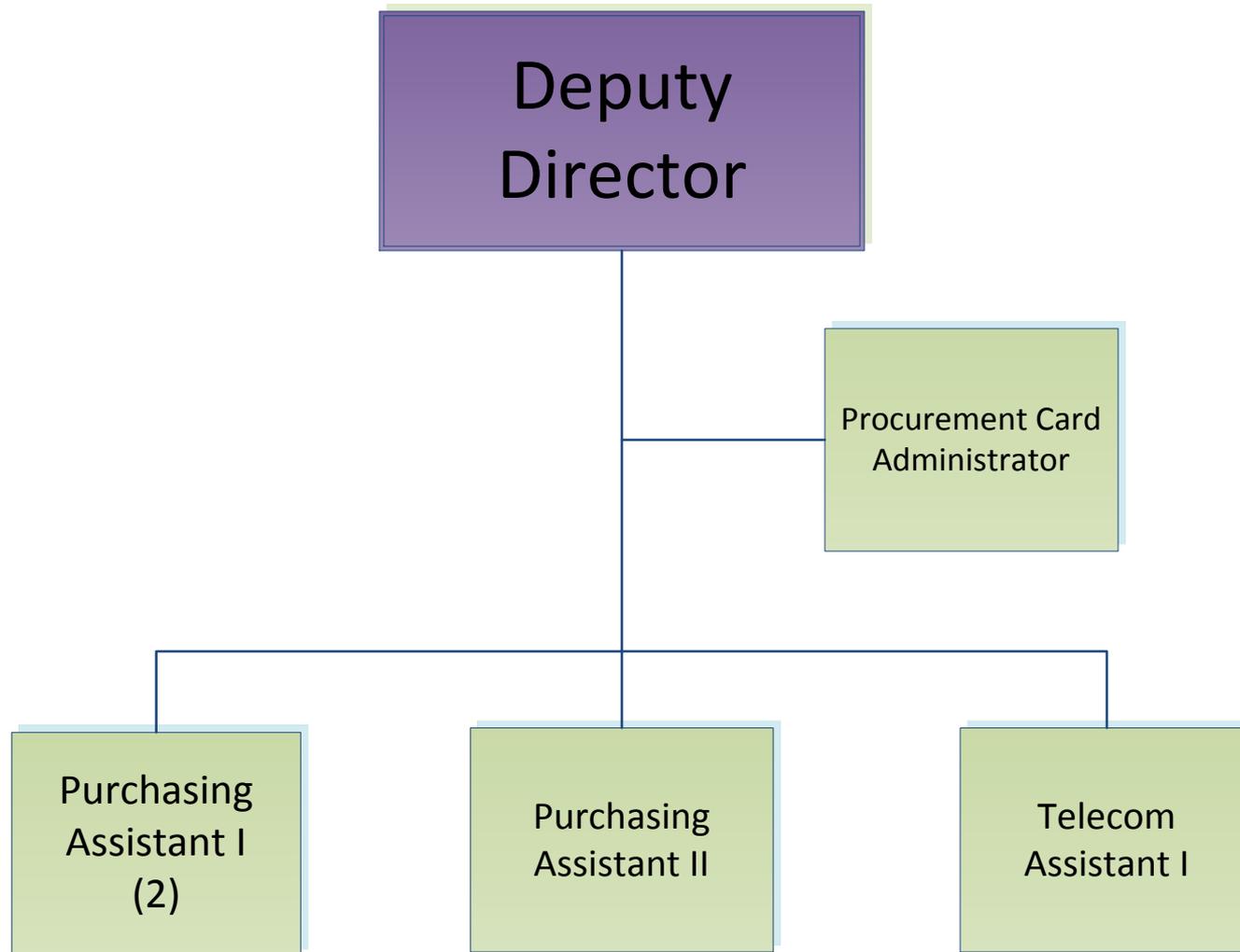
**RISK RETENTION INSURANCE FUND**  
**General Government - Legislative and Executive**  
**Internal Service Fund**  
**6060-3210**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$10,831,942</b>	<b>\$11,360,970</b>	<b>\$11,360,970</b>	<b>\$11,427,071</b>	<b>\$11,845,409</b>	<b>\$11,041,358</b>	<b>\$10,225,776</b>	<b>\$9,386,694</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>206,027</b>	<b>162,351</b>	<b>162,351</b>	<b>144,051</b>				
<b>BEGINNING BALANCE</b>	<b>10,625,915</b>	<b>11,198,619</b>	<b>11,198,619</b>	<b>11,283,020</b>	<b>11,845,409</b>	<b>11,041,358</b>	<b>10,225,776</b>	<b>9,386,694</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	1,932,943	2,000,000	1,895,364	2,000,000	816,000	816,000	816,000	816,000
NON OPERATING	-	-	388	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,932,943</b>	<b>2,000,000</b>	<b>1,895,751</b>	<b>2,000,000</b>	<b>816,000</b>	<b>816,000</b>	<b>816,000</b>	<b>816,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$12,764,886</b>	<b>\$13,360,970</b>	<b>\$13,256,722</b>	<b>\$13,427,071</b>	<b>\$12,661,409</b>	<b>\$11,857,358</b>	<b>\$11,041,776</b>	<b>\$10,202,694</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	102,219	102,698	101,850	104,112	93,701	93,732	93,732	93,732
CHARGES AND SERVICES	164,036	201,100	70,263	180,100	180,000	180,000	180,000	180,000
MATERIALS AND SUPPLIES	251	700	1,225	1,250	350	350	350	375
OPERATING EXPENSES	1,137,075	1,391,000	1,654,217	1,296,200	1,346,000	1,356,000	1,381,000	1,381,000
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	334	-	2,096	-	-	1,500	-	-
<b>TOTAL EXPENSES</b>	<b>1,403,915</b>	<b>1,695,498</b>	<b>1,829,651</b>	<b>1,581,662</b>	<b>1,620,051</b>	<b>1,631,582</b>	<b>1,655,082</b>	<b>1,655,107</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$11,360,970</b>	<b>\$11,665,472</b>	<b>\$11,427,071</b>	<b>\$11,845,409</b>	<b>\$11,041,358</b>	<b>\$10,225,776</b>	<b>\$9,386,694</b>	<b>\$8,547,587</b>

*FULL TIME POSITIONS:*  
*PART TIME POSITIONS:*

*1.06*  
*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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	183,695	234,392	205,499	272,528	38,136	16%
<b>CHARGES AND SERVICES:</b>	-	500	1,741	25,500	25,000	5000%
<b>MATERIALS AND SUPPLIES:</b>	2,344	3,250	1,563	3,000	(250)	-8%
<b>OPERATING EXPENSES:</b>	2,201	7,620	5,564	9,600	1,980	26%
<b>MISCELLANEOUS:</b>	5	1,000	-	1,000	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	1,423	4,000	2,123	4,000	-	0%
<b>TOTAL:</b>	<b>\$189,668</b>	<b>\$250,762</b>	<b>\$216,491</b>	<b>\$315,628</b>	<b>\$64,866</b>	<b>26%</b>

*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.

	2016	2017	2017	2018	2019	2020	2021	2022
	ACTUAL	BUDGET	ACTUAL	BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
<b>ENDING BALANCE</b>	<b>\$70,989</b>	<b>\$72,289</b>	<b>\$72,289</b>	<b>\$148,510</b>	<b>\$147,862</b>	<b>\$147,214</b>	<b>\$146,566</b>	<b>\$145,918</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>5,772</b>	<b>13,604</b>	<b>13,604</b>	<b>7,372</b>				
<b>BEGINNING BALANCE</b>	<b>65,217</b>	<b>58,684</b>	<b>58,684</b>	<b>141,138</b>	<b>147,862</b>	<b>147,214</b>	<b>146,566</b>	<b>145,918</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	410,690	416,800	359,441	459,100	459,100	459,100	459,100	459,100
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON-OPERATING	-	65,000	103	65,000	65,000	65,000	65,000	65,000
<b>TOTAL REVENUES</b>	<b>410,690</b>	<b>481,800</b>	<b>359,543</b>	<b>524,100</b>	<b>524,100</b>	<b>524,100</b>	<b>524,100</b>	<b>524,100</b>
<b>TOTAL AVAILABLE</b>	<b>\$481,679</b>	<b>\$554,089</b>	<b>\$431,832</b>	<b>\$672,610</b>	<b>\$671,962</b>	<b>\$671,314</b>	<b>\$670,666</b>	<b>\$670,018</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	32,114	32,892	25,279	33,668	33,668	33,668	33,668	33,668
CHARGES AND SERVICES	15,182	14,500	10,967	13,200	13,200	13,200	13,200	13,200
MATERIALS AND SUPPLIES	360,495	416,050	246,481	474,800	474,800	474,800	474,800	474,800
OPERATING EXPENSES	794	1,825	595	2,080	2,080	2,080	2,080	2,080
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	805	1,000	-	1,000	1,000	1,000	1,000	1,000
<b>TOTAL EXPENSES</b>	<b>409,390</b>	<b>466,267</b>	<b>283,322</b>	<b>524,748</b>	<b>524,748</b>	<b>524,748</b>	<b>524,748</b>	<b>524,748</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$72,289</b>	<b>\$87,822</b>	<b>\$148,510</b>	<b>\$147,862</b>	<b>\$147,214</b>	<b>\$146,566</b>	<b>\$145,918</b>	<b>\$145,270</b>

*FULL TIME POSITIONS:* 0.50  
*PART TIME POSITIONS:* 0.00

\* Central Supply may need a transfer from the General Fund at the end of 2018 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.

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$3,004,459</b>	<b>\$3,348,177</b>	<b>\$3,348,177</b>	<b>\$3,343,974</b>	<b>\$3,539,224</b>	<b>\$3,734,474</b>	<b>\$3,929,724</b>	<b>\$4,124,974</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>-</b>	<b>908</b>	<b>908</b>	<b>41,556</b>				
<b>BEGINNING BALANCE</b>	<b>3,004,459</b>	<b>3,347,269</b>	<b>3,347,269</b>	<b>3,302,418</b>	<b>3,539,224</b>	<b>3,734,474</b>	<b>3,929,724</b>	<b>4,124,974</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	984,904	965,000	726,450	965,000	965,000	965,000	965,000	965,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING	-	-	386	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>984,904</b>	<b>965,000</b>	<b>726,837</b>	<b>965,000</b>	<b>965,000</b>	<b>965,000</b>	<b>965,000</b>	<b>965,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$3,989,363</b>	<b>\$4,313,177</b>	<b>\$4,075,013</b>	<b>\$4,308,974</b>	<b>\$4,504,224</b>	<b>\$4,699,474</b>	<b>\$4,894,724</b>	<b>\$5,089,974</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	87,941	135,998	113,424	90,750	90,750	90,750	90,750	90,750
CHARGES AND SERVICES	19,728	23,800	137,764	126,800	126,800	126,800	126,800	126,800
MATERIAL AND SUPPLIES	414	700	-	700	700	700	700	700
OPERATING EXPENSES	522,345	501,300	454,844	518,500	518,500	518,500	518,500	518,500
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	10,758	16,000	25,007	33,000	33,000	33,000	33,000	33,000
<b>TOTAL EXPENSES</b>	<b>641,187</b>	<b>677,798</b>	<b>731,039</b>	<b>769,750</b>	<b>769,750</b>	<b>769,750</b>	<b>769,750</b>	<b>769,750</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$3,348,177</b>	<b>\$3,635,379</b>	<b>\$3,343,974</b>	<b>\$3,539,224</b>	<b>\$3,734,474</b>	<b>\$3,929,724</b>	<b>\$4,124,974</b>	<b>\$4,320,224</b>

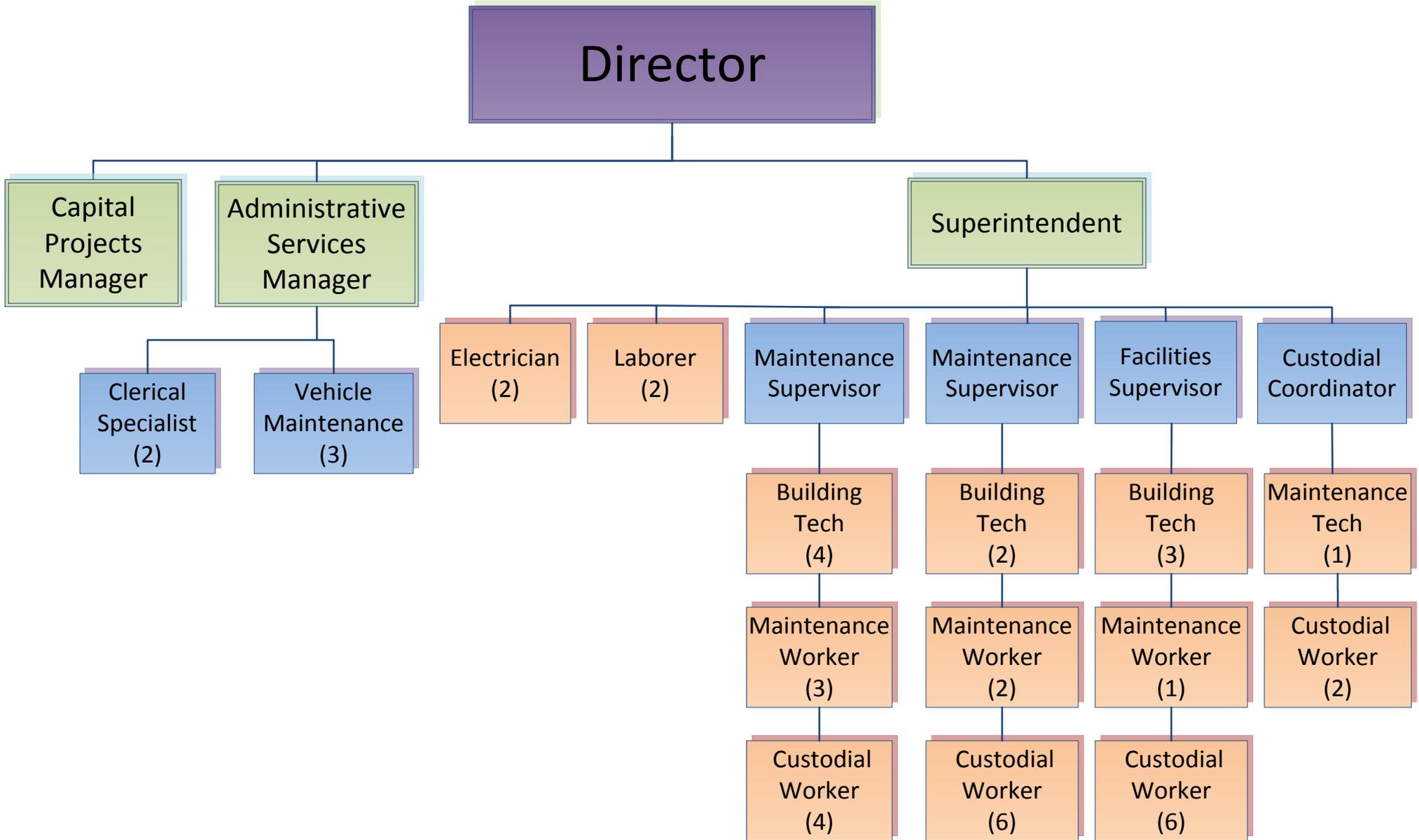
*FULL TIME POSITIONS:*

*1.00*

*PART TIME POSITIONS:*

*0.00*

# Facilities



**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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	1,972,059	2,353,205	2,179,909	2,395,300	42,095	2%
<b>CHARGES AND SERVICES:</b>	901,179	904,245	1,092,649	1,011,000	106,755	12%
<b>MATERIALS AND SUPPLIES:</b>	301,896	363,070	312,884	337,015	(26,055)	-7%
<b>OPERATING EXPENSES:</b>	107,863	184,900	33,890	91,232	(93,668)	-51%
<b>MISCELLANEOUS:</b>	238	50	16	50	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	130,721	84,570	136,675	67,620	(16,950)	-20%
<b>TOTAL:</b>	<b>\$3,413,956</b>	<b>\$3,890,040</b>	<b>\$3,756,023</b>	<b>\$3,902,217</b>	<b>\$12,177</b>	<b>0%</b>
<i>FULL TIME POSITIONS:</i>				<i>43.00</i>		
<i>PART TIME POSITIONS:</i>				<i>0.00</i>		

**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.

Operate the Lucas County Fleet garage in a cost effective manner that will not rely on subsidized increases to cover the operating cost.

**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.

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$110,880</b>	<b>\$189,763</b>	<b>\$189,763</b>	<b>\$192,058</b>	<b>\$192,558</b>	<b>\$193,058</b>	<b>\$193,558</b>	<b>\$194,058</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>27,308</b>	<b>69,132</b>	<b>69,132</b>	<b>28,623</b>				
<b>BEGINNING BALANCE</b>	<b>83,572</b>	<b>120,631</b>	<b>120,631</b>	<b>163,436</b>	<b>192,558</b>	<b>193,058</b>	<b>193,558</b>	<b>194,058</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	440,573	593,000	466,174	476,000	476,000	476,000	476,000	476,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	100	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	20	-	-	-	-	-	-
NON OPERATING*	175,125	70,094	120,834	224,214	224,214	224,214	224,214	224,214
<b>TOTAL REVENUES</b>	<b>615,698</b>	<b>663,214</b>	<b>587,008</b>	<b>700,214</b>	<b>700,214</b>	<b>700,214</b>	<b>700,214</b>	<b>700,214</b>
<b>TOTAL AVAILABLE</b>	<b>\$726,578</b>	<b>\$852,977</b>	<b>\$776,771</b>	<b>\$892,272</b>	<b>\$892,772</b>	<b>\$893,272</b>	<b>\$893,772</b>	<b>\$894,272</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	243,487	253,929	250,338	267,475	267,475	267,475	267,475	267,475
CHARGES AND SERVICES	6,793	12,500	8,276	52,500	52,500	52,500	52,500	52,500
MATERIALS AND SUPPLIES	271,462	374,010	304,082	336,000	336,000	336,000	336,000	336,000
OPERATING EXPENSES	6,400	11,625	6,432	9,200	9,200	9,200	9,200	9,200
MISCELLANEOUS	595	650	440	600	600	600	600	600
CAPITAL OUTLAY AND EQUIPMENT	8,079	10,500	15,144	33,939	33,939	33,939	33,939	33,939
<b>TOTAL EXPENSES</b>	<b>536,816</b>	<b>663,214</b>	<b>584,712</b>	<b>699,714</b>	<b>699,714</b>	<b>699,714</b>	<b>699,714</b>	<b>699,714</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$189,763</b>	<b>\$189,763</b>	<b>\$192,058</b>	<b>\$192,558</b>	<b>\$193,058</b>	<b>\$193,558</b>	<b>\$194,058</b>	<b>\$194,558</b>

*FULL TIME POSITIONS:*

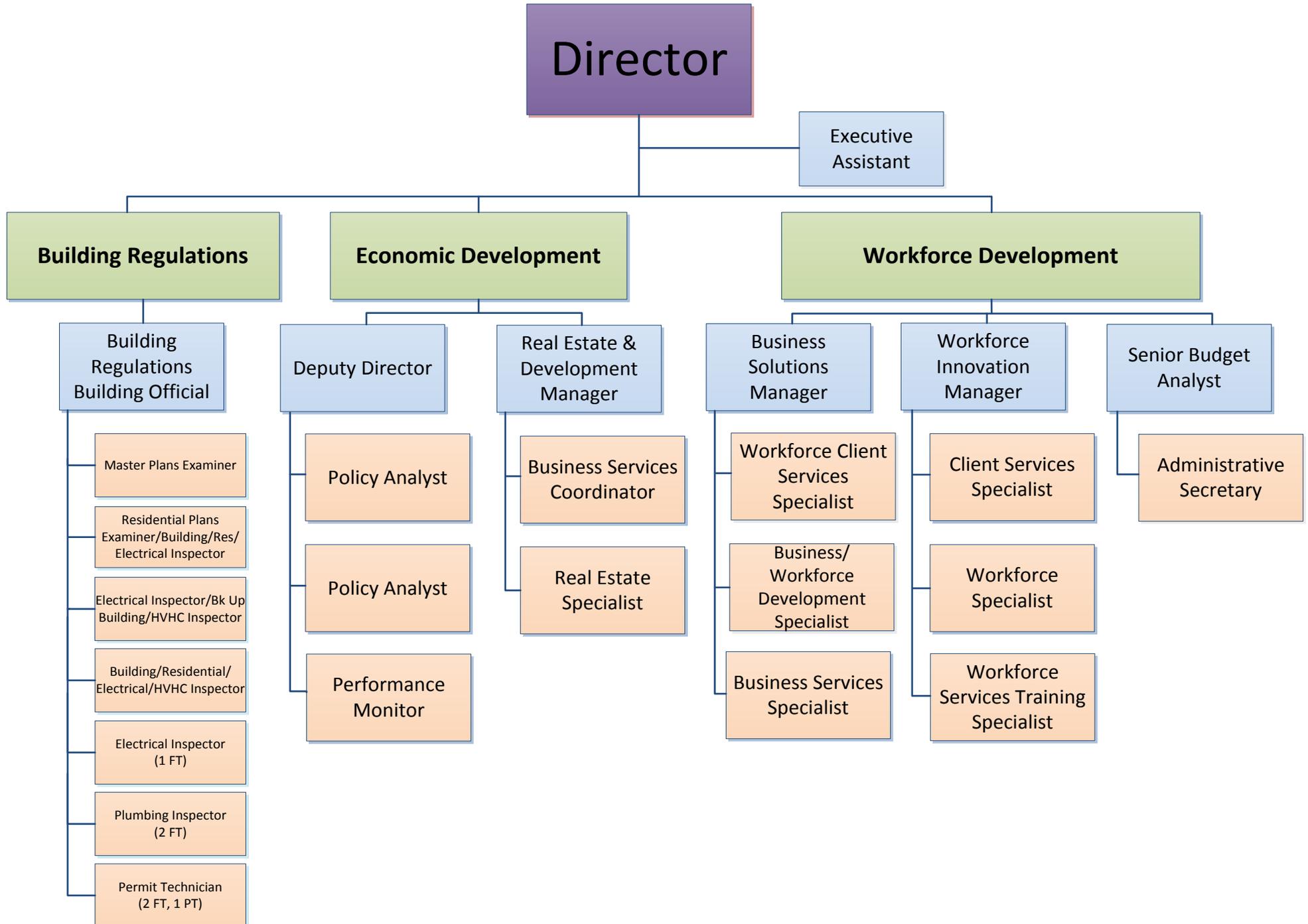
*3.00*

*PART TIME POSITIONS:*

*0.00*

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

# Lucas County Department of Planning & Development



**PLANNING & DEVELOPMENT**  
**General Government - Legislative and Executive**  
**Special Revenue**  
**2060-1410**

To ensure that Lucas County provides a comprehensive and productive environment for private/public partnerships, business opportunities, and job growth through a data-driven, results-oriented process and with a special emphasis on matching employers' needs with potential employees' skills.

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$1,061,656</b>	<b>\$426,316</b>	<b>\$426,316</b>	<b>\$356,138</b>	<b>\$359,056</b>	<b>\$359,056</b>	<b>\$359,056</b>	<b>\$359,056</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>5,621</b>	<b>38,724</b>	<b>38,724</b>	<b>1,703</b>				
<b>BEGINNING BALANCE</b>	<b>1,056,035</b>	<b>387,592</b>	<b>387,592</b>	<b>354,435</b>	<b>359,056</b>	<b>359,056</b>	<b>359,056</b>	<b>359,056</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	13,086	-	-	-	-	-
MISCELLANEOUS REVENUE	36,295	-	13,900	-	-	-	-	-
NON OPERATING	2,850,138	1,075,000	1,177,118	1,132,855	1,129,355	1,129,355	1,129,355	1,129,355
<b>TOTAL REVENUES</b>	<b>2,886,433</b>	<b>1,075,000</b>	<b>1,204,105</b>	<b>1,132,855</b>	<b>1,129,355</b>	<b>1,129,355</b>	<b>1,129,355</b>	<b>1,129,355</b>
<b>TOTAL AVAILABLE</b>	<b>\$3,948,089</b>	<b>\$1,501,316</b>	<b>\$1,630,421</b>	<b>\$1,488,993</b>	<b>\$1,488,411</b>	<b>\$1,488,411</b>	<b>\$1,488,411</b>	<b>\$1,488,411</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	726,480	740,611	746,342	786,900	789,818	789,818	789,818	789,818
CHARGES AND SERVICES	114,109	138,437	142,252	151,061	151,061	151,061	151,061	151,061
MATERIALS AND SUPPLIES	3,109	3,000	3,291	3,800	3,800	3,800	3,800	3,800
OPERATING EXPENSES	55,678	35,430	35,716	29,676	29,676	29,676	29,676	29,676
MISCELLANEOUS	2,619,781	150,000	345,858	153,500	150,000	150,000	150,000	150,000
CAPITAL OUTLAY AND EQUIPMENT	2,615	6,440	824	5,000	5,000	5,000	5,000	5,000
<b>TOTAL EXPENSES</b>	<b>3,521,773</b>	<b>1,073,918</b>	<b>1,274,283</b>	<b>1,129,937</b>	<b>1,129,355</b>	<b>1,129,355</b>	<b>1,129,355</b>	<b>1,129,355</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$426,316</b>	<b>\$427,398</b>	<b>\$356,138</b>	<b>\$359,056</b>	<b>\$359,056</b>	<b>\$359,056</b>	<b>\$359,056</b>	<b>\$359,056</b>

FULL TIME POSITIONS:

7.50

PART TIME POSITIONS:

0.00

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

**The mission of the Lucas County Building Regulations Department is to ensure the health, safety and welfare of the citizens of Lucas County through diligent enforcement of adopted codes pertaining to residential and commercial construction and flood damage prevention.**

**GOALS:**

Identify opportunities to reduce the quantity of commercial reviews for each project and thereby provide more timely commercial plan reviews.

Revise internal processes to be more transparent and streamlined.

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

## BUILDING REGULATIONS

2210-2710

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$508,631</b>	<b>\$384,616</b>	<b>\$384,616</b>	<b>\$306,181</b>	<b>\$883,694</b>	<b>\$1,401,725</b>	<b>\$2,031,025</b>	<b>\$2,475,279</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>7,426</b>	<b>1,148</b>	<b>1,148</b>	<b>9,628</b>				
<b>BEGINNING BALANCE</b>	<b>501,205</b>	<b>383,468</b>	<b>383,468</b>	<b>296,553</b>	<b>883,694</b>	<b>1,401,725</b>	<b>2,031,025</b>	<b>2,475,279</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,046,869	1,000,000	1,175,267	2,000,000	2,100,000	2,254,000	2,100,000	2,000,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	591	200,000	2,439	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,047,460</b>	<b>1,200,000</b>	<b>1,177,705</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>2,254,000</b>	<b>2,100,000</b>	<b>2,000,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$1,556,091</b>	<b>\$1,584,616</b>	<b>\$1,562,321</b>	<b>\$2,306,181</b>	<b>\$2,983,694</b>	<b>\$3,655,725</b>	<b>\$4,131,025</b>	<b>\$4,475,279</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	787,942	1,049,679	938,008	1,121,787	1,196,569	1,217,300	1,238,446	1,260,016
CHARGES FOR SERVICES	291,564	184,000	227,127	191,300	259,000	271,000	285,400	302,680
MATERIALS AND SUPPLIES	18,210	29,300	20,190	22,100	22,100	22,100	22,100	22,100
OPERATING EXPENSES	73,759	72,350	69,571	84,500	101,500	111,500	107,000	108,000
MISCELLANEOUS	-	500	64	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY AND EQUIPMENT	-	1,800	1,180	1,800	1,800	1,800	1,800	1,800
<b>TOTAL EXPENSES</b>	<b>1,171,475</b>	<b>1,337,629</b>	<b>1,256,140</b>	<b>1,422,487</b>	<b>1,581,969</b>	<b>1,624,700</b>	<b>1,655,746</b>	<b>1,695,596</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$384,616</b>	<b>\$246,987</b>	<b>\$306,181</b>	<b>\$883,694</b>	<b>\$1,401,725</b>	<b>\$2,031,025</b>	<b>\$2,475,279</b>	<b>\$2,779,683</b>

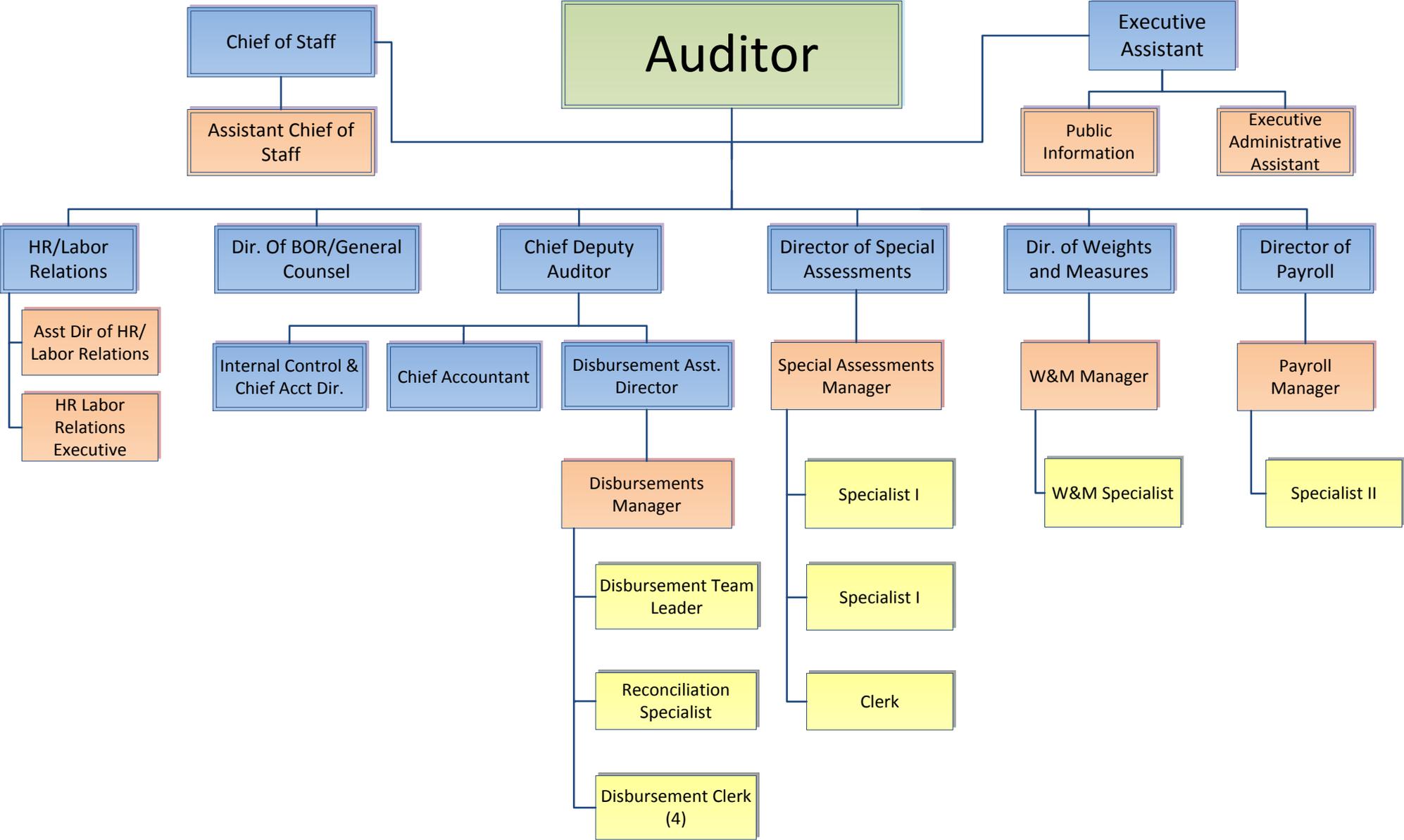
*FULL TIME POSITIONS:*

*10.50*

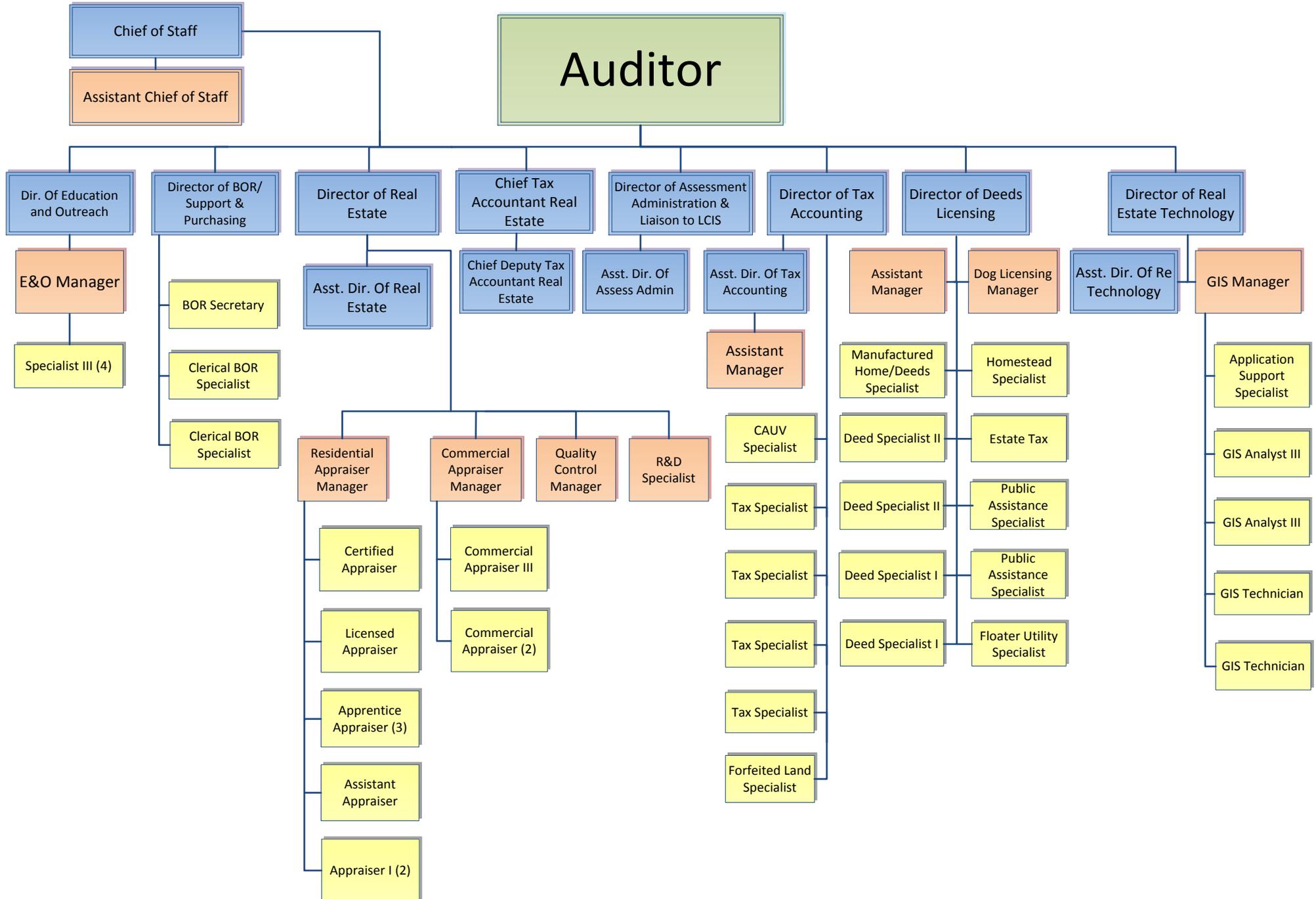
*PART TIME POSITIONS:*

*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 2017 Lucas County Financial Statement to the State of Ohio by May 30th, 2018 and the 2018 CAFR and PAFR to the Government Officers Finance Organization (GFOA) by June 30, 2018.

Obtain an unmodified opinion on the financial audit, without significant deficiencies or material weakness cited in the annual audit.

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.

Work in conjunction with OMB, and Support Services to ensure a successful P-Card Project.

##### **Deed/Licensing-Vendor/Homestead**

Create internal controls and implement new processes to ensure compliance with state and local requirements as well as maintain quality control in all facets of department, from Management to Staff.

Restructure entire department configuration to improve functionality and efficiency.

Develop metrics to accurately identify production standards, instill clear expectations and corrective action based on objective criteria to reinforce and maintain exemplary work product/service.

### **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.

### **Real Estate Department**

Timely completion of the annual new construction project for both residential and commercial parcels by July 28, 2018 and complete all associated paperwork by September 29, 2018.

Complete the 2018 Revaluation so that all new values derived through the appraisal system are a fair and equitable reflection of the market at the time.

Complete all 2018 (tax year) real estate work by October 13, 2018 in order to file the Real Property Abstract no later than October 31, 2018.

### **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.

Provide assistance to the Sheriff's Department with regards to implementing a time keeping system.

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 23, 2018. Continue to schedule hearings on T/W/Th. Begin hearings in February, as soon as 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.

Have all the BOR cases (scheduled hearings and hear without cases) heard and decided by August 1, 2018 (both residential and commercial).

Work to have most, if not all, BOR/Board of Tax Appeals (BTA)/Common Pleas Court (CCP) cases decided/settled by October 15, 2018, so that all value changes can be reported on the Real Property Abstract.

### **Geographic Information Services**

Upgrade and expand the GIS Enterprise System to offer increasing scalability, security, and performance.

Fully incorporate the new software, ArcGIS Pro, into the GIS Enterprise and train all GIS users to master it.

Create and host web-based GIS applications to give citizens easier access to GIS maps and information.

**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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	1,350,777	1,461,775	1,314,393	1,339,531	(122,244)	-8%
<b>CHARGES AND SERVICES:</b>	36,889	37,964	31,796	35,500	(2,464)	-6%
<b>MATERIALS AND SUPPLIES:</b>	35,368	31,843	51,792	29,000	(2,843)	-9%
<b>OPERATING EXPENSES:</b>	72,846	41,130	51,072	34,957	(6,173)	-15%
<b>MISCELLANEOUS:</b>	100	-	36,877	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	2,129	1,483	2,935	1,400	(83)	-6%
<b>TOTAL:</b>	<b>\$1,498,109</b>	<b>\$1,574,195</b>	<b>\$1,488,865</b>	<b>\$1,440,388</b>	<b>(\$133,807)</b>	<b>-9%</b>

*FULL TIME POSITIONS:* 19.93  
*PART TIME POSITIONS:* 0.00

# 2018 BUDGET



**Appraising Real Property**  
**General Government - Legislative and Executive**  
**General Fund**  
**1010-0130**

The Lucas County Auditor is responsible for fairly and uniformly appraising and assessing every parcel of land and the building thereon for tax purposes for more than 200,000 separate parcels of real property. Ohio law mandates a general reappraisal every six years, with an update at the three year midpoint. The Lucas County Auditor maintains a detailed record of the appraisal on each parcel in Lucas County.

ADOPTED BUDGET BY CATEGORY:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	610,291	630,188	676,065	578,438	(51,750)	-8%
CHARGES AND SERVICES:	-	-	164	-	-	0%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES:	1,863	3,142	1,403	2,000	(1,142)	-36%
MISCELLANEOUS:	90	1,028	-	-	(1,028)	-100%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
<b>TOTAL:</b>	<b>\$612,244</b>	<b>\$634,358</b>	<b>\$677,631</b>	<b>\$580,438</b>	<b>(\$53,920)</b>	<b>-8%</b>

*FULL TIME POSITIONS:* **11.21**  
*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:	2016 ACTUAL	2017 BUDGET	2017 ACUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	50,689	52,240	49,931	48,507	(3,733)	-7%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	1	773	-	-	(773)	-100%
OPERATING EXPENSES:	-	-	-	-	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
<b>TOTAL:</b>	<b>\$50,690</b>	<b>\$53,013</b>	<b>\$49,931</b>	<b>\$48,507</b>	<b>(\$4,506)</b>	<b>-8%</b>

*FULL TIME POSITIONS:* 0.59

*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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	63,778	66,165	63,837	60,958	(5,207)	-8%
<b>CHARGES AND SERVICES:</b>	-	-	11	-	-	0%
<b>MATERIALS AND SUPPLIES:</b>	15,987	18,978	17,288	17,986	(992)	-5%
<b>OPERATING EXPENSES:</b>	-	2,060	-	1,060	(1,000)	-49%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	-	824	206	541	(283)	-34%
<b>TOTAL:</b>	<b>\$79,765</b>	<b>\$88,027</b>	<b>\$81,342</b>	<b>\$80,545</b>	<b>(\$7,482)</b>	<b>-8%</b>

*FULL TIME POSITIONS:*

*0.51*

*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.

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$4,266,421</b>	<b>\$4,717,860</b>	<b>\$4,717,860</b>	<b>\$4,945,324</b>	<b>\$4,121,435</b>	<b>\$3,879,561</b>	<b>\$3,611,053</b>	<b>\$3,136,765</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>24,370</b>	<b>55,408</b>	<b>55,408</b>	<b>127,077</b>				
<b>BEGINNING BALANCE</b>	<b>4,242,051</b>	<b>4,662,452</b>	<b>4,662,452</b>	<b>4,818,246</b>	<b>4,121,435</b>	<b>3,879,561</b>	<b>3,611,053</b>	<b>3,136,765</b>
<b>REVENUES:</b>								
CHARGES FOR SERVICES	4,416,112	4,450,500	4,497,152	4,500,000	4,550,000	4,600,000	4,650,000	4,700,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	149,736	150,000	269,936	155,000	225,000	250,000	275,000	300,000
MISCELLANEOUS REVENUE	1,058	1,000	688	500	525	550	575	600
NON-OPERATING	10	50	13,210	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,566,916</b>	<b>4,601,550</b>	<b>4,780,986</b>	<b>4,655,500</b>	<b>4,775,525</b>	<b>4,850,550</b>	<b>4,925,575</b>	<b>5,000,600</b>
<b>TOTAL AVAILABLE</b>	<b>\$8,833,337</b>	<b>\$9,319,410</b>	<b>\$9,498,846</b>	<b>\$9,600,824</b>	<b>\$8,896,960</b>	<b>\$8,730,111</b>	<b>\$8,536,628</b>	<b>\$8,137,365</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	3,401,994	4,120,338	3,699,623	4,146,870	4,080,218	4,143,045	4,264,001	4,375,187
CHARGES AND SERVICES	228,276	190,427	335,473	346,123	337,311	337,871	358,439	363,816
MATERIALS AND SUPPLIES	24,771	57,351	36,988	146,914	62,688	65,378	113,071	70,767
OPERATING EXPENSES	74,567	124,063	68,408	247,704	96,928	102,507	164,091	110,930
MISCELLANEOUS	67,046	-	125	250	254	258	261	265
CAPITAL OUTLAY AND EQUIPMENT	318,823	453,765	412,906	591,528	440,000	470,000	500,000	530,000
<b>TOTAL EXPENSES</b>	<b>4,115,477</b>	<b>4,945,944</b>	<b>4,553,522</b>	<b>5,479,389</b>	<b>5,017,399</b>	<b>5,119,058</b>	<b>5,399,863</b>	<b>5,450,965</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$4,717,860</b>	<b>\$4,373,466</b>	<b>\$4,945,324</b>	<b>\$4,121,435</b>	<b>\$3,879,561</b>	<b>\$3,611,053</b>	<b>\$3,136,765</b>	<b>\$2,686,400</b>

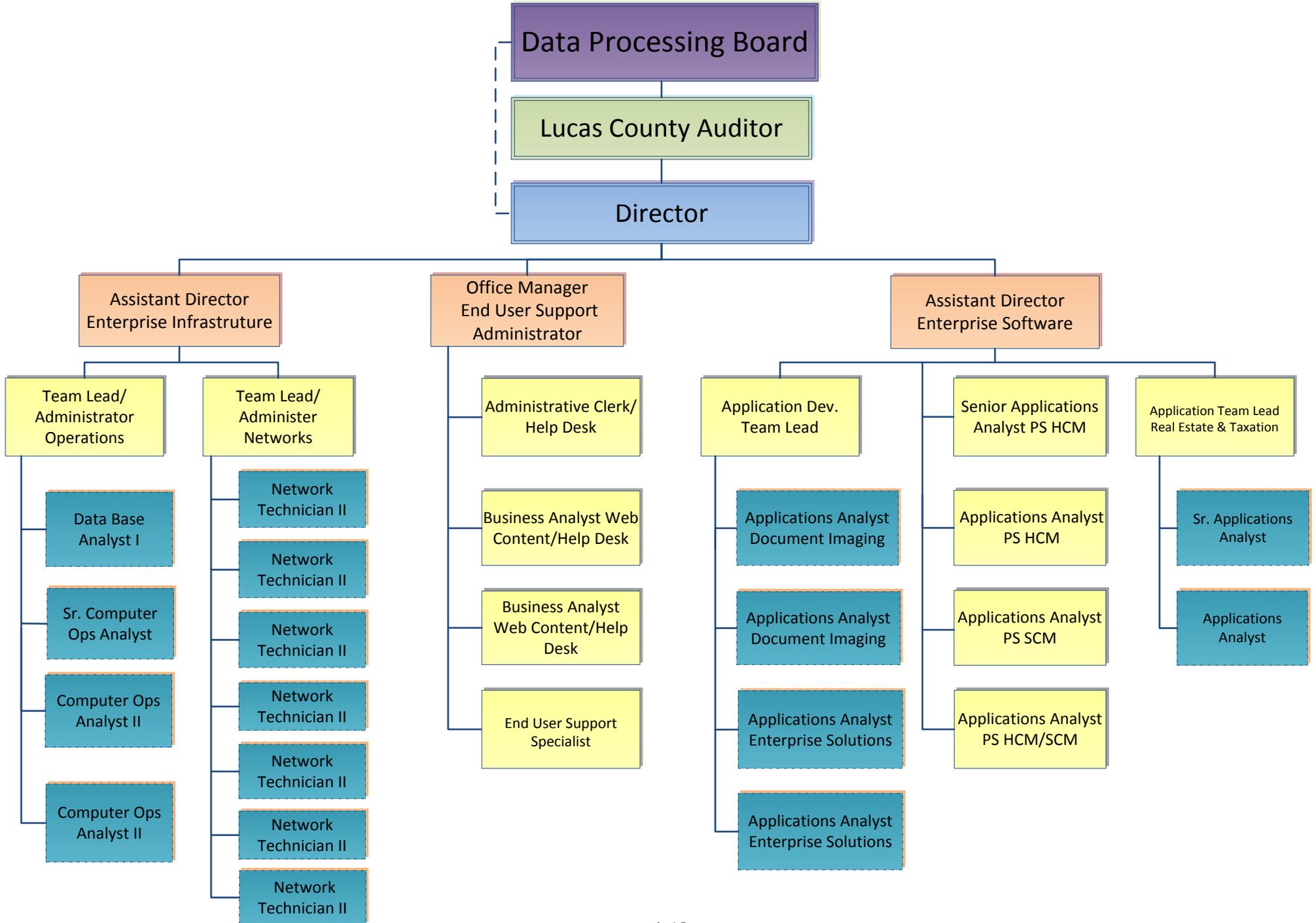
*FULL TIME POSITIONS:*

*48.76*

*PART TIME POSITIONS:*

*5.00*

# Information Services



**Information Services**  
**General Government - Legislative and Executive**  
**General Fund**

**1010-0160**

The mission of the Lucas County Information Services Department (LCIS) is to provide innovative and effective solutions to achieve the county's service goals and objectives. 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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	1,723,415	1,940,665	1,797,893	1,800,695	(139,970)	-7%
<b>CHARGES AND SERVICES:</b>	213,759	239,985	195,270	1,150	(238,835)	-100%
<b>MATERIALS AND SUPPLIES:</b>	7,052	7,150	4,592	7,150	-	0%
<b>OPERATING EXPENSES:</b>	28,482	48,050	29,469	35,550	(12,500)	-26%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	550,098	586,731	537,810	-	(586,731)	-100%
<b>TOTAL:</b>	<b>\$2,522,806</b>	<b>\$2,822,581</b>	<b>\$2,565,035</b>	<b>\$1,844,545</b>	<b>(\$978,036)</b>	<b>-35%</b>

*FULL TIME POSITIONS:*

*26.00*

*PART TIME POSITIONS:*

*0.00*

**GOALS:**

Completion of enterprise network upgrade.

Intrusion Prevention/Intrusion Detection System implementation.

Datacenter Co-location model for Disaster recovery strategy.

Fax Server Replacement or retirement (possible cloud solution).

Complete a request for proposal (RFP) for the migration of PeopleSoft FSCM and HCM.

Complete implementation of an electronic guard tour system for the Lucas County Jail.

Virtual Desktop Infrastructure development for deployment in select areas.

Wireless access point replacement and upgrades.

**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.

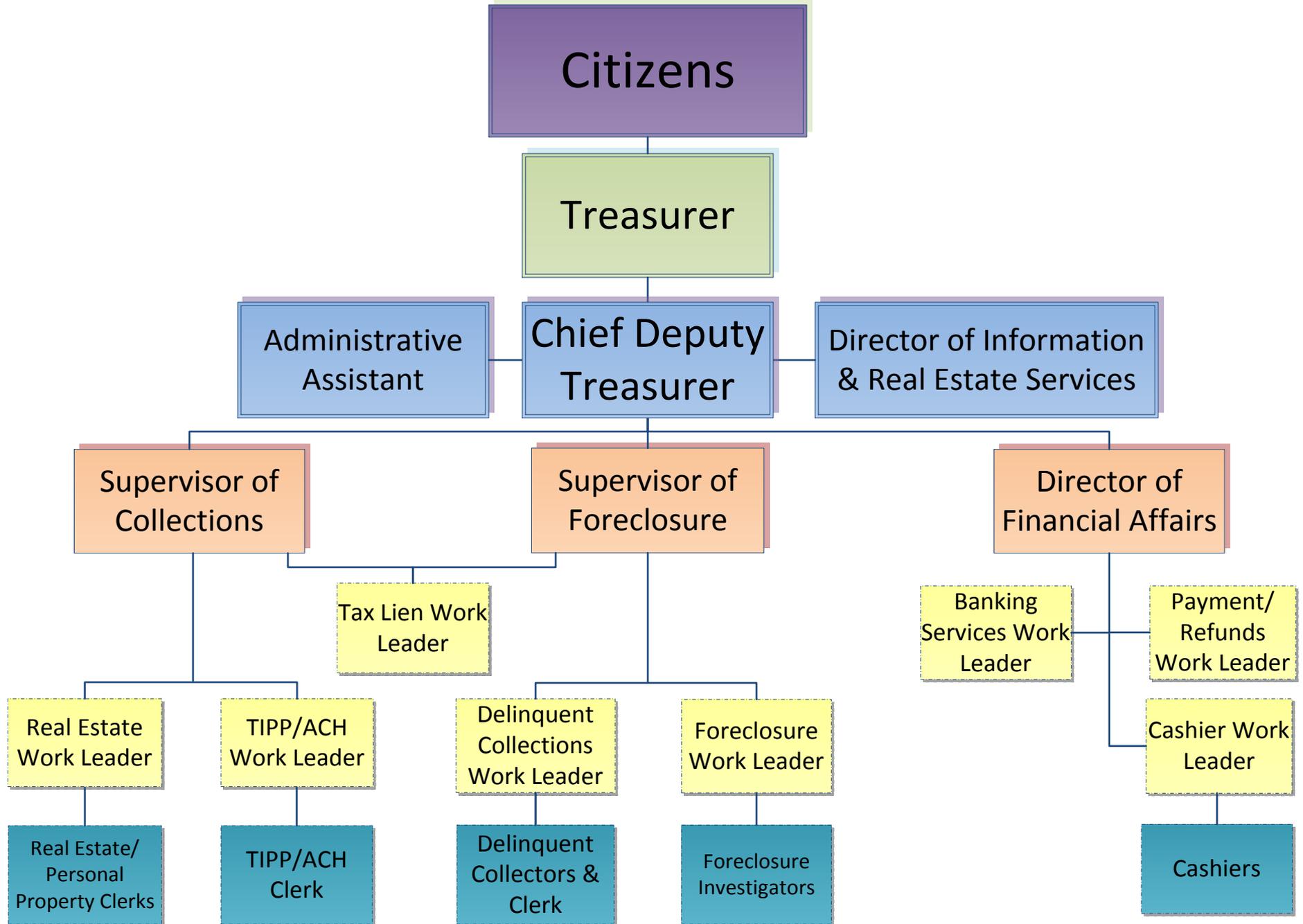
Provide the design, organization and updating of content for both the main County website and Intranet website.

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

ADOPTED BUDGET BY CATEGORY:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	-	-	-	-	-	0%
<b>CHARGES AND SERVICES:</b>	-	-	-	209,295	209,295	0%
<b>MATERIALS AND SUPPLIES:</b>	-	-	-	-	-	0%
<b>OPERATING EXPENSES:</b>	-	-	-	-	-	0%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	-	-	-	570,305	570,305	0%
<b>TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$779,600</b>	<b>\$779,600</b>	<b>0%</b>
				<b>FULL TIME POSITIONS:</b>	<b>0.00</b>	
				<b>PART TIME POSITIONS:</b>	<b>0.00</b>	

In 2018 Enterprise Contracts/Software/Equipment moved from LCIS Operating Budget to its own Non-Discretionary Budget.

# Treasurer



**Treasurer**  
**General Government - Legislative and Executive**  
**General Fund**  
**1010-1310**

The Lucas County Treasurer’s Office is empowered by Chapter 321 of the Ohio Revised Code, which charges the County Treasurer with the responsibilities of distributing the bills, collecting the payments, and investing the revenue from Real Estate Property Tax, Personal Property Tax, and Manufactured Home Tax within the boundaries of Lucas County. The County Treasurer is charged with the collection of delinquent taxes owed the County through delinquent payment programs, and foreclosure proceedings in conjunction with the Lucas County Prosecutor’s Foreclosure Unit.

The Treasurer’s Office is responsible for the custody, collection and disbursement of the county’s cash assets. The Treasurer serves as cash manager for the county, collecting all county monies received through the Auditor and Treasurer’s Offices. The Treasurer is responsible for the receipt and management of all revenues received by Lucas County, and processes all county disbursements. These receipts are deposited by the Treasurer into the county’s various financial accounts.

The Treasurer is also responsible for investment of the county’s General Fund money. This duty is performed with the goal of maximizing the earning potential of invested funds without restricting the cash flow needs of the county or assuming unwarranted risks of principal.

ADOPTED BUDGET BY CATEGORY:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	905,846	919,631	1,008,015	963,151	43,520	5%
CHARGES AND SERVICES:	209,098	232,200	148,818	224,500	(7,700)	-3%
MATERIALS AND SUPPLIES:	7,924	19,500	15,664	19,500	-	0%
OPERATING EXPENSES:	13,325	10,950	6,464	10,950	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
<b>TOTAL:</b>	<b>\$1,136,194</b>	<b>\$1,182,281</b>	<b>\$1,178,960</b>	<b>\$1,218,101</b>	<b>\$35,820</b>	<b>3%</b>
<i>FULL TIME POSITIONS:</i>				<i>14.75</i>		
<i>PART TIME POSITIONS:</i>				<i>0.00</i>		

**GOALS:**

Continue and expand our collaboration and partnerships with other community stakeholders (i.e., the county/cities/townships, CDC's/ neighborhood groups, The Lucas County Land Bank, etc.) to bring about a more strategic and coordinated approach to foreclosure and land disposition issues affecting our community's economy and well-being.

**DETAC - TREASURER**  
**2160-1340**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$756,980</b>	<b>\$819,374</b>	<b>\$819,374</b>	<b>\$806,646</b>	<b>\$492,176</b>	<b>\$177,706</b>	<b>(\$136,764)</b>	<b>(\$451,234)</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>12,389</b>	<b>3,426</b>	<b>3,426</b>	<b>-</b>				
<b>BEGINNING BALANCE</b>	<b>744,591</b>	<b>815,948</b>	<b>\$815,948</b>	<b>806,646</b>	<b>492,176</b>	<b>177,706</b>	<b>(136,764)</b>	<b>(451,234)</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	751,926	700,000	668,289	600,000	600,000	600,000	600,000	600,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	210	180	160	200	200	200	200	200
REIMBURSEMENTS	361,186	275,000	299,764	275,000	275,000	275,000	275,000	275,000
NON-OPERATING TRANSFER IN	-	-	2,521	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,113,322</b>	<b>975,180</b>	<b>970,734</b>	<b>875,200</b>	<b>875,200</b>	<b>875,200</b>	<b>875,200</b>	<b>875,200</b>
<b>TOTAL AVAILABLE</b>	<b>\$1,870,302</b>	<b>\$1,794,554</b>	<b>\$1,790,108</b>	<b>\$1,681,846</b>	<b>\$1,367,376</b>	<b>\$1,052,906</b>	<b>\$738,436</b>	<b>\$423,966</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	687,485	696,169	609,626	629,470	629,470	629,470	629,470	629,470
CHARGES FOR SERVICES	308,321	403,000	336,015	403,000	403,000	403,000	403,000	403,000
MATERIALS AND SUPPLIES	4,319	35,000	3,781	35,000	35,000	35,000	35,000	35,000
OPERATING EXPENSES	43,743	87,000	33,898	87,000	87,000	87,000	87,000	87,000
MISCELLANEOUS	4,833	5,000	-	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY AND EQUIPMENT	2,228	30,250	143	30,200	30,200	30,200	30,200	30,200
<b>TOTAL EXPENSES</b>	<b>1,050,928</b>	<b>1,256,419</b>	<b>983,462</b>	<b>1,189,670</b>	<b>1,189,670</b>	<b>1,189,670</b>	<b>1,189,670</b>	<b>1,189,670</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$819,374</b>	<b>\$538,135</b>	<b>\$806,646</b>	<b>\$492,176</b>	<b>\$177,706</b>	<b>(\$136,764)</b>	<b>(\$451,234)</b>	<b>(\$765,704)</b>

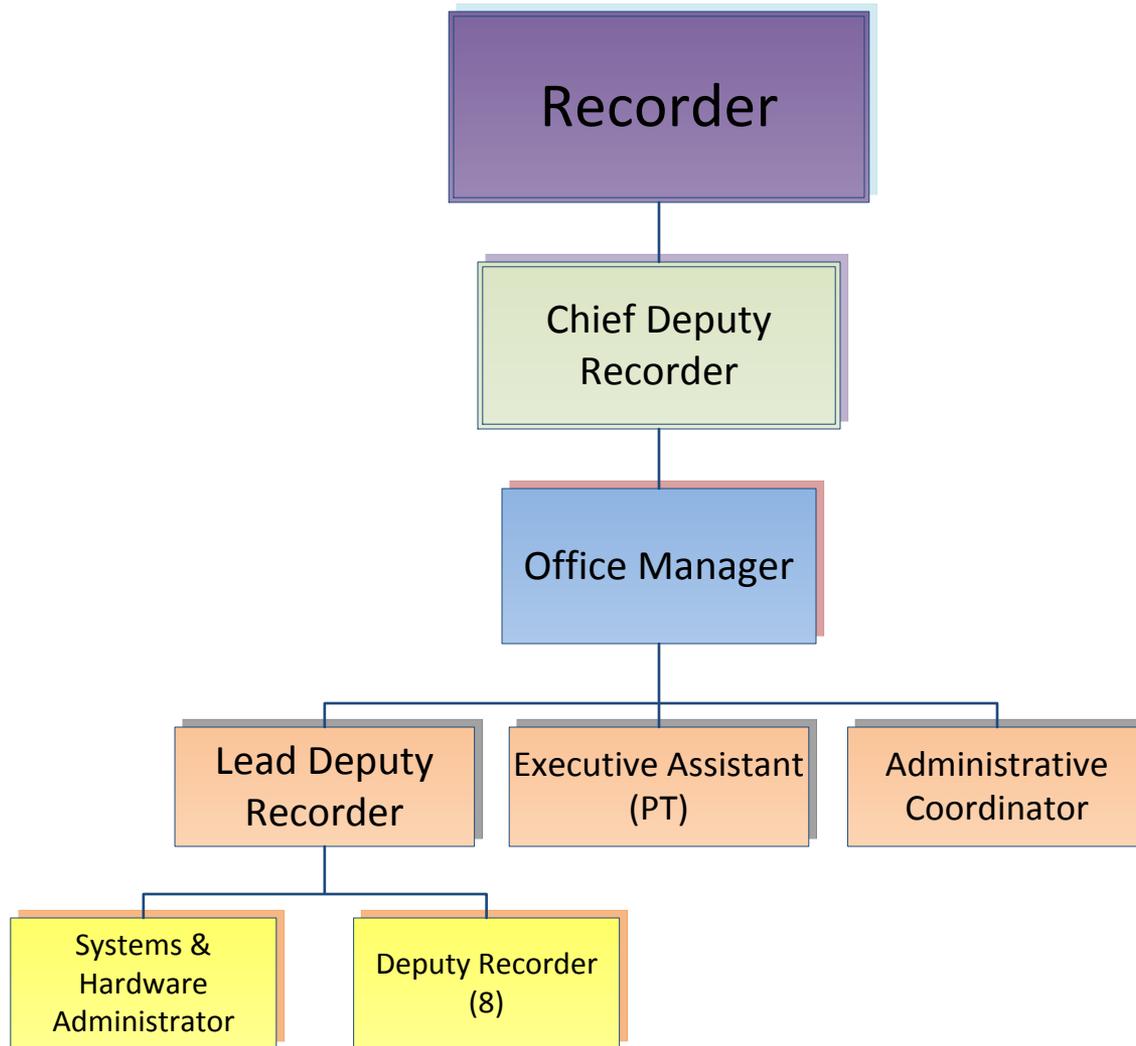
*FULL TIME POSITIONS:*  
*PART TIME POSITIONS:*

*8.25*  
*1.00*

# 2018 BUDGET



# Recorder



**Recorder**  
**General Government - Legislative and Executive**  
**General Fund**  
**1010-3110**

The mission of the Lucas County Recorder is to maintain the integrity of the public records that the office is duty bound to preserve, and to provide this information to the public in a courteous manner that is accurate, prompt and economical.

ADOPTED BUDGET BY CATEGORY:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	545,133	577,216	574,850	596,087	18,871	3%
<b>CHARGES AND SERVICES:</b>	242	10,240	280	2,740	(7,500)	-73%
<b>MATERIALS AND SUPPLIES:</b>	5,724	8,100	6,306	6,100	(2,000)	-25%
<b>OPERATING EXPENSES:</b>	8,539	12,643	8,111	10,143	(2,500)	-20%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	-	-	-	-	-	0%
<b>TOTAL:</b>	<b>\$559,637</b>	<b>\$608,199</b>	<b>\$589,546</b>	<b>\$615,070</b>	<b>\$6,871</b>	<b>1%</b>
				<b>11.00</b>		
				<b>1.00</b>		

**GOALS:**

Review the benefits and costs related to implementing e-recording.

Increase customer service and awareness of the Recorder's functions by providing educational opportunities in the community.

Upgrade essential equipment in order to record documents in a more efficient manner.

Restore public record books.

Continue to digitally archive office records to reduce physical storage needs per our records retention schedule.

Redact an additional year of records stored in the imaging system.

**Centralized Records Center**  
**General Government - Legislative & Executive**  
**General Fund**  
**1010-2830**

To provide public officials assistance in complying with Ohio's public records law, with focus on proper storage, preservation, and destruction of government documents. Through the imaging lab division, documents stored at the records center are converted to a digital image. The goal is to store county records in a safe, responsible manner that allows for quick, efficient, and accurate retrieval.

ADOPTED BUDGET BY CATEGORY:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	172,735	178,324	168,911	181,718	3,394	2%
<b>CHARGES AND SERVICES:</b>	76,527	88,350	72,305	86,400	(1,950)	-2%
<b>MATERIALS AND SUPPLIES:</b>	2,881	7,500	8,193	8,000	500	7%
<b>OPERATING EXPENSES:</b>	1,058	8,025	2,217	6,025	(2,000)	-25%
<b>MISCELLANEOUS:</b>	-	4,000	-	2,500	(1,500)	-38%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	3,438	4,680	3,234	4,500	(180)	-4%
<b>TOTAL:</b>	<b>\$256,639</b>	<b>\$290,879</b>	<b>\$254,860</b>	<b>\$289,143</b>	<b>(\$1,736)</b>	<b>-1%</b>
<b>FULL TIME POSITIONS:</b>				<b>3.00</b>		
<b>PART TIME POSITIONS:</b>				<b>0.00</b>		

**GOALS:**

Work with departments to review records retention schedules and update, as needed, to reflect organizational and technology changes.

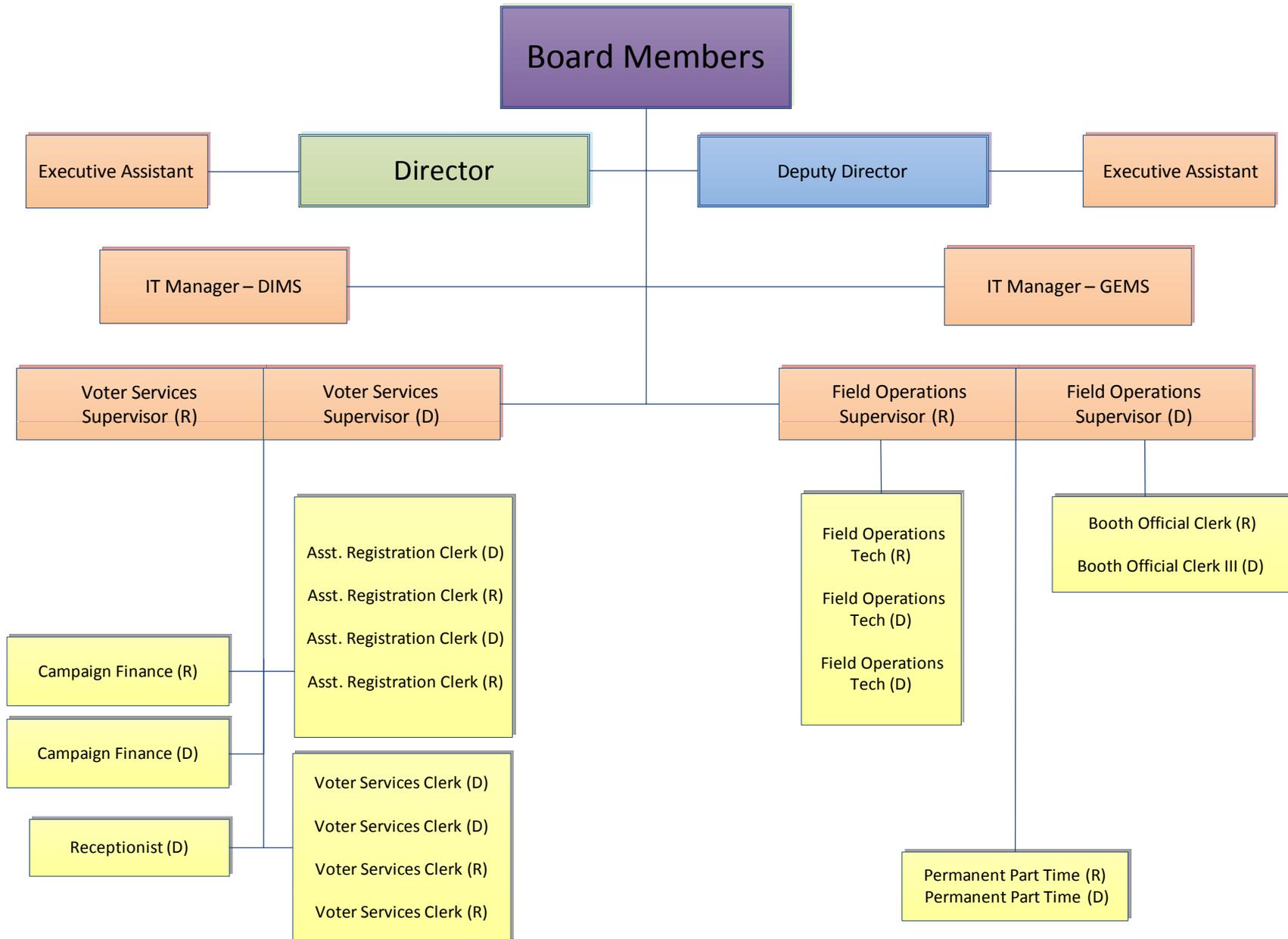
Convert at least one million images as part of the back-file conversion process.

Streamline quality assurance processes for previously imaged back-files and make corrections as needed.

# 2018 BUDGET



# 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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	1,389,243	1,446,911	1,441,840	1,490,462	43,551	3%
<b>CHARGES AND SERVICES:</b>	1,389,988	1,243,448	1,293,256	1,141,539	(101,909)	-8%
<b>MATERIALS AND SUPPLIES:</b>	259,412	290,450	99,278	224,000	(66,450)	-23%
<b>OPERATING EXPENSES:</b>	46,889	70,000	94,111	81,175	81,175	116%
<b>MISCELLANEOUS:</b>	690	-	434	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	40,794	40,000	827,922	30,000	(10,000)	-25%
<b>TOTAL:</b>	<b>\$3,127,017</b>	<b>\$3,090,809</b>	<b>\$3,756,841</b>	<b>\$2,967,176</b>	<b>(\$53,633)</b>	<b>-2%</b>

*FULL TIME POSITIONS:*

*22.00*

*PART TIME POSITIONS:*

*10.00 (including 4 Board Members)*

**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).

Implement a better telecommunication system between the Precinct Election Officials (PEO's) and BOE staff.

Research and implement new voter registration system - cost efficient.

Research and test options for new voting machine equipment.

# 2018 BUDGET



GENERAL GOVERNMENT JUDICIAL



# K. General Government - Judicial

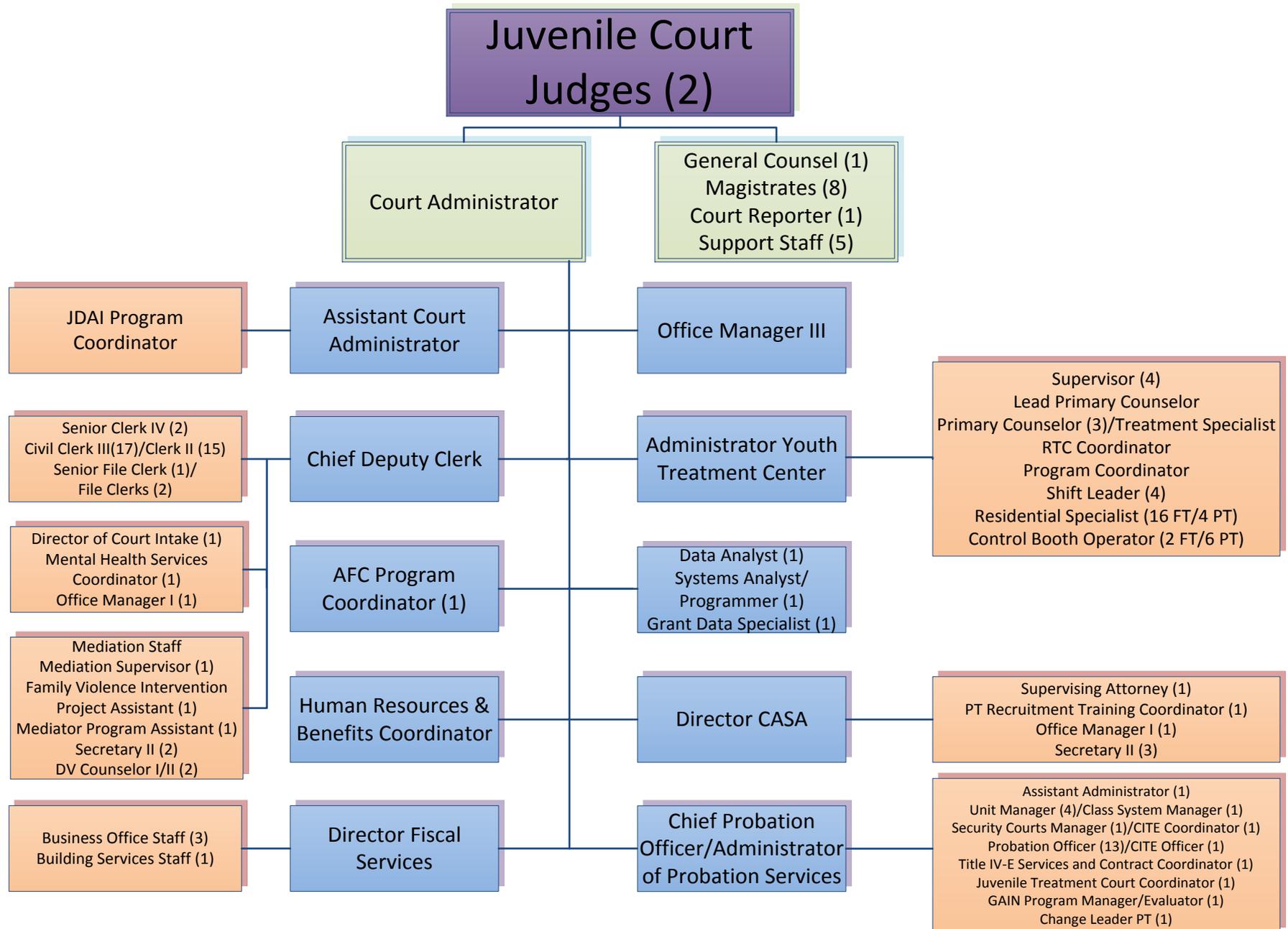
Juvenile Court  
Prosecutor  
Common Pleas Court Departments  
Domestic Relations Court  
Clerk of Courts  
Probate Court  
Integrated Justice System  
Law Library  
Job and Family Services/Child Support Enforcement Agency

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# 2018 BUDGET



# Juvenile Court



**Juvenile Court  
General Government- Judicial  
General Fund  
1010-1110**

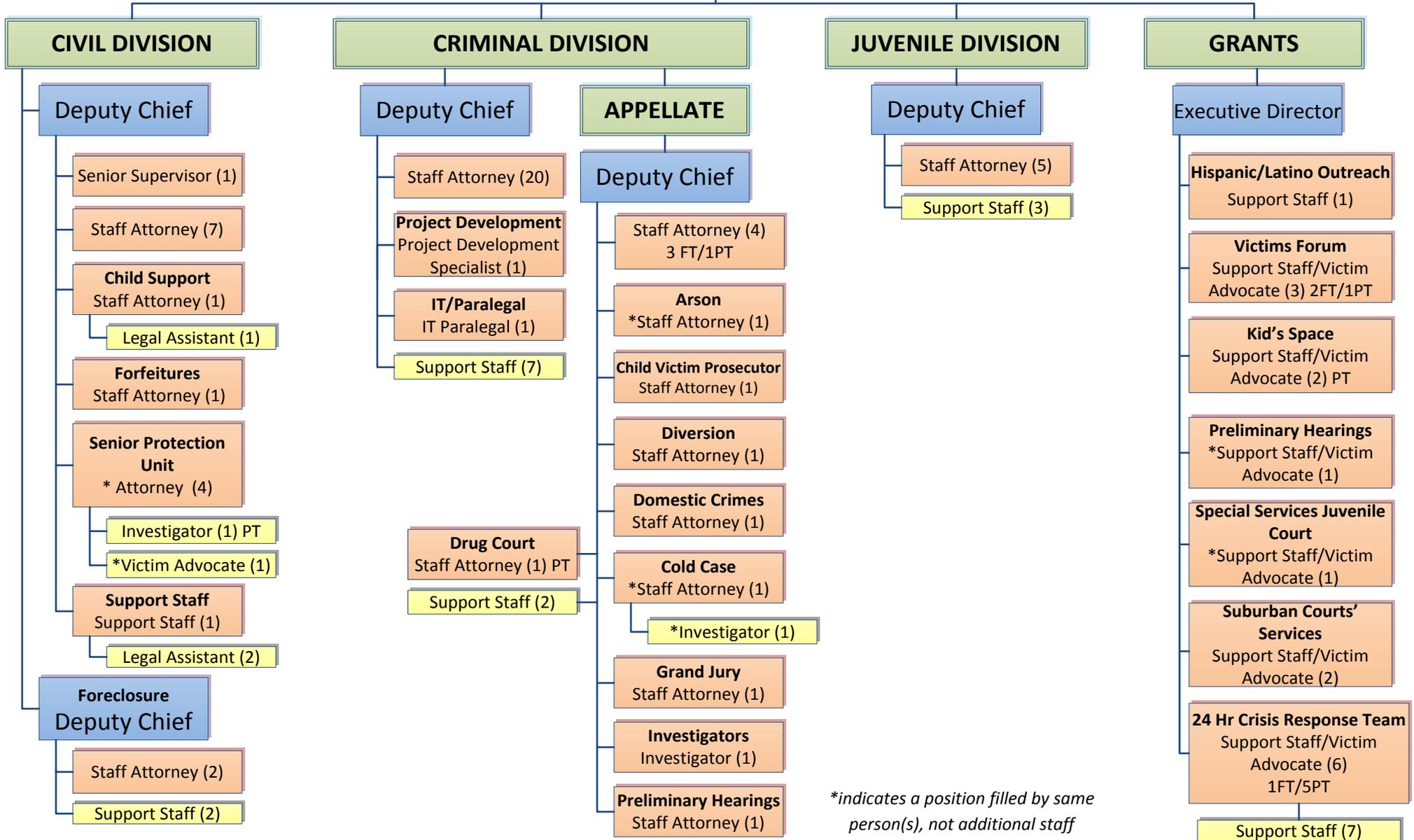
The mission of the Juvenile Court is to ensure the public safety through the protection of children in the community and to preserve families by supporting parents and intervening only when it is in the best interest of the child and/or the community. The Court will also work with the community to develop and enforce standards of responsible behavior for adults and children. Finally, the Court will continue to ensure a balance between consequences and rehabilitation while holding offenders accountable for their actions. All of this will be done while efficiently and effectively operating the services of the Court.

ADOPTED BUDGET BY CATEGORY:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	6,091,676	6,568,826	6,103,893	5,932,518	(636,308)	-10%
<b>CHARGES AND SERVICES:</b>	183,332	116,474	195,223	96,474	(20,000)	-17%
<b>MATERIALS AND SUPPLIES:</b>	235,862	202,740	216,501	202,740	-	0%
<b>OPERATING EXPENSES:</b>	143,131	167,244	122,977	167,244	-	0%
<b>MISCELLANEOUS:</b>	95	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	175,940	14,280	109,057	14,280	-	0%
<b>TOTAL:</b>	<b>\$6,830,036</b>	<b>\$7,069,564</b>	<b>\$6,747,652</b>	<b>\$6,413,256</b>	<b>(\$656,308)</b>	<b>-9%</b>
 <i>FULL TIME POSITIONS:</i>				<b>98.40</b>		
<i>PART TIME POSITIONS:</i>				<b>0.00</b>		

# Prosecutor

Lucas County  
Prosecutor

First Assistant



*\*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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	5,102,732	5,267,713	5,465,485	5,498,778	231,065	4%
<b>CHARGES AND SERVICES:</b>	1,709	7,650	1,741	7,650	-	0%
<b>MATERIALS AND SUPPLIES:</b>	56,442	53,294	53,270	53,294	-	0%
<b>OPERATING EXPENSES:</b>	28,591	30,804	40,499	30,804	-	0%
<b>MISCELLANEOUS:</b>	-	14,892	1,354	14,892	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	-	-	5,804	-	-	0%
<b>TOTAL:</b>	<b>\$5,189,475</b>	<b>\$5,374,353</b>	<b>\$5,568,153</b>	<b>\$5,605,418</b>	<b>\$231,065</b>	<b>4%</b>

*FULL TIME POSITIONS:*

*68.87*

*PART TIME POSITIONS:*

*6.84*

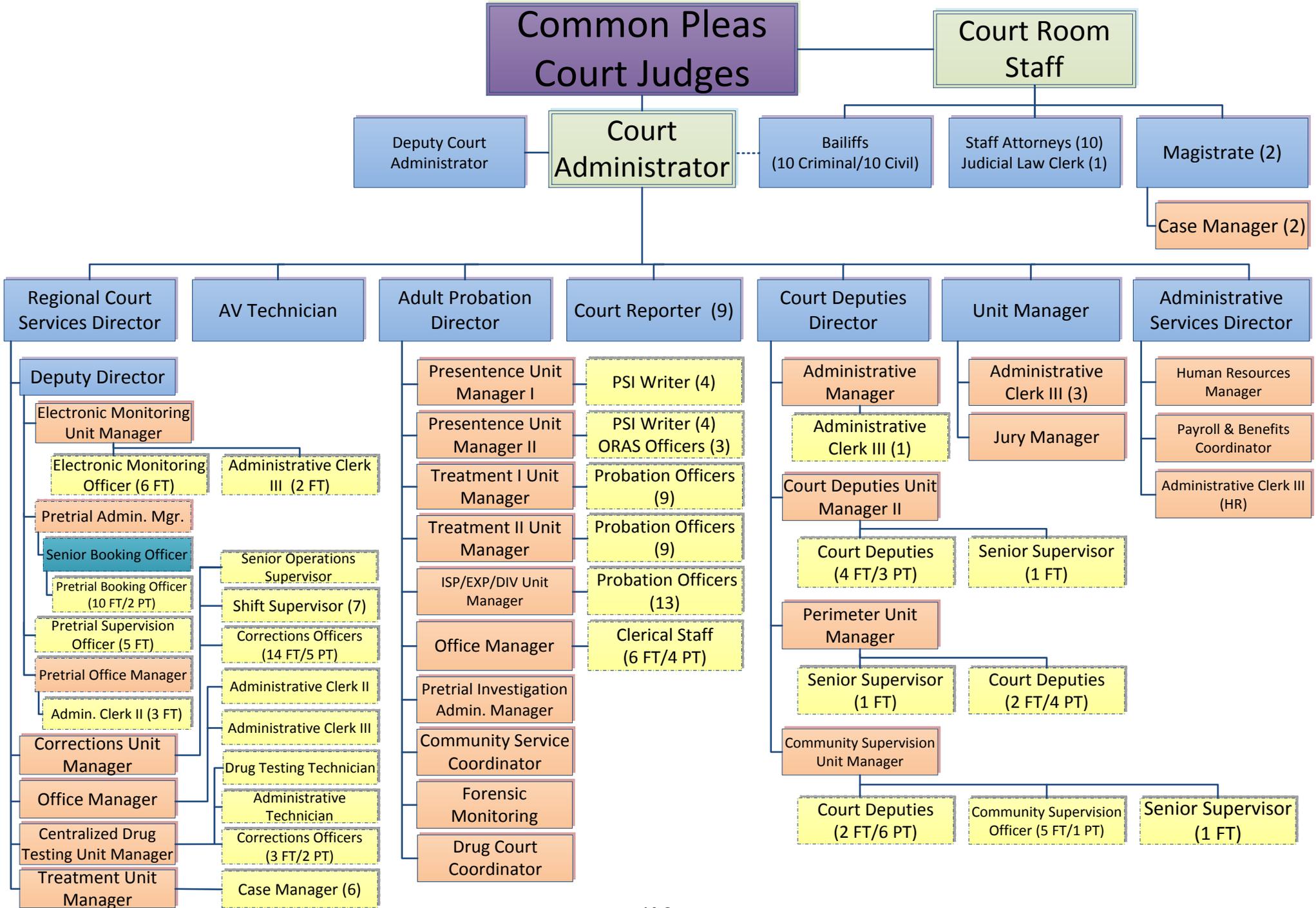
**PROSECUTOR - DETAC**  
**General Government - Judicial**  
**Special Revenue Fund**  
**2160-1520**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$1,033,395</b>	<b>\$865,793</b>	<b>\$865,793</b>	<b>\$747,906</b>	<b>\$445,815</b>	<b>\$280,724</b>	<b>\$115,633</b>	<b>(\$49,458)</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>3,400</b>	<b>1,811</b>	<b>1,811</b>	<b>1,811</b>				
<b>BEGINNING BALANCE</b>	<b>1,029,994</b>	<b>863,983</b>	<b>863,983</b>	<b>746,095</b>	<b>445,815</b>	<b>280,724</b>	<b>115,633</b>	<b>(49,458)</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	744,574	850,000	655,691	650,000	750,000	750,000	750,000	750,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	163	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
REIMBURSEMENTS	329,780	150,000	266,047	250,000	250,000	250,000	250,000	250,000
NON-OPERATING	-	-	2,965	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,074,517</b>	<b>1,000,000</b>	<b>924,703</b>	<b>900,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$2,107,912</b>	<b>\$1,865,793</b>	<b>\$1,790,497</b>	<b>\$1,647,906</b>	<b>\$1,445,815</b>	<b>\$1,280,724</b>	<b>\$1,115,633</b>	<b>\$950,542</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	894,257	1,032,231	660,966	770,341	770,341	770,341	770,341	770,341
CHARGES AND SERVICES	288,097	259,150	340,461	352,750	312,750	312,750	312,750	312,750
MATERIALS AND SUPPLIES	9,974	15,000	7,879	15,000	15,000	15,000	15,000	15,000
OPERATING EXPENSES	44,296	62,000	33,285	62,000	62,000	62,000	62,000	62,000
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	5,494	3,500	-	2,000	5,000	5,000	5,000	5,000
NON-OPERATING	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>1,242,119</b>	<b>1,371,881</b>	<b>1,042,591</b>	<b>1,202,091</b>	<b>1,165,091</b>	<b>1,165,091</b>	<b>1,165,091</b>	<b>1,165,091</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$865,793</b>	<b>\$493,912</b>	<b>\$747,906</b>	<b>\$445,815</b>	<b>\$280,724</b>	<b>\$115,633</b>	<b>(\$49,458)</b>	<b>(\$214,549)</b>
<i>FULL TIME POSITIONS:</i>				7.35				
<i>FULL TIME POSITIONS:</i>				1.18				

# 2018 BUDGET



# Common Pleas



**Common Pleas Court  
General Government - Judicial  
General Fund  
1010-3310**

Our mission is to meet the highest standards for access to justice, timely disposition of all matters, equality, integrity, fairness, independence, accountability, public trust, and confidence.

ADOPTED BUDGET BY CATEGORY:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	5,497,002	5,731,364	5,638,698	5,783,394	52,030	1%
<b>CHARGES AND SERVICES:</b>	88,981	136,773	114,098	160,036	23,263	17%
<b>LEGAL SYSTEM:</b>	284,741	299,250	324,920	332,250	33,000	11%
<b>MATERIALS AND SUPPLIES:</b>	43,876	57,900	48,888	54,200	(3,700)	-6%
<b>OPERATING EXPENSES:</b>	44,402	55,975	40,589	52,275	(3,700)	-7%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	5,422	2,000	5,082	26,500	24,500	1225%
<b>TOTAL:</b>	<b>\$5,964,424</b>	<b>\$6,283,262</b>	<b>\$6,172,274</b>	<b>\$6,408,655</b>	<b>\$125,393</b>	<b>2%</b>
				<b>84.00</b>		
				<b>13.00</b>		

**Work Release**  
**General Government - Judicial**  
**General Fund**  
**1010-3330**

**Our mission is to responsibly monitor offenders placed in the program by either Common Pleas Court or those under contract from other jurisdictions while providing an opportunity for them to obtain or maintain employment while being housed at Work Release or placed on Electronic Monitoring and to preserve the safety of the community.**

ADOPTED BUDGET BY CATEGORY:	2016 ACTUAL	2017 BUDGET*	2017 ACTUAL*	2018 BUDGET*	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	2,345,119	-	-	-	-	0%
<b>CHARGES AND SERVICES:</b>	389,890	-	-	-	-	0%
<b>MATERIALS AND SUPPLIES:</b>	431,514	-	-	-	-	0%
<b>OPERATING EXPENSES:</b>	17,593	-	-	-	-	0%
<b>MISCELLANEOUS:</b>	1,022	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	8,755	-	-	-	-	0%
<b>TOTAL:</b>	<b>\$3,193,893</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
 <i>FULL TIME POSITIONS:</i>				<i>0.00</i>		
<i>PART TIME POSITIONS:</i>				<i>0.00</i>		

\* In 2017, the Work Release department was eliminated and Regional Court Services was created. The new department is comprised of the former Work Release department and portions of the workload and corresponding expenses from the eliminated Pretrial Presentence department.

**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:	2016 ACTUAL	2017 BUDGET*	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	-	3,731,341	3,652,145	3,788,438	57,097	2%
CHARGES AND SERVICES:	-	479,266	328,512	438,137	-41,129	-9%
MATERIALS AND SUPPLIES:	-	397,125	379,765	304,600	-92,525	-23%
OPERATING EXPENSES:	-	26,146	24,163	25,646	-500	-2%
MISCELLANEOUS:	-	3,800	2,012	3,300	-500	-13%
CAPITAL OUTLAY AND EQUIPMENT:	-	14,800	12,315	9,900	-4,900	-33%
<b>TOTAL:</b>	<b>\$0</b>	<b>\$4,652,478</b>	<b>\$4,398,911</b>	<b>\$4,570,021</b>	<b>(\$82,457)</b>	<b>-2%</b>
<i>FULL TIME POSITIONS:</i>				<b>67.00</b>		
<i>PART TIME POSITIONS:</i>				<b>9.00</b>		

\* Regional Court Services was created in 2017. The new department is comprised of the former Work Release department and portions of the workload and corresponding expenses from the eliminated 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:	2016 ACTUAL	2017 BUDGET*	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	1,230,435	2,136,787	2,001,468	2,176,470	39,683	2%
<b>CHARGES AND SERVICES:</b>	625	7,600	2,030	5,500	(2,100)	-28%
<b>MATERIALS AND SUPPLIES:</b>	5,211	16,550	13,924	15,600	(950)	-6%
<b>OPERATING EXPENSES:</b>	11,018	19,300	13,186	19,500	200	1%
<b>MISCELLANEOUS:</b>	-	150	130	300	150	100%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	1,317	4,000	1,165	3,000	(1,000)	-25%
<b>TOTAL:</b>	<b>\$1,248,606</b>	<b>\$2,184,387</b>	<b>\$2,031,902</b>	<b>\$2,220,370</b>	<b>\$35,983</b>	<b>2%</b>
<b>FULL TIME POSITIONS:</b>				<b>38.00</b>		
<b>PART TIME POSITIONS:</b>				<b>1.00</b>		

\* 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.

**Pretrial - Presentence  
General Government - Judicial  
General Fund  
1010-3360**

**Our mission is to interview all arrestees at the Lucas County Corrections Center and to produce a report used by all local judges in making bond decisions; to effect release of eligible offenders from the Corrections Center pursuant to Federal Court Order; to supervise offenders released while their case is pending; and to prepare investigative reports used by Common Pleas judges to sentence offenders, as required by law.**

<b>ADOPTED BUDGET BY CATEGORY:</b>	<b>2016 ACTUAL</b>	<b>2017 BUDGET*</b>	<b>2017 ACTUAL*</b>	<b>2018 BUDGET*</b>	<b>2017-2018 INC/(DEC)</b>	<b>PERCENT INC/(DEC)</b>
<b>PERSONAL SERVICES:</b>	1,875,821	-	-	-	-	0%
<b>CHARGES AND SERVICES:</b>	9,288	-	-	-	-	0%
<b>MATERIALS AND SUPPLIES:</b>	14,564	-	-	-	-	0%
<b>OPERATING EXPENSES:</b>	10,359	-	-	-	-	0%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	5,964	-	-	-	-	0%
<b>TOTAL:</b>	<b>\$1,915,996</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
 <i>FULL TIME POSITIONS:</i>				<i>0.00</i>		
<i>PART TIME POSITIONS:</i>				<i>0.00</i>		

\* 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.



**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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	2,273,025	2,449,369	2,399,744	2,383,018	(66,351)	-3%
<b>CHARGES AND SERVICES:</b>	132,910	153,246	134,620	142,090	(11,156)	-7%
<b>MATERIALS AND SUPPLIES:</b>	17,535	23,025	15,102	24,260	1,235	5%
<b>OPERATING EXPENSES:</b>	76,309	88,990	69,806	89,790	800	1%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	21,439	19,340	7,327	12,055	(7,285)	-38%
<b>TOTAL:</b>	<b>\$2,521,219</b>	<b>\$2,733,970</b>	<b>\$2,626,599</b>	<b>\$2,651,213</b>	<b>(\$82,757)</b>	<b>-3%</b>
				<b>33.00</b>		
				<b>9.00</b>		

**GOALS:**

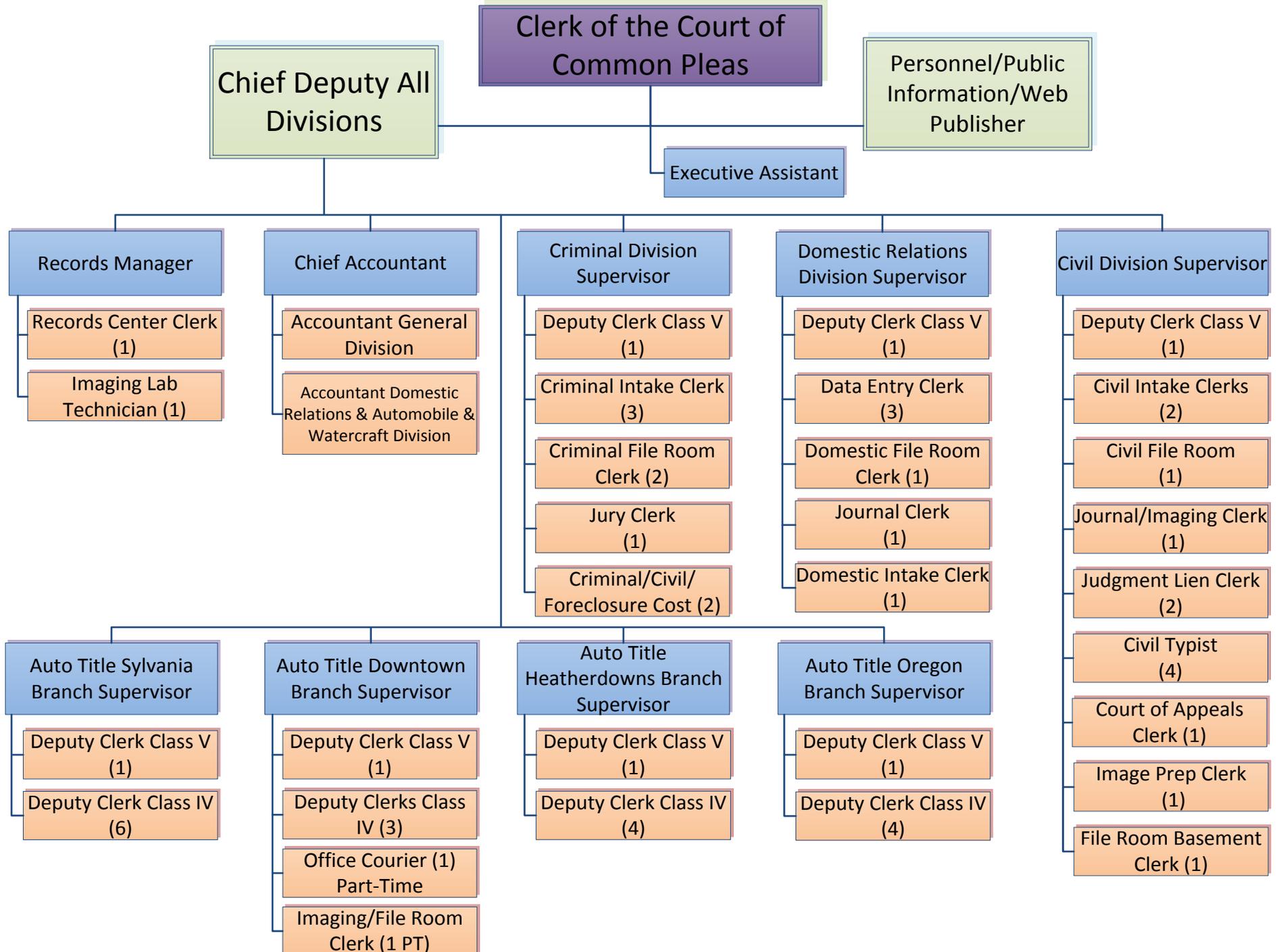
Domestic violence remains a top priority for this court. We continue to search for new resources to expand the services we provide in the DV Center. The need remains for permanent funding for the Domestic Violence Resource Center.

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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	1,596,816	1,727,336	1,656,830	1,681,331	(46,005)	-3%
<b>CHARGES AND SERVICES:</b>	12,477	20,490	13,258	20,500	10	0%
<b>MATERIALS AND SUPPLIES:</b>	16,804	23,304	15,600	25,600	2,296	10%
<b>OPERATING EXPENSES:</b>	273,326	291,875	267,856	291,000	(875)	0%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	2,318	3,200	4,811	2,850	(350)	-11%
<b>TOTAL:</b>	<b>\$1,901,742</b>	<b>\$2,066,205</b>	<b>\$1,958,354</b>	<b>\$2,021,281</b>	<b>(\$44,924)</b>	<b>-2%</b>
<b>FULL TIME POSITIONS:</b>				<b>37.25</b>		
<b>PART TIME POSITIONS:</b>				<b>1.00</b>		

**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.

Installation of Wi-Fi for the Domestic Relations division. Improvements to the wireless Internet service in the Common Pleas Courthouse.

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

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	\$4,361,467	\$4,869,267	\$4,869,267	\$5,379,164	\$6,029,377	\$6,668,624	\$7,258,357	\$7,794,136
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	2,485	3,721	3,721	3,771				
<b>BEGINNING BALANCE</b>	4,358,982	4,865,546	4,865,546	5,375,393	6,029,377	6,668,624	7,258,357	7,794,136
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	3,053,457	3,000,000	3,041,838	3,025,000	3,035,000	3,035,000	3,035,000	3,035,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	1,151	-	-	-	-	-
MISCELLANEOUS REVENUE	2,406	3,250	6,936	2,000	1,350	1,350	1,350	1,350
<b>TOTAL REVENUES</b>	<b>3,055,863</b>	<b>3,003,250</b>	<b>3,049,926</b>	<b>3,027,000</b>	<b>3,036,350</b>	<b>3,036,350</b>	<b>3,036,350</b>	<b>3,036,350</b>
<b>TOTAL AVAILABLE</b>	<b>\$7,417,330</b>	<b>\$7,872,517</b>	<b>\$7,919,193</b>	<b>\$8,406,164</b>	<b>\$9,065,727</b>	<b>\$9,704,974</b>	<b>\$10,294,707</b>	<b>\$10,830,486</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	1,763,847	1,880,576	1,770,951	1,877,237	1,922,203	1,968,517	2,016,221	2,065,357
CHARGES FOR SERVICES	48,761	55,850	43,405	62,000	62,000	62,000	62,000	62,000
MATERIALS AND SUPPLIES	54,170	83,550	70,291	86,750	87,500	88,250	90,000	90,500
OPERATING EXPENSES	150,298	185,200	146,851	191,800	165,900	168,350	171,350	201,350
MISCELLANEOUS	4,735	151,000	-	151,000	151,000	151,000	151,000	151,000
CAPITAL OUTLAY AND EQUIPMENT	26,253	10,000	8,530	8,000	8,500	8,500	10,000	10,000
NON OPERATING	500,000	-	500,000	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>2,548,063</b>	<b>2,366,176</b>	<b>2,540,029</b>	<b>2,376,787</b>	<b>2,397,103</b>	<b>2,446,617</b>	<b>2,500,571</b>	<b>2,580,207</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$4,869,267</b>	<b>\$5,506,341</b>	<b>\$5,379,164</b>	<b>\$6,029,377</b>	<b>\$6,668,624</b>	<b>\$7,258,357</b>	<b>\$7,794,136</b>	<b>\$8,250,279</b>

*FTE POSITIONS:*

29.75

*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.

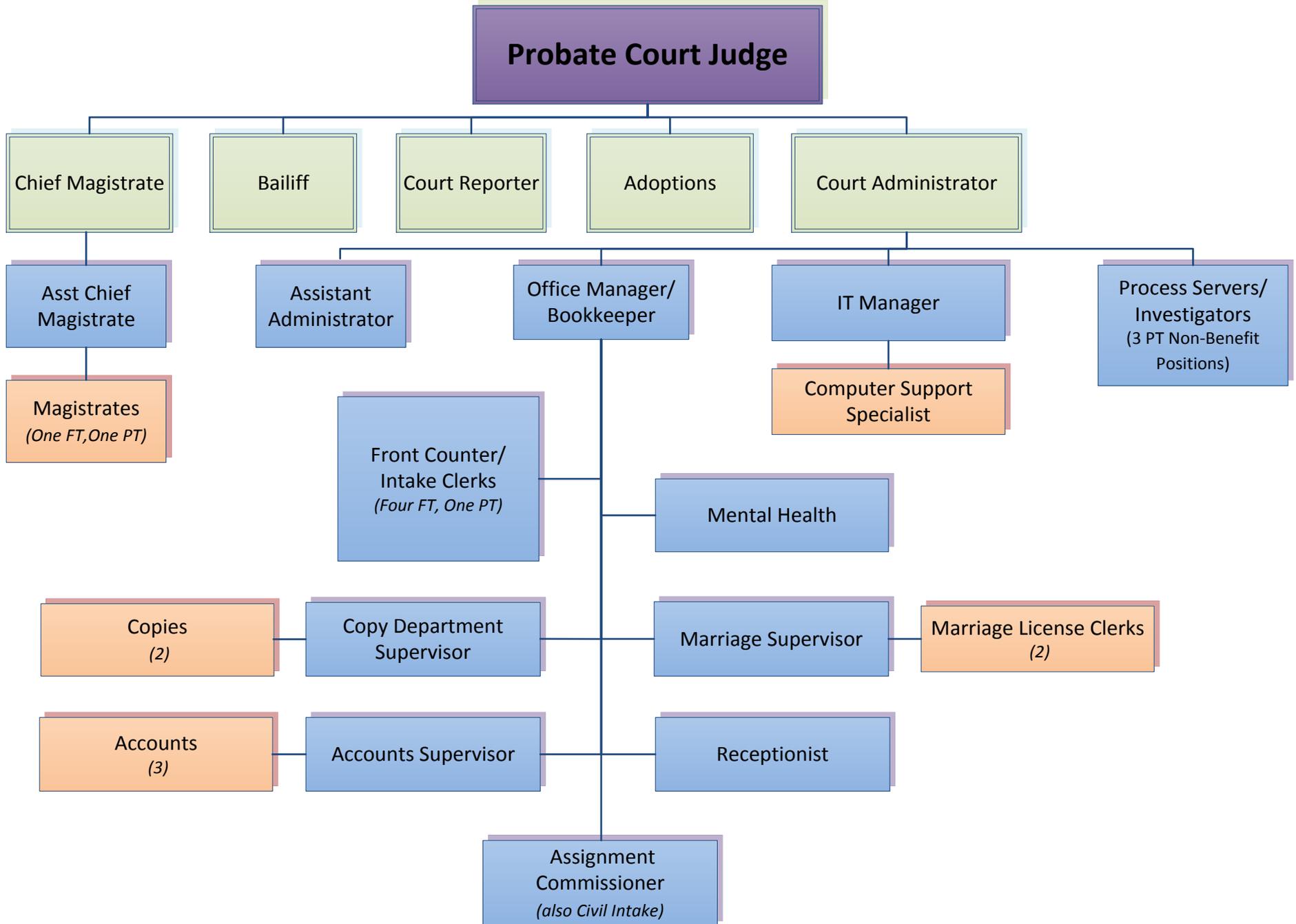
Will continue to work with state legislators to remove the population cap of 40,000 in order to become Deputy Registrars.

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

# 2018 BUDGET



# Probate Court



**Probate Court  
General Government - Judicial  
General Fund  
1010-3010**

It is the mission of the Lucas County Probate Court to fulfill both the constitutional and statutory responsibilities of the judiciary and to provide the highest level of public service to the community. The court strives to fulfill its duties courteously, efficiently, and effectively, and to provide:

- Access to justice;
- Expeditious and timely disposition of matters;
- Equality, fairness, and integrity;
- Independence and accountability;
- Public trust and confidence; and
- Education of the public regarding probate court matters.

ADOPTED BUDGET BY CATEGORY:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	1,749,178	1,889,996	1,830,720	1,910,440	20,444	1%
<b>CHARGES AND SERVICES:</b>	2,018	3,000	1,826	2,500	(500)	-17%
<b>LEGAL SYSTEM:</b>	757	1,530	315	1,530	-	0%
<b>MATERIALS AND SUPPLIES:</b>	26,235	32,000	28,880	29,000	(3,000)	-9%
<b>OPERATING EXPENSES:</b>	13,956	14,000	10,495	14,000	-	0%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	-	-	-	-	-	0%
<b>TOTAL:</b>	<b>\$1,792,144</b>	<b>\$1,940,526</b>	<b>\$1,872,236</b>	<b>\$1,957,470</b>	<b>\$16,944</b>	<b>1%</b>

*FULL TIME POSITIONS:*

*29.00*

*PART TIME POSITIONS:*

*4.00*

**GOALS:**

Complete IT rewiring project.

Upgrade IT imaging capabilities.

Implement credit card system.

Provide ministerial services to marriage license holders in a dignified and professional manner.

**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 (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.

**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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	538,097	560,202	559,270	585,581	25,379	5%
CHARGES AND SERVICES:	112,709	253,658	130,450	152,210	(101,448)	-40%
MATERIALS AND SUPPLIES:	166	280	203	700	420	150%
OPERATING EXPENSES:	4,693	11,330	3,058	12,000	670	6%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	27,122	5,920	26,197	1,450	(4,470)	-76%
<b>TOTAL:</b>	<b>\$682,787</b>	<b>\$831,390</b>	<b>\$719,179</b>	<b>\$751,941</b>	<b>(\$79,449)</b>	<b>-10%</b>

*FULL TIME POSITIONS:*

**8.00**

*PART TIME POSITIONS:*

**0.00**

**GOALS:**

Work with LCIS to implement new PCs across the IJS member departments.

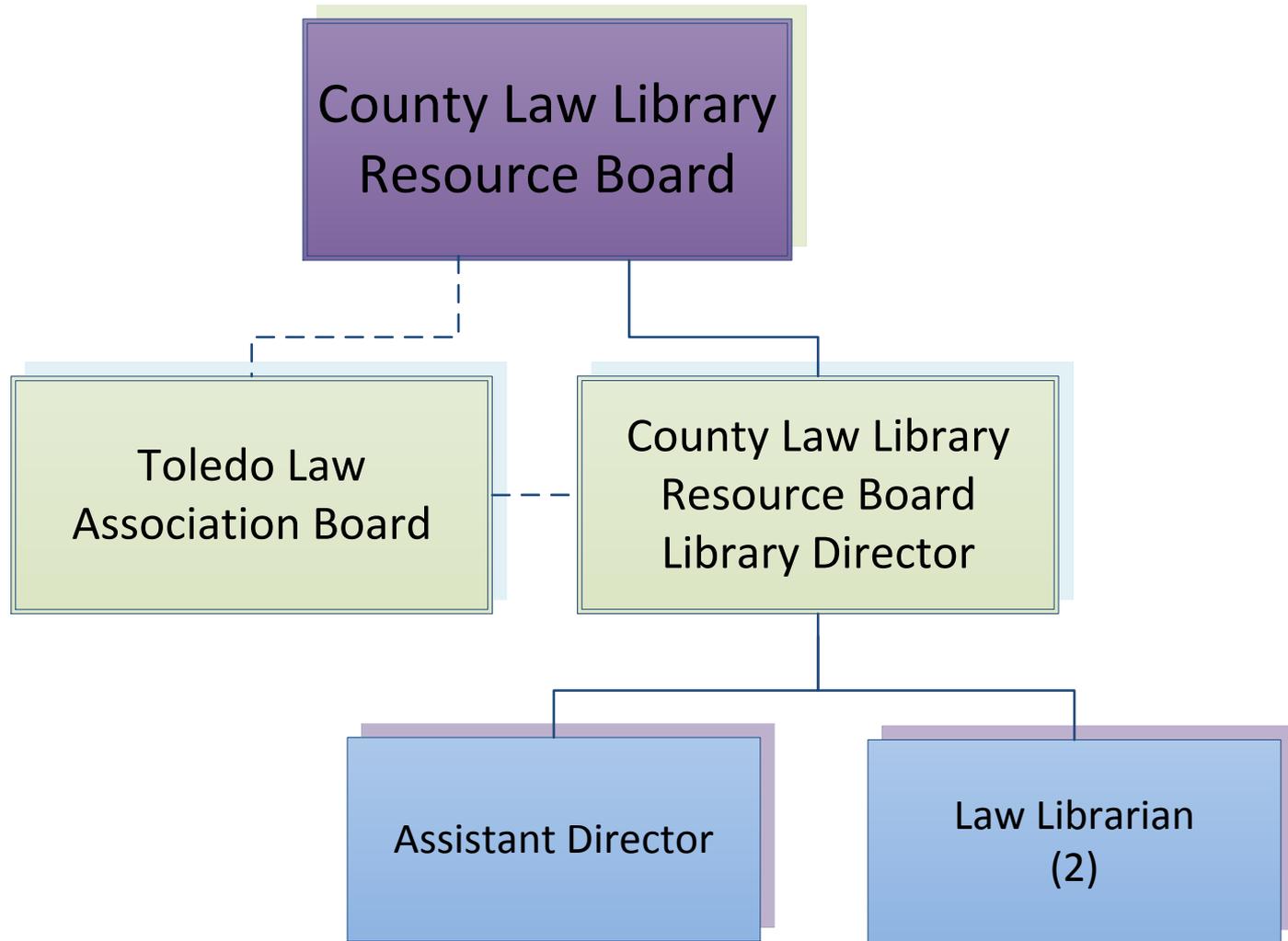
Final JWorks application install - April 2018.

Final JWorks and Northpointe data conversion runs - June 2018.

JWorks and Northpointe user training - August through October 2018.

JWorks and Northpointe "go live" for Juvenile Court - November 2018.

# 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:**

Members of the Toledo Law Association (those attorneys who pay an annual fee for additional law library privileges) will be surveyed, to aid in determining what is most relevant and needed in the collection.

A webpage will be developed, which will be part of Lucas County’s recently revised website. The webpage will be interactive, and provide a wealth of useful information for the legal community, other partners, and the public.

Human resource policies and procedures, modeled on those of the Court of Common Pleas, will be developed and implemented, along with staff development trainings.

Additional CLE and other program offerings will be made available to the legal community.

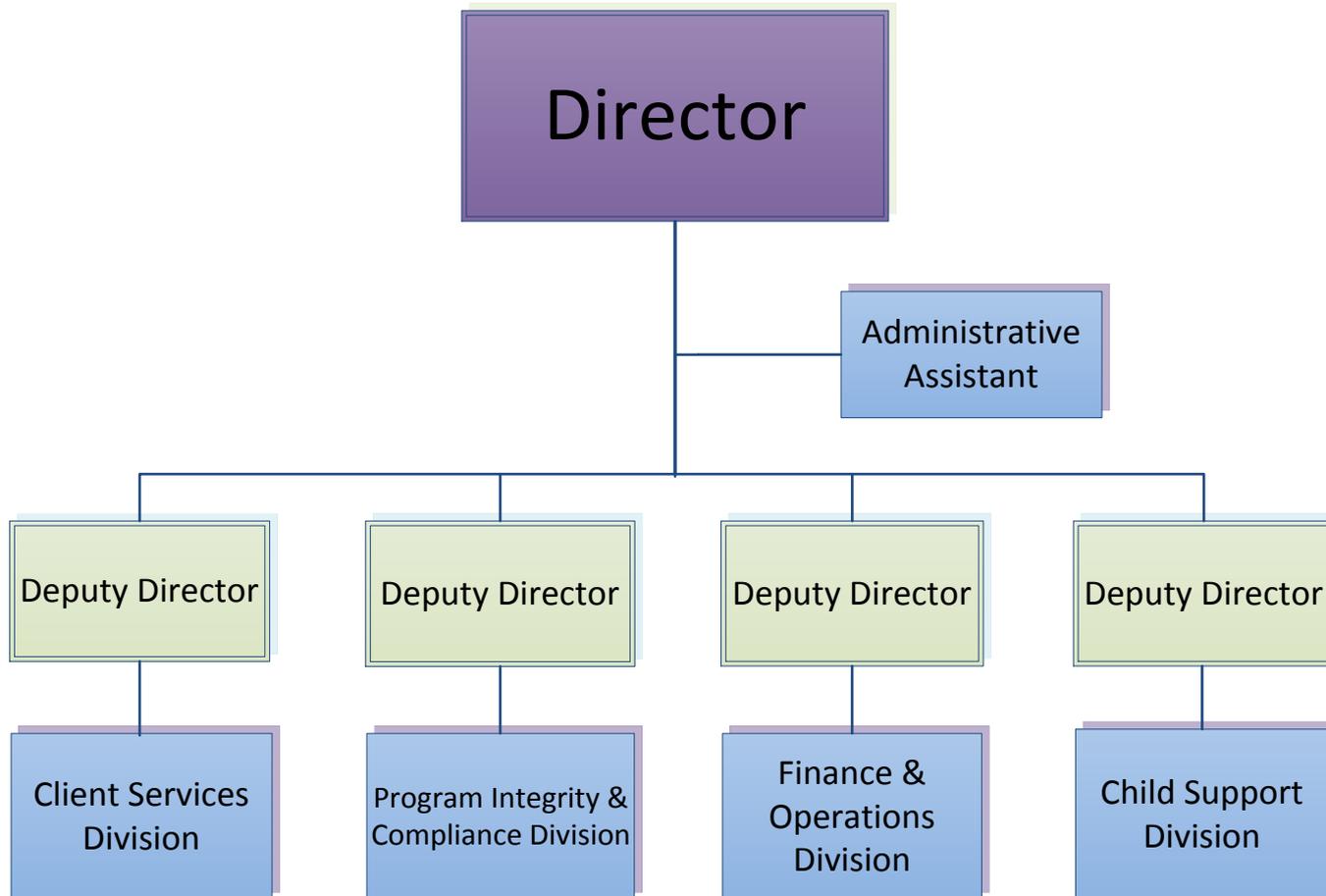
**LAW LIBRARY**  
**General Government - Judicial**  
**Special Revenue Fund**  
**2115-5210**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	\$291,661	\$364,734	\$364,734	\$359,957	\$360,322	\$379,425	\$409,321	\$449,413
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	1,925	5,365	5,366	49,972				
<b>BEGINNING BALANCE</b>	289,736	359,369	359,368	309,984	360,322	379,425	409,321	449,413
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	591	-	300	-	-	-	-	-
FINES AND FORFEITS	412,854	365,607	412,715	442,486	461,224	472,017	482,213	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING	54,373	52,000	53,417	52,000	52,000	52,000	52,000	52,000
<b>TOTAL REVENUES</b>	<b>467,818</b>	<b>417,607</b>	<b>466,432</b>	<b>494,486</b>	<b>513,224</b>	<b>524,017</b>	<b>534,213</b>	<b>52,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$759,479</b>	<b>\$782,341</b>	<b>\$831,166</b>	<b>\$854,443</b>	<b>\$873,546</b>	<b>\$903,442</b>	<b>\$943,534</b>	<b>\$501,413</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	200,382	174,792	206,471	242,431	242,431	242,431	242,431	242,431
CHARGES AND SERVICES	183,120	287,640	255,520	239,610	239,610	239,610	239,610	239,610
MATERIALS AND SUPPLIES	3,629	4,034	3,765	2,500	2,500	2,500	2,500	2,500
OPERATING EXPENSES	6,865	9,382	5,434	9,580	9,580	9,580	9,580	9,580
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	750	58,500	19	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>394,745</b>	<b>534,348</b>	<b>471,209</b>	<b>494,121</b>	<b>494,121</b>	<b>494,121</b>	<b>494,121</b>	<b>494,121</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$364,734</b>	<b>\$247,992</b>	<b>\$359,957</b>	<b>\$360,322</b>	<b>\$379,425</b>	<b>\$409,321</b>	<b>\$449,413</b>	<b>\$7,292</b>
<i>FULL TIME POSITIONS:</i>				3.00				
<i>PART TIME POSITIONS:</i>				1.00				

# 2018 BUDGET



# 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**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$760,029</b>	<b>\$1,409,418</b>	<b>\$1,409,418</b>	<b>\$1,857,675</b>	<b>\$1,869,159</b>	<b>\$1,880,643</b>	<b>\$1,892,127</b>	<b>\$1,903,611</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>1,938</b>	<b>2,395</b>	<b>2,396</b>	<b>237</b>				
<b>BEGINNING BALANCE</b>	<b>758,091</b>	<b>1,407,023</b>	<b>1,407,022</b>	<b>1,857,438</b>	<b>1,869,159</b>	<b>1,880,643</b>	<b>1,892,127</b>	<b>1,903,611</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,681,389	1,710,354	1,656,082	1,665,050	1,665,050	1,665,050	1,665,050	1,665,050
FINES & FOREITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	8,322,267	10,075,990	8,394,823	9,834,016	9,834,016	9,834,016	9,834,016	9,834,016
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	785,062	137,361	807,983	150,000	150,000	150,000	150,000	150,000
NON-OPERATING TRANSFERS IN	-	-	19,255	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>10,788,718</b>	<b>11,923,705</b>	<b>10,878,142</b>	<b>11,649,066</b>	<b>11,649,066</b>	<b>11,649,066</b>	<b>11,649,066</b>	<b>11,649,066</b>
<b>TOTAL AVAILABLE</b>	<b>\$11,548,747</b>	<b>\$13,333,123</b>	<b>\$12,287,560</b>	<b>\$13,506,741</b>	<b>\$13,518,225</b>	<b>\$13,529,709</b>	<b>\$13,541,193</b>	<b>\$13,552,677</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	5,926,269	6,484,657	6,667,762	7,109,509	7,109,509	7,109,509	7,109,509	7,109,509
CHARGES AND SERVICES	4,194,558	5,398,939	3,739,536	4,491,473	4,491,473	4,491,473	4,491,473	4,491,473
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING	18,503	28,700	22,587	26,600	26,600	26,600	26,600	26,600
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	20,000	-	10,000	10,000	10,000	10,000	10,000
PA SHARED COST TRANSFER	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>10,139,329</b>	<b>11,932,296</b>	<b>10,429,885</b>	<b>11,637,582</b>	<b>11,637,582</b>	<b>11,637,582</b>	<b>11,637,582</b>	<b>11,637,582</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$1,409,418</b>	<b>\$1,400,827</b>	<b>\$1,857,675</b>	<b>\$1,869,159</b>	<b>\$1,880,643</b>	<b>\$1,892,127</b>	<b>\$1,903,611</b>	<b>\$1,915,095</b>

*FULL TIME POSITIONS:*

*103.00*

*PART TIME POSITIONS:*

*0.00*

PUBLIC SAFETY



# L. Public Safety

Juvenile Detention Center

Coroner

Sheriff Departments

Emergency Medical Departments

**Page**

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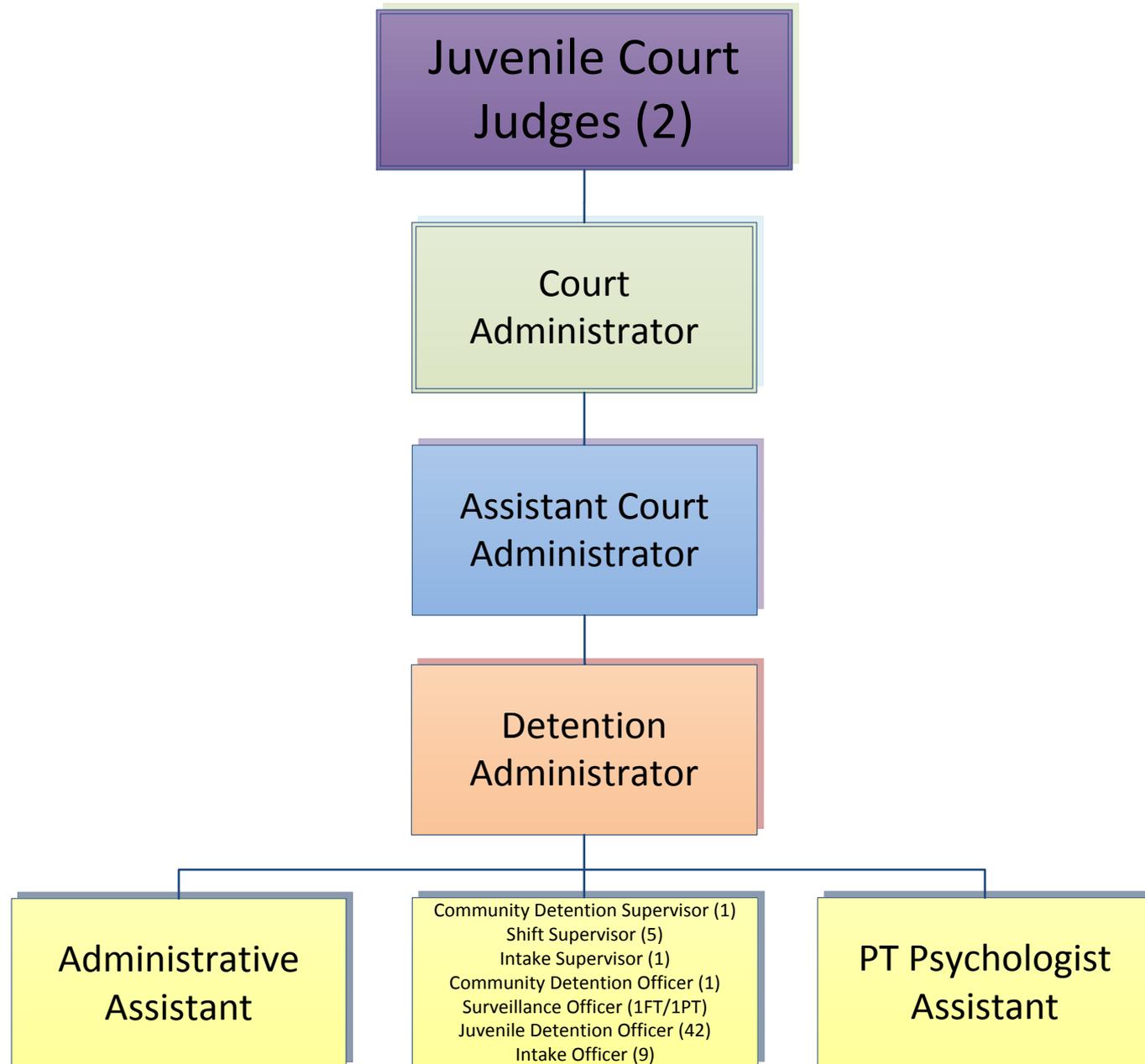
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# 2018 BUDGET



# Juvenile Detention Center



**Juvenile Detention Center  
General Government - Public Safety  
General Fund  
1010-1120**

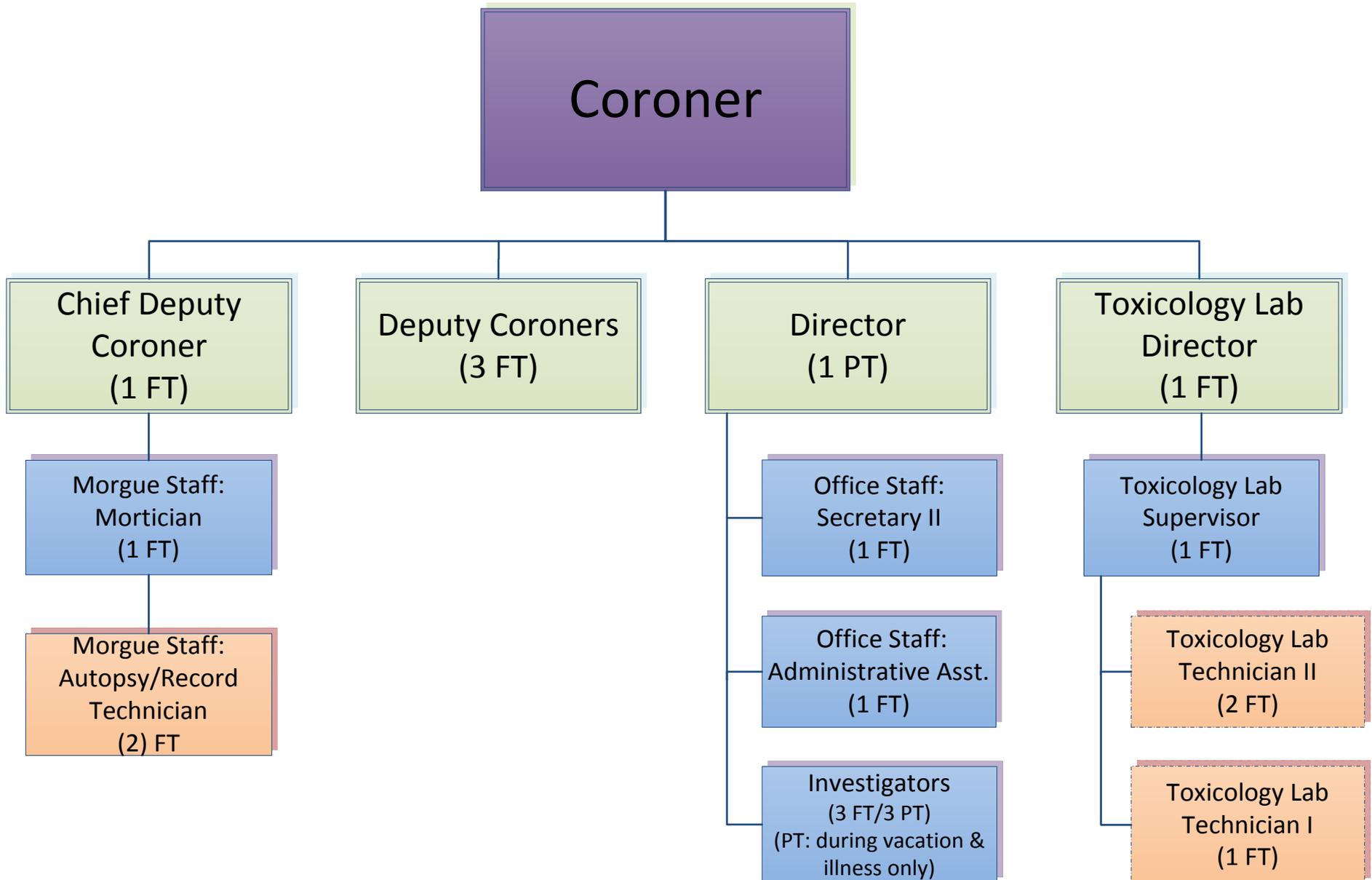
The Court of Common Pleas – Juvenile Division is mandated and governed by law. In fulfilling its mandate the court’s mission is to:

- Ensure public safety;
- Protect the children of the community;
- Preserve families by supporting parents and intervening only when it is in the best interest of the child and/or the community;
- Work with the community to develop and enforce standards of responsible behavior for adults and children;
- Ensure balance between consequences and rehabilitation while holding offenders accountable for their actions; and
- Efficiently and effectively operate the services of the court.

We will, therefore, cooperate with agencies, groups, and individuals who embrace our mission.

ADOPTED BUDGET BY CATEGORY:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	2,981,655	3,296,658	3,036,688	3,148,993	(147,665)	-4%
<b>CHARGES AND SERVICES:</b>	404,996	394,140	442,417	276,140	(118,000)	-30%
<b>MATERIALS AND SUPPLIES:</b>	59,119	45,270	51,674	45,270	-	0%
<b>OPERATING EXPENSES:</b>	20,346	23,766	13,292	23,766	-	0%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	54,728	17,340	11,776	17,340	-	0%
<b>TOTAL:</b>	<b>\$3,520,845</b>	<b>\$3,777,174</b>	<b>\$3,555,847</b>	<b>\$3,511,509</b>	<b>(\$265,665)</b>	<b>-7%</b>
<b>FULL TIME POSITIONS:</b>				<b>57.00</b>		
<b>PART TIME POSITIONS:</b>				<b>2.00</b>		

# 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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018. INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,467,119	1,545,490	1,550,016	1,573,642	28,152	2%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	1,956	-	-	-	-	0%
OPERATING EXPENSES:	-	-	-	-	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
<i>TOTAL:</i>	<i>\$1,469,075</i>	<i>\$1,545,490</i>	<i>\$1,550,016</i>	<i>\$1,573,642</i>	<i>\$28,152</i>	<i>2%</i>
<i>FULL TIME POSITIONS:</i>				<i>12.67</i>		
<i>PART TIME POSITIONS:</i>				<i>6.00</i>		

**GOALS:**

To continue to provide excellent death investigation services for Lucas and surrounding counties on a cost effective basis.

To continue to improve our data management through the enhancement of our data base system.

Enhance Forensic and clinical toxicology testing for Coroner's offices, law enforcement, and area health care organizations by adding new relevant testing and automation.

Provide a community resource for death investigation training for medical students, residents, law enforcement, and emergency medical personnel.

## CORONER LABORATORY

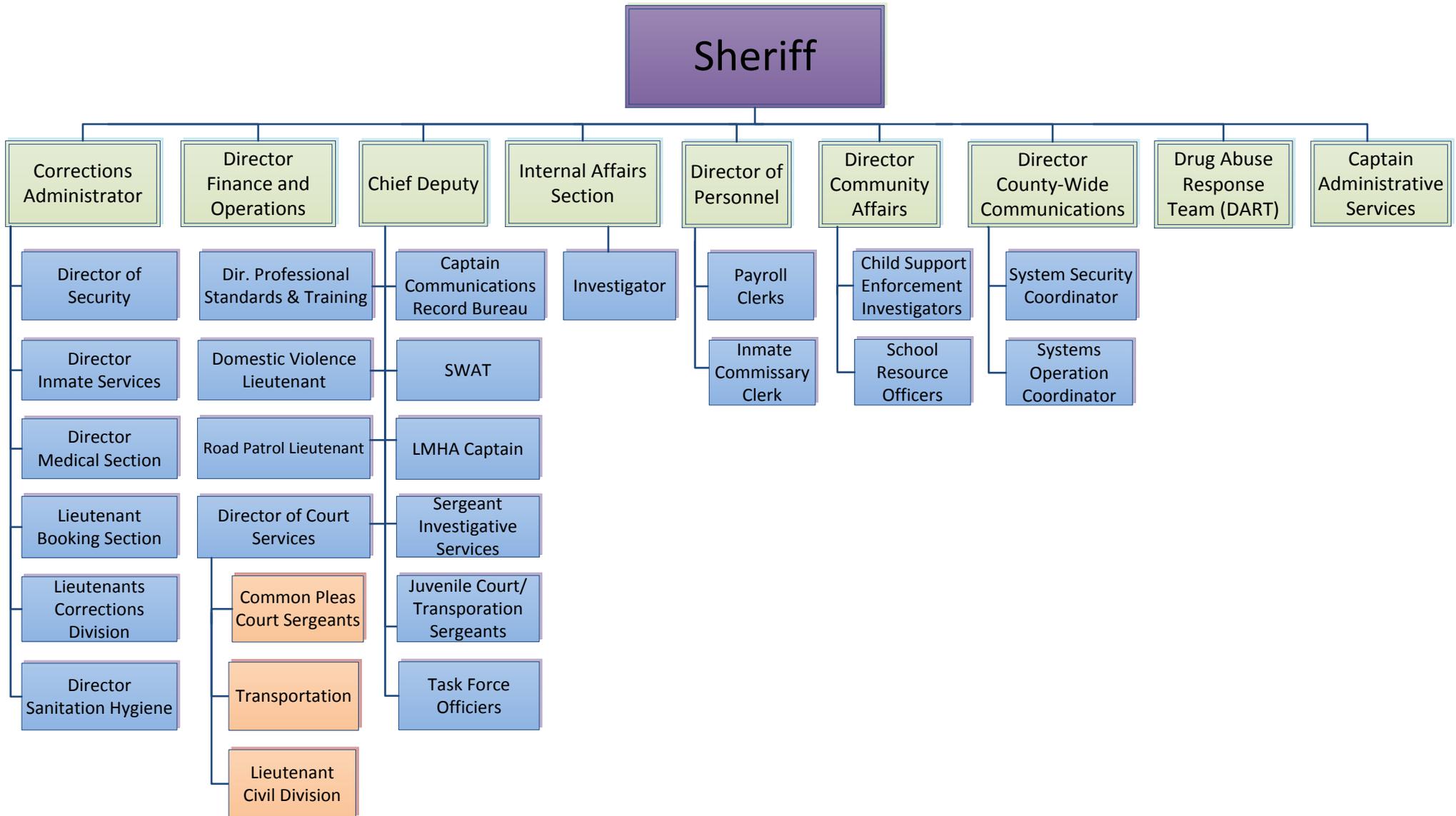
2130-1220

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$484,865</b>	<b>\$402,722</b>	<b>\$402,722</b>	<b>\$590,164</b>	<b>\$535,164</b>	<b>\$480,164</b>	<b>\$425,164</b>	<b>\$370,164</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>157,782</b>	<b>32,515</b>	<b>32,515</b>	<b>57,904</b>				
<b>BEGINNING BALANCE</b>	<b>327,083</b>	<b>370,207</b>	<b>370,207</b>	<b>532,260</b>	<b>535,164</b>	<b>480,164</b>	<b>425,164</b>	<b>370,164</b>
<b>REVENUES:</b>								
CHARGES FOR SERVICES	987,717	1,045,000	1,172,027	1,045,000	1,045,000	1,045,000	1,045,000	1,045,000
MISCELLANEOUS REVENUE	-	73,799	-	73,845	73,845	73,845	73,845	73,845
<b>TOTAL REVENUES</b>	<b>987,717</b>	<b>1,118,799</b>	<b>1,172,027</b>	<b>1,118,845</b>	<b>1,118,845</b>	<b>1,118,845</b>	<b>1,118,845</b>	<b>1,118,845</b>
<b>TOTAL AVAILABLE</b>	<b>\$1,472,582</b>	<b>\$1,521,521</b>	<b>\$1,574,749</b>	<b>\$1,709,009</b>	<b>\$1,654,009</b>	<b>\$1,599,009</b>	<b>\$1,544,009</b>	<b>\$1,489,009</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	70	73,999	72,191	74,045	74,045	74,045	74,045	74,045
CHARGES AND SERVICES	810,619	776,000	789,755	776,000	776,000	776,000	776,000	776,000
MATERIALS AND SUPPLIES	74,040	111,000	77,625	111,000	111,000	111,000	111,000	111,000
OPERATING EXPENSES	36,008	37,300	32,936	37,300	37,300	37,300	37,300	37,300
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	149,122	10,000	12,078	65,000	65,000	65,000	65,000	65,000
NON-OPERATING	-	110,500	-	110,500	110,500	110,500	110,500	110,500
<b>TOTAL EXPENSES</b>	<b>1,069,860</b>	<b>1,118,799</b>	<b>984,585</b>	<b>1,173,845</b>	<b>1,173,845</b>	<b>1,173,845</b>	<b>1,173,845</b>	<b>1,173,845</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$402,722</b>	<b>\$402,722</b>	<b>\$590,164</b>	<b>\$535,164</b>	<b>\$480,164</b>	<b>\$425,164</b>	<b>\$370,164</b>	<b>\$315,164</b>
<i>FULL TIME POSITIONS:</i>				0.33				
<i>PART TIME POSITIONS:</i>				0.00				

# 2018 BUDGET



# 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.

**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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	2,478,073	2,498,534	2,501,649	2,537,030	38,496	2%
<b>CHARGES AND SERVICES:</b>	97,675	106,000	80,521	109,000	3,000	3%
<b>LEGAL SYSTEM:</b>	46,825	46,825	49,166	49,166	2,341	5%
<b>MATERIALS AND SUPPLIES:</b>	29,314	37,000	34,273	35,000	(2,000)	-5%
<b>OPERATING EXPENSES:</b>	40,867	71,500	39,172	68,500	(3,000)	-4%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	18,422	25,000	17,705	21,000	(4,000)	-16%
<b>TOTAL:</b>	<b>\$2,711,176</b>	<b>\$2,784,859</b>	<b>\$2,722,486</b>	<b>\$2,819,696</b>	<b>\$34,837</b>	<b>1%</b>
<i>FULL TIME POSITIONS:</i>				<i>32.65</i>		
<i>PART TIME POSITIONS:</i>				<i>0.00</i>		

**GOALS:**

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

To continue to aggressively seek out grants and other contractual situations that will have a positive fiscal effect, not only on the Lucas County Sheriff's Office, but Lucas County as a whole.

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

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

# 2018 BUDGET



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

<b>ADOPTED BUDGET BY CATEGORY:</b>	<b>2016 ACTUAL</b>	<b>2017 BUDGET</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2017-2018 INC/(DEC)</b>	<b>PERCENT INC/(DEC)</b>
<b>PERSONAL SERVICES:</b>	2,793,456	2,810,060	2,773,736	2,873,654	63,594	2%
<b>CHARGES AND SERVICES:</b>	-	-	-	-	-	0%
<b>MATERIALS AND SUPPLIES:</b>	-	-	-	-	-	0%
<b>OPERATING EXPENSES:</b>	-	-	-	-	-	0%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	-	-	-	-	-	0%
<b>TOTAL:</b>	<b>\$2,793,456</b>	<b>\$2,810,060</b>	<b>\$2,773,736</b>	<b>\$2,873,654</b>	<b>\$63,594</b>	<b>2%</b>
 <b>FULL TIME POSITIONS:</b>				<b>41.75</b>		
<b>PART TIME POSITIONS:</b>				<b>0.00</b>		

**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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	5,080,531	5,524,224	5,414,983	5,579,168	54,944	1%
<b>CHARGES AND SERVICES:</b>	151,576	132,000	171,006	173,000	41,000	31%
<b>MATERIALS AND SUPPLIES:</b>	118,967	135,000	163,771	162,000	27,000	20%
<b>OPERATING EXPENSES:</b>	34,629	52,500	32,898	37,500	(15,000)	-29%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	13,003	35,000	78,969	25,000	(10,000)	-29%
<b>TOTAL:</b>	<b>\$5,398,707</b>	<b>\$5,878,724</b>	<b>\$5,861,627</b>	<b>\$5,976,668</b>	<b>\$97,944</b>	<b>2%</b>
<b>FULL TIME POSITIONS:</b>				<b>78.00</b>		
<b>PART TIME POSITIONS:</b>				<b>0.00</b>		

**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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	20,776,575	20,468,404	20,466,269	20,095,014	(373,390)	-2%
<b>CHARGES AND SERVICES:</b>	913,831	896,000	919,346	930,000	34,000	4%
<b>LEGAL SYSTEM:</b>	24,529	19,000	25,713	19,000	-	0%
<b>MATERIALS AND SUPPLIES:</b>	380,694	396,000	368,597	378,000	(18,000)	-5%
<b>OPERATING EXPENSES:</b>	65,188	69,500	52,276	69,500	-	0%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	20,670	20,000	16,081	20,000	-	0%
<b>TOTAL:</b>	<b>\$22,181,487</b>	<b>\$21,868,904</b>	<b>\$21,848,283</b>	<b>\$21,511,514</b>	<b>(\$357,390)</b>	<b>-2%</b>
<b>FULL TIME POSITIONS:</b>				<b>354.00</b>		
<b>PART TIME POSITIONS:</b>				<b>2.00</b>		

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

<b>ADOPTED BUDGET BY CATEGORY:</b>	<b>2016 ACTUAL</b>	<b>2017 BUDGET</b>	<b>2017 ACTUAL</b>	<b>2018 BUDGET</b>	<b>2017-2018 INC/(DEC)</b>	<b>PERCENT INC/(DEC)</b>
<b>PERSONAL SERVICES:</b>	1,256,931	1,322,186	1,315,939	1,297,930	(24,256)	-2%
<b>CHARGES AND SERVICES:</b>	186,641	196,200	190,426	207,700	11,500	6%
<b>MATERIALS AND SUPPLIES:</b>	3,500	4,500	6,500	14,000	9,500	211%
<b>OPERATING EXPENSES:</b>	2,042	5,000	-	2,000	(3,000)	-60%
<b>MISCELLANEOUS:</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	-	1,000	2,978	1,000	-	0%
<b>TOTAL:</b>	<b><i>\$1,449,114</i></b>	<b><i>\$1,528,886</i></b>	<b><i>\$1,515,843</i></b>	<b><i>\$1,522,630</i></b>	<b><i>(\$6,256)</i></b>	<b><i>0%</i></b>

*FULL TIME POSITIONS:*

*14.00*

*PART TIME POSITIONS:*

*8.00*

**Sheriff Policing-ALL**  
**Public Safety**  
**Special Revenue Fund**  
**2143**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$356,904</b>	<b>\$437,204</b>	<b>\$437,204</b>	<b>\$495,935</b>	<b>\$495,935</b>	<b>\$495,935</b>	<b>\$495,935</b>	<b>\$495,935</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>-</b>							
<b>BEGINNING BALANCE</b>	<b>356,904</b>	<b>437,204</b>	<b>437,204</b>	<b>495,935</b>	<b>495,935</b>	<b>495,935</b>	<b>495,935</b>	<b>495,935</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	3,762,509	3,482,778	3,551,353	3,552,788	3,659,372	3,769,153	3,882,227	3,998,694
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	19,417	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,762,509</b>	<b>3,482,778</b>	<b>3,570,769</b>	<b>3,552,788</b>	<b>3,659,372</b>	<b>3,769,153</b>	<b>3,882,227</b>	<b>3,998,694</b>
<b>TOTAL AVAILABLE</b>	<b>\$4,119,412</b>	<b>\$3,919,982</b>	<b>\$4,007,974</b>	<b>\$4,048,723</b>	<b>\$4,155,306</b>	<b>\$4,265,087</b>	<b>\$4,378,162</b>	<b>\$4,494,629</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	3,555,361	3,408,056	3,437,317	3,465,229	3,569,186	3,676,261	3,786,549	3,900,146
CHARGES AND SERVICES	84,238	50,650	50,650	59,286	61,065	62,897	64,783	66,727
MATERIALS AND SUPPLIES	42,609	24,072	24,072	28,273	29,121	29,995	30,895	31,822
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>3,682,208</b>	<b>3,482,778</b>	<b>3,512,039</b>	<b>3,552,788</b>	<b>3,659,372</b>	<b>3,769,153</b>	<b>3,882,227</b>	<b>3,998,694</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$437,204</b>	<b>\$437,204</b>	<b>\$495,935</b>	<b>\$495,935</b>	<b>\$495,935</b>	<b>\$495,935</b>	<b>\$495,935</b>	<b>\$495,935</b>

*FULL TIME POSITIONS:*

38.25

*PART TIME POSITIONS:*

16.00

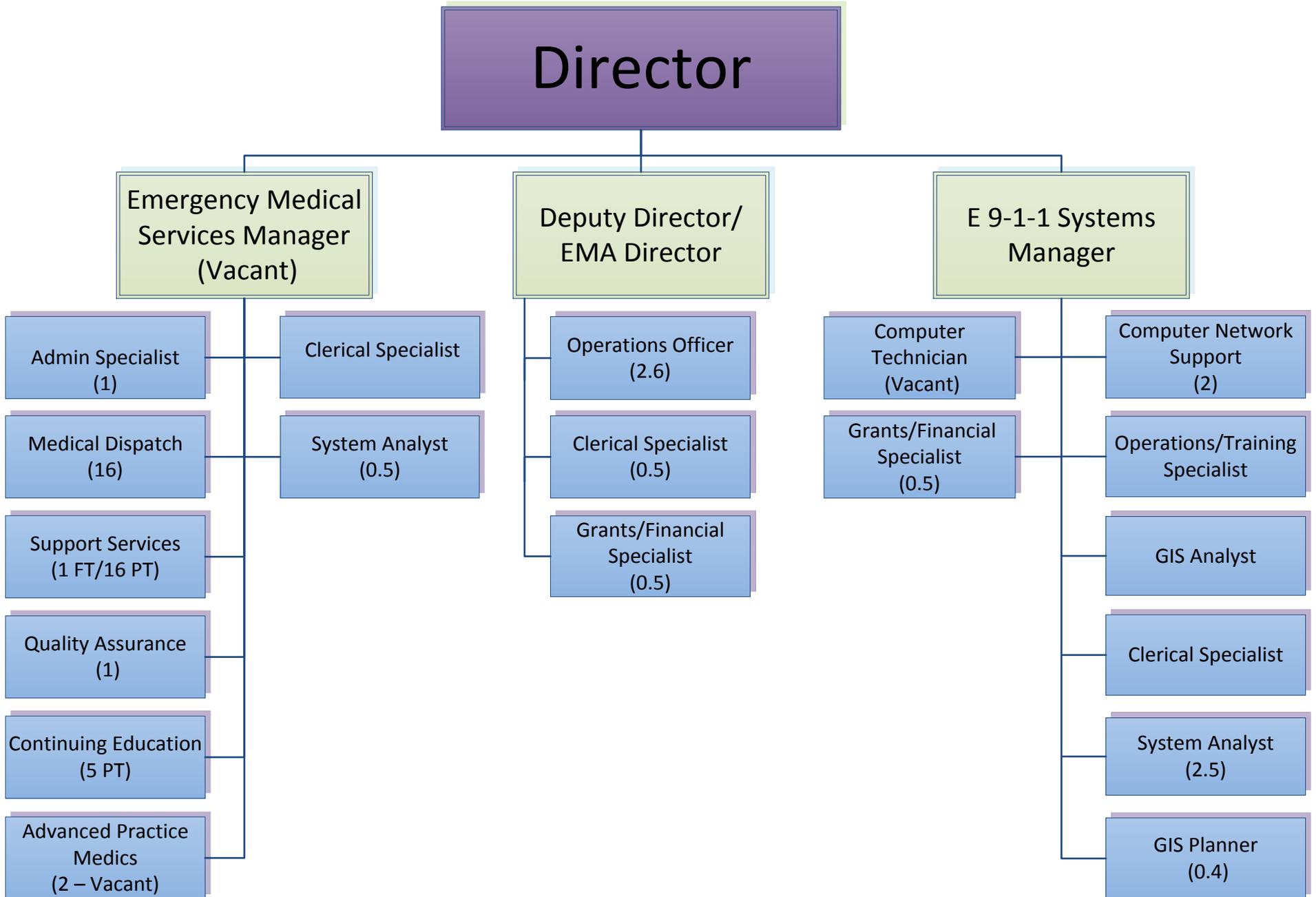
**COUNTYWIDE COMMUNICATIONS**  
**Public Safety**  
**Special Revenue Fund**  
**2145-1692**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$2,522,850</b>	<b>1,592,098</b>	<b>1,592,098</b>	<b>\$1,747,353</b>	<b>\$1,772,461</b>	<b>\$1,777,616</b>	<b>\$1,740,898</b>	<b>\$1,611,913</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>694,859</b>	<b>146,571</b>	<b>146,571</b>	<b>734,002</b>				
<b>BEGINNING BALANCE</b>	<b>1,827,990</b>	<b>1,445,527</b>	<b>1,445,527</b>	<b>1,013,351</b>	<b>1,772,461</b>	<b>11,777,616</b>	<b>1,740,898</b>	<b>1,611,913</b>
<b>REVENUES:</b>								
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	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>627,963</b>	<b>1,582,940</b>	<b>1,510,591</b>	<b>1,582,295</b>	<b>1,582,295</b>	<b>1,582,295</b>	<b>1,582,295</b>	<b>1,582,295</b>
<b>TOTAL AVAILABLE</b>	<b>\$3,150,813</b>	<b>\$3,175,038</b>	<b>\$3,102,689</b>	<b>\$3,329,648</b>	<b>\$3,354,756</b>	<b>\$3,359,911</b>	<b>\$3,323,193</b>	<b>\$3,194,208</b>
<b>EXPENDITURES:</b>								
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	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>1,558,715</b>	<b>1,582,940</b>	<b>1,355,336</b>	<b>1,557,187</b>	<b>1,577,140</b>	<b>1,619,013</b>	<b>1,711,280</b>	<b>1,771,436</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$1,592,098</b>	<b>\$1,592,098</b>	<b>\$1,747,353</b>	<b>\$1,772,461</b>	<b>\$1,777,616</b>	<b>\$1,740,898</b>	<b>\$1,611,913</b>	<b>\$1,422,772</b>

*FULL TIME POSITIONS:*  
*PART TIME POSITIONS:*

*3.00*  
*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

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	\$5,814,242	\$5,858,806	\$5,858,806	\$5,693,043	\$5,362,664	\$5,362,664	\$5,362,664	\$5,362,664
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	387,475	332,439	332,439	597,457				
<b>BEGINNING BALANCE</b>	5,426,767	5,526,367	5,526,367	5,095,586	5,362,664	5,362,664	5,362,664	5,362,664
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	3,766,180	4,000,000	3,634,492	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	547	-	-	-	-	-	-	-
NON OPERATING	8,932,930	9,182,930	9,190,339	9,182,930	9,966,950	10,130,587	10,295,084	10,460,813
<b>TOTAL REVENUES</b>	<b>12,699,657</b>	<b>13,182,930</b>	<b>12,824,830</b>	<b>12,982,930</b>	<b>13,766,950</b>	<b>13,930,587</b>	<b>14,095,084</b>	<b>14,260,813</b>
<b>TOTAL AVAILABLE</b>	<b>\$18,513,899</b>	<b>\$19,041,736</b>	<b>\$18,683,636</b>	<b>\$18,675,973</b>	<b>\$19,129,614</b>	<b>\$19,293,251</b>	<b>\$19,457,748</b>	<b>\$19,623,477</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	1,934,861	2,374,807	2,036,371	2,299,777	2,333,627	2,356,886	2,380,101	2,403,635
CHARGES AND SERVICES	8,538,175	8,947,761	9,000,240	9,192,532	9,287,823	9,378,201	9,469,483	9,561,678
MATERIALS AND SUPPLIES	1,028,935	960,500	1,095,003	1,162,500	1,202,000	1,252,000	1,302,000	1,352,000
OPERATING EXPENSES	891,743	954,500	732,290	497,500	778,500	778,500	778,500	778,500
MISCELLANEOUS	258	25,000	268	25,000	25,000	25,000	25,000	25,000
CAPITAL OUTLAY AND EQUIPMENT	261,121	170,362	126,422	136,000	140,000	140,000	140,000	140,000
<b>TOTAL EXPENSES</b>	<b>12,655,093</b>	<b>13,432,930</b>	<b>12,990,594</b>	<b>13,313,309</b>	<b>13,766,950</b>	<b>13,930,587</b>	<b>14,095,084</b>	<b>14,260,813</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$5,858,806</b>	<b>\$5,608,806</b>	<b>\$5,693,043</b>	<b>\$5,362,664</b>	<b>\$5,362,664</b>	<b>\$5,362,664</b>	<b>\$5,362,664</b>	<b>\$5,362,664</b>

*FULL TIME POSITIONS:*

*28.00*

*PART TIME POSITIONS:*

*16.00*

**EMERGENCY TELEPHONE - 911**  
**General Government - Public Safety**  
**Special Revenue Fund**  
**2071-0710**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$4,632,708</b>	<b>\$4,408,665</b>	<b>\$4,408,665</b>	<b>\$4,444,752</b>	<b>\$4,175,004</b>	<b>\$3,817,840</b>	<b>\$3,366,926</b>	<b>\$2,818,790</b>
<b>LESS PRIOR END ENCUMBRANCES</b>	<b>1,022,999</b>	<b>668,754</b>	<b>668,754</b>	<b>1,529,616</b>				
<b>BEGINNING BALANCE</b>	<b>3,609,709</b>	<b>3,739,911</b>	<b>3,739,911</b>	<b>2,915,136</b>	<b>4,175,004</b>	<b>3,817,840</b>	<b>3,366,926</b>	<b>2,818,790</b>
<b>REVENUES:</b>								
TAXES	4,357,517	4,374,930	4,366,317	4,366,316	4,366,316	4,366,316	4,366,316	4,366,316
CHARGES FOR SERVICES	31,486	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	579,162	580,400	578,228	579,170	579,170	579,170	579,170	579,170
MISCELLANEOUS	498	-	440	-	-	-	-	-
NON OPERATING	2,009	-	3,524	2,000	2,000	2,000	2,000	2,000
<b>TOTAL REVENUES</b>	<b>4,970,672</b>	<b>4,955,330</b>	<b>4,948,509</b>	<b>4,947,486</b>	<b>4,947,486</b>	<b>4,947,486</b>	<b>4,947,486</b>	<b>4,947,486</b>
<b>TOTAL AVAILABLE</b>	<b>\$9,603,380</b>	<b>\$9,363,995</b>	<b>\$9,357,174</b>	<b>\$9,392,238</b>	<b>\$9,122,490</b>	<b>\$8,765,326</b>	<b>\$8,314,412</b>	<b>\$7,766,276</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	826,756	983,841	835,995	997,055	1,008,291	1,019,667	1,031,184	1,042,842
CHARGES AND SERVICES	3,153,764	2,779,789	2,988,500	2,925,435	2,974,435	3,025,665	3,079,231	3,135,245
MATERIALS AND SUPPLIES	21,928	60,500	44,393	51,544	52,524	53,524	54,543	55,583
OPERATING EXPENSES	868,413	756,200	637,814	743,200	757,400	775,064	793,205	811,836
MISCELLANEOUS	-	5,000	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	323,854	370,000	405,720	500,000	512,000	524,480	537,459	550,958
NON OPERATING/TRANSFER DEBT	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>5,194,715</b>	<b>4,955,330</b>	<b>4,912,422</b>	<b>5,217,234</b>	<b>5,304,650</b>	<b>5,398,400</b>	<b>5,495,622</b>	<b>5,596,464</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$4,408,665</b>	<b>\$4,408,664</b>	<b>\$4,444,752</b>	<b>\$4,175,004</b>	<b>\$3,817,840</b>	<b>\$3,366,926</b>	<b>\$2,818,790</b>	<b>\$2,169,811</b>

*FULL TIME POSITIONS:*

*12.40*

*PART TIME POSITIONS:*

*0.00*

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

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$240,455</b>	<b>\$212,460</b>	<b>\$212,460</b>	<b>\$189,740</b>	<b>\$191,194</b>	<b>\$191,194</b>	<b>\$191,194</b>	<b>\$191,194</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>43,786</b>	<b>7,897</b>	<b>7,897</b>	<b>17,320</b>				
<b>BEGINNING BALANCE</b>	<b>196,669</b>	<b>204,564</b>	<b>204,564</b>	<b>172,419</b>	<b>191,194</b>	<b>191,194</b>	<b>191,194</b>	<b>191,194</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	395,410	468,725	369,354	477,818	468,725	477,818	378,725	378,725
MISCELLANEOUS	-	8,424	-	8,424	8,424	8,424	8,424	8,424
NON OPERATING	89,088	159,725	103,080	159,725	159,725	159,725	159,725	159,725
<b>TOTAL REVENUES</b>	<b>484,498</b>	<b>636,874</b>	<b>472,434</b>	<b>645,967</b>	<b>636,874</b>	<b>645,967</b>	<b>546,874</b>	<b>546,874</b>
<b>TOTAL AVAILABLE</b>	<b>\$724,953</b>	<b>\$849,334</b>	<b>\$684,894</b>	<b>\$835,707</b>	<b>\$828,068</b>	<b>\$837,161</b>	<b>\$738,068</b>	<b>\$738,068</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	324,074	378,341	327,592	400,714	404,237	407,793	374,190	377,446
CHARGES AND SERVICES	170,612	193,850	154,129	187,450	184,950	187,450	142,000	140,500
MATERIALS AND SUPPLIES	3,020	5,700	2,852	4,700	4,700	4,700	2,750	2,500
OPERATING EXPENSES	10,454	28,800	9,744	28,300	26,300	28,300	17,700	17,600
MISCELLANEOUS	520	2,183	722	2,348	1,687	2,724	1,234	828
CAPITAL OUTLAY AND EQUIPMENT	3,813	28,000	116	21,000	15,000	15,000	9,000	8,000
<b>TOTAL EXPENSES</b>	<b>512,493</b>	<b>636,874</b>	<b>495,155</b>	<b>644,512</b>	<b>636,874</b>	<b>645,967</b>	<b>546,874</b>	<b>546,874</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$212,460</b>	<b>\$212,460</b>	<b>\$189,740</b>	<b>\$191,194</b>	<b>\$191,194</b>	<b>\$191,194</b>	<b>\$191,194</b>	<b>\$191,193</b>

*FULL TIME POSITIONS:*

*4.60*

*PART TIME POSITIONS:*

*1.00*

PUBLIC WORKS



# M. Public Works

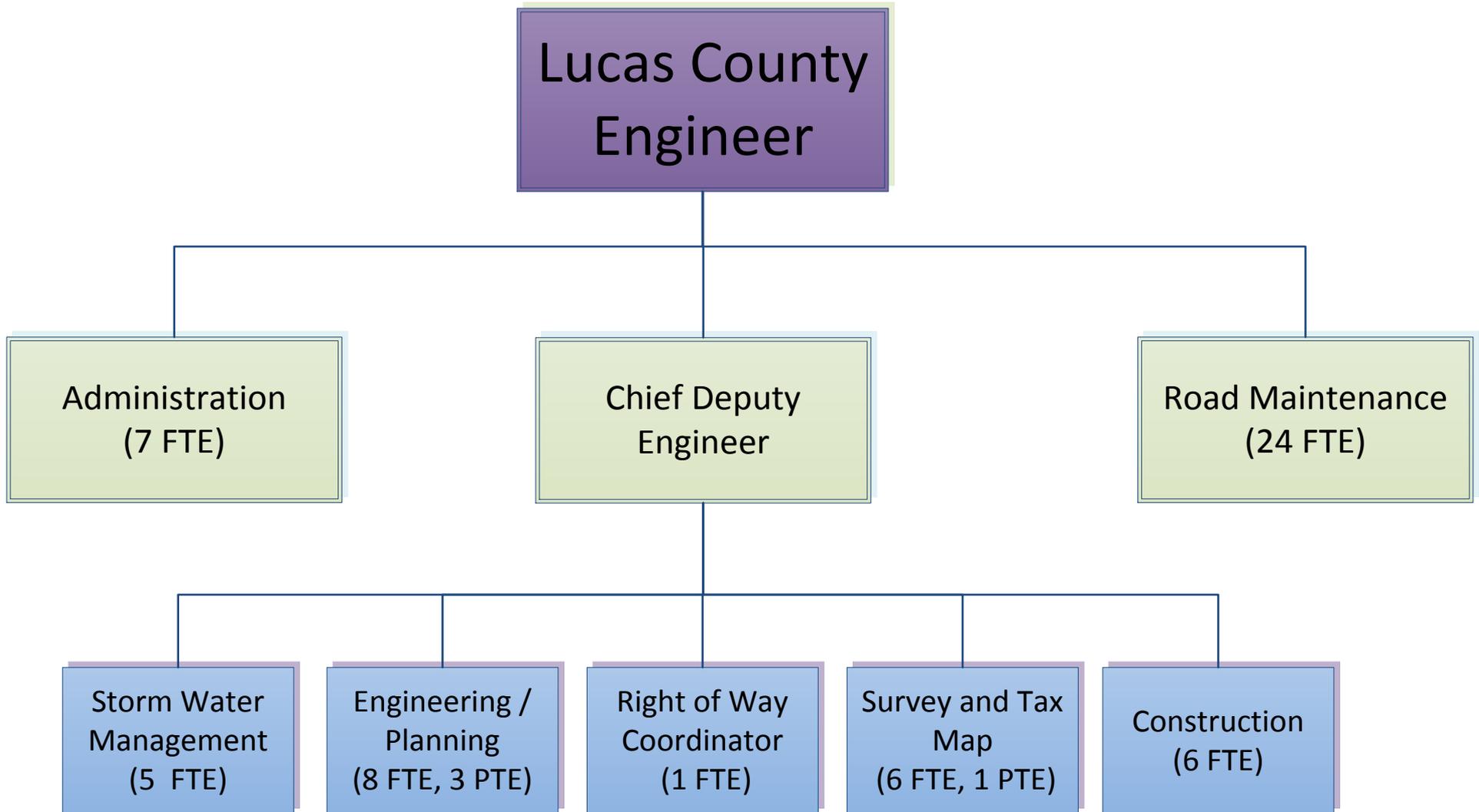
County Engineer Departments  
Sanitary Engineer Departments

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# 2018 BUDGET



# County Engineer



## **County Engineer Public Works**

**The County Engineer's mission is to perform the responsibilities as established by the Ohio Revised Code (ORC) in the most efficient and effective manner possible.**

**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:**

46.5 miles of preventive maintenance for 2018: Chip Seal 9 miles, Crack Seal 26 miles, Microsurfacing 11.50 miles.

8.5 miles of road rehabilitation/reconstruction.

1 bridge repair.

1 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:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICES:</b>	137,703	145,623	141,790	149,992	4,369	103.00%
<b>CHARGES AND SERVICES:</b>	35,948	40,000	0	13,739	(26,261)	34%
<b>MATERIALS AND SUPPLIES:</b>	-	-	-	1,000.00	1,000.00	0%
<b>OPERATING EXPENSES</b>	1,069	1,056	808	1,080	24	2%
<b>MISCELLANEOUS</b>	-	-	-	-	-	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	-	-	-	5,000.00	5,000.00	0%
<b>TOTAL:</b>	<b>\$174,720</b>	<b>\$186,679</b>	<b>\$142,598</b>	<b>\$170,811</b>	<b>(\$15,868)</b>	<b>-8.50%</b>

*FULL TIME POSITIONS:*

*2.20*

*PART TIME POSITIONS:*

*0.00*

**MOTOR VEHICLE & GASOLINE TAX**  
**Public Works**  
**Special Revenue**  
**2040-2920**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>CASH BALANCE CARRYOVER</b>	<b>\$4,886,658</b>	<b>\$3,696,173</b>	<b>\$3,696,173</b>	<b>\$4,511,446</b>	<b>\$4,733,896</b>	<b>\$5,673,744</b>	<b>\$5,435,906</b>	<b>\$5,014,522</b>
<b>LESS PRIOR YEAR ENCUMBRANCE</b>	<b>16,077</b>	<b>63,242</b>	<b>63,243</b>	<b>44,146</b>				
<b>UNENCUMBERED BALANCE</b>	<b>4,870,581</b>	<b>3,632,931</b>	<b>3,632,930</b>	<b>4,467,300</b>	<b>4,733,896</b>	<b>5,673,744</b>	<b>5,435,906</b>	<b>5,014,522</b>
<b>REVENUES:</b>								
TAXES	-	1,500	2,925	2,300	2,300	2,300	2,300	2,300
CHARGES FOR SERVICES	2,201	1,000	-	150	150	150	150	150
FINES AND FORFEITS	259,355	260,000	251,937	260,000	260,000	260,000	260,000	260,000
INTERGOVERNMENTAL REVENUES	3,560,151	5,940,000	5,650,563	5,965,000	6,865,000	6,865,000	6,865,000	6,865,000
INVESTMENT INCOME	108,798	50,000	111,466	120,000	120,000	120,000	120,000	120,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON-OPERATING (Dept 2921)	-	-	22,038	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,930,505</b>	<b>6,252,500</b>	<b>6,038,929</b>	<b>6,347,450</b>	<b>7,247,450</b>	<b>7,247,450</b>	<b>7,247,450</b>	<b>7,247,450</b>
<b>TOTAL AVAILABLE</b>	<b>\$8,817,163</b>	<b>\$9,948,673</b>	<b>\$9,735,102</b>	<b>\$10,858,896</b>	<b>\$11,981,346</b>	<b>\$12,921,194</b>	<b>\$12,683,356</b>	<b>\$12,261,972</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	4,376,300	4,872,000	4,327,524	4,667,000	4,828,481	4,984,641	5,146,458	5,306,008
CHARGES AND SERVICES	91,818	1,564,000	177,964	110,000	111,650	1,113,326	1,115,025	1,116,749
MATERIALS AND SUPPLIES	397,359	923,000	420,117	1,034,500	1,049,268	1,064,256	1,079,472	1,094,912
OPERATING EXPENSES	213,227	282,000	227,561	253,500	257,303	261,252	265,139	269,056
MISCELLANEOUS	-	5,000	4,965	5,000	5,075	5,151	5,228	5,307
CAPITAL OUTLAY AND EQUIPMENT	42,286	41,000	65,527	55,000	55,825	56,662	57,512	58,375
<b>TOTAL EXPENSES</b>	<b>5,120,990</b>	<b>7,687,000</b>	<b>5,223,656</b>	<b>6,125,000</b>	<b>6,307,602</b>	<b>7,485,288</b>	<b>7,668,834</b>	<b>7,850,407</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$3,696,173</b>	<b>\$2,261,673</b>	<b>\$4,511,446</b>	<b>\$4,733,896</b>	<b>\$5,673,744</b>	<b>\$5,435,906</b>	<b>\$5,014,522</b>	<b>\$4,411,565</b>

*FULL TIME POSITIONS*  
*PART TIME POSITIONS*

*51.65*  
*17.00*

## MOTOR VEHICLE & GASOLINE TAX PROJECTS

### Public Works Capital Project Fund 2041-2940

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>CASH BALANCE CARRYOVER</b>	\$2,124,277	\$3,026,111	\$3,026,111	\$3,674,089	\$2,346,889	\$649,137	\$651,050	\$679,806
<b>LESS PRIOR YEAR ENCUMBRANCE</b>	1,067,149	1,820,492	1,820,492	1,931,189				
<b>UNENCUMBERED BALANCE</b>	1,057,128	1,205,619	1,205,619	1,742,899	2,346,889	649,137	651,050	679,806
<b>REVENUES:</b>								
CHARGES AND SERVICES	149,420	78,000	195,663	60,000	60,000	60,000	60,000	60,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	13,659,479	9,018,000	9,054,368	8,055,000	10,780,000	10,850,000	9,120,000	10,970,000
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	96,148	40,000	101,241	40,000	40,000	40,000	40,000	40,000
NON OPERATING REVENUES	2,448,355	2,364,000	2,477,858	7,510,000	8,170,000	6,275,000	4,795,000	4,530,000
<b>TOTAL REVENUES</b>	<b>16,353,403</b>	<b>11,500,000</b>	<b>11,829,129</b>	<b>15,665,000</b>	<b>19,050,000</b>	<b>17,225,000</b>	<b>14,015,000</b>	<b>15,600,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$18,477,679</b>	<b>\$14,526,111</b>	<b>\$14,855,240</b>	<b>\$19,339,089</b>	<b>\$21,396,889</b>	<b>\$17,874,137</b>	<b>\$14,666,050</b>	<b>\$16,279,806</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	661,511	-	654,792	-	-	-	-	-
CHARGES AND SERVICES	11,824,442	-	7,936,695	-	-	-	-	-
MATERIALS AND SUPPLIES	400	-	282	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	1,783	-	1,115	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	2,963,433	12,531,500	2,588,268	16,992,200	20,747,752	17,223,087	13,986,244	15,630,562
<b>TOTAL EXPENSES</b>	<b>15,451,568</b>	<b>12,531,500</b>	<b>11,181,151</b>	<b>16,992,200</b>	<b>20,747,752</b>	<b>17,223,087</b>	<b>13,986,244</b>	<b>15,630,562</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$3,026,111</b>	<b>\$1,994,611</b>	<b>\$3,674,089</b>	<b>\$2,346,889</b>	<b>\$649,137</b>	<b>\$651,050</b>	<b>\$679,806</b>	<b>\$649,244</b>

**STORM WATER OPERATIONS**  
**Public Works**  
**Special Revenue**  
**2043-2970**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	\$564,546	\$671,987	\$671,987	\$867,570	\$578,121	\$1,746,345	\$2,876,726	\$3,965,137
<b>LESS PRIOR YEAR ENCUMBRANCE</b>	83,930	56,349	56,349	102,812				
<b>UNENCUMBERED BALANCE</b>	480,616	615,638	615,638	764,758	578,121	1,746,345	2,876,726	3,965,137
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	905,693	2,267,522	1,204,810	642,756	2,142,522	2,142,522	2,142,522	2,142,522
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON-OPERATING	-	-	1,669	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>905,693</b>	<b>2,267,522</b>	<b>1,206,479</b>	<b>642,756</b>	<b>2,142,522</b>	<b>2,142,522</b>	<b>2,142,522</b>	<b>2,142,522</b>
<b>TOTAL AVAILABLE</b>	<b>\$1,470,239</b>	<b>\$2,939,509</b>	<b>\$1,878,467</b>	<b>\$1,510,326</b>	<b>\$2,720,643</b>	<b>\$3,888,867</b>	<b>\$5,019,247</b>	<b>\$6,107,659</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	455,688	478,960	481,503	511,205	528,298	541,141	558,110	576,247
CHARGES AND SERVICES	336,303	350,000	494,455	400,000	425,000	450,000	475,000	500,000
MATERIALS AND SUPPLIES	594	2,000	1,242	2,000	2,000	2,000	2,000	2,000
OPERATING EXPENSES	-	-	2,687	5,000	5,000	5,000	5,000	5,000
MISCELLANEOUS	-	4,000	310	4,000	4,000	4,000	4,000	4,000
CAPITAL OUTLAY AND EQUIPMENT	5,666	10,000	30,699	10,000	10,000	10,000	10,000	10,000
NON OPERATING EXPENSES	-	750,000	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>798,251</b>	<b>1,594,960</b>	<b>1,010,896</b>	<b>932,205</b>	<b>974,298</b>	<b>1,012,141</b>	<b>1,054,110</b>	<b>1,097,247</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$671,987</b>	<b>\$1,344,549</b>	<b>\$867,570</b>	<b>\$578,121</b>	<b>\$1,746,345</b>	<b>\$2,876,726</b>	<b>\$3,965,137</b>	<b>\$5,010,412</b>

*FULL TIME POSITIONS*  
*PART TIME POSITIONS*

*6.15*  
*1.00*

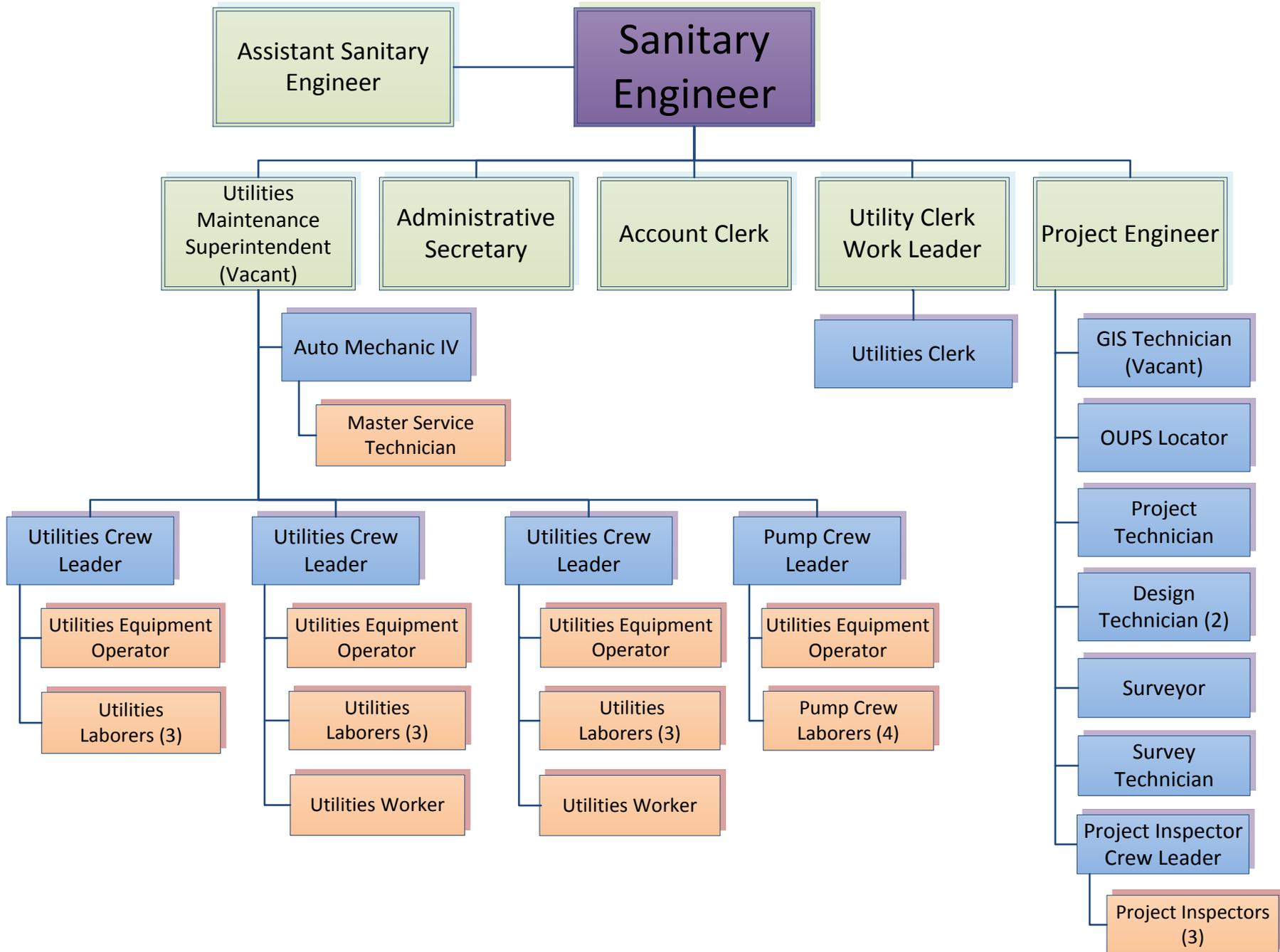
**STORM WATER C.I.P.**  
**Public Works**  
**Debt Service**  
**2044-2971**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>CASH BALANCE CARRYOVER</b>	\$681,101	\$1,201,563	\$1,201,563	\$914,657	\$314,422	\$314,422	\$314,422	\$314,422
<b>LESS PRIOR YEAR ENCUMBRANCE</b>	116,038	58,195	58,195	89,490				
<b>UNENCUMBERED BALANCE</b>	565,063	1,143,369	1,143,369	825,167	314,422	314,422	314,422	314,422
<b>REVENUES:</b>								
TAXES	1,300,000	1,082,000	1,061,261	1,485,765	0	0	0	0
CHARGES AND SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	14,000.00	-	-	-	-
NON OPERATING REVENUES	-	750,000	-	0	1,200,000	1,200,000	1,000,000	1,000,000
<b>TOTAL REVENUES</b>	<b>1,300,000</b>	<b>1,832,000</b>	<b>1,061,261</b>	<b>1,499,765</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$1,981,101</b>	<b>\$3,033,563</b>	<b>\$2,262,824</b>	<b>\$2,414,422</b>	<b>\$1,514,422</b>	<b>\$1,514,422</b>	<b>\$1,314,422</b>	<b>\$1,314,422</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	779,538	2,700,000	1,348,167	2,100,000	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	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>779,538</b>	<b>2,700,000</b>	<b>1,348,167</b>	<b>2,100,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$1,201,563</b>	<b>\$333,563</b>	<b>\$914,657</b>	<b>\$314,422</b>	<b>\$314,422</b>	<b>\$314,422</b>	<b>\$314,422</b>	<b>\$314,422</b>

# 2018 BUDGET



# 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 hydrant 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**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$3,313,866</b>	<b>\$4,101,711</b>	<b>\$4,101,711</b>	<b>\$4,988,562</b>	<b>\$5,003,562</b>	<b>\$5,029,032</b>	<b>\$4,930,871</b>	<b>\$4,705,370</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>131,662</b>	<b>68,073</b>	<b>68,073</b>	<b>66,816</b>				
<b>BEGINNING BALANCE</b>	<b>3,182,204</b>	<b>4,033,639</b>	<b>4,033,639</b>	<b>4,921,746</b>	<b>5,003,562</b>	<b>5,029,032</b>	<b>4,930,871</b>	<b>4,705,370</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	5,269,623	5,131,000	5,463,448	5,116,000	5,261,500	5,261,500	5,261,500	5,261,500
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	122,302	110,000	109,267	75,000	75,000	75,000	75,000	75,000
MISCELLANEOUS REVENUE	10,241	5,000	19,838	5,000	5,000	5,000	5,000	5,000
NON OPERATING REVENUE	293	-	21,045	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>5,402,459</b>	<b>5,246,000</b>	<b>5,613,599</b>	<b>5,196,000</b>	<b>5,341,500</b>	<b>5,341,500</b>	<b>5,341,500</b>	<b>5,341,500</b>
<b>TOTAL AVAILABLE</b>	<b>\$8,716,325</b>	<b>\$9,347,711</b>	<b>\$9,715,310</b>	<b>\$10,184,562</b>	<b>\$10,345,062</b>	<b>\$10,370,532</b>	<b>\$10,272,371</b>	<b>\$10,046,870</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	3,515,022	3,871,000	3,646,704	4,014,000	4,149,030	4,272,661	4,400,001	4,531,161
CHARGES AND SERVICES	298,803	367,000	250,625	394,000	394,000	394,000	394,000	394,000
MATERIALS AND SUPPLIES	247,863	342,000	281,502	310,000	310,000	310,000	310,000	310,000
OPERATING EXPENSES	405,148	574,500	425,047	440,500	440,500	440,500	440,500	440,500
MISCELLANEOUS	1,474	2,500	8	2,500	2,500	2,500	2,500	2,500
CAPITAL OUTLAY AND EQUIPMENT	10,190	18,000	53,001	20,000	20,000	20,000	20,000	20,000
NON OPERATING EXPENSE	136,114	71,000	69,862	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>4,614,614</b>	<b>5,246,000</b>	<b>4,726,749</b>	<b>5,181,000</b>	<b>5,316,030</b>	<b>5,439,661</b>	<b>5,567,001</b>	<b>5,698,161</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$4,101,711</b>	<b>\$4,101,711</b>	<b>\$4,988,562</b>	<b>\$5,003,562</b>	<b>\$5,029,032</b>	<b>\$4,930,871</b>	<b>\$4,705,370</b>	<b>\$4,348,709</b>
<b>FULL TIME POSITIONS:</b>				<b>42.00</b>				
<b>PART TIME POSITIONS:</b>				<b>4.00</b>				

**WATER OPERATION**  
**Public Works**  
**Enterprise Fund**  
**5020-0560**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$1,489,332</b>	<b>\$1,619,324</b>	<b>\$1,619,324</b>	<b>\$2,022,421</b>	<b>\$2,022,421</b>	<b>\$2,043,631</b>	<b>\$2,114,841</b>	<b>\$2,186,051</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>70,503</b>	<b>130,499</b>	<b>130,499</b>	<b>70,070</b>				
<b>BEGINNING BALANCE</b>	<b>1,418,829</b>	<b>1,488,825</b>	<b>1,488,825</b>	<b>1,952,351</b>	<b>2,022,421</b>	<b>2,043,631</b>	<b>2,114,841</b>	<b>2,186,051</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	989,803	1,093,000	1,085,625	975,000	1,004,250	1,004,250	1,004,250	1,004,250
FINES & FORFEITS								
INTERGOVERNMENTAL REVENUE	66,715	75,000	54,888	51,000	51,000	51,000	51,000	51,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE								
<b>TOTAL REVENUES</b>	<b>1,056,518</b>	<b>1,168,000</b>	<b>1,140,512</b>	<b>1,026,000</b>	<b>1,055,250</b>	<b>1,055,250</b>	<b>1,055,250</b>	<b>1,055,250</b>
<b>TOTAL AVAILABLE</b>	<b>\$2,545,850</b>	<b>\$2,787,324</b>	<b>\$2,759,837</b>	<b>\$3,048,421</b>	<b>\$3,077,671</b>	<b>\$3,098,881</b>	<b>\$3,170,091</b>	<b>\$3,241,301</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES		-	-	-	-	-	-	-
CHARGES AND SERVICES	315,467	430,000	268,306	414,000	422,040	372,040	372,040	372,040
MATERIALS AND SUPPLIES	97,293	178,000	93,347	184,000	184,000	184,000	184,000	184,000
OPERATING EXPENSES	513,219	559,000	375,217	427,000	427,000	427,000	427,000	427,000
MISCELLANEOUS	546	1,000	546	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY AND EQUIPMENT								
NON OPERATING EXPENSES								
<b>TOTAL EXPENSES</b>	<b>926,525</b>	<b>1,168,000</b>	<b>737,416</b>	<b>1,026,000</b>	<b>1,034,040</b>	<b>984,040</b>	<b>984,040</b>	<b>984,040</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$1,619,324</b>	<b>\$1,619,324</b>	<b>\$2,022,421</b>	<b>\$2,022,421</b>	<b>\$2,043,631</b>	<b>\$2,114,841</b>	<b>\$2,186,051</b>	<b>\$2,257,261</b>

## WATER CAPITAL IMPROVEMENT & DEBT

### Public Works

### Debt Service

5021-0561

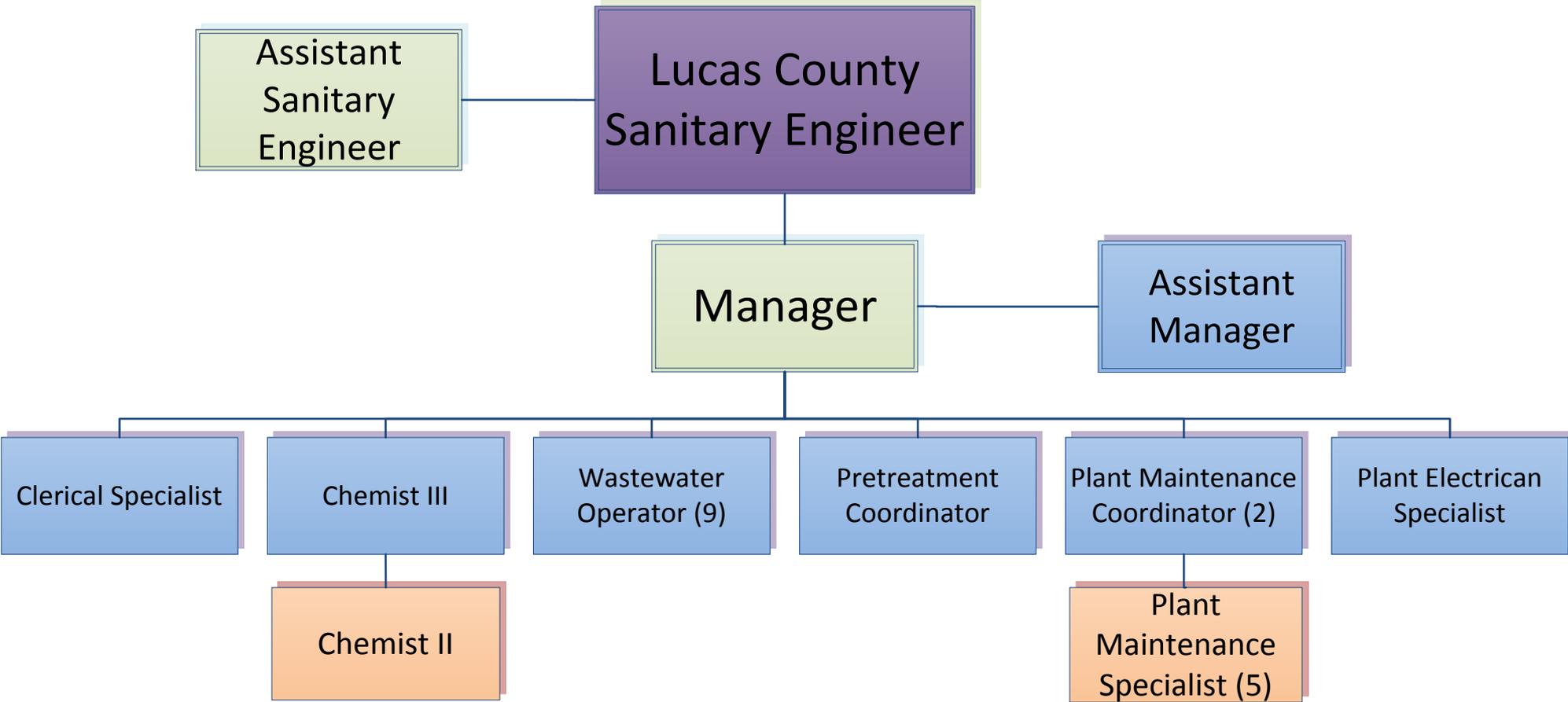
	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$1,033,854</b>	<b>\$1,366,066</b>	<b>\$1,366,066</b>	<b>\$1,451,506</b>	<b>\$1,451,506</b>	<b>\$1,488,006</b>	<b>\$1,524,506</b>	<b>\$1,561,006</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>9,044</b>	<b>158,894</b>	<b>158,894</b>	<b>9,963</b>				
<b>BEGINNING BALANCE</b>	<b>1,024,810</b>	<b>1,207,172</b>	<b>1,207,172</b>	<b>1,441,544</b>	<b>1,451,506</b>	<b>1,488,006</b>	<b>1,524,506</b>	<b>1,561,006</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,140,868	1,061,000	1,172,207	1,156,000	1,184,500	1,184,500	1,184,500	1,184,500
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	13,485	14,000	20,228	14,000	14,000	14,000	14,000	14,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,154,353</b>	<b>1,075,000</b>	<b>1,192,434</b>	<b>1,170,000</b>	<b>1,198,500</b>	<b>1,198,500</b>	<b>1,198,500</b>	<b>1,198,500</b>
<b>TOTAL AVAILABLE</b>	<b>\$2,188,207</b>	<b>\$2,441,066</b>	<b>\$2,558,500</b>	<b>\$2,621,506</b>	<b>\$2,650,006</b>	<b>\$2,686,506</b>	<b>\$2,723,006</b>	<b>\$2,759,506</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	299,994	800,000	640,578	708,000	700,000	700,000	700,000	700,000
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	522,147	574,000	466,416	461,000	461,000	461,000	461,000	461,000
<b>TOTAL EXPENSES</b>	<b>822,141</b>	<b>1,375,000</b>	<b>1,106,994</b>	<b>1,170,000</b>	<b>1,162,000</b>	<b>1,162,000</b>	<b>1,162,000</b>	<b>1,162,000</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$1,366,066</b>	<b>\$1,066,066</b>	<b>\$1,451,506</b>	<b>\$1,451,506</b>	<b>\$1,488,006</b>	<b>\$1,524,506</b>	<b>\$1,561,006</b>	<b>\$1,597,506</b>

**Water Projects  
Public Works  
Capital Project Fund  
5022-0562**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>CASH BALANCE CARRYOVER</b>	\$6,016	\$742,979	\$742,979	\$1,366,951	\$1,366,951	\$1,366,951	\$1,366,951	\$1,366,951
<b>LESS PRIOR YEAR ENCUMBRANCE</b>	11,471	67,775	67,775	1				
<b>UNENCUMBERED BALANCE</b>	(5,455)	675,205	675,205	1,366,950	1,366,951	1,366,951	1,366,951	1,366,951
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	5,664	1,800,000	9,469	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	193,036	-	794,435	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING REVENUES	1,629,664	-	2,285,000	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,828,364</b>	<b>1,800,000</b>	<b>3,088,905</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$1,834,381</b>	<b>\$2,542,979</b>	<b>\$3,831,884</b>	<b>\$3,366,951</b>	<b>\$3,366,951</b>	<b>\$3,366,951</b>	<b>\$3,366,951</b>	<b>\$3,366,951</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	707,206	1,800,000	807,192	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	525	-	242	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	383,670	-	1,657,500	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>1,091,401</b>	<b>1,800,000</b>	<b>2,464,934</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$742,979</b>	<b>\$742,979</b>	<b>\$1,366,951</b>	<b>\$1,366,951</b>	<b>\$1,366,951</b>	<b>\$1,366,951</b>	<b>\$1,366,951</b>	<b>\$1,366,951</b>

# 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 facilities improvements including SCADA update for facility.

**WATER RESOURCE RECOVERY FACILITY**  
**Public Works**  
**Enterprise Fund**  
**5030-0550**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$3,238,158</b>	<b>\$3,428,808</b>	<b>\$3,428,808</b>	<b>\$4,431,651</b>	<b>\$4,052,014</b>	<b>\$5,381,214</b>	<b>\$7,161,164</b>	<b>\$9,019,364</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>95,770</b>	<b>199,225</b>	<b>199,225</b>	<b>365,680</b>				
<b>BEGINNING BALANCE</b>	<b>3,142,388</b>	<b>3,229,583</b>	<b>3,229,583</b>	<b>4,065,971</b>	<b>4,052,014</b>	<b>5,381,214</b>	<b>7,161,164</b>	<b>9,019,364</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	3,804,858	3,445,000	4,144,995	3,800,000	4,200,000	4,400,000	4,500,000	4,600,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	44,894	25,000	466,372	43,000	1,500,000	1,550,000	1,600,000	1,625,000
NON OPERATING REVENUE	-	-	6,077	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,849,752</b>	<b>3,470,000</b>	<b>4,617,444</b>	<b>3,843,000</b>	<b>5,700,000</b>	<b>5,950,000</b>	<b>6,100,000</b>	<b>6,225,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$7,087,910</b>	<b>\$6,898,808</b>	<b>\$8,046,253</b>	<b>\$8,274,651</b>	<b>\$9,752,014</b>	<b>\$11,331,214</b>	<b>\$13,261,164</b>	<b>\$15,244,364</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	1,719,580	1,968,500	1,747,330	2,101,138	2,172,000	2,215,250	2,253,000	2,295,500
CHARGES AND SERVICES	581,180	537,000	473,419	567,000	849,500	877,500	880,000	905,000
MATERIALS AND SUPPLIES	383,885	416,200	488,878	466,200	569,700	594,700	620,700	645,725
OPERATING EXPENSES	967,812	1,059,100	900,689	1,074,100	766,600	469,600	475,100	476,100
MISCELLANEOUS	2,795	4,200	3,182	4,200	3,000	3,000	3,000	3,000
CAPITAL OUTLAY AND EQUIPMENT	3,851	5,000	1,104	10,000	10,000	10,000	10,000	10,000
<b>TOTAL EXPENSES</b>	<b>3,659,102</b>	<b>3,990,000</b>	<b>3,614,601</b>	<b>4,222,638</b>	<b>4,370,800</b>	<b>4,170,050</b>	<b>4,241,800</b>	<b>4,335,325</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$3,428,808</b>	<b>\$2,908,808</b>	<b>\$4,431,651</b>	<b>\$4,052,014</b>	<b>\$5,381,214</b>	<b>\$7,161,164</b>	<b>\$9,019,364</b>	<b>\$10,909,039</b>

*FULL TIME POSITIONS:*

23.00

*PART TIME POSITIONS:*

0.00

## WATER RESOURCE RECOVERY CAPITAL IMPROVEMENT & DEBT

### Public Works

### Debt Service

5031-0551

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	\$4,502,974	\$4,760,280	\$4,760,280	\$5,122,728	\$5,082,728	\$4,852,728	\$4,732,728	\$4,727,728
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	4,751	4,206	4,206	10,706				
<b>BEGINNING BALANCE</b>	4,498,223	4,756,074	4,756,074	5,112,023	5,082,728	4,852,728	4,732,728	4,727,728
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,852,121	2,010,000	1,741,147	2,365,000	2,475,000	2,585,000	2,700,000	2,750,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	179,372	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,852,121</b>	<b>2,010,000</b>	<b>1,920,518</b>	<b>2,365,000</b>	<b>2,475,000</b>	<b>2,585,000</b>	<b>2,700,000</b>	<b>2,750,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$6,355,095</b>	<b>\$6,770,280</b>	<b>\$6,680,798</b>	<b>\$7,487,728</b>	<b>\$7,557,728</b>	<b>\$7,437,728</b>	<b>\$7,432,728</b>	<b>\$7,477,728</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	500,599	700,000	469,451	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	5,000	-	5,000	5,000	5,000	5,000	5,000
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	1,094,217	1,211,000	1,088,618	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
<b>TOTAL EXPENSES</b>	<b>1,594,816</b>	<b>1,916,000</b>	<b>1,558,070</b>	<b>2,405,000</b>	<b>2,705,000</b>	<b>2,705,000</b>	<b>2,705,000</b>	<b>2,705,000</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$4,760,280</b>	<b>\$4,854,280</b>	<b>\$5,122,728</b>	<b>\$5,082,728</b>	<b>\$4,852,728</b>	<b>\$4,732,728</b>	<b>\$4,727,728</b>	<b>\$4,772,728</b>

# WATER RESOURCE RECOVERY PROJECTS

## Public Works Capital Project Fund

5032-0553

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>CASH BALANCE CARRYOVER</b>	\$108,491	\$299,294	\$299,294	\$108,101	\$108,101	\$108,101	\$108,101	\$108,101
<b>LESS PRIOR YEAR ENCUMBRANCE</b>	150,130	150,000	150,000	6,300				
<b>UNENCUMBERED BALANCE</b>	(41,639)	149,294	149,294	101,801	108,101	108,101	108,101	108,101
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	475,000	2,000,000	450,000	5,000,000	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING REVENUES	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>475,000</b>	<b>2,000,000</b>	<b>450,000</b>	<b>5,000,000</b>	-	-	-	-
<b>TOTAL AVAILABLE</b>	<b>\$583,491</b>	<b>\$2,299,294</b>	<b>\$749,294</b>	<b>\$5,108,101</b>	<b>\$108,101</b>	<b>\$108,101</b>	<b>\$108,101</b>	<b>\$108,101</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	284,197	1,999,000	640,828	5,000,000	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	1,000	365	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>284,197</b>	<b>2,000,000</b>	<b>641,193</b>	<b>5,000,000</b>	-	-	-	-
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$299,294</b>	<b>\$299,294</b>	<b>\$108,101</b>	<b>\$108,101</b>	<b>\$108,101</b>	<b>\$108,101</b>	<b>\$108,101</b>	<b>\$108,101</b>

**SEWER OPERATION**  
**Public Works**  
**Enterprise Fund**  
**5040-0570**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$1,026,559</b>	<b>\$1,147,774</b>	<b>\$1,147,774</b>	<b>\$1,296,383</b>	<b>\$1,296,383</b>	<b>\$1,309,703</b>	<b>\$1,323,023</b>	<b>\$1,336,343</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>64,944</b>	<b>79,120</b>	<b>79,120</b>	<b>16,362</b>				
<b>BEGINNING BALANCE</b>	<b>961,615</b>	<b>1,068,654</b>	<b>1,068,654</b>	<b>1,280,021</b>	<b>1,296,383</b>	<b>1,309,703</b>	<b>1,323,023</b>	<b>1,336,343</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,046,059	920,000	1,060,829	1,059,000	1,090,770	1,090,770	1,090,770	1,090,770
SPECIAL ASSESSMENT	-	9,000	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	886	1,000	886	1,000	1,000	1,000	1,000	1,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,046,944</b>	<b>930,000</b>	<b>1,061,715</b>	<b>1,060,000</b>	<b>1,091,770</b>	<b>1,091,770</b>	<b>1,091,770</b>	<b>1,091,770</b>
<b>TOTAL AVAILABLE</b>	<b>\$2,073,504</b>	<b>\$2,077,774</b>	<b>\$2,209,488</b>	<b>\$2,356,383</b>	<b>\$2,388,153</b>	<b>\$2,401,473</b>	<b>\$2,414,793</b>	<b>\$2,428,113</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	647,861	667,000	649,281	747,000	765,450	765,450	765,450	765,450
MATERIALS AND SUPPLIES	132,957	130,000	124,596	136,000	136,000	136,000	136,000	136,000
OPERATING EXPENSES	662	1,000	-	45,000	45,000	45,000	45,000	45,000
UTILITIES	143,561	131,000	138,518	131,000	131,000	131,000	131,000	131,000
MISCELLANEOUS	689	1,000	711	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>925,730</b>	<b>930,000</b>	<b>913,106</b>	<b>1,060,000</b>	<b>1,078,450</b>	<b>1,078,450</b>	<b>1,078,450</b>	<b>1,078,450</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$1,147,774</b>	<b>\$1,147,774</b>	<b>\$1,296,383</b>	<b>\$1,296,383</b>	<b>\$1,309,703</b>	<b>\$1,323,023</b>	<b>\$1,336,343</b>	<b>\$1,349,663</b>

## SEWER CAPITAL IMPROVEMENT & DEBT

### Public Works

### Debt Service

5041-0571

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$2,522,338</b>	<b>\$2,415,493</b>	<b>\$2,415,493</b>	<b>\$1,543,552</b>	<b>\$1,543,552</b>	<b>\$1,587,152</b>	<b>\$1,630,752</b>	<b>\$1,674,352</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>30,160</b>	<b>127,427</b>	<b>127,427</b>	<b>134,514</b>				
<b>BEGINNING BALANCE</b>	<b>2,492,178</b>	<b>2,288,066</b>	<b>2,288,066</b>	<b>1,409,038</b>	<b>1,543,552</b>	<b>1,587,152</b>	<b>1,630,752</b>	<b>1,674,352</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	876,039.83	911,000.00	908,580.95	1,021,000	1,039,600	1,039,600	1,039,600	1,039,600
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	5,460.21	96,000.00	5,951.24	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>881,500.04</b>	<b>1,007,000</b>	<b>914,532</b>	<b>1,021,000</b>	<b>1,039,600</b>	<b>1,039,600</b>	<b>1,039,600</b>	<b>1,039,600</b>
<b>TOTAL AVAILABLE</b>	<b>\$3,403,838</b>	<b>\$3,422,493</b>	<b>\$3,330,025</b>	<b>\$2,564,552</b>	<b>\$2,583,152</b>	<b>\$2,626,752</b>	<b>\$2,670,352</b>	<b>\$2,713,952</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	683,722	1,121,000	1,476,850	612,000	587,000	587,000	587,000	587,000
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	304,623	385,000	309,623	408,000	408,000	408,000	408,000	408,000
<b>TOTAL EXPENSES</b>	<b>988,345</b>	<b>1,507,000</b>	<b>1,786,473</b>	<b>1,021,000</b>	<b>996,000</b>	<b>996,000</b>	<b>996,000</b>	<b>996,000</b>
<b>REVENUES OVER/(UNDER) EXPENSE</b>	<b>\$2,415,493</b>	<b>\$1,915,493</b>	<b>\$1,543,552</b>	<b>\$1,543,552</b>	<b>\$1,587,152</b>	<b>\$1,630,752</b>	<b>\$1,674,352</b>	<b>\$1,717,952</b>

## SEWER PROJECTS

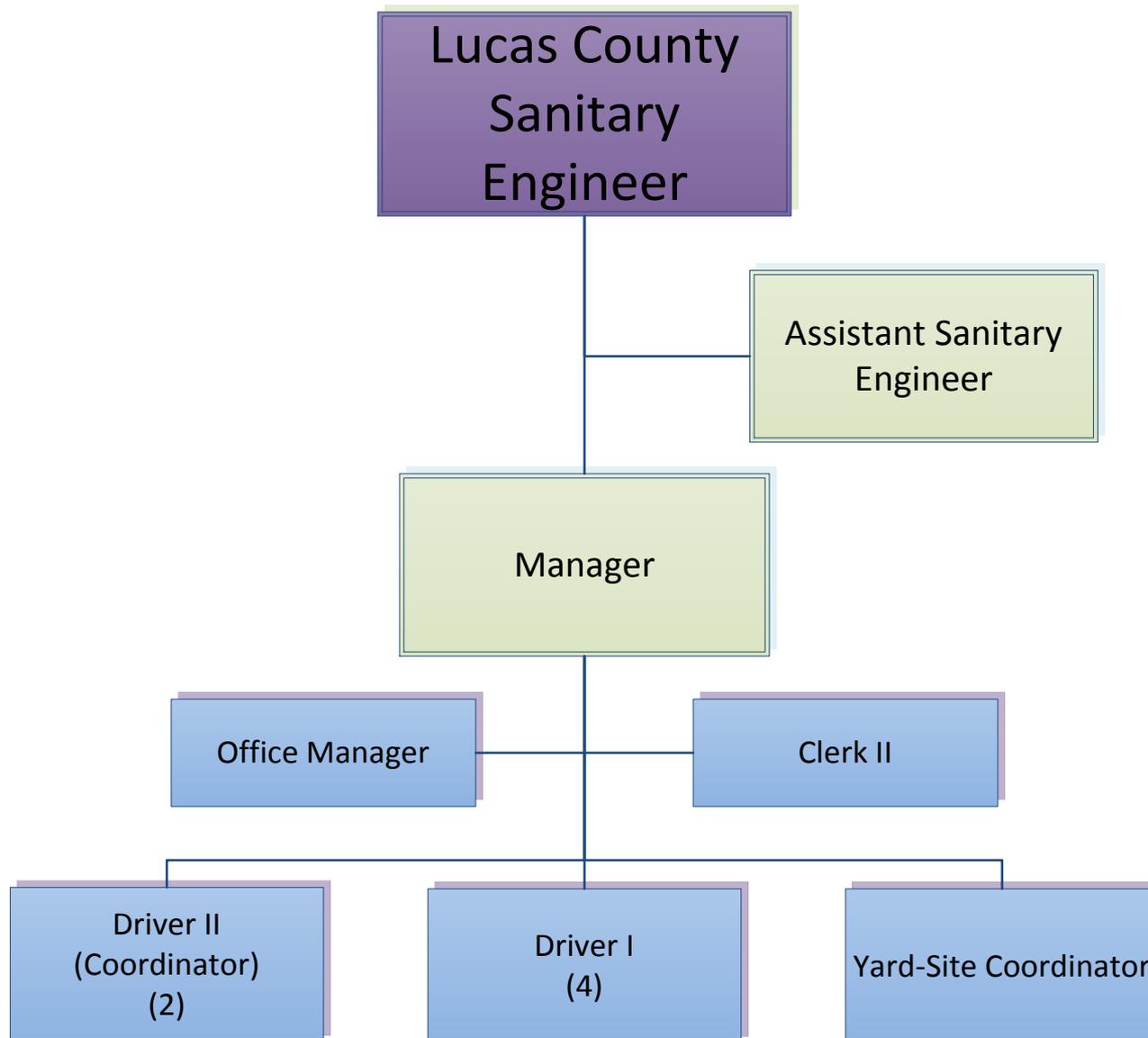
### Public Works

### Capital Project Fund

5042-0572

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>CASH BALANCE CARRYOVER</b>	\$1,168,301	\$2,443,492	\$534,154	\$2,255	\$1,002,255	\$1,002,255	\$1,002,255	\$1,002,255
<b>LESS PRIOR YEAR ENCUMBRANCE</b>	81,899	3,800	3,800	753,142				
<b>UNENCUMBERED BALANCE</b>	1,086,401	2,439,692	530,354	(750,887)	1,002,255	1,002,255	1,002,255	1,002,255
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	35,266	2,000,000	(9,062)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	196,795	-	40,000	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	100,000	-	-	-	-	-
NON OPERATING REVENUES	1,577,285	-	5,000	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,809,346</b>	<b>2,000,000</b>	<b>135,938</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$2,977,646</b>	<b>\$4,443,492</b>	<b>\$670,092</b>	<b>\$2,002,255</b>	<b>\$3,002,255</b>	<b>\$3,002,255</b>	<b>\$3,002,255</b>	<b>\$3,002,255</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	2,442,872	2,000,000	664,704	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	620	-	3,133	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>2,443,492</b>	<b>2,000,000</b>	<b>667,837</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$534,154</b>	<b>\$2,443,492</b>	<b>\$2,255</b>	<b>\$1,002,255</b>	<b>\$1,002,255</b>	<b>\$1,002,255</b>	<b>\$1,002,255</b>	<b>\$1,002,255</b>

# Solid Waste



**Solid Waste  
Sanitary Engineer  
Enterprise Fund  
5050-0530**

**To develop and enhance programs which enable residents to easily recycle common household wastes as well as to assist business and industry with the implementation of waste reduction and recycling programs, with 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.

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

Maintain partnerships with Keep Toledo Lucas County Beautiful (KTLCB) and the University of Toledo to maximize effectiveness of programs/services.

Seek grants and available funding while increasing efficiencies to assist with budget.

Increase public awareness in all areas to reduce, reuse and recycle (especially Green Waste Diversion and Specialty Waste programs).

Assist communities with RFP development in order to explore bundling refuse services and expanded curbside recycling collection programs.

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

Prepare and submit Annual District Report to OEPA.

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

Administer the development of a regional single stream MRF with consideration to a transitional MRF (transfer option).

Determine alternatives to revenue sharing agreement for bottles and cans with a Material Recovery Facility (MRF) in place.

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

Complete the Solid Waste Plan update process.

**SOLID WASTE**  
**Public Works**  
**Enterprise Fund**  
**5050**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$4,843,388</b>	<b>\$5,459,971</b>	<b>\$5,459,971</b>	<b>\$6,434,824</b>	<b>\$6,599,199</b>	<b>\$6,673,432</b>	<b>\$6,704,233</b>	<b>\$6,694,038</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>264,735</b>	<b>1,059,523</b>	<b>1,059,523</b>	<b>1,213,770</b>				
<b>BEGINNING BALANCE</b>	<b>4,578,653</b>	<b>4,400,448</b>	<b>1,059,523</b>	<b>5,221,055</b>	<b>6,599,199</b>	<b>6,673,432</b>	<b>6,704,233</b>	<b>6,694,038</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	3,267,231	3,094,000	3,178,958	3,094,000	3,049,000	3,071,100	3,103,421	3,125,965
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	8,871,794	9,162,650	9,135,846	9,530,000	9,730,600	9,928,012	10,123,312	10,325,578
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	2,854	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>12,139,025</b>	<b>12,256,650</b>	<b>12,317,658</b>	<b>12,624,000</b>	<b>12,779,600</b>	<b>12,999,112</b>	<b>13,226,733</b>	<b>13,451,543</b>
<b>TOTAL AVAILABLE</b>	<b>\$16,982,413</b>	<b>\$17,716,621</b>	<b>\$17,777,630</b>	<b>\$19,058,824</b>	<b>\$19,378,799</b>	<b>\$19,672,544</b>	<b>\$19,930,966</b>	<b>\$20,145,581</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	752,054	845,700	813,700	847,461	872,885	899,071	926,044	953,825
CHARGES AND SERVICES	10,031,516	9,857,700	9,759,755	10,440,050	10,644,301	10,864,748	11,089,840	11,319,675
MATERIALS AND SUPPLIES	104,250	271,500	152,244	287,500	291,813	296,190	300,633	305,142
OPERATING EXPENSES	521,900	840,000	507,063	662,500	672,438	682,524	692,762	703,153
MISCELLANEOUS	1,629	2,200	1,473	11,200	11,368	11,539	11,712	11,887
CAPITAL OUTLAY AND EQUIPMENT	10,179	133,000	7,658	110,000	111,650	113,325	115,025	116,750
NON OPERATING	100,913	100,913	100,913	100,914	100,914	100,914	100,914	100,914
<b>TOTAL EXPENSES</b>	<b>11,522,441</b>	<b>12,051,013</b>	<b>11,342,805</b>	<b>12,459,625</b>	<b>12,705,368</b>	<b>12,968,311</b>	<b>13,236,928</b>	<b>13,511,347</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$5,459,971.36</b>	<b>\$5,665,608</b>	<b>\$6,434,824</b>	<b>\$6,599,199</b>	<b>\$6,673,432</b>	<b>\$6,704,233</b>	<b>\$6,694,038</b>	<b>\$6,634,235</b>

*FULL TIME POSITIONS:*

*10.00*

*PART TIME POSITIONS:*

*0.00*

# HUMAN SERVICES



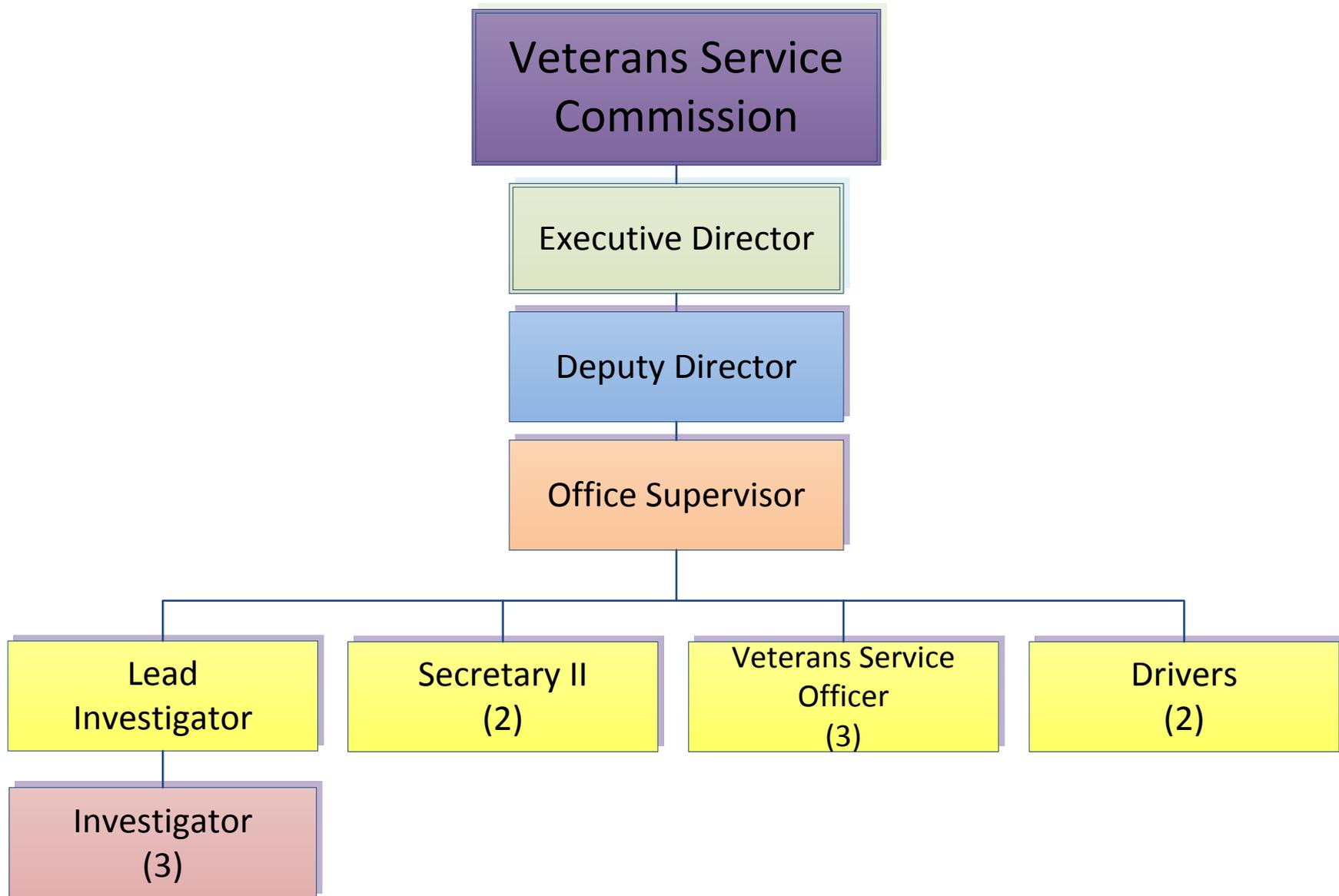
# N. Human Services

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# 2018 BUDGET



# Veterans Service Commission



**Veterans Service Commission  
Human Services  
General Fund  
1010-2600**

**In exchange for the sacrifices they have made to protect and preserve the American Way of Life, the Veterans Service Commission pledges to provide emergency financial and supportive assistance and VA Benefit advocacy to the veterans of Lucas County who have honorably served, or who are serving, in the military forces of the United States, to their spouses and to their dependent children.**

ADOPTED BUDGET BY CATEGORY:	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2017-2018 INC/(DEC)	PERCENT INC/(DEC)
<b>PERSONAL SERVICE:</b>	723,708	791,016	757,937	816,185	25,169	3%
<b>CHARGES AND SERVICES:</b>	4,750	9,000	7,181	9,000	-	0%
<b>MATERIALS AND SUPPLIES:</b>	17,989	18,663	18,676	18,663	-	0%
<b>OPERATING EXPENSES:</b>	822,747	942,966	849,871	940,466	(2,500)	0%
<b>MISCELLANEOUS:</b>	-	-	165	2,500	2,500	0%
<b>CAPITAL OUTLAY AND EQUIPMENT:</b>	6,062	7,000	5,822	7,000	-	0%
<b>TOTAL:</b>	<b>\$1,575,257</b>	<b>\$1,768,645</b>	<b>\$1,639,651</b>	<b>\$1,793,814</b>	<b>\$25,169</b>	<b>1%</b>

*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.

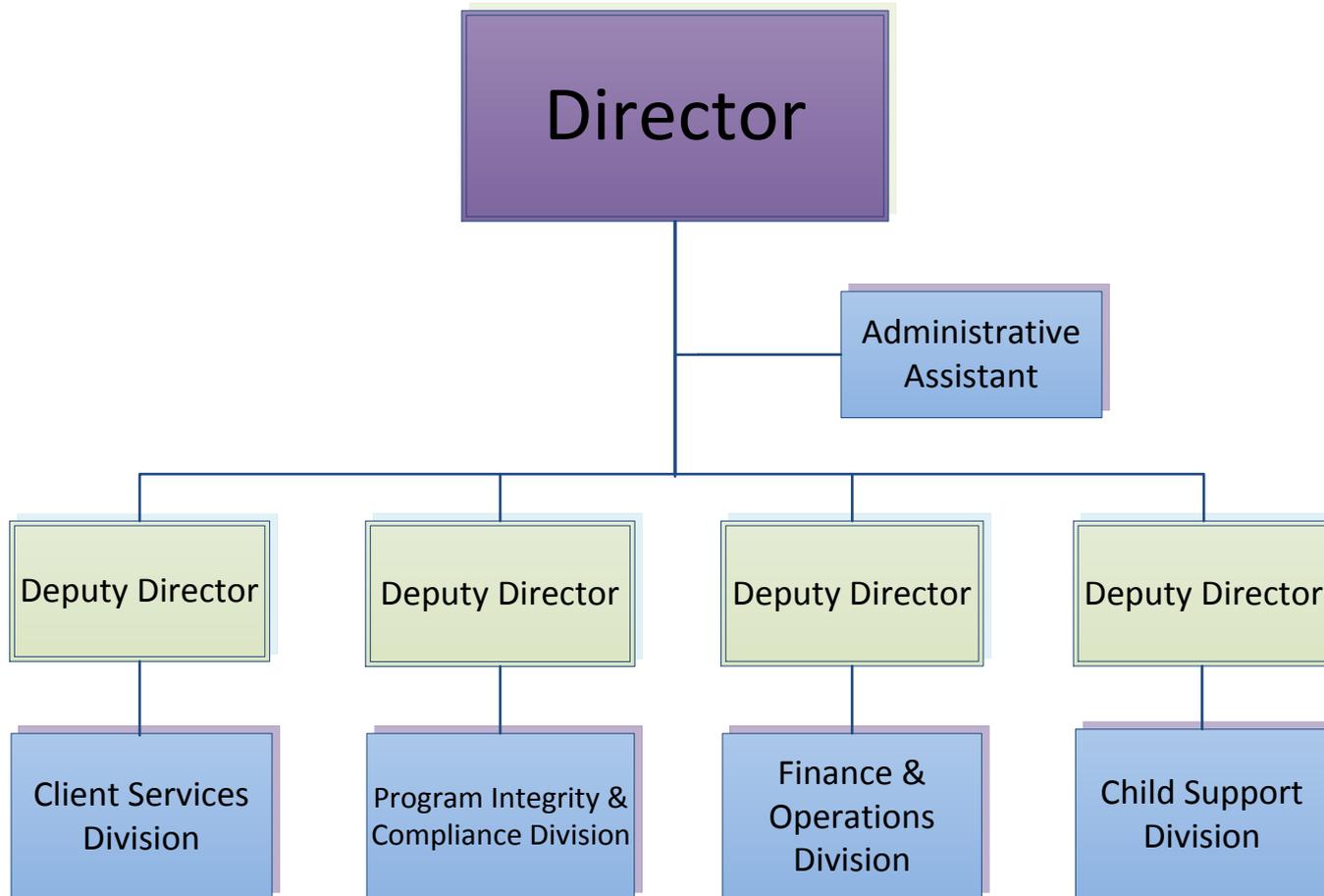
To gather and implement new ideas and strategies, with community partners, to increase veteran attendance at special events and veteran programs.

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

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	\$2,786,358	\$2,741,865	\$2,741,865	\$2,287,257	\$2,291,169	\$2,305,075	\$2,318,981	\$2,332,887
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	2,343,916	2,658,448	2,658,448	1,266,474				
<b>BEGINNING BALANCE</b>	442,442	83,417	83,417	1,020,783	2,291,169	2,305,075	2,318,981	2,332,887
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	34,662,825	39,321,372	32,365,844	37,190,996	37,190,996	37,190,996	37,190,996	37,190,996
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	650,000	-	(650,000.00)	-	-	-	-	-
REIMBURSEMENTS	453,901	292,911	361,359.10	350,056	350,056	350,056	350,056	350,056
NON OPERATING REVENUE	3,365,309	2,138,293	2,924,253	2,139,595	2,149,589	2,149,589	2,149,589	2,149,589
<b>TOTAL REVENUES</b>	<b>39,132,035</b>	<b>41,752,576</b>	<b>35,001,456</b>	<b>39,680,647</b>	<b>39,690,641</b>	<b>39,690,641</b>	<b>39,690,641</b>	<b>39,690,641</b>
<b>TOTAL AVAILABLE</b>	<b>\$41,918,394</b>	<b>\$44,494,441</b>	<b>\$37,743,321</b>	<b>\$41,967,904</b>	<b>\$41,981,810</b>	<b>\$41,995,716</b>	<b>\$42,009,622</b>	<b>\$42,023,528</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	20,473,869	23,039,979	20,433,425	22,391,231	22,391,231	22,391,231	22,391,231	22,391,231
CHARGES AND SERVICES	1,419,596	1,727,264	1,607,857	2,085,500	2,085,500	2,085,500	2,085,500	2,085,500
MATERIAL AND SUPPLIES	369,666	505,000	307,580	485,000	485,000	485,000	485,000	485,000
OPERATING	15,347,353	16,140,918	13,071,506	14,478,254	14,478,254	14,478,254	14,478,254	14,478,254
MISCELLANEOUS	1,307,078	11,750	9,407	11,750	11,750	11,750	11,750	11,750
CAPITAL OUTLAY AND EQUIPMENT	258,966	350,000	26,290	225,000	225,000	225,000	225,000	225,000
<b>TOTAL EXPENSES</b>	<b>39,176,528</b>	<b>41,774,911</b>	<b>35,456,064</b>	<b>39,676,735</b>	<b>39,676,735</b>	<b>39,676,735</b>	<b>39,676,735</b>	<b>39,676,735</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$2,741,865</b>	<b>\$2,719,530</b>	<b>\$2,287,257</b>	<b>\$2,291,169</b>	<b>\$2,305,075</b>	<b>\$2,318,981</b>	<b>\$2,332,887</b>	<b>\$2,346,793</b>

*FULL TIME POSITIONS:*

334.00

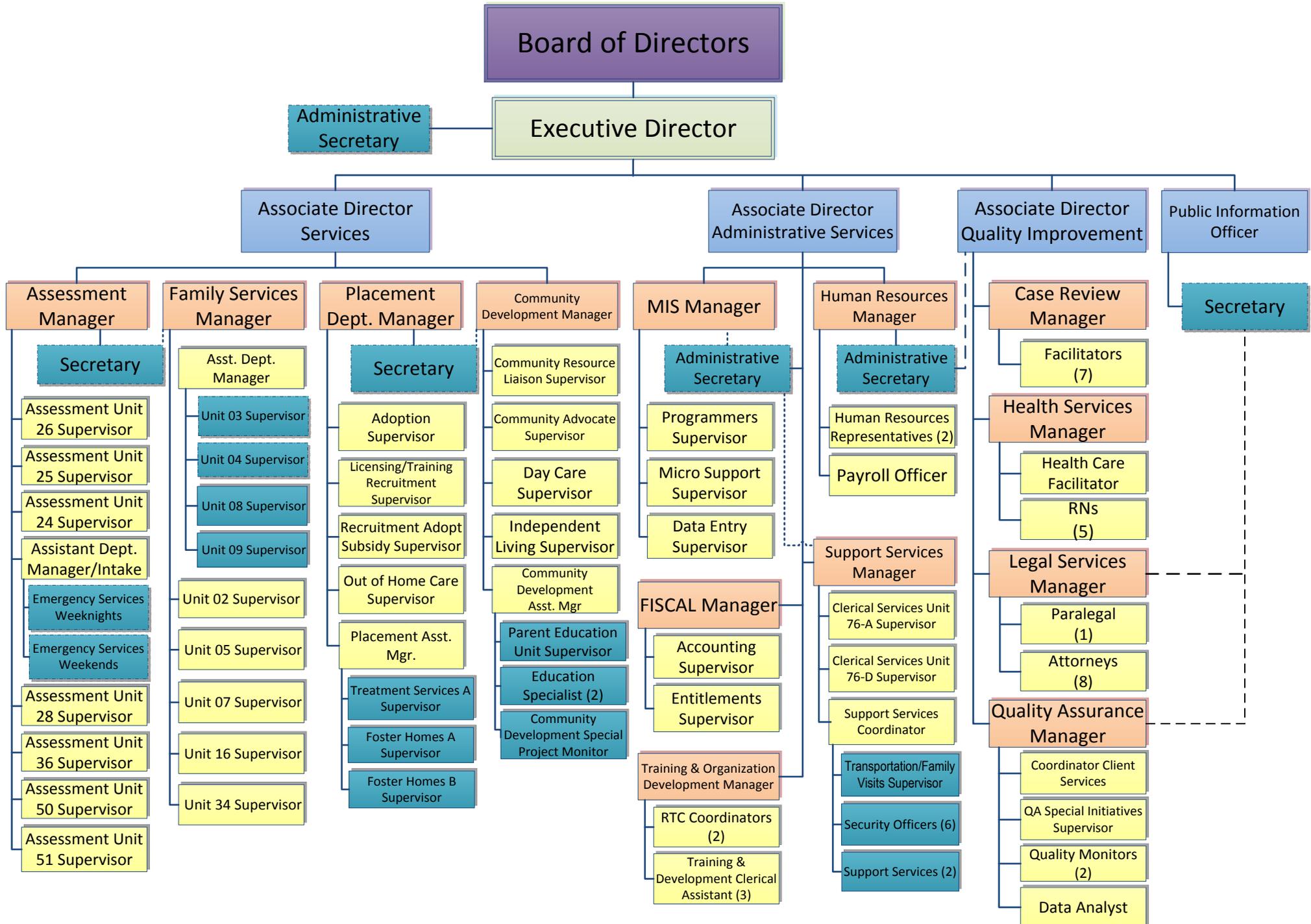
*PART TIME POSITIONS:*

0.00

# 2018 BUDGET



# 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 be seeking the renewal of the 1.85 mills levy expiring in 2018 from voters.

Negotiate Collective Bargaining Agreements for all unions.

Continue to increase the number of agency foster parents and adoptive families through recruiting efforts.

Continue to address the challenges resulting from the increase in opiate addiction throughout the county.

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

Complete discussions with the Ohio Department of Job & Family Services to move LCCS to the state computer network.

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.

Develop the agency procurement policy that will align with state and federal standards.

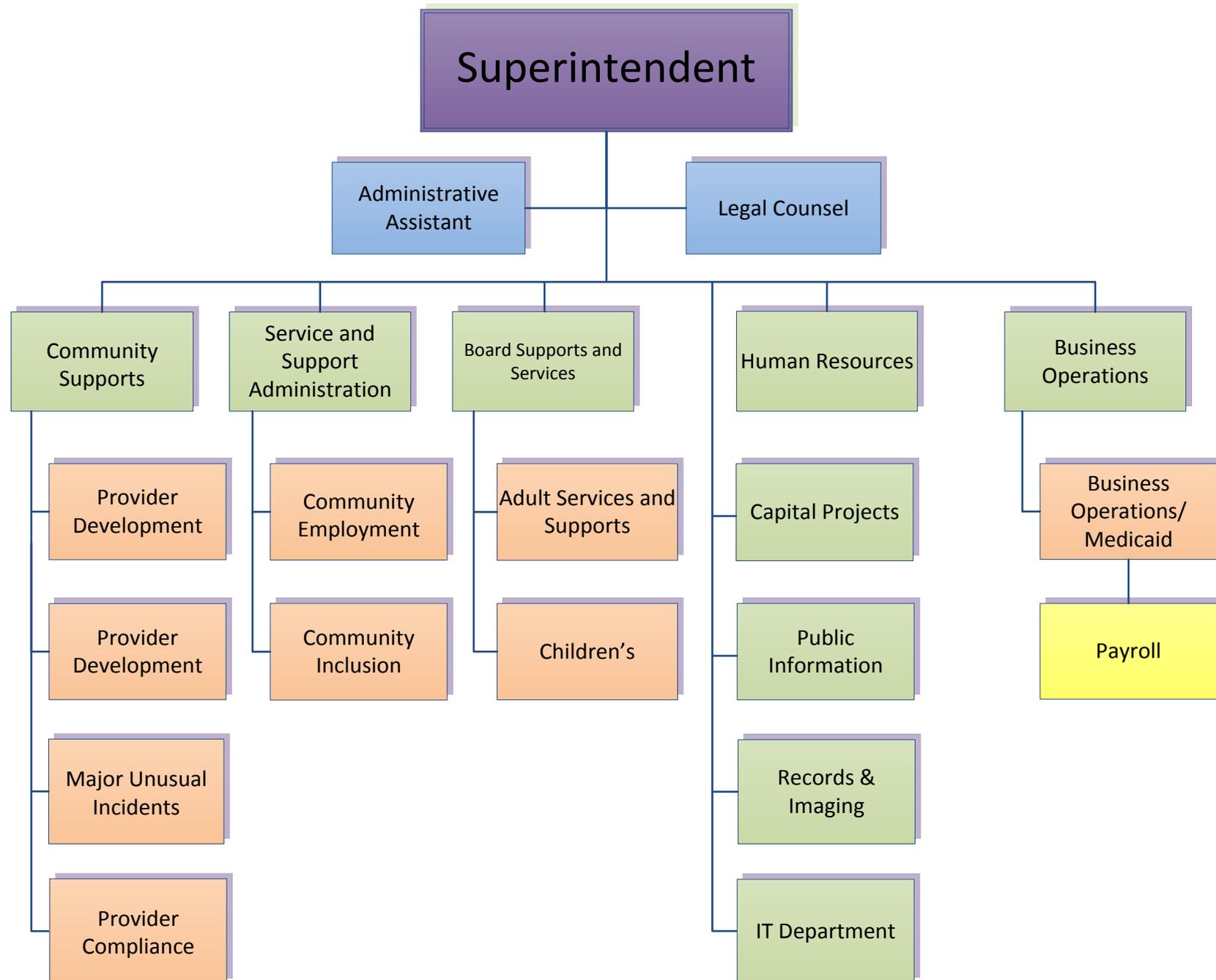
**CHILDREN SERVICES BOARD (CSB)**  
**Human Services**  
**Special Revenue**  
**2050-2110**

	2016 ACUTAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$3,263,987</b>	<b>\$5,367,599</b>	<b>\$5,367,599</b>	<b>\$7,335,513</b>	<b>\$7,565,080</b>	<b>\$7,652,099</b>	<b>\$8,011,893</b>	<b>\$8,396,895</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>102,214</b>	<b>109,105</b>	<b>109,105</b>	<b>127,745</b>				
<b>BEGINNING BALANCE</b>	<b>3,161,773</b>	<b>5,258,494</b>	<b>5,258,494</b>	<b>7,207,768</b>	<b>7,565,080</b>	<b>7,652,099</b>	<b>8,011,893</b>	<b>8,396,895</b>
<b>REVENUES:</b>								
TAXES (Levy)	20,231,337	22,842,844	23,017,960	23,140,870	23,603,687	24,075,761	24,557,276	25,048,422
CHARGES FOR SERVICE	51	800	-	800	-	-	-	-
FINES AND FOREITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	22,716,629	23,229,999	24,130,206	24,375,083	24,906,757	25,404,819	25,912,842	26,431,026
MISCELLANEOUS	6,497	6,800	8,831	6,200	6,800	6,800	6,800	6,800
NON OPERATING	24,572	28,800	339,726	31,400	28,000	28,000	28,000	28,000
<b>TOTAL REVENUES</b>	<b>42,979,086</b>	<b>46,109,243</b>	<b>47,496,724</b>	<b>47,554,353</b>	<b>48,545,244</b>	<b>49,515,380</b>	<b>50,504,918</b>	<b>51,514,248</b>
<b>TOTAL AVAILABLE</b>	<b>\$46,243,073</b>	<b>\$51,476,842</b>	<b>\$52,864,322</b>	<b>\$54,889,866</b>	<b>\$56,110,324</b>	<b>\$57,167,479</b>	<b>\$58,516,812</b>	<b>\$59,911,143</b>
<b>EXPENDITURES:</b>								
PESONAL SERVICES	24,100,387	25,061,630	24,688,035	25,775,898	26,578,361	27,109,028	27,650,309	28,455,159
CHARGES AND SERVICES	14,932,200	16,470,200	18,917,150	19,319,555	19,709,065	20,101,457	20,496,176	20,912,379
MATERIALS AND SUPPLIES	686,952	659,000	710,181	639,467	709,998	708,736	710,932	717,341
OPERATING EXPENSES	1,034,032	1,081,800	1,115,485	1,292,116	1,210,800	1,116,365	1,132,500	1,121,000
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	121,904	200,000	97,958	297,750	250,000	120,000	130,000	132,000
<b>TOTAL EXPENSES</b>	<b>40,875,474</b>	<b>43,472,630</b>	<b>45,528,810</b>	<b>47,324,786</b>	<b>48,458,224</b>	<b>49,155,586</b>	<b>50,119,916</b>	<b>51,337,880</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$5,367,599</b>	<b>\$8,004,212</b>	<b>\$7,335,513</b>	<b>\$7,565,080</b>	<b>\$7,652,099</b>	<b>\$8,011,893</b>	<b>\$8,396,895</b>	<b>\$8,573,263</b>
<b>FULL TIME POSITIONS:</b>				<b>346.00</b>				
<b>PART TIME POSITIONS:</b>				<b>15.00</b>				

# 2018 BUDGET



# Board of Developmental Disabilities



**Board of Developmental Disabilities**  
**Human Services**  
**Special Revenue**  
**2180**

**Mission:**

**The Mission of the Lucas County Board of Developmental Disabilities is to improve LIFE so that individuals with developmental disabilities reach their full potentials.**

LIFE is an acronym for the Core Values:

**Living LIFE-** I desire to live my life in the same manner as you. This means having the opportunity to choose my home, my relationships, my hobbies, my career, and my beliefs.

**Inclusion-** I am included, accepted, and able to participate in ALL things throughout my community.

**Freedom of choice-** My voice is heard in decisions that affect me. My opinion matters.

**Everyone has worth-** I have talents and abilities that I want to share. I deserve the chance to contribute to the betterment of my community.

**Board of Development Disabilities**  
**Human Services**  
**Special Revenue**  
**2180**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$16,367,147</b>	<b>\$26,495,494</b>	<b>\$26,495,494</b>	<b>\$36,064,799</b>	<b>\$37,081,917</b>	<b>\$38,109,864</b>	<b>\$38,348,682</b>	<b>\$41,872,069</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>2,226,646</b>	<b>1,672,745</b>	<b>1,672,745</b>	<b>2,005,023</b>				
<b>BEGINNING BALANCE</b>	<b>14,140,501</b>	<b>24,822,749</b>	<b>24,822,749</b>	<b>34,059,775</b>	<b>37,081,917</b>	<b>38,109,864</b>	<b>38,348,682</b>	<b>41,872,069</b>
<b>REVENUES:</b>								
TAXES	37,584,289	40,135,627	37,658,356	40,100,149	40,902,152	41,106,663	41,312,196	41,518,757
CHARGES FOR SERVICES	2,152,109	1,615,000	1,129,279	1,615,000	1,534,250	1,120,453	1,064,431	435,760
INTERGOVERNMENTAL REVENUES	23,700,919	13,265,756	20,643,028	12,973,953	9,997,085	9,358,680	12,435,757	11,633,599
MISCELLANEOUS REVENUE	8,850	-	4,709	-	-	-	-	-
REIMBURSEMENTS	349,977	400,000	305,239	300,000	300,000	300,000	300,000	300,000
NON OPERATING REVENUE	-	-	322,562	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>63,796,144</b>	<b>55,416,383</b>	<b>60,063,172</b>	<b>54,989,102</b>	<b>52,733,487</b>	<b>51,885,796</b>	<b>55,112,384</b>	<b>53,888,116</b>
<b>TOTAL AVAILABLE</b>	<b>\$80,163,291</b>	<b>\$81,911,877</b>	<b>\$86,558,666</b>	<b>\$91,053,901</b>	<b>\$89,815,404</b>	<b>\$89,995,660</b>	<b>\$93,461,066</b>	<b>\$95,760,185</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	29,342,784	31,615,544	26,082,551	25,114,430	22,602,986	22,602,986	22,602,986	22,602,986
CHARGES AND SERVICES	3,327,954	3,566,321	2,499,080	3,870,791	3,870,791	3,850,514	3,830,439	3,830,439
MATERIALS AND SUPPLIES	317,488	463,720	274,360	309,000	309,000	305,911	302,851	302,851
OPERATING EXPENSES	3,152,984	3,894,073	2,759,146	3,959,643	3,959,643	3,931,627	3,903,892	3,903,892
MISCELLANEOUS	17,007,578	20,258,051	18,486,023	20,028,550	20,273,550	20,273,265	20,272,981	20,272,981
CAPITAL OUTLAY AND EQUIPMENT	519,009	693,900	392,707	689,570	689,570	682,675	675,848	675,848
NON OPERATING/TRANFSER DEBT	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>53,667,797</b>	<b>60,491,609</b>	<b>50,493,867</b>	<b>53,971,984</b>	<b>51,705,540</b>	<b>51,646,978</b>	<b>51,588,997</b>	<b>51,588,997</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$26,495,494</b>	<b>\$21,420,268</b>	<b>\$36,064,799</b>	<b>\$37,081,917</b>	<b>\$38,109,864</b>	<b>\$38,348,682</b>	<b>\$41,872,069</b>	<b>\$44,171,188</b>

*FULL TIME POSITIONS:*  
*PART TIME POSITIONS:*

*357.00*  
*5.00*

## Board of Development Disabilities (Residential)

2181-1920

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	\$931,523	\$625,260	\$625,260	\$1,173,426	\$1,173,426	\$1,173,426	\$1,173,426	\$1,173,426
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	179,783	317,990	317,990	824,220				
<b>BEGINNING BALANCE</b>	751,740.24	307,270	307,270	349,206	1,173,426	1,173,426	1,173,426	1,173,426
<b>REVENUES:</b>								
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
TAXES (Levy)	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	17,000,000	20,245,000	18,480,169	20,000,000	20,245,000	20,245,000	20,245,000	20,245,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>17,000,000</b>	<b>20,245,000</b>	<b>18,480,169</b>	<b>20,000,000</b>	<b>20,245,000</b>	<b>20,245,000</b>	<b>20,245,000</b>	<b>20,245,000</b>
<b>TOTAL AVAILABLE</b>	<b>\$17,931,523</b>	<b>\$20,870,260</b>	<b>\$19,105,429</b>	<b>\$21,173,426</b>	<b>\$21,418,426</b>	<b>\$21,418,426</b>	<b>\$21,418,426</b>	<b>\$21,418,426</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	17,306,263	20,245,000	17,932,003	20,000,000	20,245,000	20,245,000	20,245,000	20,245,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>17,306,263</b>	<b>20,245,000</b>	<b>17,932,003</b>	<b>20,000,000</b>	<b>20,245,000</b>	<b>20,245,000</b>	<b>20,245,000</b>	<b>20,245,000</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$625,260</b>	<b>\$625,260</b>	<b>\$1,173,426</b>	<b>\$1,173,426</b>	<b>\$1,173,426</b>	<b>\$1,173,426</b>	<b>\$1,173,426</b>	<b>\$1,173,426</b>

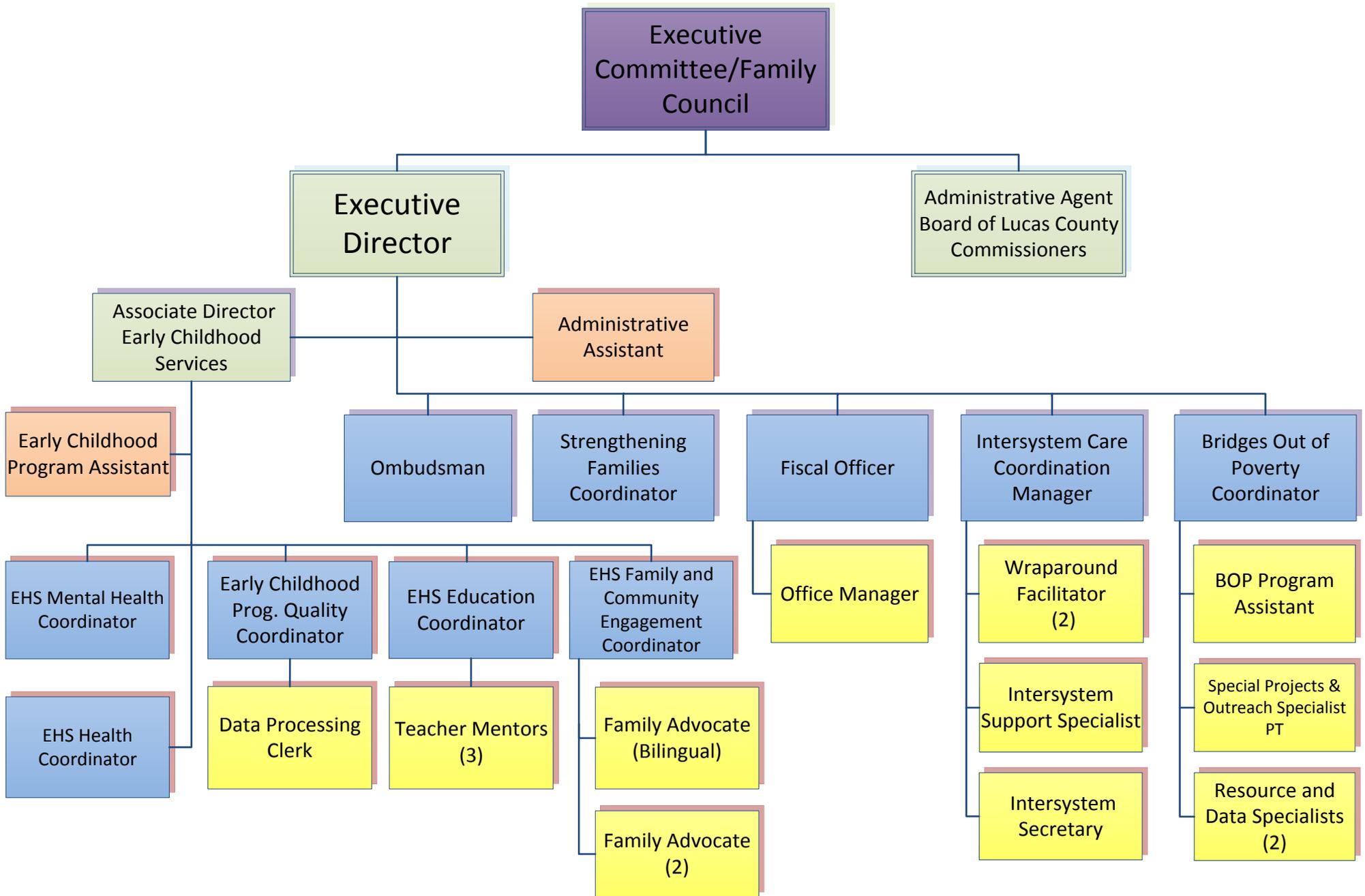
*FULL TIME POSITIONS:*

*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.

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	\$83,814	\$13,828	\$13,828	\$8,987	\$8,987	\$9,707	\$11,197	\$13,512
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	48,694	1,024	1,024	-				
<b>BEGINNING BALANCE</b>	35,120	12,804	12,804	8,987	8,987	9,707	11,197	13,512
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	132,911	211,965	232,998	223,052	229,744	236,636	243,735	251,047
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	169,679	15,750	31,500	15,750	15,750	15,750	15,750	15,750
MISCELLANEOUS	(177,176)	-	2,350	-	-	-	-	-
NON-GOVERNMENTAL REVENUES	-	-	4,032	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>125,414</b>	<b>227,715</b>	<b>270,879</b>	<b>238,802</b>	<b>245,494</b>	<b>252,386</b>	<b>259,485</b>	<b>266,797</b>
<b>TOTAL AVAILABLE</b>	<b>\$209,228</b>	<b>\$241,543</b>	<b>\$284,707</b>	<b>\$247,789</b>	<b>\$254,481</b>	<b>\$262,093</b>	<b>\$270,682</b>	<b>\$280,309</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	118,021	194,409	227,626	197,587	202,527	207,592	212,783	218,103
CHARGES AND SERVICES	57,450	7,480	4,681	4,250	4,356	4,465	4,577	4,692
MATERIALS AND SUPPLIES	7,483	2,875	2,594	3,075	3,152	3,230	3,310	3,392
OPERATING	8,224	19,901	16,228	22,335	22,895	23,469	24,056	24,658
MISCELLANEOUS	4,221	3,050	24,590	11,555	11,844	12,140	12,444	12,755
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSE	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>195,400</b>	<b>227,715</b>	<b>275,720</b>	<b>238,802</b>	<b>244,774</b>	<b>250,896</b>	<b>257,170</b>	<b>263,600</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$13,828</b>	<b>\$13,828</b>	<b>\$8,987</b>	<b>\$8,987</b>	<b>\$9,707</b>	<b>\$11,197</b>	<b>\$13,512</b>	<b>\$16,709</b>

*FULL TIME POSITIONS:*

2.40

*PART TIME POSITIONS:*

0.00

\*Family Council began receiving grants in 2015, most of the operating expenses moved to Grant Fund 2261.

## FAMILY & CHILDREN FIRST COUNCIL GRANTS

### Human Services

### Special Revenue

2261-4711

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	\$152,367	\$38,780	\$38,780	\$205,395	\$205,395	\$205,395	\$205,395	\$205,395
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	582,965	161,736	161,736	42,953				
<b>BEGINNING BALANCE</b>	(430,598)	(122,956)	(122,956)	162,443	205,395	205,395	205,395	205,395
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	4,728,851	5,257,673	5,588,414	5,346,440	5,453,369	5,562,436	5,673,685	5,787,159
MISCELLANEOUS	180,859	-	10,128	-	-	-	-	-
NON-GOVERNMENTAL REVENUES	102,396	-	3,124	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>5,012,107</b>	<b>5,257,673</b>	<b>5,601,666</b>	<b>5,346,440</b>	<b>5,453,369</b>	<b>5,562,436</b>	<b>5,673,685</b>	<b>5,787,159</b>
<b>TOTAL AVAILABLE</b>	<b>\$5,164,474</b>	<b>\$5,296,453</b>	<b>\$5,640,446</b>	<b>\$5,551,835</b>	<b>\$5,658,764</b>	<b>\$5,767,831</b>	<b>\$5,879,080</b>	<b>\$5,992,554</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	1,544,114	-	1,668,386	-	-	-	-	-
CHARGES AND SERVICES	3,234,303	-	3,223,834	-	-	-	-	-
MATERIALS AND SUPPLIES	138,724	-	59,729	-	-	-	-	-
OPERATING	195,955	4,727,683	375,770	5,346,440	5,453,369	5,562,436	5,673,685	5,787,159
MISCELLANEOUS	12,598	-	7,333	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSE	-	-	100,000	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>5,125,694</b>	<b>4,727,683</b>	<b>5,435,051</b>	<b>5,346,440</b>	<b>5,453,369</b>	<b>5,562,436</b>	<b>5,673,685</b>	<b>5,787,159</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$38,780</b>	<b>\$568,770</b>	<b>\$205,395</b>	<b>\$205,395</b>	<b>\$205,395</b>	<b>\$205,395</b>	<b>\$205,395</b>	<b>\$205,395</b>

*FULL TIME POSITIONS:*

26.60

*PART TIME POSITIONS:*

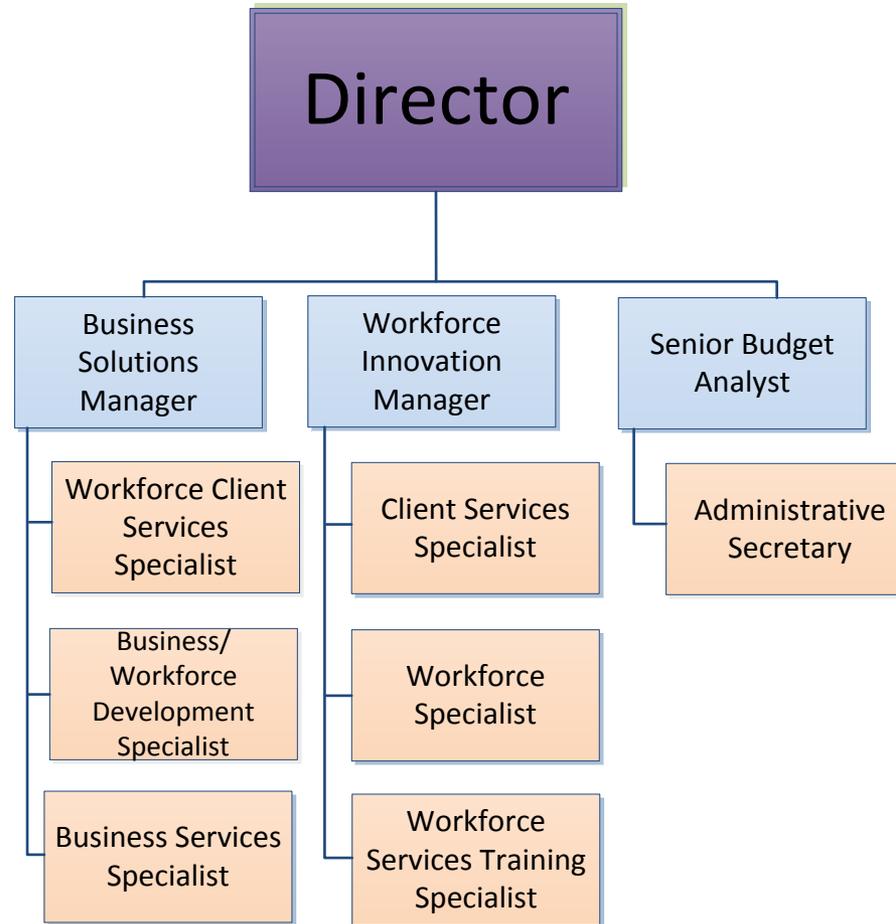
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# 2018 BUDGET



# 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.

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	\$147,104	\$295,625	\$295,625	\$287,154	\$292,076	\$292,076	\$292,076	\$292,076
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	27,582	981	982	4,326				
	119,522	294,644	294,643	282,828	292,076	292,076	292,076	292,076
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	3,926,885	7,496,124	6,429,532	7,493,786	7,493,786	7,493,786	7,493,786	7,493,786
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON-OPERATING	-	1,000	17,846	1,000	1,000	1,000	1,000	1,000
<b>TOTAL REVENUES</b>	<b>3,926,885</b>	<b>7,497,124</b>	<b>6,447,378</b>	<b>7,494,786</b>	<b>7,494,786</b>	<b>7,494,786</b>	<b>7,494,786</b>	<b>7,494,786</b>
<b>TOTAL AVAILABLE</b>	<b>\$4,073,989</b>	<b>\$7,792,749</b>	<b>\$6,743,003</b>	<b>\$7,781,940</b>	<b>\$7,786,862</b>	<b>\$7,786,862</b>	<b>\$7,786,862</b>	<b>\$7,786,862</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	1,018,761	1,046,855	1,008,954	1,070,144	1,075,066	1,075,066	1,075,066	1,075,066
CHARGES AND SERVICES	132,052	169,035	133,471	164,035	164,035	164,035	164,035	164,035
MATERIALS AND SUPPLIES	8,575	12,000	4,896	7,500	7,500	7,500	7,500	7,500
OPERATING EXPENSES	2,617,487	6,259,234	5,307,317	6,238,185	6,238,185	6,238,185	6,238,185	6,238,185
MISCELLANEOUS	-	5,000	-	5,000	5,000	5,000	5,000	5,000
CAPITAL OUTLAY AND EQUIPMENT	1,490	5,000	1,211	5,000	5,000	5,000	5,000	5,000
<b>TOTAL EXPENSES</b>	<b>3,778,365</b>	<b>7,497,124</b>	<b>6,455,849</b>	<b>7,489,864</b>	<b>7,494,786</b>	<b>7,494,786</b>	<b>7,494,786</b>	<b>7,494,786</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$295,625</b>	<b>\$295,625</b>	<b>\$287,154</b>	<b>\$292,076</b>	<b>\$292,076</b>	<b>\$292,076</b>	<b>\$292,076</b>	<b>\$292,076</b>

*FULL TIME POSITIONS:  
PART TIME POSITIONS:*

*12.00  
0.00*

# 2018 BUDGET



# HEALTH



© George Sy

# O. Health

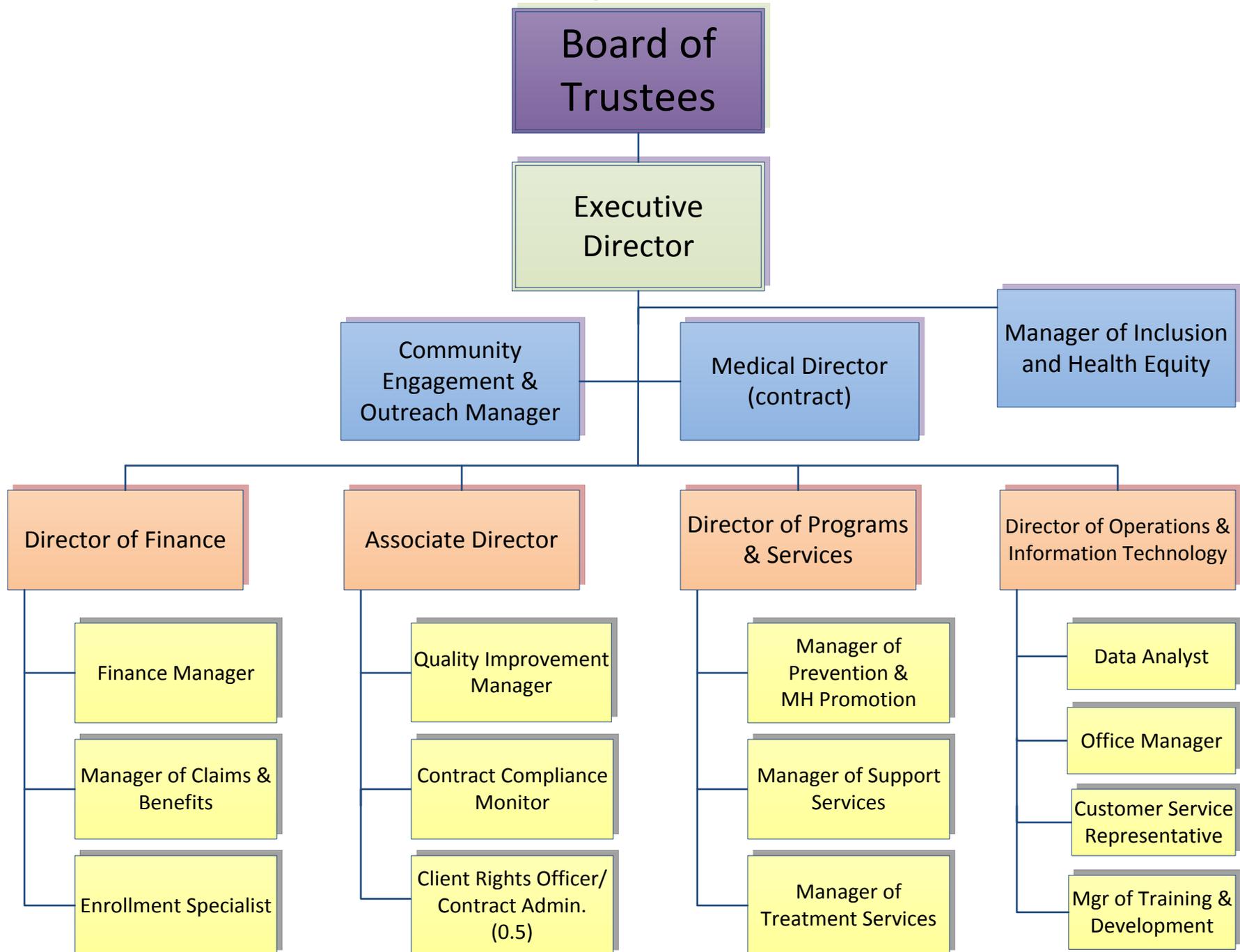
Mental Health and Recovery Services Board  
Canine Care and Control

**Page**  
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# 2018 BUDGET



# Mental Health and Recovery Services Board of Lucas County



**MENTAL HEALTH AND RECOVERY SERVICES BOARD**  
**Health**  
**Special Revenue**  
**2020-5010**

**Cultivate a high quality, efficient, and accountable network of community assets dedicated to reducing the impact of mental illness and addiction.**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$18,178,527</b>	<b>\$16,762,252</b>	<b>\$16,762,252</b>	<b>\$16,742,055</b>	<b>\$12,939,221</b>	<b>\$10,514,330</b>	<b>\$8,471,928</b>	<b>\$6,671,053</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	-	-	-	-	-	-	-	-
<b>BEGINNING BALANCE</b>	<b>18,178,527</b>	<b>16,762,252</b>	<b>16,762,252</b>	<b>16,742,055</b>	<b>12,939,221</b>	<b>10,514,330</b>	<b>8,471,928</b>	<b>6,671,053</b>
<b>REVENUES:</b>								
TAXES	15,562,567	15,501,845	15,593,984	15,500,045	15,500,045	15,500,045	15,500,045	15,500,045
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	9,585,963	8,629,205	9,178,563	9,633,956	9,633,956	9,553,956	9,333,956	9,333,956
MISCELLANEOUS REVENUE	103,373	25,944	61,759	25,944	25,944	25,944	25,944	25,944
NON OPERATING	-	-	4,506	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>25,251,903</b>	<b>24,156,994</b>	<b>24,838,812</b>	<b>25,159,945</b>	<b>25,159,945</b>	<b>25,079,945</b>	<b>24,859,945</b>	<b>24,859,945</b>
<b>TOTAL AVAILABLE</b>	<b>\$43,430,430</b>	<b>\$40,919,246</b>	<b>\$41,601,064</b>	<b>\$41,902,000</b>	<b>\$38,099,166</b>	<b>\$35,594,275</b>	<b>\$33,331,873</b>	<b>\$31,530,998</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	1,389,195	1,487,076	1,413,241	1,557,283	1,471,340	1,508,851	1,547,324	1,586,779
CHARGES AND SERVICES	25,067,055	26,626,873	23,195,899	27,144,770	25,852,770	25,352,770	24,852,770	24,852,770
MATERIALS AND SUPPLIES	9,506	13,237	9,207	11,800	11,800	11,800	11,800	11,800
OPERATING EXPENSES	186,023	206,371	198,055	199,526	199,526	199,526	199,526	199,526
MISCELLANEOUS	11,281	27,400	16,782	27,400	27,400	27,400	27,400	27,400
CAPITAL OUTLAY AND EQUIPMENT	5,119	24,225	25,826	22,000	22,000	22,000	22,000	22,000
<b>TOTAL EXPENSES</b>	<b>26,668,179</b>	<b>28,385,182</b>	<b>24,859,009</b>	<b>28,962,779</b>	<b>27,584,836</b>	<b>27,122,347</b>	<b>26,660,820</b>	<b>26,700,275</b>
<b>REVENUES OVER/(UNDER)</b>	<b>\$16,762,252</b>	<b>\$12,534,064</b>	<b>\$16,742,055</b>	<b>\$12,939,221</b>	<b>\$10,514,330</b>	<b>\$8,471,928</b>	<b>\$6,671,053</b>	<b>\$4,830,723</b>

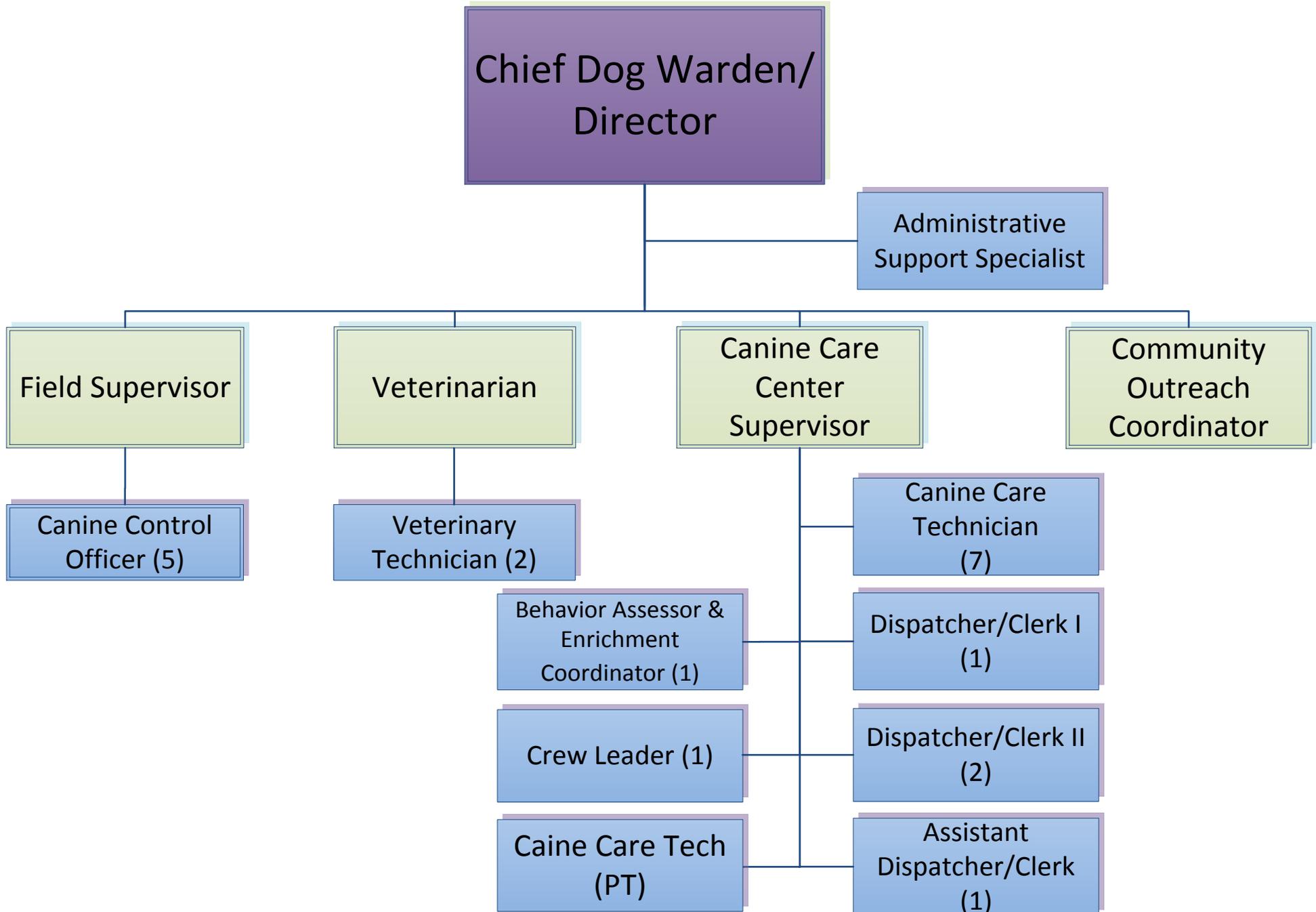
*FULL TIME POSITIONS:*

*19.00*

*PART TIME POSITIONS:*

*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).

Implement and expand enrichment programs for dogs in our care.

Attain above 90% Dangerous and Vicious Dog compliance.

Increase live release rate of 70%.

Provide more educational opportunities to the community.

Continue to work with Commissioners on developing a new building plan.

**CANINE CARE & CONTROL**  
**Health**  
**Special Revenue Fund**  
**2090-0610**

	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2019 PROJECTED	2020 PROJECTED	2021 PROJECTED	2022 PROJECTED
<b>ENDING BALANCE</b>	<b>\$169,054</b>	<b>\$261,638</b>	<b>\$261,638</b>	<b>\$358,862</b>	<b>\$358,862</b>	<b>\$358,862</b>	<b>\$358,862</b>	<b>\$358,862</b>
<b>LESS PRIOR YEAR ENCUMBRANCES</b>	<b>20,895</b>	<b>30,830</b>	<b>30,831</b>	<b>88,458</b>				
<b>BEGINNING BALANCE</b>	<b>148,159</b>	<b>230,808</b>	<b>230,807</b>	<b>270,403</b>	<b>358,862</b>	<b>358,862</b>	<b>358,862</b>	<b>358,862</b>
<b>REVENUES:</b>								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,569,862	1,547,000	1,464,489	1,590,300	1,660,150	1,676,650	1,669,400	1,682,400
FINES & FORFEITS	88,562	75,000	98,192	81,250	84,250	80,750	80,750	80,250
INTERGOVERNMENTAL REVENUE	-	-	2,000	-	-	-	-	-
MISCELLANEOUS REVENUE	105,634	89,500	93,339	87,500	88,500	86,500	84,750	84,250
NON-OPERATING TRANSFERS IN	350,308	605,323	455,500	652,777	688,272	714,639	720,361	734,477
<b>TOTAL REVENUES</b>	<b>2,114,365</b>	<b>2,316,823</b>	<b>2,113,519</b>	<b>2,411,827</b>	<b>2,521,172</b>	<b>2,558,539</b>	<b>2,555,261</b>	<b>2,581,377</b>
<b>TOTAL AVAILABLE</b>	<b>\$2,262,525</b>	<b>\$2,547,631</b>	<b>\$2,344,326</b>	<b>\$2,682,230</b>	<b>\$2,880,034</b>	<b>\$2,917,401</b>	<b>\$2,914,123</b>	<b>\$2,940,239</b>
<b>EXPENDITURES:</b>								
PERSONAL SERVICES	1,635,559	1,821,063	1,666,554	1,947,133	2,059,297	2,103,664	2,120,486	2,145,602
CHARGES FOR SERVICES	123,491	137,700	118,686	136,975	135,100	137,100	139,500	142,000
MATERIALS AND SUPPLIES	199,716	202,400	154,221	191,745	189,000	192,500	188,000	188,000
OPERATING EXPENSES	46,170	122,035	58,301	100,224	102,275	101,275	86,275	86,775
MISCELLANEOUS	8,623	9,800	7,211	8,500	8,500	9,000	9,000	9,000
CAPITAL OUTLAY AND EQUIPMENT	8,222	24,900	11,323	27,250	27,000	15,000	12,000	10,000
<b>TOTAL EXPENSES</b>	<b>2,021,781</b>	<b>2,317,898</b>	<b>2,016,295</b>	<b>2,411,827</b>	<b>2,521,172</b>	<b>2,558,539</b>	<b>2,555,261</b>	<b>2,581,377</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$240,743</b>	<b>\$229,733</b>	<b>\$328,031</b>	<b>\$270,403</b>	<b>\$358,862</b>	<b>\$358,862</b>	<b>\$358,862</b>	<b>\$358,862</b>

*FTE POSITIONS:*

*26.00*

*PTE POSITIONS:*

*1.00*

## GLOSSARY



# P. Glossary

Glossary

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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 principals for governments.

**GAAP (Generally Accepted Accounting Principles)** – Standards used for financial accounting and reporting as determined by the Governmental Accounting Standards Board (GASB), which are different for governmental than for business.

**GASB (Governmental Accounting Standards Board)** – A private, non-governmental organization that provides the generally accepted accounting principles (GAAP) used by State and Local governments in the United States.

**General Fund** – The fund used to account for all financial resources 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 earnings of an Enterprise Fund. Such bonds sometimes contain a mortgage on the fund's property.

**Revenue Debt** – Pledges only a certain revenue source for the payment of annual principal and interest payments. If those resources are not sufficient, the County has no legal requirement to make payments, although it may choose to do so.

**Risk Management** – The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

**Selling Groups** – The group of securities dealers who participate in an offering not as underwriters but rather who receive securities less the selling concession from the managing underwriter for distribution at the public offering price.

**Short-term** – Generally means less than one year.

**Special Assessment Bonds** – Bonds payable from the proceeds of special assessments.

**Special Assessment Fund** – A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which assessments are levied.

**Special Revenue Fund** – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects) that are legally restricted for specified purposes.

**Syndicate Policies** – The contractual obligations placed on the underwriting group relating to distribution, price limitations and market transactions.

**Tangible Personal Property Tax** - Public utility personal property tax is the only personal property tax that will remain once changes enacted by the Ohio General Assembly (in 2005) are fully phased in. The tax on telephone and telecommunications was eliminated by 2011. As taxes are reduced and eliminated, revenue will be replaced during a phase out period. The current schedule for final payments is October 2017. This schedule may be escalated.

**Tax Budget** – A budget process required by the State of Ohio for each local government to demonstrate the need for taxes that it plans to levy and is used in most counties to allocate the Local Government Fund to jurisdictions within the County.

**Tax-exempt** – Refers to debt sold by the County that allows bondholders to exclude the interest income from their federal tax return.

**Tax Increment Bond** – Bonds whose repayment is secured by special assessments on landowners whose property stands to benefit from development or redevelopment.

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

**Township** – A subdivision of a county in most northeast and Midwest U.S. states, generally six miles square, containing 36 mile-square sections, having the status of a unit of local government with varying governmental powers.

**Transfer Expenditures**– An appropriation to, or from, another fund. A transfer is the movement of money from one fund to another to wholly or partially support the functions of the receiving fund.

**Transfer Revenues** – The revenue categories associated with the transfer of funds between the general fund and the outside funds to wholly or partially support the functions of the receiving fund.

**Trust Fund** – Funds used to account for assets held by a government in a trustee capacity.

**UAW** – United Auto Workers.

**Underwriter** – A dealer that purchases new issues of County securities from the issuer and resells them to investors.

**Underwriters Discount** – The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are re-offered to investors.

**Unencumbered Balance (Reserves)** – The year-end cash balances of a fund, less outstanding encumbrances. The unencumbered balance at year-end in a fund together with the estimated revenues for the upcoming year determine the maximum amount available for appropriation in the next year's budget.

**Unincorporated Area** – A region of the county that is not governed by a municipal corporation.

**Variable Rate Debt** – An interest rate on a security that changes at intervals according to an index, a formula or other standard of measurement as stated in the bond contract.

**WIOA (Workforce Innovation and Opportunity Act)** - A United States public law that consolidates job training programs under the Workforce Investment Act of 1998 (WIA) into a single funding stream.

**Zero-Coupon Bonds** – Bonds sold at a deep discount, and without a coupon, appreciating to full value at maturity. Also known as capital appreciation bonds.

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**2018  
Lucas County, Ohio**