

# 2021 Citizens' Executive Financial Summary

Lucas County, Ohio



Local Jeep History

Issued by Anita Lopez, Lucas County Auditor  
For the Year Ended December 31, 2021



As a proud participant in the GFOA Popular Annual Financial Report (PAFR) program, I present you with the Citizens' Executive Financial Summary (CEFS) for the fiscal year ended December 31, 2021. The CEFS is Lucas County's version of the PAFR, which promotes transparency in government while educating the public by providing a summary of Lucas County's finances, taxes, services, and useful reference material in a readable and understandable format.

Information in this report is derived from the 2021 Lucas County Annual Comprehensive Financial Report (Annual Report), which details Lucas County's finances. Our 2021 Annual Report received an unmodified opinion from

our independent auditors, which is the most favorable opinion that can be rendered. An unmodified opinion means Ohio Auditor of State examined the County's books and records and determined the financial statements fairly present, in all material respects, the financial position, operating results, and cash flows of the County in conformity with Generally Accepted Accounting Principles (GAAP). Because the CEFS summarizes the financial activity of Lucas County's primary government in an easily understandable format, it is not presented in conformity with GAAP. Readers desiring detailed information in conformity with GAAP are encouraged to read our Annual Report.

I appreciate your interest and support, and I hope you enjoy the CEFS.

Sincerely,

A handwritten signature in blue ink that reads "Anita Lopez".

Anita Lopez, Esq.  
Lucas County Auditor

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Government Finance Officers Association

## Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**Lucas County**  
**Ohio**

For its Annual Financial Report  
for the Fiscal Year Ended

**December 31, 2020**

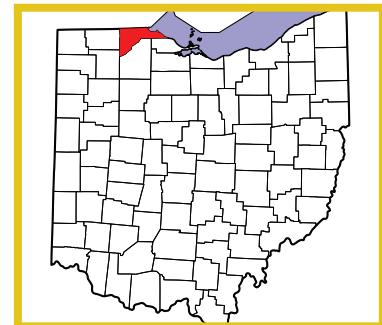
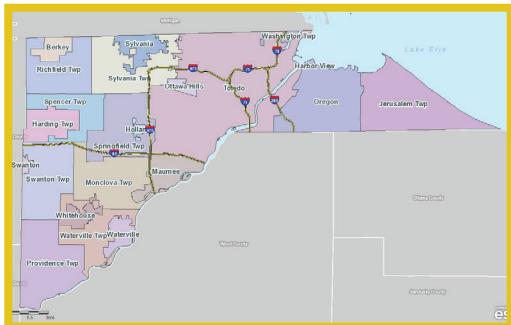
*Christopher P. Morill*

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Lucas County, Ohio for its Popular Annual Financial Report for the fiscal year ended December 31, 2020. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

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

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Lucas County has received the Award for 24 consecutive years (1997 to 2020). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.



Lucas County is situated in the center of a trade area comprised of 16 counties in Northwestern Ohio and Southeastern Michigan, with a population of nearly 1.5 million people. Lucas County lies in the central portion of a triangle formed by the cities of Chicago, Detroit, and Cleveland.

Lucas County's largest source of general fund revenue is sales tax, which generated \$118 million in 2021 (on a non-GAAP budgetary basis). The general fund accounts for all financial resources that are not restricted for a specific purpose. Another major source of County revenue is property tax, which is administered by the State of Ohio, collected by the County Treasurer, and distributed by the County Auditor.

Property tax is measured in mills. Property tax not only contributes to the general fund, but also generates substantial tax revenue for many special revenue funds levied in the County. Special revenue funds are used to account for funds which are restricted for a specific purpose. The descriptions of the levied services provided by the County's special revenue funds are on page 6.

**431,279**  
Population

**89.6%**  
Have a high  
school diploma  
or higher

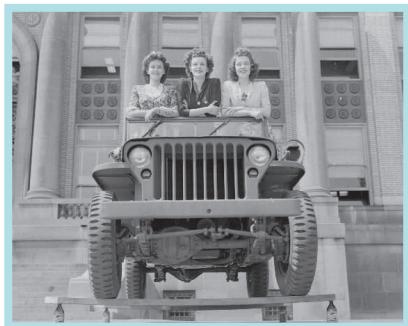
**\$49,946**  
Median  
Household  
Income

Source: 2020 Estimates from US  
Census Bureau

**11,648**  
Real Estate  
Transfers

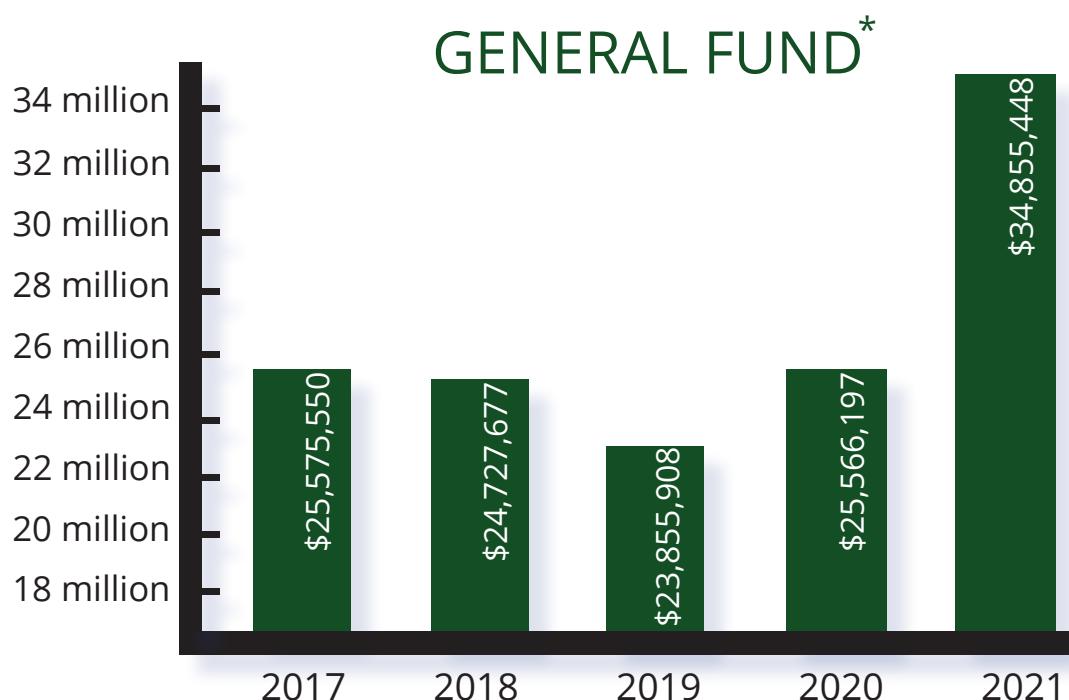
**\$9.06 B**  
Property  
Valuations  
(billions)

Source: 2021 Estimates from  
Auditor's Real Estate



Top Employers		
Number of Employees	Private and Public	% of Employment
10,859	ProMedica Health Systems	5.71%
6,500	Mercy Health Partners	3.42%
6,290	Stellantis	3.31%
5,133	University of Toledo	2.70%
4,090	Toledo Public Schools	2.15%
2,840	Lucas County	1.49%
2,602	City of Toledo	1.37%
2,600	Kroger	1.37%
2,000	Wal-Mart	1.05%
1,700	Libbey Glass	0.89%
1,600	United Parcel Service	0.84%
1,580	State of Ohio	0.83%
1,570	Meijer, Inc	0.83%
1,558	General Motors-Powertrain	0.82%
1,400	McLaren St. Luke's Hospital	0.74%

Sources: Reference Solutions (formerly Reference USA) database (Toledo Public Library), Ohio Labor Market Information website, Lucas County Auditor, and employer contact



\* Represents the unencumbered cash fund balance of the County's general fund on a non-GAAP budgetary basis. See page 39 of the Lucas County Annual Report

The end of year General Fund balance was 20.1% of the County's 2021 General Fund Revenue.

## Steward of Public Funds

The Auditor accounts for County revenue, issues payments for County obligations, distributes revenue, administers County Payroll, maintains and disburses the County's unclaimed funds, and prepares the Annual Comprehensive Financial Report.

## Licensing

**43,287** dog licenses were issued in 2021, along with **390** kennel, **197** vendor, and **488** cigarette licenses

## Real Estate Appraisal & Assessment

In 2021, the Auditor's Office revalued and assessed each of Lucas County's 205,170 real estate parcels, which included manufactured housing.

The Lucas County Auditor's Office proudly serves its citizens

## Weights & Measures

In 2021, the Auditor's Office visited **487** locations throughout Lucas County, where **6,263** devices were tested. A total of **784** inspections were completed.

## Property Tax Allocation

This table shows how a property tax bill is distributed among Lucas County Agencies. It assumes eligibility for the Non-Business Credit and the Owner-Occupied Credit on the properties for qualified levies. Lucas County property tax rates can be found in Table 7 of the statistical section of the 2021 Lucas County Annual Report.

Levied Service	Gross Rates	Effective Rates	Cost per \$100k Home
Board of Developmental Disabilities	6.00	5.32	\$170
Children Services Board	3.65	3.32	\$103
Emergency Telephone System (9-1-1)	0.70	0.64	\$19
General Fund	2.00	2.00	\$61
Mental Health & Recovery	2.50	2.27	\$70
Science (Imagination Station)	0.17	0.15	\$5
Senior Services (Area Office on Aging)	0.75	0.70	\$23
Zoo Improvement (Toledo Zoo)	1.00	0.91	\$28
Zoo Operating (Toledo Zoo)	0.75	0.68	\$21
<b>Total Lucas County Levies</b>	<b>17.52</b>	<b>15.99</b>	<b>\$500</b>

## Board of Developmental Disabilities (6.00 mills)

Services and supports of the Lucas County Board of Developmental Disabilities (Board of DD) had an impact on nearly 5,000 individuals in 2021. As the only agency that serves individuals from birth to end of life, the Board of DD is mission-driven to improving lives by working with Providers to help every individual served reach their full potential.



## Children Services (3.65 mills)

Lucas County Children Services (LCCS) is the agency responsible for leading the community in the protection of children. In 2021, LCCS retained its leadership role among child protection agencies across the state. Despite a pandemic that challenged caseworkers' ability to visit children, LCCS met or exceeded the number of required visits. In total, LCCS provided services to 13,580 children in 5,286 families, and determined that 1,758 children were confirmed victims of abuse and neglect. LCCS also expanded its commitment to address disproportionality in child protection. Black children have been overrepresented at every point in the system, and LCCS took steps to ensure that children and families of all races and ethnicities were treated equitably.

## Emergency Telephone (0.70 mills)

The 9-1-1 and Countywide Public Safety Communications System's levy provides County residents with an easily remembered emergency telephone system and an inter-operable public safety radio system. These systems provide fast and efficient delivery of emergency police, fire, and EMS services that save lives and minimize property loss.

## Mental Health & Recovery (2.50 mills)

The Mental Health and Recovery Services Board's mission is to cultivate a high-quality network of resources that inspires personal recovery and promotes mental wellness for Lucas County residents. Over 22,000 Lucas County residents were served at least once in Fiscal Year 2021.



## Science (0.17 mills)

Imagination Station, in downtown Toledo, serves as the region's leading resource for informal education in science, technology, engineering and math (STEM). Toledo's Science Center provides vital tools, programs, and access to extend learning for all ages through in-person experiences, online teaching, and community outreach. Imagination Station provides this critical layer of science enrichment by serving as a partner for educators, schools, parents and the citizens of Lucas County.



## Senior Services (0.75 mills)

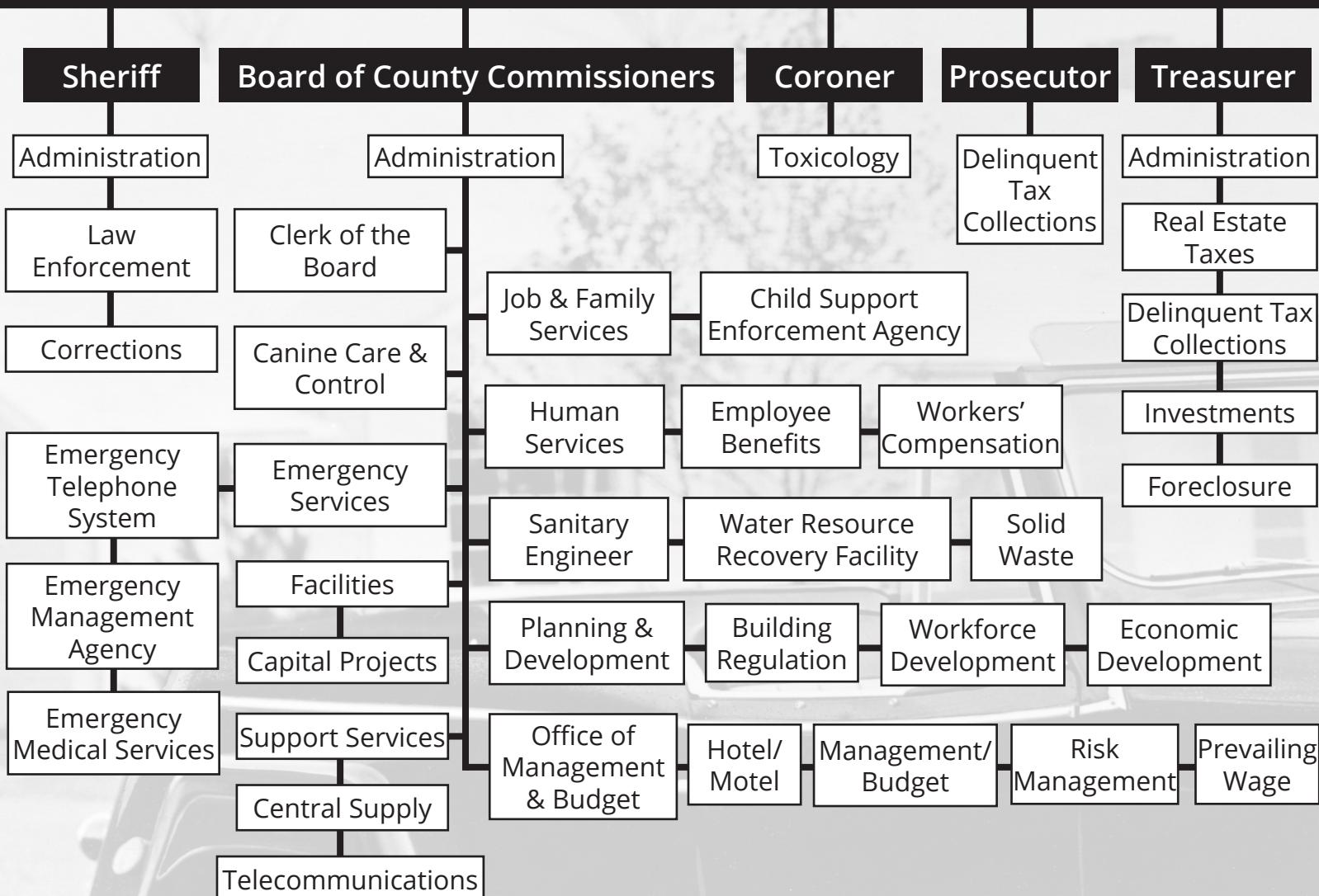
The Area Office on Aging of Northwestern Ohio administers the Lucas County Senior Services Levy and provides an array of vital programs and services for older adults and their family caregivers. In 2021, seniors received: 14,904 hours of home care; 436,414 home delivered and congregate meals, 14,963 transportation trips, well positioning the agency and its service providers to address the needs of the increasing older adult population.



## Zoological Services (1.75 mills)

Recognized numerous times throughout the years for the spectacular Lights Before Christmas display, along with being named one of the best zoos in the country, the Toledo Zoo & Aquarium remains one of Lucas County's premier attractions and destination. The Toledo Zoo annually attracts visitors from every state, including nearly 300,000 Michigan visitors. With more than 65,000 membership households, the Zoo ranks as one of the top zoos per capita and is home to more than 10,000 animals representing 720 diverse species.

# Your Lucas County Government The Citizens of



# County Commissions

## Board of Revision:

### Auditor

## Board of Commissioners President Treasurer

## Investment Advisory Board:

Board of Commissioners  
Clerk of Courts  
Treasurer

## Automatic Data Processing Board:

## Auditor

## Board of Commissioners Representative Board of Elections Representatives (2)

Common Pleas Court Representative  
Domestic Relations Court Representative  
Engineer  
Recorder

## County Budget Commission:

Auditor  
Prosecutor  
Treasurer

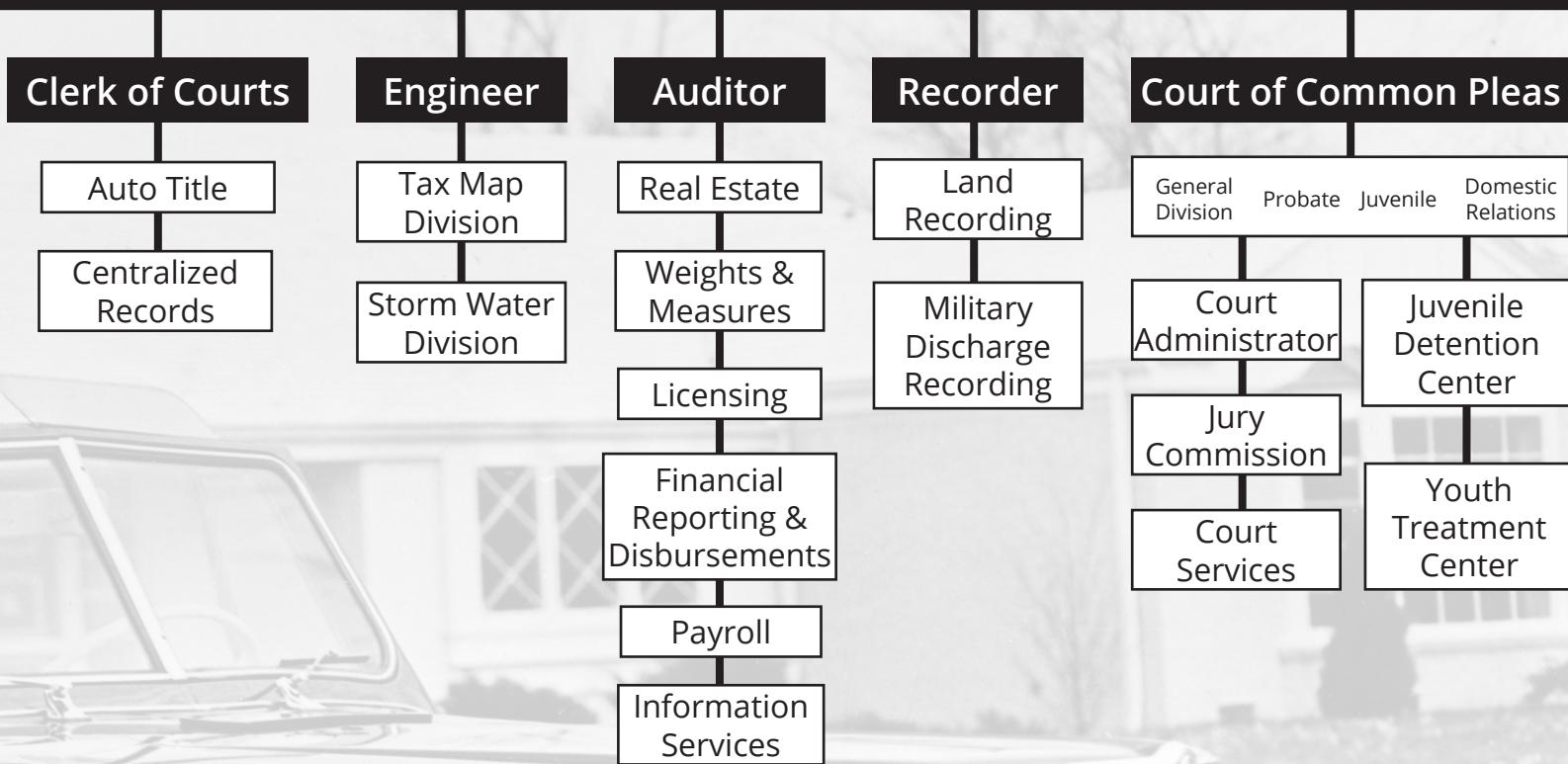
## County Record Commission:

Auditor  
Commissioners  
Court of Appeals  
Prosecutor  
Recorder

**Veteran Services Commission appointed by:**  
**Judges of the Common Pleas Court &**  
**General Trial Division**

The functions of the county government branches are as follows: Lucas County's Board of County Commissioners functions as both the legislative and executive branch of the County. There are eight elected administrative officials, each of which operate independently as set forth by Ohio law. Judges elected on a County-wide basis include: Common Pleas Court, Domestic Relations Court, Juvenile Court, Probate Court, and Court of Appeals.

# Lucas County



## Discretely Presented Component Units\*

Convention and Visitors Bureau, Inc.  
Lucas County Economic Development  
Lucas County Land Reutilization Corporation  
Preferred Properties, Inc.

Toledo Arena Sports, Inc.  
Toledo Mud Hens Baseball Club, Inc.  
Transportation Improvement District

\*Component units are legally separate entities included in the County's financial report in order to fairly represent the County's financial statements. An individual analysis determines whether the component unit's financial statements are "blended" with (reported as part of) the County's financial statements, or "discretely" presented in a separate accounting within the County's financial report. Lucas County's component units all require a "discrete" presentation in the County's Annual Report. For further information regarding the County's component units, see pages 60 - 61 in Note 2 of the financial statements of the Annual Report.

## Affiliated County Agencies

### County Boards

Board of Elections  
Correctional Treatment Board  
Law Library Resource Board  
Workforce Investment Board

Administrative Jurisdiction

Family Council  
Toledo Metropolitan Housing Authority  
The Olander Park System  
Soil and Water Conservation District  
Toledo Area Metropolitan Park District  
Toledo Area Sanitary District

County provides some or all funding

Lucas County Planning Commission  
OSU Cooperative Extension  
Regional Combined Health District

Board of Developmental Disabilities  
Children Services Board  
Mental Health & Recovery Services Board

Voted levy provides some or all funding

Area Office on Aging  
Imagination Station  
Toledo-Lucas County Port Authority  
Toledo-Lucas County Public Library  
Toledo Zoological Society

The Statement of Activities, also known as the "Income Statement," provides a record of funds received and spent during the year. Specific resources and services are explained below. The following financial data contains both governmental and business-type activities.

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

Resources Received (in 000s)	2021	2020	2019	2018	2017
Taxes	\$249,552	\$227,576	\$224,196	\$223,442	\$217,315
Charges for Services	89,978	84,589	70,603	65,278	64,209
Intergovernmental Revenue	196,707	202,031	226,721	192,992	212,836
Investment Income	2,238	6,494	9,590	5,496	2,913
Miscellaneous	459	6,205	1,873	2,834	2,814
<b>Total Resources Received</b>	<b>\$538,934</b>	<b>\$526,895</b>	<b>\$532,983</b>	<b>\$490,042</b>	<b>\$500,087</b>

**Taxes** are resources that include sales tax, real estate tax, hotel lodging tax, and other smaller sources of tax revenue.

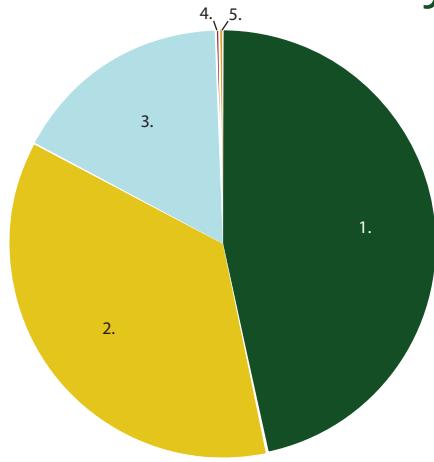
**Charges for Services** are resources from various County departments and agencies for fees paid to them by the public, such as court costs, rent, water and sewer charges, emergency medical service charges, and fees for recording deeds and transferring property.

**Intergovernmental Revenue** is comprised of grants, subsidies, casino revenue and receipts from other governments.

**Investment Income** includes realized and unrealized gains and losses, and interest earned on County investments.

**Miscellaneous** resources received are non-operating receipts that cannot be classified into any other category.

## Analysis - Resources Received



1. Taxes - 46.3%
2. Intergovernmental Revenue - 36.5%
3. Charges for Services - 16.7%
4. Investment Income - 0.4%
5. Miscellaneous - 0.1%

In 2021, taxes contributed 2.8% more to resources than in 2017, which means the citizens of Lucas County provided more to operations in 2021 than in 2017.

Note: Financial data provided in the tables and graphs include applicable restatements and is rounded to the nearest thousand and presented in a non-GAAP basis, representing combinations of data that summarize the financial activity of Lucas County's primary government without inclusion of component units. Those desiring to review GAAP basis reports should visit either the Lucas County Auditor's Online Annual Report index at [www.co.lucas.oh.us/CAFR](http://www.co.lucas.oh.us/CAFR), or the office of the Lucas County Auditor. For public viewing, Annual Reports are also distributed to all publicly operated libraries throughout Lucas County.

**Services Rendered**, also known as "Expenses," are the funds spent to provide services to citizens.

Services Rendered (in 000s)	2021	2020	2019	2018	2017
Legislative & Executive	\$54,992	\$65,083	\$67,721	\$65,781	\$62,125
Judicial	31,529	64,790	81,405	66,933	69,612
Public Safety	36,359	91,449	104,872	95,758	98,253
Public Works	30,234	30,849	27,227	20,840	20,206
Health	65,299	74,143	102,770	103,919	102,345
Human Services	74,204	109,952	112,637	102,793	103,304
Conservation & Recreation	14,962	13,580	14,449	14,367	13,809
Interest & Fiscal Charges	4,468	3,956	3,407	4,029	3,587
Business-Type Activities	28,223	32,470	45,525	33,642	31,807
<b>Total Services Rendered</b>	<b>\$340,270</b>	<b>\$486,272</b>	<b>\$560,013</b>	<b>\$508,062</b>	<b>\$505,048</b>

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

**Judicial** expenses include costs of the Court of Common Pleas, Domestic Relations and Juvenile Courts, and the Prosecutor.

**Public Safety** expenses are costs of the Coroner, Probation, Emergency Telephone, and Sheriff.

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

**Health** expenses include services provided by the Board of Developmental Disabilities and the Mental Health and Recovery Services Board.

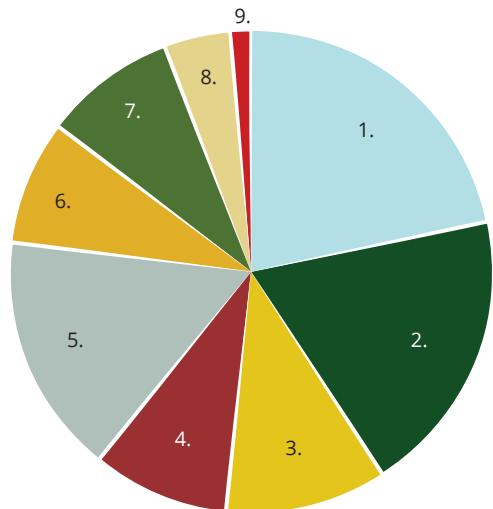
**Human Services** expenses encompass the Job and Family Services Department and the Children Services Board.

**Conservation and Recreation** expenses are costs to fund the Toledo Zoo, Science services, maintain County parks, and to preserve County lands, including litter prevention.

**Interest and Fiscal Charges** are expenses related to the issuance and repayment of County debt.

**Business-type Activities** are self-supporting services funded through user charges that include the Water Supply, Wastewater Treatment, and Sewer Systems.

## Analysis - Services Rendered



1. Human Services - 21.8%	6. Business Type Activities - 8.3%
2. Health - 19.2%	7. Public Works - 8.9%
3. Public Safety - 10.7%	8. Conservation and Recreation - 4.4%
4. Judicial - 9.3%	9. Interest and Fiscal Charges - 1.2%
5. Legislative & Executive - 16.2%	

The fluctuations in expenditures over the last 5 years is primarily due to the County's net pension liability. See note 11 of the Lucas County Annual Report (page 103) for an explanation of net pension liability; however, Ohio Revised Code limits the County's obligation to annually required payments.

# Statement of Net Position

co.lucas.oh.us/cefs

The Statement of Net Position, also known as the "Balance Sheet," provides a picture of Lucas County's financial position at year end.

**Financial Benefits** are referred to as assets in accounting terms, and are economic resources available to the County.

Financial Benefits (in 000s)	2021	2020	2019	2018	2017
Current and Other Assets	\$821,163	\$713,021	\$553,229	\$509,576	\$496,126
Capital Assets	432,264	419,709	417,144	415,419	412,686
Deferred Outflows	36,733	65,813	112,940	61,855	117,146
<b>Total Assets &amp; Deferred Outflows</b>	<b>\$1,290,160</b>	<b>\$1,198,543</b>	<b>\$1,083,313</b>	<b>\$986,850</b>	<b>\$1,025,958</b>

**Current Assets** include cash and investments held by the County Treasurer, and receivables which are funds owed to the County that are expected to be received over the next year, such as real estate taxes, special assessments, and payments from other governments.

**Other Assets** may include materials and supplies inventory and prepaid items.

**Capital Assets** include land, buildings and improvements, roads, vehicles, bridges, furniture, equipment, and construction in progress; which are reported net of accumulated depreciation in the County's financial statements.

**Deferred Outflows** include unamortized charges on debt restructuring and pensions for the net difference between projected and actual investment earnings on pension plan assets and the County's contributions to the pension systems subsequent to the measurement date.

**Financial Burdens** are referred to as liabilities in accounting terms, and are financial obligations resulting from past County transactions.

Financial Burdens (in 000s)	2021	2020	2019	2018	2017
Current and Other Liabilities	\$167,729	\$115,488	\$29,293	\$27,835	\$41,509
Long-Term Liabilities	322,678	545,885	628,311	460,335	529,664
Deferred Inflows	262,582	198,663	127,825	173,766	117,764
<b>Total Liabilities &amp; Deferred Inflows</b>	<b>\$752,989</b>	<b>\$860,036</b>	<b>\$785,429</b>	<b>\$661,936</b>	<b>\$688,937</b>

**Current Liabilities** includes accrued wages and benefits that are payable to County employees, and amounts due to vendors and other governments for goods and services.

**Other Liabilities** include accrued interest payable and short-term notes payable, all of which are expected to be paid in one year.

**Long-term Liabilities** include long-term debt (such as bonds), compensated absences (such as employee vacation and sick time liabilities), capital lease obligations, and claims payable, which are all expected to be paid over a period of more than one year.

**Deferred Inflows** include property taxes levied to finance future years and pensions for the differences between expected and actual experience and differences between employer's contributions and the employer's proportional share of contributions.

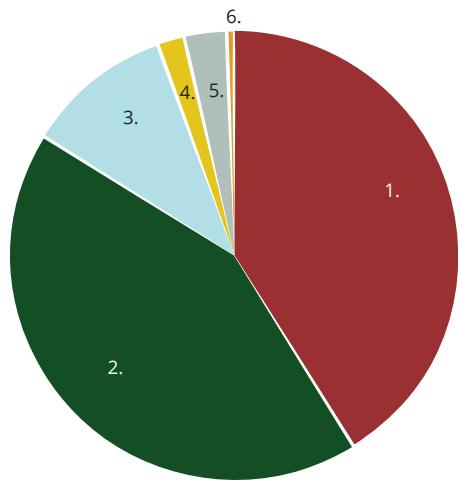
**Benefits Over Burdens** represents the difference between the financial benefits and the financial burdens of the County, resulting in the County's net worth and is referred to as "Net Position" in the County's financial statements.

Benefits over Burdens (in 000s)	2021	2020	2019	2018	2017
\$537,171	\$338,507	\$297,844	\$324,914	\$337,021	

The County's General Obligation bonds are backed by the full faith and credit of the County and secured with legally available resources. All short-term notes are backed by the full faith and credit of the County and mature within one year from the date of issuance. The County's debt associated with the Huntington Center (the County's downtown arena) is located in both the Short-term notes and the General Obligation categories. Special assessment debt is funded via assessments on taxpayers receiving specific improvements (i.e. sidewalks, water, and/or lighting).

Debt Type (in 000s)	12/31/2020	Additions	Deductions	12/31/2021
Short-Term Notes	\$91,279	\$105,275	\$101,039	\$95,515
General Obligations	96,365	0	4,145	92,220
Special Assessments	5,055	0	835	4,220
Ohio Water Development Authority Loans	25,344	154	1,669	23,829
Ohio Public Works Commission Loans	6,998	979	1,103	6,874
<b>Revenue Bonds</b>				
Sewer Revenue Bonds	603	0	13	590
<b>Totals</b>	<b>\$225,644</b>	<b>\$106,408</b>	<b>\$108,804</b>	<b>\$223,248</b>

## Lucas County Debt



1. General Obligation Bonds - 41.3%
2. Short-Term Notes - 42.8%
3. OWDA - 10.7%
4. Special Assessments - 1.9%
5. OPWC - 3.1%
6. Revenue Bonds - 0.3%

## About Bond Ratings

A bond rating is an opinion regarding credit worthiness, specifically the likelihood that financial obligations will be met in a timely manner. In 2021, the County's outstanding general obligation bonds were rated "Aa2" by Moody's Investor Service, and "AA" by Standard & Poor's (S&P) rating services.

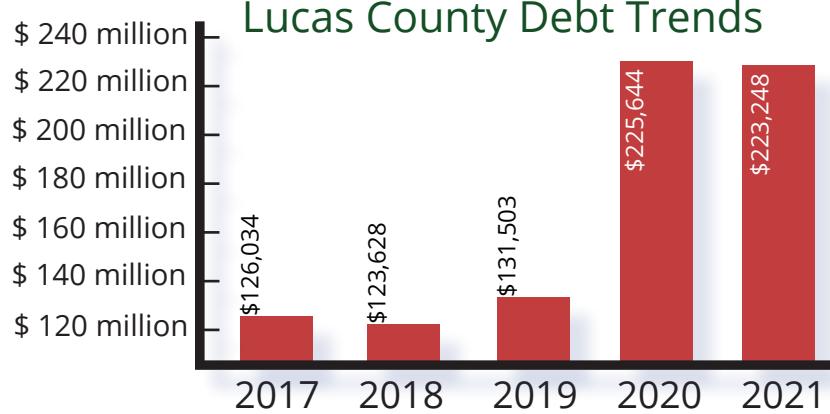
The "Aa" category is Moody's second highest rating category, and such obligations are "judged to be of high quality and subject to very low credit risk." The "2" indicator puts the County's rating in the mid-range of that category.

S&P's "AA" category is the second highest rating category, and indicates a very strong capacity to meet financial commitments."

Good bond ratings help keep lower interest costs for the County when borrowing.

See notes 9 & 10 in the Annual Report for detailed information on Lucas County's debt.

## Lucas County Debt Trends



The debt increase in 2020 is from short-term notes issued for the Convention Center Ballroom project and the Hotel project. See note 20 of the Annual Report for more information on Hotel project debt.

# Lucas County, Ohio

## Contacting County Government

### Administrators

<b>Auditor</b> , Anita Lopez	419-213-4406
<b>Clerk of Courts</b> , Bernie Quilter	419-213-4484
<b>Commissioner (President)</b> , Gary L. Byers	419-213-4817
<b>Commissioner</b> , Tina Skeldon Wozniak	419-213-2155
<b>Commissioner</b> , Pete Gerken	419-213-4084
<b>Coroner</b> , Diane Scala-Barnett	419-213-3900
<b>Engineer</b> , Mike Pniewski	419-213-2860
<b>Prosecutor</b> , Julia R. Bates	419-213-4700
<b>Recorder</b> , Michael Ashford	419-213-4400
<b>Sheriff</b> , Michael J. Navarre	419-213-4908
<b>Treasurer</b> , Lindsay Webb	419-213-4305

### Judges

#### Common Pleas Court

Gary G. Cook	419-213-4369
Stacy L. Cook	419-213-4566
Ian B. English	419-213-4560
Michael R. Goulding	419-213-4538
Linda J. Jennings	419-213-4581
Dean Mandros	419-213-4575
Eric Allen Marks	419-213-4570
Joseph V. McNamara	419-213-4578
Lindsay D. Navarre	419-213-4572
Lori Olander	419-213-4564

#### Domestic Relations Court

David E. Lewandowski	419-213-6850
Lisa D. McGowan	419-213-6850

#### Juvenile Court

Denise Navarre Cubbon	419-213-6778
Linda M. Knepp	419-213-6717

#### Probate Court

Jack R. Puffenberger	419-213-4775
Sixth District Court of Appeals	419-213-4755

Myron C. Duhart	419-213-4755
Christine E. Mayle	419-213-4755

Thomas J. Osowik	419-213-4755
Mark L. Pietrykowski	419-213-4755

Gene E. Zmuda	419-213-4755
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### Other Affiliated

### Departments & Agencies

Area Office on Aging	419-382-0624
Board of Elections	419-213-4001
Canine Care & Control	419-213-2800
Children's Services	419-213-3200
Child Support Enforcement	419-213-3001
Developmental Disabilities	419-380-4000
Job & Family Services	419-213-8999
Imagination Station	419-244-2674
Land Reutilization Corp	419-213-4293
Law Library	419-213-4747
Mental Health & Recovery	419-213-4600
Office of Management & Budget	419-213-4517
Toledo/Lucas County	
Convention & Visitors Bureau	419-321-6404
Toledo-Lucas County	
Public Library	419-259-5200
Toledo Zoo	419-385-4040
Veterans Service Commission	419-213-6090

An electronic version of the Citizens' Executive Financial Summary is available at:  
[co.lucas.oh.us/CEFS](http://co.lucas.oh.us/CEFS)

Questions?  
Contact the Auditor's Department of  
Education and Outreach at 419-213-4406  
or by email: [outreach@co.lucas.oh.us](mailto:outreach@co.lucas.oh.us)

