

BUDGET IN BRIEF

2025

LUCAS
COUNTY

Today. Tomorrow. Together.

426,000 RESIDENTS

5 CITIES



6 VILLAGES



11 TOWNSHIPS



A GUIDE THROUGH LUCAS COUNTY'S
ADOPTED FISCAL YEAR 2025 BUDGET



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01

TO OUR RESIDENTS

A message from the Board of Lucas County Commissioners



Lisa A. Sobecki
President



Pete Gerken
Commissioner



Anita Lopez
Commissioner

We are honored to present our 2025 Budget in Brief, which provides an easy-to-read look at Lucas County's approved budget for fiscal year 2025.

This year, we asked all elected leaders and department directors to keep their budgets flat to 2024 levels. We also hosted public budget hearings so that each office could present their budgets directly to us, a process that allowed for open dialogue and increased transparency.

In December, this Board approved a spending plan that represents the interests of our residents. But we must acknowledge that financial challenges do exist. We approved a budget that projects expenses will outpace revenue by a little over \$10 million in 2025.

Because Lucas County has provided consistent fiscal management in the past, we have one-time funding from a variety of sources that will allow us to bridge that gap for this year. But we can't operate at a deficit, and we're committed to ensuring financial stability while maintaining all the essential services we provide to our residents.

Even with these challenges, we continue to see strong bond ratings from leading credit rating agencies. This reflects our commitment to fiscal responsibility and indicates confidence in our ability to provide for this community.

We thank you for the opportunity to serve this great County and to serve you, the residents who call Lucas County home.



02

WHAT WE VALUE

The Board of Lucas County Commissioners completed a strategic plan in 2025 to detail priorities over the next five years. Here are our values and governing statements.



Scan the QR code to access the full strategic plan.



MISSION

Creating a stronger Lucas County by building vibrant communities through public service, innovation, and collaboration.



VISION

A County that offers exceptional quality of life and economic opportunity where everyone is proud to live, work, and play.



VALUES

- Impact
- Collaboration
- Belonging
- Resilience

ABOUT LUCAS COUNTY



The Lucas County Courthouse located at 700 Adams Street in downtown Toledo

At the time of Lucas County's establishment in 1835, both Ohio and the Michigan Territory claimed sovereignty over a 468-square-mile region along their border.

The County's establishment provoked the Toledo War conflict between Ohio and the Michigan Territory, which officially resolved after Congress proposed a compromise in 1836.

Lucas County is located in Northwest Ohio along the scenic shores of Lake Erie. It was founded in 1835 and named after Robert Lucas, the 12th governor of Ohio.

Most of Lucas County lies in an area that, during the time of its establishment, was known as the Great Black Swamp.

There are five cities, six villages, and 11 townships within Lucas County. The City of Toledo is the County seat.

Home to more than 426,000 residents, the County serves as a dynamic hub for commerce, education, healthcare, and culture in the Great Lakes region.

Lucas County's economy is rooted in automotive, glass, and manufacturing. While those industries remain key economic drivers, the County's economy is becoming increasingly diversified, particularly in the areas of solar and alternative energy, transportation and logistics, and medical services.

Building on this momentum, Lucas County is positioning itself as the next hub for innovative entrepreneurship, technology, and digital infrastructure, leveraging its strategic location, workforce talent, and growing tech

ecosystem to attract new investment and business growth.

The region's flourishing tourism industry brings about 15.9 million visitors to Lucas County each year, driving \$1.8 billion in annual spending. The County boasts many amenities such as Metroparks, trails, and waterfront recreation in addition to the world-class Toledo Zoo & Aquarium, Toledo Museum of Art, Imagination Station, and the Toledo Lucas County Public Library system.

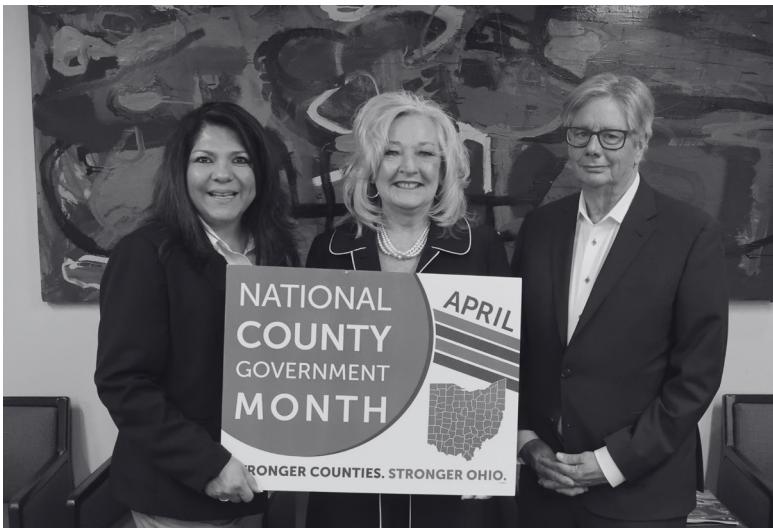
The Board of Lucas County Commissioners is the budget appropriating authority for county government, holds titles to all County property, serves as the sole taxing authority for the County, and controls County purchasing. The Board consists of three Commissioners of equal rank who are each elected to 4-year staggered terms.

There are more than a dozen departments under the Board that provide a wide range of public services, including public works, workforce and economic development, health and human services, and public safety.



SIXTH LARGEST COUNTY IN OHIO BY POPULATION

LUCAS COUNTY GOVERNANCE



Lucas County is governed by a mix of elected officials as outlined in the Ohio Revised Code.

A majority of county governments in Ohio, including Lucas, have a three-member Board of County Commissioners, in addition to several other elected officials such as Auditor, Treasurer, Prosecutor, Engineer, Sheriff, Recorder, Clerk of Courts, and Coroner.

Two counties, Cuyahoga (Cleveland) and

Summit (Akron), have a county council of government, under the home rule charter, while all other counties (86) have a Board of County Commissioners.

The Board of Lucas County Commissioners is the taxing, budgeting, and purchasing authority for Lucas County. The County consists of 52 departments, which the Commissioners appropriate money for.

While Lucas County is governed by a combination of elected officials, the Commissioners hold executive and fiduciary powers for the entire county.

Other elected officials in Lucas County each have specific statutory duties and responsibilities.

County government provides many essential services to residents. Departments under the Board of Lucas County Commissioners include: Economic Development, Workforce Development, Canine Care & Control, Job & Family Services, Support Services, Systems Solutions, Human Resources, Facilities, Sanitary Engineer, Building Regulations, Emergency Services, Administration, and Office of Management & Budget.

Each county in Ohio also has a Court of Common Pleas, the court of first instance for felonies and certain high-value civil cases. The divisions of the Court of Common Pleas are: General, Juvenile, Domestic Relations and Probate.

The County also has a court of appeals to serve as an intermediate appellate court.

LUCAS COUNTY RESIDENTS

BOARD OF LUCAS COUNTY COMMISSIONERS



- Administration
- Canine Care & Control
- Economic Development
- Emergency Services
- Facilities
- Human Resources
- Job & Family Services
- Office of Management & Budget
- Sanitary Engineer
- Support Services
- Systems Solutions
- Workforce Development

ELECTED OFFICIALS



- Auditor
- Clerk of Courts
- Coroner
- Engineer
- Prosecutor
- Recorder
- Sheriff
- Treasurer

COURTS



- Court of Common Pleas
- Domestic Relations
- Juvenile Court
- Probate Court
- Sixth District Court of Appeals

INDEPENDENT BOARDS



- 9-1-1 Regional Council of Governments
- Board of Developmental Disabilities
- Board of Elections
- Children Services Board
- Correctional Treatment Facility Governing Board
- Guardianship Services Board
- Law Library Resources Board
- Mental Health & Recovery Services Board
- Workforce Development



FUND TYPES

How Lucas County's funds are classified

01

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.

02

SPECIAL REVENUE FUNDS

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

03

LEVY FUNDS

Levy funds are a subset of Special Revenue Funds, used to account for revenue that is generated all or in part by voted tax levies.

04

DEBT SERVICE FUNDS

The debt service funds are 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.

05

CAPITAL PROJECT FUNDS

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

06

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

07

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.

BUDGET AT A GLANCE

Lucas County expenses for years 2023-2025

Lucas County's Office of Management & Budget (OMB) provides management and financial planning services while assisting the Board of Lucas County Commissioners, the County Administrator, and County officials in the evaluation and improvement of operations.

The office begins preparing the annual budget in June, continues work throughout the fall, and presents final estimates to the Board for approval in December.

Budget analysts serve as a liaison to assigned departments for budgeting and contractual issues, formulate recommendations, and perform analyses for the County Administrator and the Board of Commissioners regarding operations, policy issues, and financial concerns.

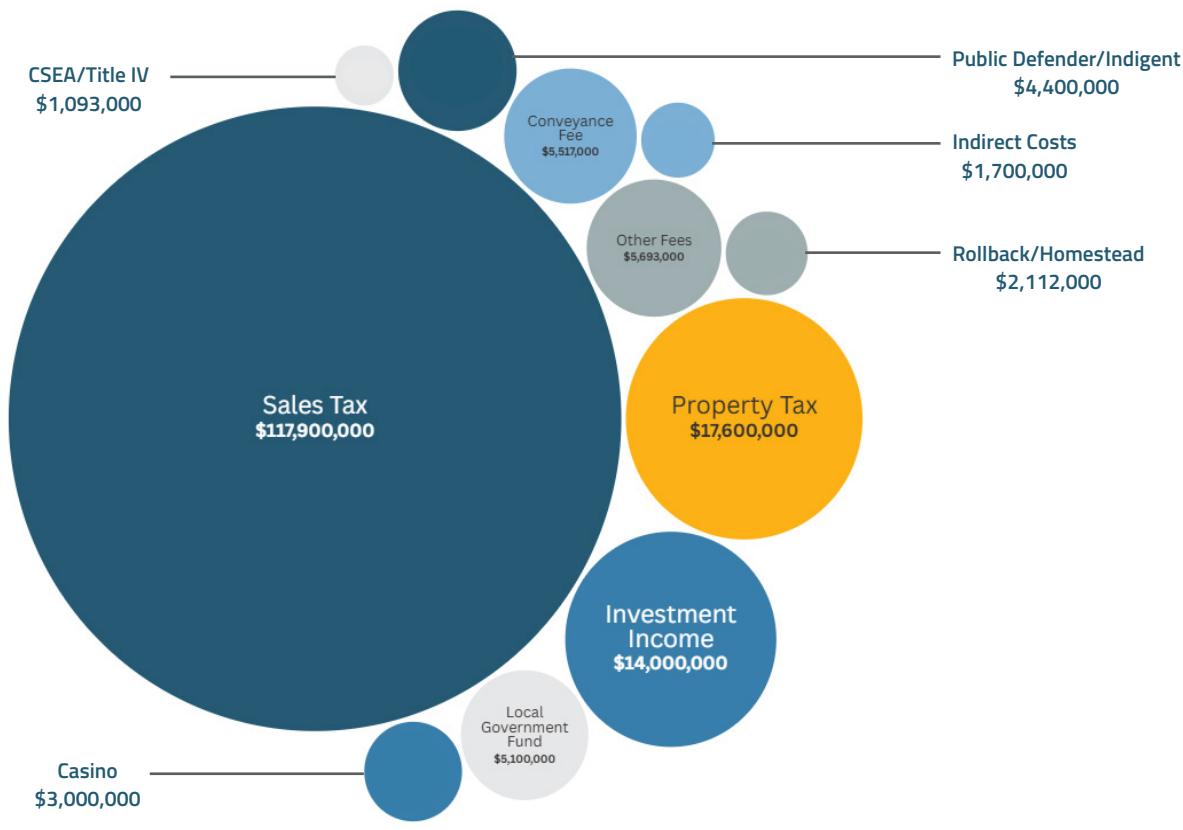
2023 Actuals	GENERAL FUND \$219,715,442 OUTSIDE GENERAL FUND \$612,925,163 TOTAL \$832,640,605
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GENERAL FUND \$186,552,029 OUTSIDE GENERAL FUND \$635,381,206 TOTAL \$821,933,235	2024 Actuals
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2025 Estimates	GENERAL FUND \$193,713,138 OUTSIDE GENERAL FUND \$553,382,756 TOTAL \$747,095,894
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GENERAL FUND REVENUE

Estimates for 2025



Estimated revenue sources over \$1 million (2025)

General Fund revenue is used to fund the daily and long-term general governmental operations of Lucas County.

In 2025, sales tax is projected to make up 64 percent of Lucas County's general fund revenue, followed by property tax (9 percent), investment income (7 percent), and other fees (3 percent).

While sales tax remains the largest source of revenue for the County, it is projected to drop by 4 percent from a 2024 high of \$123,097,443.

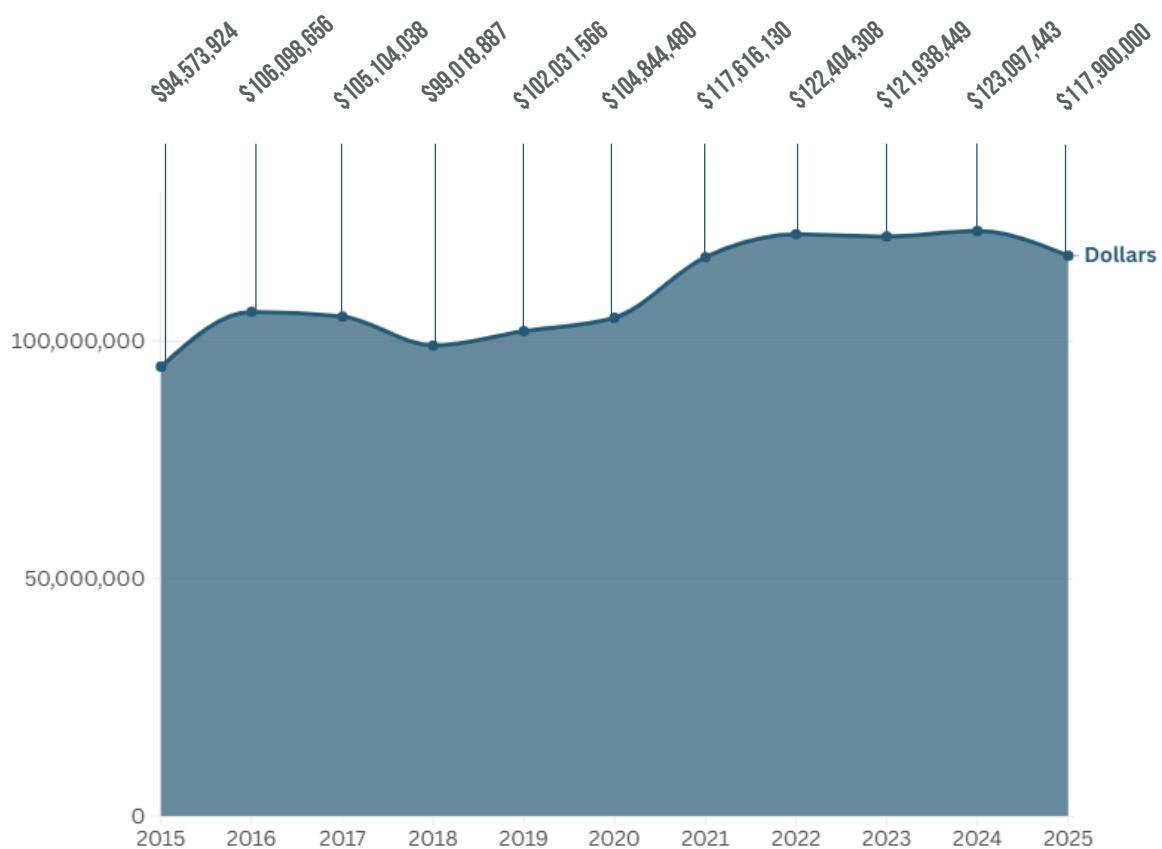
Estimates for general fund revenue are calculated by the Office of Management & Budget using trend analyses, input from departments, and collaboration with comparable Offices of Management & Budget throughout Ohio.

09

SALES TAX REVENUE

Actuals for 2015-2024, estimate for 2025

Sales tax dollar amount by year



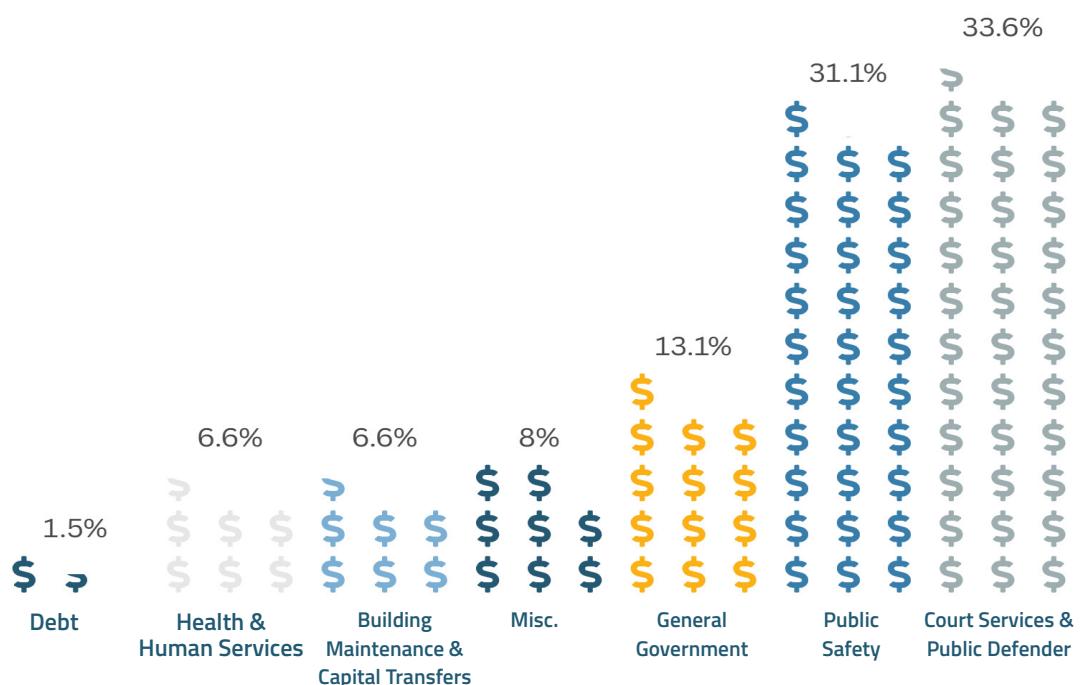
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GENERAL FUND EXPENDITURES

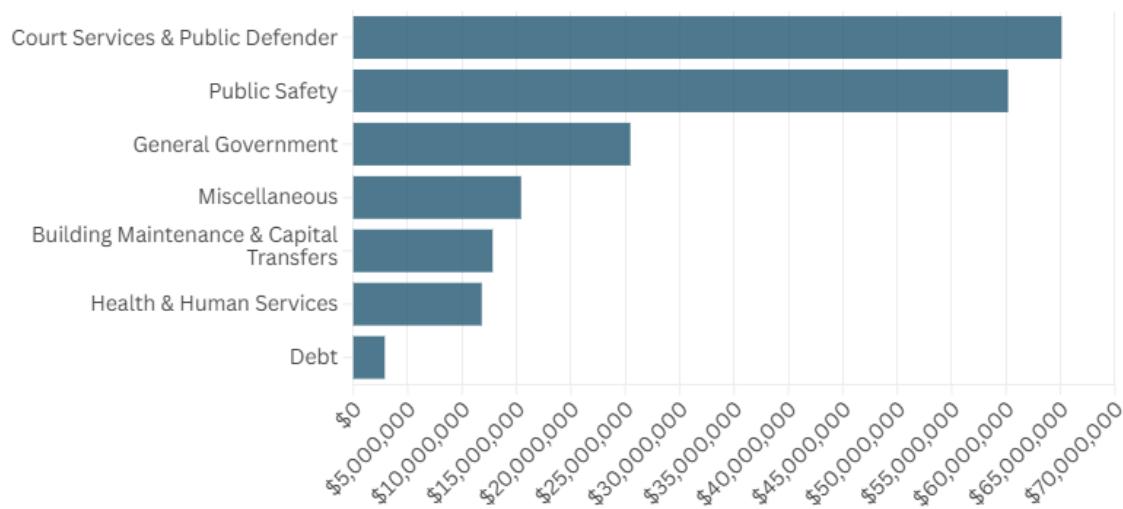
Estimates for 2025

Percentage of general fund expenses

\$ = 1%

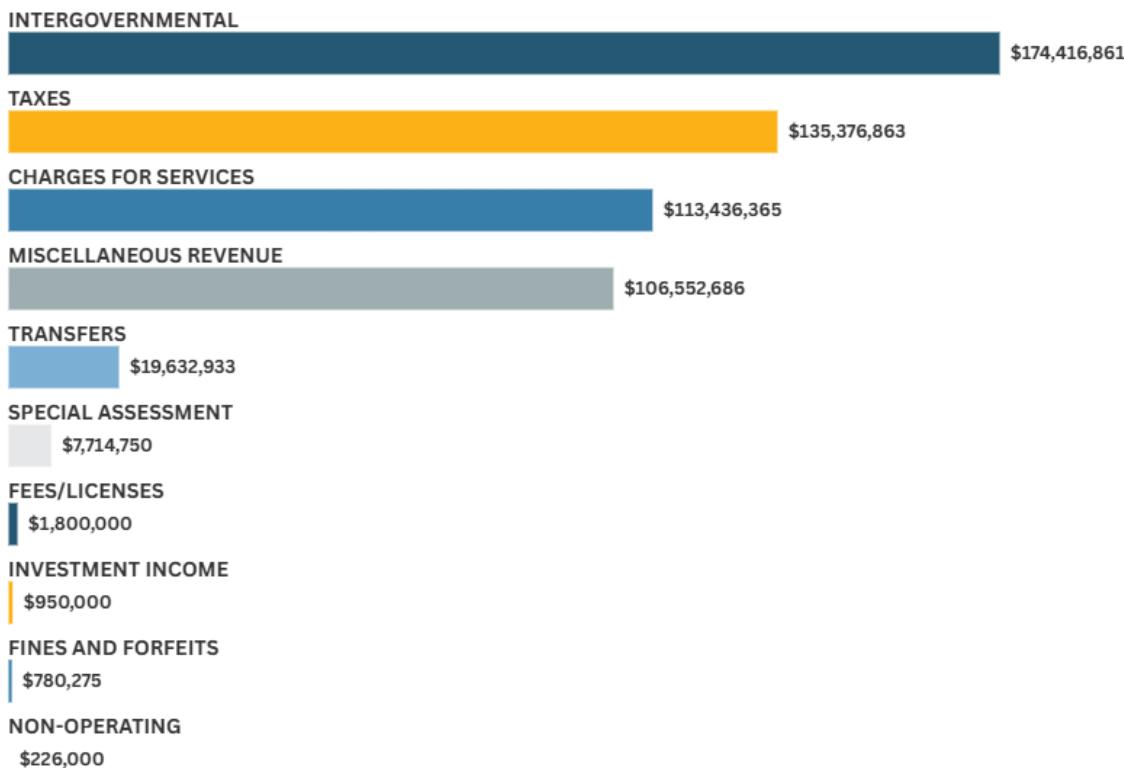


Dollar amount of general fund expenses



OUTSIDE GENERAL FUND REVENUE

Estimates for 2025



Outside general fund revenue refers to financial resources that are restricted for specific purposes. These funds are used to track outside revenue and expense activity.

The outside general fund receives revenue from a number of sources such as: fees, taxes, transfers, fines, and charges for services.

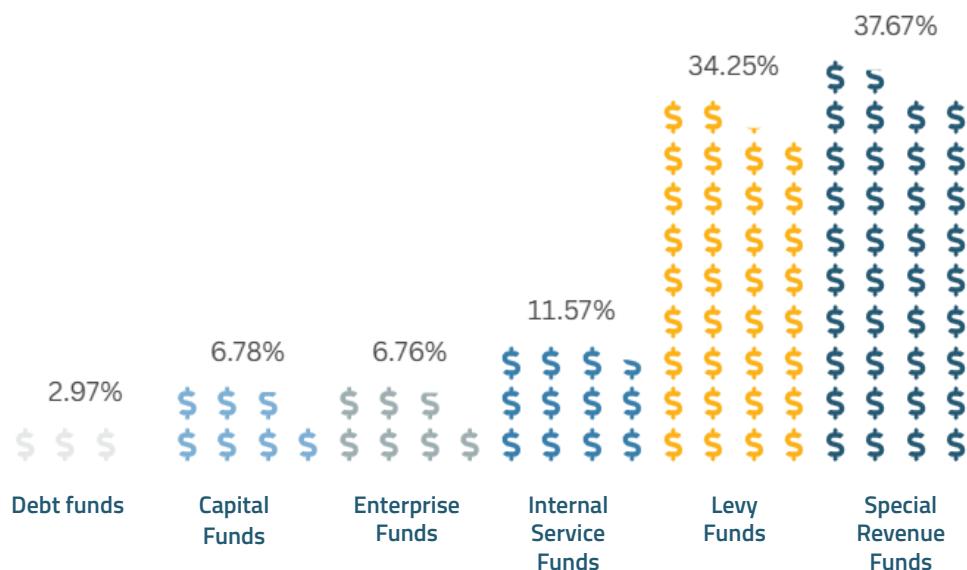
Intergovernmental revenue is projected to account for 31 percent of the County's outside general fund revenue in 2025. Intergovernmental revenue is grant or program revenue received from another governmental entity, where both the County and the other governmental entity are providing a service.

OUTSIDE GENERAL FUND EXPENDITURES

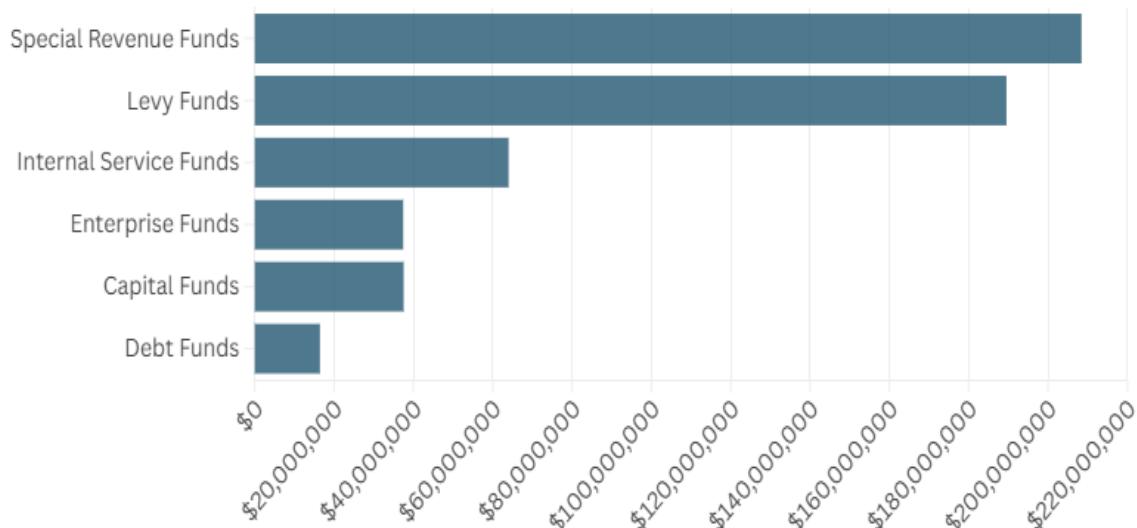
Estimates for 2025

Percentage of outside general fund expenditures

\$ = 1%



Dollar amount of outside general fund expenditures



CAPITAL PROJECTS PLAN



The Board of Lucas County Commissioners engages in capital improvement projects to ensure all County buildings are equipped to provide the best service possible to Lucas County residents.

Below is a chart of some of the capital projects approved for the years 2023-2025. Most notably, engineering for a demolition of the Child Study Institute began in 2024. This building has been vacant since the early 2000s and is expected to be demolished in 2026.

Capital Projects 2023-2025

Project name	Original project budget	Project status
Courthouse projects	\$340,000	In progress
Courthouse Wire Removal	\$100,000	In progress
Facilities Building Retrofit	\$2,800,000	Complete
Shared Services Additional Parking	\$400,000	In progress
Terminal Road Property Demo	\$200,000	In progress
Shared Services Electrical Repair	\$300,000	Complete
Child Study Institute Property Demo	\$2,000,000	In progress
EMS Bathroom Renovations	\$80,000	Not yet started

FEDERAL GRANT SPENDING



Federal grants play a crucial role in funding local projects and initiatives across the County.

These grants, provided by various federal agencies, support a wide range of activities and are a major source of funding that helps to effectively meet the evolving needs of diverse populations for the residents of Lucas County.

Below is a graphic detailing where funding came from (yellow), how much was spent in 2024 (darker blue) and some key projects the funds were used for in 2024 (lighter blue).

FEDERAL GRANT FUNDING SPENT (2024)

Health and Human Services	Homeland Security	Department of Justice	Department of Labor	Department of Transportation	Department of Treasury
\$61,655,038	\$218,342	\$1,737,145	\$4,033,891	\$7,453,656	\$11,104,977
Temporary Assistance for Needy Families	Emergency Planning (EMA)	OVI Task Force	Workforce Innovation and Opportunity Act	Roundabout Projects	Crisis Infrastructure
Medical Assistance	Hazard Mitigation	Justice Assistance Grant	Employment Services	Resurfacing Projects	Medicaid Unwinding
Social Services	Homeland Security (EMA)	Byrne Assistance Grant	Dislocated Workers	OVI Task Force	Infrastructure Grant
Environmental Protection Agency	Department of Education	Election Assistance Commission	Housing & Urban Development	Department of Agriculture	
\$31,811	\$1,240,285	\$892	\$559,802	\$7,904,604	
Congressionally Mandated Project	Family Council 'Help Me Grow' program	Board of Elections Election Assistance	Community Development Block Grant	Juvenile Court National Lunch Program	JFS Food Assistance

OFFICE OF MANAGEMENT & BUDGET



From left: OMB Director John Wenzlick, Grants and Funding Compliance Senior Manager Lana Tyrrell, Budget Analyst Laurie Crouse, Budget Analyst Tracy Augustyniak, Budget Manager Julie Salazar, Senior Fiscal Officer Cheri Crane, Telecommunications Engineer Mike Bayes.

AREAS OF RESPONSIBILITY

Cheri Crane

- COURT OF APPEALS
- COMMON PLEAS COURT
- ADULT PROBATION
- ECONOMIC DEVELOPMENT
- CLERK OF COURTS
- CRIMINAL JUSTICE
- CAPITAL
- DEBT
- GENERAL FUND REVENUE
- MAJOR OPERATING
- INDIGENT DEFENSE
- AUDIT PROCESS

Julie Salazar

- PROBATE COURT
- GUARDIANSHIP SERVICES
- INDIGENT GUARDIANSHIP
- SPECIAL PROJECTS
- PROSECUTOR
- SHERIFF
- SHERIFF'S LAW ENFORCEMENT
- SHERIFF ADMINISTRATION
- SHERIFF CORRECTIONS
- COMMISSIONERS
- ADMINISTRATION
- OFFICE OF MANAGEMENT & BUDGET
- BUDGET MANAGEMENT
- ANALYST TRAINING

Laurie Crouse

- CORONER
- FACILITIES
- JUVENILE COURT
- WORKFORCE DEVELOP.
- RECORDER
- VETERANS SERVICES
- BOARD OF DEVELOP.
- DISABILITIES
- CHILDREN SERVICES
- FAMILY COUNCIL
- JOB & FAMILY SERVICES
- MENTAL HEALTH & RECOVERY SERVICES
- DEBT
- SOIL & WATER DISTRICT
- OLANDER PARK
- 911 REGIONAL COUNCIL OF GOVERNMENTS
- EMERGENCY SERVICES
- SUPPORT SERVICES
- BUILDING REGULATIONS

Tracy Augustyniak

- AUDITOR
- DATA PROCESSING
- BOARD OF ELECTIONS
- CANINE CARE & CONTROL
- COUNTY ENGINEER
- LAW LIBRARY
- MUNICIPAL COURTS
- SANITARY ENGINEER
- TREASURER
- HEALTH DEPARTMENT
- DOMESTIC RELATIONS CT.
- HUMAN RESOURCES
- LUCAS COUNTY EMERGENCY PLANNING COMMITTEE

Lana Tyrrell

- GRANT COMPLIANCE
- COST ALLOCATION PLAN
- AUXILIARY BUSINESS
- ACTIVITY FINANCIAL STATEMENT ANALYSES
- HOTEL/MOTEL TAX ANALYSES
- CORRECTIONAL TREATMENT



The Veterans' Glass City Skyway on Interstate 280 in Toledo.



Today. Tomorrow. Together.

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