LUCAS COUNTY

Lucas County, Ohio
Adopted Budget and Plan
2015

OFFICE OF MANAGEMENT AND BUDGET

The Office of Management and Budget would like to thank the Great Lakes Historical Society for allowing us the opportunity to utilize their beautiful, stellar National Museum of the Great Lakes facility in our 2015 Comprehensive Budget Document. We would also like to thank George Sydlowski for the beautiful pictures that he provided. George is an Industrial Hygienist/Safety Coordinator for the Lucas County Office of Management and Budget-Workers Comp Division.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Lucas County

Ohio

For the Fiscal Year Beginning

January 1, 2014

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, 2014. 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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2015 BUDGET

LUCAS COUNTY

Executive Summary

A. Executive Summary

- Budget Message
- Contact Information and Reference Guide

March 1, 2015

Dear Citizens of Lucas County:

The Board of County Commissioners is pleased to present you with the Lucas County, Ohio 2015 Adopted Annual Budget and Plan.

As the Board established the budget for 2015, 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 2015 Appropriation Budget is $567,033,457, with a General Fund Budget of $133,962,287, Outside General Fund Budget of $263,924,160**,** and Outside General Fund Levy budget of $169,147,010. The 2015 General Fund Budget of $133.9 million is $14 million less than the peak budget of $147.9 million that was adopted in 2008.

Board of County Commissioners' Strategic Goals for 2015

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

1. Meet Community Needs through Effective Delivery of Core Services
   Provide mandated and essential services to the citizens of Lucas County in the most efficient and cost effective manner at a time of diminishing state and local resources.

   - The Board of County Commissioners continues to collaborate with community stakeholders, including law enforcement, courts, behavioral health, and municipal and suburban communities, to support the efficient and effective administration of justice in Lucas County. Key justice initiatives for 2015 include the implementation of a risk based pretrial assessment tool; development of an integrated case management system by Common Pleas Court; increasing focus on community corrections; continued development of services and resources to support individuals with behavioral and mental health needs involved with the criminal justice system; and further planning and collaboration toward the replacement of the Lucas County Corrections Center.

- Address significant deferred capital projects, including building maintenance, infrastructure improvements, and technological upgrades, by creating a long term capital improvements plan that focuses on safety, quality of life for our citizens and employees, asset protection, cost savings, and energy efficiencies.

- Continue to review and challenge all County offices to improve core services while maintaining the highest level of service delivery and accountability.

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

- In partnership with our public & private sectors within the Regional Growth Partnership, Wood and Ottawa Counties in Ohio, and Monroe County, Michigan, we will seek to implement the Northwest Ohio/Southeast Michigan Comprehensive Economic Development Strategy goals and recommendations.

- Continue to work toward integrating the City of Toledo Storm Water Utility with the newly-established Lucas County Storm Water Utility.

- Promote the establishment of a regional Materials Recovery Facility (MRF) through public-private partnerships and legislative advocacy.

- Expand our participation and leadership roles in multi-county and state-wide agencies and partnerships.

- Respond to Maumee River watershed and Lake Erie water quality issues by providing leadership in the implementation of a Source Water Action Plan, the development of a model multi-county, multi-state watershed improvement compact, and chairing the statewide Water Quality Task Force of the County Commissioners Association of Ohio.

- Promote the development of a regional water treatment district that includes multiple governmental entities.

3. Support Economic Development and Job Creation
Promote job creation and economic development initiatives working with the business sector, economic development and job readiness agencies, and supplier industries.

- Continue to work toward a Certified WorkReady county designation through the WorkReady Lucas County initiative, a comprehensive program designed to certify the skill levels of Lucas County's workforce through a standardized skill credential and a data infrastructure that measures, identifies, and closes the skill gaps matched to business needs.

- Continue to work with Lucas County's economic development partners to eliminate barriers to business expansion and location through strategic incentive programs, efficient permit processes, and a data-driven approach aimed at leveraging opportunities throughout our region.

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

4. Expand Environmental Sustainability Initiatives
Guide sustainability efforts based on identified needs developed in 2014 through the Toledo – Lucas County Sustainability Plan: Going Beyond Green.

- Develop a framework that focuses on three key areas: natural systems, social systems, and economic systems.

- Facilitate collaboration between initiatives taking place across the community.

- Implement catalyst projects aiming to establish the following: a green infrastructure task force; a certification program for local sustainable businesses; a complete streets policy; and a program to provide financing for energy efficient technology.

- Continue to engage the community through opportunities such as workshops and informational film screenings.

- Under the direction of the County Commissioners Office and the Lucas County Sustainability Coordinator, update and implement sustainable best practices within County departments and agencies.

- Improve the website as a resource for updated information, local events, and community partners for businesses, citizens, and interested community groups to share initiatives and ideas.

5. Maintain and Enhance Fiscal Accountability and Long-Term Management Best Practices
   Continue long-term strategic plan to consolidate services, and promote cooperative efforts between elected offices and departments through the Commissioners' statutory budget authority, fiscal management, and best practices.

   - Establish working groups of the independent agencies and the elected offices over whom the Commissioners have budgetary authority in order to develop greater cooperation toward the utilization of diminishing revenues and resources.

   - Through regular quarterly budget workshops, build mutually productive methods of reviewing and establishing budgetary guidelines throughout all County operations.

   - Collaborate with other jurisdictions (townships, villages, cities) within the County to maximize shared resources.

   - Enhance joint purchasing programs, contract partnerships, and multi-agency grant opportunities.

Priorities and Issues

Priorities for the 2015 budget include maintaining minimal reliance on General Fund reserves, working closely with elected officials to ensure adherence to their approved budgets, making budget reductions that minimize impact to the quality of services delivered, and developing and implementing performance measurements.

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

Principal budgetary issues that continue to face the County include the long term stability of state and federal funding sources, the unknown impact of criminally charging arrestees under the Ohio Revised Code versus municipal code, mitigating negative impacts of the State and federal budget, tracking the status of sales tax and hotel/motel tax receipts as the economy recovers, the continuation of efforts to identify operational savings, and the reduction of non-mandated services or the identification of other sources of funding to deliver those services.

Long Term Financial Planning

The 2015 Adopted Budget, although balanced, does include the use of approximately $10.5 million from the county reserves to close a funding gap created by projected reductions in revenue and an increase in expenses from 2014. In order address the need for increased revenue, the Board of County Commissioners made the difficult decision to increase the county sales tax to 7.25% on January 20, 2015 to be effective on April 1, 2015, with the County receiving the increased revenue starting in July 2015.

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.

Significant investments in capital infrastructure have been foregone in past years due to the economic downturn and the associated decrease of general fund revenue which has amounted to substantial deferred capital needs. With revenue projected to be slightly higher in 2015, largely due to the sales tax increase, the County plans to assess building needs and invest in capital improvements.

Balancing the 2015 General Fund Budget

The General Fund revenue original estimate for 2015 included a 2.5% growth in sales tax revenue projection over the 2014 projected revenue or 1.8% over the 2014 actual revenue. Investment income was projected to be more than the 2014 actual amount by approximately $200,000. The State Local Government Fund revenue was increased by approximately $90,000 from the 2014 actual. This posed a great challenge as the operating expenditures were still present.

The elected officials had already taken significant reductions since 2010. Due to savings in some of the non-departmental expenditures we were able to have a range of reductions based on mandated services, historical reductions, and some of the elected officials had Outside General Fund sources that they could contribute in lieu of reductions.

Administration and the Office of Management and Budget worked closely with all of the elected officials to develop reductions needed to balance the budget for 2015. The original estimated amount to be utilized from the reserve is approximately $10.5 million. The good news is that in 2014 due to an unanticipated increase in sales tax, the need to utilize the scheduled drawdown of the reserve was not necessary. The Office of Management and Budget continues to work closely with the elected officials throughout the year to monitor the budgets.

The Board would like to acknowledge once again this year the significant cooperation of the county elected officials, department heads, and their staff as we balanced the 2015 Budget and as we prepare to work on the 2016 Budget.

Short Term Factors

Our goal for 2015 is to work with elected officials and department heads to provide a stable budget for the year and to plan for anticipated reductions in state and federal financial support for the county.

Key short term factors taken into consideration in the development of the 2015 budget included similar factors as in 2014:

- Health care charges increased
- A $3.0 million capital improvements budget targeted safety, preservation of assets, quality of life, and energy projects in county owned buildings
- A balanced budget that utilized significant General Fund reserves, with the preference of not utilizing the reserve
- Minimizing the impact of budget reduction on services
  Continued utilization of special revenue funds by elected officials when applicable
- Implemented energy saving improvements in facilities management to reduce long term costs
- Worked with elected officials to secure funding for non-mandated services from other sources

Economic & Workforce Development Initiatives

This past year, the Board of Lucas County Commissioners streamlined its economic and workforce development efforts with the creation of the Department of Planning and Development. With this step, economic and workforce development in Lucas County began anew—focused 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 celebrated its 10th anniversary of providing workforce services to the community. It only seems fitting that we began our second decade of workforce development programming by ushering in this new initiative called WorkReady Lucas County and leading Lucas County in a new direction.

WorkReady Lucas County framework allows us to quantify and improve the skill levels of our workforce through a standardized skill credential and a robust data infrastructure that helps measure, identify, and close skill gaps. Our program uses the National Career Readiness Certificate (NCRC) to authenticate the quality of the local workforce and provides the tools necessary to improve job seekers' skills. Created by ACT Inc., a company known for their college readiness assessments, the NCRC measures reading, locating information, and applied mathematics from a workplace-rather than from an academic-perspective. Over the next two years,

WorkReady Lucas County will endeavor to certify more than 2,000 citizen job seekers and nearly 200 businesses. Lucas County's goal is to become a Certified Work Ready county by 2016.

The Lucas County Department of Planning and Development meets with local businesses and gathers information regarding the types of jobs that are available and that are likely to be in high demand going forward—as well as what companies need to grow their operations. We share this information with educators and training providers so that they continue making their programs as effective and relevant as possible.

As a means of enhancing our global competitiveness, Lucas County joined the Regional Growth Partnership, Wood and Ottawa Counties in Ohio, and Monroe County, Michigan to create a Comprehensive Economic Development Strategy (CEDS) for our region. Approved by the U.S. Economic Development Administration in December 2014, the CEDS will provide our region an effective means to coordinate infrastructure, workforce, business, and other capital investments and policies into a regional vision and plan of action, whereby projects, activities, and decisions are prioritized and integrated to maximize economic development outcomes.

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

Regulatory and Legislative Challenges

The Board continues to take a leadership role through the County Commissioners Association of Ohio and through direct contact with Governor Kasich's Administration and the State Legislature on several regulatory and legislative challenges including the allocation of local government funds, increased authority over reserve funds, and greater flexibility in addressing mandated services. Due to the growing needs and importance of the State's budget impact on County operations, the Board has created a new position of Chief of Public Policy and Legislative Affairs to advance the legislative policies of the Lucas County Board of Commissioners.

Budget Principles

The 2015 Adopted Budget and Plan, as in previous years, conforms to the following principles that were set forth to ensure the continued sound financial condition of Lucas County:

1. Multi-year operating and capital planning will be incorporated into the annual appropriation process.

2. Cooperation with other elected office holders to identify, promote, and implement revenue-generating and cost-saving ideas will continue.

3. Current fiscal policies and practices are continuously evaluated and updated.

4. Sufficient General Fund reserve balances will be maintained for unknown and unusual circumstances.

5. Revenue will be estimated using a conservative approach to avoid budget shortfalls during the fiscal year.

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

Budget in Brief

The total 2015 Appropriated Budget, passed by the Board of County Commissioners on December 16, 2014, was $567,033,457. The total budget includes a General Fund Budget of $133,962,287, an Outside General Fund Budget of $263,924,160 and an Outside General Fund levy budget of $169,147,010.

General Fund revenue for 2015 is estimated at $123,482,504. The primary revenue source for the county is sales sax, which is projected for 2015 to be at $81,430,920. Sales tax is approximately 66% of General Fund revenue. The second largest source of General Fund revenue is property taxes.

The 2015 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 2014 actual vs. 2015 estimated General Fund and Outside General Fund revenue and expense categories:

General Fund

REVENUE CATEGORIES	2014 ACTUAL	2015 ESTIMATED	% CHANGE 15 vs 14
Taxes	92,045,651	93,284,420	1.3%
Charges for Services	13,140,459	12,738,031	-3.1%
Fines and Forfeitures	254,476	247,700	-2.7%
Intergovernmental	21,010,635	15,459,553	-26.4%
Investment Income	1,348,266	1,509,500	12.0%
Miscellaneous Revenue	594,351	235,300	-60.4%
Reimbursements	1,025	0	-100.0%
Non-Operating	25,575	8,000	-68.7%
TOTAL REVENUES:	**$128,420,438**	**$123,482,504**	**-3.8%**

General Fund

EXPENSE CATEGORIES	2014 ACTUAL	2015 ESTIMATED	% CHANGE 15 vs 14
Personnel Services	80,247,324	85,756,949	6.9%
Charges and Services	6,547,756	6,808,432	4.0%
Legal System	9,966,972	10,661,264	7.0%
Materials & Supplies	1,986,842	2,305,250	16.0%
Operating Expenses	7,060,294	7,871,698	11.5%
Miscellaneous	1,353,546	2,366,010	74.8%
Capital Outlay	903,973	680,787	-24.7%
Non-Operating (transfer/debt)	20,297,362	17,511,897	-13.7%
TOTAL REVENUES:	**$128,364,070**	**$133,962,287**	**4.4%**

Outside General Fund

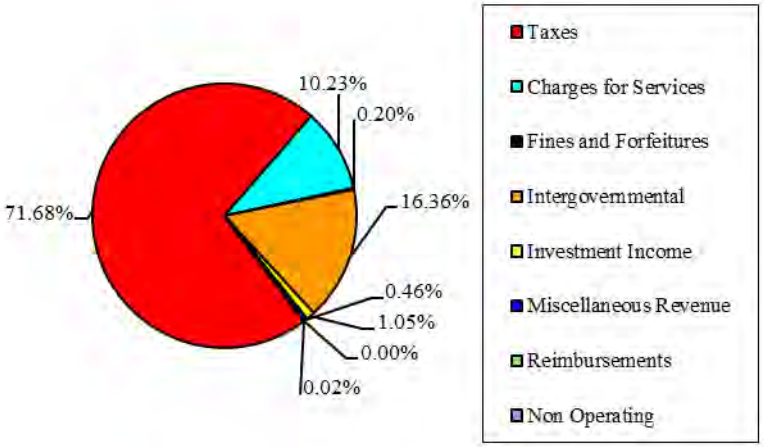
REVENUE CATEGORIES	2014 ACTUAL	2015 ESTIMATED	% CHANGE 15 vs 14
Project Revenue	79,002,268	70,395,559	-10.9%
Taxes	88,285,632	91,080,679	3.2%
Charges for Services	85,989,199	82,192,957	-4.4%
Fines and Forfeitures	500,309	484,322	-3.2%
Intergovernmental	154,214,458	154,199,525	0.0%
Investment Income	231,744	101,600	-56.2%
Miscellaneous Revenue	5,872,164	4,230,759	-28.0%
Reimbursements	1,696,051	1,360,489	-19.8%
Non-Operating	13,193,532	13,531,771	2.6%
TOTAL REVENUES:	**$428,985,357**	**$417,577,661**	**-2.7%**

Outside General Fund

EXPENSE CATEGORIES	2014 ACTUAL	2015 ESTIMATED	% CHANGE 15 vs 14
Project Expenses	82,100,067	69,378,294	-15.5%
Personnel Services	115,284,568	127,848,535	10.9%
Charges and Services	128,214,181	128,827,895	0.5%
Legal System	28,270	5,686	-79.9%
Materials & Supplies	6,328,669	7,232,523	14.3%
Operating Expenses	68,056,609	71,110,069.00	4.5%
Miscellaneous	19,887,786	21,431,934	7.8%
Capital Outlay	4,050,092	4,200,814	3.7%
Non-Operating (transfer/debt)	3,246,308	3,035,420	-6.5%
TOTAL EXPENSES:	**$427,196,550**	**$433,071,170**	**1.4%**

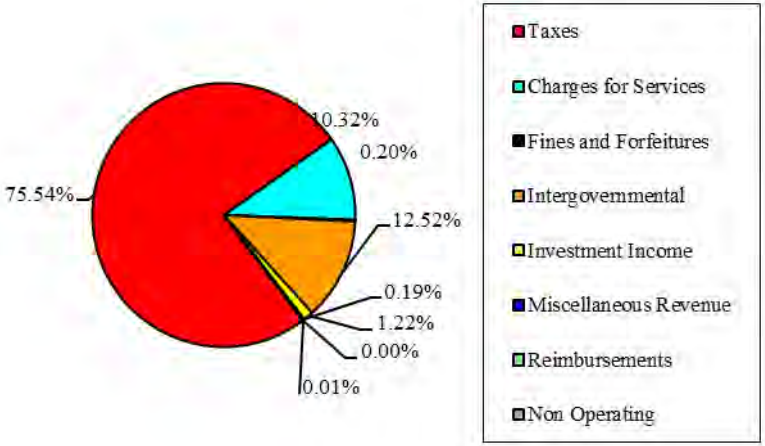
2014 ACTUAL REVENUE

GENERAL FUND

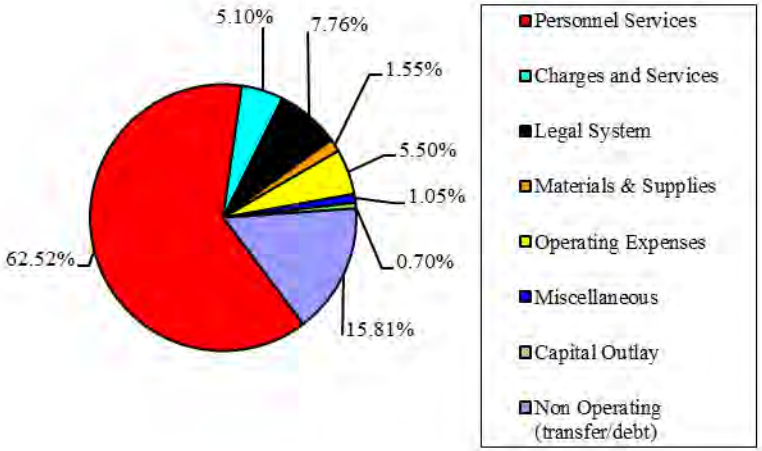


2015 ADOPTED REVENUE BUDGET

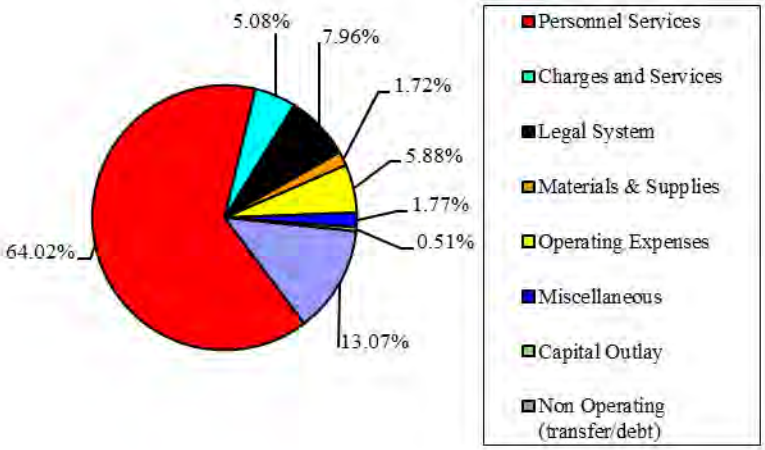
GENERAL FUND



2014 ACTUAL EXPENSES
GENERAL FUND

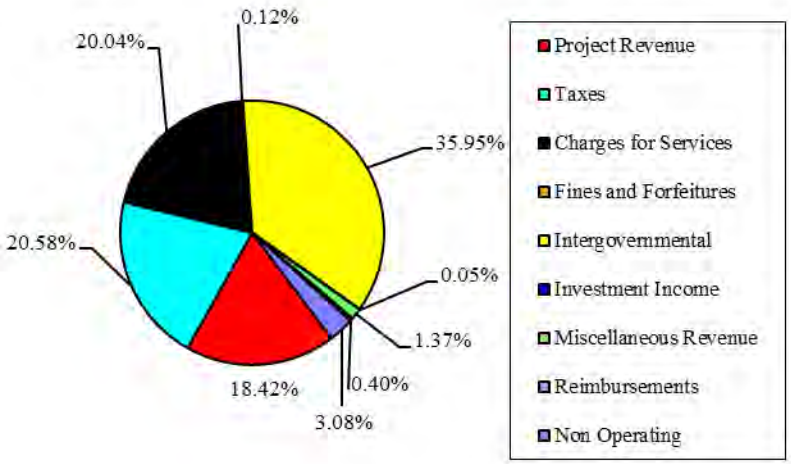


2015 ADOPTED EXPENSE BUDGET
GENERAL FUND



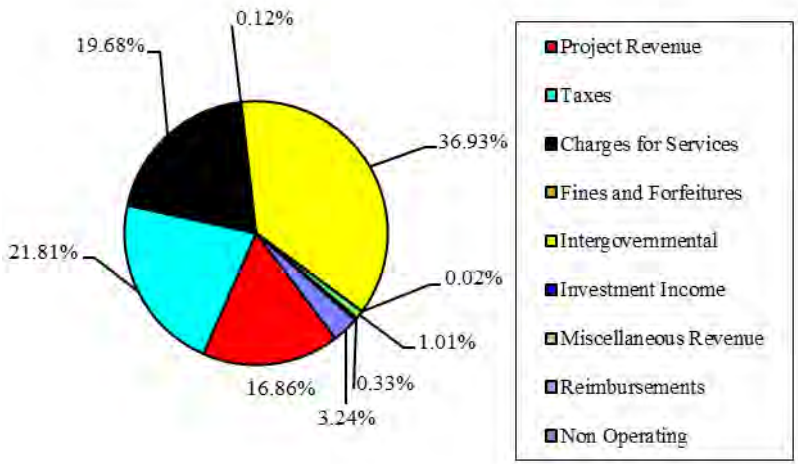
2014 ACTUAL REVENUE

OUTSIDE GENERAL FUND

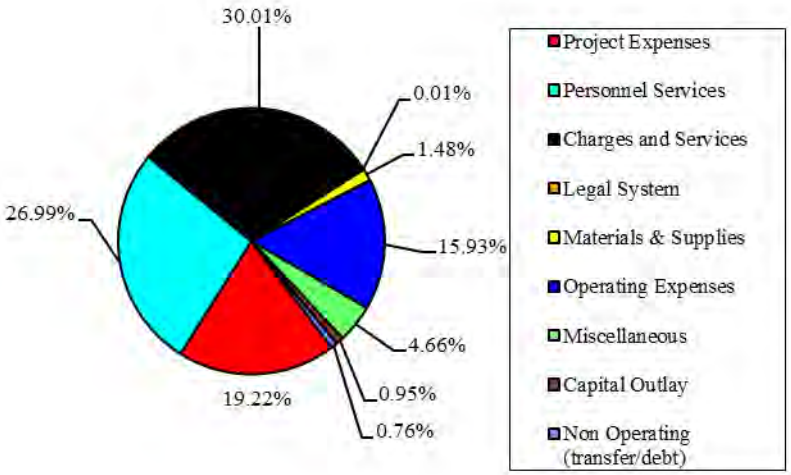


2015 ADOPTED REVENUE BUDGET

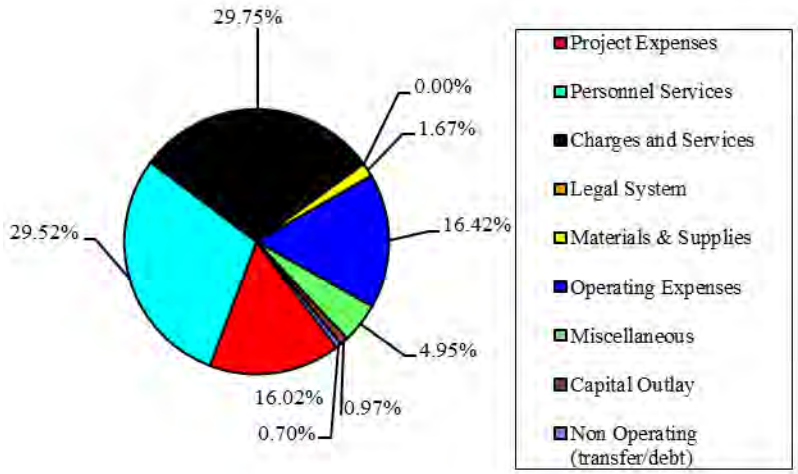
OUTSIDE GENERAL FUND



2014 ACTUAL EXPENSES
OUTSIDE GENERAL FUND



2015 ADOPTED EXPENSE BUDGET
OUTSIDE GENERAL FUND



There are no significant changes in services provided by the county as a result of these cost saving measures although some service delivery may be slower than in the past due to reduction of staffing.

Conclusion

The Lucas County Adopted Budget and Plan was developed to provide financial stability to County operations during 2015. Administration and the Office of Management and Budget will continue to closely monitor revenue and expenditures during the year to ensure that we again meet our budget plan as we have in previous years.

The Board would like to recognize the contributions and hard work of the Director and staff of the Office of Management and Budget in the development of the 2015 budget. Their professionalism and expertise contribute significantly to the responsible fiscal management of Lucas County government.

Sincerely,

Tina Skeldon Wozniak	**Pete Gerken**	**Carol Contrada**
President	Commissioner	Commissioner

2015 BUDGET

LUCAS COUNTY

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. For years the Office of Management and Budget has continued to express the need to embrace the Government Accounting Standards Board's (GASB) stance for a more fiscal responsible budgeting process that allows for the evaluation of the quality and effectiveness of government services and the resources expensed towards them.

In 2003 the Office of Management and Budget began looking into 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.

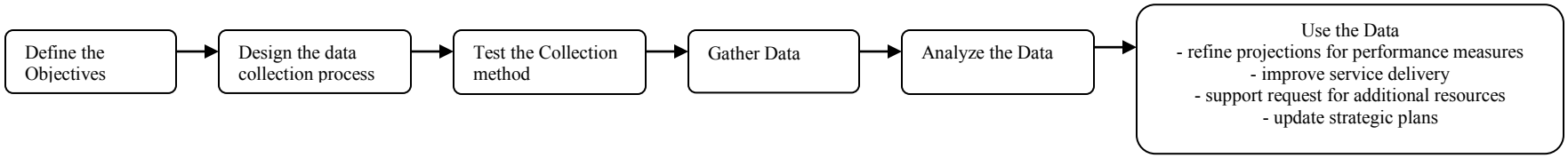
Traditionally Lucas County has managed on the basis of inputs such as the number of employees and the size of the budget, as well as outputs or the volume of workload accomplished, an example of which is the number of sheriff calls. However, Lucas County has realized that these kinds of indicators paint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

Our citizens demands a more responsive and competitive government with greater efficiency, effectiveness, and economy due to reduced revenues and budgets is resulting in us taking the first steps towards the process of Performance Budgeting

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

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

Process for Data Collection for Performance Measures



Here are some samples of performance measurement statistics for various Commissioners' departments for the year 2014. Moving forward we will use this information and any additional information that we feel should be collected to help in evaluating the departments' abilities to help reach the Commissioners Goals/Objectives. The County Administration and The Office of Management and Budget have begun to work with each of the Commissioners' controlled department to begin defining measurements to achieve in 2015.

Central Supply	
	2014 ACTUAL
1. Timely Processing of Mail	
a. # of pieces metered	490,830
b. % of metered mail processes by the end of the day	99.9%
2. Timely Processing of Print Services	
a. # of servicing requests completed	50
b. # of copies produced	125,682
c. % of requests completed on time	99.9%

Building Regulations	
	2014 ACTUAL
1. Inspections	
a. # of Final Heating Inspections (Residential)	643
b. # of Final Heating Inspections (Commercial)	121
c. # of Final Plumbing Inspections (Residential)	517
d. # of Final Plumbing Inspections (Commercial)	124
e. # of Final Electric Inspections (Residential)	519
f. # of Final Electric Inspections (Commercial)	187
e. # of Type B Daycare Inspections (Residential)	392
f. # of Type B Daycare Inspections (Commercial)	0

Sanitary Engineer	
	2014 ACTUAL
1. Maintenance Activities	
a. # Fire Hydrants Hit (FHH)	15
b. # Pump Station Alarms (PSA)	117
c. # Sewer Back Ups (SBU)	22
d. # Water Main Breaks (WMB)	41

Solid Waste	
	2014 ACTUAL
1. Solid Waste Activities	
a. Fiber (paper/cardboard) recycling Drop off	13,257,700 lbs
b. Bottles/Cans Drop off	6,076,300 lbs

Contact Information and Reference Guide

To obtain any additional information or if you have questions regarding the 2015 Budget Document, feel free to call the Office of Management and Budget at (419) 213-4517, Monday through Friday between the hours of 8:30 a.m. and 4:30 p.m. Eastern Time. For a budget-related question regarding a specific department or topic, please e-mail or call the corresponding budget analyst as listed below:

- Kelleigh Decker, Director: kdecker@co.lucas.oh.us (419) 213-4649 – Auditor (Assessing Personal Property, Appraising Real Property, Budget Commission, Board of Revision, Real Estate Assessment), Board of Elections, County Engineer, Facilities (Vehicle Maintenance), Information Services, Prosecutor (Delinquent Tax, Tax Certificate Sale), Sanitary Engineer (Solid Waste, Water Operation, Sewer Operation, Waste Water Treatment), Sheriff (Court Security, Law Enforcement, Administration, Lucas County Corrections Center, Medical Corrections Center, Sheriff Policing), Capital, Debt, Prevailing Wage

- Diana Minor: dminor@co.lucas.oh.us (419) 213-4528 – Emergency Services (EMA, 911, County-Wide Communications), Juvenile Court (Juvenile Detention Center, Youth Treatment Center), Levies, Grants, Hotel Motel, Public Defender

- Cheri Kizaur: ckizaur@co.lucas.oh.us (419) 213-4536 - Sixth Court of Appeals, Clerk of Court (Centralized Records, Certificate of Title), Common Pleas Court (Adult Probation, Common Pleas HR, Correctional Treatment Facility, Court Diagnostic & Treatment, Common Pleas Security, Felony Diversion, Jury Commission, Pre-Trial/Pre-Sentence, Work Release), Canine Care and Control, Domestic Relations Court, Integrated Justice System, Law Library, Probate Court, Treasurer (Delinquent Tax, Personal Property, Tax Certificate Sale, Tax Installment Payment Plan)

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

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

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

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

Department	Division	Phone Number
Auditor	Accounting	419 213-4329
	Auditor	419 213-4394
	Personal Property	419 213-4338
	Real Estate Tax	419 213-4424
	Special Assessments	419 213-4330
Board of Elections	Main Office	419 213-2046
Board of Developmental Disabilities	Administration	419 380-4000
	Adult Services	419 381-5308
	Central Intake	419 381-8320
	Community Employment Center	419 536-5564
	Early Intervention Program	419 381-7300
	Help Me Grow	419 381-7300
	Hill Adult Services Center	419 534-4980
	Holland Adult Services Center	419 381-6221
	Larc Lane Center	419 385-5771
	Recreation Center	419 534-4980
	Senior Options Program	419 385-5771
	Transportation Center	419 385-6021
Building Regulations	Main Office	419 213-2990
Children Services	Main Office	419 213-3200
Clerk of Courts	Auto Title	419 213-8844
	Domestic Relations	419 213-6901
	Main Office	419 213-4484

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

Department	Division	Phone Number
Commissioners	Administration	419 213-4500
	Clerk of the Board	419 213-4511
	Main Office	419 213-4500
Common Pleas Court	Adult Probation Department	419 213-6100
	Centralized Drug Testing Unit	419 213-6007
	Civil Mediator	419 213-4815
	Community Supervision Office	419 213-6001
	Correctional Treatment Facility	419 213-6200
	Court Administrator	419 213-4749
	Court Deputies	419 213-4270
	Court Reporters	419 213-4471
	Electronic Monitoring Unit	419 213-6295
	Human Resources	419 213-6194
	Jury Commission	419 213-4740
	Pretrial/Presentence Department	419 213-6028
	Security	419 213-6000
	Work Release Department	419 213-6051
Computer Services-LCIS	Main Office	419 213-4025
Coroner	Main Office	419 213-3900
County Engineer	Administration	419 213-2860
	Road Maintenance	419 893-2892
Court of Appeals	Sixth District	419 213-4755
Canine Care and Control	Main Office	419 213-2800

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

Department	Division	Phone Number
Domestic Relations Court	Court Administrator	419 213-6859
	Court Counseling Department	419 213-6800
	Magistrate Department	419 213-6850
	Main Office	419 213-6850
Emergency Services	Administration	419 213-6532
	Emergency Management Agency	419 213-6503
	Emergency Medical Services	419 213-6510
	Emergency Telephone (9-1-1)	419 213-6532
Facilities	Administration	419 213-6465
	Corrections Center Maintenance	419 213-4927
	Family Court Maintenance	419 213-6772
	Juvenile Justice Center Maintenance	419 213-6938
	Lucas County Courthouse Maintenance	419 213-4737
	Office Complex Maintenance	419 213-3755
	Vehicle Maintenance	419 213-3050
Family Council	Administration	419 725-7192
	Intersystem Care/Wraparound	419 720-5816
	Help Me Grow	419 725-7194
	Strenthening Families	419 725-7189
	Bridges Out of Poverty	419 725-7186
	Data and Evalution Network	419 243-1706
Human Resources	Main Office	419 213-4535
Integrated Justice System	Main Office	419 213-4041
Job and Family Services	Main Office	419 213-8306
	Child Support Enforcement Agency	419 213-3000

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

Department	Division	Phone Number
Juvenile Court	Juvenile Detention Center	419 213-6723
	Juvenile Magistrates	419 213-6672
	Juvenile Probation	419 213-6610
	Youth Treatment Center	419 213-6161
	Main Office	419 213-6722
Law Library	Main Office	419 213-4747
Management & Budget	Main Office	419 213-4517
	Risk Management	419 213-4522
	Mailroom	419 213-4356
	Purchasing Division	419 213-4509
Maumee River Wastewater Treatment Plant	Main Office	419 213-8740
Mental Health & Recovery Services Board	Main Office	419 213-4600
Planning and Development	Main Office	419 213-6300
	Workforce Development Administration	419 213-6311
Probate Court	Main Office	419 213-4775
Prosecutor	Child Support	419 213-4700
	Civil Division	419 213-2001
	Criminal Division	419 213-4711
	Foreclosure Unit	419 213-4061
	Juvenile Division	419 213-6951
	Special Units Division	419 213-4708
	Victim Assistance	419 213-4591
	Main Office	419 213-4700

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

Department	Division	Phone Number
Recorder	Main Office	419 213-4400
Sanitary Engineer	Administration	419 213-2926
	Maintenance Division	419 213-2911
	Projects Division	419 213-2926
	Wastewater Treatment Plant	419 213 8740
Sheriff	Civil Branch	419 213-4784
	Corrections Center	419 213-4900
Solid Waste Management District	Main Office	419 213-2230
Treasurer	Main Office	419 213-4305
Veterans Service Commission	Main Office	419 213-6090

County Profile

B. County Profile

- Elected Officials
- County Organizational Chart
- Miscellaneous County Information

2015 LUCAS COUNTY ELECTED OFFICIALS

Board of County Commissioners

Tina Skeldon Wozniak	President
Carol Contrada	Commissioner
Pete Gerken	Commissioner

Other Elected Officials

Anita Lopez	Auditor
Bernie Quilter	Clerk of Courts
James Patrick, M.D.	Coroner
Keith Earley	Engineer
Julia Bates	Prosecutor
Phillip Copeland	Recorder
John Tharp	Sheriff
Wade Kapszukiewicz	Treasurer

Sixth District Court of Appeals

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

Common Pleas General Division

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

Domestic Relations Division

Honorable David Lewandowski	Admin. Judge
Honorable Lisa McGowan	Judge

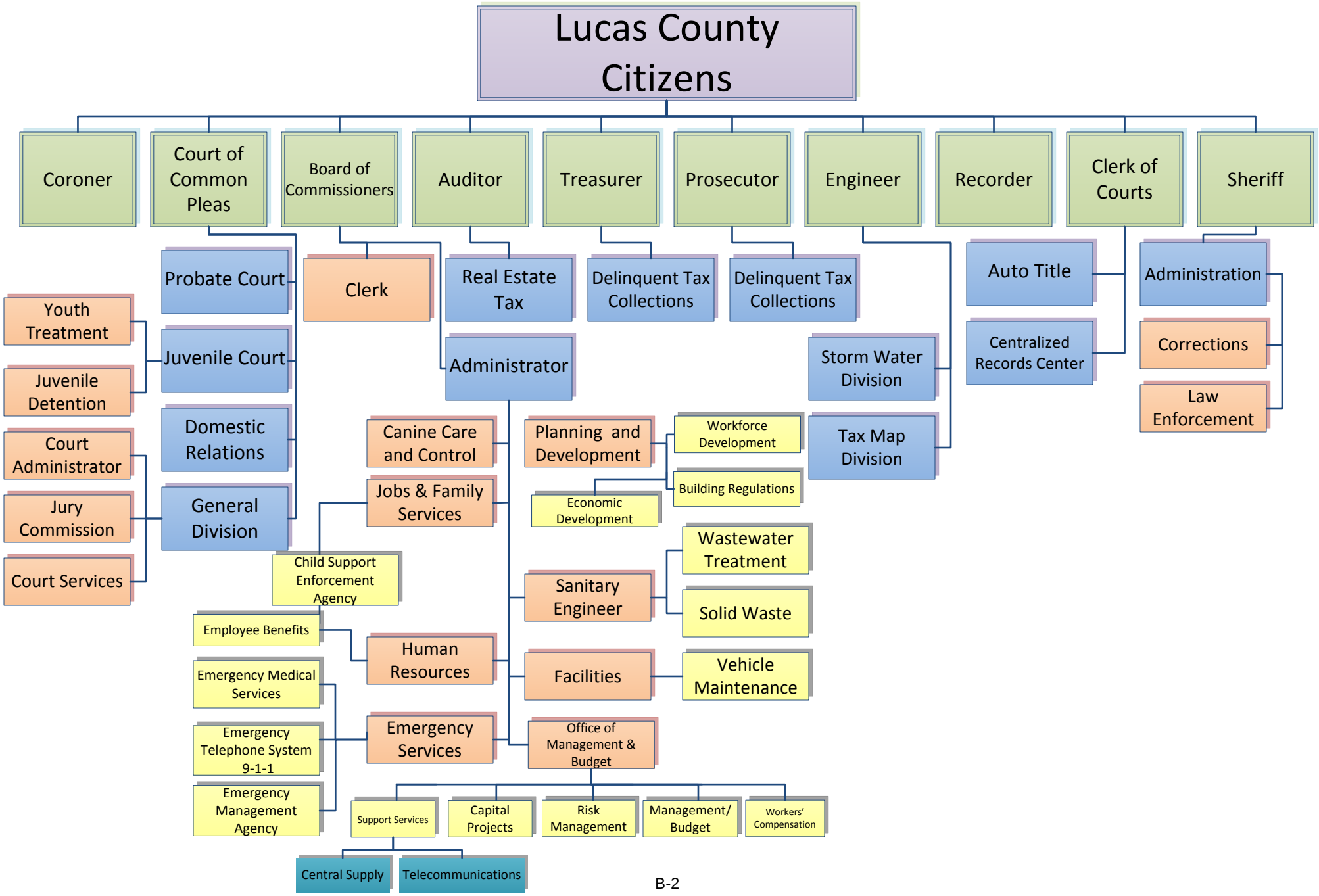
Juvenile Division

Honorable Denise Cubbon	Admin. Judge
Honorable Connie Zemmelman	Judge

Probate Division

Honorable Jack R. Puffenberger	Probate Judge

Lucas County Organization



Lucas County Organization Continued

AFFILIATED COUNTY AGENCIES:

Toledo Lucas County Port Authority

Toledo-Lucas County Public Library

OSU Cooperative Extension

Toledo Lucas County Planning Commission

Soil and Water District

Toledo Area Sanitary District

Toledo Zoological Society

Toledo Metropolitan Park District

Toledo Metropolitan Housing Authority

Olander Park District

Regional Combined Health District

Family Council

Imagination Station

Lucas County Economic Development Corporation

Area Office on Aging

KEY:

Voted levy provides some or all of the funding

County provides some or all of the funding

Administrative Jurisdiction

County Elected Official

COUNTY BOARDS:

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

DISCREETLY PRESENTED COMPONENT UNITS

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

COUNTY COMMISSIONS:

County Budget Commission Includes: Auditor; Treasurer; Prosecutor

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

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

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

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

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

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.

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).

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 436,393 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 seven 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 SERVICES AND RESPONSIBILITIES

- Job and Family Services/Child Support Enforcement Agency
- Board of Developmental Disabilities
- Veterans Service Commission
- Mental Health and Recovery Services
- Common Pleas Court
- Sewer and Water District
- Solid Waste District
- Sanitary Engineer
- Emergency Medical Services
- Children Services Board
- Workforce Development
- Canine Care and Control
- 911 – Emergency Telephone System
- Prosecutor

COUNTY STATISTICS

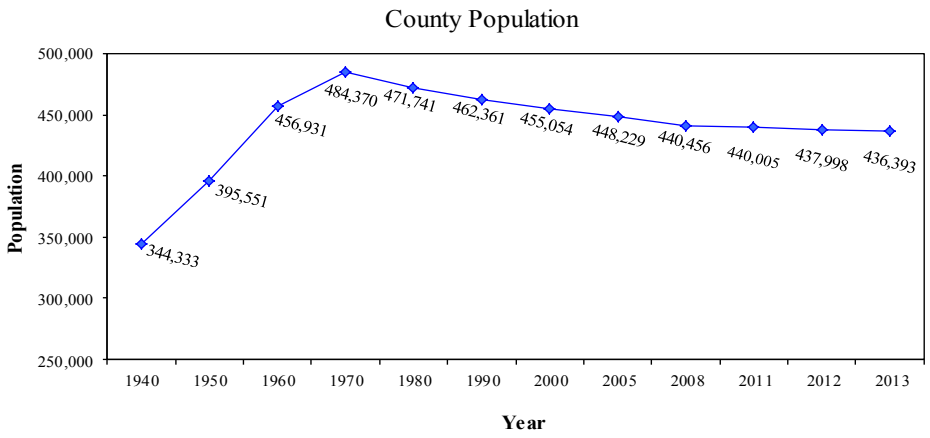
County Population: The population of the county is currently 436,393; a decrease of 4.1% since 2000 and a decrease of .38% since 2010. Presently, Lucas County has the 6th highest population among all counties in Ohio.

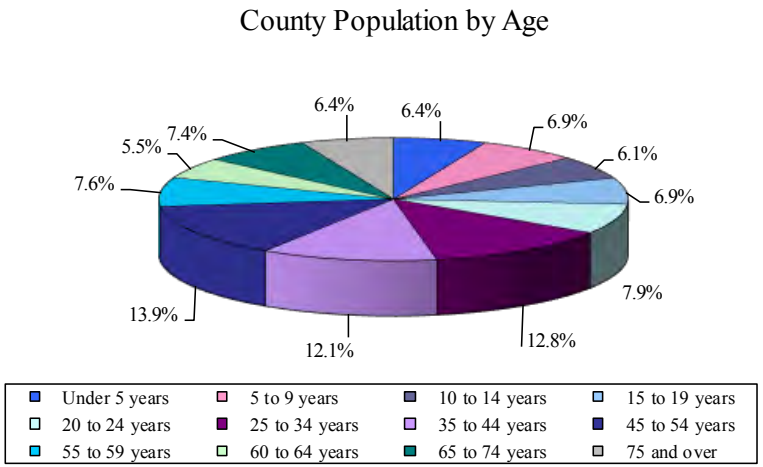
County Population History: In 1970, the population of Lucas County peaked at 484,370. Since then, the population has decreased by a total of 9.9%.

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

County Population by Race:
White: 306,347 (70.2% of the population)
African-American: 85,096 (19.5% of the population)
Native American: 1,745 (0.4% of the population)
Asian: 7,418 (1.7% of the population)
Hispanic/Latino: 28,365 (6.5% of the population)
Two or more races: 12,219 (2.8% of the population)

County Population by Age:
The two largest age groups in the county are 20 to 24 years and 50 to 54 years. Together, these groups comprise 15.2% of the total county population.

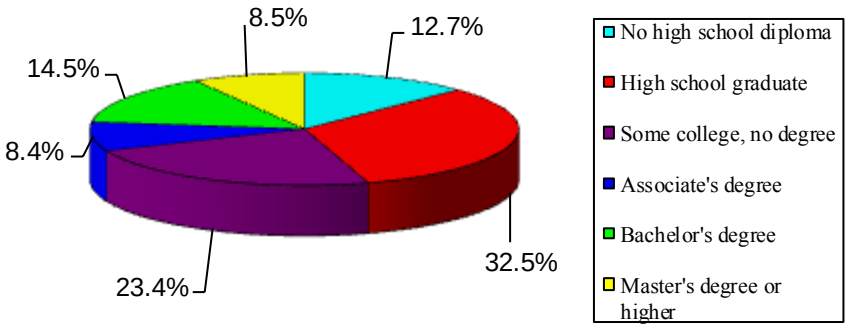




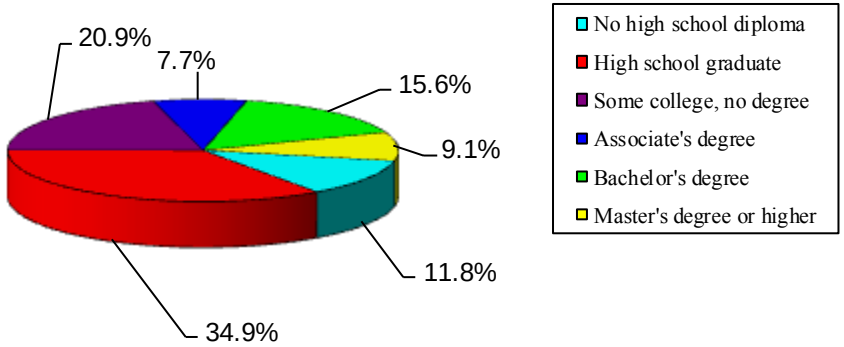
Local Governments: There are 11 municipalities, 11 townships, 11 schools districts, and one county government within the county. The county is home to 312,566 registered voters and contains 352 precincts.

Education: Educational attainment figures for county citizens 25 years and older are similar to those figures for all Ohio citizens. 55.0% of county residents and 50.3% of state residents have attended a college or a university. 31.5% of county residents and 32.4% 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



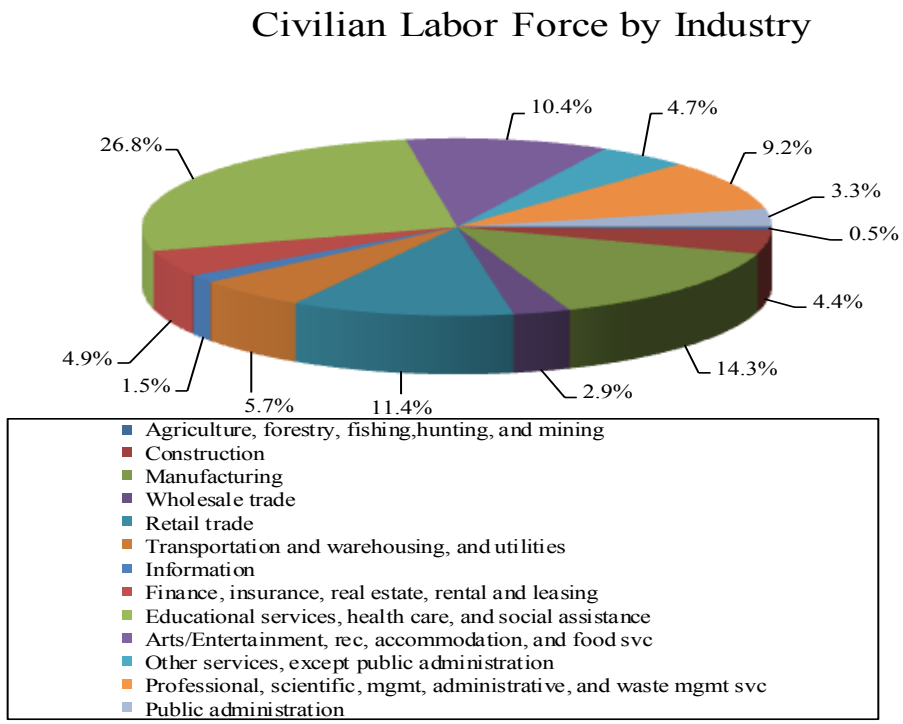
Housing Units: There are 201,580 housing units within the county. Of these, 125,382 are occupied by the owner, 51,956 are renter occupied, and 24,242 are vacant.

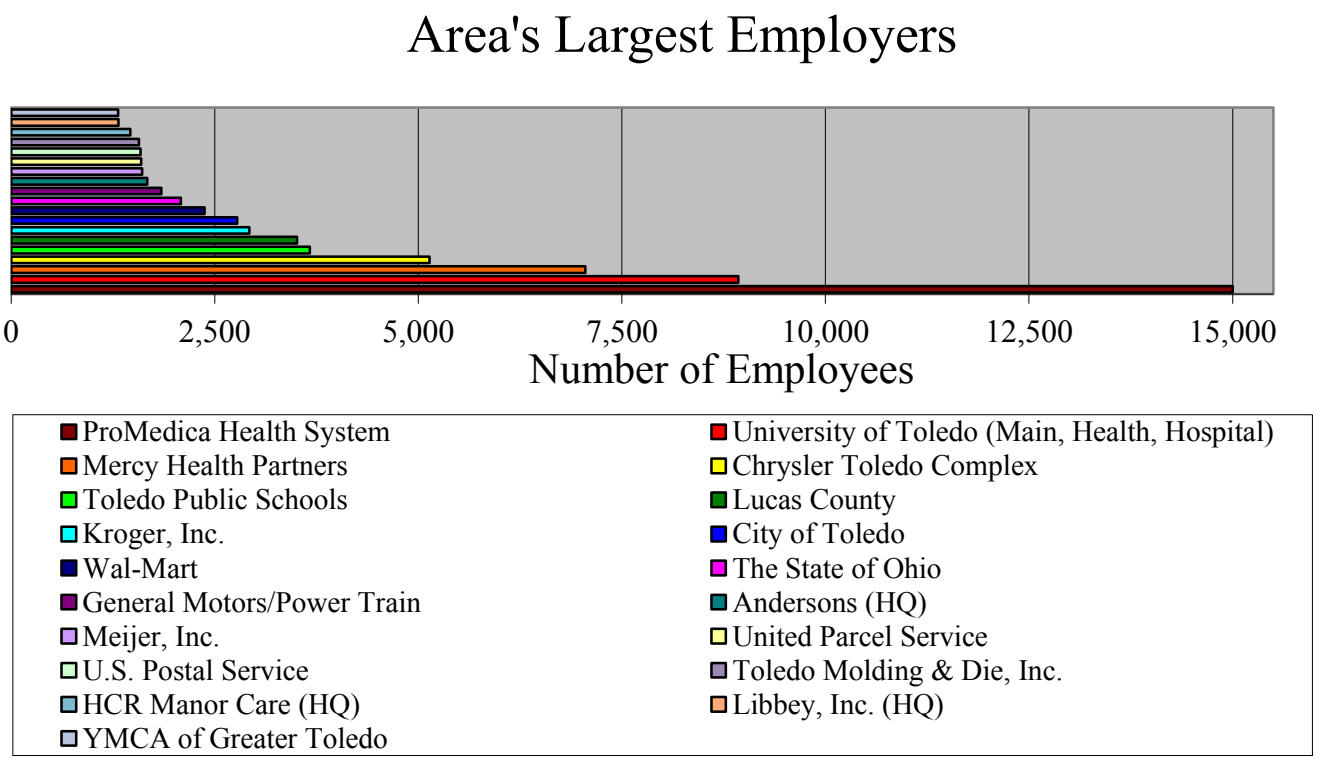
Value of Housing Units: The median value of owner occupied housing units in the county is $108,700. The median value of owner occupied housing units in the state is $130,800.

Median Household Income: $41,556

Per Capita Income: $23,885

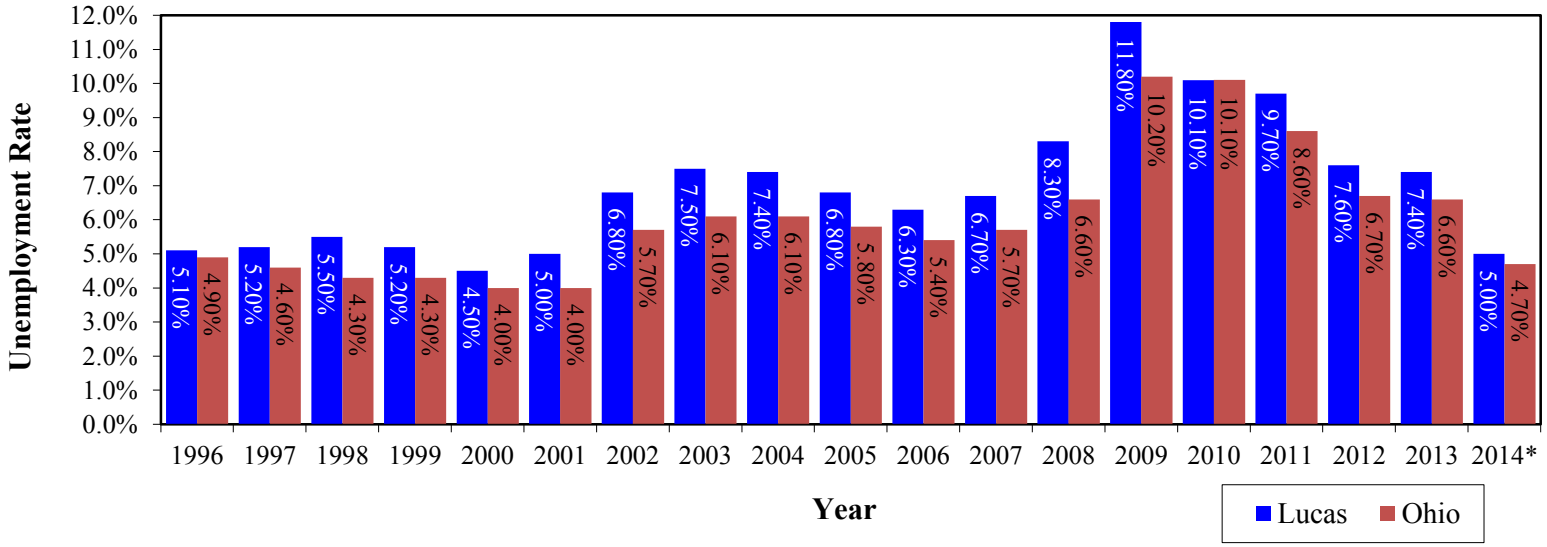
County Employment Status: Of the population over the age of 16 in Lucas County, 222,117 (64.0%) are in the Labor Force, 238 (.1%) are in the Armed Services, and 125,014 (36.0%) are not in any Labor Force. Of the 221,879 in the Civilian Labor Force, 191,164 (86.2%) are employed.





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

County and State Unemployment Rates: 1996-2014



Unemployment: Historically, the county unemployment rate has been greater than that of the state. Before the current economic downturn, the largest difference between the rates of the state and county occurred in 2008 when the county unemployment rate was 1.7% higher than that of the state. Currently, the county and state unemployment rates are 5.0% and 4.7% respectively, a .3% difference between county and state.

*2014 Unemployment data reflects December 2014 figures.

Sources: U.S. Census Bureau, 2013 American Community Survey 1-Year Estimates
Lucas County Board of Elections
Ohio Department of Development, March 2013 Ohio County Profiles
Toledo Regional Growth Partnership
U.S. Bureau of Labor Statistics
Ohio Department of Job and Family Services
Ohio Development Services Agency "Projected County Totals", "The Ohio Poverty Report 1/15"
Office of Policy, Research and Strategic Planning "Ohio County Profiles"
Ohio Labor Market Information

2015 BUDGET

LUCAS COUNTY

Budget Structure & Policies

C. Budget Structure & Policies

- Revenue by Category
- Policies
- Budget Process

2015 BUDGET

LUCAS COUNTY

REVENUE CATEGORIES

TAXES

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

CHARGES FOR SERVICES

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

LICENSES AND PERMITS

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

FINES AND FORFEITS

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

INTERGOVERNMENTAL REVENUE

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

INVESTMENT INCOME

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

MISCELLANEOUS REVENUE

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

NON-OPERATING

Transfer of funds between the general fund and the outside funds.

REIMBURSEMENTS

Reimbursement for performance of governmental services from other funds.

TRANSFERS

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

DESCRIPTION OF FUND TYPES

Governmental Funds

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

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

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

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

Proprietary Funds

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

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

2015 BUDGET

LUCAS COUNTY

CLASSIFICATION AND DESCRIPTION OF FUNDS BY FUND TYPE *

FUND	PURPOSE	MAJOR REVENUE SOURCE
Governmental Funds		
General Fund	Provide for general county government services	Sales Tax/Property Tax
Special Revenue Funds		
Job and Family Services	Administer public assistance programs	Intergovernmental Funds
Mental Health and Recovery Services	To assist people with long-term and persistent mental illness, and provide alcohol/other drug-related prevention and treatment services	Levy/State Grants
Real Estate Assessment	To assess the value of real estate within the county	Fees
Engineer Administration	To preserve and improve the existing roadway system while maintaining a high level of safety	License /Gasoline Taxes
Storm Water Operations	To help fund the unfunded mandates of the Clean Water Act to keep pollutants out of receiving streams to the maximum extent possible	Property Taxes
Children Services Board	To protect children and help them live in a safe family environment	Levy
Planning and Development	To develop and promote plans/programs to assure economic growth is properly balanced	Transfer from General Fund
Emergency Medical Services	To fund, equip, train, coordinate, and direct a county-wide emergency medical program	Transfer from General Fund
Emergency Telephone System - 911	To provide a county-wide emergency telephone system designed to save lives	Levy
Emergency Management Agency	To aid in the recovery from catastrophic disasters and hazardous material accidents	Intergovernmental Funds
Child Support Enforcement Agency	To collect and distribute child support payments and to assist in providing benefits to children	Intergovernmental Funds
Canine Care and Control	Protect public from canine-related problems	Dog License Fees
Zoo Operating	To supplement the operating expenses of the Toledo Zoo	Levy
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 services to senior citizens of Lucas County	Levy
Senior Services	To provide services to senior citizens of Lucas County	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
Workforce Development Agency	To provide workforce development services that are targeted to meet the needs of both area employers and job-seekers	State Funds

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

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

Elected Office/Departments and Fund Relationships

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

Auditor	X	Real Estate Assessment	
Clerk of Courts	X	Certificate of Title	
Common Pleas Court	X		
Coroner	X		
Engineer	X	Engineer Administration Storm Water Operations	County Engineer Projects Storm Water Projects
Prosecutor	X	Delinquent Tax	
Recorder	X		
Sheriff	X	Policing	
Treasurer	X	Delinquent Tax	

Area Office on Aging	Senior Services	
Board of Developmental Disabilities	Board of Developmental Disabilities Community BDD (Residential)	
Children Services Board	Children Services Board	
Family Council	Family Council	
Imagination Station	Imagination Station	
Mental Health and Recovery Services Board	Mental Health and Recovery Services Board	
Toledo Zoological Society	Zoo Operating	Zoo Capital

ACCOUNTING/BUDGETING BASIS

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

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

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

The following pages represent the current financial policies and procedures used to prepare the 2015 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 12% 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 $25,000.00 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, Director of the Office of Management and Budget, Budget Manager, and the Project Manager 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"
- 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 underwriter's counsel.

LUCAS COUNTY INVESTMENT POLICY

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

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

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

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

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

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

Public Trust

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

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

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

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

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

A. Compliance with all Federal and State Laws

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ineligible Investment Transactions

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

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

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

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

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

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

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

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

Investment Advisors, Qualified Dealers, and Financial Institutions

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

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

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

Sale of Securities Prior to Maturity

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

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

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

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

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

Statements of Compliance

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

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

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

2015 BUDGET

LUCAS COUNTY

LUCAS COUNTY BUDGET PROCESS

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

(1) Budget Guidance and Timeline;

(2) Developing and Adopting the Appropriation Budget;

(3) Capital Improvement Plan; and

(4) Budget Amendments.

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

Phase 1 - Budget Guidance and Timeline

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

2015 Permanent Appropriation Budget Timeline

June-July 2014

OMB starts to develop the 2015 General Fund Revenue forecast	June 16 – July 11
Individual budget meetings with Elected Officials to discuss first half of 2014 projections and 2015 budget process	June 16 – July 25
OMB Director has discussion with County Administrator and Commissioners on budget priorities	July 14 – July 22

August 2014	
OMB distributes 2015 Appropriation preparation materials	August 5
Deadline for return of 2015 Budget requests	August 29
September –November 2014	
OMB reviews and analyzes budget requests from the Elected Officials and Department Heads	September 1– September 12
OMB begins to prepare draft 2015 budgets with the County Administration for discussion with Board of County Commissioners	September 4 – October 31
OMB makes any necessary modifications to Proposed 2015 Budget	November 3 – December 10
December 2014	
County Commissioners pass 2015 Budget	December 16, 2014

Phase 2 – Developing and Adopting the Appropriation Budget

Budget appropriation materials are distributed in July and returned in September. 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 County Administration, Director of the Office of Management and Budget, Budget Manager and the Project Manager. 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

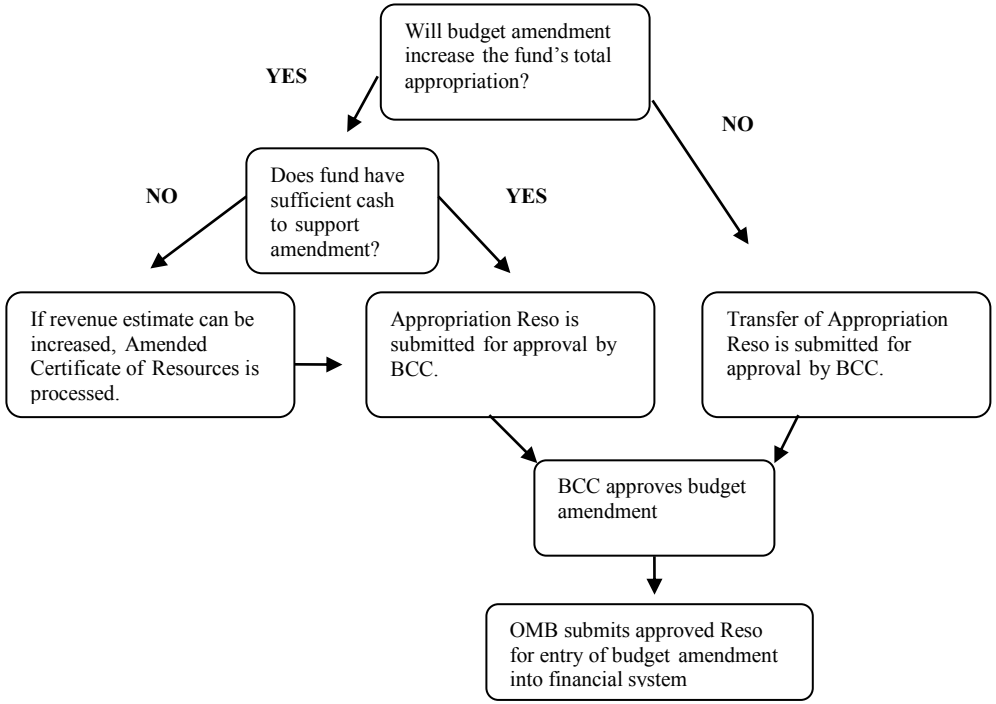
Departments may request to amend their budgets to meet unexpected needs. Amendments may also be made as a part of the monthly budget monitoring process. Department requests are submitted to the Office of Management and Budget (OMB) and reviewed by our staff. After review and acceptance by OMB, a resolution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

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

2015 BUDGET

LUCAS COUNTY

2015 ADOPTED BUDGET
REVENUE AND EXPENDITURE COMPARISON BY FUND

Fund/Subfund	12/31/14 Fund Balance	2015 Estimated Revenue	2015 Estimated Budget	12/31/15 Projected Fund Balance	Difference in Fund Balance
General Fund	**$20,334,558**	**$123,482,504**	**$133,962,287**	**$9,854,775**	**($10,479,783)**
Special Revenue Funds					
Job and Family Services	3,412,048	41,227,744	42,693,450	1,946,342	(1,465,706)
Mental Health & Recovery Services Board	14,735,480	24,615,171	27,119,898	12,230,753	(2,504,727)
Real Estate Assessment	4,782,796	4,252,606	4,668,764	4,366,638	(416,158)
Motor Vehicle & Gasoline	2,855,177	6,459,000	6,429,000	2,885,177	30,000
Storm Water	310,031	1,035,000	1,032,587	312,444	2,413
Children Services Board	1,409,969	41,726,979	41,876,425	1,260,523	(149,446)
Planning and Development	569,017	850,000	989,102	429,915	(139,102)
Emergency Medical Services	7,585,196	13,432,930	13,432,930	7,585,196	-
Emergency Telephone System	7,313,969	4,789,491	7,877,747	4,225,713	(3,088,256)
Emergency Management Agency	237,248	623,054	623,054	237,248	-
Child Support Enforcement Agency	421,442	13,886,372	12,019,229	2,288,585	1,867,143
Canine Care and Control	120,877	2,138,700	2,138,699	120,878	1
Hotel Lodging Tax	2,741,769	5,250,000	5,250,000	2,741,769	-
Zoo Operating	5,570	5,805,000	5,805,000	5,570	-
Sheriff Policing	159,424	3,923,902	3,923,902	159,424	-
Countywide Communications	2,310,164	1,500,840	1,500,840	2,310,164	-
Delinquent Tax	1,592,772	1,955,300	2,399,413	1,148,659	(444,113)
Board of Developmental Disabilities	14,434,087	60,282,298	63,741,407	10,974,978	(3,459,109)
Community BDD (Residential)	864,089	18,399,280	18,399,280	864,089	-
Senior Services	68,145	4,070,000	4,070,000	68,145	-
Building Regulations	486,298	925,000	1,014,364	396,934	(89,364)
Certficiate of Title	4,329,599	3,003,100	2,166,106	5,166,593	836,994
Family & Children First Council	33	3,757,906	3,730,947	26,992	26,959
Workforce Development	250,592	4,627,998	4,627,998	250,592	-
Special Revenue Funds Total	**$70,995,791**	**$268,537,671**	**$277,530,142**	**$62,003,320**	**($8,992,471)**

Fund/Subfund	12/31/14 Fund Balance	2015 Estimated Revenue	2015 Estimated Budget	12/31/15 Projected Fund Balance	Difference in Fund Balance
Debt Service Funds Total					
Bond Retirement	2,175,670	11,761,834	11,761,834	2,175,670	-
Water Capital Improvment & Debt	844,759	960,000	966,000	838,759	(6,000)
Wastewater Capital Improvement & Debt	3,735,474	2,008,000	2,008,000	3,735,474	-
Sewer Capital Improvment & Debt	2,172,796	822,000	822,000	2,172,796	-
Debt Service Funds Total	**$8,928,699**	**$15,551,834**	**15,557,834**	**$8,922,699**	**($6,000)**
Capital Project Funds					
County Engineer Projects	2,569,796	16,056,000	16,056,000	2,569,796	-
Storm Water Projects	894,745	1,200,000	1,200,000	894,745	-
Capital Fund Projects	18,278,637	20,000,000	20,000,000	18,278,637	-
Zoo Capital Projects	6,112	6,825,000	6,825,000	6,112	-
Water Line Projects	342,400	2,500,000	2,000,000	842,400	500,000
Wastewater Projects	130,281	1,500,000	1,500,000	130,281	-
Sewer Projects	1,412,302	2,000,000	2,000,000	1,412,302	-
Capital Project Funds Total	**$23,634,272**	**$50,081,000**	**$49,581,000**	**$24,134,272**	**$500,000**
Enterprise Funds					
Sanitary Engineer	3,430,068	4,852,000	4,952,000	3,330,068	(100,000)
Wastewater Treatment	3,096,470	3,467,000	3,517,500	3,045,970	(50,500)
Solid Waste	3,072,242	12,418,497	12,604,490	2,886,249	(185,993)
Enterprise Funds Total	**$9,598,780**	**$20,737,497**	**$21,073,990**	**$9,262,287**	**($336,493)**
Internal Service Funds					
Central Supply	26,285	388,820	445,353	(30,248)	(56,533)
Vehicle Maintenance	72,553	642,460	644,459	70,554	(1,999)
Telecommunication Services	2,671,060	945,600	695,747	2,920,913	249,853
Self-Funded Health Insurance	7,194,778	27,898,475	26,985,113	8,108,140	913,362
Self-Funded Dental Insurance	1,029,177	2,637,295	2,247,300	1,419,172	389,995
Risk Retention Insurance Fund	10,062,097	2,000,000	1,575,767	10,486,330	424,233
Self-Funded Workers Compensation	10,288,298	2,000,000	3,051,881	9,236,417	(1,051,881)
Self-Funded Prescription Drug	1,145,628	8,380,000	8,355,571	1,170,057	24,429
Internal Service Funds	**$32,489,876**	**$44,892,650**	**44,001,191**	**$33,381,335**	**$891,459**
TOTAL OPERATING FUNDS	**$142,347,704**	**$523,283,156**	**541,706,444**	**$123,924,416**	**($18,423,288)**

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.

General Fund – over $4 million decrease in revenue from Public Safety Contracts; $200,000 decrease in Property Tax related revenues; and over $700,000 in one-time revenue sources from 2014 that we will not get again in 2015. A 15% ($1.7 million) increase in Health Insurance costs; $500,000 increase in Workers Compensation costs; across the board 2% ($285,000) increase in departmental operating expenses; 1.5% raise and $500 lump sum bonus ($1.5 million) for General Fund employees; $500,000 increase in CCNO (regional jail) costs; $480,000 increase in debt payments; and over $400,000 increase in rent/utilities.

Job and Family Services – Due to an increase in expenses for 2015, the LCDJFS Public Assistance fund will be utilizing its carryforward balance from 2014 to balance the current year budget.

Mental Health and Recovery Services– MHRSB intends to be in a deficit spending pattern through the next several years in order to meet the goals of the organization, which in turn will reduce the overall fund balance. The fund balance increased significantly after successful passage of the 2012 levy.

Children Services Board – Reduced revenue ($42.2 million actual in '14 compared to $41.7 million budget for '15) is a major factor. Expenditures reduced ($42.5 million actual in '14 to $41.9 million budgeted for '15) despite factoring in a 27th pay (approx $675K total cost) and a 15% increase in the health insurance charge. The $149K reduction in the fund balance is magnified when considering how small that is relative to the expense budget (beginning fund balance of $1.4 million equals less than two weeks of expenses).

Emergency Telephone System – A portion of the carryover will be utilized to balance the 2015 budget due to the projected revenue being less than the anticipated expenditures.

Child Support Enforcement Agency – Increase due to original estimate of Federal Financial Participation. Actual revenue & budget amounts will match, as funds from LCDJFS will cover any Child Support budget excess.

Delinquent Tax – To help offset the continued decrease in General Fund budget, the Treasurer and Prosecutor are using more of their DETAC funds to cover employees/expenses.

Board of Developmental Disabilities – LCBDD is expecting a decrease in revenue due to the elimination of Tax Equity, reduced NODC enrollment, and the unknown amounts to be received for Waiver Reconciliation and Cost Report Settlement. Expense are projected to increase due to the 27th pay for our Para-Professional staff and increasing match payments as a result of increasing the number of waivers the Board authorizes.

Building Regulations – Increase in permit/inspection requests requires an additional inspector and part-time clerk to be hired (these positions were in the 2014 budget, but they never hired them).

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

Family Council - Being new to Head Start/Early Head Start invoice payments, they were 3 months behind schedule in being paid. While a significant portion of the Operations costs were paid in December, a significant amount of Startup costs – over $78,000 was not paid by Toledo Public Schools until late January. With the new Head Start-Child Care Partnerships Grant, FC will be getting regular up front allocations, this will also significantly improve our fund balance by the end of the calendar fiscal year.

Water Line Projects – Funds not received for 2014 expenses until 2015.

Central Supply – Cost of three elections during 2015; decreased revenue due to significant decrease in requests for copy jobs.

Self-Funded Health Insurance – Department charge backs were increased 15% in 2015 to help cover actual costs and begin to build a reserve.

Self-Funded Dental Insurance – Department charge backs were increased 15% in 2015 to help cover actual costs and begin to build a reserve.

Self-Funded Workers Compensation – BWC issued a refund to all employers in 2014 so the December 2014 Fund Balance was higher than expected.

2015 OPERATING EXPENDITURES

Budget Summary by Department

Department	2013 Actual Expenses	2014 Adopted Budget	2014 Actual Expenses	2015 Adopted Budget
Auditor	1,056,433	1,085,595	1,146,915	1,143,399
Board of Revision	70,343	78,275	65,497	81,003
Real Estate Assessment	3,942,741	4,348,000	4,786,475	4,668,764
Budget Commission	48,385	47,800	49,021	49,933
Appraising Real Property	477,635	565,843	491,575	597,937
Assessing Personal Property	154,857	165,740	150,199	177,949
Board of County Commissioners	501,910	472,177	518,043	510,802
County Administrator	433,206	350,409	516,586	497,558
Board of Developmental Disabilities	59,899,883	64,134,564	59,166,906	63,741,407
Community BDD (Residential)	16,582,945	17,651,563	16,930,467	18,399,280
Board of Elections	2,601,404	2,886,068	2,869,234	2,982,559
Centralized Records Center	235,052	252,038	228,990	262,213
Child Support Enforcement	11,635,719	11,727,365	10,684,682	12,019,229
Children Services Board	41,390,711	40,529,955	42,453,727	41,876,425
Clerk of Courts	1,747,150	1,785,826	1,797,741	1,874,514
Certificate of Title	1,960,619	2,122,312	1,856,326	2,166,106
Common Pleas Court	3,241,813	3,455,967	3,416,578	3,629,671
C.P. Human Resources	276,200	286,084	287,056	301,264
Work Release	2,048,512	2,612,093	2,580,556	2,738,066
Adult Probation	1,263,682	1,206,409	1,106,776	1,272,080
Pretrial-Presentence	1,634,610	1,607,204	1,603,049	1,694,972
Common Pleas Security	1,071,140	1,667,304	1,716,740	1,755,511
Community Supervision	498,377	-	-	-
Coroner	1,116,501	1,170,849	1,161,618	1,422,127
Toxicology Lab	467,296	467,833	474,487	467,420
County Engineer	128,617	129,464	128,789	136,471
Motor Vehicle and Gasoline	28,663,462	17,383,984	27,803,912	22,485,000
Storm Water	2,271,591	2,460,000	1,699,369	2,232,587
Countywide Communications	1,394,527	1,469,062	1,258,287	1,500,840
Canine Care and Control	2,156,584	2,129,542	2,104,880	2,138,699
Domestic Relations Court	2,207,274	2,234,672	2,239,636	2,321,449
Emergency Services				
Emergency Medical Services	12,413,345	12,932,930	11,299,762	13,432,930
Emergency Telephone System	5,361,276	9,345,947	9,306,763	7,877,747
Emergency Management	476,408	614,443	423,413	623,054
Facilities	2,846,518	3,353,366	2,809,772	3,390,544
Vehicle Maintenance	600,544	626,942	589,279	644,459
Family & Children Council	2,554,396	2,320,906	2,896,782	3,730,947

2015 OPERATING EXPENDITURES

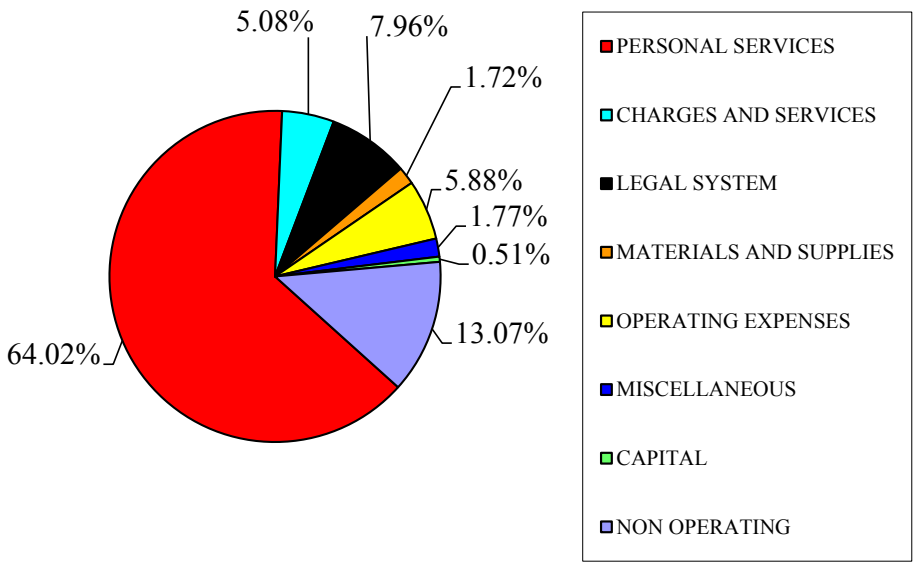
Budget Summary by Department

Department	2013 Actual Expenses	2014 Adopted Budget	2014 Actual Expenses	2015 Adopted Budget
Health/Workers Comp (General Fund)	12,362,496	13,372,071	12,393,315	14,759,661
Hotel Lodging Tax	5,303,025	5,100,000	5,034,429	5,250,000
Human Resources	442,181	403,012	455,176	425,476
Information Services	2,175,718	2,218,422	2,260,608	2,315,706
Intergrated Justice System	302,031	622,068	505,207	647,562
Job and Family Services	22,310,380	35,578,950	37,697,624	42,693,450
Juvenile Court	5,563,192	5,778,451	5,987,746	6,075,263
Juvenile Detention Center	3,330,330	3,493,335	3,224,475	3,664,535
Law Library	278,498	319,445	310,614	370,814
Mental Health & Recovery Services Board	21,707,806	27,139,197	23,123,181	27,119,898
Office of Management and Budget	212,978	237,549	168,829	249,340
Planning and Development	507,702	726,051	2,307,445	989,102
Building Regulations	793,927	919,262	863,614	1,014,364
Workforce Development Agency	4,887,409	4,289,888	4,319,882	4,627,998
Probate Court	1,616,206	1,658,002	1,706,650	1,751,733
Prosecutor	4,675,936	4,232,991	4,774,003	4,738,390
Delinquent Foreclosure (Prosecutor)	1,188,087	1,021,405	1,122,271	1,280,936
Recorder	596,656	520,466	552,987	536,810
Risk Management	1,740,336	1,563,805	1,575,540	1,575,767
Self-Funded Health Insurance	28,652,359	27,544,303	26,727,174	26,985,113
Self-Funded Dental Insurance	3,033,201	2,384,210	3,057,543	2,247,300
Self-Funded Workers Compensation	2,957,260	3,066,652	2,418,483	3,051,881
Self-Funded Prescription Drug	8,739,283	7,751,000	9,222,378	8,355,571
Sanitary Engineer	5,063,963	4,822,000	4,903,179	4,952,000
Wastewater Treatment	3,132,999	3,412,909	3,099,837	3,517,500
Solid Waste	1,564,729	11,712,514	11,328,519	12,604,490
Sheriff	2,320,389	2,533,516	2,725,054	2,673,579
Law Enforcement	4,401,822	4,432,503	4,987,982	4,699,165
Public Safety Court Security	2,278,390	2,203,329	2,421,660	2,332,688
Corrections Center	18,266,062	18,284,098	18,507,413	19,531,002
Medical Correction Center	1,498,086	1,214,705	1,205,129	1,275,327
Policing Contracts	3,784,775	3,802,232	3,733,721	3,923,902
Support Services	133,147	113,515	111,513	119,681
Central Supply	442,091	432,130	468,512	445,353
Telecommunication Services	943,061	1,084,733	887,915	695,747
Treasurer	712,909	837,600	1,001,642	1,133,758
Personal Property Tax	77,994	-	-	-
Delinquent Foreclosure (Treasurer)	1,312,090	1,355,244	1,102,387	1,115,777
Veterans Service	1,406,027	1,636,477	1,584,187	1,696,801
TOTAL OPERATING BUDGETS	**396,147,192**	**423,496,571**	**426,497,712**	**446,288,356**

2015 General Fund Departmental Budget

Expenditures by Type

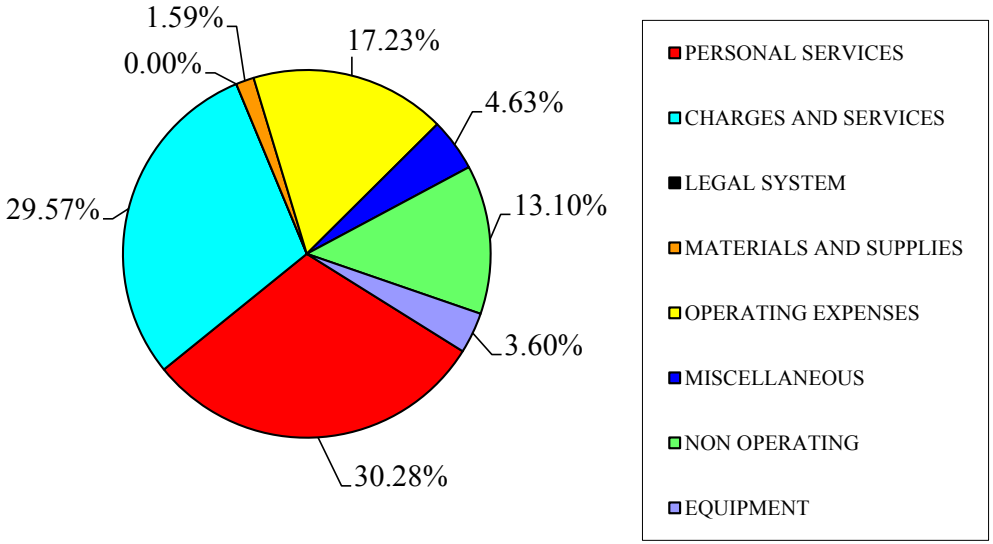
PERSONAL SERVICES		**$85,756,949**
Salaries	60,603,288	
Fringe Benefits	25,153,661	
CHARGES AND SERVICES		**$6,808,432**
Contract Services	5,011,561	
Contract Repairs	744,885	
Equipment Lease	8,770	
Contract Projects	15,000	
Professional Services	261,396	
Misc	766,820	
LEGAL SYSTEM		**$10,661,264**
Assigned Counsel	2,167,000	
Public Defender	1,493,745	
Visisting Judges	32,941	
Criminal Prosecution	93,500	
Fees	240,455	
Court Diagnostic	720,810	
N.O.R.I.S.	659,431	
CCNO	5,094,772	
Misc	158,610	
MATERIALS AND SUPPLIES		**$2,305,250**
Supplies	1,511,600	
Drug Testing	202,164	
Postage	589,446	
Misc.	2,040	
OPERATING EXPENSES		**$7,871,698**
Advertising & Printing	369,866	
Copying	21,950	
Veterans Services	965,440	
Rent	1,505,070	
Telecommunications	570,359	
Training	245,259	
Membership Dues/Subscriptions	224,643	
Medical Claims	301,428	
Insurance	1,161,400	
Utilities	2,500,367	
Misc.	5,916	
MISCELLANEOUS		**$2,366,010**
Children with Medical Handicap	700,982	
Levies & Assessments	175,000	
Misc.	1,490,028	
CAPITAL		**$680,787**
Equipment/Software	680,787	
NON OPERATING		**$17,511,897**
Transfer- Capital	2,000,000	
Transfer- Emergency	9,054,430	
Transfer- JFS Mandated Share	2,141,763	
Other Transfers	1,387,000	
Indebtedness	2,928,704	
Notes	-	
TOTAL GENERAL FUND		**$133,962,287**



2015 Major Outside General Fund Departmental Budget

Expenditures by Type

PERSONAL SERVICES		**$123,472,614**
Special Revenue Funds	116,304,657	
Debt Service Fund	-	
Capital Project Fund	-	
Enterprise Funds	6,329,537	
Internal Service Funds	838,420	
CHARGES AND SERVICES		**$120,560,275**
Special Revenue Funds	105,400,865	
Debt Service Fund	1,111,000	
Capital Project Fund	-	
Enterprise Funds	11,035,453	
Internal Service Funds	3,012,957	
LEGAL SYSTEM		**$0**
MATERIALS AND SUPPLIES		**$6,483,218**
Special Revenue Funds	4,573,700	
Debt Service Fund	-	
Capital Project Fund	-	
Enterprise Funds	1,125,500	
Internal Service Funds	784,018	
OPERATING EXPENSES		**$70,240,014**
Special Revenue Funds	28,763,818	
Debt Service Fund	-	
Capital Project Fund	-	
Enterprise Funds	2,177,500	
Internal Service Funds	39,298,696	
MISCELLANEOUS		**$18,885,038**
Special Revenue Funds	18,819,388	
Debt Service Fund	7,000	
Capital Project Fund	-	
Enterprise Funds	57,000	
Internal Service Funds	1,650	
NON OPERATING		**$53,411,464**
Special Revenue Funds	3,660,014	
Debt Service Fund	-	
Capital Project Fund	49,581,000	
Enterprise Funds	105,000	
Internal Service Funds	65,450	
EQUIPMENT		**$14,691,534**
Special Revenue Funds	7,700	
Debt Service Fund	14,439,834	
Capital Project Fund	-	
Enterprise Funds	244,000	
Internal Service Funds	-	
TOTAL OUTSIDE GENERAL FUNDS		**$407,744,157**



2015 ESTIMATED REVENUE AND EXPENSE BY FUND, SOURCE, AND TYPE

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Total
Revenues							
Taxes	93,284,420	90,060,679	-	8,025,000	-	-	**191,370,099**
Fees/Licenses	12,738,031	19,267,807	3,674,000	-	10,918,044	42,606,464	**89,204,346**
Fines & Forfeits	247,700	127,400	-	-	-	-	**375,100**
Intergovernmental	15,459,553	143,122,272	96,000	-	9,793,453	100	**168,471,378**
Investment Income	1,509,500	40,000	-	-	-	60,000	**1,609,500**
Miscellaneous Revenue	235,300	1,791,744	11,781,834	42,056,000	26,000	2,080,015	**57,970,893**
Reimbursements	-	1,357,489	-	-	-	-	**1,357,489**
Non Operating	8,000	12,770,280	-	-	-	146,071	**12,924,351**
Total Revenue	**$123,482,504**	**$268,537,671**	**$15,551,834**	**$50,081,000**	**$20,737,497**	**$44,892,650**	**$523,283,156**
Expenditures							
Personal Services	85,756,949	116,304,657	-	-	6,329,537	838,420	**209,229,563**
Charges and Services	6,808,432	105,400,865	1,111,000	-	11,035,453	3,012,957	**127,368,707**
Legal System	10,661,264	-	-	-	-	-	**10,661,264**
Materials & Supplies	2,305,250	4,573,700	-	-	1,125,500	784,018	**8,788,468**
Operating Expenses	7,871,698	28,763,818	-	-	2,177,500	39,298,696	**78,111,712**
Miscellaneous	2,366,010	18,819,388	7,000	-	57,000	1,650	**21,251,048**
Capital Outlay	680,787	3,660,014	-	49,581,000	105,000	65,450	**54,092,251**
Non Operating (transfer/debt)	17,511,897	7,700	14,439,834	-	244,000	-	**32,203,431**
Total Expenditures	**$133,962,287**	**$277,530,142**	**$15,557,834**	**$49,581,000**	**$21,073,990**	**$44,001,191**	**$541,706,444**
Excess (Deficiency) of Revenues over Expenditures	**($10,479,783)**	**($8,992,471)**	**($6,000)**	**$500,000**	**($336,493)**	**$891,459**	**($18,423,288)**
Fund Balance- January 1	**$20,334,558**	**$70,995,791**	**$8,928,699**	**$0**	**$9,598,780**	**$32,489,876**	**$142,347,704**
Fund Balance- December 31	**$9,854,775**	**$62,003,320**	**$8,922,699**	**$500,000**	**$9,262,287**	**$33,381,335**	**$123,924,416**

2015 BUDGET

LUCAS COUNTY

2015 ESTIMATED REVENUE BY FUND AND SOURCE

Subfund Title	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
General Fund Total	**$93,284,420**	**$12,738,031**	**$247,700**	**$15,459,553**	**$1,509,500**	**$235,300**	**$0**	**$8,000**	**$123,482,504**
Special Revenue Funds									
Job and Family Services	-	-	-	38,332,719	-	-	800,500	2,094,525	**41,227,744**
Mental Health & Recovery Services	15,728,383	-	-	8,867,209	-	19,579	-	-	**24,615,171**
Real Estate Assessment	-	4,250,386	-	-	-	1,680	540	-	**4,252,606**
Engineer Administration	-	36,000	50,000	6,333,000	40,000	-	-	-	**6,459,000**
Storm Water Administration	1,035,000	-	-	-	-	-	-	-	**1,035,000**
Children Services Board	19,547,700	500	-	22,143,759		3,520	7,000	24,500	**41,726,979**
Planning and Development	-	-	-	-	-	-	-	850,000	**850,000**
Emergency Medical Services	-	4,000,000	-	-	-	-	-	9,432,930	**13,432,930**
Emergency Telephone System	4,208,895	400	-	580,196	-	-	-	-	**4,789,491**
Emergency Management Agency	-	-	-	463,329	-	-	-	159,725	**623,054**
Child Support Enforcement Agency	-	1,664,421		12,075,773	-	146,178	-	-	**13,886,372**
Canine Care and Control	-	1,756,000	77,400	-	-	98,200	-	207,100	**2,138,700**
Hotel Lodging Tax	5,250,000	-	-	-	-		-	-	**5,250,000**
Zoo Operating	5,105,000	-	-	700,000	-	-	-	-	**5,805,000**
Sheriff Policing	-	-	-	3,923,902	-	-	-	-	**3,923,902**
Countywide Communications	-	-	-	840	-	1,500,000	-	-	**1,500,840**
Delinquent Tax	-	1,635,000	-	-	-	300	320,000	-	**1,955,300**
Board of Developmental Disabilities	35,415,701	2,000,000	-	22,640,148	-	-	226,449	-	**60,282,298**
Community BDD (Residential)	-	-	-	18,399,280	-	-	-	-	**18,399,280**
Senior Services	3,770,000	-	-	300,000	-	-	-	-	**4,070,000**
Building Regulations	-	925,000	-		-	-	-	-	**925,000**
Certficiate of Title	-	3,000,100	-		-	-	3,000	-	**3,003,100**
Family and Children First Council	-	-	-	3,734,119	-	22,287	-	1,500	**3,757,906**
Workforce Development Agency	-	-	-	4,627,998	-	-	-	-	**4,627,998**
Special Revenue Funds Total	**$90,060,679**	**$19,267,807**	**$127,400**	**$143,122,272**	**$40,000**	**$1,791,744**	**$1,357,489**	**$12,770,280**	**$268,537,671**

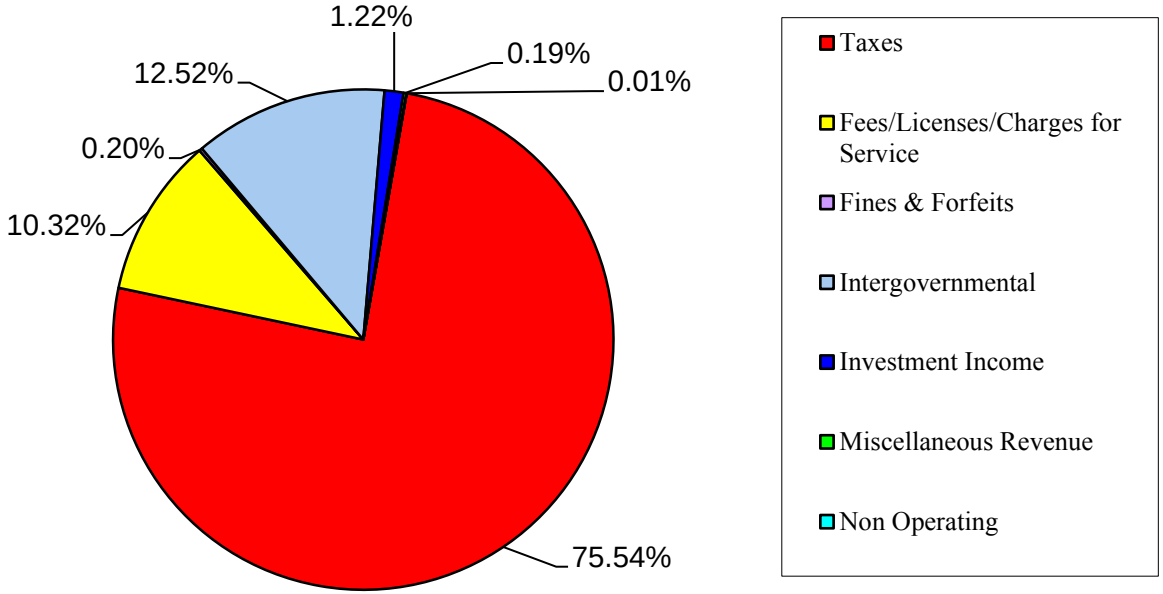
Subfund Title	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
Debt Service Funds Total									
Bond Retirement	-	-	-	-	-	11,761,834	-	-	**11,761,834**
Water Capital Improvement & Debt	-	940,000	-	-	-	20,000	-	-	**960,000**
Wastewater Capital Improvement & Debt	-	2,008,000	-	-	-	-	-	-	**2,008,000**
Sewer Capital Improvement & Debt	-	726,000	-	96,000	-	-	-	-	**822,000**
Debt Service Funds Total	**$0**	**$3,674,000**	**$0**	**$96,000**	**$0**	**$11,781,834**	**$0**	**$0**	**$15,551,834**
Capital Project Funds									
County Engineer Projects	-	-	-	-	-	16,056,000	-	-	**16,056,000**
Storm Water Projects	1,200,000	-	-	-	-	-	-	-	**1,200,000**
Capital Fund Projects	-	-	-	-	-	20,000,000	-	-	**20,000,000**
Zoo Capital Projects	$6,825,000	-	-	-	-	-	-	-	**6,825,000**
Water Line Projects	-	-	-	-	-	2,500,000	-	-	**2,500,000**
Wastewater Projects	-	-	-	-	-	1,500,000	-	-	**1,500,000**
Sewer Projects	-	-	-	-	-	2,000,000	-	-	**2,000,000**
Capital Project Funds Total	**$8,025,000**	**$0**	**$0**	**$0**	**$0**	**$42,056,000**	**$0**	**$0**	**$50,081,000**
Enterprise Funds									
Solid Waste	-	2,680,044	-	9,738,453	-	-	-	-	**12,418,497**
Sanitary Engineer	-	4,796,000	-	55,000	-	1,000	-	-	**4,852,000**
Wastewater Treatment	-	3,442,000	-	-	-	25,000	-	-	**3,467,000**
Enterprise Funds Total	**$0**	**$10,918,044**	**$0**	**$9,793,453**	**$0**	**$26,000**	**$0**	**$0**	**$20,737,497**
Internal Service Funds									
Central Supply	-	388,820	-	-	-	-	-	-	**388,820**
Vehicle Maintenance	-	546,274	-	100	-	15	-	96,071	**642,460**
Telecommunication Services	-	945,600	-	-	-	-	-	-	**945,600**
Self-Funded Health Insurance	-	27,788,475	-	-	60,000	-	-	50,000	**27,898,475**
Self-Funded Dental Insurance	-	2,637,295	-	-	-	-	-	-	**2,637,295**
Risk Retention Insurance Fund	-	-	-	-	-	2,000,000	-	-	**2,000,000**
Self-Funded Workers Compensation	-	2,000,000	-	-	-	-	-	-	**2,000,000**
Self-Funded Prescription Drug	-	8,300,000	-	-	-	80,000	-	-	**8,380,000**
Internal Service Funds	**$0**	**$42,606,464**	**$0**	**$100**	**$60,000**	**$2,080,015**	**$0**	**$146,071**	**$44,892,650**
TOTAL OPERATING FUNDS	**$191,370,099**	**$89,204,346**	**$375,100**	**$168,471,378**	**$1,609,500**	**$57,970,893**	**$1,357,489**	**$12,924,351**	**$523,283,156**

2015 BUDGETED EXPENSE BY FUND AND SOURCE

Subfund Title	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Miscellaneous	Capital Outlay	Non Operating (transfer/ debt)	Grand Total
General Fund Total	**$85,756,949**	**$6,808,432**	**$10,661,264**	**$2,305,250**	**$7,871,698**	**$2,366,010**	**$680,787**	**$17,511,897**	**$133,962,287**
Special Revenue Funds									
Job and Family Services	22,829,182	1,192,581	-	550,000	17,457,687	14,000	650,000	-	**42,693,450**
Mental Health & Recovery Services	1,256,984	25,609,614	-	13,706	180,338	35,031	24,225	-	**27,119,898**
Real Estate Assessment	3,846,681	179,482	-	141,547	154,085	-	346,969	-	**4,668,764**
Engineer Administration	4,746,000	139,000	-	1,113,000	346,000	35,000	50,000	-	**6,429,000**
Storm Water Operations	514,587	500,000	-	-	-	8,000	10,000	-	**1,032,587**
Children Services Board	25,556,305	14,505,200	-	646,200	1,046,720	-	122,000	-	**41,876,425**
Planning and Development	702,636	81,516	-	3,000	96,950	100,000	5,000	-	**989,102**
Emergency Medical Services	2,361,934	8,347,308	-	820,500	967,000	25,000	911,188	-	**13,432,930**
Emergency Telephone System	957,347	5,492,000	-	74,000	806,400	10,000	538,000	-	**7,877,747**
Emergency Management Agency	362,728	196,924	-	6,700	26,000	3,202	27,500	-	**623,054**
Child Support Enforcement Agency	6,327,665	5,621,564	-	-	20,000	-	50,000	-	**12,019,229**
Canine Care and Control	1,694,124	136,480	-	225,100	61,195	10,300	11,500	-	**2,138,699**
Hotel Lodging Tax	81,917	5,162,558	-	1,725	3,800	-	-	-	**5,250,000**
Zoo Operating	-	5,805,000	-	-	-	-	-	-	**5,805,000**
Sheriff Policing	3,750,266	127,507	-	46,129	-	-	-	-	**3,923,902**
Countywide Communications	336,472	1,069,790	-	14,000	44,460	-	36,118	-	**1,500,840**
Delinquent Tax	1,486,913	671,300	-	55,300	173,200	-	5,000	7,700	**2,399,413**
Board of Developmental Disabilities	34,677,001	4,758,473	-	693,316	4,337,498	18,423,355	851,764	-	**63,741,407**
Community BDD (Residential)	-	18,399,280	-	-	-	-	-	-	**18,399,280**
Senior Services	-	4,070,000	-	-	-	-	-	-	**4,070,000**
Building Regulations	627,124	264,850	-	36,250	84,640	500	1,000	-	**1,014,364**
Certficiate of Title	1,742,056	48,050	-	79,900	136,350	150,000	9,750	-	**2,166,106**
Family and Children First Council	1,280,947	2,319,413	-	31,327	94,260	-	5,000	-	**3,730,947**
Workforce Development Agency	1,165,788	702,975	-	22,000	2,727,235	5,000	5,000	-	**4,627,998**
Special Revenue Funds Total	**$116,304,657**	**$105,400,865**	**$0**	**$4,573,700**	**$28,763,818**	**$18,819,388**	**$3,660,014**	**$7,700**	**$277,530,142**

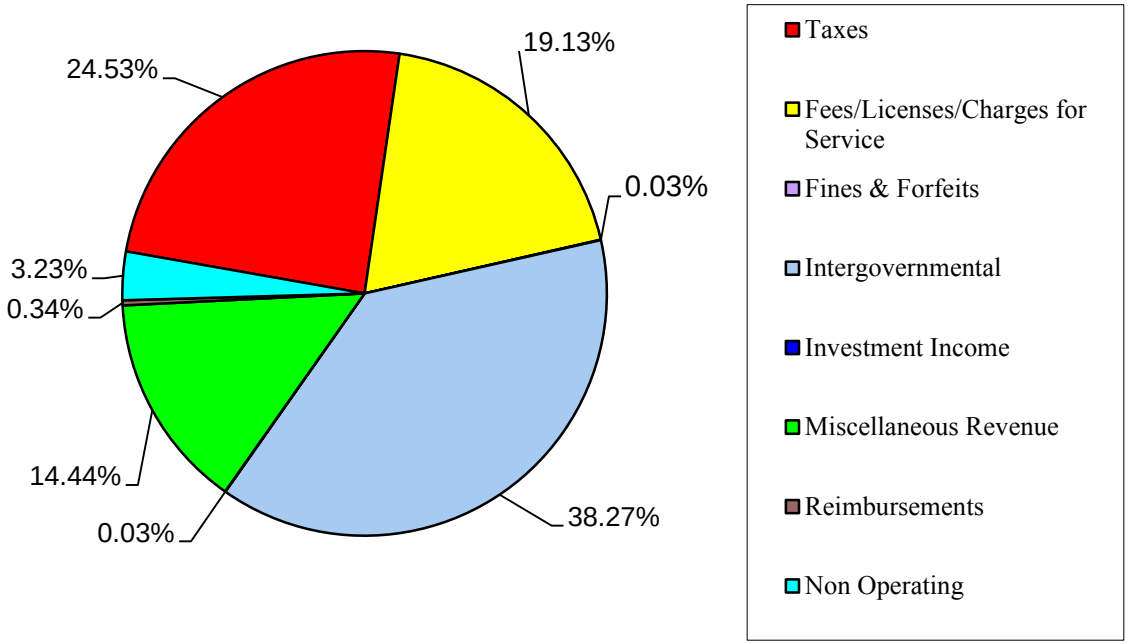
Subfund Title	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Miscellaneous	Capital Outlay	Non Operating (transfer/ debt)	Grand Total
Debt Service Funds									
Bond Retirement	-	-	-	-	-	-	-	11,761,834	**11,761,834**
Water Capital Improvement & Debt	-	330,000	-	-	-	1,000	-	635,000	**966,000**
Wastewater Capital Improvement & Debt	-	300,000	-	-	-	5,000	-	1,703,000	**2,008,000**
Sewer Capital Improvement & Debt	-	481,000	-	-	-	1,000	-	340,000	**822,000**
Debt Service Funds Total	**$0**	**$1,111,000**	**$0**	**$0**	**$0**	**$7,000**	**$0**	**$14,439,834**	**$15,557,834**
Capital Project Funds									
County Engineer Projects	-	-	-	-	-	-	16,056,000	-	**16,056,000**
Storm Water Projects	-	-	-	-	-	-	1,200,000	-	**1,200,000**
Capital Fund Projects	-	-	-	-	-	-	20,000,000	-	**20,000,000**
Zoo Capital Projects	-	-	-	-	-	-	6,825,000	-	**6,825,000**
Water Line Projects	-	-	-	-	-	-	2,000,000	-	**2,000,000**
Wastewater Projects	-	-	-	-	-	-	1,500,000	-	**1,500,000**
Sewer Projects	-	-	-	-	-	-	2,000,000	-	**2,000,000**
Capital Project Funds Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$49,581,000**	**$0**	**$49,581,000**
Enterprise Funds									
Solid Waste	796,037	10,333,453	-	266,500	971,500	51,000	85,000	101,000	**12,604,490**
Sanitary Engineer	3,678,000	265,000	-	436,000	412,000	3,000	15,000	143,000	**4,952,000**
Wastewater Treatment	1,855,500	437,000	-	423,000	794,000	3,000	5,000	-	**3,517,500**
Enterprise Funds Total	**$6,329,537**	**$11,035,453**	**$0**	**$1,125,500**	**$2,177,500**	**$57,000**	**$105,000**	**$244,000**	**$21,073,990**
Internal Service Funds									
Central Supply	30,856	21,272	-	392,400	825	-	-	-	**445,353**
Vehicle Maintenance	239,766	7,750	-	374,893	12,150	650	9,250	-	**644,459**
Telecommunication Services	93,527	43,020	-	100	522,900	-	36,200	-	**695,747**
Self-Funded Health Insurance	309,818	2,521,125	-	15,300	24,117,870	1,000	20,000	-	**26,985,113**
Self-Funded Dental Insurance	-	78,300	-	-	2,169,000	-	-	-	**2,247,300**
Risk Retention Insurance Fund	86,427	198,240	-	600	1,290,500	-	-	-	**1,575,767**
Self-Funded Workers Compensation	78,026	63,250	-	725	2,909,880	-	-	-	**3,051,881**
Self-Funded Prescription Drug	-	80,000	-	-	8,275,571	-	-	-	**8,355,571**
Internal Service Funds	**$838,420**	**$3,012,957**	**$0**	**$784,018**	**$39,298,696**	**$1,650**	**$65,450**	**$0**	**$44,001,191**
TOTAL OPERATING FUNDS	**$209,229,563**	**$127,368,707**	**$10,661,264**	**$8,788,468**	**$78,111,712**	**$21,251,048**	**$54,092,251**	**$32,203,431**	**$541,706,444**

2015 ADOPTED REVENUE BUDGET
GENERAL FUND



REVENUE CATEGORIES	2015 REVENUE	2015 PERCENT OF TOTAL
Taxes	$93,284,420	75.54%
Fees/Licenses/Charges for Service	$12,738,031	10.32%
Fines & Forfeits	$247,700	0.20%
Intergovernmental	$15,459,553	12.52%
Investment Income	$1,509,500	1.22%
Miscellaneous Revenue	$235,300	0.19%
Non Operating	$8,000	0.01%
TOTAL REVENUE:	**$123,482,504**	**100.0%**

2015 ADOPTED REVENUE BUDGET
MAJOR NON GENERAL FUNDS



REVENUE CATEGORIES	2015 REVENUE	2015 PERCENT OF TOTAL
Taxes	$98,085,679	24.53%
Fees/Licenses/Charges for Service	$76,466,315	19.13%
Fines & Forfeits	$127,400	0.03%
Intergovernmental	$153,011,825	38.27%
Investment Income	$100,000	0.03%
Miscellaneous Revenue	$57,735,593	14.44%
Reimbursements	$1,357,489	0.34%
Non Operating	$12,916,351	3.23%
TOTAL REVENUE:	**$399,800,652**	**100.0%**

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

	General Fund				Special Revenue Funds				Debt Service Funds				Capital Projects Fund			
	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Revenues																
Taxes	88,347,292	89,410,726	92,045,651	93,284,420	72,605,713	90,386,075	88,179,232	90,060,679	-	-	-	-	5,994,868	1,100,000	7,215,087	8,025,000
Fees/Licenses	13,757,671	13,083,600	13,147,634	12,738,031	22,705,241	20,337,064	22,825,853	19,267,807	6,923,165	4,105,000	7,505,201	3,674,000	1,118,463	-	451,559	-
Fines & Forfeits	226,487	204,500	254,476	247,700	171,103	124,600	182,187	127,400	-	5,000	-	-	-	-	-	-
Intergovernmental	22,584,534	19,929,248	21,017,859	15,459,553	146,980,145	144,886,131	144,942,284	143,122,272	884,835	126,000	6,743	96,000	18,329,426	-	18,918,428	-
Investment Income	1,687,864	1,109,000	1,348,266	1,509,500	34,430	10,000	46,820	40,000	-	-	-	-	-	-	-	-
Miscellaneous Revenue	840,854	1,008,256	594,351	235,300	1,942,040	2,945,654	412,116	1,791,744	4,222,578	9,800,000	3,464,234	11,781,834	970,734	50,501,148	592,900	42,056,000
Reimbursements	318,878	-	1,025	-	1,606,472	1,173,407	1,698,610	1,357,489	-	-	2,732	-	-	-	500,000	-
Non Operating	71,991	11,000	25,575	8,000	15,449,517	17,357,175	12,158,619	12,770,280	3,203,344	-	3,442,184	-	28,798,653	-	26,843,877	-
Total Revenue	**127,835,571**	**124,756,330**	**128,434,837**	**123,482,504**	**261,494,662**	**277,220,106**	**270,445,721**	**268,537,671**	**15,233,922**	**14,036,000**	**14,421,094**	**15,551,834**	**55,212,144**	**51,601,148**	**54,521,851**	**50,081,000**
Expenditures																
Personnel Services	77,239,934	79,638,512	80,247,324	85,756,949	109,167,186	109,552,392	107,250,485	116,304,657	-	-	-	-	876,344	-	781,820	-
Charges and Services	6,276,244	6,554,484	6,547,756	6,808,432	114,800,911	105,468,670	102,925,518	105,400,865	1,833,041	844,000	842,653	1,111,000	28,202,775	-	23,831,736	-
Legal System	9,407,041	9,942,090	9,966,972	10,661,264	-	-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies	1,968,038	2,243,717	1,986,842	2,305,250	3,645,530	4,865,386	4,163,802	4,573,700	-	-	-	-	-	-	5,929	-
Operating Expenses	6,711,699	7,824,372	7,060,294	7,871,698	20,670,014	23,761,735	24,416,438	28,763,818	-	205,000	-	-	128,612	-	64,873	-
Miscellaneous	1,023,566	1,897,367	1,353,546	2,366,010	16,520,443	19,008,607	19,692,617	18,819,388	-	2,000	698,988	7,000	12,962	-	7,062	-
Capital Outlay	737,390	632,200	903,973	680,787	3,446,263	14,906,949	3,278,693	3,660,014	-	-	-	-	266,375	46,813,971	1,506,346	49,581,000
Non Operating (transfer/debt)	18,378,605	16,122,455	20,297,362	17,511,897	5,020,368	-	-	7,700	12,942,878	12,969,000	12,581,428	14,439,834	27,687,363	-	26,332,981	-
Total Expenditures	**121,742,516**	**124,855,197**	**128,364,070**	**133,962,287**	**273,270,717**	**277,563,739**	**261,727,553**	**277,530,142**	**14,775,918**	**14,020,000**	**14,123,070**	**15,557,834**	**57,174,431**	**46,813,971**	**52,530,747**	**49,581,000**
Excess (Deficiency) of Revenues over Expenditures	**2,785,902**	**(98,867)**	**70,767**	**(10,479,783)**	**(8,173,939)**	**(343,633)**	**8,718,168**	**(8,992,471)**	**(513,472)**	**16,000**	**298,024**	**(6,000)**	**2,241,352**	**4,787,177**	**1,991,104**	**500,000**

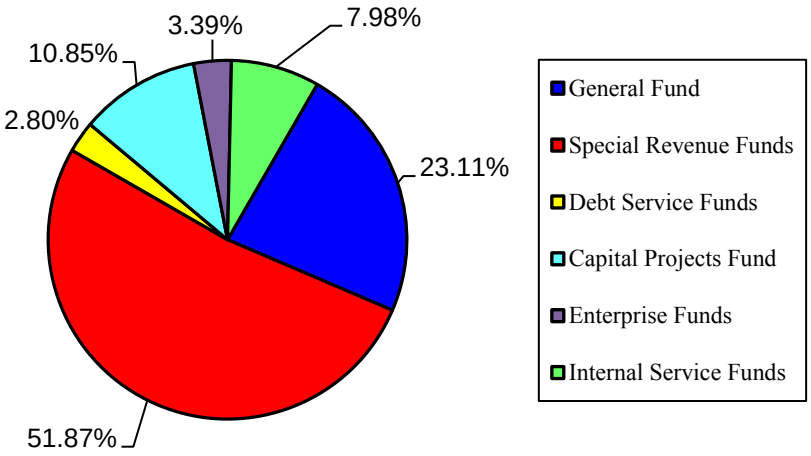
	Enterprise Funds				Internal Service Funds				Total			
	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Revenues												
Taxes	-	-	-	-	-	-	-	-	**166,947,874**	**180,896,801**	**187,439,970**	**191,370,099**
Fees/Licenses	10,534,614	10,863,820	11,045,840	10,918,044	42,603,567	40,161,950	40,312,901	42,606,464	**97,642,721**	**88,551,434**	**95,288,989**	**89,204,346**
Fines & Forfeits	-	-	720,887	-	-	-	-	-	**397,591**	**334,100**	**1,157,550**	**375,100**
Intergovernmental	9,292,504	9,520,773	8,700,949	9,793,453	50	240,000	328,312	100	**198,071,493**	**174,702,152**	**193,914,574**	**168,471,378**
Investment Income	-	-	-	-	56,440	60,000	57,173	60,000	**1,778,733**	**1,179,000**	**1,452,259**	**1,609,500**
Miscellaneous Revenue	19,223	23,500	28,884	26,000	2,283,536	2,200,120	2,145,772	2,080,015	**10,278,965**	**66,478,678**	**7,238,258**	**57,970,893**
Reimbursements	-	-	-	-	3,494	-	40,000	-	**1,928,844**	**1,173,407**	**2,242,368**	**1,357,489**
Non Operating	11,380	200	2,650	-	1,212,661	112,000	151,546	146,071	**48,747,546**	**17,480,375**	**42,624,450**	**12,924,351**
Total Revenue	**20,515,007**	**20,408,293**	**20,499,210**	**20,737,497**	**43,530,059**	**42,774,070**	**43,035,705**	**44,892,650**	**525,793,768**	**530,795,947**	**531,358,418**	**523,283,156**
Expenditures												
Personnel Services	5,448,584	5,734,851	5,672,421	6,329,537	877,465	883,553	788,838	838,420	**194,043,260**	**195,809,308**	**194,740,887**	**209,229,563**
Charges and Services	9,798,449	10,474,660	10,567,237	11,035,453	2,213,499	2,843,370	2,395,963	3,012,957	**110,611,529**	**126,185,184**	**147,110,864**	**127,368,707**
Legal System	-	-	-	-	180	-	-	-	**9,276,613**	**9,942,090**	**9,966,972**	**10,661,264**
Materials & Supplies	971,749	1,307,250	869,887	1,125,500	837,312	750,475	774,108	784,018	**9,122,941**	**9,166,828**	**7,800,568**	**8,788,468**
Operating Expenses	1,349,957	2,011,800	1,922,532	2,177,500	38,095,981	40,134,556	40,935,416	39,298,696	**67,230,858**	**73,937,463**	**74,399,554**	**78,111,712**
Miscellaneous	18,537	58,200	4,921	57,000	704	1,077,000	635	1,650	**43,819,284**	**22,043,174**	**21,757,770**	**21,251,048**
Capital Outlay	30,456	95,000	51,400	105,000	31,258	57,200	51,862	65,450	**2,936,786**	**62,505,320**	**5,792,275**	**54,092,251**
Non Operating (transfer/debt)	243,136	245,914	243,136	244,000	-	-	-	-	**57,201,884**	**29,337,369**	**59,454,907**	**32,203,431**
Total Expenditures	**17,860,869**	**19,927,675**	**19,331,535**	**21,073,990**	**42,056,401**	**45,746,154**	**44,946,822**	**44,001,191**	**494,243,156**	**528,926,736**	**521,023,797**	**541,706,444**
Excess (Deficiency) of Revenues over Expenditures	**2,654,137**	**480,618**	**1,167,676**	**(336,493)**	**1,473,658**	**(2,972,084)**	**(1,911,118)**	**891,459**	**1,388,387**	**1,869,211**	**10,334,621**	**(18,423,288)**

2015 BUDGET

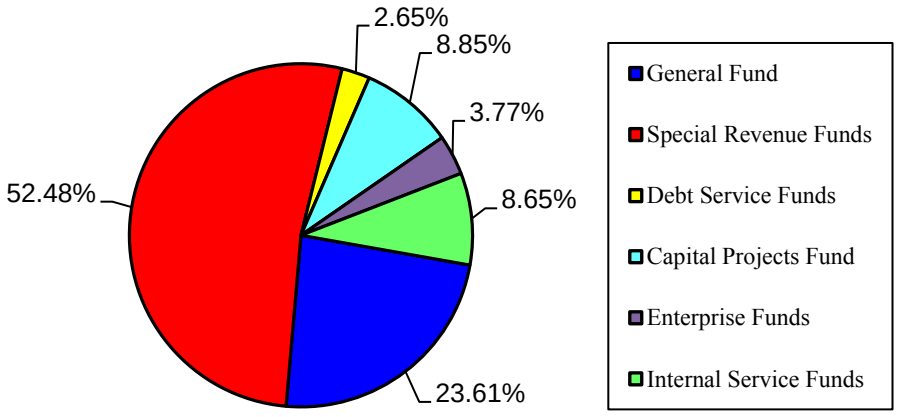
LUCAS COUNTY

3-YEAR COMPARISON OF EXPENDITURES BY FUND TYPE

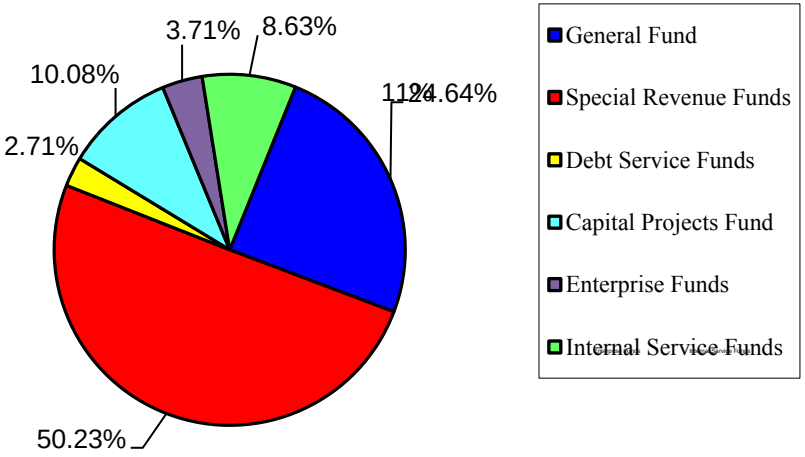
2013 Actual Expense

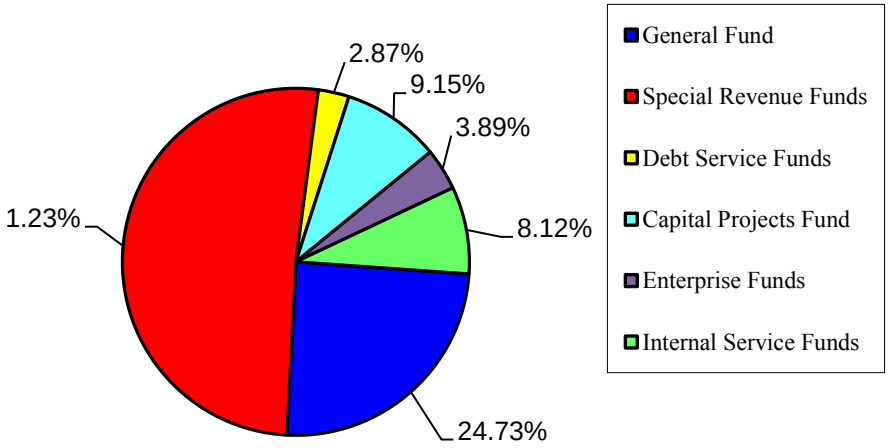


2014 Budget



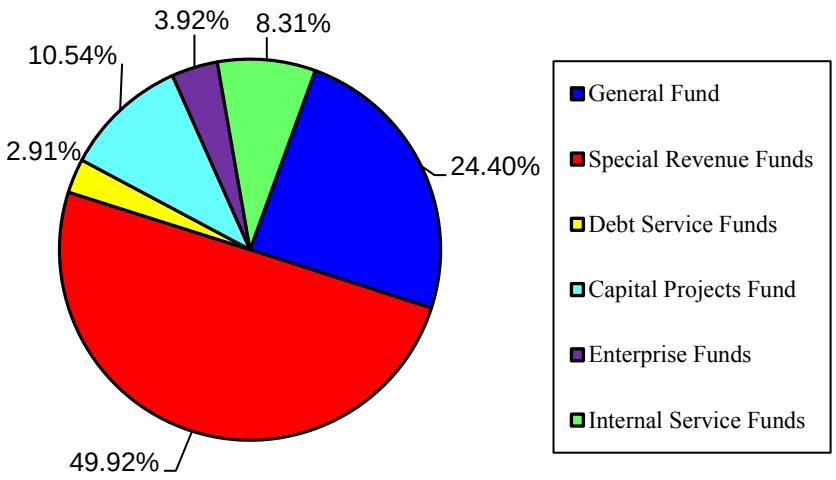
2015 Budget



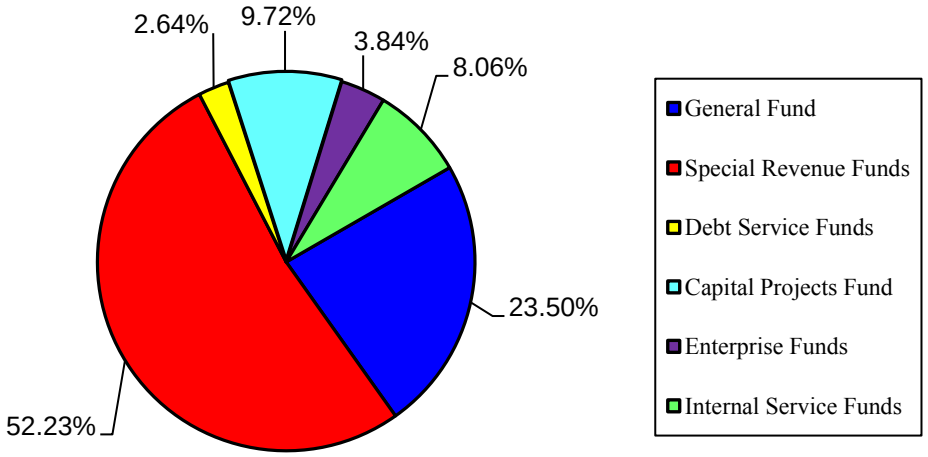


3-YEAR COMPARISON OF REVENUE BY FUND TYPE

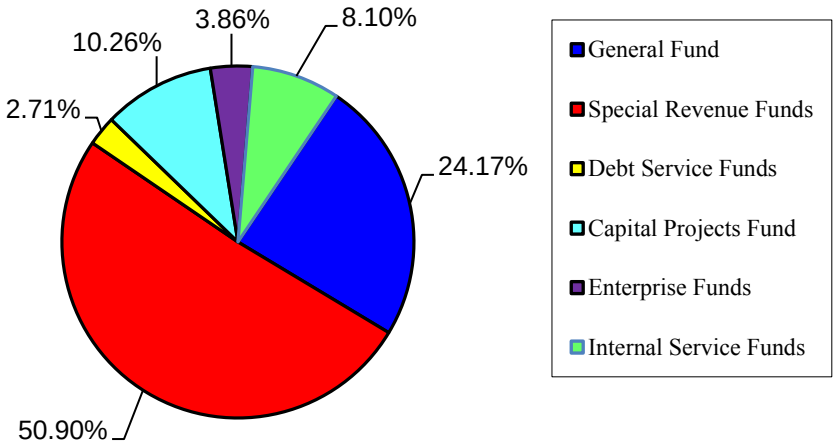
2013 Actual Revenue



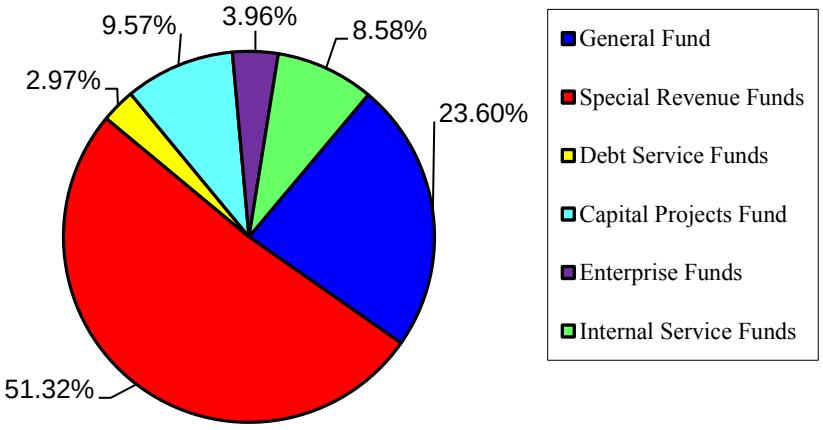
2014 Revenue Estimate



2014 Actual Revenue



2015 Revenue Estimate



SPECIAL REVENUE FUNDS 3-YEAR REVIEW REVENUE AND EXPENSES

JOB AND FAMILY SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	38,332,719	-	-	800,500	2,094,525	**41,227,744**
2014 ACTUAL REVENUE	-	-	-	36,204,358	-	-	783,268	2,089,345	**39,076,971**
2014 ESTIMATED REVENUE	-	-	-	32,946,759	-	-	930,000	2,080,820	**35,957,579**
2013 ACTUAL REVENUE	-	-	-	30,197,852	-	-	900,881	2,151,219	**33,249,952**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	22,829,182	1,192,581	-	550,000	17,457,687	14,000	650,000	-	**42,693,450**
2014 ACTUAL EXPENSE	20,104,985	833,167	-	499,815	15,850,673	5,280	403,705	-	**37,697,624**
2014 BUDGETED EXPENSE	19,886,243	1,092,711	-	610,000	13,342,476	11,520	636,000	-	**35,578,950**
2013 ACTUAL EXPENSE	19,388,704	803,315	-	458,588	12,917,685	13,011	578,259	-	**34,159,562**

MENTAL HEALTH & RECOVERY SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	15,728,383	-	-	8,867,209	-	19,579	-	-	**24,615,171**
2014 ACTUAL REVENUE	15,037,719	-	-	11,408,078	-	132,019	-	7,913	**26,585,729**
2014 ESTIMATED REVENUE	15,698,473	-	-	10,918,469	-	-	-	-	**26,616,942**
2013 ACTUAL REVENUE	14,986,991	-	-	12,220,471	-	67,624	-	-	**27,275,086**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	1,256,984	25,609,614	-	13,706	180,338	35,031	24,225	-	**27,119,898**
2014 ACTUAL EXPENSE	1,155,783	21,728,279	-	17,185	201,525	2,538	17,871	-	**23,123,181**
2014 BUDGETED EXPENSE	1,147,589	25,751,483	-	13,156	159,509	57,860	9,600	-	**27,139,197**
2013 ACTUAL EXPENSE	1,080,775	20,450,671	-	9,630	139,231	19,770	7,728	-	**21,707,806**

REAL ESTATE ASSESSMENT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	4,250,386	-	-	-	1,680	540	-	**4,252,606**
2014 ACTUAL REVENUE	-	4,302,130	-	195,899	-	1,289	682	-	**4,500,000**
2014 ESTIMATED REVENUE	-	4,397,000	-	-	-	2,500	500	-	**4,400,000**
2013 ACTUAL REVENUE	-	4,380,499	-	-	-	1,949	313	60	**4,382,821**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	3,846,681	179,482	-	141,547	154,085	-	346,969	-	**4,668,764**
2014 ACTUAL EXPENSE	3,588,094	109,617	-	40,801	63,490	50	984,424	-	**4,786,475**
2014 BUDGETED EXPENSE	3,525,265	287,000	-	61,000	129,000	735	345,000	-	**4,348,000**
2013 ACTUAL EXPENSE	3,447,180	131,743	-	41,475	90,321	-	506,048	-	**4,216,767**

ENGINEER ADMINISTRATION

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	36,000	50,000	6,333,000	40,000	-	-	-	**6,459,000**
2014 ACTUAL REVENUE	-	1,747	107,115	11,177,712	46,820	-	-	-	**11,333,395**
2014 ESTIMATED REVENUE	-	-	50,000	5,940,000	10,000	-	-	-	**6,000,000**
2013 ACTUAL REVENUE	-	1,349	94,682	5,700,630	34,165	-	-	-	**5,830,826**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	4,746,000	139,000	-	1,113,000	346,000	35,000	50,000	-	**6,429,000**
2014 ACTUAL EXPENSE	4,347,833	3,721,848	-	1,026,447	256,440	596	84,185	-	**9,437,349**
2014 BUDGETED EXPENSE	4,300,984	114,000	-	1,158,000	260,000	35,000	75,000	-	**5,942,984**
2013 ACTUAL EXPENSE	4,134,841	967,954	-	431,919	167,757	3,460	43,234	-	**5,749,164**

STORM WATER OPERATIONS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	1,035,000	-	-	-	-	-	-	-	**1,035,000**
2014 ACTUAL REVENUE	915,587	-	-	-	-	-	-	-	**915,587**
2014 ESTIMATED REVENUE	950,000	-	-	-	-	-	-	-	**950,000**
2013 ACTUAL REVENUE	1,205,294	-	-	-	-	-	-	-	**1,205,294**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	514,587	500,000	-	-	-	8,000	10,000	-	**1,032,587**
2014 ACTUAL EXPENSE	348,440	396,626	-	-	-	4,000	-	-	**749,066**
2014 BUDGETED EXPENSE	316,980	500,000	-	-	-	8,020	10,000	-	**835,000**
2013 ACTUAL EXPENSE	311,984	716,743	-	-	-	-	3,724	329,199	**1,361,651**

CHILDREN SERVICES BOARD

2014 ESTIMATED REVENUE	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	19,547,700	500	-	22,143,759	-	3,520	7,000	24,500	**41,726,979**
2014 ACTUAL REVENUE	19,549,642	-	-	22,655,504	-	3,638	7,631	20,261	**42,236,677**
2014 ESTIMATED REVENUE	19,551,630	300	-	20,515,352	-	3,400	5,000	27,200	**40,102,882**
2013 ACTUAL REVENUE	14,389,151	1,046	-	20,209,165	-	2,892	5,193	59,528	**34,666,976**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	25,556,305	14,505,200	-	646,200	1,046,720	-	122,000	-	**41,876,425**
2014 ACTUAL EXPENSE	24,839,520	15,815,570	-	644,659	1,015,896	-	138,082	-	**42,453,727**
2014 BUDGETED EXPENSE	25,005,171	13,667,197	-	623,000	1,077,587	-	157,000	-	**40,529,955**
2013 ACTUAL EXPENSE	25,150,338	14,347,044	-	646,608	1,112,723	-	133,997	-	**41,390,711**

PLANNING AND DEVELOPMENT

2014 ESTIMATED REVENUE	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	-	-	-	-	850,000	**850,000**
2014 ACTUAL REVENUE	-	1,376,673	-	15,000	-	-	43,300	850,000	**2,284,973**
2014 ESTIMATED REVENUE	-	-	-	-	-	-	-	650,000	**650,000**
2013 ACTUAL REVENUE	-	-	-	-	-	111,100	-	650,000	**761,100**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	702,636	81,516	-	3,000	96,950	100,000	5,000	-	**989,102**
2014 ACTUAL EXPENSE	224,161	66,497	-	1,864	9,153	1,998,625	7,146	-	**2,307,445**
2014 BUDGETED EXPENSE	-	-	-	-	50,000	750,000	-	-	**800,000**
2013 ACTUAL EXPENSE	-	202	-	-	-	507,500	-	-	**507,702**

EMERGENCY MEDICAL SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	4,000,000	-	-	-	-	-	9,432,930	**13,432,930**
2014 ACTUAL REVENUE	-	4,260,761	-	183	-	829	42	8,932,930	**13,194,745**
2014 ESTIMATED REVENUE	-	4,000,000	-	-	-	-	-	8,932,930	**12,932,930**
2013 ACTUAL REVENUE	-	4,086,099	-	-	-	-	1,580	8,934,488	**13,022,167**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	2,361,934	8,347,308	-	820,500	967,000	25,000	911,188	-	**13,432,930**
2014 ACTUAL EXPENSE	1,849,974	7,596,495	-	799,978	396,000	187	657,127	-	**11,299,762**
2014 BUDGETED EXPENSE	2,034,620	8,185,959	-	785,000	1,143,000	25,000	759,351	-	**12,932,930**
2013 ACTUAL EXPENSE	1,746,635	7,764,017	-	894,425	791,402	889	1,215,977	-	**12,413,345**

EMERGENCY TELEPHONE SYSTEM

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	4,208,895	400	-	580,196	-	-	-	-	**4,789,491**
2014 ACTUAL REVENUE	4,210,175	888	-	582,907	-	96	260	-	**4,794,325**
2014 ESTIMATED REVENUE	4,195,961	-	-	585,474	-	-	-	-	**4,781,435**
2013 ACTUAL REVENUE	4,196,450	585,485	-	611,318	-	4,905	-	-	**5,398,158**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	957,347	5,492,000	-	74,000	806,400	10,000	538,000	-	**7,877,747**
2014 ACTUAL EXPENSE	856,394	7,494,144	-	46,608	547,082	7,023	355,512	-	**9,306,763**
2014 BUDGETED EXPENSE	899,017	7,039,095	-	64,000	785,835	10,000	548,000	-	**9,345,947**
2013 ACTUAL EXPENSE	861,527	3,699,450	-	30,157	516,599	326	253,217	-	**5,361,276**

EMERGENCY MANAGEMENT AGENCY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	463,329	-	-	-	159,725	**623,054**
2014 ACTUAL REVENUE	-	-	-	345,698	-	-	-	96,654	**442,352**
2014 ESTIMATED REVENUE	-	-	-	454,718	-	-	-	159,725	**614,443**
2013 ACTUAL REVENUE	-	-	-	407,883	-	830	-	118,863	**527,575**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	362,728	196,924	-	6,700	26,000	3,202	27,500	-	**623,054**
2014 ACTUAL EXPENSE	255,681	127,628	-	2,813	36,771	156	365	-	**423,413**
2014 BUDGETED EXPENSE	340,178	183,631	-	6,700	61,000	2,934	20,000	-	**614,443**
2013 ACTUAL EXPENSE	296,507	160,581	-	2,189	15,593	-	1,538	-	**476,408**

CHILD SUPPORT ENFORCEMENT AGENCY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	1,664,421	-	12,075,773	-	146,178	-	-	**13,886,372**
2014 ACTUAL REVENUE	-	1,640,282	-	8,942,149	-	146,685	-	-	**10,729,116**
2014 ESTIMATED REVENUE	-	1,517,464	-	10,213,653	-	120,254	-	-	**11,851,371**
2013 ACTUAL REVENUE	-	1,571,439	-	8,854,159	-	140,627	-	-	**10,566,225**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	6,327,665	5,621,564	-	-	20,000	-	50,000	-	**12,019,229**
2014 ACTUAL EXPENSE	5,885,499	4,748,057	-	-	6,445	-	44,680	-	**10,684,682**
2014 BUDGETED EXPENSE	6,305,532	5,411,833	-	-	10,000	-	-	-	**11,727,365**
2013 ACTUAL EXPENSE	6,360,246	5,267,571	-	-	7,902	-	-	-	**11,635,719**

CANINE CARE AND CONTROL

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	1,756,000	77,400	-	-	98,200	-	207,100	**2,138,700**
2014 ACTUAL REVENUE	-	1,806,327	75,072	-	-	109,956	-	50,910	**2,042,265**
2014 ESTIMATED REVENUE	-	1,891,400	74,600	-	-	66,700	-	-	**2,032,700**
2013 ACTUAL REVENUE	-	1,645,627	76,422	-	-	87,699	-	1,447	**1,811,195**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	1,694,124	136,480	-	225,100	61,195	10,300	11,500	-	**2,138,699**
2014 ACTUAL EXPENSE	1,636,961	111,174	-	253,219	88,430	7,666	7,431	-	**2,104,880**
2014 BUDGETED EXPENSE	1,701,330	106,900	-	283,500	110,300	9,000	13,500	-	**2,224,530**
2013 ACTUAL EXPENSE	1,603,018	146,217	-	257,567	100,182	7,862	41,738	-	**2,156,584**

HOTEL LODGING TAX

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	5,250,000	-	-	-	-	-	-	-	**5,250,000**
2014 ACTUAL REVENUE	5,305,568	-	-	-	-	7	-	-	**5,305,575**
2014 ESTIMATED REVENUE	5,100,000	-	-	-	-	-	-	-	**5,100,000**
2013 ACTUAL REVENUE	5,043,282	-	-	-	-	-	-	-	**5,043,282**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	81,917	5,162,558	-	1,725	3,800	-	-	-	**5,250,000**
2014 ACTUAL EXPENSE	80,679	4,949,264	-	1,232	1,281	-	1,973	-	**5,034,429**
2014 BUDGETED EXPENSE	74,145	5,019,170	-	1,300	3,885	-	1,500	-	**5,100,000**
2013 ACTUAL EXPENSE	73,010	5,227,865	-	1,201	950	-	-	-	**5,303,025**

ZOO OPERATING

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	5,105,000	-	-	700,000	-	-	-	-	**5,805,000**
2014 ACTUAL REVENUE	5,113,038	-	-	707,597	-	-	-	-	**5,820,635**
2014 ESTIMATED REVENUE	5,120,000	-	-	700,000	-	-	-	-	**5,820,000**
2013 ACTUAL REVENUE	5,095,992	-	-	712,509	-	-	-	-	**5,808,501**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	5,805,000	-	-	-	-	-	-	**5,805,000**
2014 ACTUAL EXPENSE	-	5,816,246	-	-	-	-	-	-	**5,816,246**
2014 BUDGETED EXPENSE	-	5,820,000	-	-	-	-	-	-	**5,820,000**
2013 ACTUAL EXPENSE	-	5,815,793	-	-	-	-	-	-	**5,815,793**

SHERIFF POLICING CONTRACTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	3,923,902	-	-	-	-	**3,923,902**
2014 ACTUAL REVENUE	-	-	-	3,697,271	-	-	-	-	**3,697,271**
2014 ESTIMATED REVENUE	-	-	-	3,802,232	-	-	-	-	**3,802,232**
2013 ACTUAL REVENUE	-	-	-	3,827,403	-	-	-	-	**3,827,403**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	3,750,266	127,507	-	46,129	-	-	-	-	**3,923,902**
2014 ACTUAL EXPENSE	3,564,047	117,360	-	52,314	-	-	-	-	**3,733,721**
2014 BUDGETED EXPENSE	3,632,397	117,521	-	52,314	-	-	-	-	**3,802,232**
2013 ACTUAL EXPENSE	3,617,279	108,567	-	58,929	-	-	-	-	**3,784,775**

COUNTYWIDE COMMUNICATIONS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	840	-	1,500,000	-	-	**1,500,840**
2014 ACTUAL REVENUE	-	1,524,525	-	-	-	-	-	-	**1,524,525**
2014 ESTIMATED REVENUE	-	-	-	96,960	-	1,500,000	-	-	**1,596,960**
2013 ACTUAL REVENUE	-	55,200	-	-	-	1,500,000	6,260	-	**1,561,460**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	336,472	1,069,790	-	14,000	44,460	-	36,118	-	**1,500,840**
2014 ACTUAL EXPENSE	286,173	915,011	-	10,301	18,076	-	28,726	-	**1,258,287**
2014 BUDGETED EXPENSE	303,695	1,038,187	-	13,500	43,680	-	70,000	-	**1,469,062**
2013 ACTUAL EXPENSE	331,734	947,933	-	7,676	63,278	-	43,906	-	**1,394,527**

DELINQUENT TAX

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	1,635,000	-	-	-	300	320,000	-	**1,955,300**
2014 ACTUAL REVENUE	-	1,628,227	-	-	-	240	506,042	-	**2,134,509**
2014 ESTIMATED REVENUE	-	1,889,000	-	-	-	300	89,000	-	**1,978,300**
2013 ACTUAL REVENUE	-	1,768,022	-	-	-	360	485,848	-	**2,254,230**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	1,486,913	671,300	-	55,300	173,200	-	5,000	7,700	**2,399,413**
2014 ACTUAL EXPENSE	1,563,566	498,584	-	18,314	104,357	253	39,585	-	**2,224,657**
2014 BUDGETED EXPENSE	1,641,798	487,101	-	56,600	143,200	15,250	32,700	-	**2,376,649**
2013 ACTUAL EXPENSE	1,684,077	681,035	-	15,669	89,828	13,002	16,566	-	**2,500,176**

BOARD OF DEVELOPMENTAL DISABILITIES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	35,415,701	2,000,000	-	22,640,148	-	-	226,449	-	**60,282,298**
2014 ACTUAL REVENUE	35,340,540	2,505,044	-	24,368,305	-	13,039	150,722	-	**62,377,650**
2014 ESTIMATED REVENUE	35,898,011	3,120,000	-	41,995,206	-	1,200,000	145,607	-	**82,358,824**
2013 ACTUAL REVENUE	26,196,202	2,977,911	-	39,866,799	265	71,620	204,234	-	**69,317,031**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	34,677,001	4,758,473	-	693,316	4,337,498	18,423,355	851,764	-	**63,741,407**
2014 ACTUAL EXPENSE	32,615,587	4,063,082	-	626,322	3,733,030	17,666,173	462,713	-	**59,166,906**
2014 BUDGETED EXPENSE	34,510,339	22,560,153	-	981,916	4,490,683	18,677,788	765,248	-	**81,986,127**
2013 ACTUAL EXPENSE	34,519,644	20,752,613	-	682,850	3,557,081	16,448,437	589,837	-	**76,550,462**

COMMUNITY BDD (RESIDENTIAL)

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	18,399,280	-	-	-	-	**18,399,280**
2014 ACTUAL REVENUE	-	-	-	17,651,563	-	-	-	-	**17,651,563**
2014 ESTIMATED REVENUE	-	-	-	17,651,563	-	-	-	-	**17,651,563**
2013 ACTUAL REVENUE	-	-	-	16,425,700	-	-	-	-	**16,425,700**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	18,399,280	-	-	-	-	-	-	**18,399,280**
2014 ACTUAL EXPENSE	-	16,930,467	-	-	-	-	-	-	**16,930,467**
2014 BUDGETED EXPENSE	-	17,651,563	-	-	-	-	-	-	**17,651,563**
2013 ACTUAL EXPENSE	-	16,582,945	-	-	-	-	-	-	**16,582,945**

SENIOR SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	3,770,000	-	-	300,000	-	-	-	-	**4,070,000**
2014 ACTUAL REVENUE	2,706,963	-	-	502,727	-	-	-	-	**3,209,690**
2014 ESTIMATED REVENUE	2,772,000	-	-	300,000	-	-	-	-	**3,072,000**
2013 ACTUAL REVENUE	2,697,644	-	-	505,276	-	-	-	-	**3,202,921**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	4,070,000	-	-	-	-	-	-	**4,070,000**
2014 ACTUAL EXPENSE	-	3,251,867	-	-	-	-	-	-	**3,251,867**
2014 BUDGETED EXPENSE	-	3,072,000	-	-	-	-	-	-	**3,072,000**
2013 ACTUAL EXPENSE	-	3,272,376	-	-	-	-	-	-	**3,272,376**

BUILDING REGULATIONS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	925,000	-	-	-	-	-	-	**925,000**
2014 ACTUAL REVENUE	-	984,491	-	-	-	-	-	-	**984,491**
2014 ESTIMATED REVENUE	-	850,000	-	-	-	-	-	-	**850,000**
2013 ACTUAL REVENUE	-	910,453	-	-	-	-	-	-	**910,453**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	627,124	264,850	-	36,250	84,640	500	1,000	-	**1,014,364**
2014 ACTUAL EXPENSE	591,680	225,745	-	27,379	17,936	-	875	-	**863,614**
2014 BUDGETED EXPENSE	567,262	253,750	-	31,150	65,600	500	1,000	-	**919,262**
2013 ACTUAL EXPENSE	530,800	220,204	-	23,080	18,648	821	375	-	**793,927**

CERTIFICATE OF TITLE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	3,000,100	-	-	-	-	3,000	-	**3,003,100**
2014 ACTUAL REVENUE	-	2,793,480	-	-	-	-	1,560	231	**2,795,271**
2014 ESTIMATED REVENUE	-	2,625,900	-	-	-	-	3,300	-	**2,629,200**
2013 ACTUAL REVENUE	-	2,606,353	-	-	-	-	2,162	366	**2,608,881**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	1,742,056	48,050	-	79,900	136,350	150,000	9,750	-	**2,166,106**
2014 ACTUAL EXPENSE	1,613,603	71,955	-	43,756	125,252	70	1,691	-	**1,856,326**
2014 BUDGETED EXPENSE	1,697,512	53,000	-	77,900	134,150	150,000	9,750	-	**2,122,312**
2013 ACTUAL EXPENSE	1,693,667	44,747	-	62,626	153,497	-	6,082	-	**1,960,619**

FAMILY AND CHILDREN FIRST COUNCIL

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	3,734,119	-	22,287	-	1,500	**3,757,906**
2014 ACTUAL REVENUE	-	-	-	2,461,197	-	4,318	45,000	110,000	**2,620,515**
2014 ESTIMATED REVENUE	-	-	-	2,427,420	-	12,500	-	1,500	**2,441,420**
2013 ACTUAL REVENUE	-	-	-	2,646,901	-	837	-	6,193	**2,653,931**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	1,280,947	2,319,413	-	31,327	94,260	-	5,000	-	**3,730,947**
2014 ACTUAL EXPENSE	865,265	1,896,080	-	43,664	51,409	-	40,364	-	**2,896,782**
2014 BUDGETED EXPENSE	700,060	1,553,002	-	21,350	41,194	-	5,300	-	**2,320,906**
2013 ACTUAL EXPENSE	656,181	1,861,277	-	14,259	19,866	-	2,813	-	**2,554,396**

WORKFORCE DEVELOPMENT AGENCY

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	4,627,998	-	-	-	-	**4,627,998**
2014 ACTUAL REVENUE	-	1,278	-	4,026,136	-	-	160,103	375	**4,187,891**
2014 ESTIMATED REVENUE	-	-	-	4,289,888	-	-	-	-	**4,289,888**
2013 ACTUAL REVENUE	-	-	-	4,888,337	-	-	-	15,000	**4,903,337**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	1,165,788	702,975	-	22,000	2,727,235	5,000	5,000	-	**4,627,998**
2014 ACTUAL EXPENSE	976,562	1,440,757	-	7,132	1,893,193	-	2,238	-	**4,319,882**
2014 BUDGETED EXPENSE	962,275	1,529,977	-	25,000	1,760,636	5,000	7,000	-	**4,289,888**
2013 ACTUAL EXPENSE	951,275	3,021,652	-	6,682	906,574	-	1,226	-	**4,887,409**

ALL SPECIAL REVENUE FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	90,060,679	37,667,087	127,400	124,722,992	40,000	1,791,744	1,357,489	12,770,280	**268,537,671**
2014 ACTUAL REVENUE	88,179,232	39,756,320	182,187	127,290,721	46,820	412,116	1,698,610	12,158,619	**269,724,624**
2014 ESTIMATED REVENUE	89,286,075	37,942,627	124,600	135,186,131	10,000	2,905,654	1,173,407	11,852,175	**278,480,669**
2013 ACTUAL REVENUE	73,811,007	37,172,428	171,103	130,648,703	34,430	1,990,444	1,606,472	11,937,164	**257,371,751**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	116,304,657	105,400,865	-	4,573,700	28,763,818	18,819,388	3,660,014	7,700	**277,530,142**
2014 ACTUAL EXPENSE	107,250,485	102,925,518	-	4,163,802	24,416,438	19,692,617	3,278,693	-	**261,727,553**
2014 BUDGETED EXPENSE	109,552,392	121,495,233	-	4,865,386	23,811,735	19,758,607	3,465,949	-	**282,949,302**
2013 ACTUAL EXPENSE	108,439,421	112,992,513	-	3,645,530	20,669,121	17,015,078	3,446,263	329,199	**266,537,126**

2015 BUDGET

LUCAS COUNTY

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
2015 ESTIMATED REVENUE	-	-	-	-	-	11,761,834	-	-	**11,761,834**
2014 ACTUAL REVENUE	-	2,936,053	-	-	-	3,464,234	-	3,442,184	**9,842,472**
2014 ESTIMATED REVENUE	-	-	-	-	-	9,800,000	-	-	**9,800,000**
2013 ACTUAL REVENUE	-	2,219,080	-	500,000	-	4,222,578	-	3,203,344	**10,145,002**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	-	-	-	-	-	-	11,761,834	**11,761,834**
2014 ACTUAL EXPENSE	-	59,610	-	-	-	698,988	-	9,748,257	**10,506,855**
2014 BUDGETED EXPENSE	-	-	-	-	-	-	-	9,800,000	**9,800,000**
2013 ACTUAL EXPENSE	-	6,700	-	-	-	-	-	9,832,448	**9,839,148**

WATER CAPITAL IMPROVEMENT AND DEBT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	940,000	-	-	-	20,000	-	-	**960,000**
2014 ACTUAL REVENUE	-	1,134,569	-	6,743	-	-	-	-	**1,141,311**
2014 ESTIMATED REVENUE	-	935,000	5,000	20,000	-	-	-	-	**960,000**
2013 ACTUAL REVENUE	-	1,039,007	-	47,310	-	-	-	-	**1,086,317**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	330,000	-	-	-	1,000	-	635,000	**966,000**
2014 ACTUAL EXPENSE	-	141,891	-	-	-	-	-	547,034	**688,925**
2014 BUDGETED EXPENSE	-	310,000	-	-	-	1,000	-	649,000	**960,000**
2013 ACTUAL EXPENSE	-	684,905	-	-	-	-	-	559,177	**1,244,081**

WASTEWATER CAPITAL IMPROVEMENT AND DEBT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	2,008,000	-	-	-	-	-	-	**2,008,000**
2014 ACTUAL REVENUE	-	2,354,073	-	-	-	-	-	-	**2,354,073**
2014 ESTIMATED REVENUE	-	2,390,000	-	10,000	-	-	-	-	**2,400,000**
2013 ACTUAL REVENUE	-	2,812,668	-	-	-	-	-	-	**2,812,668**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	300,000	-	-	-	5,000	-	1,703,000	**2,008,000**
2014 ACTUAL EXPENSE	-	301,295	-	-	-	-	-	2,077,677	**2,378,972**
2014 BUDGETED EXPENSE	-	300,000	-	-	5,000	-	-	2,079,000	**2,384,000**
2013 ACTUAL EXPENSE	-	46,687	-	-	-	-	-	2,173,451	**2,220,138**

SEWER CAPITAL IMPROVEMENT AND DEBT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	726,000	-	96,000	-	-	-	-	**822,000**
2014 ACTUAL REVENUE	-	1,080,506	-	-	-	-	2,732	-	**1,083,237**
2014 ESTIMATED REVENUE	-	780,000	-	96,000	-	-	-	-	**876,000**
2013 ACTUAL REVENUE	-	852,410	-	337,525	-	-	-	-	**1,189,935**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	481,000	-	-	-	1,000	-	340,000	**822,000**
2014 ACTUAL EXPENSE	-	339,857	-	-	-	-	-	208,461	**548,318**
2014 BUDGETED EXPENSE	-	234,000	-	-	200,000	1,000	-	441,000	**876,000**
2013 ACTUAL EXPENSE	-	1,094,749	-	-	-	-	-	377,802	**1,472,551**

ALL DEBT SERVICE FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	3,674,000	-	96,000	-	11,781,834	-	-	**15,551,834**
2014 ACTUAL REVENUE	-	7,505,201	-	6,743	-	3,464,234	2,732	3,442,184	**14,421,094**
2014 ESTIMATED REVENUE	-	4,105,000	5,000	126,000	-	9,800,000	-	-	**14,036,000**
2013 ACTUAL REVENUE	-	6,923,165	-	884,835	-	4,222,578	-	3,203,344	**15,233,922**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	1,111,000	-	-	-	7,000	-	14,439,834	**15,557,834**
2014 ACTUAL EXPENSE	-	842,653	-	-	-	698,988	-	12,581,428	**14,123,070**
2014 BUDGETED EXPENSE	-	844,000	-	-	205,000	2,000	-	12,969,000	**14,020,000**
2013 ACTUAL EXPENSE	-	1,833,041	-	-	-	-	-	12,942,878	**14,775,918**

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
2015 ESTIMATED REVENUE	-	-	-	-	-	16,056,000	-	-	**16,056,000**
2014 ACTUAL REVENUE	-	108,036	-	16,996,473	-	69,815	-	3,382,399	**20,556,723**
2014 ESTIMATED REVENUE	-	-	-	-	-	15,941,000	-	-	**15,941,000**
2013 ACTUAL REVENUE	-	60,465	-	16,331,442	-	62,697	-	4,162,353	**20,616,956**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	-	-	-	-	-	16,056,000	-	**16,056,000**
2014 ACTUAL EXPENSE	643,100	13,458,907	-	81	109	6,954	-	4,257,411	**18,366,563**
2014 BUDGETED EXPENSE	-	-	-	-	-	-	11,441,000	-	**11,441,000**
2013 ACTUAL EXPENSE	727,765	17,481,605	-	-	894	12,865	-	4,691,169	**22,914,297**

STORM WATER PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	1,200,000	-	-	-	-	-	-	-	**1,200,000**
2014 ACTUAL REVENUE	1,200,000	-	-	-	-	-	-	-	**1,200,000**
2014 ESTIMATED REVENUE	1,100,000	-	-	-	-	-	-	-	**1,100,000**
2013 ACTUAL REVENUE	-	850,000	-	-	-	-	-	-	**850,000**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	-	-	-	-	-	1,200,000	-	**1,200,000**
2014 ACTUAL EXPENSE	-	950,304	-	-	-	-	-	-	**950,304**
2014 BUDGETED EXPENSE	-	-	-	-	-	-	1,625,000	-	**1,625,000**
2013 ACTUAL EXPENSE	-	-	-	-	-	-	-	-	**-**

CAPITAL PROJECTS FUND

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	-	-	$20,000,000	-	-	**20,000,000**
2014 ACTUAL REVENUE	-	205,127	-	205,659	-	523,085	250,000	22,014,518	**23,198,389**
2014 ESTIMATED REVENUE	-	-	-	-	-	22,500,000	-	-	**22,500,000**
2013 ACTUAL REVENUE	-	194,012	-	66,867	-	908,038	-	23,133,574	**24,302,491**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	-	-	-	-	$0	20,000,000	-	**20,000,000**
2014 ACTUAL EXPENSE	138,719	1,696,103	-	5,847	60,706	107	1,506,346	20,664,600	**24,072,429**
2014 BUDGETED EXPENSE	-	-	-	-	-	-	22,500,000	-	**22,500,000**
2013 ACTUAL EXPENSE	148,579	2,255,196	-	8	124,818	97	266,375	21,950,844	**24,745,916**

ZOO CAPITAL PROJECTS FUND

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	6,825,000	-	-	-	-	-	-	-	**6,825,000**
2014 ACTUAL REVENUE	6,015,087	-	-	832,467	-	-	-	-	**6,847,554**
2014 ESTIMATED REVENUE	6,845,000	-	-	-	-	-	-	-	**6,845,000**
2013 ACTUAL REVENUE	5,994,868	-	-	838,035	-	-	-	-	**6,832,903**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	-	-	-	-	-	6,825,000	-	**6,825,000**
2014 ACTUAL EXPENSE	-	6,842,622	-	-	-	-	-	-	**6,842,622**
2014 BUDGETED EXPENSE	-	-	-	-	-	-	6,845,000	-	**6,845,000**
2013 ACTUAL EXPENSE	-	6,831,723	-	-	-	-	-	-	**6,831,723**

WATER LINE PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	-	-	2,500,000	-	-	**2,500,000**
2014 ACTUAL REVENUE	-	68,954	-	695,449	-	-	-	971,916	**1,736,319**
2014 ESTIMATED REVENUE	-	-	-	-	-	3,000,000	-	-	**3,000,000**
2013 ACTUAL REVENUE	-	1,733	-	557,747	-	-	-	1,182,241	**1,741,721**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	-	-	-	-	-	2,000,000	-	**2,000,000**
2014 ACTUAL EXPENSE	-	307,791	-	-	611	-	-	1,187,823	**1,496,225**
2014 BUDGETED EXPENSE	-	-	-	-	-	-	2,187,823	-	**2,187,823**
2013 ACTUAL EXPENSE	-	1,006,583	-	-	2,900	-	-	824,562	**1,834,046**

WASTEWATER PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	-	-	1,500,000	-	-	**1,500,000**
2014 ACTUAL REVENUE	-	-	-	-	-	-	250,000	144,635	**394,635**
2014 ESTIMATED REVENUE	-	-	-	-	-	492,000	-	-	**492,000**
2013 ACTUAL REVENUE	-	-	-	-	-	-	-	-	**-**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	-	-	-	-	-	1,500,000	-	**1,500,000**
2014 ACTUAL EXPENSE	-	271,147	-	-	625	-	-	-	**271,772**
2014 BUDGETED EXPENSE	-	-	-	-	-	-	492,000	-	**492,000**
2013 ACTUAL EXPENSE	-	616	-	-	-	-	-	-	**616**

SEWER PROJECTS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	**2,000,000**
2014 ACTUAL REVENUE	-	69,442	-	188,380	-	-	-	330,408	**588,231**
2014 ESTIMATED REVENUE	-	-	-	-	-	1,723,148	-	-	**1,723,148**
2013 ACTUAL REVENUE	-	12,254	-	535,335	-	-	-	320,484	**868,073**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	-	-	-	-	-	2,000,000	-	**2,000,000**
2014 ACTUAL EXPENSE	-	304,862	-	-	2,823	-	-	223,147	**530,832**
2014 BUDGETED EXPENSE	-	-	-	-	-	-	1,723,148	-	**1,723,148**
2013 ACTUAL EXPENSE	-	627,052	-	-	-	-	-	220,788	**847,840**

ALL CAPITAL PROJECT FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	8,025,000	-	-	-	-	42,056,000	-	-	**50,081,000**
2014 ACTUAL REVENUE	7,215,087	451,559	-	18,918,428	-	592,900	500,000	26,843,877	**54,521,851**
2014 ESTIMATED REVENUE	7,945,000	-	-	-	-	43,656,148	-	-	**51,601,148**
2013 ACTUAL REVENUE	5,994,868	1,118,463	-	18,329,426	-	970,734	-	28,798,653	**55,212,144**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	-	-	-	-	-	49,581,000	-	**49,581,000**
2014 ACTUAL EXPENSE	781,820	23,831,736	-	5,929	64,873	7,062	1,506,346	26,332,981	**52,530,747**
2014 BUDGETED EXPENSE	-	-	-	-	-	-	46,813,971	-	**46,813,971**
2013 ACTUAL EXPENSE	876,344	28,202,775	-	8	128,612	12,962	266,375	27,687,363	**57,174,439**

2015 BUDGET

LUCAS COUNTY

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
2015 ESTIMATED REVENUE	-	2,680,044	-	9,738,453	-	-	-	-	**12,418,497**
2014 ACTUAL REVENUE	-	2,374,872	720,887	8,640,840	-	-	-	-	**11,736,599**
2014 ESTIMATED REVENUE	-	2,716,840	-	9,455,773	-	-	-	-	**12,172,613**
2013 ACTUAL REVENUE	-	2,320,516	-	9,202,453	-	-	-	6,576	**11,529,546**

Expense Year	Personal Services	Charges for Services	Fines & Forfeits	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	796,037	10,333,453	-	266,500	971,500	51,000	85,000	101,000	**12,604,490**
2014 ACTUAL EXPENSE	673,393	9,752,638	-	164,290	636,544	740	-	100,913	**11,328,519**
2014 BUDGETED EXPENSE	712,327	10,180,773	-	9,000	584,500	50,000	75,000	100,914	**11,712,514**
2013 ACTUAL EXPENSE	695,074	9,405,314	-	207,127	217,740	875	82,766	100,913	**10,709,809**

SANITARY ENGINEER

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	4,796,000	-	55,000	-	1,000	-	-	**4,852,000**
2014 ACTUAL REVENUE	-	4,861,696	-	60,109	-	110	-	1,087	**4,923,002**
2014 ESTIMATED REVENUE	-	4,750,100	-	65,000	-	6,700	-	200	**4,822,000**
2013 ACTUAL REVENUE	-	4,841,313	-	90,050	-	14,991	-	1,880	**4,948,234**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	3,678,000	265,000	-	436,000	412,000	3,000	15,000	143,000	**4,952,000**
2014 ACTUAL EXPENSE	3,405,919	447,435	-	359,686	518,810	1,399	27,708	142,223	**4,903,179**
2014 BUDGETED EXPENSE	3,358,000	395,000	-	449,000	447,000	3,000	25,000	145,000	**4,822,000**
2013 ACTUAL EXPENSE	3,288,151	975,313	-	377,701	261,088	1,783	17,704	142,223	**5,063,963**

WASTEWATER TREATMENT

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern- mental	Investment Income	Misc Revenue	Reim- bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	3,442,000	-	-	-	25,000	-	-	**3,467,000**
2014 ACTUAL REVENUE	-	3,809,273	-	-	-	28,774	-	1,563	**3,839,610**
2014 ESTIMATED REVENUE	-	3,396,880	-	-	-	16,800	-	-	**3,413,680**
2013 ACTUAL REVENUE	-	3,372,785	-	-	-	4,232	-	2,924	**3,379,940**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	1,855,500	437,000	-	423,000	794,000	3,000	5,000	-	**3,517,500**
2014 ACTUAL EXPENSE	1,593,108	367,164	-	345,911	767,179	2,782	23,693	-	**3,099,837**
2014 BUDGETED EXPENSE	1,619,909	384,000	-	570,000	829,000	-	10,000	-	**3,412,909**
2013 ACTUAL EXPENSE	1,557,451	408,614	-	411,575	739,618	2,849	12,891	-	**3,132,999**

ALL ENTERPRISE FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	10,918,044	-	9,793,453	-	26,000	-	-	**20,737,497**
2014 ACTUAL REVENUE	-	11,045,840	720,887	8,700,949	-	28,884	-	2,650	**20,499,210**
2014 ESTIMATED REVENUE	-	10,863,820	-	9,520,773	-	23,500	-	200	**20,408,293**
2013 ACTUAL REVENUE	-	10,534,614	-	9,292,504	-	19,223	-	11,380	**19,857,720**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	6,329,537	11,035,453	-	1,125,500	2,177,500	57,000	105,000	244,000	**21,073,990**
2014 ACTUAL EXPENSE	5,672,421	10,567,237	-	869,887	1,922,532	4,921	51,400	243,136	**19,331,535**
2014 BUDGETED EXPENSE	5,690,236	10,959,773	-	1,028,000	1,860,500	53,000	110,000	245,914	**19,947,423**
2013 ACTUAL EXPENSE	5,540,676	10,789,240	-	996,403	1,218,447	5,507	113,362	243,136	**18,906,771**

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
2015 ESTIMATED REVENUE	-	388,820	-	-	-	-	-	-	**388,820**
2014 ACTUAL REVENUE	-	412,405	-	-	-	-	-	-	**412,405**
2014 ESTIMATED REVENUE	-	435,500	-	-	-	-	-	-	**435,500**
2013 ACTUAL REVENUE	-	422,425	-	-	-	-	-	-	**422,425**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	30,856	21,272	-	392,400	825	-	-	-	**445,353**
2014 ACTUAL EXPENSE	27,577	22,521	-	417,621	793	-	-	-	**468,512**
2014 BUDGETED EXPENSE	27,324	33,750	-	370,000	1,056	-	-	-	**432,130**
2013 ACTUAL EXPENSE	33,157	36,460	-	371,439	1,035	-	-	-	**442,091**

VEHICLE MAINTENANCE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	546,274	-	100	-	15	-	96,071	**642,460**
2014 ACTUAL REVENUE	-	565,122	-	50	-	10	40,000	693	**605,874**
2014 ESTIMATED REVENUE	-	578,193	-	-	-	120	-	62,000	**640,313**
2013 ACTUAL REVENUE	-	571,328	-	50	-	35	3,494	62,000	**636,907**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	239,766	7,750	-	374,893	12,150	650	9,250	-	**644,459**
2014 ACTUAL EXPENSE	230,778	4,800	-	342,408	6,657	635	4,001	-	**589,279**
2014 BUDGETED EXPENSE	212,965	7,000	-	392,177	9,150	650	5,000	-	**626,942**
2013 ACTUAL EXPENSE	216,605	20,145	-	351,681	6,225	600	5,288	-	**600,544**

TELECOMMUNICATION SERVICES

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	945,600	-	-	-	-	-	-	**945,600**
2014 ACTUAL REVENUE	-	1,070,180	-	-	-	-	-	37	**1,070,217**
2014 ESTIMATED REVENUE	-	1,200,000	-	-	-	-	-	-	**1,200,000**
2013 ACTUAL REVENUE	-	1,182,550	-	-	-	-	-	-	**1,182,550**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	93,527	43,020	-	100	522,900	-	36,200	-	**695,747**
2014 ACTUAL EXPENSE	82,945	67,685	-	-	698,618	-	38,666	-	**887,915**
2014 BUDGETED EXPENSE	85,453	191,000	-	1,000	771,280	1,000	35,000	-	**1,084,733**
2013 ACTUAL EXPENSE	122,670	162,390	-	97	624,901	-	33,004	-	**943,061**

SELF-FUNDED HEALTH INSURANCE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	27,788,475	-	-	60,000	-	-	50,000	**27,898,475**
2014 ACTUAL REVENUE	-	26,481,936	-	-	57,173	-	-	109,266	**26,648,375**
2014 ESTIMATED REVENUE	-	25,756,342	-	240,000	60,000	-	-	50,000	**26,106,342**
2013 ACTUAL REVENUE	-	28,882,771	-	-	56,440	-	-	152,625	**29,091,836**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	309,818	2,521,125	-	15,300	24,117,870	1,000	20,000	-	**26,985,113**
2014 ACTUAL EXPENSE	291,030	1,976,245	-	13,902	24,440,746	-	5,250	-	**26,727,174**
2014 BUDGETED EXPENSE	297,128	2,684,847	-	10,300	24,536,028	1,000	15,000	-	**27,544,303**
2013 ACTUAL EXPENSE	311,214	1,942,119	-	10,093	26,388,855	-	76	-	**28,652,359**

SELF-FUNDED DENTAL INSURANCE

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	2,637,295	-	-	-	-	-	-	**2,637,295**
2014 ACTUAL REVENUE	-	2,303,342	-	-	-	-	-	-	**2,303,342**
2014 ESTIMATED REVENUE	-	2,036,403	-	-	-	-	-	-	**2,036,403**
2013 ACTUAL REVENUE	-	2,299,905	-	-	-	-	-	-	**2,299,905**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	78,300	-	-	2,169,000	-	-	-	**2,247,300**
2014 ACTUAL EXPENSE	-	83,703	-	-	2,973,840	-	-	-	**3,057,543**
2014 BUDGETED EXPENSE	-	74,210	-	-	2,310,000	-	-	-	**2,384,210**
2013 ACTUAL EXPENSE	-	73,277	-	-	2,959,924	-	-	-	**3,033,201**

RISK RETENTION INSURANCE

2014 ESTIMATED REVENUE	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	**2,000,000**
2014 ACTUAL REVENUE	-	-	-	-	-	1,966,354	-	-	**1,966,354**
2014 ESTIMATED REVENUE	-	-	-	-	-	2,000,000	-	-	**2,000,000**
2013 ACTUAL REVENUE	-	(1,891)	-	-	-	1,963,397	-	-	**1,961,506**

Expense Year	Personal Services	Charges and Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	86,427	198,240	-	600	1,290,500	-	-	-	**1,575,767**
2014 ACTUAL EXPENSE	82,621	133,084	-	169	1,357,693	-	1,973	-	**1,575,540**
2014 BUDGETED EXPENSE	83,855	172,600	-	700	1,305,400	-	1,250	-	**1,563,805**
2013 ACTUAL EXPENSE	81,599	436,226	-	578	1,221,933	-	-	-	**1,740,336**

SELF-FUNDED WORKERS COMPENSATION

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	2,000,000	-	-	-	-	-	-	**2,000,000**
2014 ACTUAL REVENUE	-	2,230,063	-	328,262	-	-	-	32,045	**2,590,370**
2014 ESTIMATED REVENUE	-	2,950,000	-	-	-	-	-	-	**2,950,000**
2013 ACTUAL REVENUE	-	1,981,237	-	-	-	-	-	997,811	**2,979,049**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	78,026	63,250	-	725	2,909,880	-	-	-	**3,051,881**
2014 ACTUAL EXPENSE	73,885	54,589	-	9	2,288,027	-	1,973	-	**2,418,483**
2014 BUDGETED EXPENSE	72,797	61,500	250	725	2,930,130	-	1,250	-	**3,066,652**
2013 ACTUAL EXPENSE	73,766	57,129	-	90	2,826,275	-	-	-	**2,957,260**

SELF-FUNDED PRESCRIPTION DRUG

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	8,300,000	-	-	-	80,000	-	-	**8,380,000**
2014 ACTUAL REVENUE	-	7,249,852	-	-	-	179,408	-	9,506	**7,438,766**
2014 ESTIMATED REVENUE	-	7,205,512	-	-	-	200,000	-	-	**7,405,512**
2013 ACTUAL REVENUE	-	7,265,241	-	-	-	320,104	-	224	**7,585,570**

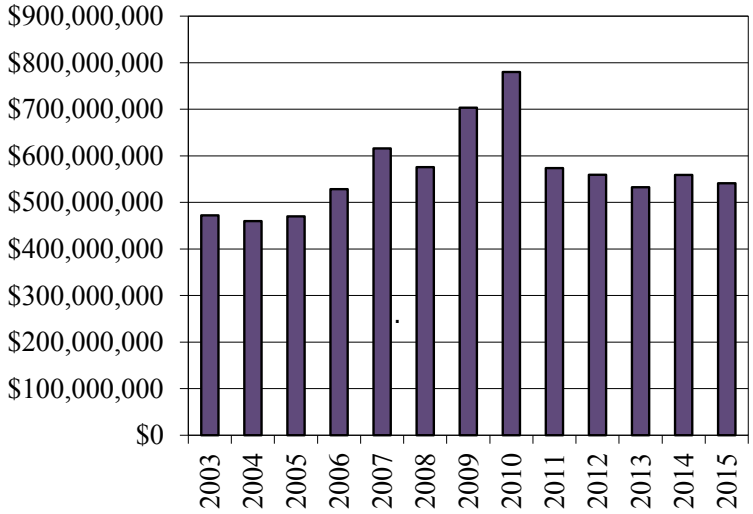
Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	-	80,000	-	-	8,275,571	-	-	-	**8,355,571**
2014 ACTUAL EXPENSE	-	53,336	-	-	9,169,042	-	-	-	**9,222,378**
2014 BUDGETED EXPENSE	-	101,000	-	-	7,650,000	-	-	-	**7,751,000**
2013 ACTUAL EXPENSE	-	64,370	-	-	8,674,914	-	-	-	**8,739,283**

ALL INTERNAL SERVICE FUNDS

Revenue Year	Taxes	Fees/ Licenses	Fines & Forfeits	Intergovern-mental	Investment Income	Misc Revenue	Reim-bursements	Non Operating	Grand Total
2015 ESTIMATED REVENUE	-	42,606,464	-	100	60,000	2,080,015	-	146,071	**44,892,650**
2014 ACTUAL REVENUE	-	40,312,901	-	328,312	57,173	2,145,772	40,000	151,546	**43,035,705**
2014 ESTIMATED REVENUE	-	40,161,950	-	240,000	60,000	2,200,120	-	112,000	**42,774,070**
2013 ACTUAL REVENUE	-	42,603,567	-	50	56,440	2,283,536	3,494	1,212,661	**46,159,748**

Expense Year	Personal Services	Charges for Services	Legal System	Materials & Supplies	Operating Expenses	Misc Expense	Capital Outlay	Non Operating (transfer/debt)	Grand Total
2015 BUDGETED EXPENSE	838,420	3,012,957	-	784,018	39,298,696	1,650	65,450	-	**44,001,191**
2014 ACTUAL EXPENSE	788,838	2,395,963	-	774,108	40,935,416	635	51,862	-	**44,946,822**
2014 BUDGETED EXPENSE	779,522	3,325,907	250	774,902	39,513,044	2,650	57,500	-	**44,453,775**
2013 ACTUAL EXPENSE	839,011	2,792,115	-	733,979	42,704,062	600	38,368	-	**47,108,134**

REVENUE TRENDS FOR 2003 THROUGH 2015



This graph represents Lucas County's actual total revenue for the years 2003 through 2014, and the estimated revenue for the year 2015.

YEAR	REVENUE TOTALS
2003	472,210,102
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	541,060,165

COUNTY-WIDE TAX LEVIES

Levy Description	Millage	2011 Certified Revenue Estimate*	2012 Certified Revenue Estimate*	2013 Certified Revenue Estimate*	2014 Certified Revenue Estimate*	2015 Certified Revenue Estimate*
Outside 10 M. Limit						
Board of Developmental Disabilities **	6.00	33,175,000	33,300,000	29,600,000	40,218,950	39,400,000
Children Services Board***	3.25	17,635,000	17,825,000	16,325,000	24,473,500	24,250,000
Mental Health and Recovery Services****	2.50	11,505,000	11,550,000	17,065,000	17,065,000	17,000,000
Lucas County (Zoo Capital Improvement)	1.00	7,600,000	7,670,000	6,845,000	6,845,000	6,825,000
Lucas County (Zoo Operating)	0.85	6,440,000	6,520,000	5,820,000	5,820,000	5,805,000
Imagination Station	0.17	1,310,000	1,312,000	1,160,000	1,160,000	1,160,000
Senior Services*****	0.60	3,455,000	3,475,000	3,070,000	3,072,000	4,070,000
911 Emergency Telephone	0.70	5,315,000	5,370,000	4,775,000	4,775,000	4,780,000
Subtotal:	**15.07**	**$86,435,000**	**$87,022,000**	**$84,660,000**	**$103,429,450**	**$103,290,000**
Inside 10 M. Limit						
County General Fund	2.00	15,405,000	15,445,000	13,600,000	13,650,000	13,655,000
Subtotal:	**2.00**	**$15,405,000**	**$15,445,000**	**$13,600,000**	**$13,650,000**	**$13,655,000**
Total All County Levies	**17.07**	**$101,840,000**	**$102,467,000**	**$98,260,000**	**$117,079,450**	**$116,945,000**

Notes

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

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

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

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

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

Personal Property tax replacement subsidies from the State of Ohio are recorded as intergovernmental revenue, as opposed to "taxes" and run through 2017.

Multi-Year Budget Projection

E. Multi-Year Budget Projection

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

LUCAS COUNTY GENERAL FUND
FIVE-YEAR FINANCIAL PROJECTION
2015 - 2019

Fund Type	2014 Actual	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
BEGINNING CASH BALANCE	***$26,228,891***	***$26,299,659***	***$15,819,876***	***$14,399,857***	***$13,494,845***	***$13,124,123***
REVENUES:						
TAXES						
SALES TAX	80,001,155	81,430,920	97,466,693	99,903,360	102,400,944	104,960,968
PROPERTY TAX	12,044,496	11,853,500	12,031,303	12,211,772	12,394,949	12,580,873
FEES/LICENSES	13,147,634	12,588,031	12,776,851	12,968,504	13,163,032	13,360,477
FINES AND FORFEITURES	254,476	247,700	251,416	255,187	259,015	262,900
INTERGOVERNMENTAL	21,017,859	15,459,553	15,691,446	15,926,818	16,165,720	16,408,206
INVESTMENT INCOME	1,348,266	1,509,500	1,532,143	1,555,125	1,578,452	1,602,128
MISCELLANEOUS REVENUE	595,376	385,300	391,080	396,946	402,900	408,943
OPERATING TRANSFER IN	25,575	8,000	8,120	8,242	8,365	8,491
TOTAL REVENUE	**128,434,837**	**123,482,504**	**140,149,051**	**143,225,953**	**146,373,376**	**149,592,986**
TOTAL AVAILABLE	**$154,663,729**	**$149,782,163**	**$155,968,926**	**$157,625,810**	**$159,868,221**	**$162,717,109**
EXPENDITURES:						
PERSONAL SERVICES						
SALARIES	58,157,598	60,603,288	61,815,354	63,051,661	64,312,694	65,598,948
FRINGE BENEFITS	22,089,727	25,153,661	25,387,248	25,625,507	25,868,531	26,116,416
CHARGES AND SERVICES	6,547,756	6,808,432	6,944,601	7,083,493	7,225,163	7,586,421
LEGAL SYSTEM	9,966,972	10,661,264	16,071,512	16,392,943	16,720,801	17,556,841
MATERIALS AND SUPPLIES	1,986,842	2,305,250	2,351,355	2,398,382	2,446,350	2,495,277
OPERATING EXPENSE	7,060,294	7,871,698	8,029,132	8,189,715	8,353,509	8,520,579
MISCELLANEOUS	1,353,546	2,366,010	2,413,330	2,461,597	2,510,829	2,561,045
CAPITAL OUTLAY AND EQUIPMENT	903,973	680,787	694,403	708,291	722,457	736,906
NON OPERATING	20,297,362	17,511,897	17,862,135	18,219,378	18,583,765	18,955,440
TOTAL EXPENSES	**128,364,070**	**133,962,287**	**141,569,070**	**144,130,965**	**146,744,098**	**150,127,873**
ESTIMATED ENDING CASH BALANCE	**$26,299,659**	**$15,819,876**	**$14,399,857**	**$13,494,845**	**$13,124,123**	**$12,589,236**

LUCAS COUNTY GENERAL FUND PROJECTION
Revenue and Expenditure Assumptions

Revenues

Sales Tax:
The projection for 2015 is a 1.8% increase over 2014 actual collections (at the time of budget passage the 2015 projection was based as 2.5% over the 2014 projected revenue). At this point, for 2016-2019, it is estimated that the sales tax will show a 2.5% increase.

Property Tax:
Property tax projections for 2015 is a decrease compared to the 2014 actual. The 2014 receipts for property taxes increased .5% compared to the 2013 taxes. General Fund property tax receipts are dependent upon property values, which undergo a periodic appraisal cycle:

- **Sexennial reappraisal** is a complete revaluation of real property done every six years. The total property valuation decreased approximately 11.4% during the 2012 sexennial, effective during the 2013 tax collection year. The 2018 sexennial will impact tax receipts in the year 2019.

- **Triennial reappraisal** updates the appraised value of all property to reflect current market values. The triennial reappraisal, which occurred in 2009, which impacted tax receipts in the year 2010. The 2015 Triennial update will impact tax receipts in 2016.

The following are the actuals/assumptions for property tax valuation increases/decreases through the year 2019:

				Impact of Sexennial Update				
	2012	2013	2014	2015	2016	2017	2018	2019
Property Valuation Growth	-1%	-11.4%	.5%	.6%	1.50%	.5%	.5%	2%

Local Government Funds:
Local Government Fund receipts for FY years 2016 through 2019 will depend on State Budget and new state funding formula (at this time we are projecting a modest 1.5% increase each year).

Intergovernmental Revenue:
Intergovernmental Revenue includes reimbursements from the state and federal government for certain county expenses such as indigent defense. Also included are reimbursements from other local governments for certain activities such as special elections. The county's reimbursement will depend on the State budget. At this time we are projecting a modest 1.5% increase each year. Included in this revenue category are contracts with other jurisdictions for public safety/jail services, which were impacted when the City of Toledo decided to change from criminally charging arrestees under municipal code to the Ohio Revised Code (decreasing our contracts with them).

Investment Income:
In 2014, investment income was approximately 20.1% less than in 2013. It is anticipated that the 2015 investment income will increase as compared to 2014 actual. The projection for 2016 through 2019 will assume a 1.5% 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 2016 through 2019 will assume a 1.5% growth.

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 2016 through 2019 assume a 1.5% growth.

Miscellaneous Revenue:
This category fluctuates often because it contains revenue sources that are not stable, such as fees associated with providing copies of public documents to individuals and other miscellaneous charges. Predictable revenue, such as vending machine commissions, comprises a small portion of this category. Overall, this revenue source will increase by 1.5% for 2016 through 2019.

Expenditures

Salaries:
The budgets for 2015 reflect an increase of 1.5% with a projection of a 2.0% increase for the years 2016 and 2019.

Fringe Benefits:
The budgets for 2015 reflect an increase of 15% for health insurance with estimates for premium costs increases to be 0% for 2016 through 2019 at this time. Increases will be based on health care actual expenditures vs. department chargebacks and will be evaluated each year.

Other Operating:
The projection for other operating is an increase of 2.0% for 2016 through 2019. Some items in this category include rent, utilities, Corrections Center of Northwest Ohio and mandated services, which will be budgeted at actual costs each year. In 2016, we expect our costs (Legal System) at the Corrections Center of Northwest Ohio to almost double. The City of Toledo has changed from charging people they arrest under the Toledo Municipal Code to Ohio Revised Code. This change means that Lucas County will now have to pay the costs for incarceration.

2015 BUDGET

LUCAS COUNTY

REVENUE ESTIMATES

Revenue estimates in Lucas County's 2015 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 2015 County revenues are detailed below, with the major focus on General Fund revenues.

REVENUE FORECAST PROCESS

1. Sales Tax: This revenue estimate is based on historical analysis and economic trends in the County. For detailed information on the Sales Tax see page E-8.

2. Property Tax: Revenue estimates for all levies and funds are made by the Auditor's Office. Under State law, real property is reappraised every six years at 35% of market value, and updated in the third year following each six-year reappraisal. There are two types of property tax millage in Ohio: "inside" millage and "outside" millage. "Inside" millage represents mills within the state's 10-mill limitation and may be revised without a popular vote. Any "inside" millage also benefits from annual increases in property valuations (inflationary market effects), since tax reduction factors are not applied to "inside" millage. "Outside" millage represents mills above the state's 10-mill limitation, and all such millage must receive voter approval. Tax reduction factors are applied to "outside" millage to eliminate the effect of inflationary increases on existing real property valuation and voted taxes. These reduction factors are calculated by the State of Ohio Department of Taxation to ensure that taxes collected from a voted levy do not exceed the amount collected in the levy's first year.

    a. For the 2.0 mill General Fund levy, which is "inside millage", the Auditor's Office multiplies 2.0 mills times the total County assessed valuation. Experience has shown that the collection rate for the General Fund is close to 100% of the above calculations, and the property tax revenue estimates for this fund are estimated at 97% by the Auditor's Office.

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

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

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

3. Investment Income: The Treasurer's Office reviews the County's investment portfolio and estimate 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 estimate that these funds will earn at least the rate offered by the State of Ohio's STAR investment program for local governments. The Treasurer's Office also reviews the average monthly balance history of the County treasury. For detailed information on Investment Income see page E-16.

4. Local Government Fund: The budget estimate for this revenue is provided by the Budget Commission. The Commission receives an estimate of the County Undivided Local Government Fund from the State of Ohio Department of Taxation, and estimates each local government's annual allocation based upon total funds available. For detailed information on the Local Government see page E-20.

5. Departmental Revenues: Each department estimates collections for the revenue it generates. These estimates are derived through an analysis of past collection trends, current economic conditions, and changes or proposed changes in local, state, or federal laws. OMB then reviews each of these estimates and, after discussion with the departments, may adjust the estimate when necessary. Major departmental revenues include fees for the Auditor, Recorder, Treasurer, and Clerk of Courts; fines and forfeitures for District and Municipal Courts; and the reimbursements for Assigned Counsel and Public Defender, which are received from the State.

SALES TAX

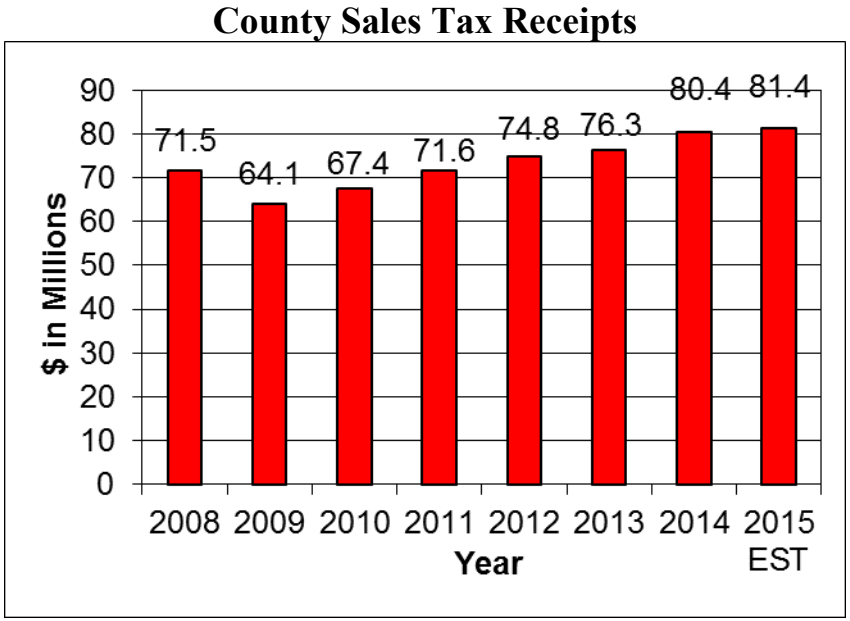
The state legislature has given all counties the permissive power to impose a maximum county sales tax of 1.5%, in addition to the currently collected 5.75% rate for the state. Lucas County has incrementally increased it permissive sales tax rate. January through March 2015 Lucas County will collect 1.25% in sales tax. Beginning in April Lucas County will increase its rate an additional 0.25%. 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.

The FY16-17 State of Ohio Biennial Budget proposes an increase in the tax base, which would result in an increase in the State Sales tax rate from 5.75% to 6.25%. This budget has expanded sales tax to lobbying, market research, public relations, management consulting, and debt collection services. As well, sales tax will be imposed on cable subscriptions, parking services and travel services. They predict with these changes State sales tax revenue will increase 15.6% over 2015 and 7.2% over 2016.

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 2015 sales tax estimate is $81,430,920, which was estimated at the time of the passage of the budget to be 2.5% over 2014 projections, but actually ended up being 1.8% over 2014 actual receipts. The 2014 actual sales tax revenue was $80,430,920. The following graph demonstrates the County's sales tax receipts since 2008.



PROPERTY TAX

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

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

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

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

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

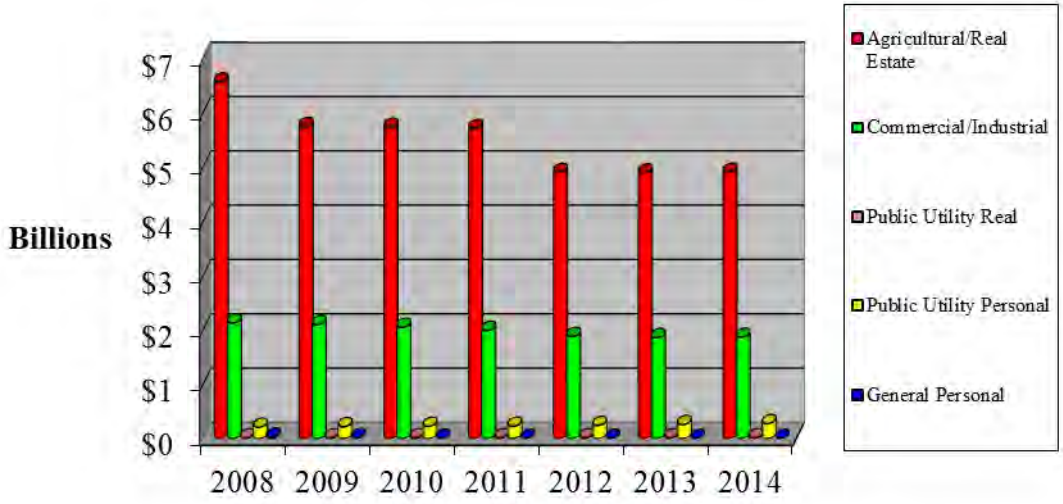
Property Type	Assessed Valuation	Tax Reduction Factors
1) Agricultural	35% of Market Value	Subject
2) Residential	35% of Market Value	Subject
3) Commercial	35% of Market Value	Subject
4) Industrial	35% of Market Value	Subject
5) Public Utility Real Property	35% of Market Value	Subject
6) Public Utility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

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

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

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

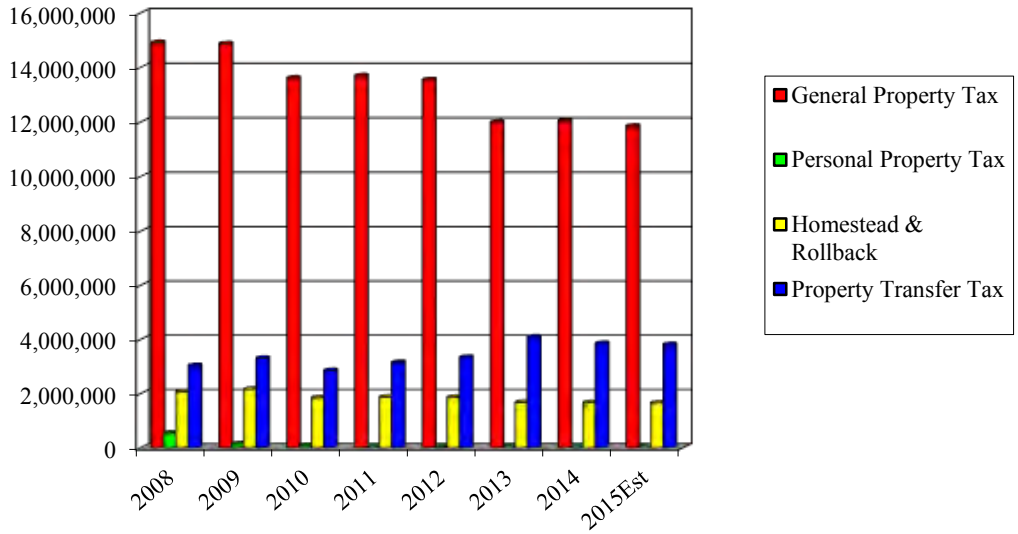
Property Valuations



	2008	2009	2010	2011	2012	2013	2014	2008-2014 Percent Change
Agricultural/Real Estate	6,562,532,330	5,739,765,260	5,726,573,490	5,705,432,000	4,896,533,070	4,885,552,630	4,900,579,230	-25.32%
Commercial/Industrial	2,123,771,150	2,095,040,315	2,046,868,164	1,989,810,000	1,876,833,570	1,857,160,770	1,865,350,110	-12.17%
Public Utility Real	8,554,730	10,993,780	11,471,600	12,547,720	12,719,680	12,150,460	12,795,650	49.57%
Public Utility Personal	206,265,870	215,568,350	221,492,520	225,867,030	239,174,250	254,952,510	271,302,350	31.53%
General Personal	25,942,257	12,237,890	0	0	0	0	0	-100.00%
TOTAL VALUATION	8,927,066,337	8,073,605,595	8,006,405,774	7,933,656,750	7,025,260,570	7,009,816,370	7,050,027,340	-21.03%
Increase over prev. yr.	-2.73%	-9.56%	-0.83%	-0.91%	-11.45%	-0.22%	0.57%	

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 triennial update in 2009, property valuations decreased 9.6%. The most recent sexennial reappraisal was conducted in 2012 and collected in 2013. In 2015, the general property revenue estimate is $11.8 million.

General Fund Property Tax Receipts



	2008	2009	2010	2011	2012	2013	2014	2015Est
General Property Tax	14,916,569	14,868,033	13,615,725	13,695,834	13,548,464	11,997,379	12,039,659	11,850,000
Personal Property Tax	544,756	144,443	83,688	8,133	17,289	1,818	2,000	2,000
Homestead & Rollback	2,059,150	2,160,576	1,846,232	1,870,925	1,862,324	1,675,338	1,664,023	1,650,000
Property Transfer/Conveyance Fee	3,036,786	3,307,375	2,853,354	3,152,153	3,340,177	4,095,463	3,854,937	3,813,000
TOTAL COLLECTIONS	$20,557,261	$20,480,427	$18,398,999	$18,727,045	$18,768,253	$17,769,998	$17,560,619	$17,315,000
Increase/decrease over previous year	-12.60%	-0.37%	-10.16%	1.78%	0.22%	-5.32%	-1.18%	-1.40%

Calculating the 2015 Property Tax Estimate

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

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

Agricultural/Residential		$ 4,900,579,230
Commercial/Industry		1,865,350,110
Public Utility Real		12,795,650
Public Utility Tangible		271,302,350
Tangible	+	0
		$ 7,050,027,340
Multiplied by 2.0 Mills	x	0.002
		$ 14,100,055
Multiplied by 97.06%	x	.9706
Revenue Estimate		$ 13,685,513

Below are the budgeted 2015 General Fund revenues for three separate objects of revenue. The utilization of historical trends on past collections for real property, personal property, and homestead rollback receipts along with the Revenue Estimate provided by the Auditor provide the basis for the annual property tax revenue estimate.

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

2015 BUDGET

LUCAS COUNTY

INVESTMENT INCOME

Lucas County has an established County Investment Advisory Committee consisting of the Treasurer, the three Commissioners, and the Clerk of Courts. 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 2015 General Fund investment income estimate is $1,509,500.

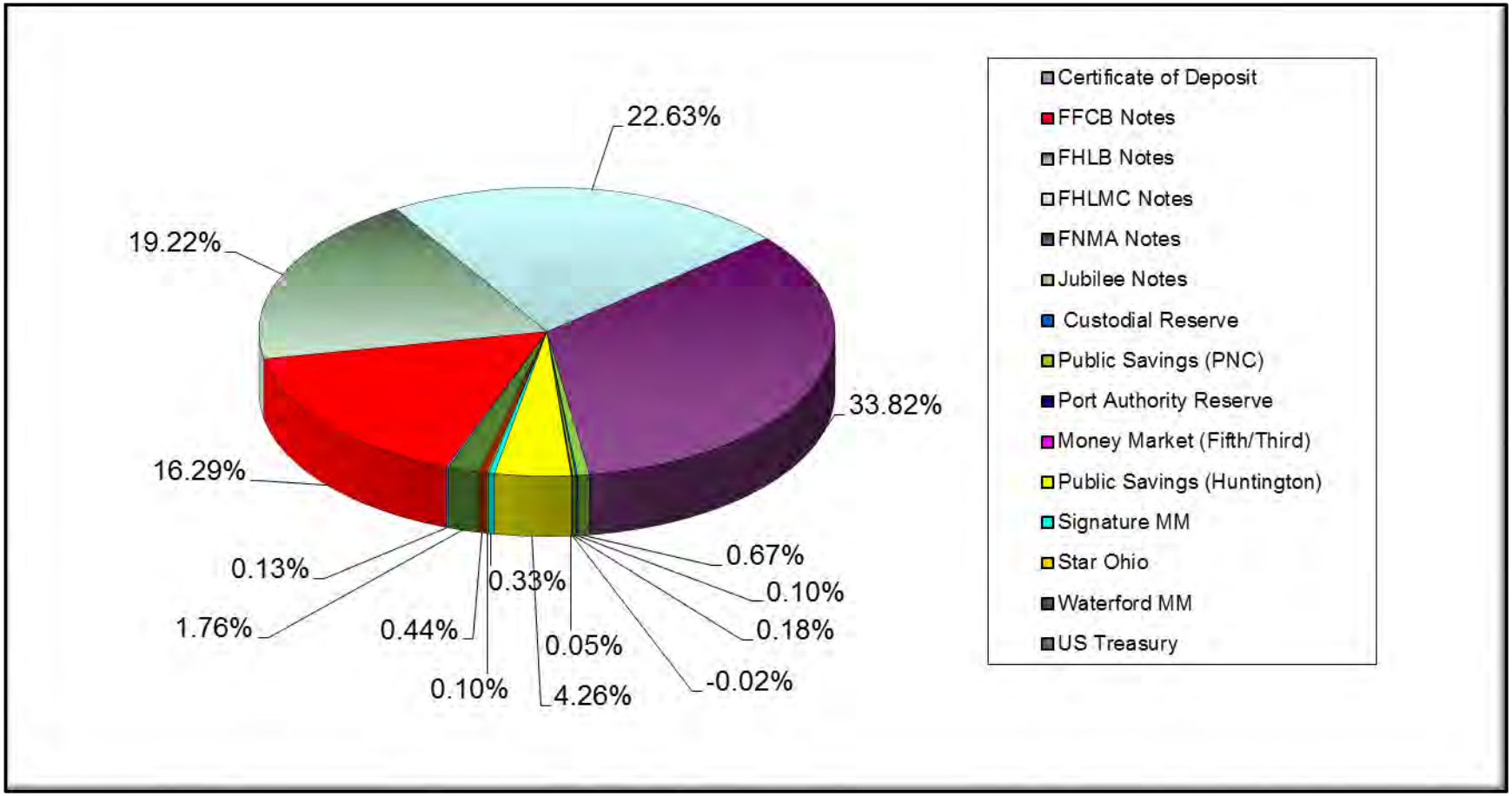
2015 BUDGET

LUCAS COUNTY

The specific investment instruments purchased by the Treasurer, the year-end cash value of each type and the 12/31/14 percentage of portfolio are set forth below.

LUCAS COUNTY INVESTMENT PORTFOLIO
AS OF 12/31/14

Portfolio	Cost 12/31/14	Percentage
Certificate of Deposit	285,497.04	0.18
FFCB Notes	36,721,093.48	27.1
FHLB Notes	43,304,950.00	7.72
FHLMC Notes	51,002,685.51	19.75
FNMA Notes	76,210,036.57	36.55
Jubilee Notes	1,500,000.00	0.7
Custodial Reserve	231,097.03	2.5
Public Savings (PNC)	400,000.00	2.58
Port Authority Reserve	-37,865.63	-0.01
Money Market (Fifth/Third)	122,600.00	0.06
Public Savings (Huntington)	9,605,000.00	0.99
Signature MM	750,000.00	0.35
Star Ohio	232,940.00	0.11
Waterford MM	1,000,000.00	0.47
US Treasury	3,963,437.50	0.94
TOTAL:	**225,291,471.50**	**100.0**


22.63%
19.22%
33.82%
16.29%
0.13%
0.67%
0.33%
0.10%
1.76%
0.44%
0.18%
0.05%
0.10%
4.26%
-0.02%
Certificate of Deposit
FFCB Notes
FHLB Notes
FHLMC Notes
FNMA Notes
Jubilee Notes
Custodial Reserve
Public Savings (PNC)
Port Authority Reserve
Money Market (Fifth/Third)
Public Savings (Huntington)
Signature MM
Star Ohio
Waterford MM
US Treasury

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 7/30-6/95	Effective 7/1/1995	Effective 1/1/2008	Effective 8/1/2011	Effective 7/1/2012	Effective 7/1/2013
State Corporate Franchise Tax	15.40%	4.50%	4.60%	4.20%	4.20%				
State Income Tax	3.50%	4.50%	4.60%	4.20%	4.20%				
State Public Utility Tax	----	4.50%	4.60%	4.20%	4.20%				
State Sales Tax	3.50%	4.50%	4.60%	4.20%	4.20%				
KWH					2.65%				
All General Fund Revenue Tax Collections						3.68%	75% of Fiscal 2011 levels	50% of Fiscal 2011 levels	1.69% (see explanation below)

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

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

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

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

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

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

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

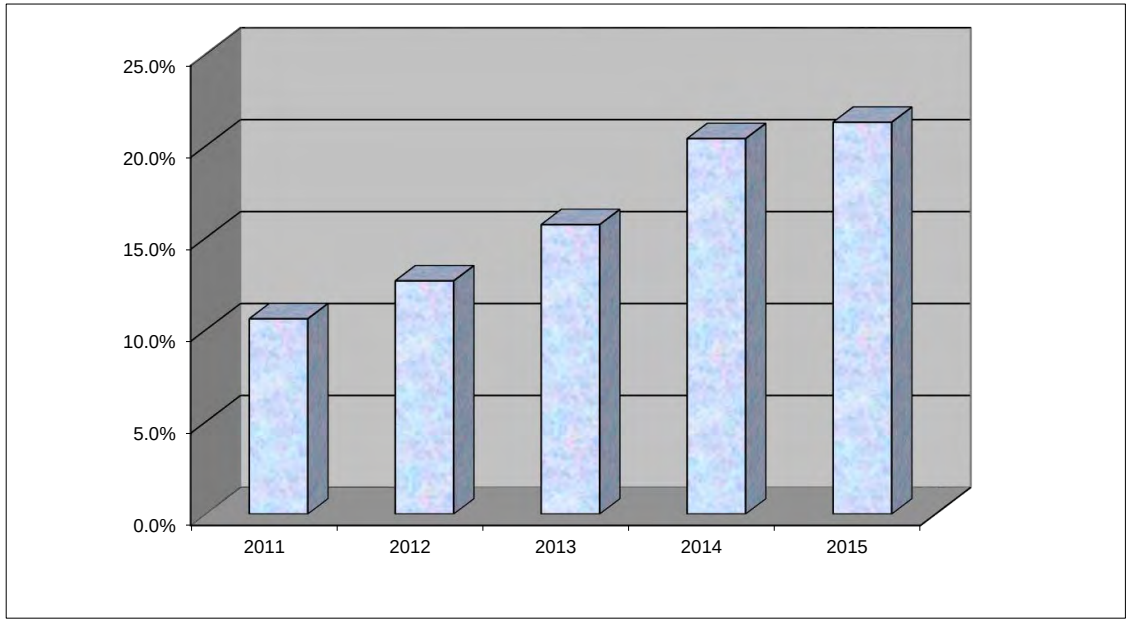
This calculation resulted in a new rate of 1.69%, which took effect beginning with the August 2013 distributions.

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

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

Lucas County's 2015 state certified estimate for the Local Government Fund share is $3,916,829.08.

GENERAL FUND
YEAR END RESERVES AS A PERCENT OF REVENUE
2011 THROUGH 2015



	2011	2012	2013	2014	2015 Est.
Beginning Cash Balance (Millions)	$13.3	$15.9	$20.1	$26.2	$26.3
Actual Revenue (Millions)	$125.4	$125.5	$127.8	$128.4	$123.5
Reserves as a Percentage of Revenue	10.6%	12.7%	15.7%	20.4%	21.3%

Note: Reserve figures exclude encumbrances

LUCAS COUNTY SPECIAL REVENUE FUNDS
FIVE-YEAR FINANCIAL PROJECTION
2015 - 2019

Fund Type	2014 Actual	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
BEGINNING CASH BALANCE	***$62,277,629***	***$70,995,796***	***$62,003,325***	***$57,232,315***	***$52,357,680***	***$46,615,598***
REVENUE						
TAXES	88,179,232	90,060,679	96,944,994	97,876,087	98,829,861	99,806,551
FEES/LICENSES	22,825,853	19,267,807	15,128,206	15,300,979	15,440,278	15,600,144
FINES AND FORFEITURES	182,187	127,400	23,207,512	23,684,549	24,156,842	24,638,574
INTERGOVERNMENTAL	144,942,284	143,122,272	113,711,304	121,042,431	121,587,574	122,126,853
INVESTMENT INCOME	46,820	40,000	6,225,000	35,000	1,593,518	1,617,045
MISCELLANEOUS REVENUE	2,110,727	3,149,233	3,200,198	3,188,566	1,326,696	1,664,850
OPERATING TRANSFER IN	12,158,619	12,770,280	12,964,299	13,158,148	13,683,741	13,611,067
TOTAL REVENUE	**270,445,721**	**268,537,671**	**271,381,513**	**274,285,761**	**276,618,509**	**279,065,084**
TOTAL AVAILABLE	**$332,723,349**	**$339,533,467**	**$333,384,838**	**$331,518,075**	**$328,976,189**	**$325,680,681**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES	77,066,607	80,873,956	80,842,268	81,898,127	82,972,593	83,227,422
FRINGE BENEFITS	30,183,878	35,430,701	35,820,345	36,138,861	36,880,778	36,851,942
CHARGES AND SERVICES	102,925,518	105,400,865	104,239,807	104,969,961	105,637,616	106,383,988
MATERIALS AND SUPPLIES	4,163,802	4,573,700	4,586,181	4,642,772	4,701,403	4,761,050
OPERATING EXPENSE	24,416,438	28,763,818	28,261,070	28,398,882	28,627,144	28,847,526
MISCELLANEOUS	19,692,617	18,819,388	18,979,454	19,612,693	19,989,915	20,374,715
CAPITAL OUTLAY AND EQUIPMENT	3,278,693	3,660,014	3,423,398	3,499,100	3,551,142	3,604,202
NON OPERATING/TRANSFER DEBT	-	7,700	-	-	-	-
TOTAL EXPENSES	**261,727,553**	**277,530,142**	**276,152,524**	**279,160,395**	**282,360,592**	**284,050,844**
ESTIMATED ENDING CASH BALANCE	**$70,995,796**	**$62,003,325**	**$57,232,315**	**$52,357,680**	**$46,615,598**	**$41,629,837**

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
2015 - 2019

Fund Type	2014 Actual	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
BEGINNING CASH BALANCE	***$8,630,675***	***$8,928,699***	***$8,922,699***	***$8,838,820***	***$8,674,338***	***$8,750,184***
REVENUE						
TAXES	-	-	-	-	-	-
FEES/LICENSES	7,505,201	3,674,000	3,729,110	3,785,047	3,841,822	3,899,450
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	6,743	96,000	97,440	98,902	100,385	101,891
INVESTMENT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUE	3,466,966	11,781,834	11,958,562	12,137,940	12,320,009	12,504,809
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	3,442,184	-	-	-	-	-
TOTAL REVENUE	**14,421,094**	**15,551,834**	**15,785,112**	**16,021,888**	**16,262,217**	**16,506,150**
TOTAL AVAILABLE	**$23,051,769**	**$24,480,533**	**$24,707,811**	**$24,860,708**	**$24,936,554**	**$25,256,333**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES	-	-	-	-	-	-
FRINGE BENEFITS	-	-	-	-	-	-
CHARGES AND SERVICES	842,653	1,111,000	1,133,220	1,155,884	1,155,884	1,155,884
MATERIALS AND SUPPLIES	-	-	-	-	-	-
OPERATING EXPENSE	-	-	-	-	-	-
MISCELLANEOUS	698,988	7,000	7,140	7,283	7,283	7,283
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	12,581,428	14,439,834	14,728,631	15,023,203	15,023,203	15,023,203
TOTAL EXPENSES	**14,123,070**	**15,557,834**	**15,868,991**	**16,186,370**	**16,186,370**	**16,186,370**
ESTIMATED ENDING CASH BALANCE	**$8,928,699**	**$8,922,699**	**$8,838,820**	**$8,674,338**	**$8,750,184**	**$9,069,963**

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
2015 - 2019

Fund Type	2014 Actual	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
BEGINNING CASH BALANCE	***$21,643,168***	***$23,634,272***	***$24,134,272***	***$24,393,867***	***$24,404,493***	***$24,157,358***
REVENUE						
TAXES	7,215,087	6,825,000	6,927,375	7,031,286	7,136,755	7,243,806
FEES/LICENSES	451,559	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	18,918,428	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUE	1,092,900	43,256,000	43,904,840	44,563,413	45,231,864	45,910,342
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	26,843,877	-	-	-	-	-
TOTAL REVENUE	**54,521,851**	**50,081,000**	**50,832,215**	**51,594,698**	**52,368,619**	**53,154,148**
TOTAL AVAILABLE	**$76,165,019**	**$73,715,272**	**$74,966,487**	**$75,988,565**	**$76,773,112**	**$77,311,506**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES	751,244	-	-	-	-	-
FRINGE BENEFITS	30,575	-	-	-	-	-
CHARGES AND SERVICES	23,831,736	-	-	-	-	-
MATERIALS AND SUPPLIES	5,929	-	-	-	-	-
OPERATING EXPENSE	64,873	-	-	-	-	-
MISCELLANEOUS	7,062	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	1,506,346	49,581,000	50,572,620	51,584,072	52,615,754	53,668,069
NON OPERATING/TRANSFER DEBT	26,332,981	-	-	-	-	-
TOTAL EXPENSES	**52,530,747**	**49,581,000**	**50,572,620**	**51,584,072**	**52,615,754**	**53,668,069**
ESTIMATED ENDING CASH BALANCE	**$23,634,272**	**$24,134,272**	**$24,393,867**	**$24,404,493**	**$24,157,358**	**$23,643,437**

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

LUCAS COUNTY ENTERPRISE FUNDS
FIVE-YEAR FINANCIAL PROJECTION
2015 - 2019

Fund Type	2014 Actual	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
BEGINNING CASH BALANCE	***$8,431,104***	***$9,598,780***	***$9,262,287***	***$8,998,662***	***$8,706,901***	***$8,385,974***
REVENUE						
TAXES	-	-	-	-	-	-
FEES/LICENSES	11,766,727	10,918,044	11,104,055	11,317,342	11,416,646	11,664,800
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	8,700,949	9,793,453	6,676,333	55,000	55,000	55,000
INVESTMENT INCOME	-	-	-	-	-	-
MISCELLANEOUS REVENUE	28,884	26,000	26,375	26,756	27,142	27,534
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	2,650	-	-	-	-	-
TOTAL REVENUE	**20,499,210**	**20,737,497**	**17,806,763**	**11,399,098**	**11,498,788**	**11,747,334**
TOTAL AVAILABLE	**$28,930,314**	**$30,336,277**	**$27,069,049**	**$20,397,760**	**$20,205,689**	**$20,133,308**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES	4,215,536	4,614,157	4,604,440	4,709,789	4,831,168	4,955,790
FRINGE BENEFITS	1,456,885	1,715,380	1,741,355	1,772,836	1,810,185	1,848,588
CHARGES AND SERVICES	10,725,858	11,292,453	8,206,413	1,618,133	1,653,266	1,689,185
MATERIALS AND SUPPLIES	711,266	868,500	885,870	905,811	928,486	951,750
OPERATING EXPENSE	1,923,226	2,178,500	2,222,070	2,268,613	2,318,292	2,369,095
MISCELLANEOUS	4,228	56,000	57,120	58,278	59,475	60,696
CAPITAL OUTLAY AND EQUIPMENT	51,400	105,000	107,100	109,319	111,662	114,056
NON OPERATING/TRANSFER DEBT	243,136	244,000	246,020	248,080	107,182	109,326
TOTAL EXPENSES	**19,331,535**	**21,073,990**	**18,070,388**	**11,690,859**	**11,819,716**	**12,098,486**
ESTIMATED ENDING CASH BALANCE	**$9,598,780**	**$9,262,287**	**$8,998,662**	**$8,706,901**	**$8,385,974**	**$8,034,822**

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
2015 - 2019

Fund Type	2014 Actual	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
BEGINNING CASH BALANCE	***$34,400,994***	***$32,489,876***	***$33,381,335***	***$34,357,871***	***$35,505,002***	***$37,371,819***
REVENUE						
TAXES	-	-	-	-	-	-
FEES/LICENSES	40,312,901	42,606,464	44,498,448	46,537,242	48,677,698	50,924,854
FINES AND FORFEITURES	-	-	-	-	-	-
INTERGOVERNMENTAL	328,312	100	-	-	-	-
INVESTMENT INCOME	57,183	60,015	60,015	60,015	60,016	60,016
MISCELLANEOUS REVENUE	2,145,762	2,080,000	2,110,000	2,140,450	2,171,357	2,202,727
REIMBURSEMENTS	-	-	-	-	-	-
OPERATING TRANSFER IN	191,546	146,071	147,512	148,975	150,459	151,966
TOTAL REVENUE	**43,035,705**	**44,892,650**	**46,815,975**	**48,886,682**	**51,059,530**	**53,339,564**
TOTAL AVAILABLE	**$77,436,699**	**$77,382,526**	**$80,197,310**	**$83,244,553**	**$86,564,531**	**$90,711,383**
EXPENDITURES						
PERSONAL SERVICES						
SALARIES	591,933	606,252	607,930	616,627	624,822	633,204
FRINGE BENEFITS	196,905	232,168	244,225	238,054	241,800	245,696
CHARGES AND SERVICES	2,395,963	3,012,707	3,075,941	3,131,455	2,650,035	2,710,434
LEGAL SERVICES	-	850	-	-	-	-
MATERIALS AND SUPPLIES	774,100	2,073,918	2,107,256	2,141,267	2,175,962	2,211,350
OPERATING EXPENSE	38,647,398	38,008,196	39,734,980	41,540,937	43,426,681	45,472,603
MISCELLANEOUS	2,288,662	1,650	1,663	1,676	1,690	1,704
CAPITAL OUTLAY AND EQUIPMENT	49,889	65,450	67,445	69,535	71,722	74,013
NON OPERATING/TRANSFER DEBT	1,973	-	-	-	-	-
TOTAL EXPENSES	**44,946,823**	**44,001,191**	**45,839,439**	**47,739,552**	**49,192,712**	**51,349,004**
ESTIMATED ENDING CASH BALANCE	**$32,489,876**	**$33,381,335**	**$34,357,871**	**$35,505,002**	**$37,371,819**	**$39,362,379**

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

2015 BUDGET

LUCAS COUNTY

Capital Improvement Program

F. Capital Improvement Program

- Capital Improvement Process
- Capital Improvement Summary

LUCAS COUNTY
GENERAL FUND CAPITAL IMPROVEMENT PROCESS

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

1) The Office of Management and Budget will consolidate and review the capital requests.

2) The Office of Management and Budget coordinates with the appropriate personnel to ensure adequate information has been provided on each project.

3) The Facilities Department with the Project Manager will review and prioritize those requests that are maintenance/repair projects in nature. The prioritized project list is then resubmitted to the Office of Management and Budget.

4) The County Administrator will review the requests and convene the Capital Improvement Committee in October of each year for the following year's budget.

5) The Capital Improvement Committee is comprised of the County Administrator and/or designee, Director of the Office of Management and Budget, Budget Manager, and the Project Manager.

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.

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.

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.

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

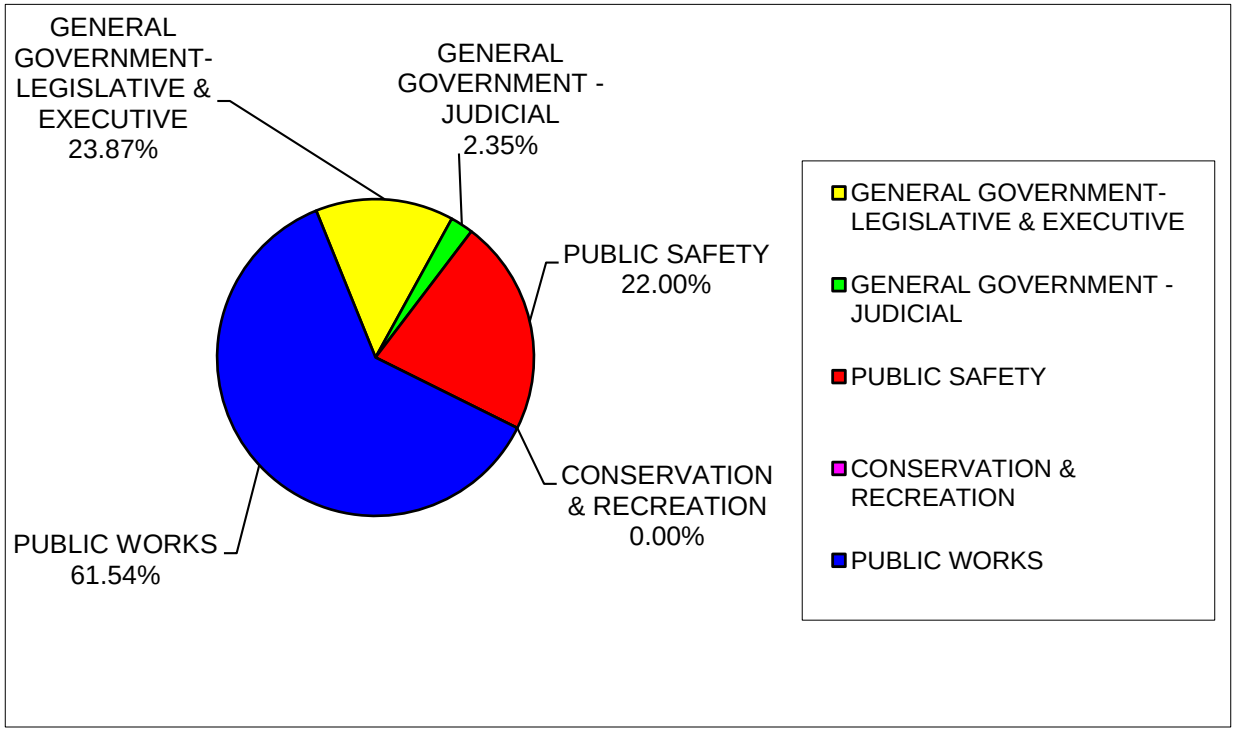
Capital Expenses
The Office of Management and Budget will follow capital and debt funding policies upon allocating dollars annually for capital projects.

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 guise of capital in their budget.

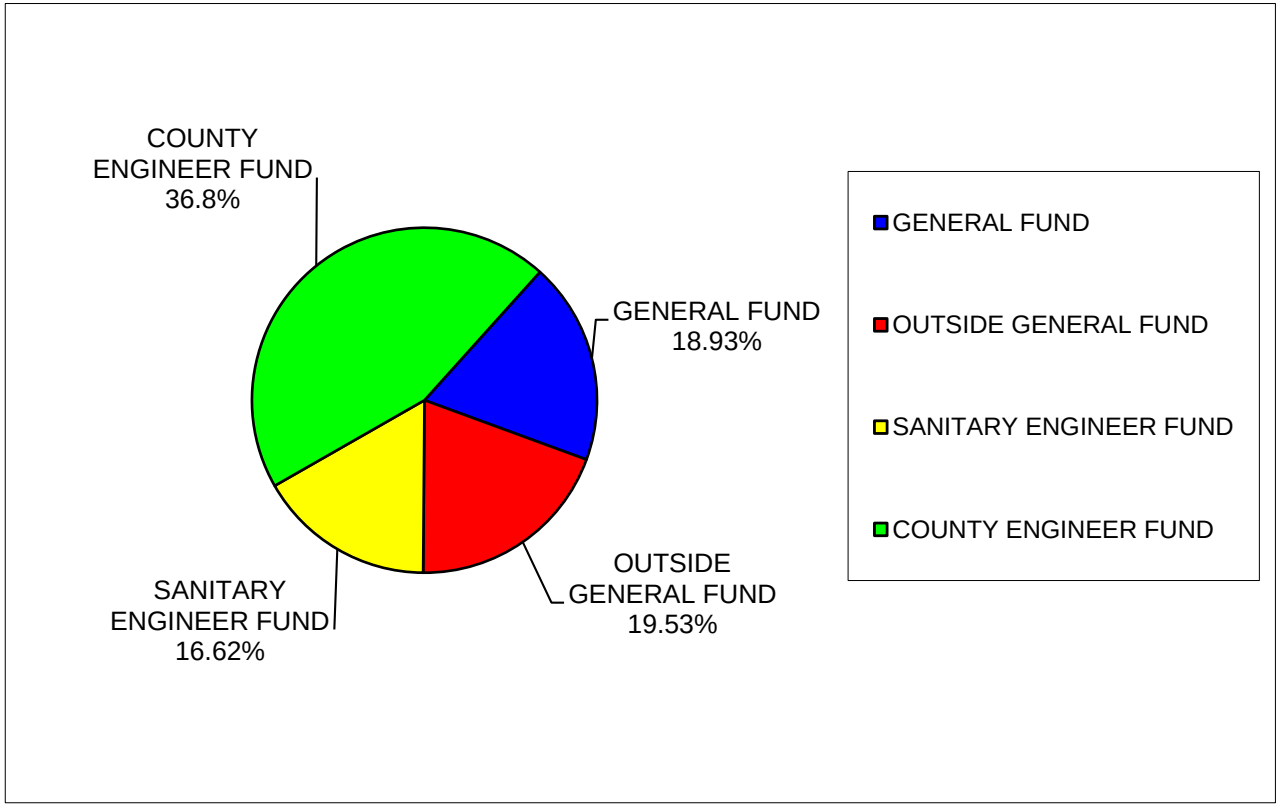
LUCAS COUNTY
2015 MAJOR CAPITAL IMPROVEMENTS SUMMARY
BY PROGRAM

PROGRAM	TOTAL PROJECT COST	ESTIMATE 2015
GENERAL GOVERNMENT- LEGISLATIVE & EXECUTIVE	10,027,890	1,876,885
GENERAL GOVERNMENT - JUDICIAL	1,668,226	1,565,872
PUBLIC SAFETY	15,630,736	6,383,614
CONSERVATION & RECREATION	-	-
PUBLIC WORKS	43,733,000	16,376,800
TOTAL CAPITAL:	**71,059,853**	**26,203,171**



LUCAS COUNTY
2015 MAJOR CAPITAL IMPROVEMENTS SUMMARY
BY FUND

FUND	TOTAL PROJECT COST	ESTIMATE 2015
GENERAL FUND	13,450,748	4,851,071
OUTSIDE GENERAL FUND	13,876,105	4,975,300
SANITARY ENGINEER FUND	11,809,000	5,950,800
COUNTY ENGINEER FUND	31,924,000	10,426,000
TOTAL CAPITAL:	**71,059,853**	**26,203,171**



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 payment(s) 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 $2,000,000 of 2015 funds to the Capital Improvement Program. Any additional necessary projects will be funded from the Capital Improvement fund reserve.

2015 CIP Allocation	5,581,596
Debt Payment	(3,581,596)
Total:	**$2,000,000**

2) Levy Supported Projects

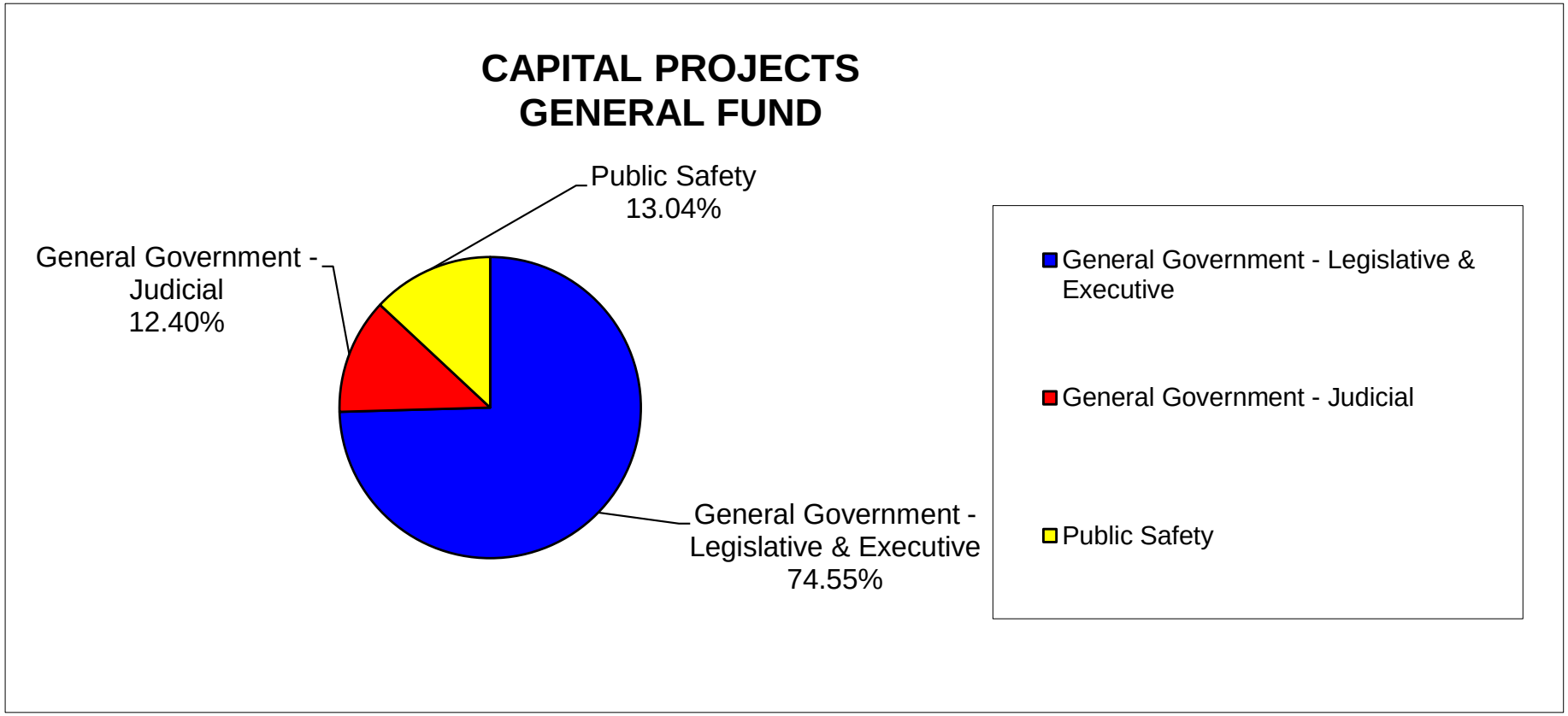
In 2011, Lucas County voted for a 911 levy, of which $2,000,000 was designated for CAD Software.
The levy was approved for a five year term, at a total annual millage rate of .70.

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

CATEGORY	2015 BUDGET	2016 PROJECTION	2017 PROJECTION	2018 PROJECTION	2019 PROJECTION
Safety	25,000	150,000	150,000	150,000	150,000
Asset Protection	1,446,000	899,193	899,193	899,193	899,193
Energy	-	-	-	-	-
Quality of Life	1,529,000	950,807	950,807	950,807	950,807
Other	-	-	-	-	-
Total	**3,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
GENERAL FUND

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	THROUGH 2014	ESTIMATE 2015	REMAINING PROJECT BUDGET	IMPACT
King Road Landfill	7,000,000	1,603,704	49,139	5,347,157	Capital
Energy Projects	847,890	801,207	-	46,683	Capital
Roof Repair Various Buildings	235,000	101,309	-	133,691	Capital
HVAC Repair/Replace Various Buildings	255,000	114,810	140,190	-	Capital
CSI-Investigate Isolating Building Systems from FCC	295,000	29,050	265,950	-	Capital
Juvenile Justice Center HVAC VAV Box Repair	40,000	32,078	7,922	-	Capital
LCCC Renovations 2013	248,631	153,409	76,591	18,631	Capital
Juvenile Justice Center Video Surveillance System Repair	850,000	52,233	750,000	47,767	Capital
LCCC Front Door Security Upgrade	80,000	74,277	5,723	-	Capital
Replace Centralized Data Center UPS	250,000	2,444	247,557	-	Capital
Arc Flash Analysis of Electrical Systems	74,000	-	74,000	-	Capital
Courthouse Roof Repair - Seven Areas	220,226	27,635	184,000	8,591	Capital
Family Court Center Fire Alarm System Replacement	115,000	4,500	110,000	500	Capital
701 Adams HVAC Projects	425,000	-	425,000	-	Capital
Juvenile Justice Center Gym Ceiling/Floor Repair	311,000	-	311,000	-	Capital
LCCC & 800 Jackson Roof Repair	80,000	-	80,000	-	Capital
Canine Care HVAC Unit	185,000	-	185,000	-	Capital
Family Court Center 2nd Floor Modifications	200,000	-	200,000	-	Capital
Courthouse Replace Steam Heating	798,000	-	798,000	-	Capital
Ohio Means Jobs HVAC Repairs	200,000	-	200,000	-	Capital
Roof Condition Assessments	45,000	-	45,000	-	Capital
LCIS Network Upgrade/Router	255,000	-	255,000	-	Capital
LCIS vHosts; Lics; MS SQL Entrp	177,000	-	177,000	-	Capital
LCIS Edge Switching Replace	264,000	-	264,000	-	Capital
TOTAL GENERAL FUND:	**13,450,748**	**2,996,656**	**4,851,071**	**5,603,021**	


CAPITAL PROJECTS
GENERAL FUND
Public Safety
13.04%
General Government -
Judicial
12.40%
General Government -
Legislative & Executive
74.55%
General Government - Legislative & Executive
General Government - Judicial
Public Safety

CAPITAL PROJECT DESCRIPTIONS

GENERAL FUND

King Road Landfill (General Government - Legislative & Executive)
Mitigation of a county owned landfill that has not been used as a landfill since 1975. The feasibility study has been accepted by the Ohio Environmental Protection Agency (OEPA) for determination of the appropriate remedial action. We await finalization of a Preferred Plan from the OEPA.
Operating Impact = Preferred Plan is expected for approval in 2015. The remedy, outlined by the plan, will determine the operating impact.

Energy Projects (General Government - Legislative & Executive)
Upgrading lighting throughout various county owned buildings to decrease operation costs.
Operating Impact = Beginning in 2013, cost savings has been achieved in the utilities budget for the various buildings.

Roof Repair Various Buildings (General Government - Legislative & Executive, and Judicial)
Prepare specifications and perform repair on roofs to provide dry environments inside buildings.
Operating Impact = Asset protection. No savings to operating budget in 2015.

HVAC Repair/Replace Various Buildings (General Government - Legislative & Executive, Judicial)
Repair/replacement of HVAC systems throughout various county facilities.
Operating Impact = Asset protection and enhancement to quality of life. Operating savings should result from energy efficiencies, but will not know the exact amount until project is complete and depending upon the upcoming weather.

CSI-Investigate Isolating Building Systems from FCC (General Government - Judicial)
Determine what is required and the cost to isolate the Family Court Center building systems from the CSI building.
Operating Impact = This is the first step toward the energy and maintenance cost savings that will occur when this system separation is accomplished. No savings to operating budget in 2015.

Juvenile Justice Center HVAC VAV Box Repair (Public Safety)
Repair of HVAC system at the Juvenile Justice Center.
Operating Impact = Asset protection and enhancement to quality of life. Operating savings should result from energy efficiencies, but will not know the exact amount until project is complete and depending upon the upcoming weather.

LCCC Renovations 2013 (Public Safety)
Paint all inmate cells and cell modules on floors two through six to protect the interior surfaces, reduce degradation, and improve the appearance and environment in these areas.
Operating Impact = Asset protection and enhancement to quality of life. No savings to operating budget in 2015.

Juvenile Justice Center – Video Surveillance (Public Safety)
Repair existing video surveillance system in order to provide necessary monitoring and recording of activity at the Juvenile Justice Center at 1801 Spielbusch Avenue.
Operating Impact = Project will provide additional safety for staff, residents, and visitors. No savings to operating budget in 2015.

LCCC Front Door Security Upgrade (Public Safety)
Establish a screening area at the main entrance to the Corrections Center facility at 1622 Spielbusch Avenue in order to adequately screen everyone entering the facility.
Operating Impact = Project will provide additional safety for staff, residents, and visitors. No savings to operating budget in 2015.

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 2015.

Arc Flash Hazard Analysis of Electrical Systems (General Government - Legislative & Executive, Judicial)
This project will identify, document, and provide code compliant labeling on building electrical system equipment components.
Operating Impact = This project will result in a more safe environment for Facilities Department personnel and contractors performing work in County buildings. No savings to operating budget in 2015.

Courthouse Roof Replacement – Seven Areas (General Government - Legislative & Executive, Judicial)
Replacement of the roof in seven relatively small areas in the central section of the Courthouse.
Operating Impact = Asset protection. No savings to operating budget in 2015.

Family Court Center Fire Alarm System Replacement (General Government - Legislative & Executive, Judicial)
Replaces and brings into current code compliance the troublesome and quite old existing system.
Operating Impact = Asset and personnel protection. No savings to operating budget in 2015.

701 Adams HVAC Projects (General Government - Legislative & Executive)
Perform repairs to multiple components of the building HVAC system, including the cooling tower that has far exceeded the normal useful life.
Operating Impact = Asset protection and enhancement to quality of life. No savings to operating budget in 2015.

Juvenile Justice Center Gym Ceiling/Floor Repair (General Government - Legislative & Executive, Judicial)
Encapsulate fire retardant material applied to exposed structural members and underside of roof system to protect from future damage; and replace floor tile system that is breaking into hazardous pieces with non-hazardous flooring.
Operating Impact = Project will provide additional safety for staff, residents, and visitors. No savings to operating budget in 2015.

LCCC & 800 Jackson Roof Repair (Public Safety)
Repair of deteriorated roof material.
Operating Impact = Asset protection. No savings to operating budget in 2015.

Canine Care HVAC Unit (General Government - Legislative & Executive)
Replacement of very old multi-zone HVAC unit that has become exceptionally troublesome.
Operating Impact = Asset protection and enhancement to quality of life. No savings to operating budget in 2015.

Family Court Center 2nd Floor Modifications (General Government - Legislative & Executive, Judicial)
Modifications to address environmental comfort level problems impacting workers in the specific areas of temperature and noise in the lobby area on the second floor.
Operating Impact = Enhancement to quality of life and productivity. No savings to operating budget in 2015.

Courthouse Replace Steam Heating System (General Government - Legislative & Executive, Judicial)
Replaces the steam heating system and steam heat provided in approximately 15% of the building with hot water heating system throughout the building.
Operating Impact = Asset protection, improvement in maintainability, energy savings, and enhancement to quality of life. Initial energy savings estimated at approximately $6,000 per year, beginning with 2015-2016 heating season.

Ohio Means Jobs HVAC Repairs (General Government - Legislative & Executive)
Perform repairs to multiple components of the building HVAC system.
Operating Impact = Asset protection and enhancement to quality of life. No savings to operating budget in 2015.

Roof Condition Assessments (General Government - Legislative & Executive, Judicial)
Professional assessment of the seven roofs at the following facilities: Court of Appeals; Emergency Medical Services (3); Sanitary Engineer (2); 701 Adams.
Operating Impact = Asset protection. No savings to operating budget in 2015.

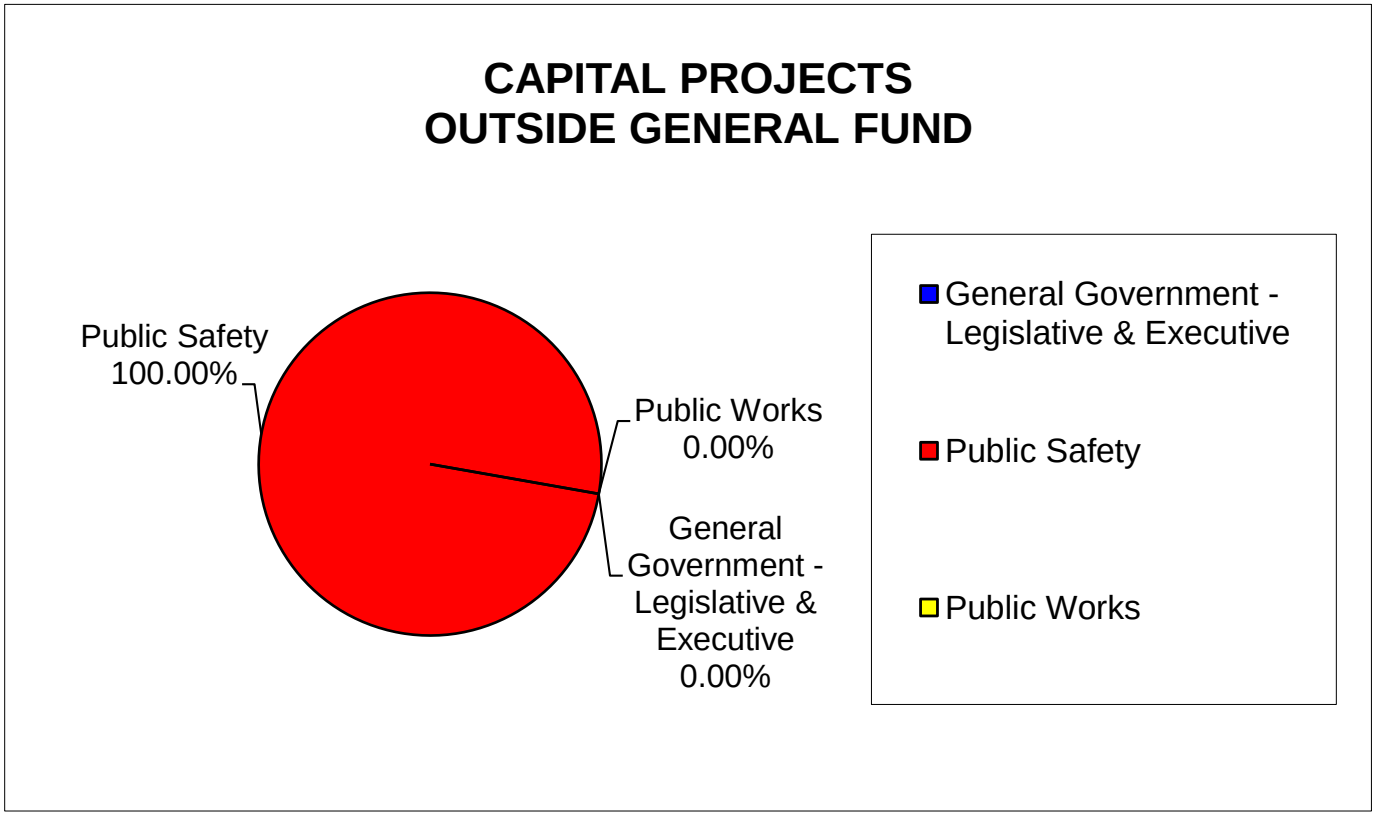
LCIS Network Upgrade/Router (General Government- Legislative & Executive)
Storage Area Network (SAN) and Core Router upgrade. The SAN carries the data from the enterprise storage arrays to the servers. The configuration and equipment is dated causing performance issues and limiting the ability to grow. The Core Router brokers all network communication within Lucas County and is currently running unsupported software because the hardware is too old run current versions. Modern hardware will run more efficiently, have improved redundancy, and allow for considerably greater network speeds. We will also be able to rely on the manufacturer for support.
Operating Impact = Will mitigate risk of server communications failure and risk associated to complete network failure.

LCIS vHosts; lics; MS SQL Entrp (General Government- Legislative & Executive)
Additional virtual hosts will allow for further expansion into the virtual environment. Updating the licensing for the virtual server platform will allow us to run current version of the Windows Server platform. Also, licenses for the MS SQL Database server will be updated, again to run the current version.
Operating Impact = Will mitigate risk associated with unsupported Windows and MS SQL servers, including critical security patching.

LCIS Edge Switching Replacement (General Government- Legislative & Executive)
Edge switches are the devices to which end user PCs connect. Many current devices are nearly 15 years old and no longer are supported by the manufacturer. Modern devices have advanced features, run more efficiently, increase overall performance, and are supported by the manufacturer.
Operating Impact = Will mitigate risk associated with unsupported edge switches. Also, will allow for failed devices to be replaced quickly.

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
OUTSIDE GENERAL FUND

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	THROUGH 2014	ESTIMATE 2015	REMAINING PROJECT BUDGET
Computer Aided Dispatch	6,648,532	6,441,026	207,506	-
EMS Life Squad Replacement	1,130,000	-	1,130,000	-
MCC7500 Dispatch Console Upgrade	2,413,163	1,345,516	1,067,647	-
YTC Renovations	684,410	114,263	570,147	-
CTF Renovations	3,000,000	-	2,000,000	1,000,000
TOTAL OUTSIDE GENERAL FUND:	**13,876,105**	**7,900,805**	**4,975,300**	**1,000,000**


CAPITAL PROJECTS
OUTSIDE GENERAL FUND
Public Safety
100.00%
Public Works
0.00%
General
Government -
Legislative &
Executive
0.00%
General Government -
Legislative & Executive
Public Safety
Public Works

OUTSIDE GENERAL FUND

Computer Aided Dispatch (Public Safety)
Upgrading the existing Computer Aided Dispatch system that is approximately fifteen years old. The new Tritech CAD went live in June 2014. We are completing the final project deliverables at the beginning of 2015.
Operating Impact = The new CAD system will improve dispatching efficiency through ease of use and new technologies.

EMS Life Squad Replacement (Public Safety)
Replacing old high mileage life squads that are experiencing a high rate of maintenance down time. Three vehicles were purchased in 2014 with delivery in first quarter 2015 ($678,000). Two to replace old vehicles and one to expand the system to include a 12 hour transport. Two additional vehicles will be purchased in 2015 ($452,000).
Operating Impact = This will reduce Life Squad maintenance costs and improve resource availability time.

MCC7500 Dispatch Console Upgrade (Public Safety)
Upgrade old analog radio dispatch consoles to IP technology. Phase I (main dispatch center) was completed in 2014. The goal is to upgrade the remote dispatch sites in 2015.
Operating Impact = Improves audio quality and allows for IP connectivity technology.

YTC Renovations
HVAC Control Upgrades and Integration, aesthetic repairs and renovations and future renovations as needed at the Youth Treatment Center located at 225 11th Street. In 2015, the entire camera surveillance system will be replaced, including DVRs and cameras.
Operating Impact = Asset protection, increased security, quality of life, and energy efficiency; anticipated changes in heating/cooling costs in 2015.

CTF Renovations
New construction to increase capacity of prison diversion program and add additional group room space. Additionally, video surveillance will be added to new and existing space, new heating/cooling units will replace failing units, roof will be repaired, and general maintenance will be completed.
Operating Impact = Forty female offenders will be diverted from prison and receive treatment services. Video surveillance portion will achieve compliance with the Prison Rape Elimination Act (PREA). Additionally, the project will provide asset protection, increased security, quality of life, and energy efficiency.

2015 BUDGET

LUCAS COUNTY

LUCAS COUNTY
SANITARY ENGINEER CAPITAL IMPROVEMENT PLAN
(Funding Summary)

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

5010-0540 Sanitary Engineer
5020-0560 Water Operation
5021-0561 Water Capital Improvement/Debt
5022-0562 Water Projects
5030-0550 Wastewater Treatment
5031-0551 Wastewater Capital Improvement/Debt
5032-0553 Wastewater Treatment 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) <u>Water Capital Improvements - Outside Funding</u>

Improvements are financed via assessments, OPWC and/or OWDA

(2) <u>Wastewater Treatment Plant Capital Improvements - Outside Funding</u>

Improvements are financed via OPWC and/or OWDA

(3) <u>Sewer Capital Improvements - Outside Funding</u>

Improvements are financed via assessments, OPWC and/or OWDA

2015 BUDGET

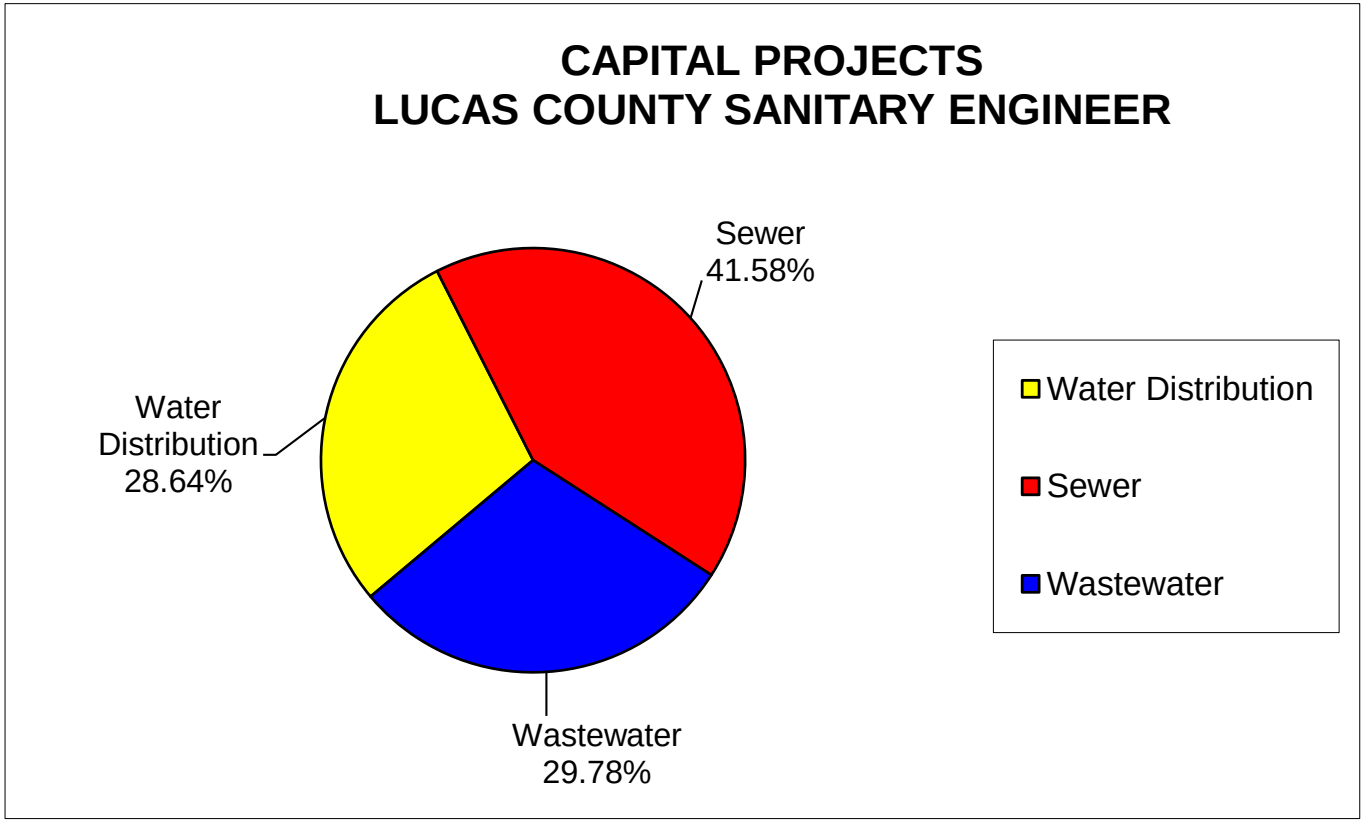
LUCAS COUNTY

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
SANITARY ENGINEER

PROJECT/DESCRIPTION	ESTIMATED PROJECT COST	THROUGH 2014	ESTIMATE 2015	REMAINING PROJECT BUDGET
WATER DISTRIBUTION				
SW & NW Elevated Tanks Rehabilitation	600,000	198,000	402,000	-
Regional Water Feasibility Study	225,000	50,000	175,000	
SWPS - 1 million gallon rehabilitation	80,000	-	80,000	-
NWPS - 1 million gallon rehabilitation	112,000	-	112,000	-
Eber Road North Water Main Improvements	715,000	1,700	713,300	-
Holland-Sylvania Water Main Replacement	1,400,000	-	-	1,400,000
Manoa Water Main Improvements	20,000	300	19,700	
Goodhue Water Main Improvements	230,000	1,700	228,300	-
TOTAL WATER DISTRIBUTION:	**3,382,000**	**251,700**	**1,730,300**	**1,400,000**
SEWER COLLECTION				
Blystone Pumping Station Abandonment	830,000	794,000	36,000	-
Six (6) Wastewater PS Rehab/Replace	1,300,000	307,500	992,500	-
Sanitary Sewer PS/Manhole Repairs	300,000	100,000	50,000	150,000
Canberra Sanitary Sewer	100,000	-	-	100,000
Medbury & Curwood Sanitary Sewer	415,000	-	-	415,000
Cherrington Sanitary Sewer	215,000	-	-	215,000
Fullers Creekside San Sewer Eval Study	50,000	-	50,000	-
McCord Trunk Sewer Rehabilitation	1,000,000	-	1,000,000	-
Ottawa Hills Sanitary Sewer #19 Relining	700,000	-	700,000	-
TOTAL SEWER COLLECTION:	**4,910,000**	**1,201,500**	**2,828,500**	**880,000**

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
SANITARY ENGINEER

PROJECT/DESCRIPTION	ESTIMATED PROJECT COST	THROUGH 2014	ESTIMATE 2015	REMAINING PROJECT BUDGET
WASTEWATER (WASTEWATER TREATMENT PLANT)				
MRWWTP Capacity Improvements	442,000	250,000	192,000	-
Anaerobic Digester Improvements	1,800,000	-	350,000	1,450,000
Electrical Demand Improvements	1,275,000	67,000	850,000	358,000
TOTAL WASTEWATER:	**3,517,000**	**317,000**	**1,392,000**	**1,808,000**
TOTAL SANITARY ENGINEER:	**11,809,000**	**1,770,200**	**5,950,800**	**4,088,000**


CAPITAL PROJECTS
LUCAS COUNTY SANITARY ENGINEER
Sewer
41.58%
Water
Distribution
28.64%
Wastewater
29.78%
Water Distribution
Sewer
Wastewater

SANITARY ENGINEER FUND

WATER DISTRIBUTION (Public Works)

NW & SW Elevated Tanks Rehabilitation
NW Pump Station Water Storage Rehabilitation
Eber Road Water Main Improvements (north of 20A)
Manoa Water Main Replacement
Regional Water Feasibility Study
SW Pump Station Water Storage Rehabilitation
Holland-Sylvania Water Main Replacement
Goodhue Water Main Improvements (Moffat to Warner)

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 storage capacity.

The capital projects for 2015 will allow for water improvements over the scheduled period as identified in the water master plan and to improve water system reliability and performance. The water main replacement projects will address the older sections of water main where there have been many water main breaks over the years. The water storage rehabilitation will provide the necessary upkeep of the elevated storage and surface storage facilities.

SEWER/WASTEWATER (Public Works)

Blystone Pump Station Abandonment
Sanitary Sewer PS/Manhole Repairs
Medbury & Curwood Sanitary Sewer
Fullers Creekside San Sewer Evaluation Study
Ottawa Hills Sanitary Sewer #19 Relining
WWTP Anaerobic Digester Improvements
Six (6) Wastewater Pumping Station Rehab/Replace Projects
Canberra Sanitary Sewer
Cherrington Sanitary Sewer
McCord Trunk Sewer Rehabilitation
WWTP Capacity Improvements
WWTP Electrical Demand Improvements

Operating Impact: The county operates and maintains approximately 270 miles of sanitary sewer/force main lines and 49 wastewater pumping stations.

The capital projects for 2015 will allow for sewer improvements over the scheduled period as identified in the sewer master plan and to improve sanitary sewer system reliability and performance. The pumping station replacement projects will address some of the older pumping stations. The Ottawa Hills sanitary sewer relining project will assist the Village in coordination with their storm sewer project. The McCord trunk sewer rehabilitation project will be done in conjunction with the McCord Road/Railroad separation project. There will be continued efforts to repair manholes and pump stations. The WWTP improvements will address capacity improvements, aging digesters, and increase energy efficiency needs.

LUCAS COUNTY ENGINEER
CAPITAL IMPROVEMENT PLAN
(Funding Summary)

1) Funding for 2015

The 2015 Capital Improvement Plan totals $1,983,000. Approximately 37% 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 63% will be spent on the construction projects. Approximately 44% of the 2015 appropriation for the Capital Improvements Budget is comprised of matching funds from other public agencies.

Ohio Pubic Works Commission	2,475,000
Federal	4,425,000
Other Agencies	610,000
Total:	**7,510,000**

2) Fund Leverage from Outside Sources	**2015 through 2019**
Ohio Public Works Commission	6,600,000
Federal/O.D.O.T.	8,975,000
Other Public Agencies	2,640,000
Total:	**18,215,000**

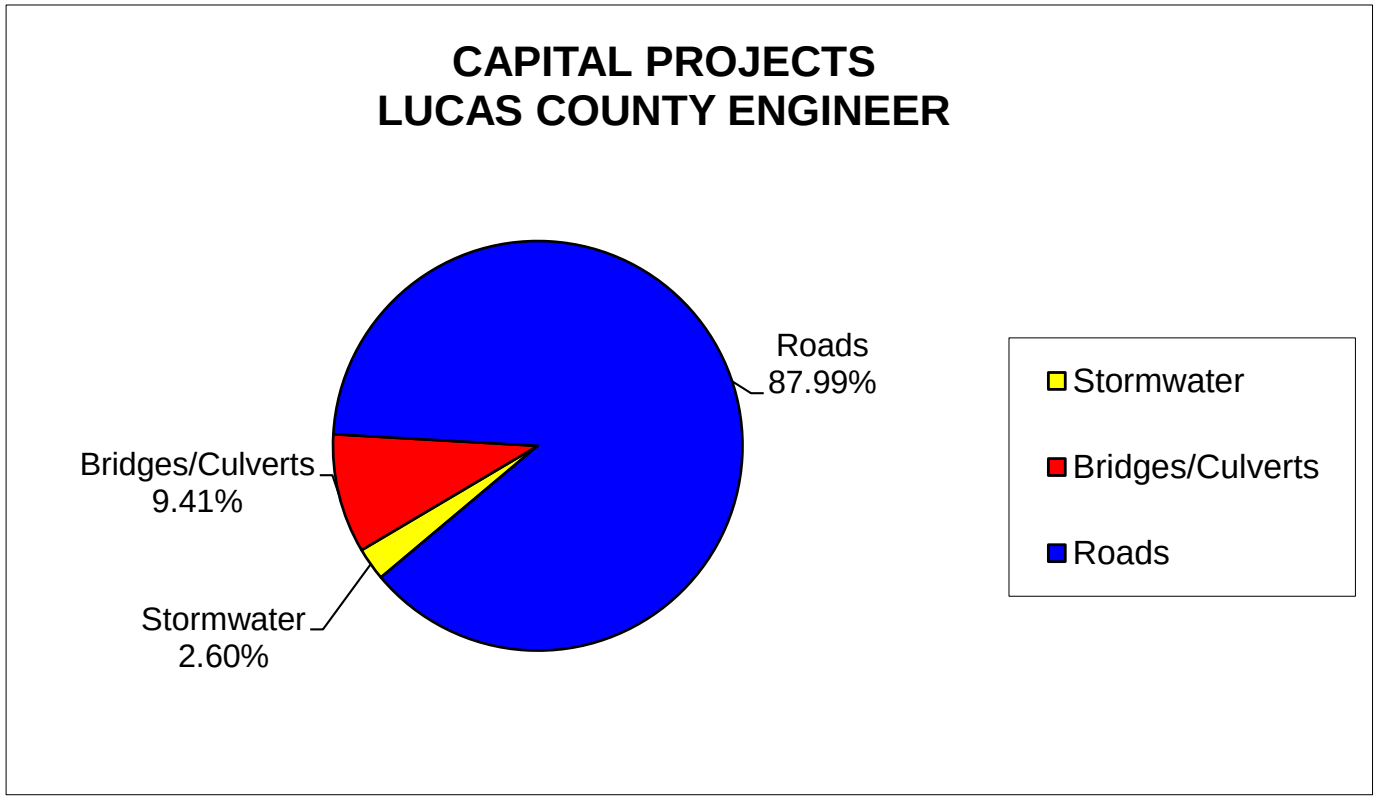
CIP 2015-2019	**60,169,000**

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
COUNTY ENGINEER

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	ACTUAL THROUGH 2014	ESTIMATE 2015	REMAINING PROJECT BUDGET
ROADS				
McCord Road Grade Separation	9,800,000	6,083,610	1,400,000	2,316,390
Road Sealing/Resufacing Program - 2014	3,100,000	3,080,000	20,000	-
Road Sealing/Resufacing Program - 2015	2,700,000	-	2,700,000	-
2015 OPWC Resurfacing Program	1,975,000	-	1,975,000	-
Dorr Street Resurfacing	225,000	-	225,000	-
Salisury @Butz Road - Turn Lane	435,000	430,000	5,000	-
Crissey Road Resurfacing	305,000	304,000	1,000	-
King/ Dorr Roundabout	1,310,000	-	1,305,000	5,000
Brint/King Roundabout	600,000	596,000	4,000	-
Waterville-Mon. /Dutch Roundabouts	1,425,000	1,400,000	25,000	-
McCord Road Phase 1	1,494,000	3,200	-	1,490,800
Stitt/Waterville-Monclova Roundabout	980,000	314,000	661,000	5,000
Dorr/Centennial Roundabout	820,000	815,000	5,000	-
Sylvania-Met./Mitchaw Roundabout	1,020,000	1,015,000	-	5,000
Sylvania/Mitchaw Roundabout	830,000	825,000	5,000	-
Sylvania/Centennial Roundabout	1,070,000	10,000	100,000	960,000
TOTAL ROADS:	**28,089,000**	**14,875,810**	**8,431,000**	**4,782,190**

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
COUNTY ENGINEER

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	ACTUAL THROUGH 2014	ESTIMATE 2015	REMAINING PROJECT BUDGET
BRIDGES/CULVERTS				
Futon - Lucas Road Bridge #1	500,000	85,000	415,000	-
Centennial Road Bridge #543	405,000	-	400,000	5,000
Washburn Road Bridge # 4	535,000	33,454	500,000	1,546
Annual Bridge Repair Program - 2014	390,000	385,000	5,000	-
Annual Bridge Repair Program - 2015	250,000	-	250,000	-
Bancroft Street Bridge # 93	500,000	-	5,000	495,000
Raab Road Bridge # 264	425,000	-	25,000	400,000
TOTAL BRIDGES/CULVERTS:	**3,005,000**	**503,454**	**1,600,000**	**901,546**
STORMWATER				
Annual Drainage Program - 2014	325,000	322,000	3,000	-
Annual Drainage Program - 2015	350,000	-	350,000	-
Roadside Drainage by Garage	155,000	113,000	42,000	-
TOTAL STORMWATER:	**830,000**	**435,000**	**395,000**	**-**
TOTAL ENGINEER FUND:	**31,924,000**	**15,814,264**	**10,426,000**	**5,683,736**


CAPITAL PROJECTS
LUCAS COUNTY ENGINEER
Roads
87.99%
Bridges/Culverts
9.41%
Stormwater
2.60%
Stormwater
Bridges/Culverts
Roads

COUNTY ENGINEER FUND

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

ROADS (Public Works)

McCord Road Grade Separation
Salisbury Road @ Butz Road Turn Lane
Dorr @ Centennial Road Roundabout
Sylvania Avenue @ Mitchaw Road Roundabout
Sylvania Avenue @ Centennial Road Roundabout
King Road @ Dorr Roundabout
McCord Road Phase I
Waterville-Monclova @ Dutch Road Roundabout
Stitt Road @ Waterville-Monclova Road Roundabout
Sylvania-Metamora@ Mitchaw Road Roundabout
Brint @ King Road Roundabout

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

ROADS (Public Works)

OPWC Resurfacing Projects
Crissey Road Resurfacing
Annual Sealing/Resurfacing Program(local)
Dorr Street 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)

Washburn Road Bridge #4
Centennial Road Bridge #543
Bancroft Street Bridge #93
Fulton-Lucas Road Bridge #1
Annual Bridge Repair Program
Raab Road Br. No. 264 Replacement

Operating Impact: The bridges listed on this year's capital plan have been or will be replaced. The annual bridge programs are usually reserved for repairs.

STORMWATER (Public Works)

Annual Drainage Improvements Program
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.

2015 BUDGET

LUCAS COUNTY

Debt Management

G. Debt Management

- Debt Summary
- Current Outstanding Debt

DEBT SERVICE

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

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

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

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

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

In its 2014 rating opinion, Standard and Poor's Rating Service raised the County's rating from AA- to AA. S&P "considers the county's management practices 'strong' under its Financial Management Assessment methodology, indicating the county's management practices are strong, well embedded, and likely sustainable… the GO debt rating reflects our expectation that Lucas County will maintain consistently strong reserves over the two-year stable outlook horizon. It also reflects growth of leading county employers, which indicate at least stabilization of sales tax revenues."

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

LUCAS COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN

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

(Amounts in 000's)

Direct legal debt limitation[1]:			
3.0% of the first $100,000 assessed valuation.....			3,000
1.5% on excess of $100,000-not in excess of $300,000.....			3,000
2.5% on the amount in excess of $300,000.....			168,750
Total direct legal debt limitation.....			174,750
Total of all county debt outstanding [2]		109,596	
Less:			
Special assessment bonds and notes[3]……..	-10,828		
Corrections Center, Convention Center & arena notes and bonds[3]	-87,381		
Total exempt debt.....		(98,209)	
Total net indebtedness (voted and unvoted) subject to direct debt limitation.....			11,387
Direct legal debt margin.....			163,363
Unvoted debt limitation (subject to 1% of County assessed valuation).....		70,500	
Total net indebtedness (unvoted - subject to the 1% legal debt limitation).....		(11,387)	
Total unvoted legal debt margin.....			59,113

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

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

[3] Excluded by state statute.

2015 BUDGET

LUCAS COUNTY

2015 DEBT SERVICE BUDGET SUMMARY

GENERAL OBLIGATION BONDS	*2015 PRINCIPAL*	*2015 INTEREST*	*FUND MAKING PAYMENT*
Unvoted			
2005 REFUNDING BOND (1995)	360,000	14,400	Debt Service Fund
2007 REFUNDING OF JUVENILE JUSTICE CENTER (2001)	985,000	317,263	Debt Service Fund
2010 ARENA/CONVENTION CENTER TAX EXEMPT BOND	555,000	2,074,175	Debt Service Fund
2010 TAXABLE ARENA IMPROVEMENT BOND	100,000	1,117,795	Debt Service Fund
2011 REFUNDING COURT OF APPEALS	340,000	107,794	Debt Service Fund
TOTAL:	**2,340,000**	**3,631,426**	
Voted: None			
TOTAL:	**-**	**-**	
REVENUE BONDS			
2006 SANITARY SEWER NO. 772 USDA REVENUE BOND	9,800	30,078	Debt Service Fund
2010 BALLPARK PROJECT REFUNDING BOND	1,750,000	123,063	Debt Service Fund
TOTAL:	**1,759,800**	**153,141**	
SPECIAL ASSESSMENT BONDS			
1996 SANITARY SEWER & WATERLINES	210,000	28,275	Debt Service Fund
1997 SANITARY SEWER & WATERLINES	85,000	14,715	Debt Service Fund
1998 SANITARY SEWER & WATERLINES	160,000	34,500	Debt Service Fund
1999 SANITARY SEWER & WATERLINES	35,000	11,700	Debt Service Fund
2000 SANITARY SEWER & WATERLINES	95,000	35,835	Debt Service Fund
2001 WATERLINES	90,000	34,875	Debt Service Fund
2002 SANITARY SEWER & WATERLINES	55,000	22,600	Debt Service Fund
2003 SANITARY SEWER & WATERLINES	50,000	23,760	Debt Service Fund
2004 SANITARY SEWER & WATERLINES	75,000	40,248	Debt Service Fund
2005 SANITARY SEWER & WATERLINES	130,000	69,863	Debt Service Fund
2005 TECHNOLOGY DRIVE	150,000	3,600	Debt Service Fund
2006 SANITARY SEWER & WATERLINES	55,000	37,933	Debt Service Fund
2006 SANITARY SEWER #772	42,400	29,462	Debt Service Fund
2007 SANITARY SEWER & WATERLINES	20,000	17,050	Debt Service Fund
2008 SANITARY SEWER & WATERLINES	45,000	36,125	Debt Service Fund
2009 SANITARY SEWER & WATERLINES	50,000	37,920	Debt Service Fund
2010 SANITARY SEWER & WATERLINES	15,000	13,612	Debt Service Fund
2014 SANITARY SEWER & WATERLINES	20,000	35,994	Debt Service Fund
TOTAL:	**1,382,400**	**528,066**	
OHIO WATER DEVELOPMENT AUTHORITY LOANS			
SERIES 1993 WATER SUPPLY SYSTEM	35,276	9,529	Water Capital Improvement/Debt
SERIES 1994 WATERLINES	12,240	4,703	Water Capital Improvement/Debt
SERIES 1994 WASTEWATER TREATMENT PLANT	466,648	27,026	Wastewater Capital Improvement
SERIES 1995 WATER SUPPLY SYSTEM	14,018	6,264	Water Capital Improvement/Debt

OHIO WATER DEVELOPMENT AUTHORITY LOANS CONT.	*2015 PRINCIPAL*	*2015 INTEREST*	*FUND MAKING PAYMENT*
SERIES 1997 WATER SUPPLY SYSTEM	64,794	12,072	Water Capital Improvement/Debt
SERIES 1997 SANITARY ENGINEER	59,944	11,168	Sanitary Engineer
SERIES 1998 WATER SUPPLY SYSTEM	37,939	14,262	Water Capital Improvement/Debt
SERIES 2004 WASTEWATER TREATMENT PLANT	273,350	201,832	Wastewater Capital Improvement
SERIES 2009 WASTEWATER TREATMENT PLANT	15,593	14,186	Wastewater Capital Improvement
SERIES 2009 SOLID WASTE MATERIALS RECOVERY	23,782	26,674	Solid Waste
SERIES 2009 SOUTHWEST PUMPING STATION	21,668	19,712	Water Capital Improvement/Debt
SERIES 2011 WATER LINE PROJECTS	8,057	6,598	Water Project
SERIES 2011 SANITARY SEWER PROJECTS	17,570	14,388	Sewer Projects
TOTAL:	**1,050,881**	**368,414**	
OHIO PUBLIC WORKS COMMISSION LOANS			
EBER/WILKINS IMPROVEMENTS	25,000	-	County Engineer Projects
WILKINS ROAD BRIDGE	4,669	-	County Engineer Projects
ALBON/GARDEN TRAFFIC SIGNAL	757	-	County Engineer Projects
YABERG ROAD BRIDGE	4,880	-	County Engineer Projects
LATHROP ROAD BRIDGE	1,677	-	County Engineer Projects
DORR STREET	1,860	-	County Engineer Projects
KING/NEBRASKA INTERSECTION	5,473	-	County Engineer Projects
PROVIDENCE-NEAPOLIS-SWANTON	622	-	County Engineer Projects
CULVERTS # 430, #1445, AND #1446	2,292	-	County Engineer Projects
MAUMEE RIVER	30,379	-	Wastewater Capital Improvement
1994 WASTEWATER TREATMENT PLANT IMPROVEMENTS	6,862	-	Wastewater Capital Improvement
JERUSALEM TOWNSHIP SEWER PROJECT	29,214	-	Sewer Capital Improvement/Debt
EMBASSY ESTATES PUMPING STATION REPLACEMENT	1,787	-	Sewer Capital Improvement/Debt
INSTALL GRAVITY SEWERS W/PUMP STN ABANDONMENTS	5,143	-	Sewer Capital Improvement/Debt
SHORELAND/COREY WOODS/HASTY HILLS PUMP	6,912	-	Sewer Capital Improvement/Debt
EAST PLANT CLARIFIER	2,962	-	Wastewater Capital Improvement
NORTH CURTICE RD WATERLINE REPLACEMENT	2,560	-	Water Capital Improvement/Debt
RIVER ROAD WATERLINE 229-S REPLACEMENT	3,826	-	Water Capital Improvement/Debt
MONCLOVA RD SANITARY SEWER #793, PHASE 3	4,800	-	Sanitary Sewer Projects
MAUMEE RIVER WWTP CAPITAL IMPROVEMENTS	3,616	-	Wastewater Capital Improvement
TOTAL:	**145,291**	**-**	
GRAND TOTAL:	**6,678,373**	**4,681,046**	

FUND MAKING PAYMENT	*TOTAL 2015 PRINCIPAL*	*TOTAL 2015 INTEREST*	*TOTAL 2015 PAYMENT*
DEBT SERVICE FUND	5,482,200	4,312,632	9,794,832
WASTEWATER CAPITAL IMPROVEMENT	799,410	243,044	1,042,454
SEWER CAPITAL IMPROVEMENT/DEBT	43,056	-	43,056
SANITARY SEWER LINE PROJECTS	22,371	14,388	36,758
WATER CAPITAL IMPROVEMENT/DEBT	192,322	66,542	258,864
WATER LINE PROJECTS	8,057	6,598	14,655
SANITARY ENGINEER	59,944	11,168	71,112
SOLID WASTE	23,782	26,674	50,456
COUNTY ENGINEER PROJECTS	47,231	-	47,231
TOTAL	**6,678,373**	**4,681,046**	**11,359,419**

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	2015 Principal & Interest
General Obligation Bonds - Unvoted					
Series 2005 Refunding Bonds *Refunding of a 1995 Various Purpose Bond issue that included justice and correctional system improvements.*	3,005,000	3.500% - 4.000%	12/1/2015	360,000	374,400
Series 2007 Refunding Bonds *Refunding a portion of the 2001 Juvenile Justice Center Bond.*	11,740,000	3.500% - 4.000%	12/1/2021	7,780,000	1,302,263
Series 2010 Various Purpose Bonds *Includes the construction of the Huntington Center (Lucas County Arena) and refinancing of Convention Center acquisition/construction bond.*	48,860,000	2.000% - 5.000%	12/1/2040	46,740,000	2,629,175
Series 2010 Taxable Arena Improvement Bonds *Includes the construction of the Huntington Center (Lucas County Arena).*	19,100,000	1.250% - 6.150%	12/1/2040	18,700,000	1,217,795
Series 2011 Refunding Bonds *Refunding of the 2003 Bond for the construction of the Sixth District Court of Appeals building.*	4,395,000	2.250% - 4.000%	12/1/2023	3,455,000	447,794
General Obligation Bonds - Voted					
None					

REVENUE BONDS

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

Issue and Purpose	Original Amount	Interest Rate	Maturity Date	Amount Outstanding	2015 Principal & Interest
Revenue Bonds (Paid from Sewer System Revenues)					
Series 2006 Sanitary Sewer No. 772 USDA Revenue Bond *Includes funding for Sanitary Sewer No. 772, backed by the United States Department of Agriculture.*	725,700	4.50%	9/1/2046	668,400	39,878
Revenue Bonds (Paid from Non-Tax Revenues)					
Series 2010 Refunding Bonds *Refunding of the 2001 Ballpark Bonds for the acquisition of land and the construction of a AAA Baseball Stadium for the Toledo Mud Hens.*	10,045,000	1.250% - 3.750%	12/1/2016	3,326,763	1,873,063

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	2015 Principal & Interest
Special Assessment Bonds - Governmental Commitment (Self-Supporting)					
Series 1996 Sanitary Sewers and Waterlines	2,460,000	4.250% - 6.500%	12/1/2016	435,000	238,275
Series 1997 Sanitary Sewers and Waterlines	1,235,000	4.900% - 5.450%	12/1/2017	270,000	99,715
Series 1998 Sanitary Sewers and Waterlines	2,460,000	4.250% - 5.000%	12/1/2018	690,000	194,500
Series 1999 Sanitary Sewers and Waterlines	535,000	4.000% - 6.000%	12/1/2019	195,000	46,700
Series 2000 Sanitary Sewers and Waterlines	1,560,000	5.200% - 5.600%	12/1/2020	645,000	130,835
Series 2001 Sanitary Sewers and Waterlines	1,585,000	4.100% - 5.100%	12/1/2021	710,000	124,875
Series 2002 Sanitary Sewers and Waterlines	1,050,000	2.500% - 4.600%	12/1/2022	520,000	77,600
Series 2003 Sanitary Sewers and Waterlines	990,000	2.250% - 5.000%	12/1/2023	545,000	73,760
Series 2004 Sanitary Sewers and Waterlines	1,545,000	3.000% - 5.250%	12/1/2024	915,000	115,248
Series 2005 Sanitary Sewers and Waterlines	2,655,000	3.500% - 4.250%	12/1/2025	1,655,000	199,863
2005 Technology Drive	765,000	3.500% - 4.000%	12/1/2015	150,000	153,600
Series 2006 Sanitary Sewers and Waterlines	1,230,000	4.100% - 4.350%	12/1/2026	880,000	92,933
2006 Sanitary Sewer #772	936,100	4.100% - 4.350%	12/1/2026	654,700	71,862
Series 2007 Sanitary Sewers and Waterlines	470,000	4.250% - 5.000%	12/1/2027	350,000	37,050
Series 2008 Sanitary Sewers and Waterlines	1,035,000	3.000% - 4.350%	12/1/2028	815,000	81,125
Series 2009 Sanitary Sewers and Waterlines	1,250,000	2.200 % - 7.000%	12/1/2029	1,030,000	87,920
Series 2010 Sanitary Sewers and Waterlines	360,000	1.125% - 5.375%	12/1/2030	305,000	28,612
Series 2014 Sanitary Sewers and Waterlines	715,000	1.000% - 5.000%	12/1/2034	715,000	55,994

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 wastewater treatment plant. At the end of 2014, the aggregate principal amount outstanding under those loan agreements will be approximately $15,378,785; the final payment on those loans is due on July 1, 2032; and the highest approximate annual loan repayment amount during that period is estimated to be $1,851,238 ($1,214,782 principal). Payments under such loan agreements are required to be made from revenues of the sewer and water systems and from the wastewater treatment 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	2015 Principal & Interest
Ohio Water Development Authority (OWDA) Loans - Special Assessment - Governmental Commitment					
Series 1993 Water Supply System	1,128,300	6.16%	7/1/2018	274,095	44,805
Series 1994 Waterlines	405,026	6.72%	7/1/2019	127,743	16,943
Series 1994 Wastewater Treatment Plant	11,539,293	5.77%	7/1/2015	466,648	493,674
Series 1995 Water Supply System	501,750	6.75%	7/1/2021	197,299	20,282
Series 1997 Water Supply System	1,783,512	5.86%	7/1/2017	347,206	76,866
Series 1997 Sanitary Engineer	1,650,000	5.86%	7/1/2017	321,223	71,112
Series 1998 Water Supply System	1,268,385	5.39%	7/1/2021	529,198	52,201
Series 2004 Wastewater Treatment Plant	15,170,142	3.85%	7/1/2029	10,484,794	475,183
Series 2009 Wastewater Treatment Plant	789,485	4.36%	7/1/2030	650,728	29,779
Series 2009 Solid Waste Materials Recovery	1,200,000	5.65%	7/1/2028	944,223	50,456
Series 2009 Southwest Pumping Station	1,097,053	4.36%	7/1/2030	904,240	41,380
Series 2011 Water Line Projects	417,174	3.55%	7/1/2032	371,698	14,655
Series 2011 Sanitary Sewer Projects	910,200	3.55%	7/1/2032	810,570	31,958

OHIO PUBLIC WORKS COMMISSION LOANS

The County has entered into a number of project agreements with the Ohio Public Works Commission (OPWC) under which the County has obtained interest-free loans outstanding in the aggregate principal amount of approximately $2,866,576 at the end of 2015 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 $392,647.

Issue and Purpose	Original Amount	Interest Rate	Maturity Date	Amount Outstanding	2015 Principal & Interest
Ohio Public Works Commission (OPWC) Loans - Governmental Commitment					
Eber/Wilkins Improvements	500,000	0.00%	7/1/2016	75,000	25,000
1994 Wastewater Treatment Plant Improvements	274,474	0.00%	7/1/2017	34,309	6,862
Albon/Garden Traffic Signal	15,147	0.00%	7/1/2018	5,301	757
Dorr Street	37,207	0.00%	7/1/2020	18,604	1,860
King/Nebraska Intersection	109,454	0.00%	7/1/2020	54,727	5,473
Providence-Neapolis-Swanton	12,445	0.00%	7/1/2020	6,223	622
Culverts # 430, #1445, and #1446	45,833	0.00%	7/1/2023	38,958	2,292
Jerusalem Township Sewer	1,168,570	0.00%	7/1/2025	603,974	29,214
Maumee River	1,215,159	0.00%	7/1/2026	698,716	30,379
Wilkins Road Bridge	186,756	0.00%	7/1/2028	121,391	4,669
Yaberg Road Bridge	195,201	0.00%	7/1/2029	136,643	4,880
Embassy Estates Pumping Station	71,487	0.00%	7/1/2029	50,041	1,787
Lathrop Road Bridge	67,096	0.00%	7/1/2030	50,322	1,677
Install Gravity Sewers W/Pump Stn Abandonments	205,705	0.00%	7/1/2030	159,421	5,143
Shoreland/Corey Woods/Hasty Hills Pump	276,486	0.00%	7/1/2030	214,276	6,912
East Plant Clarifier	118,467	0.00%	7/1/2031	97,735	2,962
North Curtice Rd Waterline Replacement	102,405	0.00%	7/1/2032	87,044	2,560
River Road Waterline 229-S Replacement	153,029	0.00%	7/1/2032	130,075	3,826
Monclova Rd Sanitary Sewer #793, PHASE 3	200,000	0.00%	7/1/2033	182,407	4,800
Maumee River WWTP Capital Improvements	144,635	0.00%	7/1/2034	144,635	3,616

LUCAS COUNTY'S FUTURE LONG-TERM DEBT

A summary of the County's future long-term debt funding requirements as of December 31, 2015 follows.

	Bonds		OWDA		OPWC		TOTAL		
Year of Funding	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Principal**	**Interest**	**Debt**
2016	5,006,063	4,106,430	1,214,783	636,455	392,647	0%	6,613,492	4,742,885	11,356,377
2017	3,301,900	3,908,835	1,272,813	578,425	240,583	0%	4,815,296	4,487,259	9,302,555
2018	3,324,400	3,783,170	1,037,708	517,575	226,859	0%	4,588,966	4,300,745	8,889,712
2019-2021	10,369,700	10,566,187	2,973,196	1,283,577	652,166	0%	13,995,062	11,849,765	25,844,826
2022-2025	7,733,200	12,489,509	4,000,367	1,146,924	819,042	0%	12,552,609	13,636,433	26,189,042
2026-2029	7,541,200	11,202,034	4,589,127	457,251	382,741	0%	12,513,068	11,659,285	24,172,353
2030-2039	42,195,628	18,020,870	290,792	13,432	152,539	0%	42,638,958	18,034,302	60,673,260
Total	**79,472,090**	**64,077,034**	**15,378,785**	**4,633,640**	**2,866,576**	**0%**	**97,717,451**	**68,710,675**	**166,428,126**

2015 BUDGET

LUCAS COUNTY

Personnel

H. Personnel

- Positions by Department

2015 BUDGET

LUCAS COUNTY

SUMMARY OF BUDGETED POSITIONS
BY DEPARTMENT

Department	2013 Positions		2014 Positions		2015 Positions	
	Full Time	Total	Full Time	Total	Full Time	Total
Auditor	16.20	16.70	16.95	17.45	16.95	17.45
Board of Revision	0.50	0.50	0.50	0.50	0.50	0.50
Real Estate Assessment	49.80	49.80	56.30	56.30	56.80	58.80
Budget Commission	0.25	0.75	0.50	1.00	0.50	1.00
Appraising Real Property	13.25	13.25	12.75	12.75	12.75	12.75
Assessing Personal Property	3.50	3.50	3.50	3.50	3.50	3.50
Board of County Commissioners	6.00	6.00	6.00	6.00	6.00	6.00
County Administrator	4.00	4.00	5.00	5.00	5.00	5.00
Board of Developmental Disabilities	608.00	667.00	567.00	622.00	554.00	614.00
Board of Elections	24.00	29.00	21.00	26.00	21.00	26.00
Centralized Records Center	3.00	3.00	3.00	3.00	3.00	3.00
Child Support Enforcement Agency	107.00	107.00	102.00	102.00	100.00	100.00
Children Services Board	353.00	369.00	356.00	372.00	330.00	342.00
Clerk of Courts	34.25	35.25	35.25	36.25	35.25	36.25
Certificate of Title	29.75	32.75	31.25	34.25	29.25	31.25
Common Pleas Court	55.00	57.00	57.00	59.00	57.00	59.00
Adult Probation	22.00	23.00	22.00	23.00	22.00	23.00
Common Pleas Security	14.00	20.00	21.00	34.00	21.00	34.00
Pretrial-Presentence	30.00	32.00	31.00	32.00	31.00	32.00
Work Release	34.00	37.00	42.00	45.00	42.00	45.00
Jury Commission	-	-	-	-	-	-
C.P. Human Resources	5.00	5.00	5.00	5.00	5.00	5.00
Community Supervision	7.00	9.00	-	-	-	-
Coroner	11.00	16.00	12.00	16.00	13.00	17.00
County Engineer						
Tax Map Division	2.00	2.00	2.20	2.20	2.20	2.20
Motor Vehicle and Gasoline	55.40	70.40	56.90	68.90	52.95	76.95
Storm Water	2.60	4.60	3.85	4.85	4.85	5.85
Canine Care and Control	24.00	24.00	25.00	26.00	23.00	25.00
Domestic Relations Court	33.00	41.00	34.00	41.00	34.00	41.00
Emergency Services						
Emergency Management	5.00	5.00	4.00	5.00	4.00	5.00
Emergency Medical Services	24.00	46.00	21.00	40.00	22.00	43.00
Emergency Telephone System	11.00	12.00	11.00	12.00	11.00	12.00
Facilities	39.00	39.00	41.00	44.00	42.00	45.00
Vehicle Maintenance	3.00	3.00	3.00	3.00	3.00	3.00
Family & Children First Council	12.00	12.00	13.00	13.00	19.00	19.00

Department	2013 Positions		2014 Positions		2015 Positions	
	Full Time	Total	Full Time	Total	Full Time	Total
Human Resources	6.00	6.00	6.00	6.00	6.00	6.00
Information Services	25.50	25.50	25.00	25.00	25.00	25.00
Intergrated Justice System	3.00	3.00	6.00	6.00	6.00	6.00
Job and Family Services	344.00	344.00	325.00	325.00	356.00	356.00
Juvenile Court	88.500	89.50	98.57	99.57	98.57	99.57
Juvenile Detention Center	61.500	62.50	58.00	59.00	58.00	59.00
Law Library	2.00	3.00	2.00	3.00	2.00	3.00
Mental Health & Recovery Services Board	14.00	14.00	15.00	16.00	15.00	16.00
Office of Management and Budget	2.25	3.25	2.25	3.25	2.25	3.25
Hotel Motel	1.00	1.00	1.00	1.00	1.00	1.00
Risk Management	1.06	1.06	1.06	1.06	1.06	1.06
Self-Funded Health Insurance	4.13	4.13	4.13	4.13	4.13	4.13
Self-Funded Workers Comp	1.06	1.06	1.06	1.06	1.06	1.06
Support Services	2.50	2.50	2.25	2.25	2.25	2.25
Central Supplies	1.00	1.00	0.50	0.50	0.50	0.50
Telecommunication Services	2.50	2.50	1.25	1.25	1.25	1.25
Planning and Development						
Economic Development	-	-	-	-	7.00	7.00
Building Regulations	6.00	6.00	7.00	8.00	7.00	8.00
Workforce Development Agency	13.00	13.00	13.00	13.00	14.00	14.00
Probate Court	28.00	31.00	30.00	33.00	30.00	33.00
Prosecutor	61.42	68.70	62.36	68.58	62.36	68.58
Delinquent Tax Foreclosure	10.84	11.59	8.88	9.67	8.96	9.75
Recorder	12.00	13.00	12.00	12.00	12.00	12.00
Sanitary Engineer	45.00	45.00	44.00	44.00	46.00	46.00
Wastewater Treatment	21.00	21.00	21.00	21.00	21.00	21.00
Solid Waste	10.00	10.00	10.00	10.00	10.00	10.00
Sheriff						
Law Enforcement	60.00	60.00	60.00	60.00	60.00	60.00
Public Safety Court Security	33.00	33.00	35.96	35.96	35.96	35.96
Corrections Center	329.00	331.00	304.00	305.00	304.00	305.00
Administration	28.00	30.00	29.50	30.50	29.50	30.50
Medical Correction Center	13.00	25.00	13.00	26.00	13.00	26.00
Policing	44.00	54.00	44.54	55.54	43.50	55.50
Treasurer	9.50	9.50	11.50	11.50	14.75	14.75
Personal Property Tax	1.75	1.75	-	-	-	-
Delinquent Tax Foreclosure	13.75	14.75	13.50	14.50	12.25	12.25
Veterans Service Commission	12.00	17.00	12.00	17.00	13.00	18.00
Total Positions	**2,952.76**	**3,154.79**	**2,903.25**	**3,101.27**	**2,907.85**	**3,122.87**

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.

Motor Vehicle and Gasoline – Using more part-time employees (7) that are less expensive than full time employees.

Storm Water – Technician from Soil and Water District hired to work for County Engineer.

Family and Children First Council – As a result of taking on the start-up and implementation of Early Head Start in Lucas County, additional staff (5 full-time) were added to insure compliance with Early Head Start Standards and affective management of the program.

Economic Development – in 2009 the department was eliminated due to the duplication of services that it and the Lucas County Economic Development Corporation were producing. In the middle of 2014, the employees of the Lucas County Economic Development Corporation were moved to this department and operations came back under the Commissioners.

Treasurer – Due to insufficient revenue in the Delinquent Tax Foreclosure and Tax Installment Payment Plan funds, which was the result of decreased foreclosures in Lucas County, as well as reduced interest income, 3.25 positions were moved to the general fund.

Delinquent Tax Foreclosure (Treasurer) – 2.25 positions were moved to the general fund due to revenue reductions and decreased workload. Foreclosures in Lucas County dropped 31% in 2014.

Bargaining Units

Office or Department	Bargaining Unit	Employees Represented	Agreement Expiration Date
Auditor			
1) Line Staff	UAW	41	December 31, 2016
2) Professional employees	UAW	8	December 31, 2016
3) Managers / Assistant Managers	Teamsters	10	March 30, 2015
4) IT Professional Employees	IBEW	14	December 31, 2016
Board of Developmental Disabilities			
1) Nonprofessional employees	AFSCME	309	June 30, 2016
2) Professional employees	AFSCME	173	June 30, 2017
Children Services Board			
1) Deemed certified	AFSCME	20	April 30, 2015
	PGO	225	April 30, 2015
2) Nurse employees	PGO	4	April 30, 2015
3) Attorneys	PGO	8	April 30, 2015
4) Residual Unit	PGO	13	April 30, 2015
5) Secretaries	PGO	5	April 30, 2015
Child Support Enforcement Agency			
1) Non-attorney employees	AFSCME	96	October 31, 2015
2) Attorneys	UAW	7	January 31, 2015 *
Clerk of Courts	UAW	56	December 31, 2015
Commissioners(a)	AFSCME	130	October 31, 2015
Coroner	AFSCME	8	December 31, 2016
Correctional Treatment Facility	PGO	25	June 30, 2015
County Engineer	AFSCME	30	May 14, 2017
Data Processing Board	IBEW	25	December 31, 2016
Department of Job & Family Services			
1) Non-security employees	AFSCME	263	October 31, 2015
2) Security employees	AFSCME	5	October 31, 2014 *
Emergency Telephone Service (911)	UAW	7	December 31, 2015
Emergency Medical Services	UAW	16	December 31, 2016
Recorder	AFSCME	9	October 31, 2015
Sheriff			
1) Command level employees	UAW	47	December 31, 2014 *
2) Non-command level employees	UAW	401	December 31, 2015
3) Dispensary employees	UAW	10	December 31, 2015
Treasurer	Teamsters	18	December 31, 2015
Veterans Service Commission	PGO	9	December 31, 2015

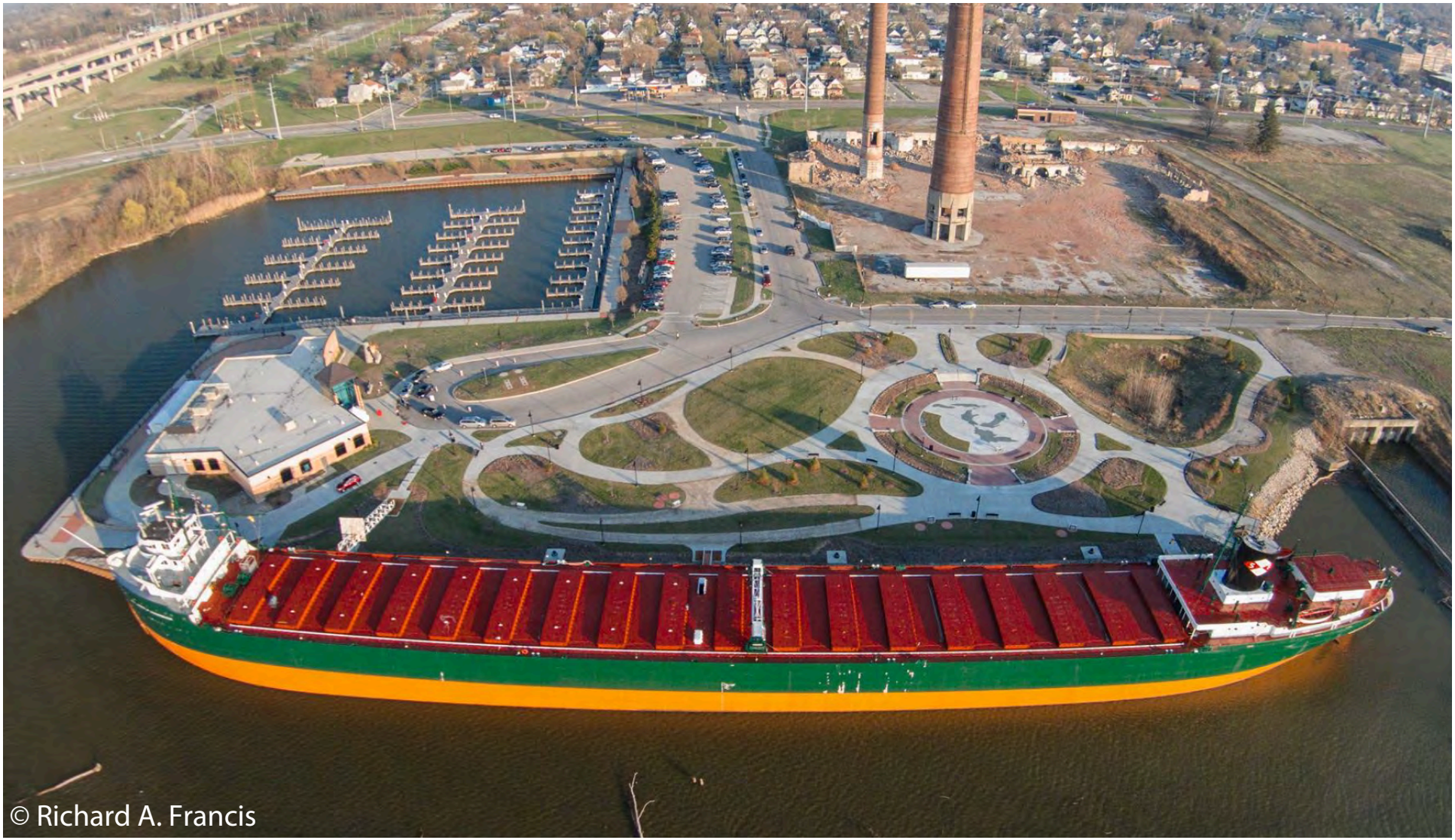
(a) Includes employees in the following departments: Building Regulations, Canine Care and Control, Facilities, Sanitary Engineer, Wastewater Treatment Plant, Vehicle Maintenance, Solid Waste and Central Supply and Telecommunications.

* Negotiations currently underway for new collective bargaining agreement.

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

2015 BUDGET

LUCAS COUNTY



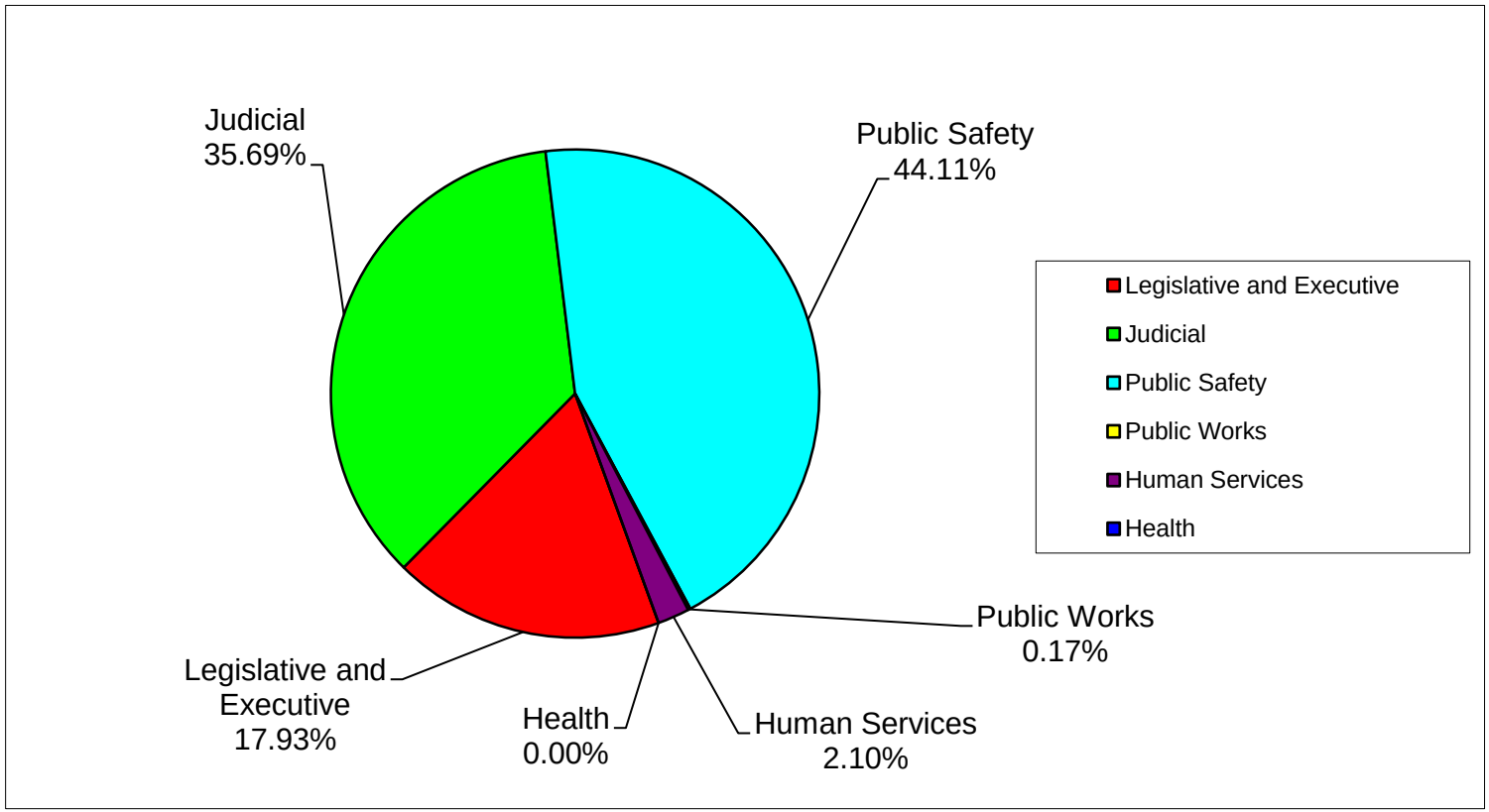
Program Summary

I. Program Summary

2015 BUDGET

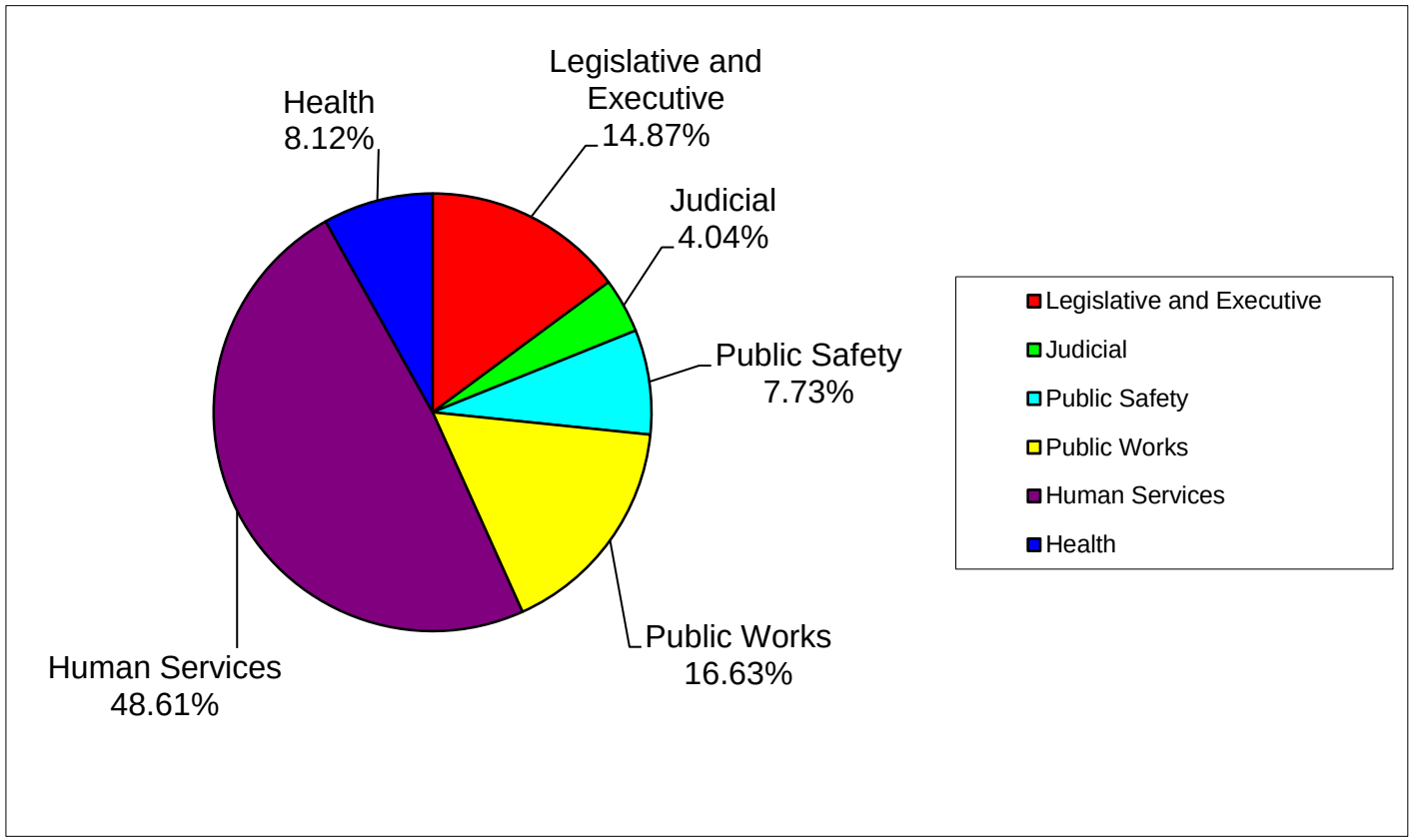
LUCAS COUNTY

PROGRAM SUMMARY - GENERAL FUND*	
Legislative and Executive	14,474,668
Judicial	28,800,475
Public Safety	35,598,423
Public Works	136,471
Human Services	1,696,801
Health	-
TOTAL	**80,706,838**



**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	53,540,931
Judicial	14,556,149
Public Safety	27,825,893
Public Works	59,912,577
Human Services	175,069,507
Health	29,258,597
TOTAL	**306,622,723**



PROGRAM SUMMARY - LEGISLATIVE AND EXECUTIVE

Department/Agency	Dept. No.	2015 Budget
General Fund		
Auditor	1010-0110	1,143,399
Assessing Personal Property	1010-0120	177,949
Appraising Real Property	1010-0130	597,937
Budget Commission	1010-0140	49,933
Board of Revision	1010-0150	81,003
Information Services	1010-0160	2,315,706
Commissioners	1010-0300	510,802
Administration	1010-0400	497,558
Facilities	1010-0810	3,390,544
Human Resources	1010-1010	425,476
Treasurer	1010-1310	1,133,758
Office of Management and Budget	1010-1710	249,340
Board of Elections	1010-2000	2,982,559
Support Services	1010-2510	119,681
Centralized Records Center	1010-2830	262,213
Recorder	1010-3110	536,810
SUBTOTAL:		**14,474,668**

PROGRAM SUMMARY - LEGISLATIVE AND EXECUTIVE

Outside General Fund		
Real Estate Assessment	2030-0170	4,668,764
Planning and Development	2060-1410	989,102
Delinquent Foreclosure-Treasurer	2160-1340	1,115,777
Delinquent Foreclosure-Prosecutor	2160-1520	1,751,733
Building Regulations	2210-2710	1,014,364
Central Supply	6010-2520	445,353
Vehicle Maintenance	6020-2540	644,459
Telecommunications	6030-2530	695,747
Self-funded Health Insurance	6040-3220	26,985,113
Self-funded Dental Insurance	6050-3240	2,247,300
Risk Retention	6060-3210	1,575,767
Self-funded Worker's Compensation	6070-3230	3,051,881
Self-funded Prescription Drug Insurance	6080-3250	8,355,571
SUBTOTAL:		**53,540,931**
TOTAL:		**68,015,599**

PROGRAM SUMMARY - JUDICIAL

Department/Agency	Dept. No.	2015 Budget
General Fund		
Juvenile Court	1010-1110	6,075,263
Prosecutor	1010-1510	4,738,390
Domestic Relations Court	1010-2300	2,321,449
Clerk of Courts	1010-2810	1,874,514
Probate Court	1010-3010	1,751,733
Common Pleas Court	1010-3310	3,629,671
Common Pleas Human Resources	1010-3320	301,264
Work Release	1010-3330	2,738,066
Adult Probation	1010-3350	1,272,080
Pretrial-Presentence	1010-3360	1,694,972
Common Pleas Court Security	1010-3370	1,755,511
Integrated Justice System	1010-4500	647,562
SUBTOTAL:		**28,800,475**
Outside General Fund		
Child Support Enforcement Agency	2080-0210	12,019,229
Law Library	2115-5210	370,814
Certificate of Title	2220-2820	2,166,106
SUBTOTAL:		**14,556,149**
TOTAL:		**43,356,624**

PROGRAM SUMMARY - PUBLIC SAFETY

Department/Agency	Dept. No.	2015 Budget
General Fund		
Juvenile Detention Center	1010-1120	3,664,535
Coroner	1010-1210	1,422,127
Public Safety Court Security	1010-1630	2,332,688
Sheriff - Law Enforcement	1010-1650	4,699,165
Sheriff -Administration	1010-1660	2,673,579
Sheriff - Corrections Center	1010-1670	19,531,002
Medical Correction Center	1010-1671	1,275,327
SUBTOTAL:		**35,598,423**
Outside General Fund		
Emergency Medical Services	2070-0720	13,432,930
Emergency Telephone System	2071-0710	7,877,747
Emergency Management Agency	2072-0730	623,054
Toxicology Laboratory	2131-1230	467,420
Sheriff Policing Contracts	2143 - (1681-1696)	3,923,902
Countywide Communications	2145-1692	1,500,840
SUBTOTAL:		**27,825,893**
TOTAL:		**63,424,316**

PROGRAM SUMMARY - PUBLIC WORKS

Department/Agency	Dept. No.	2015 Budget
General Fund		
County Engineer	1010-2910	136,471
SUBTOTAL:		**136,471**
Outside General Fund		
County Engineer Administration	2040-2920	6,429,000
County Engineer Projects	2041-2940	16,056,000
Storm Water Operations	2043-2970	1,032,587
Storm Water CIP	2044-2971	1,200,000
Sanitary Engineer	5010-0540	4,952,000
Water Capital Improvement and Debt	5021-0561	966,000
Water Line Projects	5022-0562	6,825,000
Wastewater Treatment	5030-0550	3,517,500
Wastewater Capital Improvement and Debt	5031-0551	2,008,000
Wastewater Projects	5032-0553	2,000,000
Sewer Capital Improvement and Debt	5041-0571	822,000
Sewer Line Projects	5042-0572	1,500,000
Solid Waste	5050-0530	12,604,490
SUBTOTAL:		**59,912,577**
TOTAL:		**60,049,048**

PROGRAM SUMMARY - HUMAN SERVICES

Department/Agency	Dept. No.	2015 Budget
General Fund		
Veterans Service	1010-2600	1,696,801
SUBTOTAL:		**1,696,801**
Outside General Fund		
Job and Family Services	2010-2410	42,693,450
Children Services Board	2050-2110	41,876,425
Board of Developmental Disabilities	2180-1910	63,741,407
Community DD Residential Services	2181-1920	18,399,280
Family Council	2260-4710	3,730,947
Workforce Development Agency	2270-1431	4,627,998
SUBTOTAL:		**175,069,507**
TOTAL:		**176,766,308**

PROGRAM SUMMARY - HEALTH

Department/Agency	Dept. No.	2015 Budget
General Fund		
SUBTOTAL:		**-**
Outside General Fund		
Mental Health and Recovery Services	2020-5010	27,119,898
Canine Care and Control	2090-0610	2,138,699
SUBTOTAL:		**29,258,597**
TOTAL:		**29,258,597**

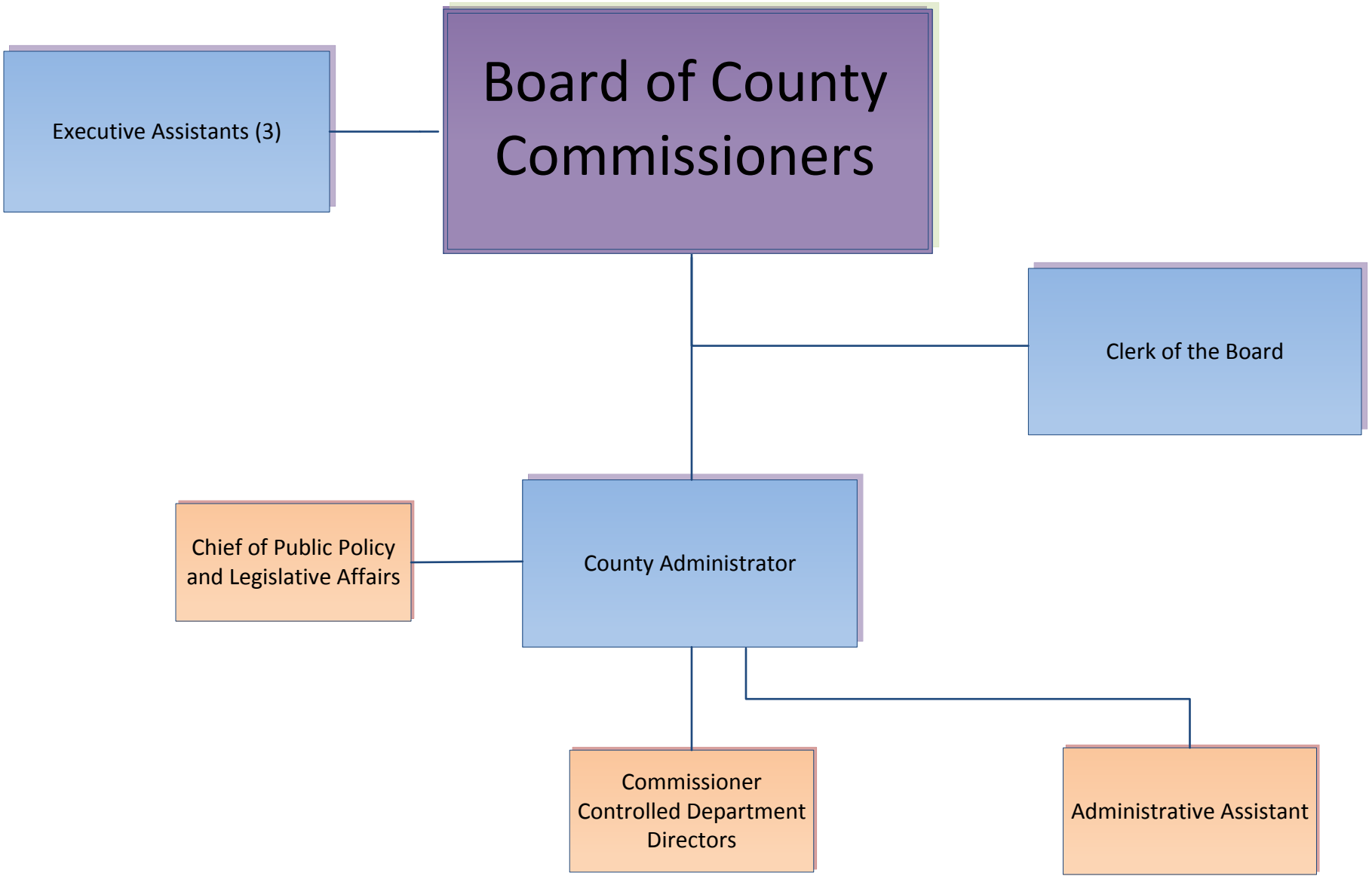
General Government
Legislative & Executive

J. General Government - Legislative & Executive

2015 BUDGET

LUCAS COUNTY

Board of County Commissioners



Commissioners

General Government - Legislative and Executive

General

1010-0300

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

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2013-2014 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	478,378	448,297	477,431	486,444	38,147	9%
CHARGES AND SERVICES:	2,517	3,180	8,208	3,244	64	2%
MATERIALS AND SUPPLIES:	2,569	1,200	3,228	1,224	24	2%
OPERATING EXPENSES:	18,446	19,000	26,021	19,890	890	5%
MISCELLANEOUS:	-	500	1,100	-	(500)	-100%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	2,054	-	-	0%
TOTAL:	***$501,910***	***$472,177***	***$518,043***	***$510,802***	***$38,625***	***8%***

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

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

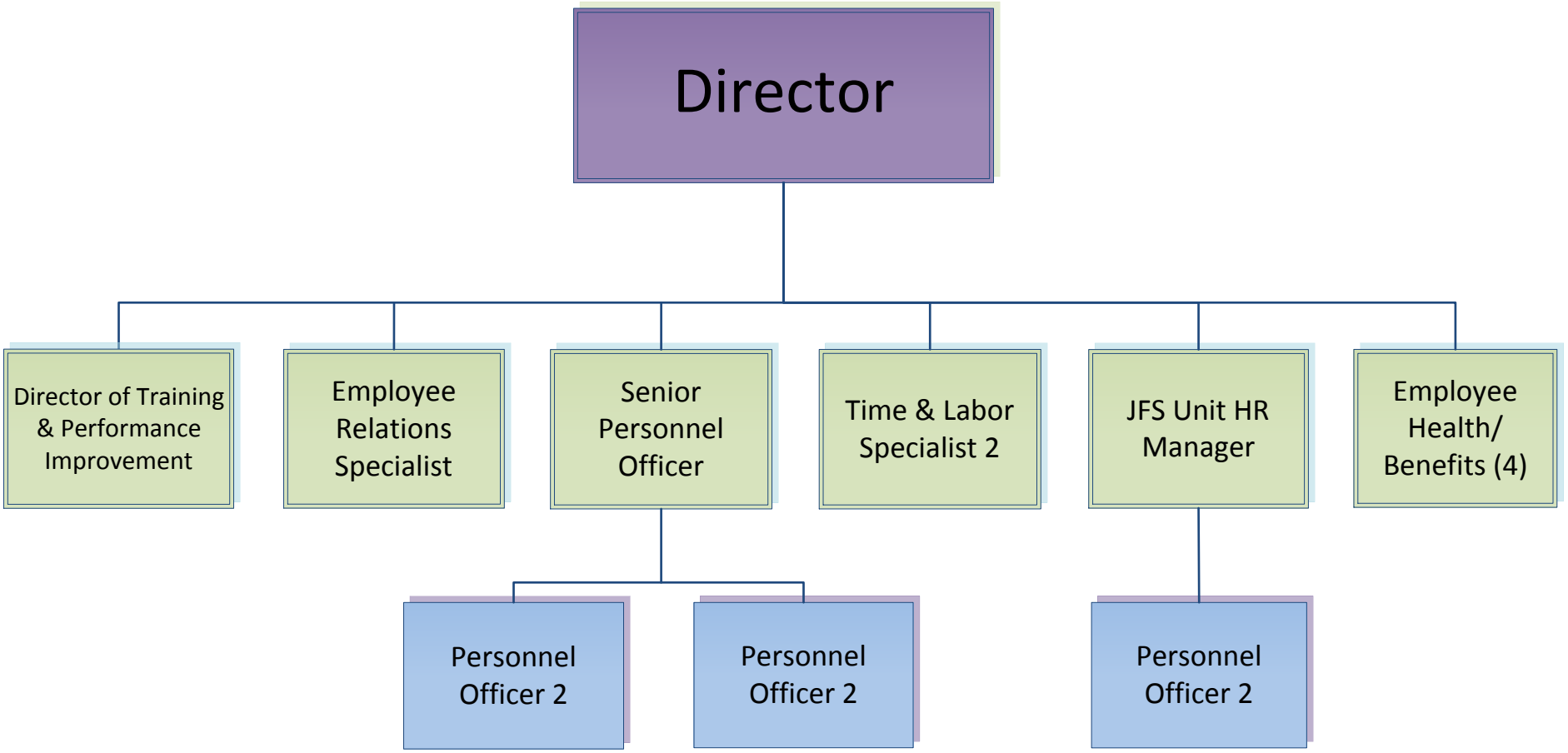
ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	414,373	330,149	457,311	476,893	146,744	44%
CHARGES AND SERVICES:	625	1,860	30,764	1,897	37	2%
MATERIALS AND SUPPLIES:	3,000	2,250	2,355	2,295	45	2%
OPERATING EXPENSES	14,963	15,900	20,983	9,078	(6,822)	923%
MISCELLANEOUS	-	250	-	7,140	6,890	2756%
CAPITAL OUTLAY AND EQUIPMENT:	245	-	5,172	255	255	0%
TOTAL:	***433,206***	***350,409***	***516,586***	***497,558***	***$147,149***	***42%***

FULL TIME POSITIONS:	***5.00***
PART TIME POSITIONS:	***0.00***

2015 BUDGET

LUCAS COUNTY

Human Resources



Human Resources

General Government - Legislative and Executive

General

1010-1010

The mission of the Human Resources Department is to effectively, efficiently, and impartially perform those functions and responsibilities related to the acquisition, development and maintenance of human resources, within the appointing authority of the Board of Lucas County Commissioners, and in a supporting role, based on time and resources, for any other Lucas County appointing authority.

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	432,914	389,442	440,046	411,635	22,193	6%
CHARGES AND SERVICES:	3,825	4,100	3,893	4,182	82	2%
MATERIALS AND SUPPLIES:	2,116	3,800	5,747	3,876	76	2%
OPERATING EXPENSES:	3,326	5,670	3,516	5,783	113	2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	1,975	-	-	0%
TOTAL:	***$442,181***	***$403,012***	***$455,176***	***$425,476***	***$22,464***	***6%***

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

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

Our mission is to assist Lucas County employees with their participation in the Lucas County Employees Benefits program and to educate them regarding the benefits program so that they may be informed consumers. We have the added task of advocating wellness programs to county employees to aid in achieving a healthier employee group.

GOALS:

Continue working closely with Cost Containment Board to explore options to obtain the best health care benefits possible, while minimizing costs and providing greater economic value to the taxpayers of Lucas County.

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

Continue partnership with the University of Toledo to measure Wellness and Drug Use Review Program cost effectiveness and impact on employee health.

Implement Federal PPACA regulations due in 2015.

Work with Board of County Commissioners and Administration to evaluate future medical program cost projections and funding options over 3-5 year window.

SELF-FUNDED HEALTH INSURANCE

General Government - Legislative and Executive

Internal Service Fund

6040-3220

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$6,834,099**	**$7,273,576**	**$7,273,576**	**$7,194,778**	**$8,108,140**	**$9,232,820**	**$10,641,601**	**$12,900,925**
LESS PRIOR YEAR ENCUMBRANCES	**1,572,724**	**1,850,274**	**1,850,274**	**1,056,460**				
BEGINNING BALANCE	**5,261,374**	**5,423,302**	**5,423,302**	**6,138,318**	**8,108,140**	**9,232,820**	**10,641,601**	**12,900,925**
REVENUES:								
TAXES								
CHARGES FOR SERVICES	28,882,771	25,756,342	26,481,936	27,788,475	29,125,400	30,581,669	32,110,752	33,716,290
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	240,000	-	-	-	-	-	-
INVESTMENT INCOME	56,440	60,000	57,173	60,000	60,000	60,000	60,000	60,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON-OPERATING TRANSFER-IN	152,625	50,000	109,266	50,000	50,000	50,000	50,000	50,000
TOTAL REVENUES	**29,091,836**	**26,106,342**	**26,648,375**	**27,898,475**	**29,235,400**	**30,691,669**	**32,220,752**	**33,826,290**
TOTAL AVAILABLE	**35,925,935**	**33,379,918**	**33,921,952**	**35,093,253**	**37,343,540**	**39,924,489**	**42,862,353**	**46,727,215**
EXPENDITURES:								
PERSONAL SERVICES	311,214	297,128	291,030	309,818	304,765	307,793	310,133	312,591
CHARGES AND SERVICES	1,942,119	2,684,847	1,976,245	2,521,125	2,573,785	2,618,425	2,126,125	2,175,075
MATERIALS AND SUPPLIES	10,093	10,300	13,902	15,300	15,300	15,300	15,300	15,300
OPERATING EXPENSES*	26,388,855	24,536,028	24,440,746	24,117,870	25,195,870	26,320,370	27,488,870	28,780,870
MISCELLANEOUS	-	1,000	-	1,000	1,000	1,000	1,000	1,000
CAPITAL OUTLAY AND EQUIPMENT	76	15,000	5,250	20,000	20,000	20,000	20,000	20,000
TOTAL EXPENSES	**28,652,359**	**27,544,303**	**26,727,174**	**26,985,113**	**28,110,720**	**29,282,888**	**29,961,428**	**31,304,836**
REVENUES OVER/(UNDER) EXPENSES	**$7,273,576**	**$5,835,615**	**$7,194,778**	**$8,108,140**	**$9,232,820**	**$10,641,601**	**$12,900,925**	**$15,422,379**

FULL TIME POSITIONS: ***4.00***
PART TIME POSITIONS: ***0.00***

SELF-FUNDED DENTAL INSURANCE

General Government - Legislative and Executive

Internal Service Fund

6050-3240

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$2,516,674**	**$1,783,378**	**$1,783,378**	**$1,029,177**	**$1,419,172**	**$1,819,932**	**$2,232,050**	**$2,654,849**
LESS PRIOR YEAR ENCUMBRANCES	**461,824**	**500,170**	**500,170**	**826,837**				
BEGINNING BALANCE	**2,054,850**	**1,283,207**	**1,283,207**	**202,340**	**1,419,172**	**1,819,932**	**2,232,050**	**2,654,849**
REVENUES								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,299,905	2,036,403	2,303,342	2,637,295	2,769,160	2,907,618	3,052,999	3,205,649
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
TOTAL REVENUES	**2,299,905**	**2,036,403**	**2,303,342**	**2,637,295**	**2,769,160**	**2,907,618**	**3,052,999**	**3,205,649**
TOTAL AVAILABLE	**4,816,579**	**3,819,781**	**4,086,720**	**3,666,472**	**4,188,332**	**4,727,550**	**5,285,049**	**5,860,498**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	73,277	74,210	83,703	78,300	79,900	81,500	83,000	84,750
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	2,959,924	2,310,000	2,973,840	2,169,000	2,288,500	2,414,000	2,547,200	2,687,500
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**3,033,201**	**2,384,210**	**3,057,543**	**2,247,300**	**2,368,400**	**2,495,500**	**2,630,200**	**2,772,250**
REVENUES OVER/(UNDER) EXPENSES	**$1,783,378**	**$1,435,571**	**$1,029,177**	**$1,419,172**	**$1,819,932**	**$2,232,050**	**$2,654,849**	**$3,088,248**

SELF-FUNDED PRESCRIPTION DRUG

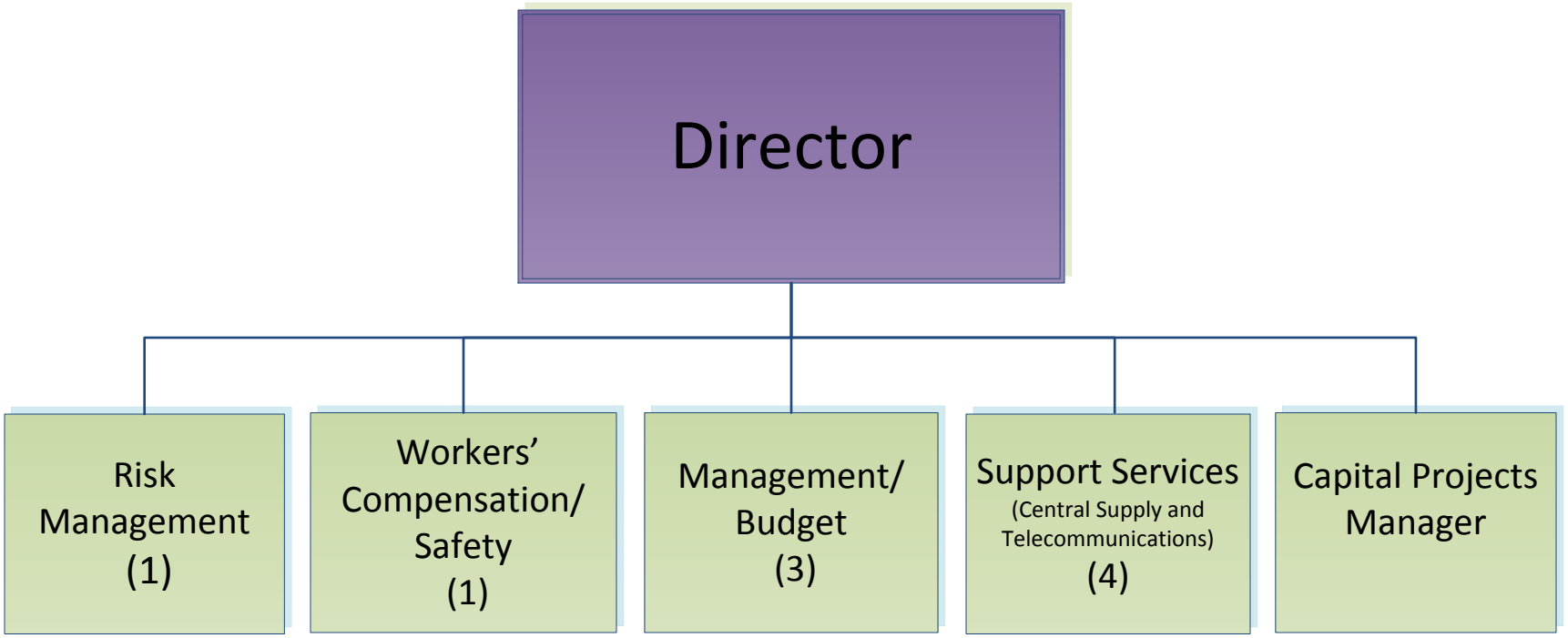
General Government - Legislative and Executive

Internal Service Fund

6080-3250

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$4,082,953**	**$2,929,239**	**$2,929,239**	**$1,145,627**	**$1,170,056**	**$1,152,729**	**$1,089,262**	**$975,145**
LESS PRIOR YEAR ENCUMBRANCES	**1,497,381**	**1,158,027**	**1,158,027**	**1,041,041**				
BEGINNING BALANCE	**2,585,572**	**1,771,212**	**1,771,212**	**104,586**	**1,170,056**	**1,152,729**	**1,089,262**	**975,145**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICE	7,265,241	7,205,512	7,249,852	8,300,000	8,715,000	9,150,750	9,608,300	10,088,700
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	320,104	200,000	179,408	80,000	80,000	80,000	80,000	80,000
NON OPERATING	224	-	9,506	-	-	-	-	-
TOTAL REVENUES	**7,585,570**	**7,405,512**	**7,438,766**	**8,380,000**	**8,795,000**	**9,230,750**	**9,688,300**	**10,168,700**
TOTAL AVAILABLE	**11,668,522**	**10,334,751**	**10,368,005**	**9,525,627**	**9,965,056**	**10,383,479**	**10,777,562**	**11,143,845**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	64,370	101,000	53,336	80,000	81,600	83,300	84,900	86,600
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	8,674,914	7,650,000	9,169,042	8,275,571	8,730,727	9,210,917	9,717,517	10,251,980
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPTIAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**8,739,283**	**7,751,000**	**9,222,378**	**8,355,571**	**8,812,327**	**9,294,217**	**9,802,417**	**10,338,580**
REVENUES OVER/(UNDER) EXPENSES	**$2,929,239**	**$2,583,751**	**$1,145,627**	**$1,170,056**	**$1,152,729**	**$1,089,262**	**$975,145**	**$805,265**

Office of Management and Budget



Office of Management and Budget
General Government - Legislative and Executive
General Fund
1010-1710

The Office of Management and Budget provides management and financial planning services while assisting the Board of County Commissioners, the County Administrator, and County departments in the evaluation and improvement of operations.

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	202,893	221,765	154,225	233,240	11,475	5%
CHARGES AND SERVICES:	1	-	-	-	-	0%
MATERIALS AND SUPPLIES:	2,148	2,300	2,246	2,346	46	2%
OPERATING EXPENSES:	7,660	12,734	9,398	12,989	255	2%
MISCELLANEOUS:	276	750	-	765	15	2%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	2,960	-	-	0%
TOTAL:	***$212,978***	***$237,549***	***$168,829***	***$249,340***	***$11,791***	***5%***

FULL TIME POSITIONS:	***2.25***
PART TIME POSITIONS:	***1.00***

GOALS

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

Continue to look for operation savings and/or coordination of services.

Identify grants that are available for areas that have been reduced by State budget cuts.

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

HOTEL LODGING TAX
2100-1730

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$2,730,366**	**$2,470,623**	**$2,470,623**	**$2,741,823**	**$2,741,898**	**$2,715,845**	**$2,662,749**	**$2,581,667**
LESS PRIOR YEAR ENCUMBRANCES	**-**	**-**	**-**	**7**				
BEGINNING BALANCE	**2,730,366**	**2,470,623**	**2,470,623**	**2,741,817**	**2,741,898**	**2,715,845**	**2,662,749**	**2,581,667**
REVENUES:								
TAXES	5,043,282	5,100,000	5,305,568	5,250,000	5,328,750	5,408,681	5,489,811	5,572,159
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
TOTAL REVENUES	**5,043,282**	**5,100,000**	**5,305,568**	**5,250,000**	**5,328,750**	**5,408,681**	**5,489,811**	**5,572,159**
TOTAL AVAILABLE	**7,773,648**	**7,570,623**	**7,776,191**	**7,991,823**	**8,070,648**	**8,124,527**	**8,152,560**	**8,153,826**
EXPENDITURES:								
PERSONAL SERVICES	73,010	74,145	80,679	81,917	83,435	84,983	86,562	88,172
CHARGES AND SERVICES	5,227,865	5,019,170	4,949,203	5,162,483	5,265,733	5,371,047	5,478,468	5,588,038
MATERIALS AND SUPPLIES	1,201	1,300	1,232	1,600	1,632	1,665	1,698	1,732
OPERATING EXPENSES	950	3,885	1,281	3,925	4,004	4,084	4,165	4,249
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	1,500	1,973	-	-	-	-	-
TOTAL EXPENSES	**5,303,025**	**5,100,000**	**5,034,368**	**5,249,925**	**5,354,803**	**5,461,778**	**5,570,893**	**5,682,190**
REVENUES OVER/(UNDER) EXPENSES	**$2,470,623**	**$2,470,623**	**$2,741,823**	**$2,741,898**	**$2,715,845**	**$2,662,749**	**$2,581,667**	**$2,471,635**

FULL TIME POSITIONS: ***1.00***
PART TIME POSITIONS: ***0.00***

Support Services
General Government - Legislative and Executive
General Fund
1010-2510

Our mission is to procure commodities, equipment and services for county departments, agencies and courts at the lowest and best price while complying with the Board of Commissioners' purchasing policy and the Ohio Revised Code.

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	130,258	109,305	109,023	115,387	6,082	6%
CHARGES AND SERVICES:	175	400	67	408	8	2%
MATERIALS AND SUPPLIES:	1,201	1,250	899	1,275	25	2%
OPERATING EXPENSES:	1,514	1,560	1,525	1,591	31	2%
MISCELLANEOUS:	-	1,000	-	1,020	20	2%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$133,147***	***$113,515***	***$111,513***	***$119,681***	***$6,166***	***5%***

FULL TIME POSITIONS:	***2.25***
PART TIME POSITIONS:	***0.00***

GOALS

Pursue local government cooperative/joint purchasing (fuel, office supplies, etc).

CENTRAL SUPPLY

General Government - Legislative and Executive

Internal Service Fund

6010-2520

Our mission is to efficiently and adequately support other county departments, agencies and courts with the centralized mail and copy services.

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$102,057**	**$82,392**	**$82,392**	**$26,285**	**($30,248)**	**($86,782)**	**($143,316)**	**($199,849)**
LESS PRIOR YEAR ENCUMBRANCES	**2,941**	**5,743**	**5,743**	**8,350**				
BEGINNING BALANCE	**99,116**	**76,648**	**76,648**	**17,935**	**(30,248)**	**(86,782)**	**(143,316)**	**(199,849)**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	422,425	435,500	412,405	388,820	388,820	388,820	388,820	388,820
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON-OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	**422,425**	**435,500**	**412,405**	**388,820**	**388,820**	**388,820**	**388,820**	**388,820**
TOTAL AVAILABLE	**524,483**	**517,892**	**494,797**	**415,105**	**358,572**	**302,038**	**245,504**	**188,971**
EXPENDITURES:								
PERSONAL SERVICES	33,157	27,324	27,577	30,856	30,857	30,857	30,857	30,857
CHARGES AND SERVICES	36,460	33,750	22,521	21,272	21,272	21,272	21,272	21,272
MATERIALS AND SUPPLIES	371,439	370,000	417,621	392,400	392,400	392,400	392,400	392,400
OPERATING EXPENSES	1,035	1,056	793	825	825	825	825	825
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**442,091**	**432,130**	**468,512**	**445,353**	**445,354**	**445,354**	**445,354**	**445,354**
REVENUES OVER/(UNDER) EXPENSES	**$82,392**	**$85,762**	**$26,285**	**($30,248)**	**($86,782)**	**($143,316)**	**($199,849)**	**($256,383)**
FULL TIME POSITIONS:				***0.50***				
PART TIME POSITIONS:				***0.00***				

* Central Supply will begin needing a transfer from the General Fun at the end of 2015 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.

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$2,249,269**	**$2,488,758**	**$2,488,758**	**$2,671,060**	**$2,920,913**	**$3,139,212**	**$3,344,724**	**$3,526,808**
LESS PRIOR YEAR ENCUMBRANCES	**64,501**	**29,553**	**29,553**	**-**				
BEGINNING BALANCE	**2,184,768**	**2,459,205**	**2,459,205**	**2,671,060**	**2,920,913**	**3,139,212**	**3,344,724**	**3,526,808**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,182,550	1,200,000	1,070,180	945,600	945,600	945,600	945,600	945,600
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING	-	-	37	-	-	-	-	-
TOTAL REVENUES	**1,182,550**	**1,200,000**	**1,070,217**	**945,600**	**945,600**	**945,600**	**945,600**	**945,600**
TOTAL AVAILABLE	**3,431,819**	**3,688,758**	**3,558,975**	**3,616,660**	**3,866,513**	**4,084,812**	**4,290,324**	**4,472,408**
EXPENDITURES:								
PERSONAL SERVICES	122,670	85,453	82,945	93,527	105,565	98,181	100,763	103,422
CHARGES AND SERVICES	162,390	191,000	67,685	43,020	45,014	47,101	49,285	51,573
MATERIAL AND SUPPLIES	97	1,000	-	100	125	150	175	200
OPERATING EXPENSES	624,901	771,280	698,618	522,900	538,587	554,745	571,387	588,529
MISCELLANEOUS	-	1,000	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	33,004	35,000	38,666	36,200	38,010	39,911	41,906	44,001
TOTAL EXPENSES	**943,061**	**1,084,733**	**887,915**	**695,747**	**727,301**	**740,088**	**763,516**	**787,725**
REVENUES OVER/(UNDER) EXPENSES	**$2,488,758**	**$2,604,025**	**$2,671,060**	**$2,920,913**	**$3,139,212**	**$3,344,724**	**$3,526,808**	**$3,684,683**

FULL TIME POSITIONS: ***1.25***
PART TIME POSITIONS: ***0.00***

Risk Management

General Government - Legislative and Executive

Internal Service Fund

6060-3210

Our mission is to minimize Lucas County's potential liablitiy, 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.

Work to eliminate/decrease severity of damage to county properties from future flood occurrences.

RISK RETENTION INSURANCE FUND

General Government - Legislative and Executive

Internal Service Fund

6060-3210

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$9,450,112**	**$9,671,283**	**$9,671,283**	**$10,062,097**	**$10,486,330**	**$10,909,351**	**$11,330,988**	**$11,751,061**
LESS PRIOR YEAR ENCUMBRANCES	**185,321**	**96,957**	**96,957**	**204,339**				
BEGINNING BALANCE	**9,264,791**	**$9,574,326**	**$9,574,326**	**9,857,758**	**10,486,330**	**10,909,351**	**11,330,988**	**11,751,061**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	(1,891)	-	-	-	-	-	-	-
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	1,963,397	2,000,000	1,966,354	2,000,000	2,030,000	2,060,450	2,091,357	2,122,727
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	**1,961,506**	**2,000,000**	**1,966,354**	**2,000,000**	**2,030,000**	**2,060,450**	**2,091,357**	**2,122,727**
TOTAL AVAILABLE	**11,411,618**	**11,671,283**	**11,637,637**	**12,062,097**	**12,516,330**	**12,969,801**	**13,422,345**	**13,873,788**
EXPENDITURES:								
PERSONAL SERVICES	81,599	83,855	82,621	86,427	87,852	89,305	90,786	92,298
CHARGES AND SERVICES	436,226	172,600	133,084	198,240	202,205	206,249	210,373	214,582
MATERIALS AND SUPPLIES	578	700	169	600	612	624	637	649
OPERATING EXPENSES	1,221,933	1,305,400	1,357,693	1,290,500	1,316,310	1,342,635	1,369,488	1,396,880
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	1,250	1,973	-	-	-	-	-
TOTAL EXPENSES	**1,740,336**	**1,563,805**	**1,575,540**	**1,575,767**	**1,606,979**	**1,638,813**	**1,671,284**	**1,704,409**
REVENUES OVER/(UNDER) EXPENSES	**$9,671,283**	**$10,107,478**	**$10,062,097**	**$10,486,330**	**$10,909,351**	**$11,330,988**	**$11,751,061**	**$12,169,379**

FULL TIME POSITIONS: ***1.06***

PART TIME POSITIONS: ***0.00***

SELF-FUNDED WORKERS COMPENSATION
6070-3230

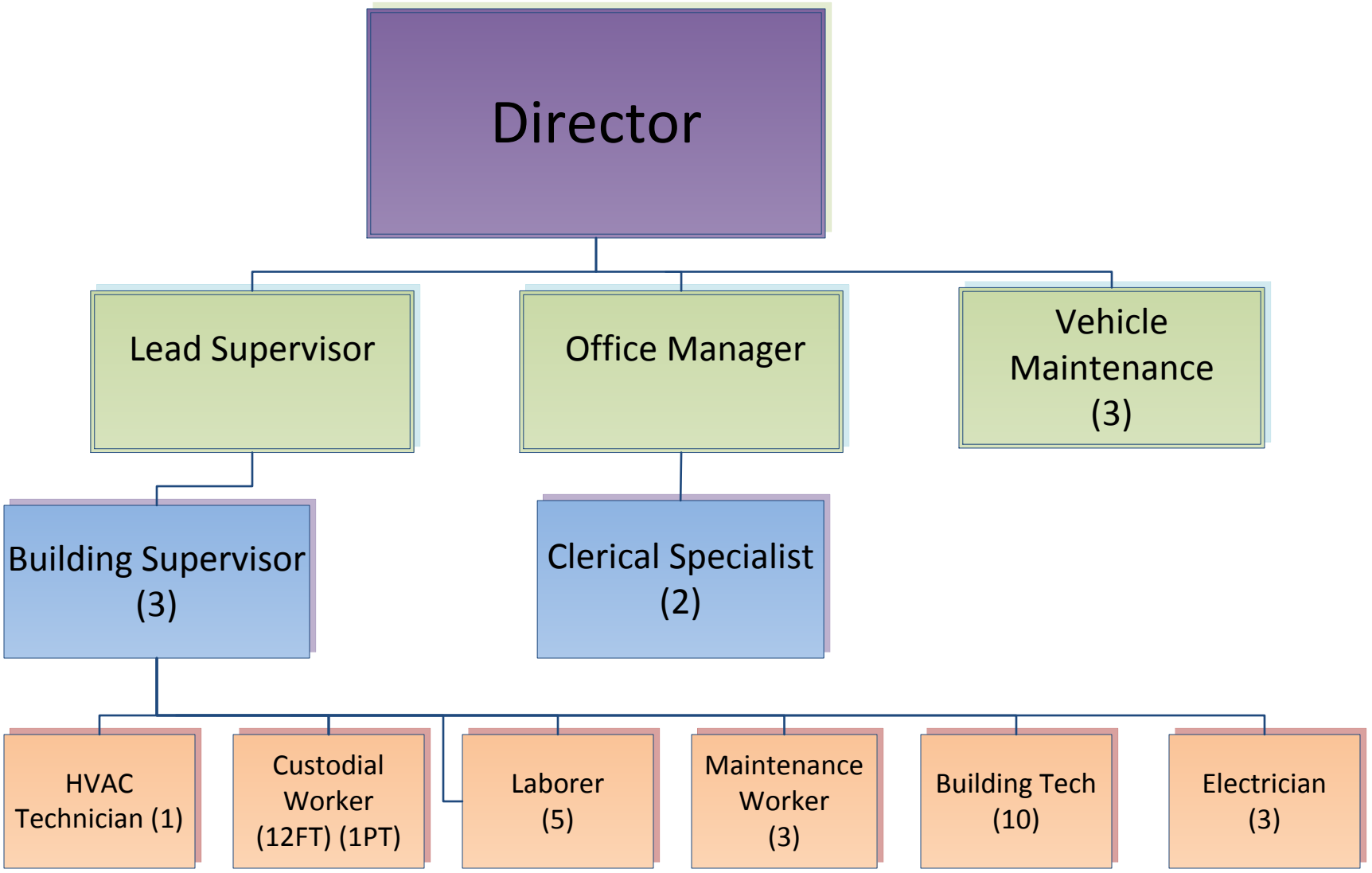
	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$10,094,622**	**$10,116,410**	**$10,116,410**	**$10,288,298**	**$9,236,417**	**$7,123,618**	**$5,948,685**	**$4,710,374**
LESS PRIOR YEAR ENCUMBRANCES	**3,816**	**68**	**68**	**11**				
BEGINNING BALANCE	**10,090,806**	**10,116,342**	**10,116,342**	**10,288,287**	**9,236,417**	**7,123,618**	**5,948,685**	**4,710,374**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,981,237	2,950,000	2,230,063	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
FINES AND FORFEITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	328,262	-	-	-	-	-
MISCELLANEOUS	997,811	-	32,045	-	-	-	-	-
TOTAL REVENUES	**2,979,049**	**2,950,000**	**2,590,370**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**
TOTAL AVAILABLE	**13,073,670**	**13,066,410**	**12,706,781**	**12,288,298**	**11,236,417**	**9,123,618**	**7,948,685**	**6,710,374**
EXPENDITURES:								
PERSONAL SERVICES	73,766	72,797	73,885	78,026	79,466	80,935	82,432	83,960
CHARGES AND SERVICES	57,129	61,500	54,589	63,000	64,260	65,545	66,856	68,193
LEGAL SYSTEM	-	250	-	250	255	260	265	271
MATERIALS AND SUPPLIES	90	725	9	725	740	754	770	785
OPERATING EXPENSES	2,826,275	2,930,130	2,288,027	2,909,880	3,968,078	3,027,439	3,087,988	3,149,747
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	1,250	1,973	-	-	-	-	-
TOTAL EXPENSES	**2,957,260**	**3,066,652**	**2,418,483**	**3,051,881**	**4,112,799**	**3,174,933**	**3,238,311**	**3,302,956**
REVENUES OVER/(UNDER) EXPENSES	**$10,116,410**	**$9,999,758**	**$10,288,298**	**$9,236,417**	**$7,123,618**	**$5,948,685**	**$4,710,374**	**$3,407,418**
FULL TIME POSITIONS:				***1.06***				
PART TIME POSITIONS:				***0.00***				

*The State of Ohio Bureau of Workers Compensation is moving from a Retroactive billing cycle to a Prospective billing cycle. The plan at this time is to have public agencies switch in 2016/2017. We put the additional payments in the 2016 budget.

2015 BUDGET

LUCAS COUNTY

Facilities and Vehicle Maintenance



Facilities

General Government - Legislative and Executive

General Fund

1010-0810

The Lucas County Facilities Department's purpose is to maintain all County owned buildings and grounds. We will strive to protect the capital investment made by the residents of Lucas County in an efficient, cost-effective, yet customer oriented manner to provide employees, citizens and visitors with clean, safe, and comfortable facilities.

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,917,604	2,112,345	1,749,305	2,150,322	37,977	2%
CHARGES AND SERVICES:	585,770	851,154	670,552	798,579	(52,575)	-6%
MATERIALS AND SUPPLIES:	247,834	296,793	275,299	320,043	23,250	8%
OPERATING EXPENSES:	85,710	79,154	94,789	101,250	22,096	28%
MISCELLANEOUS:	-	50	-	50	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	19,826	20,300	20,300	0%
TOTAL:	***$2,836,918***	***$3,339,496***	***$2,809,772***	***$3,390,544***	***$51,048***	***2%***
FULL TIME POSITIONS:				***42.00***		
PART TIME POSITIONS:				***3.00***		

GOALS

For County Facilities

Track all building inspection reporting to a format that will allow the user to quickly and effectively evaluate the overall condition of all facilities.

Identify energy burdens on Lucas County Facilities and formulate an action plan to reduce the overall operating cost.

For Fleet Mainenance

Initiate a safety inspection program specifically for fleet maintenance equipment.

Explore the opportunity of a partnership with a co-op purchasing group, to reduce the over all cost of vehicle maintenance.

Take a look at maintenance procedures and streamline the operation to increase productivity.

VEHICLE MAINTENANCE

General Government - Legislative and Executive

Internal Service Fund

6020-2540

The Lucas County Vehicle Maintenance Department's purpose is to maintain all County owned vehicles and equipment at the lowest possible cost, while insuring that the participating entities needs are met with the highest degreee of courtesy and professionalism.

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$19,595**	**$55,958**	**$55,958**	**$72,553**	**$70,554**	**$66,124**	**$59,256**	**$49,854**
LESS PRIOR YEAR ENCUMBRANCES	**17,117**	**13,204**	**13,204**	**5,196**				
BEGINNING BALANCE	**2,478**	**42,754**	**42,754**	**67,358**	**70,554**	**66,124**	**59,256**	**49,854**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	571,328	578,193	565,122	546,274	554,468	562,785	571,227	579,795
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	50	-	50	100	-	-	-	-
MISCELLANEOUS REVENUE	3,529	120	10	15	15	15	16	16
NON OPERATING*	62,000	62,000	40,693	96,071	97,512	98,975	100,459	101,966
TOTAL REVENUES	**636,907**	**640,313**	**605,874**	**642,460**	**651,995**	**661,775**	**671,702**	**681,777**
TOTAL AVAILABLE	**656,502**	**696,271**	**661,832**	**715,013**	**722,550**	**727,899**	**730,958**	**731,632**
EXPENDITURES:								
PERSONAL SERVICES	216,605	212,965	230,778	239,766	243,650	247,611	251,651	255,772
CHARGES AND SERVICES	20,145	7,000	4,800	7,750	7,905	8,063	8,224	8,389
MATERIALS AND SUPPLIES	351,681	392,177	342,408	374,893	382,381	390,028	397,829	405,785
OPERATING EXPENSES	6,225	9,150	6,657	12,150	12,393	12,641	12,894	13,152
MISCELLANEOUS	600	650	635	650	663	676	690	704
CAPITAL OUTLAY AND EQUIPMENT	5,288	5,000	4,001	9,250	9,435	9,624	9,816	10,012
TOTAL EXPENSES	**600,544**	**626,942**	**589,279**	**644,459**	**656,426**	**668,643**	**681,104**	**693,814**
REVENUES OVER/(UNDER) EXPENSES	**$55,958**	**$69,329**	**$72,553**	**$70,554**	**$66,124**	**$59,256**	**$49,854**	**$37,817**

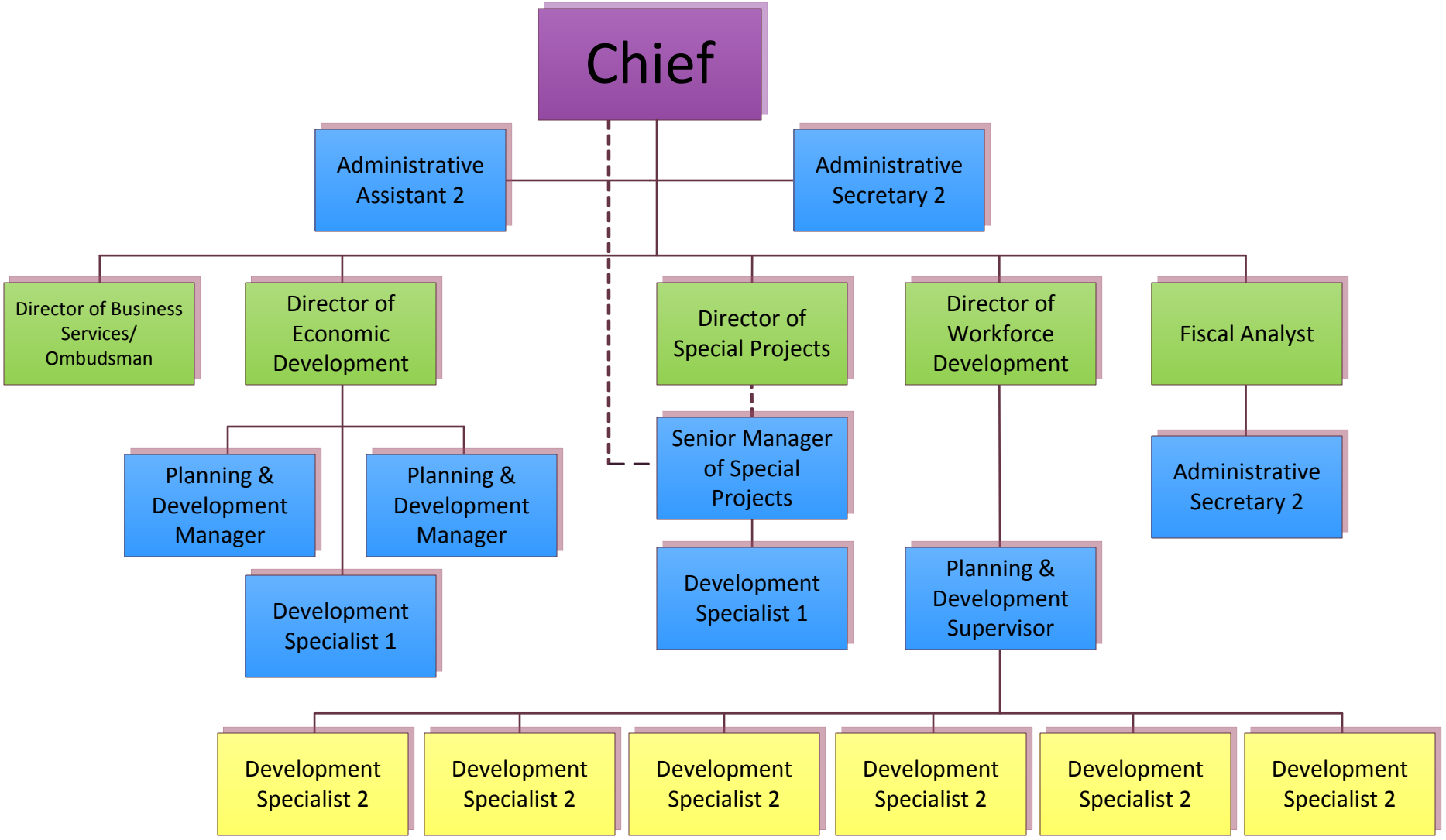
FULL TIME POSITIONS:	***3.00***
PART TIME POSITIONS:	***0.00***

*In the past the General Fund has had to transfer funds to Vehicle Maintenance to ensure the fund balance was not negative. There may be future need of such transfers again.

2015 BUDGET

LUCAS COUNTY

Lucas County Planning & Development



PLANNING & DEVELOPMENT

General Government - Legislative and Executive

Special Revenue

2060-1410

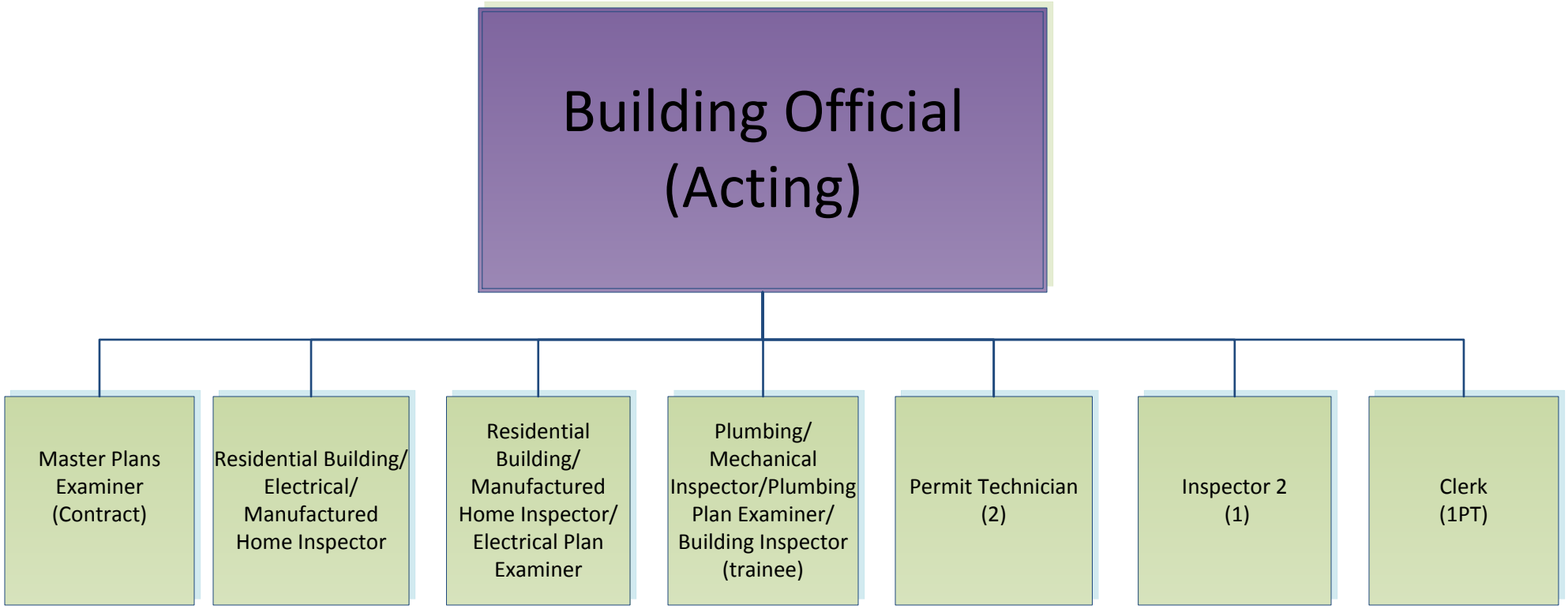
To ensure that Lucas County provides a comprehensive and productive environment for private/public partnerships, business opportunities, and job growth though a data-driven, results-oriented process and with a special emphasis on matching employers' needs with potential employees' skills.

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$338,091**	**$591,489**	**$591,489**	**$569,017**	**$429,916**	**$356,809**	**$325,692**	**$331,170**
LESS PRIOR YEAR ENCUMBRANCES	**-**	**15,000**	**15,000**	**495**				
BEGINNING BALANCE	**338,091**	**576,489**	**576,489**	**568,522**	**429,916**	**356,809**	**325,692**	**331,170**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	1,376,673	-	-	-	-	-
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	15,000	-	-	-	-	-
MISCELLANEOUS REVENUE	111,100	70,672	43,300	-	-	-	-	-
NON OPERATING	650,000	850,000	850,000	850,000	892,500	937,125	983,981	1,084,839
TOTAL REVENUES	**761,100**	**920,672**	**2,284,973**	**850,000**	**892,500**	**937,125**	**983,981**	**1,084,839**
TOTAL AVAILABLE	**1,099,191**	**1,512,161**	**2,876,462**	**1,419,017**	**1,322,416**	**1,293,934**	**1,309,673**	**1,416,009**
EXPENDITURES:								
PERSONAL SERVICES	-	248,895	224,161	702,635	679,141	681,776	683,443	683,443
CHARGES AND SERVICES	202	91,156	66,497	81,516	81,516	81,516	83,962	86,481
MATERIALS AND SUPPLIES	-	2,000	1,864	3,000	3,000	3,000	3,090	3,183
OPERATING EXPENSES	-	35,900	9,153	96,950	96,950	96,950	99,858	55,115
MISCELLANEOUS	507,500	332,500	1,998,625	100,000	100,000	100,000	103,000	106,090
CAPITAL OUTLAY AND EQUIPMENT	-	15,600	7,146	5,000	5,000	5,000	5,150	5,304
TOTAL EXPENSES	**507,702**	**726,051**		**989,101**	**965,607**	**968,242**	**978,503**	**939,616**
REVENUES OVER/(UNDER) EXPENSES	**$591,489**	**$786,110**	**$569,017**	**$429,916**	**$356,809**	**$325,692**	**$331,170**	**$476,392**

FULL TIME POSITIONS: ***7.00***

PART TIME POSITIONS: ***0.00***

Building Regulations



Building Regulations

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

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

GOALS:

Investigate the feasibility of providing “walk through” commercial plan examination.

Investigate the opportunity to take in permits and plans electronically.

Solicit feedback from citizens, contractors, and municipalities, to enable us to evaluate our performance to become more efficient and user friendly.

BUILDING REGULATIONS
2210-2710

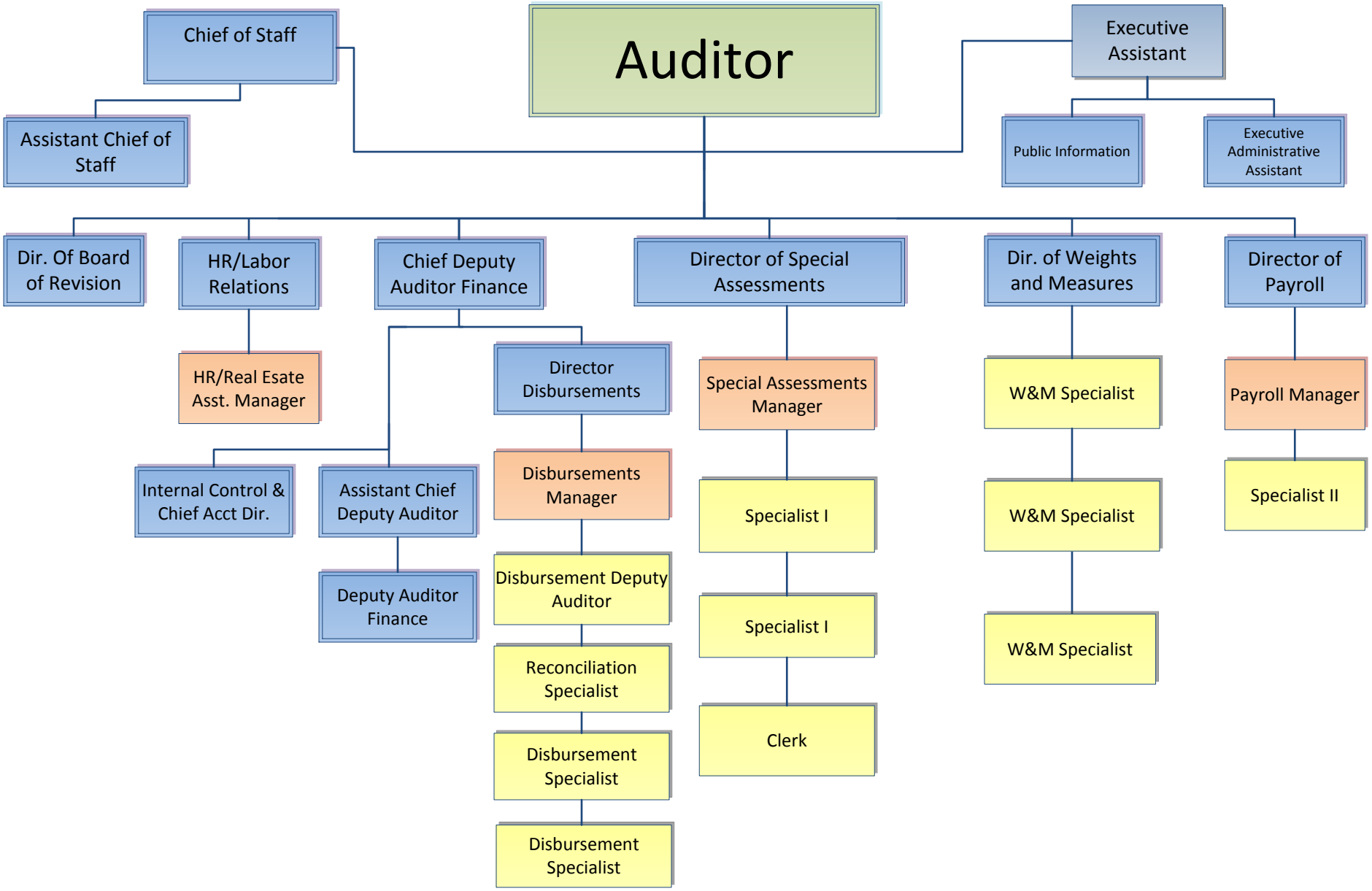
	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$248,896**	**$365,421**	**$365,421**	**$486,298**	**$396,934**	**$302,919**	**$204,090**	**$100,281**
LESS PRIOR YEAR ENCUMBRANCES	**12,163**	**225**	**225**	**9,954**				
BEGINNING BALANCE	**236,733**	**365,196**	**365,196**	**476,344**	**396,934**	**302,919**	**204,090**	**100,281**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	910,453	850,000	984,491	925,000	938,875	952,958	967,252	981,761
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**910,453**	**850,000**	**984,491**	**925,000**	**938,875**	**952,958**	**967,252**	**981,761**
TOTAL AVAILABLE	**1,159,348**	**1,215,421**	**1,349,912**	**1,411,298**	**1,335,809**	**1,255,877**	**1,171,342**	**1,082,042**
EXPENDITURES:								
PERSONAL SERVI CES	530,800	567,262	591,680	627,124	637,905	648,902	660,119	671,561
CHARGES FOR SERVICES	220,204	253,750	225,745	264,850	270,147	275,550	281,061	286,682
MATERIALS AND SUPPLIES	23,080	31,150	27,379	36,250	36,975	37,715	38,469	39,238
OPERATING EXPENSES	18,648	65,600	17,936	84,640	86,333	88,059	89,821	91,617
MISCELLANEOUS	821	500	-	500	510	520	531	541
CAPITAL OUTLAY AND EQUIPMENT	375	1,000	875	1,000	1,020	1,040	1,061	1,082
TOTAL EXPENSES	**793,927**	**919,262**	**863,614**	**1,014,364**	**1,032,890**	**1,051,787**	**1,071,062**	**1,090,722**
REVENUES OVER/(UNDER) EXPENSES	**$365,421**	**$296,159**	**$486,298**	**$396,934**	**$302,919**	**$204,090**	**$100,281**	**($8,679)**

FULL TIME POSITIONS: ***7.00***
PART TIME POSITIONS: ***1.00***

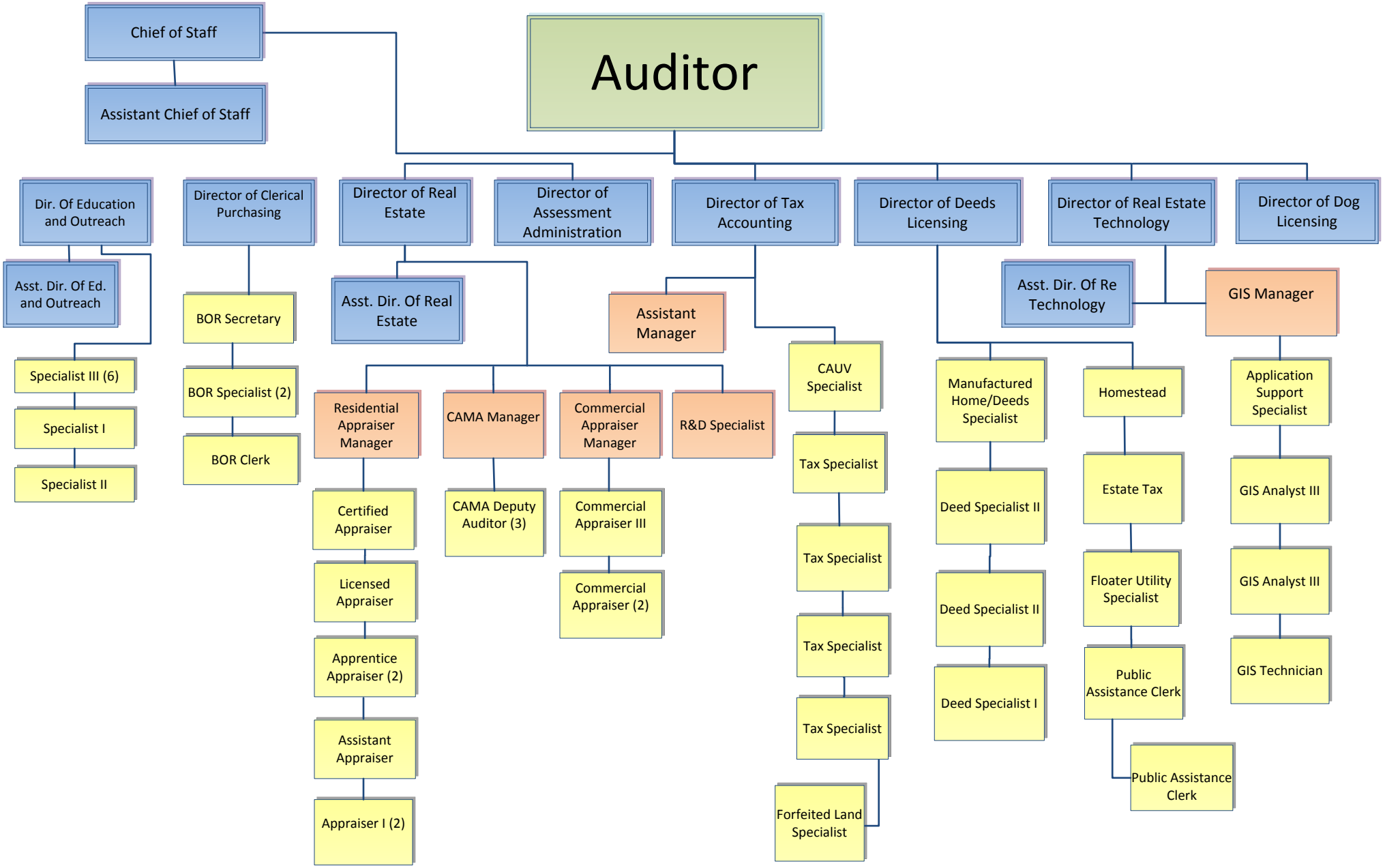
2015 BUDGET

LUCAS COUNTY

Auditor (General Fund Departments)



Auditor (Outside General Fund Departments)



Auditor

General Government - Legislative and Executive

1010-0110; 1010-0120; 1010-0130; 1010-0140; 1010-0150; 2030-0170

GOALS (Highlights):

Lucas County Auditor Office
Continue to maintain 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 to implement and migrate to Tyler IAS World (new computer assisted Mass appraisal software).

Finance Department/Budget Commission
Meet all relevant financial statement deadlines, including the submission of the 2014 Lucas County Financial Statement to the State of Ohio by May 30th, 2015 and the 2014 CAFR and PAFR to the Government Officers Finance Organization (GFOA) by June 30, 2015.

Obtain an unmodified opinion on the 2014 financial audit, without significant deficiencies or material weakness cited in the annual audit.

Perform selected field reviews to enhance the County's internal control structure.

Disburse checks with required documentation within 3 business days of the office receiving properly authorized requests for payment.

Licensing / Front Counter
Ensure that all Dog Tags are accurately entered by April 15, 2015.

Initiate a scanning project that electronically captures and archives all mobile home conveyances, exempt applications and homestead applications.

Maintain excellent communication with dog tag vendors so as to minimize the number of vendor's applications that are returned for corrections or modifications.

Special Assessments
Process tax refunds within seven to ten (7-10) working days of receiving the work orders.

Promote the statutory deadline (2nd Monday in September) for receipt of splits & combines.

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

Real Estate Department
Timely complete the annual new construction project for both residential and commercial parcels by April 1, 2015 and complete all associated paperwork by May 30, 2015.

Quarterly review all 2015 residential and commercial real estate transactions for validity.

Complete all 2014 real estate work by October 15, 2015, in order to file the Real Property Abstract no later than November 1, 2015.

Complete Triennial Update by June 1, 2015 for tentative abstract filing in June.

Mail out new 2015 Triennial values an allow taxpayer's the option of challenging the value during the open book period beginning in June or July.

Payroll Department
Reduce the amount paper consumption by 10%. Sheriff's advices will no longer be printed here once current stock is depleted.

Provide assistance to the Sheriff's Department in implementing a new time keeping system.

Work with LCIS and Benefits to implement the new FMLA module.

Board of Revision
Begin hearing residential cases by the middle of February 2015.

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

Complete all Board of Revision hearings and processing by October 15, 2015 to ensure all value changes will be reported on the Real Property Abstract.

Geographic Information Services
Set up an editing environment on our GIS server of the LBRS dataset for 911, Engineer's Office, and City of Toledo GIS staff.

Ensure the stability and usability of the GIS mapping applications and RE data processes for the public and internal users.

Expand the creation and use of the GIS web applications.

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:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	919,386	951,648	1,048,799	1,006,722	55,074	6%
CHARGES AND SERVICES:	45,025	39,010	31,275	39,790	780	2%
MATERIALS AND SUPPLIES:	35,410	51,588	30,975	56,100	4,512	9%
OPERATING EXPENSES:	33,530	38,567	28,611	38,760	193	1%
MISCELLANEOUS:	22	287	13	293	6	2%
CAPITAL OUTLAY AND EQUIPMENT:	23,060	8,942	7,242	1,734	(7,208)	-81%
TOTAL:	***$1,056,433***	***$1,090,042***	***$1,146,915***	***$1,143,399***	***$53,357***	***5%***

FULL TIME POSITIONS:	***16.95***
PART TIME POSITIONS:	***0.50***

Assessing Personal Property

General Government - Legislative and Executive

General Fund

1010-0120

The Lucas County Auditor, as an agent for the Ohio Department of Taxation, is responsible for administering the Tangible Personal Property Tax laws. Personal property is assessed from tax returns, which are required to be filed. The Tax Commissioner is responsible for administering the Personal Property Tax laws; the Lucas County Auditor serves as a deputy for the Tax Commissioner in this capacity.

The Auditor is the Sealer of Weights and Measures for the entire county, thus protecting the general public from the possible fluctuations which may occur from faulty measuring devices, such as scales and pumps. The Lucas County Auditor is charged with the responsibility of insuring that all state laws relating to weights and measures are strictly enforced. Lucas County sealers are certified by the Ohio Department of Agriculture.

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	144,307	151,500	136,230	163,424	11,924	8%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	-	2,545	1,674	1,530	(1,015)	-40%
OPERATING EXPENSES:	9,110	9,483	9,538	11,526	2,043	22%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	1,440	2,757	2,757	1,469	(1,288)	-47%
TOTAL:	***$154,857***	***$166,285***	***$150,199***	***$177,949***	***$11,664***	***7%***

FULL TIME POSITIONS:	***3.50***
PART TIME POSITIONS:	***0.00***

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:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	475,097	562,343	489,171	594,265	31,922	6%
CHARGES AND SERVICES:	-	400	-	510	110	28%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES:	2,538	2,900	2,404	2,958	58	2%
MISCELLANEOUS:	-	200	-	204	4	2%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$477,635***	***$565,843***	***$491,575***	***$597,937***	***$32,094***	***6%***

FULL TIME POSITIONS:	***12.75***
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:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	48,136	47,025	48,759	49,142	2,117	5%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	72	75	-	77	2	3%
OPERATING EXPENSES:	178	700	262	714	14	2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$48,385***	***$47,800***	***$49,021***	***$49,933***	***$2,133***	***4%***

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

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:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	50,776	58,275	51,982	60,603	2,328	4%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	19,127	19,284	13,304	17,850	(1,434)	-7%
OPERATING EXPENSES:	439	2,000	15	2,040	40	2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	500	196	510	10	2%
TOTAL:	***$70,343***	***$80,059***	***$65,497***	***$81,003***	***$944***	***1%***

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

REAL ESTATE ASSESSMENT

General Government - Legislative and Executive

Special Revenue Fund

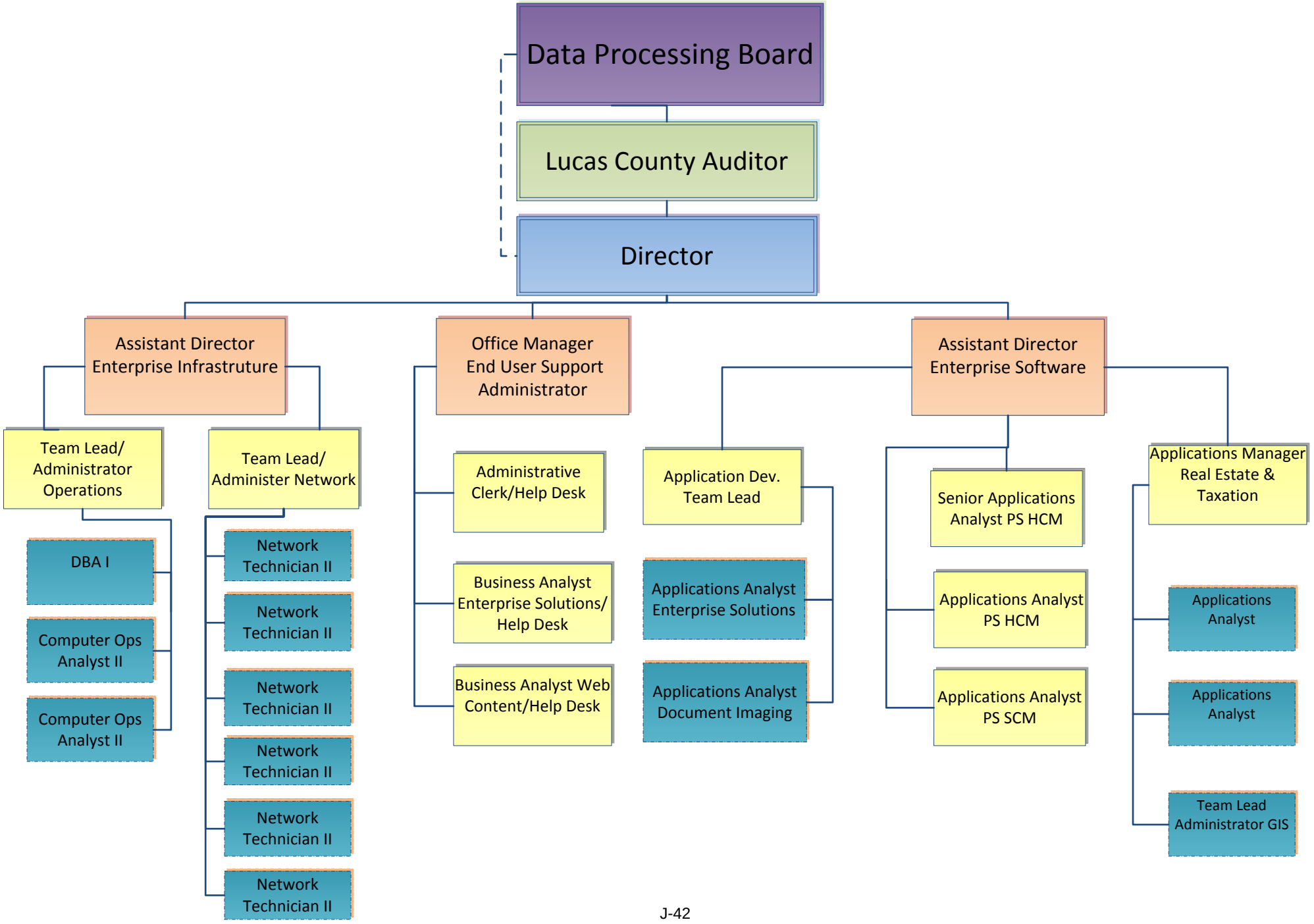
2030-0170

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.

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$4,903,217**	**$5,069,272**	**$5,069,272**	**$4,782,796**	**$4,366,638**	**$3,920,894**	**$3,444,653**	**$2,936,981**
LESS PRIOR YEAR ENCUMBRANCES	**1,083,766**	**859,491**	**859,491**	**341,616**				
BEGINNING BALANCE	**3,819,452**	**4,209,781**	**4,209,781**	**4,441,180**	**4,366,638**	**3,920,894**	**3,444,653**	**2,936,981**
REVENUES:								
CHARGES FOR SERVICES	4,380,499	4,397,000	4,301,658	4,249,689	4,313,434	4,378,136	4,443,808	4,510,465
FINES & FORFEITS	-	-	472	697	707	718	729	740
INTERGOVERNMENTAL REVENUE	-	-	195,899	-	-	-	-	-
MISCELLENOUS REVENUE	2,262	3,000	1,971	2,220	2,253	2,287	2,321	2,356
NON-OPERATING	60	-	-	-	-	-	-	-
TOTAL REVENUES	**4,382,821**	**4,400,000**	**4,500,000**	**4,252,606**	**4,316,395**	**4,381,141**	**4,446,858**	**4,513,561**
TOTAL AVAILABLE	**9,286,038**	**9,469,272**	**9,569,272**	**9,035,402**	**8,683,033**	**8,302,035**	**7,891,511**	**7,450,542**
EXPENDITURES:								
PERSONAL SERVICES	3,447,180	3,537,614	3,588,094	3,846,681	3,923,615	4,002,087	4,082,129	4,163,771
CHARGES AND SERVICES	131,743	185,287	109,617	179,482	183,072	186,733	190,468	194,277
MATERIALS AND SUPPLIES	41,475	52,242	40,801	141,547	144,378	147,265	150,211	153,215
OPERATING EXPENSES	90,321	115,549	63,490	154,085	157,167	160,310	163,516	166,787
MISCELLANEOUS	-	180	50	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	506,048	472,833	984,424	346,969	353,908	360,987	368,206	375,570
TOTAL EXPENSES	**4,216,767**	**4,363,704**	**4,786,475**	**4,668,764**	**4,762,139**	**4,857,382**	**4,954,530**	**5,053,620**
REVENUES OVER/(UNDER) EXPENSES	**$5,069,272**	**$5,105,568**	**$4,782,796**	**$4,366,638**	**$3,920,894**	**$3,444,653**	**$2,936,981**	**$2,396,922**

FULL TIME POSITIONS: ***56.80***
PART TIME POSITIONS: ***2.00***

Information Services



Information Services

General Government - Legislative and Executive

General Fund

1010-0160

The mission of the Lucas County Information Services Department (LCIS) is to provide innovative and effective solutions to achieve the county's service goals and objectives. The goal of LCIS is to provide the highest quality of service in supporting the network infrastructure, client applications, equipment, and centralized computer systems. These goals will be accomplished through innovative technological leadership and the professionalism, knowledge, and integrity of our staff for the benefit of Lucas County's constituency.

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,493,246	1,537,372	1,568,026	1,621,035	83,663	5%
CHARGES AND SERVICES:	208,216	188,500	193,474	191,250	2,750	1%
MATERIALS AND SUPPLIES:	7,091	7,000	6,492	7,140	140	2%
OPERATING EXPENSES:	33,029	35,050	31,015	35,751	701	2%
MISCELLANEOUS:	192	500	-	510	10	2%
CAPITAL OUTLAY AND EQUIPMENT:	433,944	450,000	461,435	460,020	10,020	2%
TOTAL:	***$2,175,718***	***$2,218,422***	***$2,260,443***	***$2,315,706***	***$97,284***	***4%***
FULL TIME POSITIONS:				***25.00***		
PART TIME POSITIONS:				***0.00***		

GOALS:

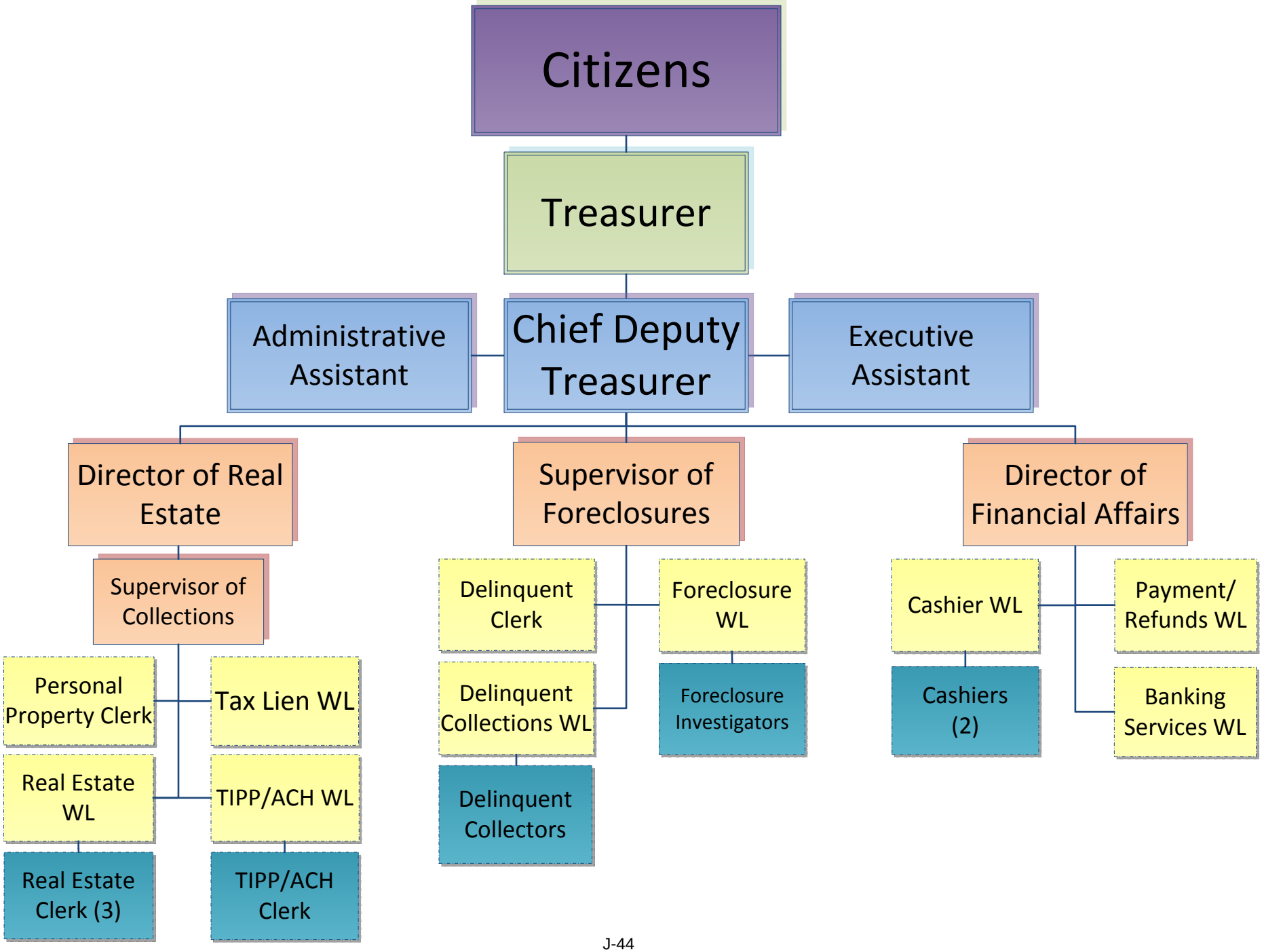
Replace the enterprise iSCSi Network (this is the network in which our enterprise storage is attached).

Add Two Additional VMware vHosts for further vitalization of Lucas County's physical server farm.

Begin replacement of aging network infrastructure.

Begin planning for either replacement or continued support of the enterprise ERP System.

Treasurer


Citizens
Treasurer
Administrative Assistant
Chief Deputy Treasurer
Executive Assistant
Director of Real Estate
Supervisor of Foreclosures
Director of Financial Affairs
Supervisor of Collections
Personal Property Clerk
Tax Lien WL
Real Estate WL
TIPP/ACH WL
Real Estate Clerk (3)
TIPP/ACH Clerk
Delinquent Clerk
Foreclosure WL
Delinquent Collections WL
Foreclosure Investigators
Delinquent Collectors
Cashier WL
Payment/ Refunds WL
Cashiers (2)
Banking Services WL

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:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	559,583	652,700	789,466	925,720	273,020	42%
CHARGES AND SERVICES:	133,102	148,000	186,891	170,400	22,400	15%
MATERIALS AND SUPPLIES:	6,318	19,600	12,940	19,992	392	2%
OPERATING EXPENSES:	13,901	16,300	12,345	16,626	326	2%
MISCELLANEOUS:	4	1,000	-	1,020	20	2%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$712,909***	***837,600***	***1,001,642***	***1,133,758***	***$296,158***	***35%***
FULL TIME POSITIONS:				***14.75***		
PART TIME POSITIONS:				***0.00***		

GOALS:

Increase 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.

Continue working in partnership with the Auditor/LCIS to launch a new Real Estate Data System by spring 2015.

DETAC - TREASURER
2160-1340

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$698,580**	**$551,952**	**$551,952**	**$543,489**	**$353,012**	**$142,787**	**($91,629)**	**($345,631)**
LESS PRIOR YEAR ENCUMBRANCES	**32,112**	**16,542**	**16,542**	**44,348**				
BEGINNING BALANCE	**$666,468**	**$535,409**	**$535,409**	**$499,142**	**$353,012**	**$142,787**	**($91,629)**	**($345,631)**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	887,884	801,237	819,106	825,000	825,000	825,000	825,000	825,000
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	277,577	117,729	274,818	100,300	100,302	96,255	97,218	98,190
TOTAL REVENUES	**1,165,461**	**918,966**	**1,093,924**	**925,300**	**925,302**	**921,255**	**922,218**	**923,190**
TOTAL AVAILABLE	**1,864,041**	**1,470,918**	**1,645,876**	**1,468,789**	**1,278,314**	**1,064,042**	**830,589**	**577,559**
EXPENDITURES:								
PERSONAL SERVICES	946,223	958,244	807,949	705,777	717,327	729,108	741,124	753,381
CHARGES FOR SERVICES	292,169	240,000	202,027	278,000	283,560	289,231	295,016	300,916
MATERIALS AND SUPPLIES	4,392	35,000	6,441	35,000	35,700	36,414	37,142	37,885
OPERATING EXPENSES	48,926	87,000	58,835	87,000	88,740	90,515	92,325	94,172
MISCELLANEOUS	6,428	5,000	-	5,000	5,100	5,202	5,306	5,412
CAPITAL OUTLAY AND EQUIPMENT	13,952	30,000	27,135	5,000	5,100	5,202	5,306	5,412
TOTAL EXPENSES	**1,312,090**	**1,355,244**	**1,102,387**	**1,115,777**	**1,135,527**	**1,155,672**	**1,176,219**	**1,197,178**
REVENUES OVER/(UNDER) EXPENSES	**$551,952**	**$115,674**	**$543,489**	**$353,012**	**$142,787**	**($91,629)**	**($345,631)**	**($619,619)**

FULL TIME POSITIONS: ***12.25***

PART TIME POSITIONS: ***0.00***

GOALS:

Strive to maintain flexibility when working with delinquent clients while assuring compliance with the revised code, along with consistency and fairness in the administration of programs.

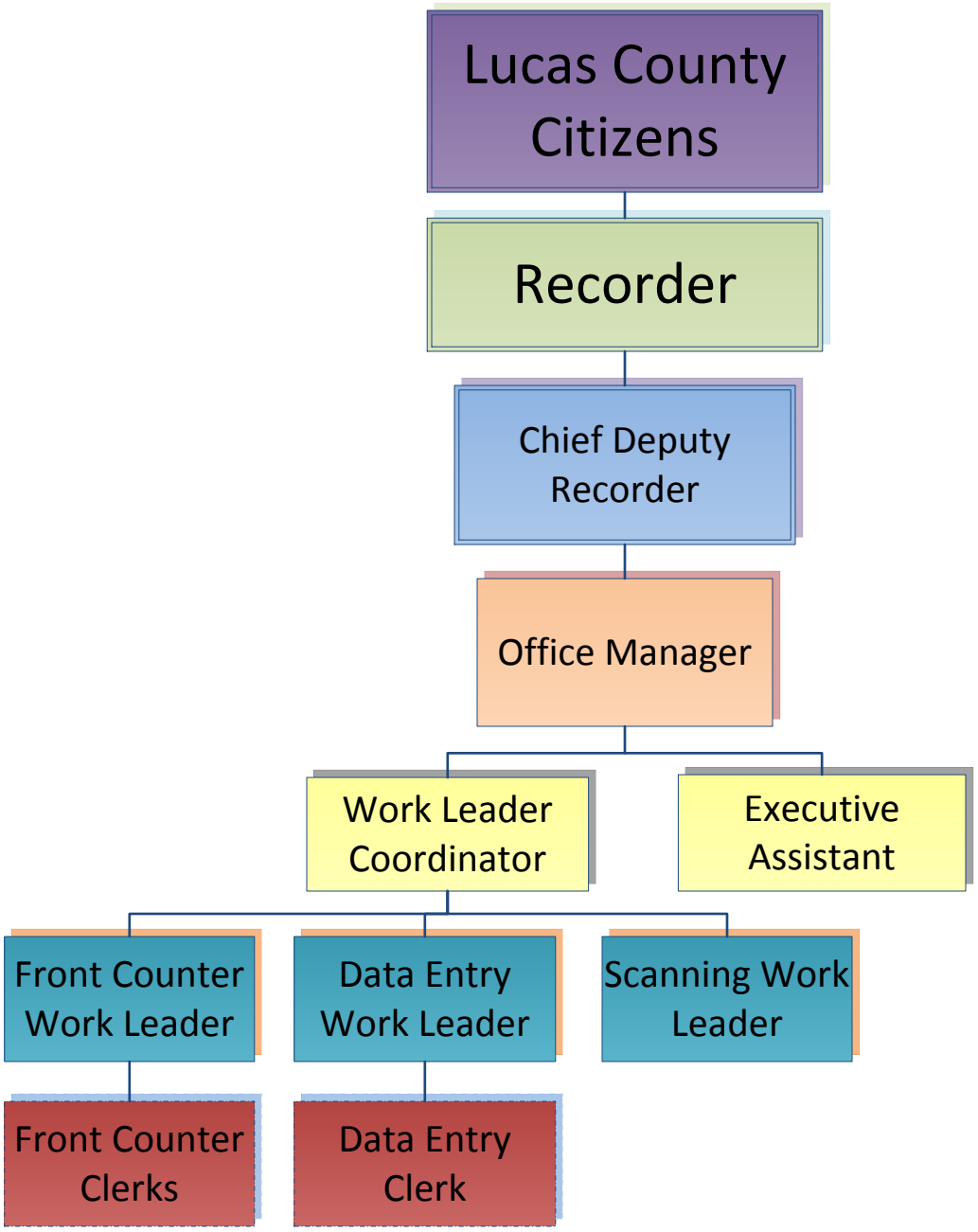
Continue strategic partnership with the Lucas County Land Bank in all processes affecting foreclosure and land reutilization issues.

Work in partnership with the Foreclosure Intervention and Prevention Task Force to help reduce the incidence of mortgage and tax foreclosures in our community.

2015 BUDGET

LUCAS COUNTY

Recorder


Lucas County Citizens
Recorder
Chief Deputy Recorder
Office Manager
Work Leader Coordinator
Executive Assistant
Front Counter Work Leader
Data Entry Work Leader
Scanning Work Leader
Front Counter Clerks
Data Entry Clerk

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:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	579,288	499,176	536,625	515,094	15,918	3%
CHARGES AND SERVICES:	4,326	750	674	867	117	16%
MATERIALS AND SUPPLIES:	6,712	9,100	4,533	11,730	2,630	29%
OPERATING EXPENSES:	6,330	11,440	11,155	9,119	(2,321)	-20%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$596,656***	***$520,466***	***$552,987***	***$536,810***	***$16,344***	***3%***

FULL TIME POSITIONS:	***12.00***
PART TIME POSITIONS:	***0.00***

GOALS:

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

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

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

Restore public record books.

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

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

Centralized Records Center
General Government - Judicial
General Fund
1010-2830

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

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	145,837	143,038	150,052	151,034	7,996	6%
CHARGES AND SERVICES:	78,520	85,975	73,063	87,694	1,719	2%
MATERIALS AND SUPPLIES:	6,003	11,900	1,498	12,138	238	2%
OPERATING EXPENSES:	3,193	5,125	3,869	5,227	102	2%
MISCELLANEOUS:	-	6,000	-	6,120	120	2%
CAPITAL OUTLAY AND EQUIPMENT:	1,498	-	508	-	-	0%
TOTAL:	***$235,052***	***$252,038***	***$228,990***	***$262,213***	***$10,175***	***4%***
FULL TIME POSITIONS:				***3.00***		
PART TIME POSITIONS:				***0.00***		

GOALS:

Complete the consolidation of county records storage to a single location.

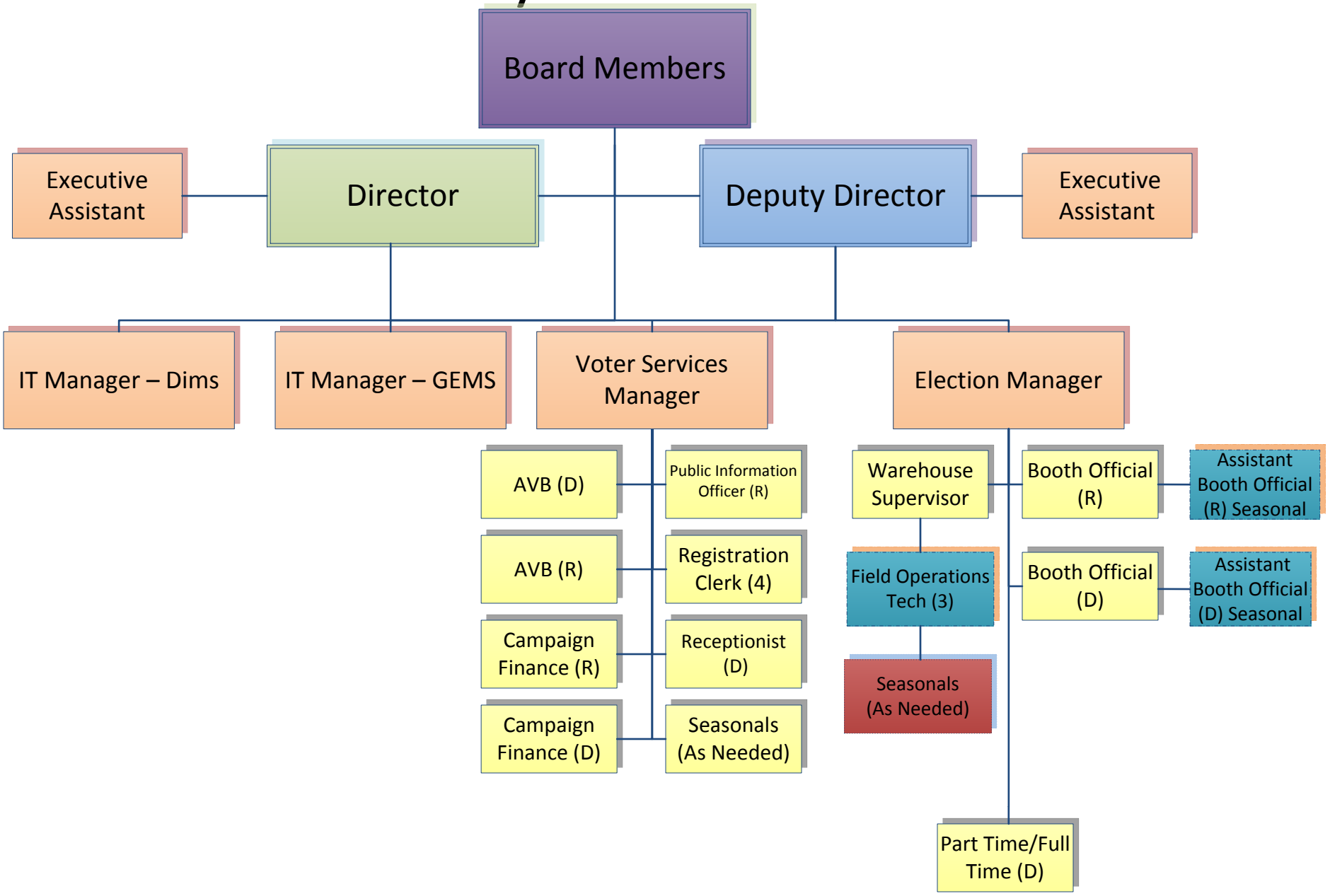
Work with departments to review and update record retention schedules.

Help departments craft solutions for digitization of their documents.

2015 BUDGET

LUCAS COUNTY

Lucas County Board of Elections



Board of Elections

General Government - Legislative and Executive

General Fund

1010-2000

Our mission is to provide elections for the citizens of Lucas County that are fair and impartial, and maintain the integrity of the electoral process. We provide individuals with the information necessary to run for political office. We make all records available to the public for inspection, and upon request, copy at a reasonable cost, and within a reasonable amount of time. We are responsible for facilitating greater knowledge of the elections process, including voter registration and campaign finance law.

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,295,478	1,335,300	1,280,216	1,400,776	65,476	5%
CHARGES AND SERVICES:	1,058,504	1,173,268	1,269,040	1,196,733	23,465	2%
MATERIALS AND SUPPLIES:	165,875	274,150	171,007	279,633	5,483	2%
OPERATING EXPENSES:	67,521	77,000	46,757	78,540	1,540	2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	14,026	26,350	102,214	26,877	527	2%
TOTAL:	***$2,601,404***	***$2,886,068***	***$2,869,234***	***$2,982,559***	***$96,491***	***3%***

FULL TIME POSITIONS:	***21.00***
PART TIME POSITIONS:	***5.00***

GOALS:

To carry out the Board of Elections Mission Statement by incorporating electronic poll books into our system to enhance customer service; which will greatly streamline post election processes as well as increasing voter confidence by utilizing current election technology.

2015 BUDGET

LUCAS COUNTY

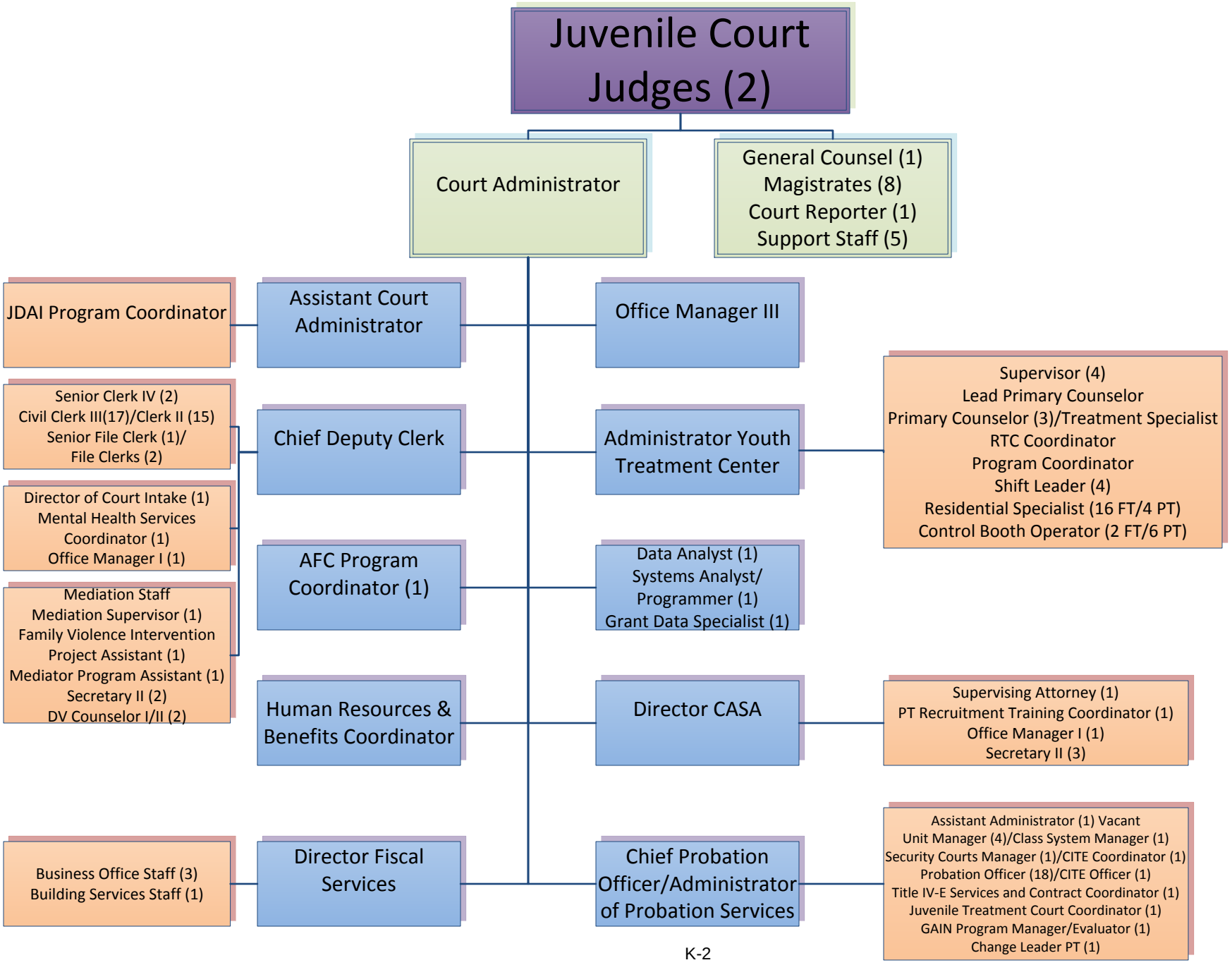
General Government - Judicial

K. General Government - Judicial

2015 BUDGET

LUCAS COUNTY

Juvenile Court



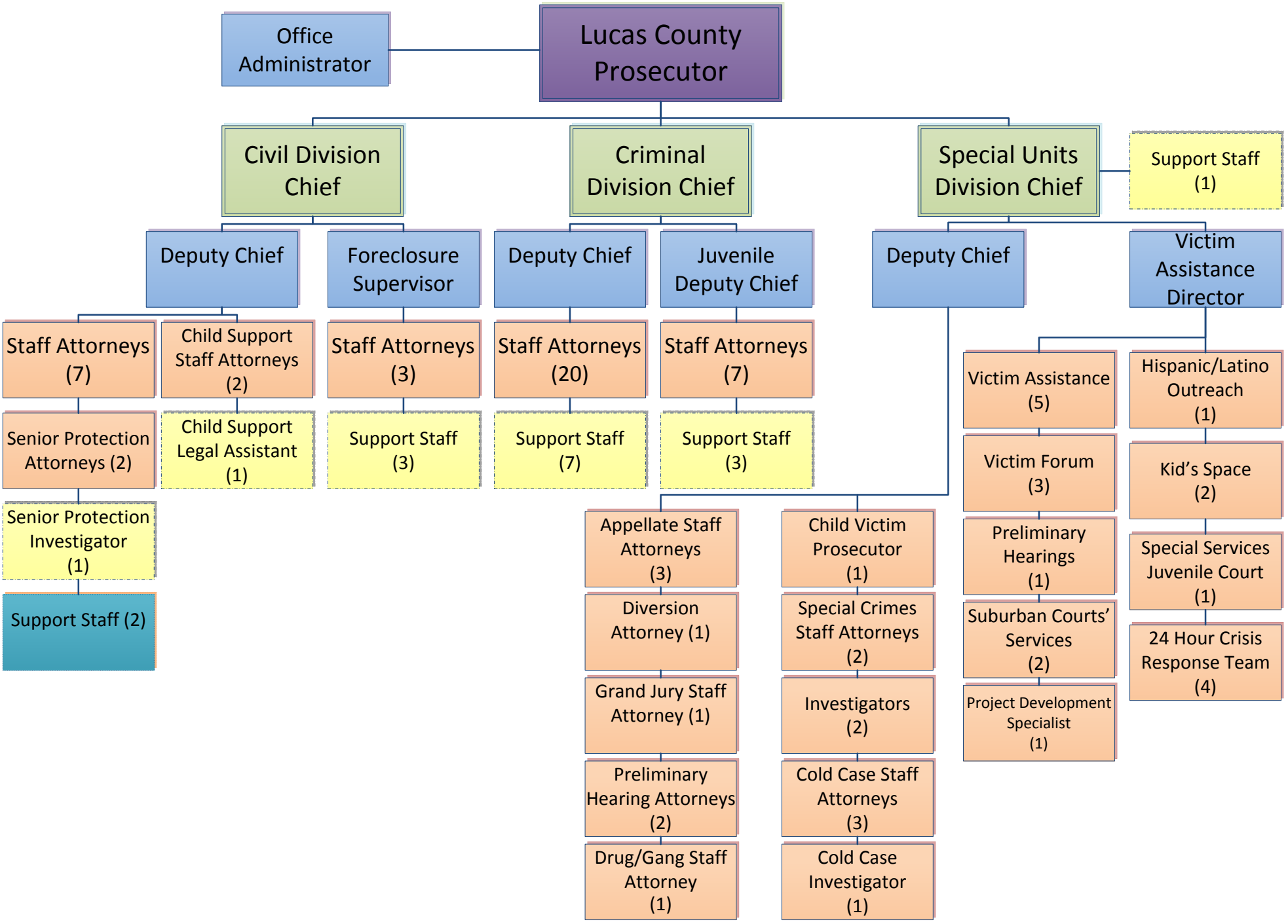
Juvenile Court
General Government- Judicial
General Fund
1010-1110

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

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	4,944,082	5,227,051	5,314,112	5,512,835	285,784	5%
CHARGES AND SERVICES:	206,010	207,300	247,000	211,446	4,146	2%
MATERIALS AND SUPPLIES:	197,271	196,200	192,259	200,124	3,924	2%
OPERATING EXPENSES:	114,019	133,900	129,649	136,578	2,678	2%
MISCELLANEOUS:	76	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	101,735	14,000	104,725	14,280	280	2%
TOTAL:	***$5,563,192***	***$5,778,451***	***$5,987,746***	***$6,075,263***	***$296,812***	***5%***

FULL TIME POSITIONS:	***98.57***
PART TIME POSITIONS:	***1.00***

Prosecutor


Office Administrator
Lucas County Prosecutor
Civil Division Chief
Criminal Division Chief
Special Units Division Chief
Support Staff (1)
Deputy Chief
Foreclosure Supervisor
Deputy Chief
Juvenile Deputy Chief
Deputy Chief
Victim Assistance Director
Staff Attorneys (7)
Child Support Staff Attorneys (2)
Staff Attorneys (3)
Staff Attorneys (20)
Staff Attorneys (7)
Senior Protection Attorneys (2)
Child Support Legal Assistant (1)
Support Staff (3)
Support Staff (7)
Support Staff (3)
Senior Protection Investigator (1)
Support Staff (2)
Appellate Staff Attorneys (3)
Diversion Attorney (1)
Grand Jury Staff Attorney (1)
Preliminary Hearing Attorneys (2)
Drug/Gang Staff Attorney (1)
Child Victim Prosecutor (1)
Special Crimes Staff Attorneys (2)
Investigators (2)
Cold Case Staff Attorneys (3)
Cold Case Investigator (1)
Victim Assistance (5)
Victim Forum (3)
Preliminary Hearings (1)
Suburban Courts' Services (2)
Project Development Specialist (1)
Hispanic/Latino Outreach (1)
Kid's Space (2)
Special Services Juvenile Court (1)
24 Hour Crisis Response Team (4)

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:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	4,581,153	4,070,187	4,689,001	4,631,750	561,563	14%
CHARGES AND SERVICES:	10,398	7,500	7,323	7,650	150	2%
MATERIALS AND SUPPLIES:	55,644	52,249	49,936	53,294	1,045	2%
OPERATING EXPENSES:	25,891	30,200	27,671	30,804	604	2%
MISCELLANEOUS:	118	14,600	72	14,892	292	2%
CAPITAL OUTLAY AND EQUIPMENT:	2,733	-	-	-	-	0%
TOTAL:	***$4,675,936***	***$4,174,736***	***$4,774,003***	***$4,738,390***	***$563,654***	***14%***

FULL TIME POSITIONS:	***62.36***
PART TIME POSITIONS:	***6.23***

PROSECUTOR - DETAC

General Government - Judicial

Special Revenue Fund

2160-1520

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$1,230,286**	**$1,130,968**	**$1,130,968**	**$1,049,283**	**$798,347**	**$590,752**	**$376,287**	**$154,736**
LESS PRIOR YEAR ENCUMBRANCES	**9,516**	**862**	**862**	**1,753**				
BEGINNING BALANCE	**1,220,770**	**1,130,107**	**1,130,107**	**$1,047,530**	**798,347**	**590,752**	**376,287**	**154,736**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	880,138	989,000	809,121	810,000	822,150	834,482	846,999	859,704
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	208,631	-	231,465	220,000	223,300	226,650	230,049	233,500
TOTAL REVENUES	**1,088,769**	**989,000**	**1,040,585**	**1,030,000**	**1,045,450**	**1,061,132**	**1,077,049**	**1,093,204**
TOTAL AVAILABLE	**2,319,055**	**2,119,968**	**2,171,554**	**2,079,283**	**1,843,797**	**1,651,884**	**1,453,335**	**1,247,941**
EXPENDITURES:								
PERSONAL SERVICES	737,854	683,554	755,617	781,136	794,249	807,625	821,268	835,184
CHARGES AND SERVICES	388,866	247,101	296,557	390,600	347,412	354,360	361,447	368,676
MATERIALS AND SUPPLIES	11,277	21,600	11,872	20,300	20,706	21,120	21,543	21,973
OPERATING EXPENSES	40,902	56,200	45,522	86,200	87,924	89,682	91,476	93,306
MISCELLANEOUS	6,575	10,250	253	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	2,614	2,700	12,449	2,700	2,754	2,809	2,865	2,923
TOTAL EXPENSES	**1,188,087**	**1,021,405**	**1,122,271**	**1,280,936**	**1,253,045**	**1,275,597**	**1,298,599**	**1,322,062**
REVENUES OVER/(UNDER) EXPENSES	**$1,130,968**	**$1,098,563**	**$1,049,283**	**$798,347**	**$590,752**	**$376,287**	**$154,736**	**($74,121)**

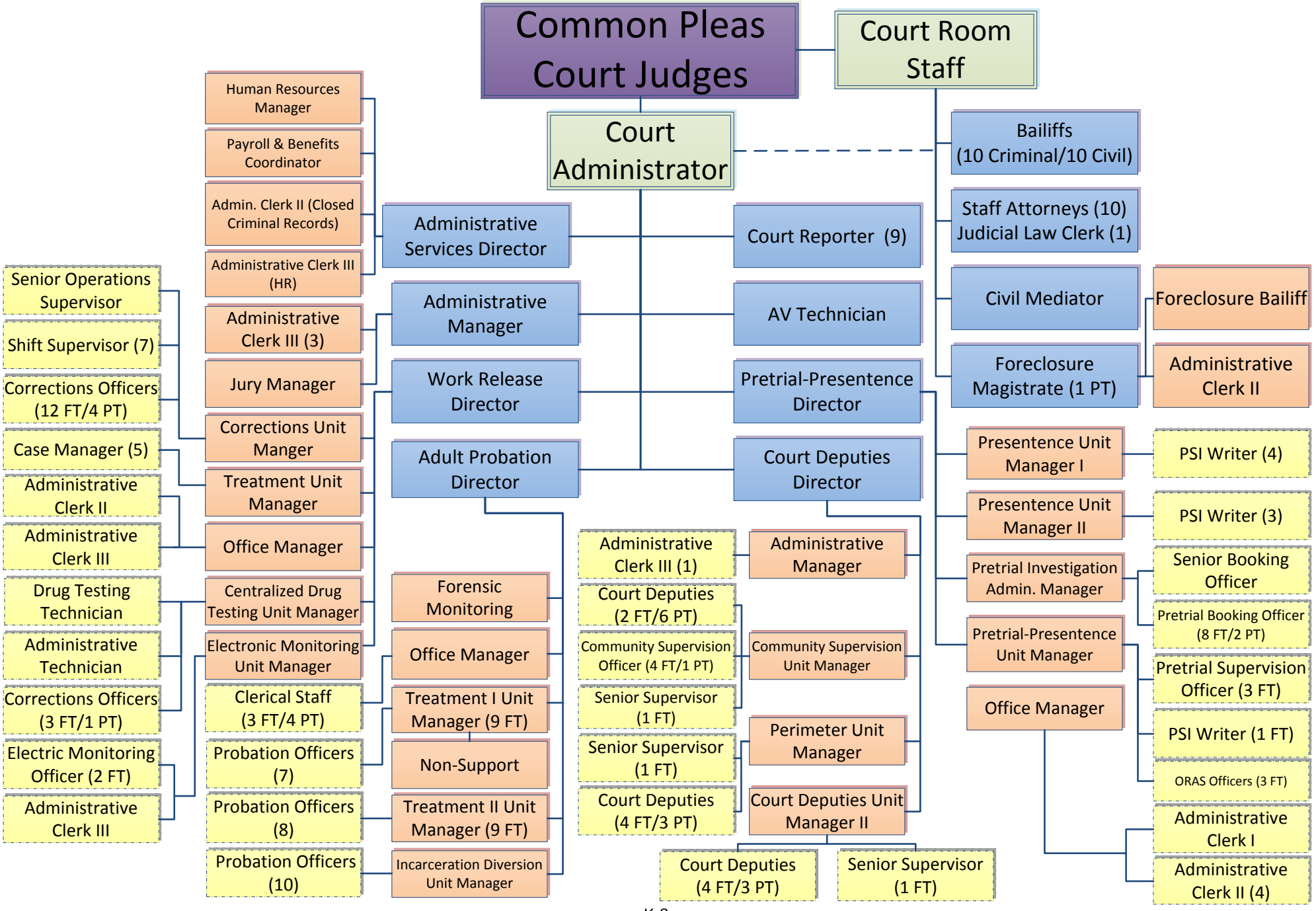
FULL TIME POSITIONS: ***8.961***

PART TIME POSITIONS: ***0.792***

2015 BUDGET

LUCAS COUNTY

Common Pleas



Common Pleas Court

General Government - Judicial

General Fund

1010-3310

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

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,850,085	3,029,422	3,006,257	3,194,595	165,173	5%
CHARGES AND SERVICES:	38,818	53,790	55,731	54,866	1,076	2%
LEGAL SYSTEM:	282,966	292,250	296,642	298,095	5,845	2%
MATERIALS AND SUPPLIES:	32,869	36,900	30,895	37,638	738	2%
OPERATING EXPENSES:	37,075	43,605	27,053	44,477	872	2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$3,241,813***	***$3,455,967***	***$3,416,578***	***$3,629,671***	***$173,704***	***5%***

FULL TIME POSITIONS:	***57.00***
PART TIME POSITIONS:	***2.00***

Common Pleas Human Resources

General Government - Judicial

General Fund

1010-3320

This department is responsible for the coordination and administration of the HR functions for the Common Pleas Court. This includes ensuring compliance with management practices/policies and procedures, assisting with the recruitment and selection of personnel, administration of payroll and benefits, coordinating training and professional development and coordinating Workers' Compensation matters. This department also oversees the centralized records management, automation for court service programs, mail operations, coordination of budgets and multi-department contracts, and the Court's volunteer program.

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	265,451	272,034	277,834	286,933	14,899	5%
CHARGES AND SERVICES:	4,836	6,800	4,492	6,936	136	2%
MATERIALS AND SUPPLIES:	1,889	2,000	1,667	2,040	40	2%
OPERATING EXPENSES:	3,909	5,150	3,062	5,253	103	2%
MISCELLANEOUS:	116	100	-	102	2	2%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$276,200***	***$286,084***	***$287,056***	***$301,264***	***$15,180***	***5%***
FULL TIME POSITIONS:				***5.00***		
PART TIME POSITIONS:				***0.00***		

Work Release

General Government - Judicial

General Fund

1010-3330

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

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,701,386	2,036,346	2,078,437	2,150,805	114,459	6%
CHARGES AND SERVICES:	280,408	331,112	270,639	337,734	6,622	2%
MATERIALS AND SUPPLIES:	38,804	207,225	200,653	211,369	4,144	2%
OPERATING EXPENSES:	24,425	26,810	24,284	27,346	536	2%
MISCELLANEOUS:	180	3,500	715	3,570	70	2%
CAPITAL OUTLAY AND EQUIPMENT:	3,309	7,100	5,829	7,242	142	2%
TOTAL:	***$2,048,512***	***$2,612,093***	***$2,580,557***	***$2,738,066***	***$125,973***	***5%***

FULL TIME POSITIONS:	***42.00***
PART TIME POSITIONS:	***3.00***

Adult Probation

General Government - Judicial

General Fund

1010-3350

Our mission is to supervise offenders as ordered by the court, with particular focus on community safety and rehabilitation of the offender. Address the specific needs/issues of many clients through specialized caseloads.

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,131,170	1,183,919	1,089,866	1,249,141	65,222	6%
CHARGES AND SERVICES:	2,850	2,015	1,672	2,055	40	2%
MATERIALS AND SUPPLIES:	120,067	5,400	5,043	5,508	108	2%
OPERATING EXPENSES:	9,282	14,075	9,972	14,356	281	2%
MISCELLANEOUS:	313	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	1,000	224	1,020	20	2%
TOTAL:	***$1,263,682***	***$1,206,409***	***$1,106,776***	***$1,272,080***	***$65,671***	***5%***

FULL TIME POSITIONS:	***22.00***
PART TIME POSITIONS:	***1.00***

Pretrial - Presentence

General Government - Judicial

General Fund

1010-3360

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

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,547,731	1,559,504	1,559,965	1,646,318	86,814	6%
CHARGES AND SERVICES:	6,401	8,800	5,992	8,976	176	2%
MATERIALS AND SUPPLIES:	64,585	18,000	17,337	18,360	360	2%
OPERATING EXPENSES:	12,914	16,400	13,109	16,728	328	2%
MISCELLANEOUS:	306	500	66	510	10	2%
CAPITAL OUTLAY AND EQUIPMENT:	2,673	4,000	6,580	4,080	80	2%
TOTAL:	***$1,634,610***	***$1,607,204***	***$1,603,049***	***$1,694,972***	***$87,768***	***5%***

FULL TIME POSITIONS:	***31.00***
PART TIME POSITIONS:	***1.00***

Common Pleas Security

General Government - Judicial

General Fund

1010-3370

Our mission is to provide security for the Common Pleas Courthouse, including security screenings at the entrances, general building security, courtroom security, and to facilitate the communication needs related to criminal cases between the Lucas County Sheriff's Office, the Corrections Center of Northwest Ohio, and others.

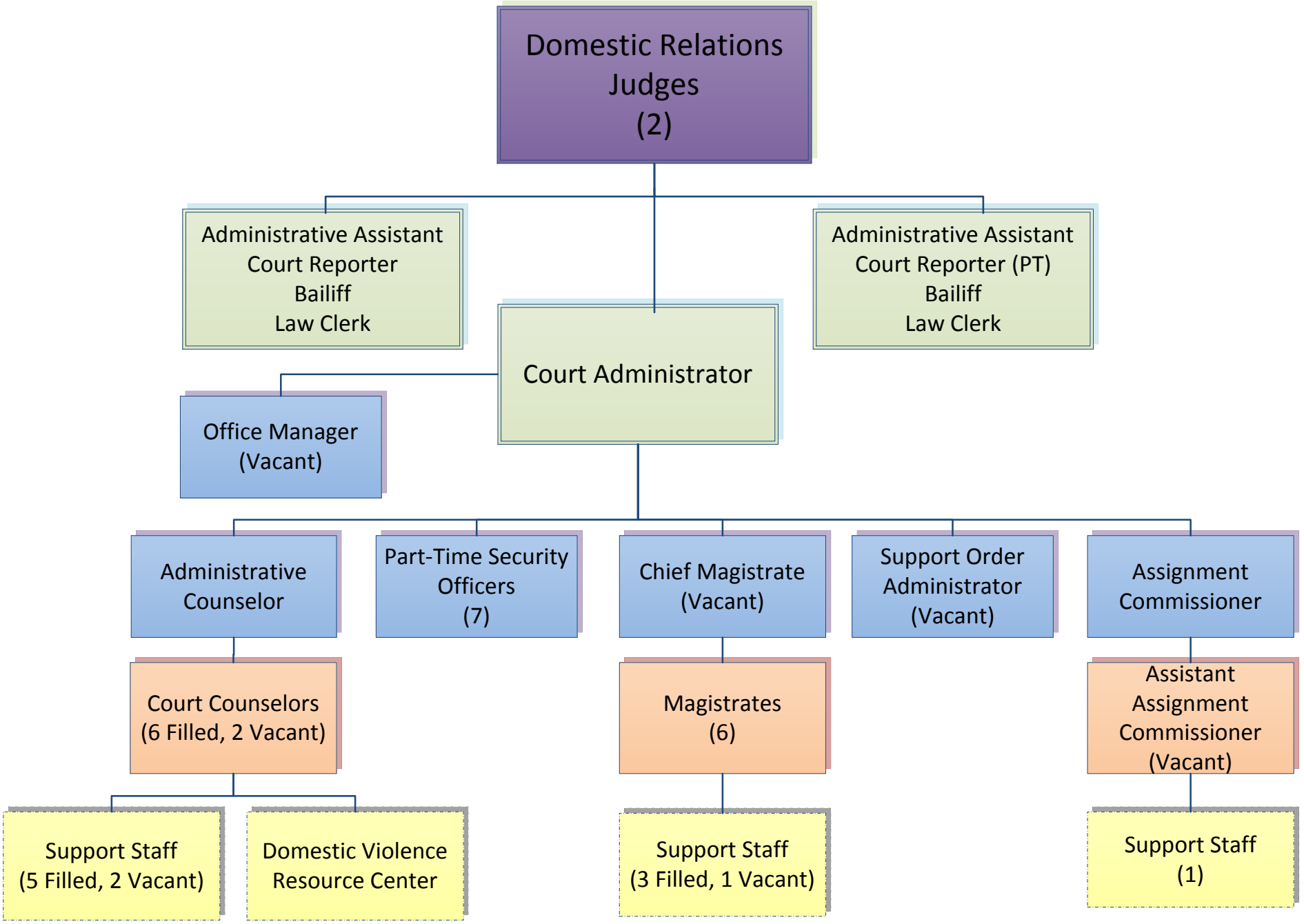
ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,045,868	1,600,869	1,653,834	1,687,748	86,879	5%
CHARGES AND SERVICES:	15,094	33,500	25,795	34,170	670	2%
MATERIALS AND SUPPLIES:	2,286	16,725	21,570	17,059	334	2%
OPERATING EXPENSES:	4,529	10,110	7,337	10,312	202	2%
MISCELLANEOUS:	-	1,300	360	1,326	26	2%
CAPITAL OUTLAY AND EQUIPMENT:	3,362	4,800	7,843	4,896	96	2%
TOTAL:	***$1,071,140***	***$1,667,304***	***$1,716,740***	***$1,755,511***	***$88,207***	***5%***

FULL TIME POSITIONS:	***21.00***
PART TIME POSITIONS:	***13.00***

2015 BUDGET

LUCAS COUNTY

Domestic Relations Court



Domestic Relations Court

General Government - Judicial

General Fund

1010-2300

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

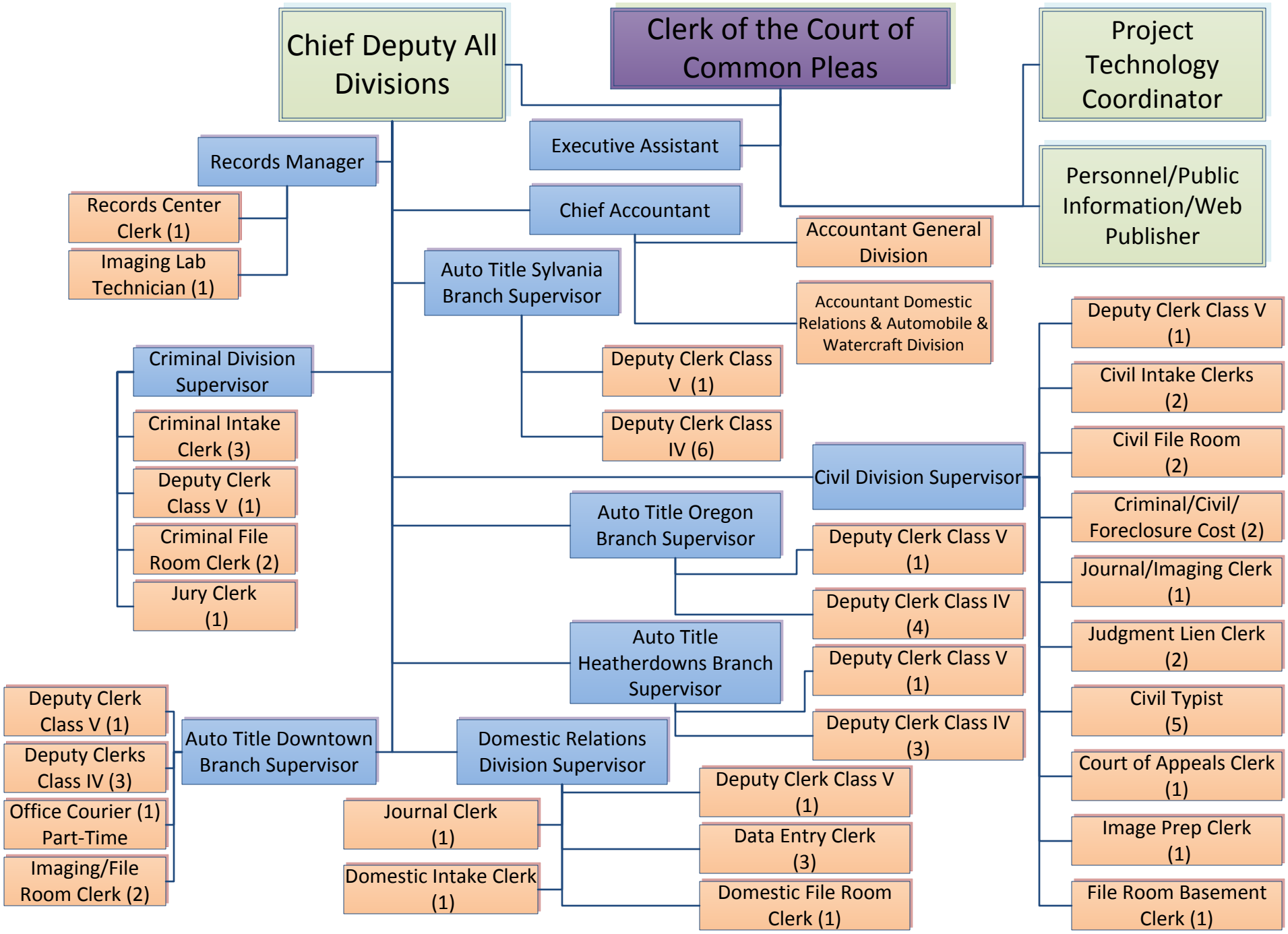
ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,062,795	2,067,205	2,067,745	2,150,633	83,428	4%
CHARGES AND SERVICES:	70,570	74,365	51,427	75,852	1,487	2%
MATERIALS AND SUPPLIES:	15,668	21,550	19,190	21,981	431	2%
OPERATING EXPENSES:	55,459	58,612	59,541	59,784	1,172	2%
MISCELLANEOUS:	49	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	2,733	12,940	41,733	13,199	259	2%
TOTAL:	***$2,207,274***	***$2,234,672***	***$2,239,636***	***$2,321,449***	***$86,777***	***4%***

FULL TIME POSITIONS:	***34.00***
PART TIME POSITIONS:	***7.00***

GOALS:

The Domestic Relations Court will continue to process divorce, dissolution, and domestic violence cases in a timely and cost effective manner, and resolve these cases fairly and within the bounds of the law.

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:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,467,041	1,480,797	1,513,069	1,579,213	98,416	7%
CHARGES AND SERVICES:	29,682	34,204	22,580	28,804	(5,400)	-16%
MATERIALS AND SUPPLIES:	228,532	239,600	227,722	244,000	4,400	2%
OPERATING EXPENSES:	19,052	23,225	21,177	23,525	300	1%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	2,843	8,000	13,193	8,000	-	0%
TOTAL:	***$1,747,150***	***$1,785,826***	***$1,797,741***	***$1,883,542***	***$97,716***	***5%***
FULL TIME POSITIONS:				***35.25***		
PART TIME POSITIONS:				***1.00***		

GOALS:

Implementation of a new Case Management System to include e-filing and imaging.

Restructure the workflow in all areas as the new Case Management System is implemented.

Cross training employees from Domestic Relations divisions with those of Criminal and Civil divisions.

Installation of wifi for the Domestic Relations division.

Elimination of third-party mail distribution and establishment of in-house, outgoing mail distribution to USPS.

Combine the accounting departments in Auto Title, Criminal, Civil, and Domestic Relations into a single location at the Common Pleas Courthouse.

CERTIFICATE OF TITLE FUND

General Government - Judicial

Special Revenue Fund

2220-2820

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$2,742,392**	**$3,390,654**	**$3,390,654**	**$4,329,599**	**$5,166,593**	**$5,859,015**	**$6,408,926**	**$6,855,289**
LESS PRIOR YEAR ENCUMBRANCES	**14,208**	**27,832**	**27,832**	**8,625**				
BEGINNING BALANCE	**2,728,184**	**3,362,822**	**3,362,822**	**4,320,974**	**5,166,593**	**5,859,015**	**6,408,926**	**6,855,289**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,606,353	2,625,900	2,793,480	3,000,100	3,000,100	3,000,100	3,000,100	3,000,100
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	2,528	3,300	1,791	3,000	3,000	3,000	3,000	3,000
TOTAL REVENUES	**2,608,881**	**2,629,200**	**2,795,271**	**3,003,100**	**3,003,100**	**3,003,100**	**3,003,100**	**3,003,100**
TOTAL AVAILABLE	**5,351,273**	**6,019,854**	**6,185,925**	**7,332,699**	**8,169,693**	**8,862,115**	**9,412,026**	**9,858,389**
EXPENDITURES:								
PERSONAL SERVICES	1,693,667	1,697,512	1,613,603	1,742,056	1,879,978	2,022,489	2,126,037	2,234,499
CHARGES AND SERVICES	44,747	53,000	71,955	48,050	51,000	51,000	51,000	51,000
MATERIALS AND SUPPLIES	62,626	77,900	43,756	79,900	82,000	82,000	82,000	82,000
OPERATING EXPENSES	153,497	134,150	125,252	136,350	137,700	137,700	137,700	137,700
MISCELLANEOUS	-	150,000	70	150,000	150,000	150,000	150,000	150,000
CAPITAL OUTLAY AND EQUIPMENT	6,082	9,750	1,691	9,750	10,000	10,000	10,000	10,000
TOTAL EXPENSES	**1,960,619**	**2,122,312**	**1,856,326**	**2,166,106**	**2,310,678**	**2,453,189**	**2,556,737**	**2,665,199**
REVENUES OVER/(UNDER) EXPENSES	**$3,390,654**	**$3,897,542**	**$4,329,599**	**$5,166,593**	**$5,859,015**	**$6,408,926**	**$6,855,289**	**$7,193,190**

FULL TIME POSITIONS: ***29.25***

PART TIME POSITIONS: ***2.00***

GOALS:

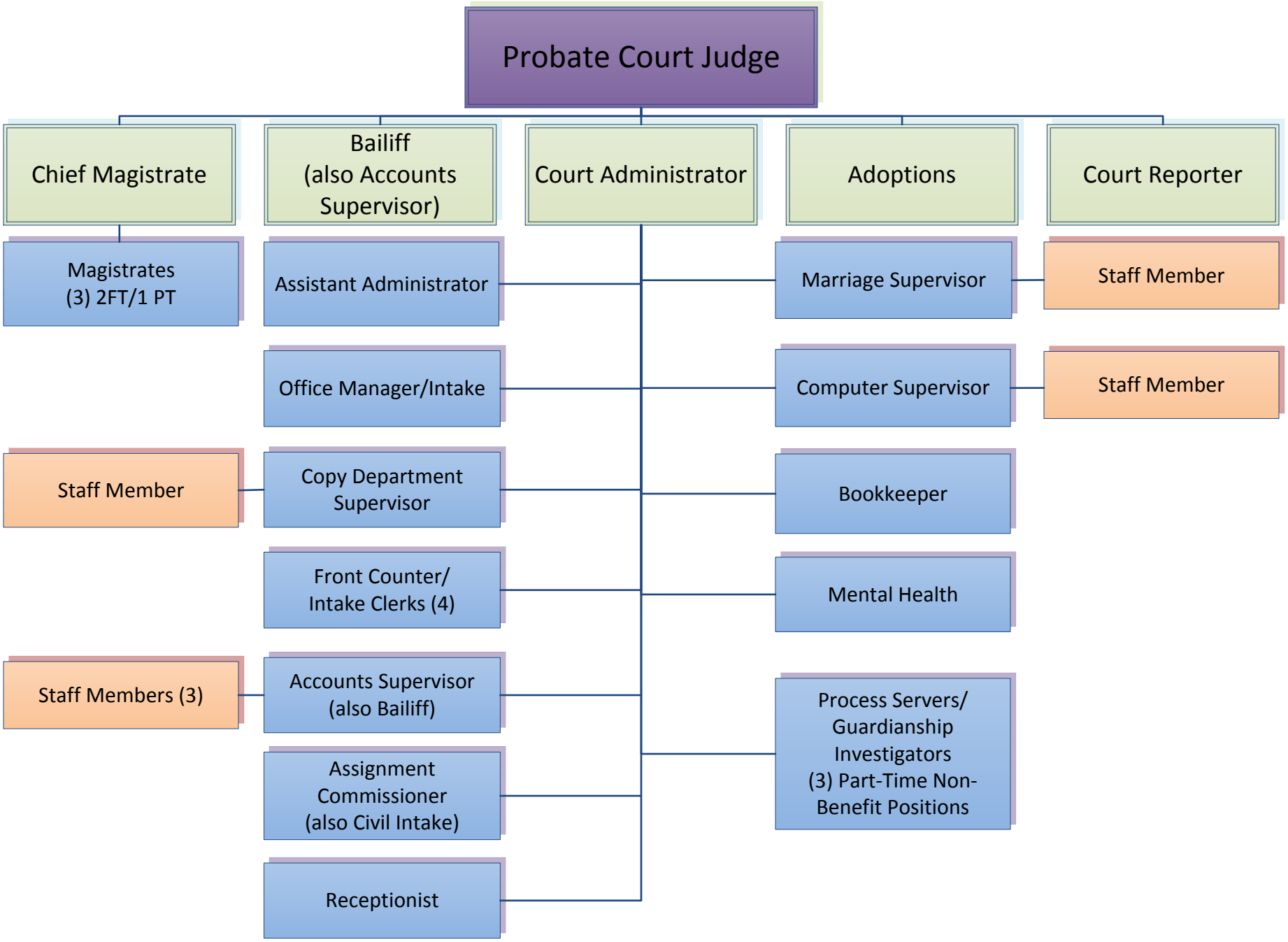
The Sylvania Office may be relocated. Planning will coordinate with the Ohio BMV, so that the one stop convenience can be maintained for citizens.

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

2015 BUDGET

LUCAS COUNTY

Probate Court



Probate Court
General Government - Judicial
General Fund
1010-3010

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

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

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,574,656	1,610,502	1,660,914	1,703,283	92,781	6%
CHARGES AND SERVICES:	1,391	4,500	1,681	4,590	90	2%
MATERIALS AND SUPPLIES:	26,621	29,500	30,354	30,090	590	2%
OPERATING EXPENSES:	13,538	13,500	13,702	13,770	270	2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$1,616,206***	***$1,658,002***	***$1,706,650***	***$1,751,733***	***$93,731***	***6%***

FULL TIME POSITIONS:	***30.00***
PART TIME POSITIONS:	***3.00***

GOALS:

Develop a seamless system of delivery of services to the public through cross-training of all probate staff.

Continue to provide public education on issues related to probate court matters.

Continue to work with the Ohio Legislature to review pending legislation and to recommend changes in the law to benefit the public in matters within the jurisdiction of the probate court.

Continue to support the efforts of community organizations, elected officials, and individuals who are coordinating services to the elderly and to other populations who have been determined to be unable to make decisions for themselves.

Integrated Justice System
General Government - Judicial
General Fund
1010-4500

Our mission is to improve the justice system in Lucas County by acting as an agent by which common needs and interests of the participating agencies can be evaluated and the best resources can be obtained.

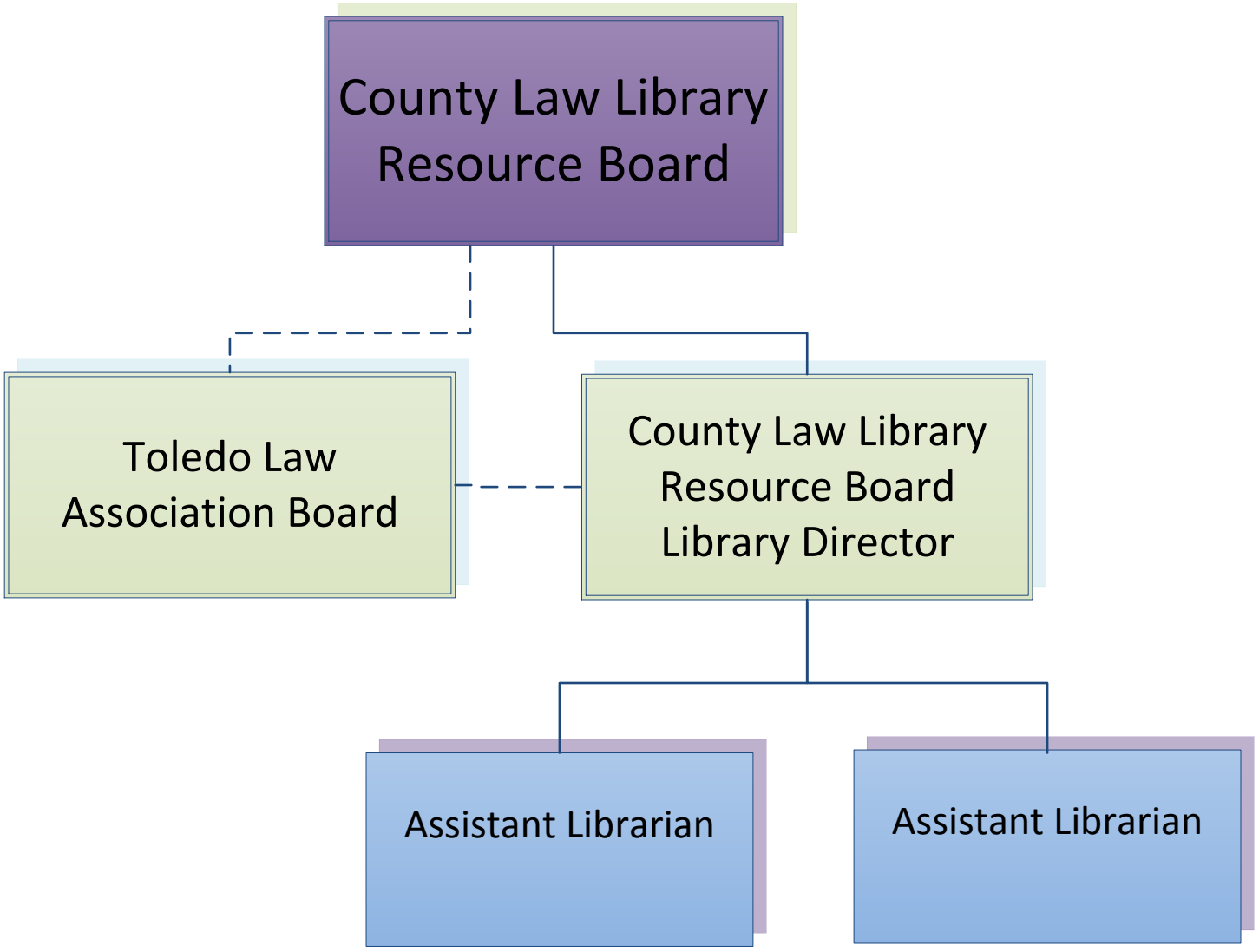
ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	187,438	383,342	385,759	404,061	20,719	5%
CHARGES AND SERVICES:	112,066	228,926	114,912	233,505	4,579	2%
MATERIALS AND SUPPLIES:	122	200	92	204	4	2%
OPERATING EXPENSES:	2,415	2,600	2,395	2,652	52	2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	7,000	2,048	7,140	140	2%
TOTAL:	***$302,041***	***$622,068***	***$505,206***	***$647,562***	***$25,494***	4%

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

2015 BUDGET

LUCAS COUNTY

Lucas County Law Library



LAW LIBRARY

2115-5210

The mission of the Lucas County Law Library is to provide its stakeholders with access to legal resources and materials. Stakeholders include governmental agencies in Lucas County, the bench and the private bar, as well as members of the public.

GOALS:

To continue to evaluate the Law Library's current resources and services, develop new resources and services consistent with the library's mission and financial capabilities.

Discontinue those resources and services that are found to be less valuable to the library's mission and users.

Increase staffing levels slightly in contemplation of increasing the hours the library is available to the general public.

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

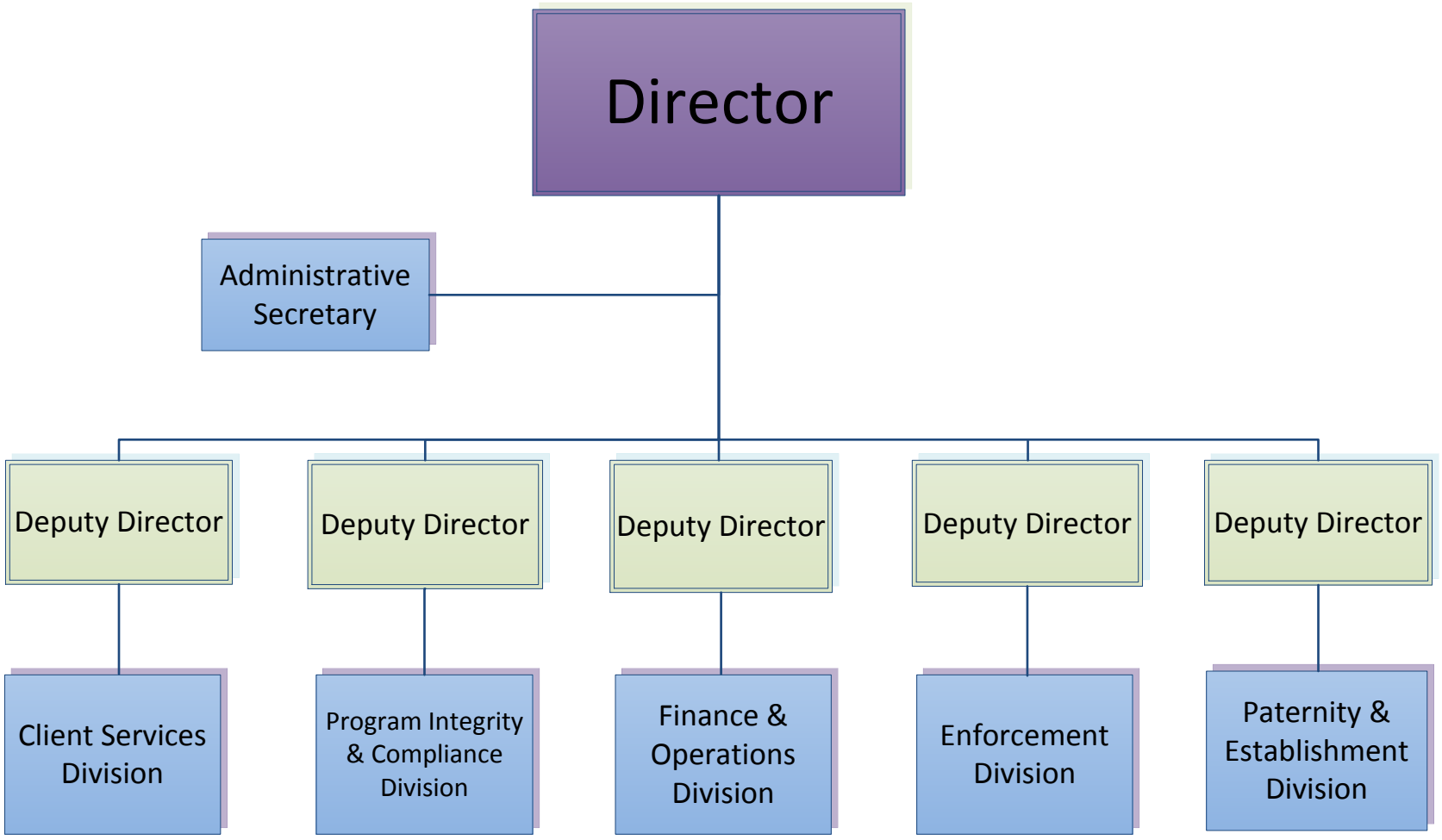
	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$85,666**	**$127,456**	**$127,456**	**$155,928**	**$155,928**	**$154,619**	**$151,947**	**$147,858**
LESS PRIOR YEAR ENCUMBRANCES	**1,683**	**-**	**-**	**-**				
BEGINNING BALANCE	**83,984**	**127,456**	**127,456**	**155,928**	**155,928**	**154,619**	**151,947**	**147,858**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,025	2,400	2,509	2,492	2,529	2,567	2,606	2,645
FINES AND FORFEITS	266,263	265,045	284,360	316,322	321,067	325,883	330,771	335,733
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-		-	-	-	-
NON OPERATING	52,000	52,000	52,217	52,000	52,780	53,572	54,375	55,191
TOTAL REVENUES	**320,288**	**319,445**	**339,086**	**370,814**	**376,376**	**382,022**	**387,752**	**393,568**
TOTAL AVAILABLE	**405,954**	**446,901**	**466,542**	**526,742**	**532,304**	**536,641**	**539,700**	**541,426**
EXPENDITURES:								
PERSONAL SERVICES	173,353	177,443	170,931	177,601	180,608	183,674	186,803	189,993
CHARGES AND SERVICES	97,513	129,342	130,021	176,413	179,941	183,540	187,211	190,955
MATERIALS AND SUPPLIES	3,827	4,560	4,339	4,500	4,590	4,682	4,775	4,871
OPERATING EXPENSES	3,805	4,100	3,749	4,300	4,386	4,474	4,563	4,654
MISCELLANEOUS	-	-	-	4,000	4,080	4,162	4,245	4,330
CAPITAL OUTLAY AND EQUIPMENT	-	4,000	1,574	4,000	4,080	4,162	4,245	4,330
TOTAL EXPENSES	**278,498**	**319,445**	**310,614**	**370,814**	**377,685**	**384,693**	**391,842**	**399,133**
REVENUES OVER/(UNDER) EXPENSES	**$127,456**	**$127,456**	**$155,928**	**$155,928**	**$154,619**	**$151,947**	**$147,858**	**$142,293**

FULL TIME POSITIONS: ***2.00***
PART TIME POSITIONS: ***1.00***

2015 BUDGET

LUCAS COUNTY

Job & Family Services/ Child Support Enforcement Agency



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.

Continue to assess the most effective deployment of staff to ensure that accurate & timely services are provided while focusing on enhancing & improving customer service.

Implement IT & facilities-based ideas that will positively impact the overall workflow of the agency.

*Lucas County Department of Job & Family Services merged with the Child Support Enforcement Agency in 2011. Job and Family Services data can be found in The Human Services section

CHILD SUPPORT ENFORCEMENT AGENCY (CSEA)

General Government - Judicial

Special Revenue Fund

2080-0210

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$1,446,501**	**$377,007**	**$377,007**	**$421,441**	**$2,288,584**	**$4,342,837**	**$6,397,086**	**$8,451,332**
LESS PRIOR YEAR ENCUMBRANCES	**1,579**	**3,391**	**3,391**	**40,361**				
BEGINNING BALANCE	**1,444,922**	**373,616**	**373,616**	**381,080**	**2,288,584**	**4,342,837**	**6,397,086**	**8,451,332**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,571,439	1,517,464	1,640,282	1,664,421	1,664,421	1,664,421	1,664,421	1,664,421
FINES & FOREITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	8,854,159	10,213,653	8,942,149	12,075,773	12,075,773	12,075,773	12,075,773	12,075,773
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	140,627	120,254	146,685	146,178	146,178	146,178	146,178	146,178
TOTAL REVENUES	**10,566,225**	**11,851,371**	**10,729,116**	**13,886,372**	**13,886,372**	**13,886,372**	**13,886,372**	**13,886,372**
TOTAL AVAILABLE	**12,012,726**	**12,228,378**	**11,106,123**	**14,307,813**	**16,174,956**	**18,229,209**	**20,283,458**	**22,337,704**
EXPENDITURES:								
PERSONAL SERVICES	6,360,246	6,305,532	5,885,499	6,327,665	6,140,556	6,140,558	6,140,560	6,140,562
CHARGES AND SERVICES	5,267,571	5,411,833	4,748,057	5,621,564	5,621,564	5,621,565	5,621,566	5,621,567
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING	7,902	10,000	6,445	20,000	20,000	20,000	20,000	20,000
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	44,680	50,000	50,000	50,000	50,000	50,000
PA SHARED COST TRANSFER	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**11,635,719**	**11,727,365**	**10,684,682**	**12,019,229**	**11,832,120**	**11,832,123**	**11,832,126**	**11,832,129**
REVENUES OVER/(UNDER) EXPENSES	**$377,007**	**$501,013**	**$421,441**	**$2,288,584**	**$4,342,837**	**$6,397,086**	**$8,451,332**	**$10,505,576**
FULL TIME POSITIONS:				***100.00***				
PART TIME POSITIONS:				***0.00***				

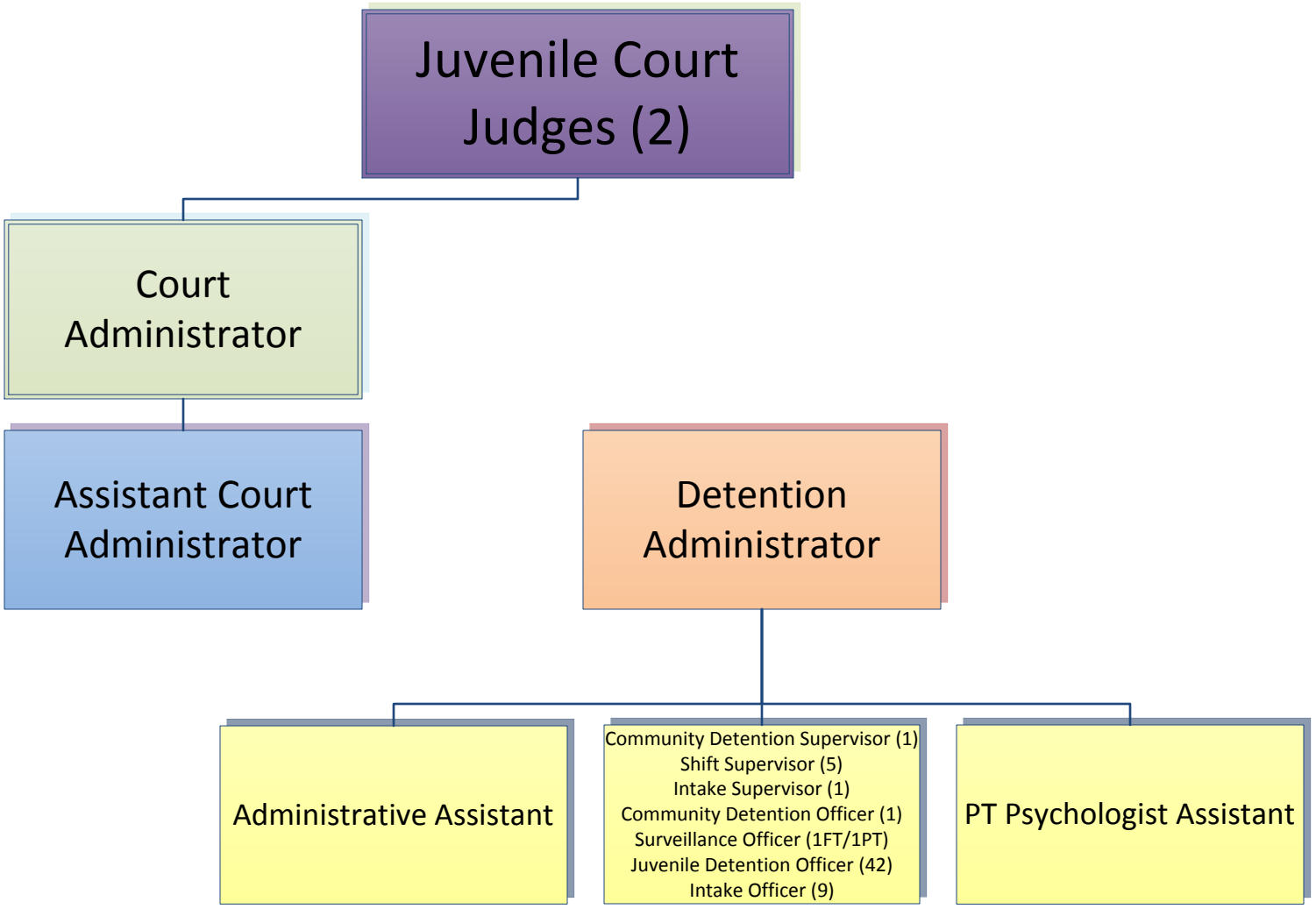
Public Safety

L. Public Safety

2015 BUDGET

LUCAS COUNTY

Juvenile Detention Center



Juvenile Detention Center

General Government - Public Safety

General Fund

1010-1120

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

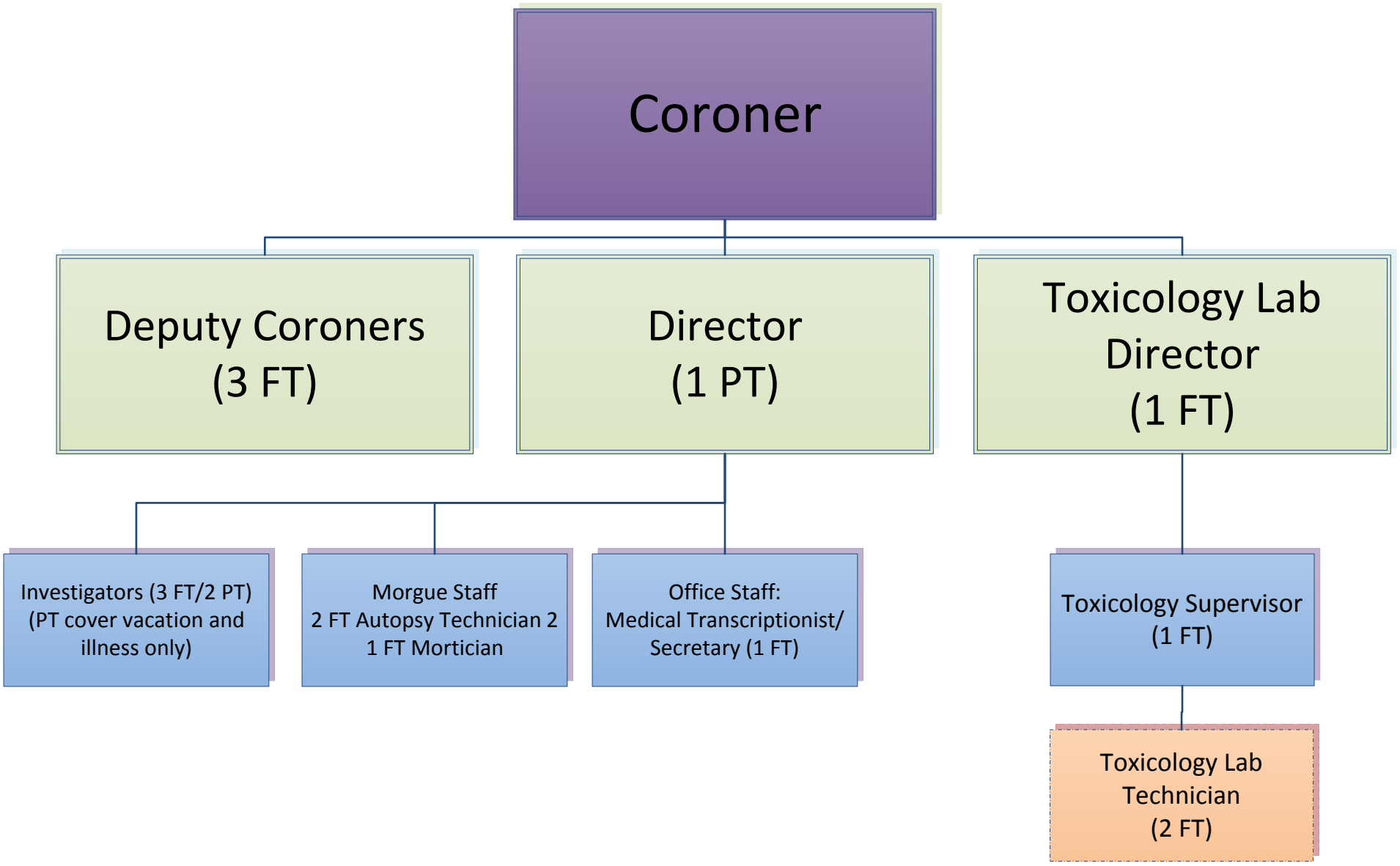
Ensure public safety;
Protect the children of the community;
Preserve families by supporting parents and intervening only when it is in the best interest of the child and/or the community;
Work with the community to develop and enforce standards of responsible behavior for adults and children;
Ensure balance between consequences and rehabilitation while holding offenders accountable for their actions;
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:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,672,232	2,815,735	2,555,524	2,973,383	157,648	6%
CHARGES AND SERVICES:	544,383	596,800	567,818	608,736	11,936	2%
MATERIALS AND SUPPLIES:	38,895	40,500	52,424	41,310	810	2%
OPERATING EXPENSES:	15,128	23,300	15,774	23,766	466	2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	59,692	17,000	32,936	17,340	340	2%
TOTAL:	***$3,330,330***	***$3,493,335***	***$3,224,476***	***$3,664,535***	***$171,200***	***5%***

FULL TIME POSITIONS:	***58.00***
PART TIME POSITIONS:	***1.00***

Lucas County Coroner



Coroner

General Government - Public Safety

General Fund

1010-1210

The Coroner's Office is responsible for determining the manner and cause of death when any person dies in Lucas County as a result of criminal or other violent means or by casualty, suicide, or suddenly when in apparent good health, or in any suspicious or unusual manner. The Coroner, in the case of Lucas County, a board certified Forensic Pathologist, coordinates an investigation that may include specialists from a variety of medical, legal, social, and scientific disciplines, using the latest technology to determine the cause and manner of death. The forensic autopsy routinely includes external, internal, and microscopic examinations to look for external, internal, or cellular abnormalities. Other tests may study genes, atmospheric or environmental conditions, or check for drugs, chemicals or toxic substances.

Upon completion of various examinations, a detailed description of the observations written during the progress of the autopsy and the verdict are filed in this office for use by law enforcement agencies, fire departments, prosecutors, insurance companies, the courts, and other interested parties.

In addition to cases in Lucas County, the Coroner and Deputy Coroners conduct autopsies as requested by Coroners from twenty surrounding counties. Fees are charged for these autopsies that are necessary to determine the manner and cause of death.

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,116,501	1,111,643	1,161,618	1,422,127	310,484	28%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES:	-	-	-	-	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	*$1,116,501*	*$1,111,643*	*$1,161,618*	*$1,422,127*	*$310,484*	*28%*

FULL TIME POSITIONS:	*13.00*
PART TIME POSITIONS:	*4.00*

GOALS:

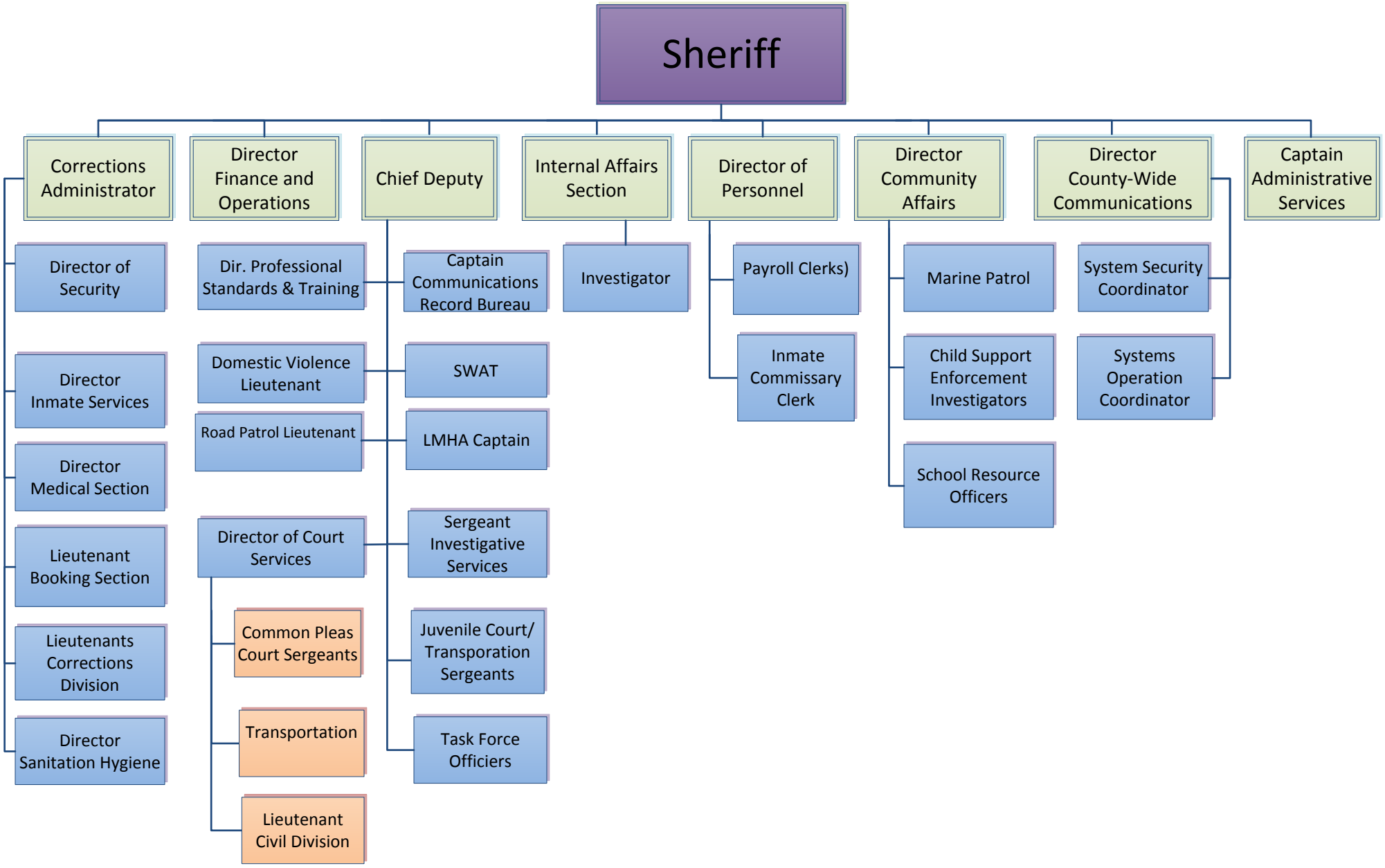
To continue to provide excellent death investigation services for Lucas and surrounding counties on a cost effective basis.

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

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

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

Lucas County Sheriff's Office



Sheriff - Administration

General Government - Public Safety

General Fund

1010-1660

The primary mission of the Lucas County Sheriff is to preserve the public peace. This is accomplished by organizing the office into three divisions which carry out distinct functions. The Law Enforcement Division provides patrol and investigative police services for the unincorporated areas of Lucas County; the Corrections Division supervises, secures and maintains the Lucas County Corrections Center; and the Administrative Services Division provides budget, payroll and management services for the Sheriff.

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,125,630	2,253,716	2,508,641	2,388,183	134,467	6%
CHARGES AND SERVICES:	67,770	102,300	53,732	104,346	2,046	2%
LEGAL SYSTEM:	44,595	45,000	44,595	45,900	900	2%
MATERIALS AND SUPPLIES:	32,083	37,000	34,759	37,740	740	2%
OPERATING EXPENSES:	25,062	72,500	54,002	73,950	1,450	2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	25,249	23,000	29,324	23,460	460	2%
TOTAL:	***$2,320,389***	***$2,533,516***	***$2,725,054***	***$2,673,579***	***$140,063***	***6%***

FULL TIME POSITIONS:	***29.50***
PART TIME POSITIONS:	***1.00***

GOALS:

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

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

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

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

Public Safety Court Security

General Government - Public Safety

General Fund

1010-1630

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	2,278,390	2,203,329	2,421,660	2,332,688	129,359	6%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES:	-	-	-	-	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$2,278,390***	***$2,203,329***	***$2,421,660***	***$2,332,688***	***$129,359***	***6%***

FULL TIME POSITIONS:	***35.96***
PART TIME POSITIONS:	***0.00***

Sheriff - Law Enforcement

General Government - Public Safety

General Fund

1010-1650

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	4,010,117	4,015,503	4,624,282	4,273,825	258,322	6%
CHARGES AND SERVICES:	176,159	172,000	170,302	175,440	3,440	2%
MATERIALS AND SUPPLIES:	169,551	209,500	157,800	213,690	4,190	2%
OPERATING EXPENSES:	31,775	30,500	27,467	31,110	610	2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	14,221	5,000	8,130	5,100	100	2%
TOTAL:	***$4,401,822***	***$4,432,503***	***$4,987,982***	***$4,699,165***	***$266,662***	***6%***

FULL TIME POSITIONS:	***60.00***
PART TIME POSITIONS:	***0.00***

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

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	16,910,540	16,964,098	17,188,566	18,061,635	1,097,537	6%
CHARGES AND SERVICES:	869,540	840,000	822,487	816,000	(24,000)	-3%
LEGAL SYSTEM:	30,263	15,000	41,437	25,162	10,162	68%
MATERIALS AND SUPPLIES:	374,880	382,500	377,906	378,000	(4,500)	-1%
OPERATING EXPENSES:	65,588	67,500	63,548	65,500	(2,000)	-3%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	15,252	15,000	13,470	15,000	-	0%
TOTAL:	***$18,266,062***	***$18,284,098***	***$18,507,413***	***$19,361,297***	***$1,077,199***	***6%***

FULL TIME POSITIONS:	***304.00***
PART TIME POSITIONS:	***1.00***

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

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	1,034,777	1,046,705	1,027,843	1,067,303	20,598	2%
CHARGES AND SERVICES:	165,116	160,000	173,697	171,000	11,000	7%
MATERIALS AND SUPPLIES:	1,490	2,000	2,000	2,000	-	0%
OPERATING EXPENSES:	296,703	5,000	1,588	5,000	-	0%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	1,000	-	1,000	-	0%
TOTAL:	***$1,498,086***	***$1,214,705***	***$1,205,129***	***$1,246,303***	***$31,598***	***3%***

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

Sheriff Policing-ALL
Public Safety
Special Revenue Fund
2143

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$153,246**	**$195,874**	**$195,874**	**$159,424**	**$159,424**	**$159,424**	**$159,424**	**$159,424**
LESS PRIOR YEAR ENCUMBRANCES	**-**	**-**	**-**	**-**				
BEGINNING BALANCE	**153,246**	**195,874**	**195,874**	**159,424**	**159,424**	**159,424**	**159,424**	**159,424**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	3,827,403	3,802,232	3,697,271	3,923,902	3,990,311	4,058,048	4,127,140	4,197,614
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**3,827,403**	**3,802,232**	**3,697,271**	**3,923,902**	**3,990,311**	**4,058,048**	**4,127,140**	**4,197,614**
TOTAL AVAILABLE	**3,980,649**	**3,998,106**	**3,893,145**	**4,083,326**	**4,149,735**	**4,217,472**	**4,286,564**	**4,357,038**
EXPENDITURES:								
PERSONAL SERVICES	3,617,279	3,632,397	3,564,047	3,750,266	3,813,202	3,877,397	3,942,876	4,009,665
CHARGES AND SERVICES	108,567	117,521	117,360	127,507	130,057	132,658	135,311	138,018
MATERIALS AND SUPPLIES	58,929	52,314	52,314	46,129	47,052	47,993	48,952	49,932
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**3,784,775**	**3,802,232**	**3,733,721**	**3,923,902**	**3,990,311**	**4,058,048**	**4,127,140**	**4,197,614**
REVENUES OVER/(UNDER) EXPENSES	**$195,874**	**$195,874**	**$159,424**	**$159,424**	**$159,424**	**$159,424**	**$159,424**	**$159,424**

FULL TIME POSITIONS	***43.50***
PART TIME POSITIONS:	***12.00***

COUNTYWIDE COMMUNICATIONS

Public Safety

Special Revenue Fund

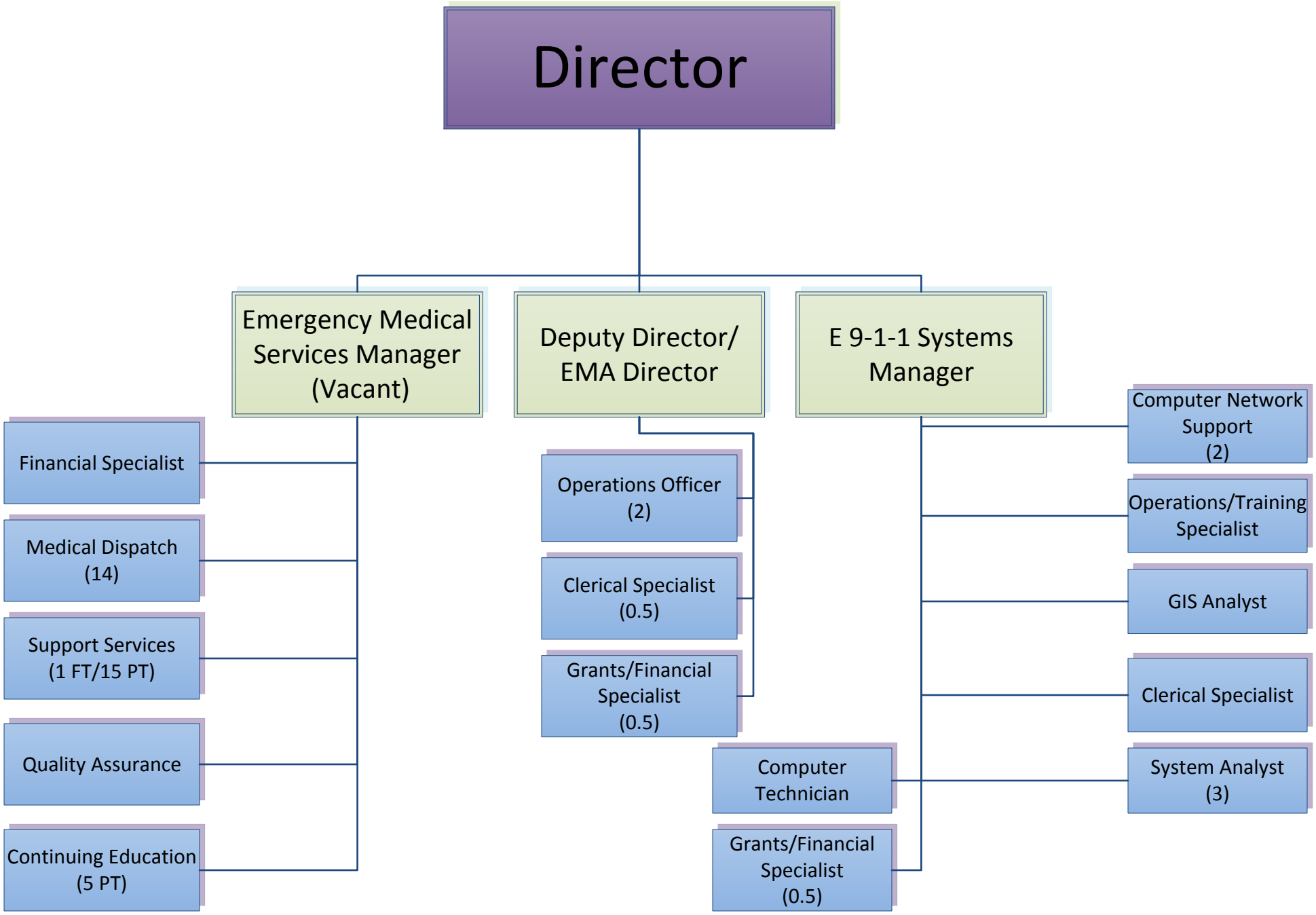
2145-1692

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$1,876,993**	**$2,043,927**	**$2,043,927**	**$2,310,165**	**$2,310,165**	**$2,303,573**	**$2,290,143**	**$2,269,626**
LESS PRIOR YEAR ENCUMBRANCES	**754,879**	**618,224**	**618,224**	**694,859**				
BEGINNING BALANCE	**$1,122,114**	**$1,425,703**	**$1,425,703**	**$1,615,306**	**$2,310,165**	**$2,303,573**	**$2,290,143**	**$2,269,626**
REVENUES:								
CHARGES FOR SERVICES	55,200	-	1,524,525	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	96,960	-	840	853	865	878	892
MISCELLANEOUS REVENUE	1,506,260	1,500,000		1,500,000	1,522,500	1,545,338	1,568,518	1,592,045
OPERATING TRANSFER-IN (GENERAL FUND)	-	-	-	-	-	-	-	-
NON-OPERATING		-	-	-	-	-	-	-
TOTAL REVENUES	**1,561,460**	**1,596,960**	**1,524,525**	**1,500,840**	**1,523,353**	**1,546,203**	**1,569,396**	**1,592,937**
TOTAL AVAILABLE	**3,438,453**	**3,640,887**	**3,568,452**	**3,811,005**	**3,833,518**	**3,849,776**	**3,859,539**	**3,862,563**
EXPENDITURES:								
PERSONAL SERVICES	331,734	303,695	286,173	336,472	342,290	348,224	354,276	360,450
CHARGES AND SERVICES	947,933	1,038,187	915,011	1,069,790	1,091,186	1,113,010	1,135,270	1,157,975
MATERIALS AND SUPPLIES	7,676	13,500	10,301	14,000	14,280	14,566	14,857	15,154
OPERATING EXPENSES	63,278	43,680	18,076	44,460	45,349	46,256	47,181	48,125
MISCELLENEOUS		-	-	-	-		-	-
CAPITAL OUTLAY AND EQUIPMENT	43,906	70,000	28,726	36,118	36,840	37,577	38,329	39,095
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**1,394,527**	**1,469,062**	**1,258,287**	**1,500,840**	**1,529,945**	**1,559,633**	**1,589,913**	**1,620,799**
REVENUES OVER/(UNDER EXPENSES)	**$2,043,927**	**$2,171,825**	**$2,310,165**	**$2,310,165**	**$2,303,573**	**$2,290,143**	**$2,269,626**	**$2,241,764**

FULL TIME POSITIONS: ***3.00***

PART TIME POSITIONS: ***0.00***

Emergency Services



Emergency Services
Public Safety
Special Revenue Fund

The Department of Emergency Services provides multi-jurisdictional planning, coordination and support for emergency service providers within Lucas County. These services are provided in the functional areas of Emergency 9-1-1, Emergency Medical and Emergency Management.

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

It is the mission of Emergency Medical Services (EMS) to help fund, equip, train, coordinate and direct a county-wide pre-hospital emergency medical program dedicated to the highest quality of patient care. EMS provides funding, equipment and maintenance support for a ten vehicle ALS life squad transport system which is manned and operated by various fire departments within Lucas County. EMS paramedic trained dispatchers centrally dispatch the life squads and provide pre-arrival instructions and on-line medical control links to area hospitals. To maintain high patient care standards, EMS provides paramedic protocols, continuing education to licensed paramedics and monitors performance through a quality assurance program.

The Emergency Management Agency (EMA) plans for, responds to and coordinates efforts and mitigation programs for potential natural and man-made (all-hazard) disasters that threaten the community. EMA influences and coordinates federal, state and local governments' emergency preparedness policies through all-hazard contingency planning, training and exercises. EMA provides homeland security planning and grant management. EMA also provides training and information to individuals and organizations in the public and private sectors. In support of this mission, EMA operates an emergency operation center, participates in various contingency exercises and maintains a countywide emergency siren warning system.

EMERGENCY MEDICAL SERVICES

General Government - Public Safety

Special Revenue Fund

2070-0720

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$5,081,392**	**$5,690,213**	**$5,690,213**	**$7,585,013**	**$7,585,013**	**$7,523,802**	**$7,399,148**	**$7,208,761**
LESS PRIOR YEAR ENCUMBRANCES	**376,950**	**992,834**	**992,834**	**2,088,741**				
BEGINNING BALANCE	**4,704,441**	**4,697,379**	**4,697,379**	**5,496,272**	**7,585,013**	**7,523,802**	**7,399,148**	**7,208,761**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	4,086,099	4,000,000	4,260,761	4,000,000	4,060,000	4,120,900	4,182,714	4,245,454
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS	1,580	-	871	-	-	-	-	-
NON OPERATING	8,934,488	8,932,930	8,932,930	9,432,930	9,574,424	9,718,040	9,863,811	10,011,768
TOTAL REVENUES	**13,022,167**	**12,932,930**	**13,194,562**	**13,432,930**	**13,634,424**	**13,838,940**	**14,046,524**	**14,257,222**
TOTAL AVAILABLE	**18,103,559**	**18,623,143**	**18,884,775**	**21,017,943**	**21,219,437**	**21,362,742**	**21,445,673**	**21,465,983**
EXPENDITURES:								
PERSONAL SERVICES	1,746,635	2,034,620	1,849,974	2,361,934	2,403,219	2,445,330	2,488,282	2,532,094
CHARGES AND SERVICES	7,764,017	8,185,959	7,596,495	8,347,308	8,514,254	8,684,539	8,858,230	9,035,395
MATERIALS AND SUPPLIES	894,425	785,000	799,978	820,500	836,910	853,648	870,721	888,136
OPERATING EXPENSES	791,402	1,143,000	396,000	967,000	986,340	1,006,067	1,026,188	1,046,712
MISCELLANEOUS	889	25,000	187	25,000	25,500	26,010	26,530	27,061
CAPITAL OUTLAY AND EQUIPMENT	1,215,977	759,351	657,127	911,188	929,412	948,000	966,960	986,299
TOTAL EXPENSES	**12,413,345**	**12,932,930**	**11,299,762**	**13,432,930**	**13,695,635**	**13,963,594**	**14,236,912**	**14,515,697**
REVENUES OVER/(UNDER) EXPENSES	**$5,690,213**	**$5,690,213**	**$7,585,013**	**$7,585,013**	**$7,523,802**	**$7,399,148**	**$7,208,761**	**$6,950,286**

FULL TIME POSITIONS: ***22.00***

PART TIME POSITIONS: ***21.00***

EMERGENCY TELEPHONE - 911

General Government - Public Safety

Special Revenue Fund

2071-0710

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$11,789,525**	**$11,826,407**	**$11,826,407**	**$7,313,969**	**$4,225,713**	**$1,054,324**	**($2,202,221)**	**($5,545,989)**
LESS PRIOR END ENCUMBRANCES	**2,636,400**	**2,625,718**	**2,625,718**	**1,022,999**				
BEGINNING BALANCE	**9,153,125**	**9,200,689**	**9,200,689**	**6,290,970**	**4,225,713**	**1,054,324**	**(2,202,221)**	**(5,545,989)**
REVENUES:								
TAXES	4,196,450	4,195,961	4,210,175	4,208,895	4,272,028	4,336,109	4,401,150	4,467,168
CHARGES FOR SERVICES	585,485	-	888	400	406	412	418	425
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	611,318	585,474	582,907	580,196	588,899	597,732	606,698	615,799
MISCELLANEOUS	4,905	-	356	-	-	-	-	-
NON OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	**5,398,158**	**4,781,435**	**4,794,325**	**4,789,491**	**4,861,333**	**4,934,253**	**5,008,267**	**5,083,391**
TOTAL AVAILABLE	**17,187,683**	**16,607,842**	**16,620,732**	**12,103,460**	**9,087,047**	**5,988,577**	**2,806,046**	**(462,598)**
EXPENDITURES:								
PERSONAL SERVICES	861,527	899,017	856,394	957,347	973,915	990,814	1,008,051	1,025,633
CHARGES AND SERVICES	3,699,450	7,039,095	7,494,144	5,492,000	5,601,840	5,713,877	5,828,154	5,944,717
MATERIALS AND SUPPLIES	30,157	64,000	46,608	74,000	75,480	76,990	78,529	80,100
OPERATING EXPENSES	516,599	785,835	547,082	806,400	822,528	838,979	855,758	872,873
MISCELLANEOUS	326	10,000	7,023	10,000	10,200	10,404	10,612	10,824
CAPITAL OUTLAY AND EQUIPMENT	253,217	548,000	355,512	538,000	548,760	559,735	570,930	582,349
NON OPERATING/TRANSFER DEBT								
TOTAL EXPENSES	**5,361,276**	**9,345,947**	**9,306,763**	**7,877,747**	**8,032,723**	**8,190,798**	**8,352,035**	**8,516,496**
REVENUES OVER/(UNDER) EXPENSES	**$11,826,407**	**$7,261,895**	**$7,313,969**	**$4,225,713**	**$1,054,324**	**($2,202,221)**	**($5,545,989)**	**($8,979,094)**

FULL TIME POSITIONS: ***11.00***

PART TIME POSITIONS: ***1.00***

EMERGENCY MANAGEMENT AGENCY

General Government - Public Safety

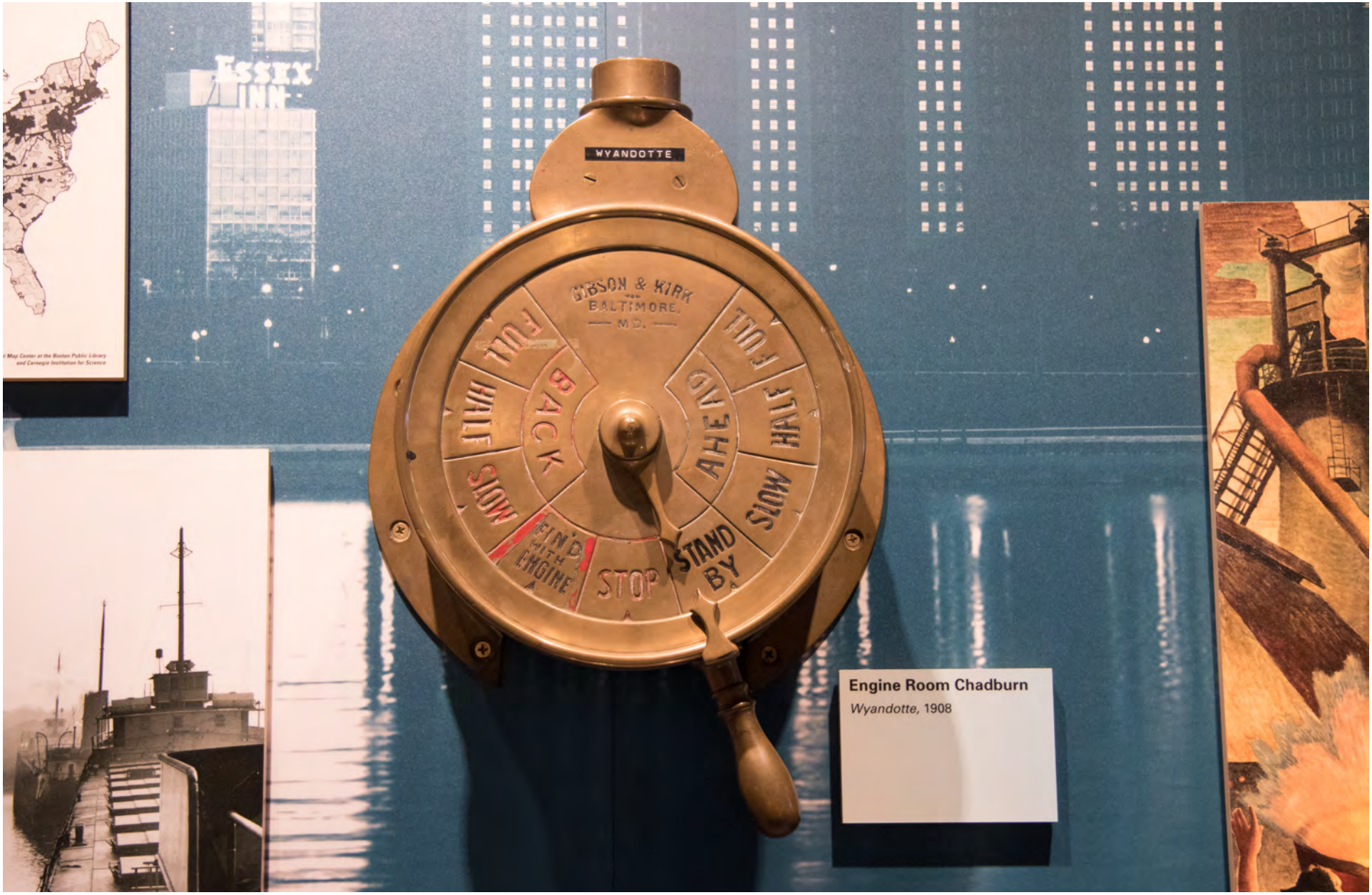
Special Revenue Fund

2072-0730

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$167,141**	**$218,309**	**$218,309**	**$237,248**	**$237,248**	**$234,919**	**$230,169**	**$222,901**
LESS PRIOR YEAR ENCUMBRANCES	**17,668**	**38,856**	**38,856**	**43,786**				
BEGINNING BALANCE	**149,473**	**179,453**	**179,453**	**193,462**	**237,248**	**234,919**	**230,169**	**222,901**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	407,883	454,718	345,698	463,329	470,279	477,333	484,493	491,761
MISCELLANEOUS	830	-	-	-	-	-	-	-
NON OPERATING	118,863	159,725	96,654	159,725	162,121	164,553	167,021	169,526
TOTAL REVENUES	**527,575**	**614,443**	**442,352**	**623,054**	**632,400**	**641,886**	**651,514**	**661,287**
TOTAL AVAILABLE	**694,717**	**832,752**	**660,661**	**860,302**	**869,648**	**876,805**	**881,683**	**884,188**
EXPENDITURES:								
PERSONAL SERVICES	296,507	340,178	255,681	362,728	369,196	375,793	382,522	389,386
CHARGES AND SERVICES	160,581	183,631	127,628	196,924	200,862	204,880	208,977	213,157
MATERIALS AND SUPPLIES	2,189	6,700	2,813	6,700	6,834	6,971	7,110	7,252
OPERATING EXPENSES	15,593	61,000	36,771	26,000	26,520	27,050	27,591	28,143
MISCELLANEOUS	0	2,934	156	3,202	3,266	3,332	3,398	3,466
CAPITAL OUTLAY AND EQUIPMENT	1,538	20,000	365	27,500	28,050	28,611	29,183	29,767
TOTAL EXPENSES	**476,408**	**614,443**	**423,413**	**623,054**	**634,728**	**646,636**	**658,782**	**671,171**
REVENUES OVER/(UNDER) EXPENSES	**$218,309**	**$218,309**	**$237,248**	**$237,248**	**$234,919**	**$230,169**	**$222,901**	**$213,017**

FULL TIME POSITIONS: ***4.00***

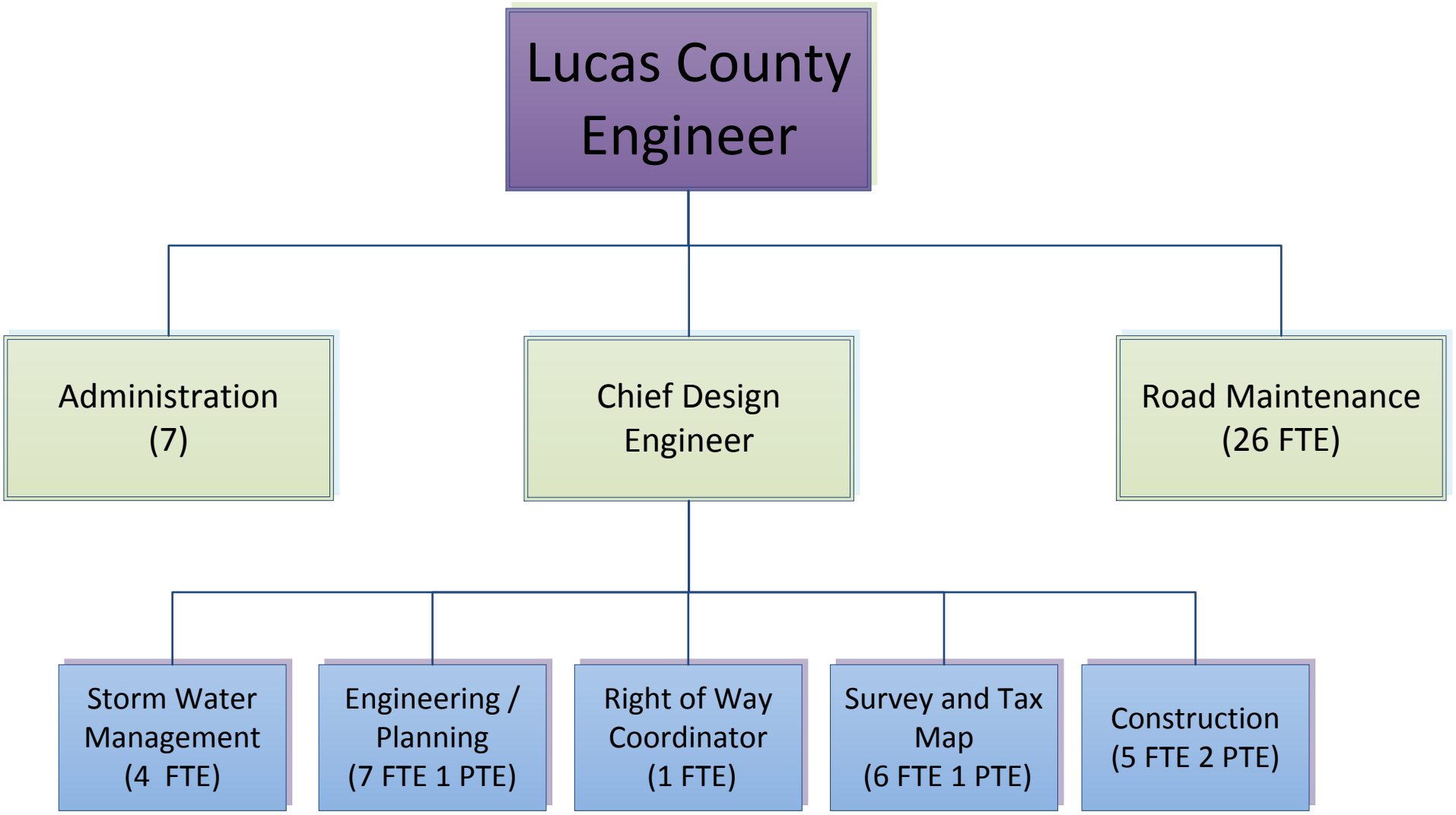
PART TIME POSITIONS: ***1.00***



Public Works

M. Public Works

County Engineer



County Engineer
Public Works

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

GOALS:

Tax Map Fund 1010-2910

To scan all of our Railroad Maps (in progress).

To continue to have our Tax Maps updated every 24 hours of all splits, combines, etc. in Lucas County.

Operations Fund 2040-2920

Maximize and secure outside (state and federal) funding our future projects.

Exceed our annual construction performance standards for the county roadway system.

Substantial completion of a study on the feasibility of the County Engineer and Sanitary Engineer's offices sharing equipment, personnel, and combining services in order to save taxpayer dollars.

Projects Fund 2041-2940

To be let to construction:

37.13 miles of preventative road maintenance.

9.16 miles of roadway preservation/safety.

.42 miles of road rehabilitation/reconstruction.

1 bridge repair.

2 bridge replacements.

1 traffic safety improvements.

1 minor drainage improvements.

1 culvert replacement/repair.

County Engineer
Public Works
General Fund
1010-2910

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICES:	117,587	129,464	128,789	133,566	4,102	3%
CHARGES AND SERVICES:	-	-	-	-	-	0%
MATERIALS AND SUPPLIES:	-	-	-	-	-	0%
OPERATING EXPENSES	11,030	-	-	-	-	0%
MISCELLANEOUS	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	-	-	-	-	-	0%
TOTAL:	***$128,617***	***$129,464***	***$128,789***	***$133,566***	***$4,102***	***3%***

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

MOTOR VEHICLE & GASOLINE TAX

Public Works

Special Revenue

2040-2920

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$877,470**	**$959,131**	**$959,131**	**$2,855,177**	**$2,885,177**	**$2,619,677**	**$2,082,677**	**$1,535,677**
LESS PRIOR YEAR ENCUMBRANCES	**133,387**	**115,715**	**115,715**	**59,489**				
UNENCUMBERED BALANCE	**744,083**	**843,416**	**843,416**	**2,795,687**	**2,885,177**	**2,619,677**	**2,082,677**	**1,535,677**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,349	-	1,747	36,000	36,000	18,000	-	-
FINES AND FORFEITS	94,682	50,000	107,115	50,000	50,000	50,000	50,000	50,000
INTERGOVERNMENTAL REVENUES	5,700,630	5,940,000	11,177,712	6,333,000	6,225,000	6,243,000	6,261,000	6,261,000
INVESTMENT INCOME	34,165	10,000	46,820	40,000	40,000	35,000	25,000	25,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON-OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	**5,830,826**	**6,000,000**	**11,333,395**	**6,459,000**	**6,351,000**	**6,346,000**	**6,336,000**	**6,336,000**
TOTAL AVAILABLE	**6,708,295**	**6,959,131**	**12,292,526**	**9,314,177**	**9,236,177**	**8,965,677**	**8,418,677**	**7,871,677**
EXPENDITURES:								
PERSONAL SERVICES	4,134,841	4,300,984	4,347,833	4,746,000	4,746,000	4,746,000	4,746,000	4,746,000
CHARGES AND SERVICES	967,954	114,000	3,721,848	139,000	99,000	99,000	99,000	99,000
MATERIALS AND SUPPLIES	431,919	1,158,000	1,026,447	1,113,000	1,068,000	1,068,000	1,068,000	1,068,000
OPERATING EXPENSES	167,757	260,000	256,440	346,000	346,000	346,000	346,000	346,000
MISCELLANEOUS	3,460	35,000	596	35,000	330,500	597,000	597,000	597,000
CAPITAL OUTLAY AND EQUIPMENT	43,234	75,000	84,185	50,000	27,000	27,000	27,000	27,000
TOTAL EXPENSES	**5,749,164**	**5,942,984**	**9,437,349**	**6,429,000**	**6,616,500**	**6,883,000**	**6,883,000**	**6,883,000**
REVENUES OVER/(UNDER) EXPENSES	**$959,131**	**$1,016,147**	**$2,855,177**	**$2,885,177**	**$2,619,677**	**$2,082,677**	**$1,535,677**	**$988,677**

FULL TIME POSITIONS	***52.95***
PART TIME POSITIONS	***24.00***

MOTOR VEHICLE & GASOLINE TAX PROJECTS

Public Works

Special Revenue

2041-2940

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$2,676,977**	**$379,636**	**$379,636**	**$2,569,796**	**$2,569,796**	**$2,569,296**	**$2,613,296**	**$2,614,096**
LESS PRIOR YEAR ENCUMBRANCES	**4,469,161**	**2,249,444**	**2,249,444**	**1,372,041**				
UNENCUMBERED BALANCE	**(1,792,184)**	**(1,869,808)**	**(1,869,808)**	**1,197,755**	**2,569,796**	**2,569,296**	**2,613,296**	**2,614,096**
REVENUES:								
CHARGES AND SERVICES	60,465	46,000	108,036	46,000	46,000	46,000	46,000	46,000
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	16,331,442	9,700,000	16,996,473	12,706,000	8,524,000	5,610,000	8,120,000	8,420,000
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	62,697	40,000	69,815	40,000	40,000	40,000	40,000	40,000
NON OPERATING REVENUES	4,162,353	6,155,000	3,382,399	3,264,000	3,654,000	4,792,000	3,111,800	4,182,300
TOTAL REVENUES	**20,616,956**	**15,941,000**	**20,556,723**	**16,056,000**	**12,264,000**	**10,488,000**	**11,317,800**	**12,688,300**
TOTAL AVAILABLE	**23,293,933**	**16,320,636**	**20,936,359**	**18,625,796**	**14,833,796**	**13,057,296**	**13,931,096**	**15,302,396**
EXPENDITURES:								
PERSONAL SERVICES	727,765	-	643,100	-	-	-	-	-
CHARGES AND SERVICES	17,481,605	-	13,458,907	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	81	-	-	-	-	-
OPERATING EXPENSES	894	-	109	-	-	-	-	-
MISCELLANEOUS	12,865	-	6,954	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	4,691,169	11,441,000	4,257,411	16,056,000	12,264,500	10,444,000	11,317,000	12,688,000
TOTAL EXPENSES	**22,914,297**	**11,441,000**	**18,366,563**	**16,056,000**	**12,264,500**	**10,444,000**	**11,317,000**	**12,688,000**
REVENUES OVER/(UNDER) EXPENSES	**$379,636**	**$4,879,636**	**$2,569,796**	**$2,569,796**	**$2,569,296**	**$2,613,296**	**$2,614,096**	**$2,614,396**

STORM WATER OPERATIONS

Public Works

Special Revenue

2043-2970

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$299,866**	**$143,509**	**$143,509**	**$310,031**	**$312,444**	**$325,144**	**$329,734**	**$331,049**
LESS PRIOR YEAR ENCUMBRANCE	**8,639**	**105,176**	**105,176**	**99,290**				
UNENCUMBERED BALANCE	**291,227**	**38,333**	**38,333**	**210,741**	**312,444**	**325,144**	**329,734**	**331,049**
REVENUES:								
TAXES	-	950,000	-	1,035,000	950,000	950,000	955,000	965,000
CHARGES FOR SERVICES	1,205,294	-	915,587	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	-	-	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON-OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	**1,205,294**	**950,000**	**915,587**	**1,035,000**	**950,000**	**950,000**	**955,000**	**965,000**
TOTAL AVAILABLE	**1,505,160**	**1,093,509**	**1,059,097**	**1,345,031**	**1,262,444**	**1,275,144**	**1,284,734**	**1,296,049**
EXPENDITURES:								
PERSONAL SERVICES	311,984	316,980	348,440	514,587	419,280	427,390	435,665	444,095
CHARGES AND SERVICES	111,274	500,000	396,626	500,000	500,000	500,000	500,000	500,000
MATERIALS AND SUPPLIES	-	10,000	-	10,000	10,000	10,000	10,000	10,000
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	8,020	4,000	8,000	8,020	8,020	8,020	8,020
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	938,393	-	-	-	-	-	-	-
TOTAL EXPENSES	**1,361,651**	**835,000**	**749,066**	**1,032,587**	**937,300**	**945,410**	**953,685**	**962,115**
REVENUES OVER/(UNDER) EXPENSES	**$143,509**	**$258,509**	**$310,031**	**$312,444**	**$325,144**	**$329,734**	**$331,049**	**$333,934**

FULL TIME POSITIONS	***4.85***
PART TIME POSITIONS	***1.00***

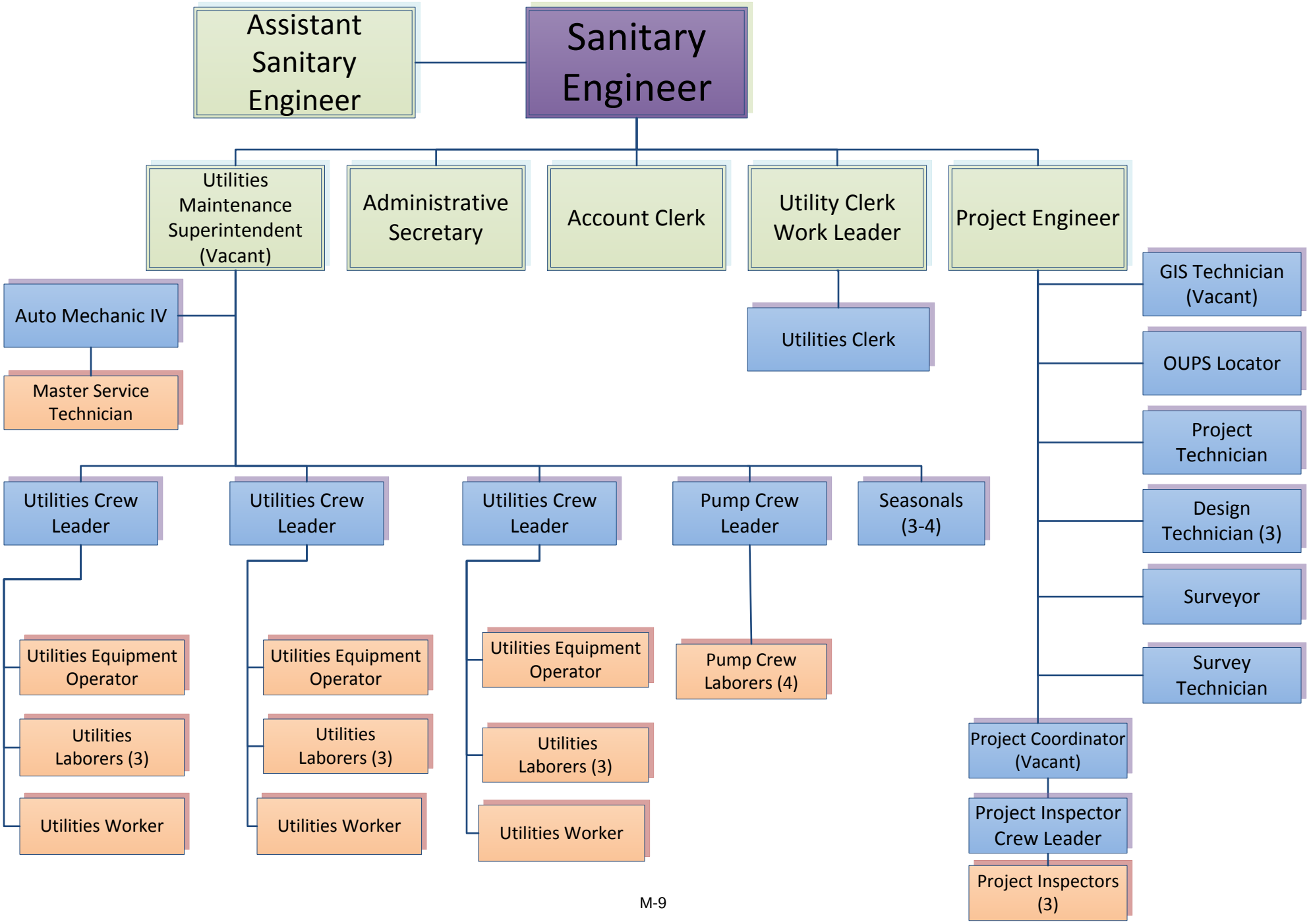
STORM WATER C.I.P.
2044-2971

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$704,989**	**$645,048**	**$645,048**	**$894,745**	**$894,745**	**$894,745**	**$894,745**	**$269,745**
LESS PRIOR YEAR ENCUMBRANCES	**141,937**	**82,546**	**82,546**	**122,120**				
UNENCUMBERED BALANCE	**563,052**	**562,502**	**562,502**	**772,624**	**894,745**	**894,745**	**894,745**	**269,745**
REVENUES:								
TAXES	850,000	1,131,450	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
CHARGES AND SERVICES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	-	-	-	-	-	-	-
NON-OPERATING	-	-	-	-	-	-	-	-
TOTAL REVENUES	**850,000**	**1,131,450**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**
TOTAL AVAILABLE	**1,554,989**	**1,693,952**	**1,845,048**	**2,094,745**	**2,094,745**	**2,094,745**	**2,094,745**	**1,469,745**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	909,941	800,000	950,304	1,200,000	1,200,000	1,200,000	1,825,000	1,200,000
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**909,941**	**800,000**	**950,304**	**1,200,000**	**1,200,000**	**1,200,000**	**1,825,000**	**1,200,000**
REVENUES OVER/(UNDER) EXPENSES	**$645,048**	**$893,952**	**$894,745**	**$894,745**	**$894,745**	**$894,745**	**$269,745**	**$269,745**

2015 BUDGET

LUCAS COUNTY

Sanitary Engineer



Sanitary Engineer
Public Works
Enterprise Funds

The mission of the Sanitary Engineer is to provide customers with high quality, safe, cost effective water and wastewater services in accordance with applicable local, state and federal requirements.

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

GOALS:

Provide training to ensure adequate working knowledge and safe working conditions.

Provide prompt and courteous response to customer inquiries and concerns.

Seek grants and available funding while increasing efficiencies to assist with budget.

Continue to stay current with latest software/equipment.

Continue development of SOPs - Standard Operating Procedures to capture institutional knowledge.

Negotiate an acceptable method of remediation at the King Road Landfill.

Find efficiencies in combining efforts and equipment with the Lucas County Engineer.

Maintenance

Improve manhole inspection and sewer cleaning program and establish efficient routes in response to need.

Establish set schedule for televising sewers and increasing the preventive maintenance efforts system wide.

Ensure adherence with EPA standards for documenting activities (incl CMOM).

Ensure pump stations operate with minimal downtime and reduced costs. Use Mission to monitor all PSs (create useful reports).

Establish a baseline for pump capacities, update annually and clean out all pump stations each year.

Increase inventory for items with an extended shelf life (pumps, check valves) when ordering results in long lead times.

Projects

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

Implement projects to loop water mains to stabilize service to customers.

Cross train employees on use of Top-Con units.

Improve the communication with water pumping stations and pressure sensing locations for system knowledge.

Complete water and sanitary sewer master plans - replace pumping stations and rehabilitate McCord Rd sewer as needed.

Use the same AutoCad standards & template (i.e. layers, linetypes, symbols, scale, specifications and details, etc.) for one project or technician to the next.

SANITARY ENGINEER

Public Works

Enterprise Fund

5010-0540

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$3,525,975**	**$3,410,245**	**$3,410,245**	**$3,430,068**	**$3,330,068**	**$3,330,068**	**$3,330,068**	**$3,330,068**
LESS PRIOR YEAR ENCUMBRANCES	**43,943**	**215,120**	**215,120**	**33,937**				
BEGINNING BALANCE	**3,482,032**	**3,195,126**	**3,195,126**	**3,396,131**	**3,330,068**	**3,330,068**	**3,330,068**	**3,330,068**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	4,841,313	4,750,100	4,861,696	4,796,000	4,890,180	5,010,260	5,014,957	5,167,086
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	90,050	65,000	60,109	55,000	55,000	55,000	55,000	55,000
MISCELLANEOUS REVENUE	14,991	6,700	110	1,000	1,000	1,000	1,000	1,000
NON OPERATING REVENUE	1,880	200	1,087	-	-	-	-	-
TOTAL REVENUES	**4,948,234**	**4,822,000**	**4,923,002**	**4,852,000**	**4,946,180**	**5,066,260**	**5,070,957**	**5,223,086**
TOTAL AVAILABLE	**8,474,209**	**8,232,245**	**8,333,247**	**8,282,068**	**8,276,248**	**8,396,327**	**8,401,025**	**8,553,154**
EXPENDITURES:								
PERSONAL SERVICES	3,288,151	3,358,000	3,405,919	3,678,000	3,649,560	3,740,799	3,853,023	3,968,614
CHARGES AND SERVICES	975,313	395,000	447,435	265,000	270,300	277,058	285,369	293,930
MATERIALS AND SUPPLIES	377,701	449,000	359,686	436,000	444,720	455,838	469,513	483,599
OPERATING EXPENSES	261,088	447,000	518,810	412,000	420,240	430,746	443,668	456,978
MISCELLANEOUS	1,783	3,000	1,399	3,000	3,060	3,137	3,231	3,328
CAPITAL OUTLAY AND EQUIPMENT	17,704	25,000	27,708	15,000	15,300	15,683	16,153	16,638
NON OPERATING EXPENSE	142,223	145,000	142,223	143,000	143,000	143,000	-	-
TOTAL EXPENSES	**5,063,963**	**4,822,000**	**4,903,179**	**4,952,000**	**4,946,180**	**5,066,260**	**5,070,957**	**5,223,086**
REVENUES OVER/(UNDER) EXPENSES	**$3,410,245**	**$3,410,245**	**$3,430,068**	**$3,330,068**	**$3,330,068**	**$3,330,068**	**$3,330,068**	**$3,330,068**
FULL TIME POSITIONS				***46.00***				
PART TIME POSITIONS				***0.00***				

WATER OPERATION

Public Works

Enterprise Fund

5020-0560

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$918,297**	**$1,151,345**	**$1,151,345**	**$1,351,224**	**$1,351,224**	**$1,351,224**	**$1,351,224**	**$1,351,224**
LESS PRIOR YEAR ENCUMBRANCES	**41,133**	**40,610**	**40,610**	**58,601**				
BEGINNING BALANCE	**877,165**	**1,110,735**	**1,110,735**	**1,292,623**	**1,351,224**	**1,351,224**	**1,351,224**	**1,351,224**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	932,962	900,000	963,951	900,000	919,000	943,225	973,022	1,003,712
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	56,098	60,000	80,888	50,000	50,000	50,000	50,000	50,000
MISCELLANEOUS REVENUE	13,564	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**1,002,625**	**960,000**	**1,044,840**	**950,000**	**969,000**	**993,225**	**1,023,022**	**1,053,712**
TOTAL AVAILABLE	**1,920,922**	**2,111,345**	**2,196,184**	**2,301,224**	**2,320,224**	**2,344,449**	**2,374,246**	**2,404,937**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	273,374	400,000	292,478	366,000	373,320	382,653	394,133	405,957
MATERIALS AND SUPLLIES	131,524	143,000	132,604	167,000	170,340	174,599	179,836	185,232
OPERATING EXPENSES	364,143	415,400	417,756	415,400	423,708	434,301	447,330	460,750
MISCELLANEOUS	536	1,600	2,121	1,600	1,632	1,673	1,723	1,775
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**769,578**	**960,000**	**844,960**	**950,000**	**969,000**	**993,225**	**1,023,022**	**1,053,712**
REVENUES OVER/(UNDER) EXPENSES	**$1,151,345**	**$1,151,345**	**$1,351,224**	**$1,351,224**	**$1,351,224**	**$1,351,224**	**$1,351,224**	**$1,351,224**

WATER CAPITAL IMPROVEMENT & DEBT

Public Works

Debt Service

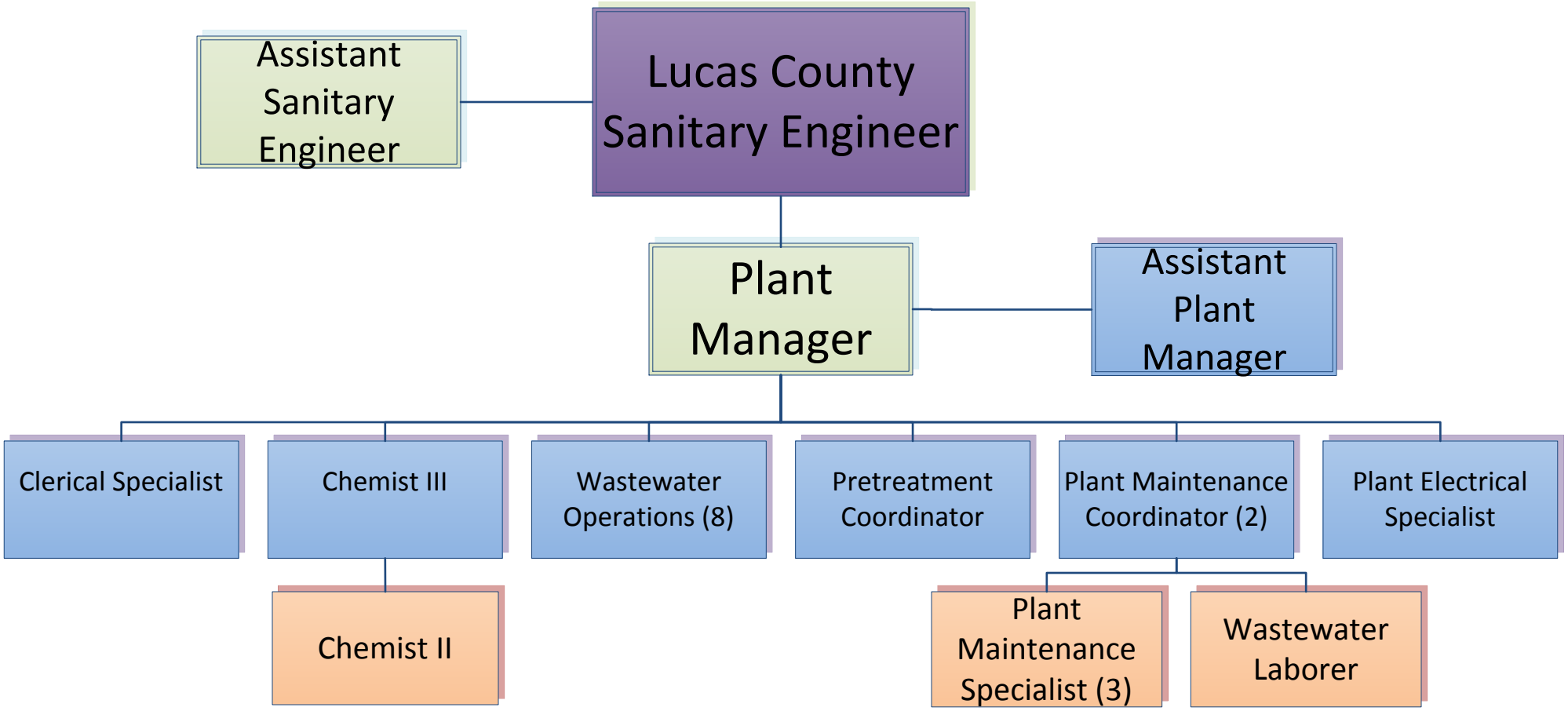
5021-0561

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$550,136**	**$392,372**	**$392,372**	**$844,759**	**$838,759**	**$838,759**	**$838,759**	**$838,759**
LESS PRIOR YEAR ENCUMBRANCES	**46,985**	**30,585**	**30,585**	**66,442**				
BEGINNING BALANCE	**503,151**	**361,787**	**361,787**	**778,317**	**838,759**	**838,759**	**838,759**	**838,759**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,039,007	935,000	1,134,569	935,000	951,020	963,796	979,509	995,695
FINES & FORFEITS	-	5,000	-	5,000	5,000	5,000	5,000	5,000
INTERGOVERNMENTAL REVENUE	47,310	20,000	6,743	20,000	20,000	20,000	20,000	20,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**1,086,317**	**960,000**	**1,141,311**	**960,000**	**976,020**	**988,796**	**1,004,509**	**1,020,695**
TOTAL AVAILABLE	**1,636,453**	**1,352,372**	**1,533,683**	**1,804,759**	**1,814,779**	**1,827,554**	**1,843,268**	**1,859,453**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	684,905	210,000	141,891	330,000	336,600	345,015	355,365	366,026
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	1,000	-	1,000	1,020	1,046	1,077	1,109
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	559,177	649,000	547,034	635,000	638,400	642,735	648,067	653,559
TOTAL EXPENSES	**1,244,081**	**860,000**	**688,925**	**966,000**	**976,020**	**988,796**	**1,004,509**	**1,020,695**
REVENUES OVER/(UNDER) EXPENSES	**$392,372**	**$492,372**	**$844,759**	**$838,759**	**$838,759**	**$838,759**	**$838,759**	**$838,759**

Water Projects
5022-0562

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
CASH BALANCE CARRYOVER	**$194,631**	**$102,306**	**$102,306**	**$342,400**	**$842,400**	**$1,339,900**	**$1,834,663**	**$2,326,442**
LESS PRIOR YEAR ENCUMBRANCE	**67,804**	**184,520**	**184,520**	**692,108**				
UNENCUMBERED BALANCE	**126,827**	**(82,214)**	**(82,214)**	**(349,708)**	**842,400**	**1,339,900**	**1,834,663**	**2,326,442**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	1,733	3,000,000	68,954	2,500,000	2,537,500	2,575,563	2,614,196	2,653,409
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	557,747	-	695,449	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING REVENUES	1,182,241	-	971,916	-	-	-	-	-
TOTAL REVENUES	**1,741,721**	**3,000,000**	**1,736,319**	**2,500,000**	**2,537,500**	**2,575,563**	**2,614,196**	**2,653,409**
TOTAL AVAILABLE	**1,936,352**	**2,917,786**	**1,838,625**	**2,842,400**	**3,379,900**	**3,915,463**	**4,448,858**	**4,979,851**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	1,006,583	2,187,823	308,402	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	2,900	-	11,761	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	824,562	-	1,176,062	-	-	-	-	-
TOTAL EXPENSES	**1,834,046**	**2,187,823**	**1,496,225**	**2,000,000**	**2,040,000**	**2,080,800**	**2,122,416**	**2,164,864**
REVENUES OVER/(UNDER) EXPENSES	**$102,306**	**$729,963**	**$342,400**	**$842,400**	**$1,339,900**	**$1,834,663**	**$2,326,442**	**$2,814,987**

Lucas County Sanitary Engineer
Wastewater Treatment Plant Section



WASTEWATER TREATMENT
Public Works
Enterprise Fund
5030-0550

To provide customers with high quality, safe, cost effective, and sustainable - wastewater services in accordance with applicable Local, State and Federal requirements for a healthier today and a brighter tomorrow.

Wastewater Treatment - Funds 5030-0550, 5031-0551

GOALS

Meet and/or exceed all federal, state and local requirements, and in accordance with the National Pollutant Discharge Elimination System (NPDES) Permit at the Maumee River Wastewater Treatment Plant.

Continue to maintain established plant odor control emissions by utilizing the plant's new odor control process equipment.

Optimize existing electrical demand improvements and research Best Management Practices for increased efficiency.

Ensure plant equipment operates in a manner to satisfy Ohio EPA redundancy requirements and is functional with minimal downtime and at budgetary costs.

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

WASTEWATER TREATMENT

Public Works

Enterprise Fund

5030-0550

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$2,109,756**	**$2,356,697**	**$2,356,697**	**$3,096,470**	**$3,045,970**	**$2,982,785**	**$2,906,402**	**$2,816,291**
LESS PRIOR YEAR ENCUMBRANCES	**482,662**	**832,080**	**832,080**	**485,754**				
BEGINNING BALANCE	**1,627,094**	**1,524,617**	**1,524,617**	**2,610,717**	**3,045,970**	**2,982,785**	**2,906,402**	**2,816,291**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	3,372,785	3,396,880	3,809,273	3,442,000	3,493,630	3,546,034	3,599,225	3,653,213
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	4,232	16,800	28,774	25,000	25,375	25,756	26,142	26,534
NON OPERATING REVENUE	2,924	-	1,563	-	-	-	-	-
TOTAL REVENUES	**3,379,940**	**3,413,680**	**3,839,610**	**3,467,000**	**3,519,005**	**3,571,790**	**3,625,367**	**3,679,747**
TOTAL AVAILABLE	**5,489,696**	**5,770,377**	**6,196,307**	**6,563,470**	**6,564,975**	**6,554,575**	**6,531,768**	**6,496,039**
EXPENDITURES:								
PERSONAL SERVICES	1,557,451	1,619,909	1,593,108	1,855,500	1,886,950	1,919,029	1,951,750	1,985,125
CHARGES AND SERVICES	408,614	384,000	367,164	437,000	445,740	454,655	463,748	473,023
MATERIALS AND SUPPLIES	411,575	570,000	345,911	423,000	431,460	440,089	448,891	457,869
OPERATING EXPENSES	739,618	829,000	767,179	794,000	809,880	826,078	842,599	859,451
MISCELLANEOUS	2,849	-	2,782	3,000	3,060	3,121	3,184	3,247
CAPITAL OUTLAY AND EQUIPMENT	12,891	10,000	23,693	5,000	5,100	5,202	5,306	5,412
TOTAL EXPENSES	**3,132,999**	**3,412,909**	**3,099,837**	**3,517,500**	**3,582,190**	**3,648,174**	**3,715,477**	**3,784,127**
REVENUES OVER/(UNDER) EXPENSES	**$2,356,697**	**$2,357,468**	**$3,096,470**	**$3,045,970**	**$2,982,785**	**$2,906,402**	**$2,816,291**	**$2,711,912**

FULL TIME POSITIONS	***21.00***
PART TIME POSITIONS	***0.00***

WASTEWATER CAPITAL IMPROVEMENT & DEBT

Public Works

Debt Service

5031-0551

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$3,167,842**	**$3,760,373**	**$3,760,373**	**$3,735,474**	**$3,735,474**	**$3,725,434**	**$3,705,003**	**$3,673,820**
LESS PRIOR YEAR ENCUMBRANCES	**27,422**	**51,295**	**51,295**	**-**				
BEGINNING BALANCE	**3,140,420**	**3,709,078**	**3,709,078**	**3,735,474**	**3,735,474**	**3,725,434**	**3,705,003**	**3,673,820**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,812,668	2,390,000	2,354,073	2,008,000	2,038,120	2,068,692	2,099,722	2,131,218
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	-	10,000	-	-	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**2,812,668**	**2,400,000**	**2,354,073**	**2,008,000**	**2,038,120**	**2,068,692**	**2,099,722**	**2,131,218**
TOTAL AVAILABLE	**5,980,511**	**6,160,373**	**6,114,446**	**5,743,474**	**5,773,594**	**5,794,126**	**5,804,725**	**5,805,038**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	46,687	300,000	301,295	300,000	306,000	312,120	318,362	324,730
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	5,000	-	5,000	5,100	5,202	5,306	5,412
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	2,173,451	2,079,000	2,077,677	1,703,000	1,737,060	1,771,801	1,807,237	1,843,382
TOTAL EXPENSES	**2,220,138**	**2,384,000**	**2,378,972**	**2,008,000**	**2,048,160**	**2,089,123**	**2,130,906**	**2,173,524**
REVENUES OVER/(UNDER) EXPENSES	**$3,760,373**	**$3,776,373**	**$3,735,474**	**$3,735,474**	**$3,725,434**	**$3,705,003**	**$3,673,820**	**$3,631,514**

WASTE WATER PROJECTS
5032-0553

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
CASH BALANCE CARRYOVER	**$8,033**	**$7,417**	**$7,417**	**$130,281**	**$130,281**	**$130,281**	**$130,281**	**$130,281**
LESS PRIOR YEAR ENCUMBRANCE	**-**	**-**	**-**	**113,433**				
UNENCUMBERED BALANCE	**8,033**	**7,417**	**7,417**	**16,848**	**130,281**	**130,281**	**130,281**	**130,281**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	-	492,000	-	1,500,000	1,530,000	1,560,600	1,591,812	1,623,648
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	250,000	-	-	-	-	-
NON OPERATING REVENUES	-	-	144,635	-	-	-	-	-
TOTAL REVENUES	**-**	**492,000**	**394,635**	**1,500,000**	**1,530,000**	**1,560,600**	**1,591,812**	**1,623,648**
TOTAL AVAILABLE	**8,033**	**499,417**	**402,052**	**1,630,281**	**1,660,281**	**1,690,881**	**1,722,093**	**1,753,929**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	616	492,000	271,147	1,500,000	1,530,000	1,560,600	1,591,812	1,623,648
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	625	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**616**	**492,000**	**271,772**	**1,500,000**	**1,530,000**	**1,560,600**	**1,591,812**	**1,623,648**
REVENUES OVER/(UNDER) EXPENSES	**$7,417**	**$7,417**	**$130,281**	**$130,281**	**$130,281**	**$130,281**	**$130,281**	**$130,281**

SEWER OPERATION
Public Works
Enterprise Fund
5040-0570

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$703,977**	**$806,514**	**$806,514**	**$929,543**	**$929,543**	**$929,543**	**$929,543**	**$929,543**
LESS PRIOR YEAR ENCUMBRANCES	**26,167**	**42,496**	**42,496**	**35,106**				
BEGINNING BALANCE	**677,810**	**764,018**	**764,018**	**894,436**	**929,543**	**929,543**	**929,543**	**929,543**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	942,203	925,000	973,510	920,000	938,600	962,315	991,484	1,021,529
FINES & FORFEITS	15,281	15,000	-	9,000	9,000	9,000	9,000	9,000
INTERGOVERNMENTAL REVENUE	25,868	3,000	2,531	1,000	1,000	1,000	1,000	1,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**983,353**	**943,000**	**976,041**	**930,000**	**948,600**	**972,315**	**1,001,484**	**1,031,529**
TOTAL AVAILABLE	**1,687,330**	**1,749,514**	**1,782,555**	**1,859,543**	**1,878,143**	**1,901,858**	**1,931,027**	**1,961,072**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	663,067	710,000	694,205	694,000	707,880	725,577	747,344	769,765
MATERIALS AND SUPPLIES	78,675	81,000	41,278	92,000	93,840	96,186	99,072	102,044
OPERATING EXPENSES	138,142	150,000	116,577	142,000	144,840	148,461	152,915	157,502
MISCELLANEOUS	932	2,000	952	2,000	2,040	2,091	2,154	2,218
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**880,816**	**943,000**	**853,012**	**930,000**	**948,600**	**972,315**	**1,001,484**	**1,031,529**
REVENUES OVER/(UNDER) EXPENSES	**$806,514**	**$806,514**	**$929,543**	**$929,543**	**$929,543**	**$929,543**	**$929,543**	**$929,543**

SEWER CAPITAL IMPROVEMENT & DEBT

Public Works

Debt Service

5041-0571

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$1,920,493**	**$1,637,877**	**$1,637,877**	**$2,172,796**	**$2,172,796**	**$2,172,796**	**$2,172,796**	**$2,172,796**
LESS PRIOR YEAR ENCUMBRANCES	**59,960**	**39,046**	**39,046**	**31,426**				
BEGINNING BALANCE	**1,860,533**	**1,598,831**	**1,598,831**	**2,141,370**	**2,172,796**	**2,172,796**	**2,172,796**	**2,172,796**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	852,410	780,000	1,080,506	726,000	737,640	752,481	770,735	789,537
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	337,525	96,000	2,732	96,000	96,000	96,000	96,000	96,000
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**1,189,935**	**876,000**	**1,083,237**	**822,000**	**833,640**	**848,481**	**866,735**	**885,537**
TOTAL AVAILABLE	**3,110,428**	**2,513,877**	**2,721,114**	**2,994,796**	**3,006,436**	**3,021,277**	**3,039,531**	**3,058,334**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	1,094,749	234,000	339,857	481,000	490,620	502,886	517,972	533,511
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	200,000	-	-	-	-	-	-
MISCELLANEOUS	-	1,000	-	1,000	1,020	1,046	1,077	1,109
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING/TRANSFER DEBT	377,802	441,000	208,461	340,000	342,000	344,550	347,687	350,917
TOTAL EXPENSES	**1,472,551**	**876,000**	**548,318**	**822,000**	**833,640**	**848,481**	**866,735**	**885,537**
REVENUES OVER/(UNDER) EXPENSES	**$1,637,877**	**$1,637,877**	**$2,172,796**	**$2,172,796**	**$2,172,796**	**$2,172,796**	**$2,172,796**	**$2,172,796**

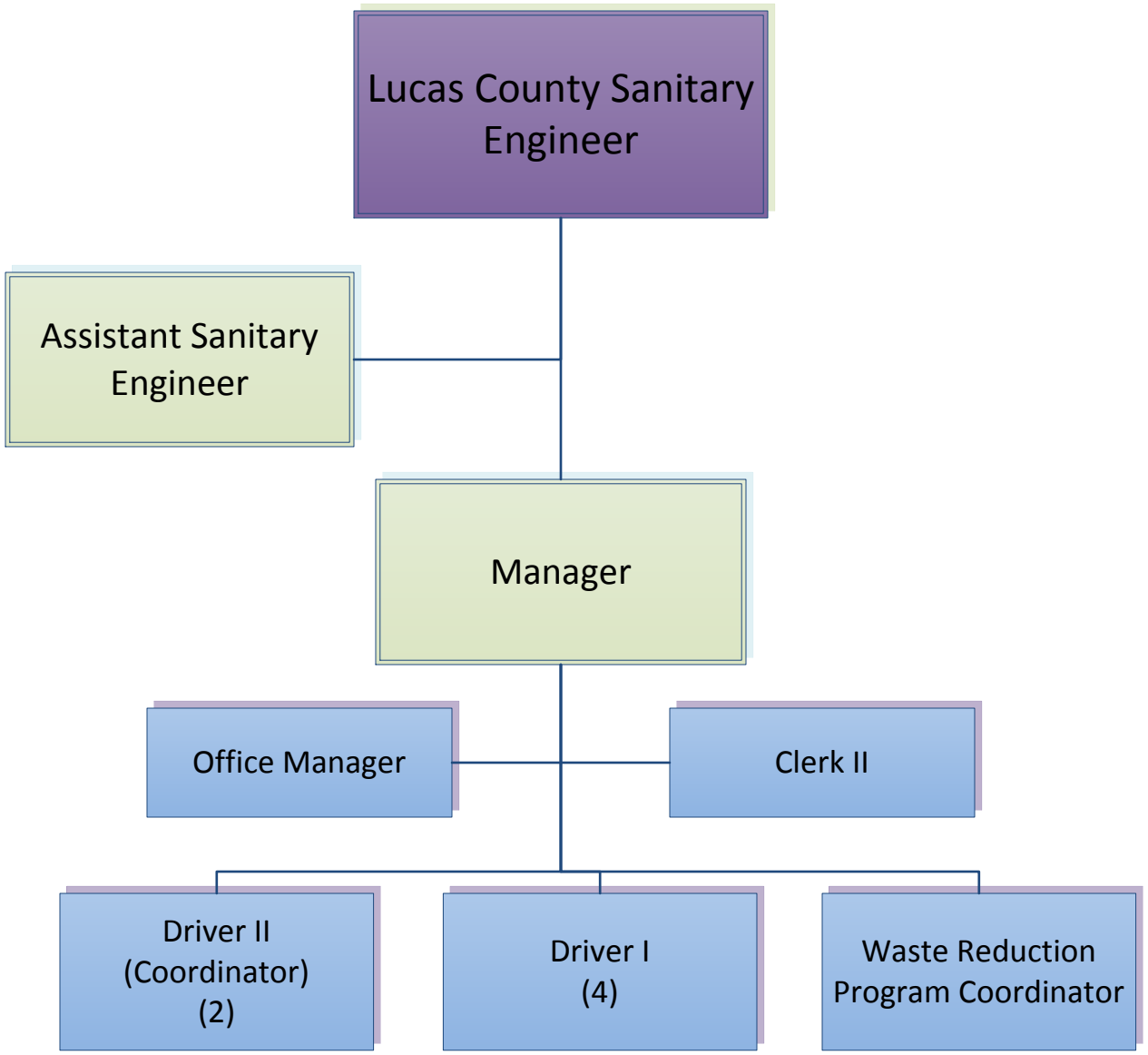
SEWER PROJECTS
5042-0572

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
CASH BALANCE CARRYOVER	**$1,334,670**	**$1,354,904**	**$1,354,904**	**$1,412,302**	**$1,412,302**	**$1,402,302**	**$1,381,952**	**$1,350,893**
LESS PRIOR YEAR ENCUMBRANCE	**525,250**	**3,458**	**3,458**	**712,030**				
UNENCUMBERED BALANCE	**809,421**	**1,351,446**	**1,351,446**	**700,272**	**1,412,302**	**1,402,302**	**1,381,952**	**1,350,893**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	12,254	1,723,148	69,442	2,000,000	2,030,000	2,060,450	2,091,357	2,122,727
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	535,335	-	188,380	-	-	-	-	-
INVESTMENT INCOME	-	-	-	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON OPERATING REVENUES	320,484	-	330,408	-	-	-	-	-
TOTAL REVENUES	**868,073**	**1,723,148**	**588,231**	**2,000,000**	**2,030,000**	**2,060,450**	**2,091,357**	**2,122,727**
TOTAL AVAILABLE	**2,202,744**	**3,074,594**	**1,943,134**	**3,412,302**	**3,442,302**	**3,462,752**	**3,473,309**	**3,473,620**
EXPENDITURES:								
PERSONAL SERVICES	-	-	-	-	-	-	-	-
CHARGES AND SERVICES	627,052	1,723,148	304,862	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
OPERATING EXPENSES	-	-	2,823	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	-	-	-	-	-	-	-	-
NON OPERATING EXPENSES	220,788	-	223,147	-	-	-	-	-
TOTAL EXPENSES	**847,840**	**1,723,148**	**530,832**	**2,000,000**	**2,040,000**	**2,080,800**	**2,122,416**	**2,164,864**
REVENUES OVER/(UNDER) EXPENSES	**$1,354,904**	**$1,351,446**	**$1,412,302**	**$1,412,302**	**$1,402,302**	**$1,381,952**	**$1,350,893**	**$1,308,755**

2015 BUDGET

LUCAS COUNTY

Solid Waste


Lucas County Sanitary Engineer
Assistant Sanitary Engineer
Manager
Office Manager
Clerk II
Driver II (Coordinator) (2)
Driver I (4)
Waste Reduction Program Coordinator

Solid Waste
Sanitary Engineer
Enterprise Fund
5050-0530

Develop programs which enable residents to easily recycle common household wastes as well as to assist business and industry with the implementation of waste reduction programs.

GOALS (Highlights):

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

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

Maximize use of Matzinger Road materials recovery facility for increased recycling.

Maintain partnerships with KTLCB and University of Toledo to maximize effectiveness of programs/services.

Seek grants and available funding while increasing efficiencies to assist with budget.

Increase public awareness in all areas to reduce, reuse and recycle (especially Green Waste Diversion and Specialty Waste programs) and My Republic Rewards powered by RecycleBank.

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.

Administer the development of a regional single stream MRF.

Participate in the OEPA "House Bill 592 Review" process.

Oversee Republic Services/District/Toledo agreement for refuse and recycling collection services.

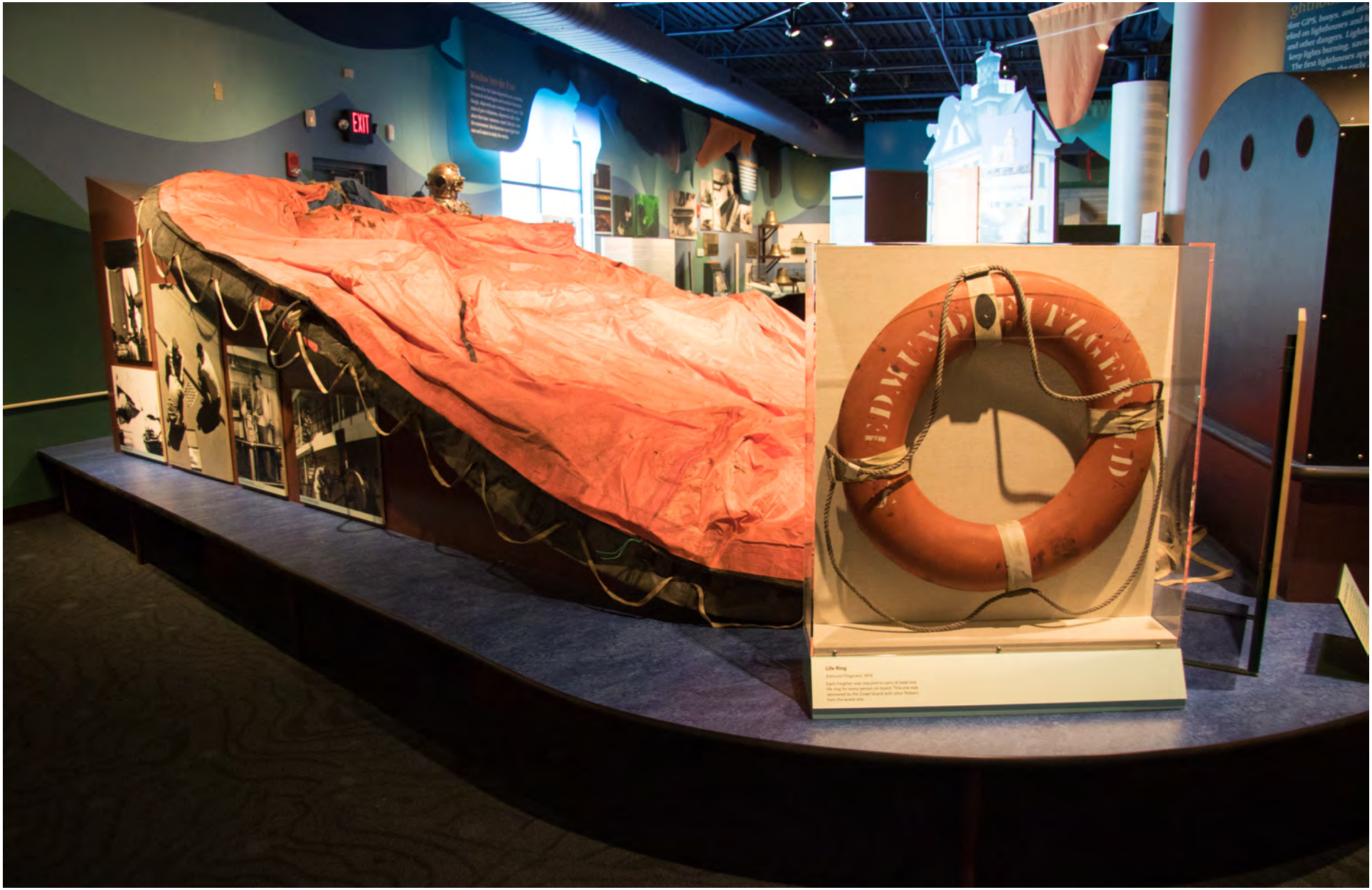
Oversee Fondessy/District revenue sharing arrangement (fiber) and explore options/alternatives with a MRF in place.

Oversee ReCommunity/District revenue sharing arrangement (bottles and cans) and explore options/alternatives with a MRF in place.

SOLID WASTE
Public Works
Enterprise Fund
5050-0530

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$1,844,424**	**$2,664,161**	**$2,664,161**	**$3,072,242**	**$2,886,249**	**$2,685,808**	**$2,470,431**	**$2,239,614**
LESS PRIOR YEAR ENCUMBRANCES	**107,770**	**619,366**	**619,366**	**200,253**				
BEGINNING BALANCE	**1,736,654**	**2,044,795**	**2,044,795**	**2,871,988**	**2,886,249**	**2,685,808**	**2,470,431**	**2,239,614**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	2,320,516	2,716,840	3,095,759	2,680,044	2,720,245	2,761,048	2,802,464	2,844,501
FINES & FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	9,202,453	9,455,773	8,640,840	9,738,453	6,621,333	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-
NON OPERATING REVENUE	6,576	-	-	-	-	-	-	-
TOTAL REVENUES	**11,529,546**	**12,172,613**	**11,736,599**	**12,418,497**	**9,341,578**	**2,761,048**	**2,802,464**	**2,844,501**
TOTAL AVAILABLE	**13,373,970**	**14,836,774**	**14,400,760**	**15,490,739**	**12,227,826**	**5,446,857**	**5,272,895**	**5,084,115**
EXPENDITURES:								
PERSONAL SERVICES	695,074	712,327	673,393	796,037	809,285	822,797	836,580	850,639
CHARGES AND SERVICES	9,405,314	10,180,773	9,911,259	10,590,453	7,490,373	886,421	904,149	922,232
MATERIALS AND SUPPLIES	207,127	9,000	5,669	9,500	9,690	9,884	10,081	10,283
OPERATING EXPENSES	217,740	584,500	637,238	972,500	991,950	1,011,789	1,032,025	1,052,665
MISCELLANEOUS	875	50,000	47	50,000	51,000	52,020	53,060	54,122
CAPITAL OUTLAY AND EQUIPMENT	82,766	75,000	-	85,000	86,700	88,434	90,203	92,007
NON OPERATING	100,913	100,914	100,913	101,000	103,020	105,080	107,182	109,326
TOTAL EXPENSES	**10,709,809**	**11,712,514**	**11,328,519**	**12,604,490**	**9,542,018**	**2,976,425**	**3,033,281**	**3,091,274**
REVENUES OVER/(UNDER) EXPENSES	**$2,664,161**	**$3,124,260**	**$3,072,242**	**$2,886,249**	**$2,685,808**	**$2,470,431**	**$2,239,614**	**$1,992,842**

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



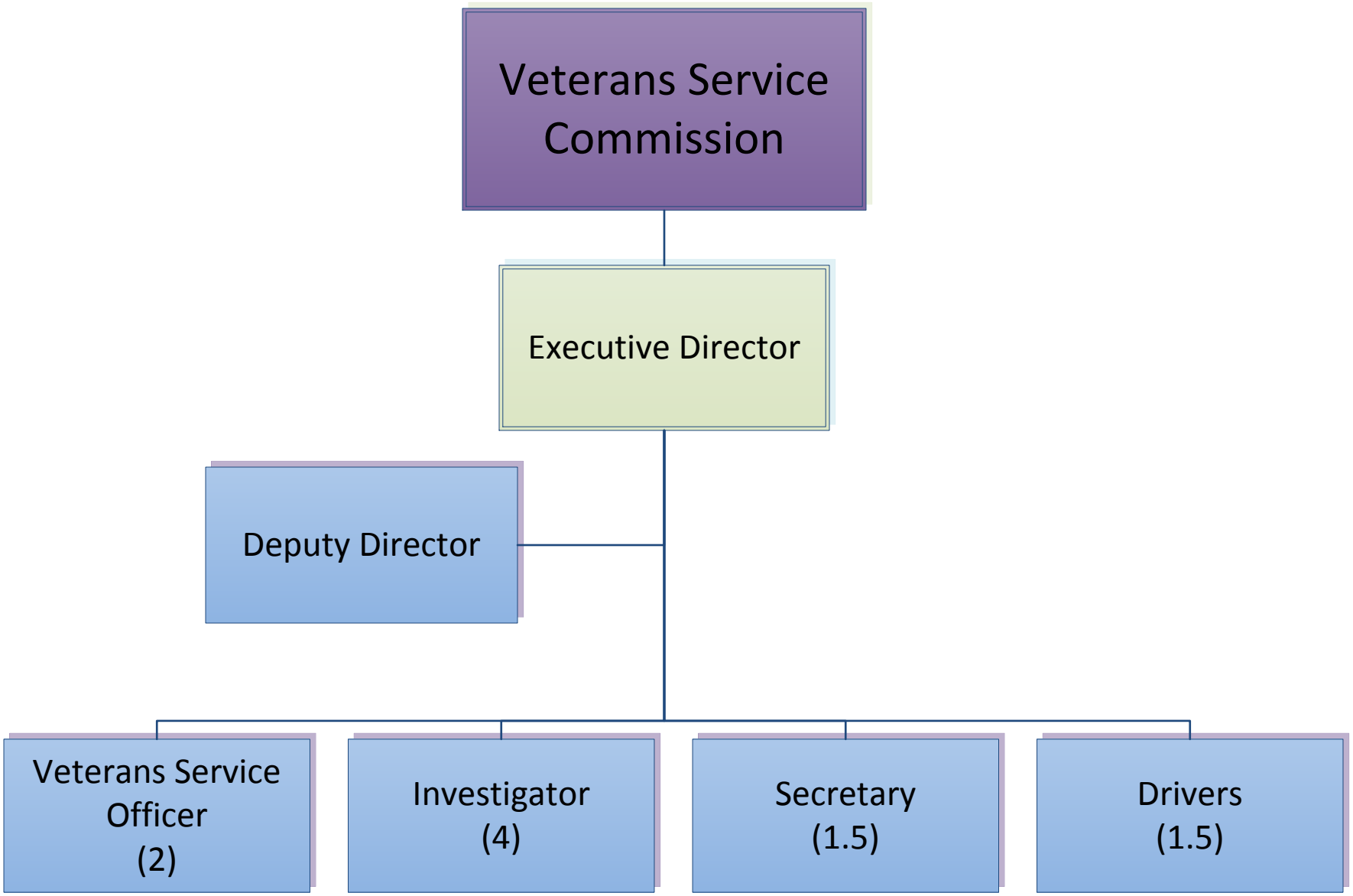
Human Services

N. Human Services

2015 BUDGET

LUCAS COUNTY

Veterans Service Commission



Veterans Service Commission

Human Services

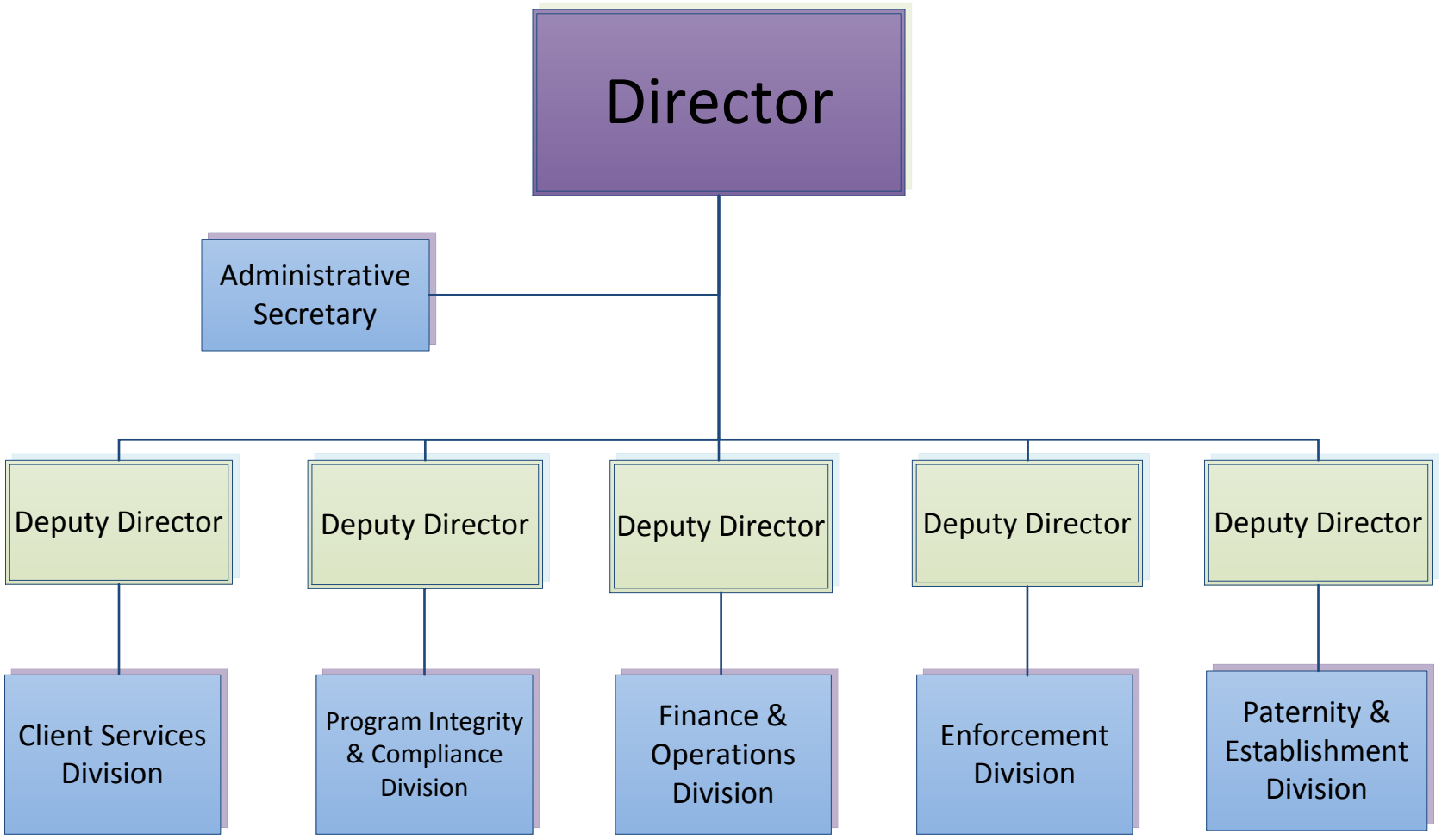
General Fund

1010-2600

In exchange for the sacrifices they have made to protect and preserve the American Way of Life, the Veterans Service Commission pledges to provide emergency financial and supportive assistance and VA Benefit advocacy to the veterans of Lucas County who have honorably served, or who are serving, in the military forces of the United States, to their spouses and to their dependent children.

ADOPTED BUDGET BY CATEGORY:	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2014-2015 INC/(DEC)	PERCENT INC/(DEC)
PERSONAL SERVICE:	589,760	672,368	619,695	713,410	41,042	6%
CHARGES AND SERVICES:	5,275	6,809	6,765	6,945	136	2%
MATERIALS AND SUPPLIES:	9,895	14,000	9,004	10,200	(3,800)	-27%
OPERATING EXPENSES:	796,728	936,300	943,365	959,106	22,806	2%
MISCELLANEOUS:	-	-	-	-	-	0%
CAPITAL OUTLAY AND EQUIPMENT:	4,369	7,000	5,358	7,140	140	2%
TOTAL:	***$1,406,027***	***$1,636,477***	***$1,584,187***	***$1,696,801***	***$60,324***	***4%***
FULL TIME POSITIONS:				***13.00***		
PART TIME POSITIONS:				***5.00***		

Job & Family Services/ Child Support Enforcement Agency



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 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 as staff is reduced through attrition and caseloads remain high due to an economy recovering from a recession.

Explore any and all cost savings ideas to remain within the decreasing allocations provided to us by ODJFS.

Explore and implement ideas to modernize the Merged Public Assistance and Child Support agency in order to stay at the forefront of change impacting the operations of the agency.

Maintain an efficient balance of agency operational costs vs. community services.

*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

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$2,942,312**	**$2,032,702**	**$2,032,702**	**$3,412,049**	**$1,946,343**	**$1,945,056**	**$1,943,769**	**$1,942,482**
LESS PRIOR YEAR ENCUMBRANCES	**2,026,118**	**1,939,541**	**1,939,541**	**1,873,117**				
BEGINNING BALANCE	**916,194**	**93,162**	**93,162**	**1,538,932**	**1,946,343**	**1,945,056**	**1,943,769**	**1,942,482**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	30,197,852	32,946,759	36,204,358	38,332,719	38,332,719	38,332,719	38,332,719	38,332,719
INVESTMENT INCOME		-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	900,881	930,000	783,268	800,500	800,500	800,500	800,500	800,500
NON OPERATING REVENUE	2,151,219	2,080,820	2,089,345	2,094,525	2,094,525	2,094,525	2,094,525	2,094,525
TOTAL REVENUES	**33,249,952**	**35,957,579**	**39,076,971**	**41,227,744**	**41,227,744**	**41,227,744**	**41,227,744**	**41,227,744**
TOTAL AVAILABLE	**36,192,264**	**37,990,281**	**41,109,673**	**44,639,793**	**43,174,087**	**43,172,800**	**43,171,513**	**43,170,226**
EXPENDITURES:								
PERSONAL SERVICES	19,388,704	19,886,243	20,104,985	22,829,182	22,164,763	22,164,763	22,164,763	22,164,763
CHARGES AND SERVICES	803,315	1,092,711	833,167	1,192,581	1,092,581	1,092,581	1,092,581	1,092,581
MATERIAL AND SUPPLIES	458,588	610,000	499,815	550,000	550,000	550,000	550,000	550,000
OPERATING	12,917,685	13,342,476	15,850,672	17,457,687	16,807,687	16,807,687	16,807,687	16,807,687
MISCELLANEOUS	13,011	11,520	5,280	14,000	14,000	14,000	14,000	14,000
CAPITAL OUTLAY AND EQUIPMENT	578,259	636,000	403,704	650,000	600,000	600,000	600,000	600,000
TOTAL EXPENSES	**34,159,562**	**35,578,950**	**37,697,624**	**42,693,450**	**41,229,031**	**41,229,031**	**41,229,031**	**41,229,031**
REVENUES OVER/(UNDER) EXPENSES	**$2,032,702**	**$2,411,331**	**$3,412,049**	**$1,946,343**	**$1,945,056**	**$1,943,769**	**$1,942,482**	**$1,941,195**

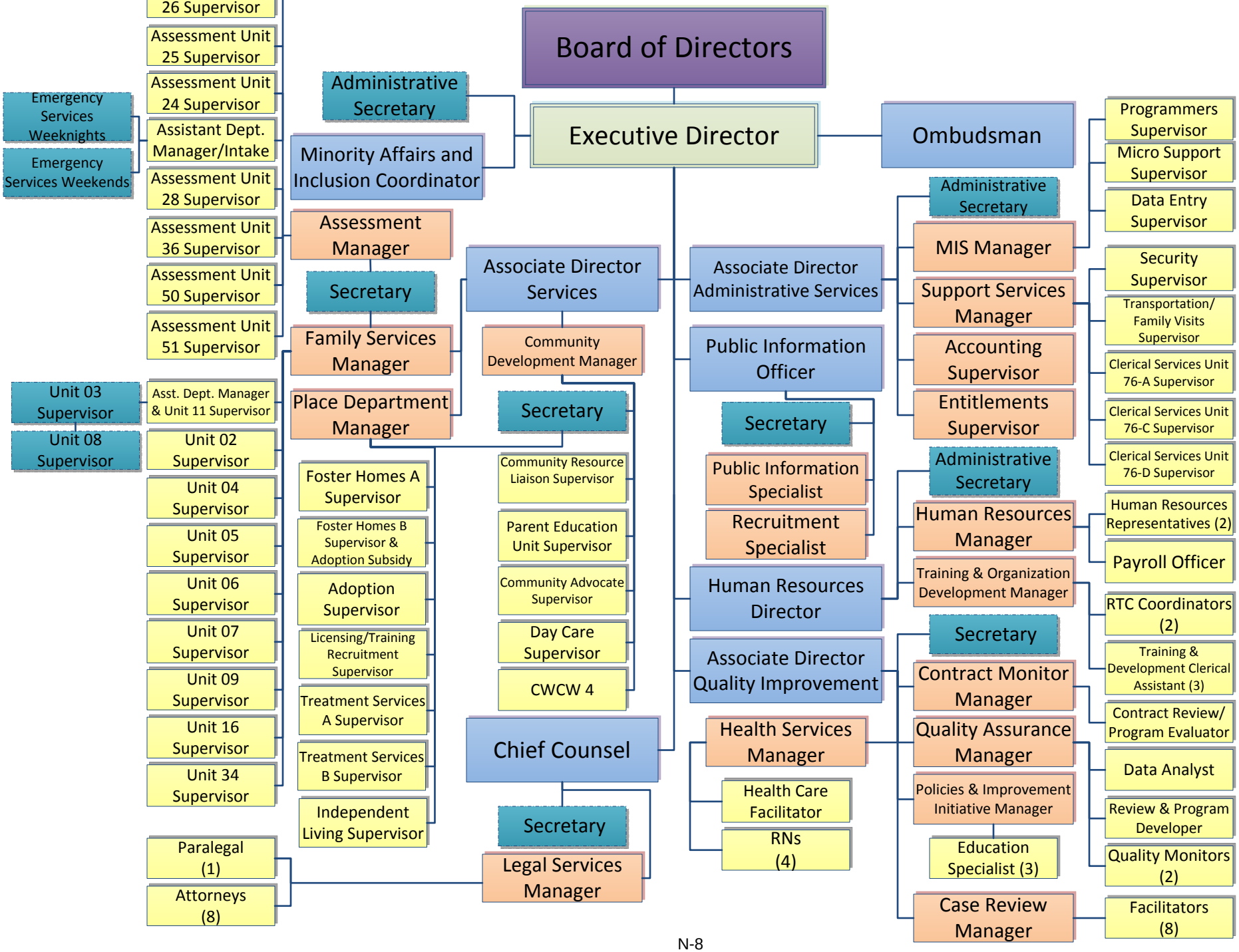
FULL TIME POSITIONS: ***356.00***

PART TIME POSITIONS: ***0.00***

2015 BUDGET

LUCAS COUNTY

Children Services Board



CHILDREN SERVICES BOARD (CSB)

Human Services

Special Revenue

2050-2110

Our mission is to lead the community in the protection of children at risk of abuse and neglect. This is accomplished by working with families, service providers, and community members to assess risk and coordinate community-based services resulting in safe, stable, and permanent families for children.

GOALS:

Continue efforts to reduce agency costs while limiting the impact on the children and families that we serve. For 2015, Children Services will operate with twenty-one fewer budgeted positions.

Negotiate Collective Bargaining Agreements which expire in May 2015.

With the agency's Executive Director retiring, recruit and hire a new Executive Director.

Provide a 5% increase in the per diems paid to agency family foster homes.

Begin implementation of the new five year strategic plan.

Continue to utilize the enhanced visitation model to assist in the timely reunification of families.

Continue efforts to comply with the federal outcome measures.

Continue to utilize the differential response (includes both traditional response and alternative response) model for the delivery of child welfare services.

Continue collaborative efforts with our various county partners.

CHILDREN SERVICES BOARD (CSB)

Human Services
Special Revenue
2050-2110

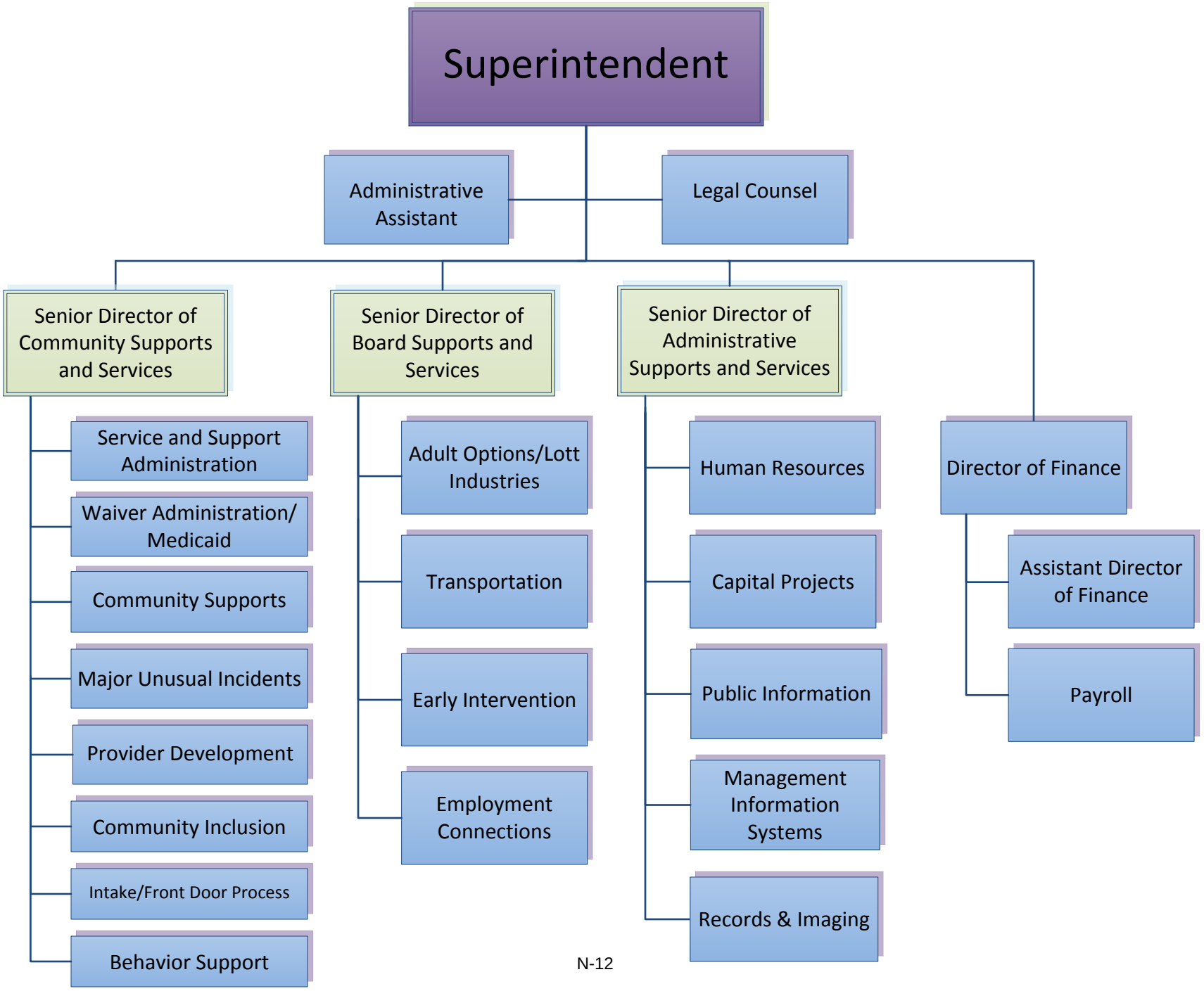
	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$8,350,753**	**$1,627,019**	**$1,627,019**	**$1,409,968**	**$1,260,522**	**$1,877,968**	**$2,307,669**	**$2,099,200**
LESS PRIOR YEAR ENCUMBRANCES	**1,483,690**	**277,843**	**277,843**	**122,646**				
BEGINNING BALANCE	**6,867,063**	**1,349,175**	**1,349,175**	**1,287,322**	**1,260,522**	**1,877,968**	**2,307,669**	**2,099,200**
REVENUES:								
TAXES (Levy)	14,389,151	19,551,630	19,549,642	19,547,700	21,353,383	21,353,283	21,353,283	21,353,283
CHARGES FOR SERVICE	1,046	300	487	500	500	500	500	500
FINES AND FOREITURES	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	20,209,165	20,515,352	22,655,017	22,143,759	21,369,186	21,729,429	22,023,306	22,344,604
MISCELLANEOUS	8,085	8,400	11,269	10,520	6,600	6,600	6,600	6,600
NON OPERATING	59,528	27,200	20,261	24,500	29,000	29,000	29,000	29,000
TOTAL REVENUES	**34,666,976**	**40,102,882**	**42,236,677**	**41,726,979**	**42,758,669**	**43,118,812**	**43,412,689**	**43,733,987**
TOTAL AVAILABLE	**43,017,729**	**41,729,901**	**43,863,695**	**43,136,947**	**44,019,191**	**44,996,780**	**45,720,358**	**45,833,187**
EXPENDITURES:								
PESONAL SERVICES	25,150,338	25,005,171	24,839,520	25,556,305	26,014,703	26,356,647	27,134,709	27,464,230
CHARGES AND SERVICES	14,347,044	13,667,197	15,815,570	14,505,200	14,244,709	14,412,129	14,549,829	14,772,450
MATERIALS AND SUPPLIES	646,608	623,000	644,659	646,200	651,191	664,215	677,500	691,050
OPERATING EXPENSES	1,112,723	1,077,587	1,015,896	1,046,720	1,055,620	1,056,120	1,059,120	1,097,120
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	133,997	157,000	138,082	122,000	175,000	200,000	200,000	200,000
TOTAL EXPENSES	**41,390,711**	**40,529,955**	**42,453,727**	**41,876,425**	**42,141,223**	**42,689,111**	**43,621,158**	**44,224,850**
REVENUES OVER/(UNDER) EXPENSES	**$1,627,019**	**$1,199,946**	**$1,409,968**	**$1,260,522**	**$1,877,968**	**$2,307,669**	**$2,099,200**	**$1,608,338**

FULL TIME POSITIONS: ***330.00***
PART TIME POSITIONS: ***12.00***

2015 BUDGET

LUCAS COUNTY

Board of Developmental Disabilities



Board of Developmental Disabilities
Human Services
Special Revenue
2180

Mission

The Mission of the Lucas County Board of Developmental Disabilities is to assure that people with developmental disabilities have the same opportunities and life experiences as all other citizens. We will inspire possibilities and create activities throughout the community that further this ideal.

Values

We believe all people have a right to full and equal citizenship.

We believe all people have a right to shape their own future with support and guidance if needed.

We believe all people have a right to share their unique strengths, abilities and contributions with others.

We believe in the importance of families.

We believe we have 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.

We believe in cultural competence.

Board of Development Disabilities

Human Services

Special Revenue

2180

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$18,293,660**	**$11,223,343**	**$11,223,343**	**$12,315,462**	**$8,856,353**	**$6,734,579**	**$4,701,887**	**$2,760,059**
LESS PRIOR YEAR ENCUMBRANCES	**3,081,608**	**4,072,923**	**4,072,923**	**3,048,960**				
BEGINNING BALANCE	**15,212,052**	**7,150,419**	**7,150,419**	**9,266,502**	**8,856,353**	**8,856,353**	**8,856,353**	**8,856,353**
REVENUES:								
TAXES	26,196,202	35,898,011	35,331,090	35,415,701	36,124,015	36,846,495	37,583,425	38,335,094
CHARGES FOR SERVICES	2,977,911	3,120,000	2,505,044	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
INTERGOVERNMENTAL REVENUES	23,441,099	24,343,643	22,259,131	22,640,148	23,092,951	23,554,810	24,025,906	24,506,424
MISCELLANEOUS REVENUE	10,120	1,000,000	13,039	-	-	-	-	-
REIMBURSEMENTS	204,234	145,607	150,722	226,449	230,978	235,598	240,309	245,116
NON OPERATING REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**52,829,566**	**64,507,261**	**60,259,027**	**60,282,298**	**61,487,944**	**62,717,703**	**63,972,057**	**65,251,498**
TOTAL AVAILABLE	**71,123,226**	**75,730,604**	**71,482,370**	**72,597,760**	**8,856,353**	**8,856,353**	**8,856,353**	**8,856,353**
EXPENDITURES:								
PERSONAL SERVICES	34,519,644	34,510,339	32,615,588	34,677,001	35,239,024	35,812,287	36,397,015	36,993,438
CHARGES AND SERVICES	4,175,386	4,908,590	4,063,081	4,758,473	4,343,642	4,430,515	4,519,126	4,609,508
MATERIALS AND SUPPLIES	675,026	781,916	626,322	691,116	704,938	719,037	733,418	748,086
OPERATING EXPENSES	3,492,780	4,490,683	3,733,030	4,339,748	4,426,543	4,515,074	4,605,375	4,697,483
MISCELLANEOUS	16,448,002	18,677,788	17,666,173	18,423,355	18,281,822	18,647,459	19,020,408	19,400,816
CAPITAL OUTLAY AND EQUIPMENT	589,046	765,248	462,713	851,714	613,748	626,023	638,544	651,315
NON OPERATING/TRANFSER DEBT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**59,899,883**	**64,134,564**	**59,166,908**	**63,741,407**	**63,609,718**	**64,750,395**	**65,913,885**	**67,100,645**
REVENUES OVER/(UNDER) EXPENSES	**$11,223,343**	**$11,596,040**	**$12,315,462**	**$8,856,353**	**$6,734,579**	**$4,701,887**	**$2,760,059**	**$910,912**

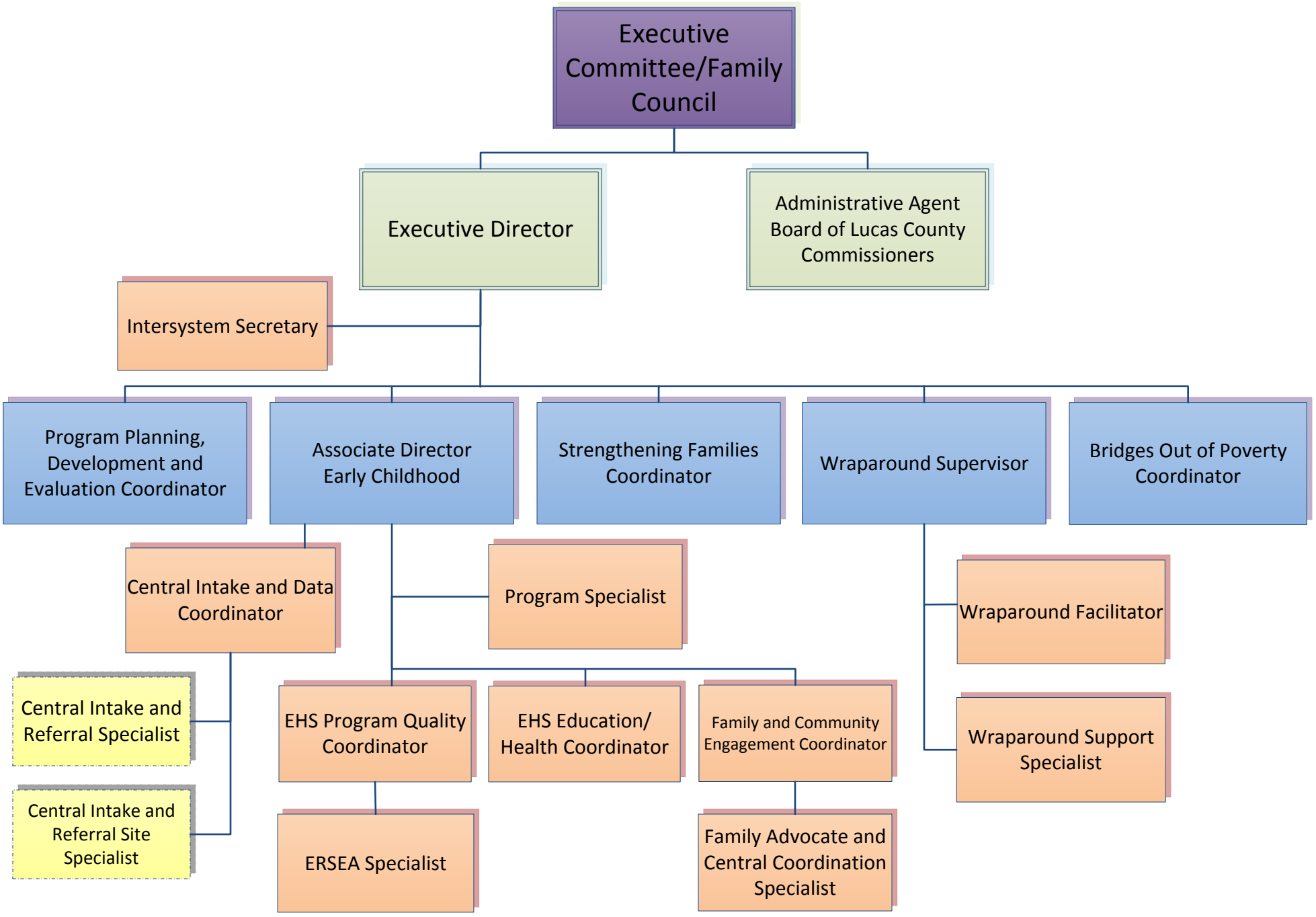
FULL TIME POSITIONS: ***554.00***

PART TIME POSITIONS: ***60.00***

2015 BUDGET

LUCAS COUNTY

Lucas County Family and Children First Council



FAMILY & CHILDREN FIRST COUNCIL

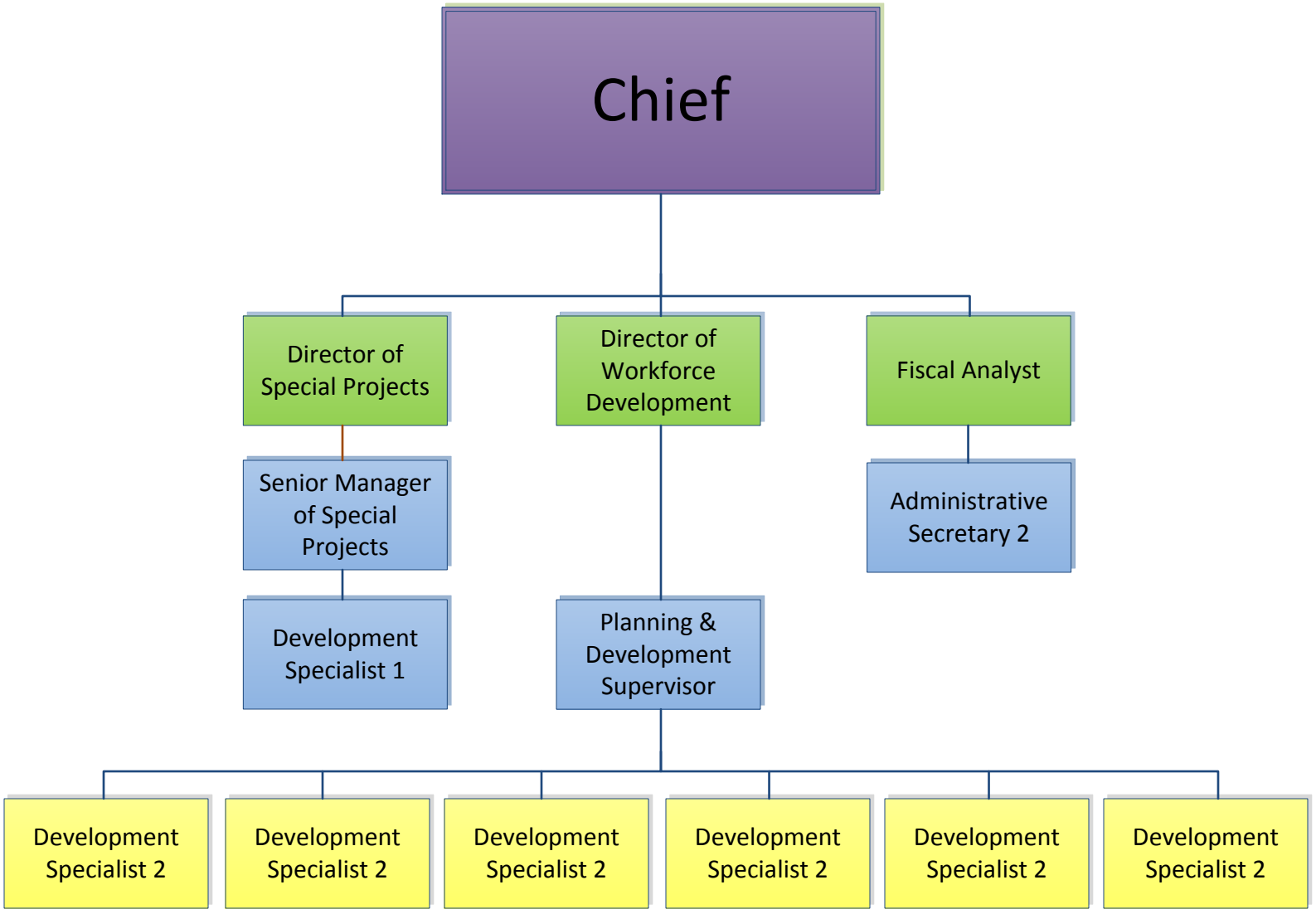
Human Services
Special Revenue
2260-4710

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 our families.

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$176,765**	**$276,301**	**$276,301**	**$33**	**$26,992**	**$16,235**	**$5,317**	**-$5,819**
LESS PRIOR YEAR ENCUMBRANCES	**12,213**	**14,132**	**14,132**	**234,152**				
BEGINNING BALANCE	**164,553**	**262,168**	**262,168**	**(234,119)**	**26,992**	**16,235**	**5,317**	**(5,819)**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	2,646,901	2,427,420	2,461,197	3,734,119	3,769,298	3,825,837	3,902,354	3,960,889
MISCELLANEOUS	837	12,500	49,318	22,287	5,334	5,414	5,523	5,605
NON-GOVERNMENTAL REVENUES	6,193	1,500	110,000	1,500	1,523	1,545	1,576	1,600
TOTAL REVENUES	**2,653,931**	**2,441,420**	**2,620,515**	**3,757,906**	**3,776,155**	**3,832,797**	**3,909,453**	**3,968,095**
TOTAL AVAILABLE	**2,830,697**	**2,717,721**	**2,896,816**	**3,757,939**	**3,803,147**	**3,849,032**	**3,914,770**	**3,962,275**
EXPENDITURES:								
PERSONAL SERVICES	656,181	700,060	865,265	1,280,947	1,300,161	1,319,664	1,346,057	1,366,248
CHARGES AND SERVICES	1,861,277	1,553,002	1,896,080	2,319,413	2,354,204	2,389,517	2,437,308	2,473,867
MATERIALS AND SUPPLIES	14,259	21,350	43,664	31,327	31,797	32,274	32,919	33,413
OPERATING	19,866	41,194	51,409	94,260	95,674	97,109	99,051	100,537
MISCELLANEOUS	-	-	-	-	-	-	-	-
CAPITAL OUTLAY AND EQUIPMENT	2,813	5,300	40,364	5,000	5,075	5,151	5,254	5,333
NON OPERATING EXPENSE	-	-	-	-	-	-	-	-
TOTAL EXPENSES	**2,554,396**	**2,320,906**	**2,896,782**	**3,730,947**	**3,786,911**	**3,843,715**	**3,920,589**	**3,979,398**
REVENUES OVER/(UNDER) EXPENSES	**$276,301**	**$396,815**	**$33**	**$26,992**	**$16,235**	**$5,317**	**(5,819.39)**	**(17,122.98)**

FULL TIME POSITIONS: ***19.00***
PART TIME POSITIONS: ***0.00***

Workforce Development Agency



Workforce Development Agency
Human Services
Special Revenue
2270-1431

To provide job training programs that are better aligned with the current and future needs of businesses, implement a responsive one-stop delivery system, and quantify and improve the skill levels of our workforce.

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$366,655**	**$382,584**	**$382,584**	**$250,592**	**$250,592**	**$366,838**	**$548,468**	**$692,962**
LESS PRIOR YEAR ENCUMBRANCES	**137,054**	**68,522**	**68,522**	**92,033**				
	229,602	**314,062**	**314,062**	**158,559**	**250,592**	**366,838**	**548,468**	**692,962**
REVENUES:								
TAXES	-	-	1,278	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
FINES AND FORFEITS	-	-	-	-	-	-	-	-
INTERGOVERNMENTAL	4,888,337	4,289,888	4,186,238	4,627,998	4,697,418	4,767,879	4,839,397	4,911,988
MISCELLANEOUS	-	-	-	-	-	-	-	-
NON-OPERATING	15,000	-	375	-	-	-	-	-
TOTAL REVENUES	**4,903,337**	**4,289,888**	**4,187,891**	**4,627,998**	**4,697,418**	**4,767,879**	**4,839,397**	**4,911,988**
TOTAL AVAILABLE	**5,269,993**	**4,672,472**	**4,570,475**	**4,878,590**	**4,948,010**	**5,134,717**	**5,387,866**	**5,604,950**
EXPENDITURES:								
PERSONAL SERVICES	951,275	962,274	976,562	1,165,788	1,118,962	1,124,039	1,128,827	1,131,396
CHARGES AND SERVICES	3,021,652	1,529,977	1,440,757	702,975	702,975	702,975	724,065	745,786
MATERIALS AND SUPPLIES	6,682	25,000	7,132	22,000	22,000	22,000	22,660	23,340
OPERATING EXPENSES	906,574	1,760,636	1,893,193	2,727,235	2,727,235	2,727,235	2,809,052	2,893,324
MISCELLANEOUS	-	5,000	-	5,000	5,000	5,000	5,150	5,305
CAPITAL OUTLAY AND EQUIPMENT	1,226	7,000	2,238	5,000	5,000	5,000	5,150	5,305
TOTAL EXPENSES	**4,887,409**	**4,289,887**	**4,319,883**	**4,627,998**	**4,581,172**	**4,586,249**	**4,694,904**	**4,804,456**
REVENUES OVER/(UNDER) EXPENSES	**$382,584**	**$382,585**	**$250,592**	**$250,592**	**$366,838**	**$548,468**	**$692,962**	**$800,494**

FULL TIME POSITIONS: ***14.00***
PART TIME POSITIONS: ***0.00***

2015 BUDGET

LUCAS COUNTY

LIFESAVING EQUIPMENT
Other than floating on wreckage, how did people survive when ships sank?
The first modern personal flotation device (PFD)—a cork-filled vest—was created by Capt. John Ross Ward in 1854 for British lifeboat crews. Years later, both kapok (a fibrous plant material) and balsa wood were approved as filler for life jackets. Still, cork jackets predominated until the 1960s, when plastic foam became the standard.
But staying afloat isn't enough. When the Carl D. Bradley sank in 1958, sailors drowned because they slipped out of their PFDs. As a result, the U.S. Coast Guard ordered crotch straps and collars on jackets. In the 1960s, PFDs were further improved to force wearers to float face-up. Later came life saving flotation suits that protect against hypothermia to improve chances of survival once a mariner is in the water.
The first emergency radio distress beacons were developed in the 1930s. Since 1982, automatic radio beacons have assisted in the rescue of over 28,000 people.
Watertight Case
Defiance

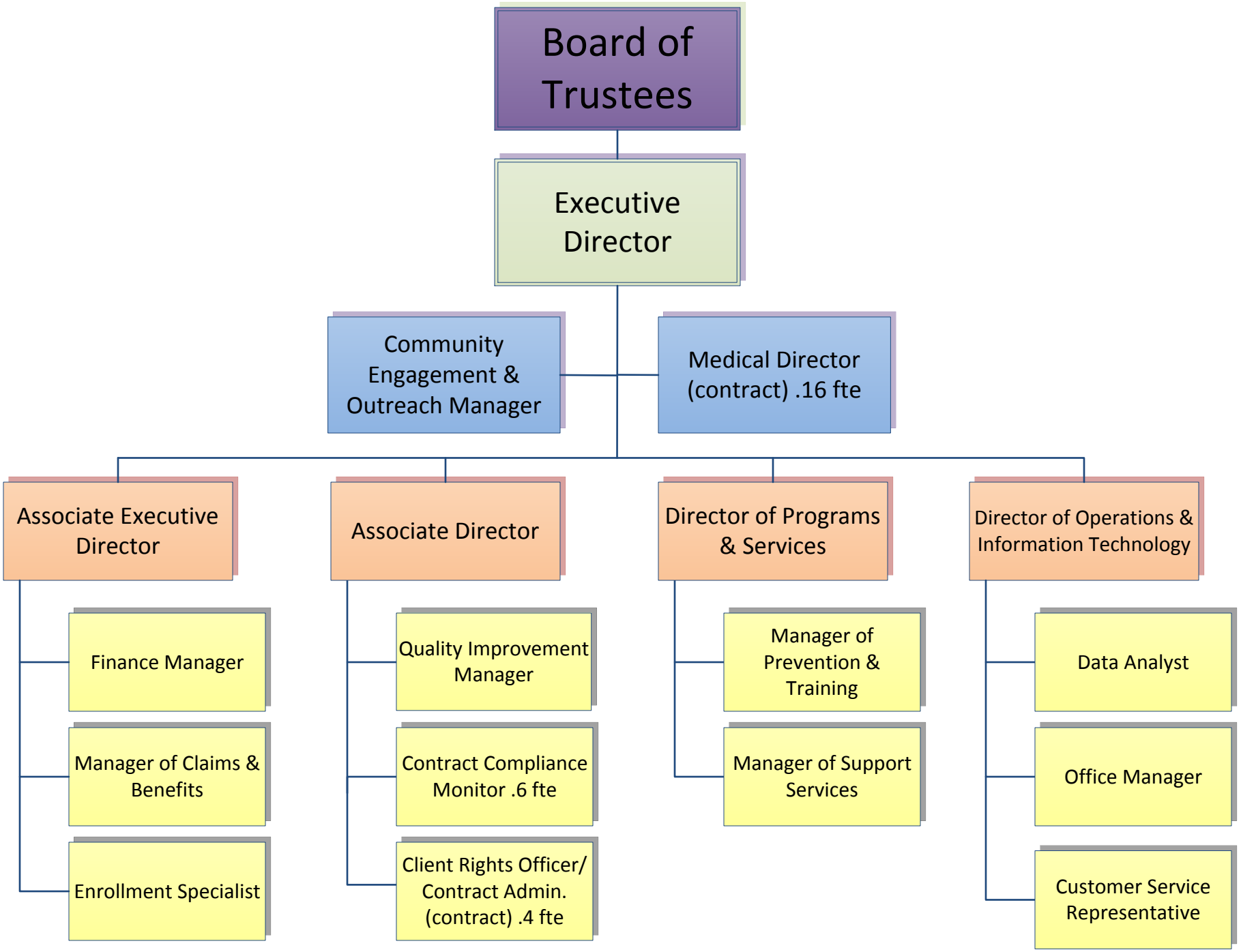
Health

O. Health

2015 BUDGET

LUCAS COUNTY

Mental Health and Recovery Services Board of Lucas County

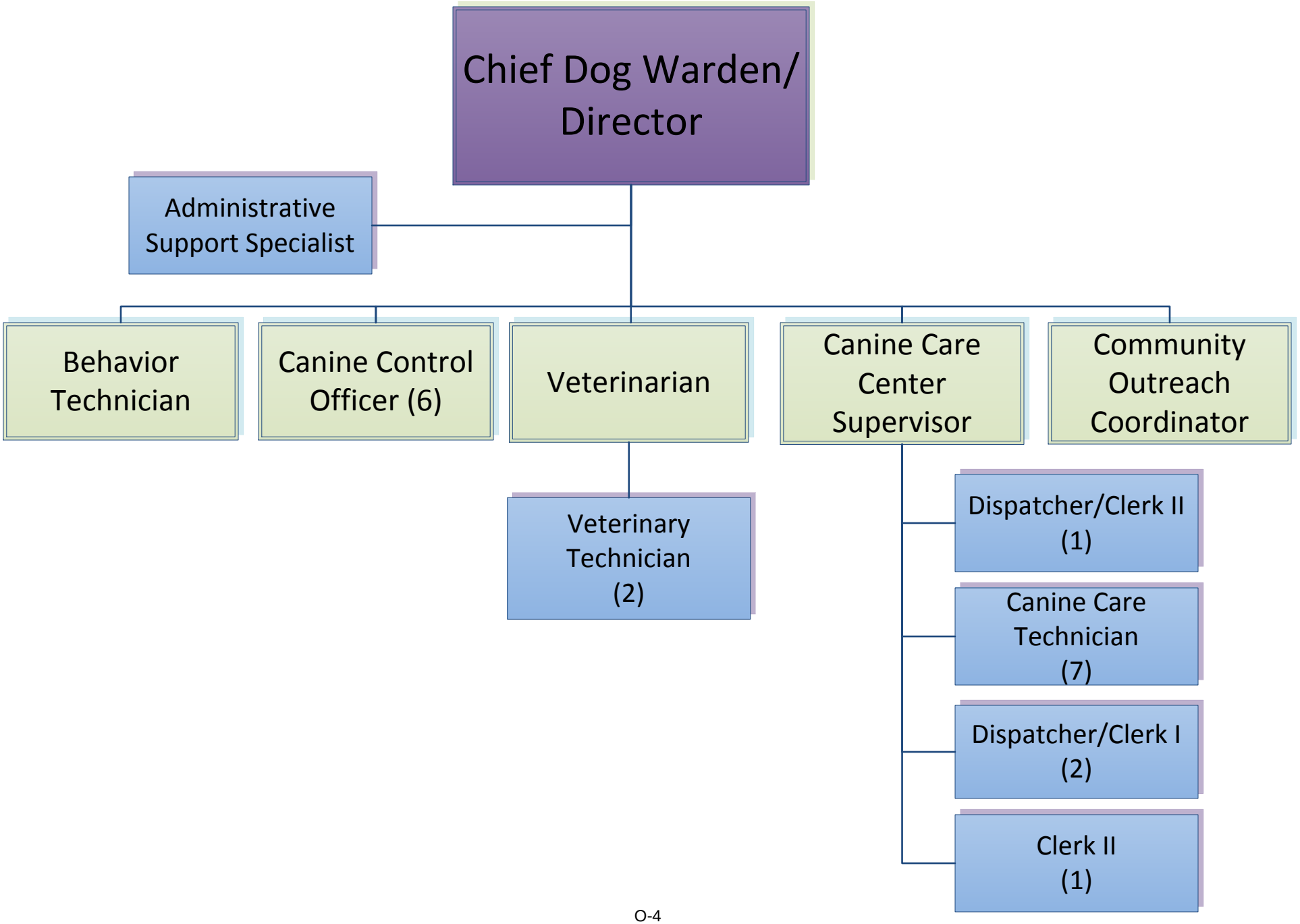


MENTAL HEALTH AND RECOVERY SERVICES BOARD
Health
Special Revenue
2020-5010

Cultivate a high quality, efficient, and accountable network of community assets dedicated to reducing the impact of mental illness and addiction.

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$5,705,657**	**$11,272,938**	**$11,272,938**	**$14,735,484**	**$12,230,757**	**$10,613,354**	**$9,562,326**	**$8,567,790**
LESS PRIOR YEAR ENCUMBRANCES	**212,166**	**-**	**-**	**-**				
BEGINNING BALANCE	**5,493,491**	**11,272,938**	**11,272,938**	**14,735,484**	**12,230,757**	**10,613,354**	**9,562,326**	**8,567,790**
REVENUES:								
TAXES	15,499,733	15,698,473	15,037,719	15,728,383	15,728,383	15,728,383	15,728,383	15,728,383
CHARGES FOR SERVICES	2,094,172	-	-	-	-	-	-	-
FINES AND FORFEITS	9,547,632	-	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUES	133,548	10,918,469	11,408,078	8,867,209	8,967,289	9,534,534	9,534,534	9,534,534
MISCELLANEOUS REVENUE	-	-	132,019	19,579	19,579	19,579	19,579	19,579
NON OPERATING	-	-	7,913	-	-	-	-	-
TOTAL REVENUES	**27,275,086**	**26,616,942**	**26,585,729**	**24,615,171**	**24,715,251**	**25,282,496**	**25,282,496**	**25,282,496**
TOTAL AVAILABLE	**32,980,743**	**37,889,880**	**37,858,666**	**39,350,655**	**36,946,008**	**35,895,850**	**34,844,822**	**33,850,286**
EXPENDITURES:								
PERSONAL SERVICES	1,080,775	1,147,589	1,155,783	1,256,984	1,241,578	1,242,447	1,265,295	1,265,295
CHARGES AND SERVICES	20,450,671	25,712,228	21,728,280	25,609,614	24,847,003	24,847,003	24,767,663	24,681,886
MATERIALS AND SUPPLIES	9,630	15,756	17,185	13,706	13,706	13,706	13,706	13,706
OPERATING EXPENSES	139,231	199,359	201,525	180,338	180,338	180,338	180,338	180,338
MISCELLANEOUS	19,770	40,010	2,538	35,031	35,030	35,030	35,030	35,030
CAPITAL OUTLAY AND EQUIPMENT	7,728	24,255	17,871	24,225	15,000	15,000	15,000	15,000
TOTAL EXPENSES	**21,707,806**	**27,139,197**	**23,123,182**	**27,119,898**	**26,332,655**	**26,333,524**	**26,277,032**	**26,191,255**
REVENUES OVER/(UNDER) EXPENSES	**$11,272,938**	**$10,750,683**	**$14,735,484**	**$12,230,757**	**$10,613,354**	**$9,562,326**	**$8,567,790**	**$7,659,030**
FULL TIME POSITIONS:				***15.00***				
PART TIME POSTIONS:				***1.00***				

Lucas County Canine Care & Control



Canine Care & Control

Health

Special Revenue Fund

2090-0610

The Lucas County Canine Care and Control Department is a law enforcement agency enforcing Ohio laws to protect the public from canine-related problems. This department significantly reduces or eliminates the stray dog population and makes dog owners responsible for their pets. Canine Care and Control strives to license all dogs over three months of age in the county and to ensure that licensed dogs always wear their current tags. This department also strives to adopt unclaimed strays out to caring, committed, responsible families.

GOALS:

Get dog license sales back up to the highest year achieved to date (2012).

Expand the use of our website (lucascountydogs.com) to provide more educational resources to dog owners.

Complete research on food guarding behavior in a shelter and publish results.

Increase live release rate to at least 68%.

Better utilize our shelter management software system to take full advantage of all it offers.

CANINE CARE & CONTROL
2090-0160

	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2016 PROJECTED	2017 PROJECTED	2018 PROJECTED	2019 PROJECTED
ENDING BALANCE	**$528,881**	**$183,492**	**$183,492**	**$120,877**	**$114,677**	**$103,583**	**$87,335**	**$65,669**
LESS PRIOR YEAR ENCUMBRANCES	**172,637**	**80,429**	**80,429**	**12,441**				
BEGINNING BALANCE	**$356,244**	**103,063**	**103,063**	**108,436**	**114,677**	**103,583**	**87,335**	**65,669**
REVENUES:								
TAXES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	1,645,627	1,891,400	1,806,327	1,749,800	1,776,047	1,802,688	1,829,728	1,857,174
FINES AND FORFEITURES	76,422	74,600	75,072	77,400	78,561	79,739	80,936	82,150
INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-	-
MISCELLANEOUS REVENUE	89,146	66,700	110,866	98,200	99,673	101,168	102,686	104,226
OPERATING TRANSFER IN	-	-	50,000	207,100	210,207	213,360	216,560	219,808
TOTAL REVENUES	**1,811,195**	**2,032,700**	**2,042,265**	**2,132,500**	**2,164,488**	**2,196,955**	**2,229,909**	**2,263,358**
TOTAL AVAILABLE	**2,340,076**	**2,216,192**	**2,225,757**	**2,253,377**	**2,279,165**	**2,300,538**	**2,317,244**	**2,329,027**
EXPENDITURES:								
PERSONAL SERVICES	1,603,018	1,701,330	1,636,960.76	1,694,124	1,722,116	1,750,667	1,779,789	1,809,493
CHARGES AND SERVICES	146,217	106,900	111,173.99	136,480	139,210	141,994	144,834	147,730
MATERIALS AND SUPPLIES	257,567	283,500	253,218.63	225,100	229,602	234,194	238,878	243,655
OPERATING EXPENSES	100,182	110,300	88,429.53	61,195	62,419	63,667	64,941	66,239
MISCELLANEOUS	7,862	9,000	7,665.90	10,300	10,506	10,716	10,930	11,149
CAPITAL OUTLAY AND EQUIPMENT	41,738	13,500	7,431.22	11,500	11,730	11,965	12,204	12,448
TOTAL EXPENSES	**2,156,584**	**2,224,530**	**2,104,880**	**2,138,699**	**2,175,582**	**2,213,203**	**2,251,575**	**2,290,716**
REVENUES OVER/(UNDER) EXPENSES	**$183,492**	**($8,338)**	**$120,877**	**$114,677**	**$103,583**	**$87,335**	**$65,669**	**$38,311**

FULL TIME POSITIONS: ***23.00***
PART TIME POSITIONS: ***2.00***

A Long History of Fishing and Trade
Adena and Hopewell people relied on the Great Lakes for the same reasons we do: food and trade. Fresh water, fish, and game fed them; moving goods on water soon followed. Their copper tools have been found as far east as New York. The Iroquois, Algonquin, and Sioux tribes who greeted Europeans in the 1500s may have been their descendants.
Fur Trading Post
CARGO BY CANOE
Why was fur so prized—and how did all those furs make their way to Europe?
FIRST CONTACT
Europeans encountered a whole new world of Native American cultures by the Lakes.
FIRST SETTLERS
The Adena culture was a conglomerate of many communities.
Birch Bark Canoe

Glossary

P. Glossary

BUDGET-RELATED TERMS

Accrual Basis – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences to the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Adopted Budget – Refers to the budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and also to the budget document, which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

AFSCME – American Federation of State, County and Municipal Employees.

Appraise – To make an estimate of value, particularly the value of property.

Appropriation – The legal authorization of the Board of County Commissioners for the departments, elected officials and agencies of the County, which approves their budgets and allows them to make expenditures and incur obligations for specific purposes within the amounts approved.

Arbitrage – The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Arbitrage Agent – One who calculates arbitrage.

Assess – To value property officially for the purpose of taxation.

Assessed Valuation – A valuation set upon real estate and other property by a government as a basis for levying taxes. In Ohio, real estate property is assessed at 35% of market value.

Balanced Budget – A budget in which the total sum of money a government receives is equal to its planned expenditures.

Balloon Maturity – A later maturity within an issue of bonds that contains a disproportionately large percentage of the principal amount of the original issue.

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 – 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.

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.

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, and professional services.

CIP Committee – A committee consisting of the County Administrator, Assistant Administrators, Director of the Office of Management and Budget, Director of Facilities, Director of Risk Management, and the ADA Coordinator 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.

Comprehensive Annual Financial Report (CAFR) – 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.

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.

Fiscal Year – Any consecutive twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial positions and the results of its operations. Lucas County's fiscal year runs from January 1 to December 31.

Fixed Rate – Means the interest rate for the debt is determined on the date the issue is sold.

Full Faith and Credit – A pledge of the general taxing authority for the repayment of debt. Bonds carrying this pledge are also known as general obligation bonds.

Fund – An accounting entity with self-balancing accounts. A fund records all financial transactions for specific activities or government functions.

Fund Balance – The net worth of a fund, measured by total assets minus total liabilities. Monies which remain unspent after all budgeted expenditures have been made.

GAAFR (Government, Accounting, Auditing, and Financial Reporting) – The "Blue Book" published by the Government Finance Officers Association (GFOA) to provide detailed guidance for the application of accounting principals for governments.

GAAP (Generally Accepted Accounting Principles) – Standards used for financial accounting and reporting as determined by the Governmental Accounting Standards Board (GASB), which are different for governmental than for business.

GASB (**Governmental Accounting Standards Board) –** A private, non-governmental organization that provides the generally accepted accounting principles (GAAP) used by State and Local governments in the United States.

General Fund – The fund used to account for all financial resources except for those required to be accounted for in another fund. This fund is generally considered the barometer for the financial condition of the County.

General Obligation Bond – Debt issued by the County, repayment of which is backed by the credit and "taxing power" of the County rather than the revenue from a given project.

GFOA (Government Financial Officers Association) – 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.

Grant – Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

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.

IBEW – International Brotherhood of Electrical Workers.

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.

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.

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-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.

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.

Personnel Services – The expenditure categories that includes total costs of all wages, salaries, retirement, and other fringe benefits.

Premium Bond – A bond whose price is above par.

Present Value – The current value of a future cash flow.

Private Placement – The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

PGO – Professionals Guild of Ohio.

Proposed Budget – The recommended county budget submitted by the County Administrator to the Board of County Commissioners in late November or early December each year.

Reserves Fund – The unencumbered year-end cash balance of the General Fund, or any other fund.

Retained Earnings – An equity account reflecting the accumulated earning of an enterprise or internal service fund.

Revenue Anticipatory Debt – A method of improving cash flows by selling debt which will be retired with a certain revenue source to be received at a specific later date.

Revenue – Income received from various sources used to finance government services.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earning of an Enterprise Fund. Such bonds sometimes contain a mortgage on the fund's property.

Revenue Debt – Pledges only a certain revenue source for the payment of annual principal and interest payments. If those resources are not sufficient, the County has no legal requirement to make payments, although it may choose to do so.

Risk Management – The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Selling Groups – The group of securities dealers who participate in an offering not as underwriters but rather who receive securities less the selling concession from the managing underwriter for distribution at the public offering price.

Short-term – Generally means less than one year.

Special Assessment Bonds – Bonds payable from the proceeds of special assessments.

Special Assessment Fund – A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which assessments are levied.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects) that are legally restricted for specified purposes.

Syndicate Policies – The contractual obligations placed on the underwriting group relating to distribution, price limitations and market transactions.

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.

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 – 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.

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.

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.

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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