City of Toledo

2024

Proposed Budget

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2024 Proposed Budget



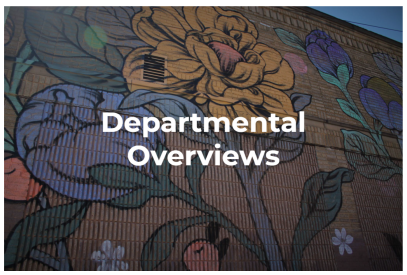
















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Mayor Wade Kapszukiewicz's **2024 Budget Transmittal Letter**

Toledo
City Council

Toledo
City Administration

Wade Kapszukiewicz
Mayor

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Honorable Council President Matt Cherry and
Members of Toledo City Council,

I am pleased to present for your review and consideration the proposed 2024 operating and capital budgets. These budgets build upon our momentum and allow us to continue to grow our safety forces, resurface hundreds of residential roads, fight blight, strengthen neighborhoods and build toward a more sustainable future.

In 2022, we began implementing the Toledo Recovery Plan and in 2023, we continued investing in our community. Our focus on neighborhoods, parks and youth programming, job creation and economic development, green and healthy housing, and city services will drive our commitment to fully obligate all of these funds by the end of 2024.

Last year, I expressed hope that 2023 would be a year of unprecedented investments that set up Toledo's continued success. We have seen significant progress in our Lead Line Replacement Program, begun implementing our Vision Zero program, seen a consistent and dramatic decrease in crime, repaired an unprecedented number of roads and sidewalks, began our Rooftops Repair Program, and broken ground on the Wayman Palmer YMCA.

After several years of building momentum, 2024 is a year where we must maintain our commitment to our short and long-term vision. A balanced, conservative, and sustainable budget is imperative to our continued success. In particular, as we plan for future budgets without ARPA funding, we have used this budget as an opportunity to frame the conversation about the trade-offs we will face going forward.

With the recent passing of Issues 24 and 25, I feel a renewed sense of optimism that Toledoans trust us to make good choices on their behalf and in their best interest. I am committed to trusting the subject matter experts within our city government and supporting their needs as they do the work of implementing these ambitious, years-long investments in our community.

This year, the city department directors, deputy mayors, and finance department worked strategically and collaboratively to define their most important priorities and build those priorities into the budget responsibly – aiming for the best way to serve our residents and continue our trajectory toward improvement without exhausting our resources.

This budget reflects our ongoing commitment to five main pillars that I believe will continue to bolster Toledo's reputation for being a great place to

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live, work, and play. We are dedicated to improving our basic services, making quality investments, continuing our commitment to excellent customer service, enhancing our workplace culture, and focusing on the environment.

The 2024 proposed budget totals approximately $967.9 million with a general fund budget of approximately $329.7 million and a capital fund budget of $80.4 million. We have proposed a capital improvement to general fund transfer of $24 million.

With strong income tax collections, continued ARPA investments, and the incredible work of our grants team I am confident that Toledo's fiscal stability is set up for success for years to come.

The 2024 budget prioritizes:

1. Ongoing commitment to grow the size of our safety forces, which includes a new police class of 40 officers and a new fire class of 30 firefighters.
2. Enhancing administrative processes and interdepartmental collaboration to continue providing efficient and excellent customer service to residents.
3. Repairing a record-setting number of roads and sidewalks, as well as Toledo's first full unimproved road construction project (made possible by the passage of Issue 24).
4. Ongoing commitment to water infrastructure including lead line replacement, smart water meters, and Bay View Wastewater facility improvements.
5. Continued investment in neighborhoods, parks and youth programming.

We are proud of all that we have accomplished in 2023. I believe that the 2024 budget, along with the Toledo Recovery Plan, will allow Toledo to continue to thrive in the next year and beyond.



Wade Kapszukiewicz
Mayor, City of Toledo

City Council

2024 Proposed Budget

John Hobbs III



Council Member, District 1

Council Member Hobbs was appointed to his seat in 2020.

Matt Cherry



President of Council, Council Member, District 2

Council President Cherry was elected to his council seat in 2014.

Theresa Gadus



Council Member, District 3

Council Member Gadus was elected to her council seat in 2019.

Vanice S. Williams



Council Member, District 4

Council Member Williams was appointed to her council seat in 2020.

Sam Melden



Council Member, District 5

Council Member Melden was elected to his council seat in 2019.

Theresa Morris



Council Member, District 6

Council Member Morris was appointed to her council seat in 2021 and was elected to retain her seat in 2021.

Carrie Hartman



Council Member At-Large

Council Member Hartman was appointed to her council seat in 2023 and was elected to retain her seat in 2023.

Nick Komives



Council Member At-Large

Council Member Komives was elected to his council seat in 2017.

Cerssandra McPherson



Council Member At-Large

Council Member McPherson was appointed to her council seat in 2020 and was elected to retain her seat in 2021.

Katie Moline



Councilwoman At-Large

Councilwoman Katie Moline was appointed to her council seat in 2020 and was elected to retain her seat in 2021.

George Sarantou



Council Member At-Large

Council Member Sarantou was elected to his council seat in 2021.

Dr. Tiffany M. Preston Whitman



Council Member At-Large

Council Member Whitman was appointed in September 2020 and was elected to retain her seat in 2021.

City Administration

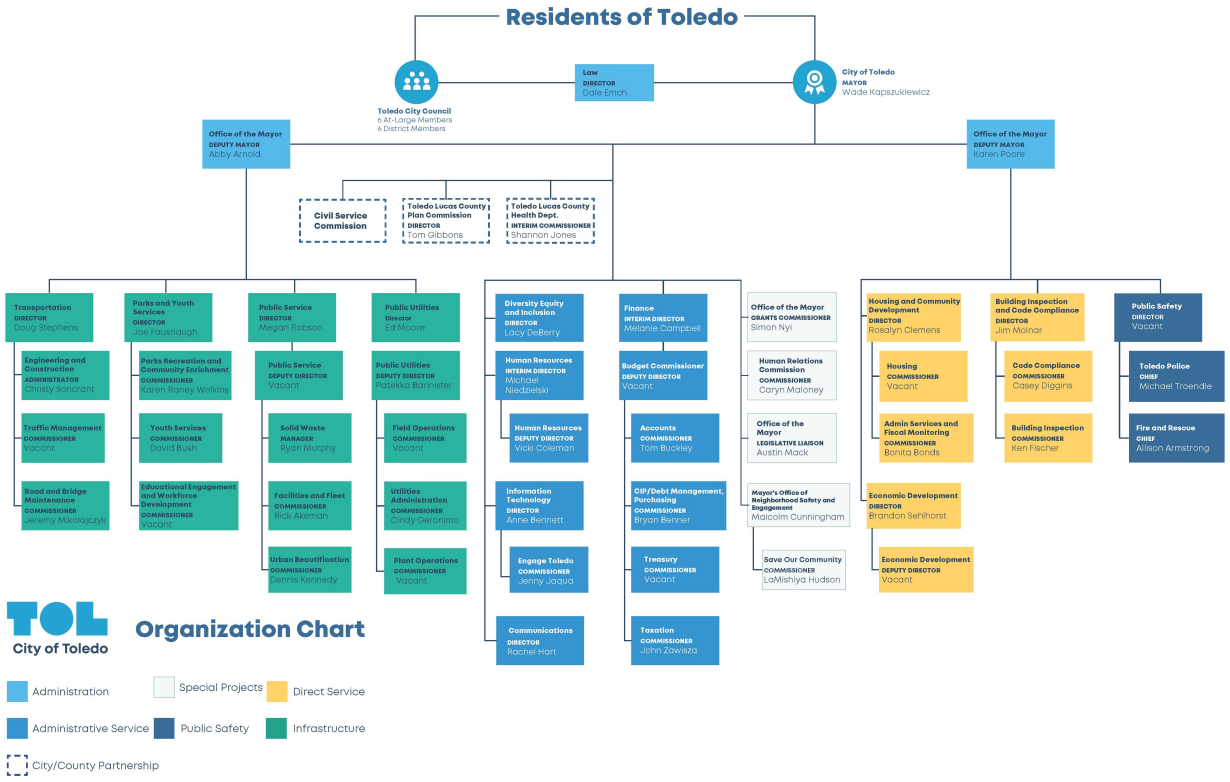
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Mayor Wade Kapszukiewicz

Elected Mayor of Toledo, Ohio in 2017.

City of Toledo Organizational Chart



Strategic Priorities

2024 Proposed Budget

Basic Services

Environment

Quality Investment

Customer Service

Workplace Culture

Strategic Priorities - Basic Services

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Basic Services

Provide basic services to residents in an effective and efficient manner.

Objectives

1. Ensure prompt response to calls for service across the city.

2. Ensure public safety employees are well-trained, equipped, accountable, transparent, and respectable.

3. Maintain, preserve, and manage City records and information/data with clear, forward-looking plans so that data will be a readily accessible resource that contributes to community goals.

4. Provide quality city services such as trash collection and solid waste management services that encourage community-wide recycling, reuse, and reduction of waste.

5. Respond to growing service demands through partnerships, innovation, and prioritizing service levels that can be sustained by revenue.

6. Ensure the efficient and effective use of tax-payer dollars in providing City services.



Strategic Priorities - Environment

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Environment

Ensure all of our environmental resources, major equipment, and infastructure are efficient and sustainable for long-term viability.

Objectives

1. Promote conservation of natural resources by incentivizing and implementing sustainable practices, energy efficiency, and alternative energy solutions.

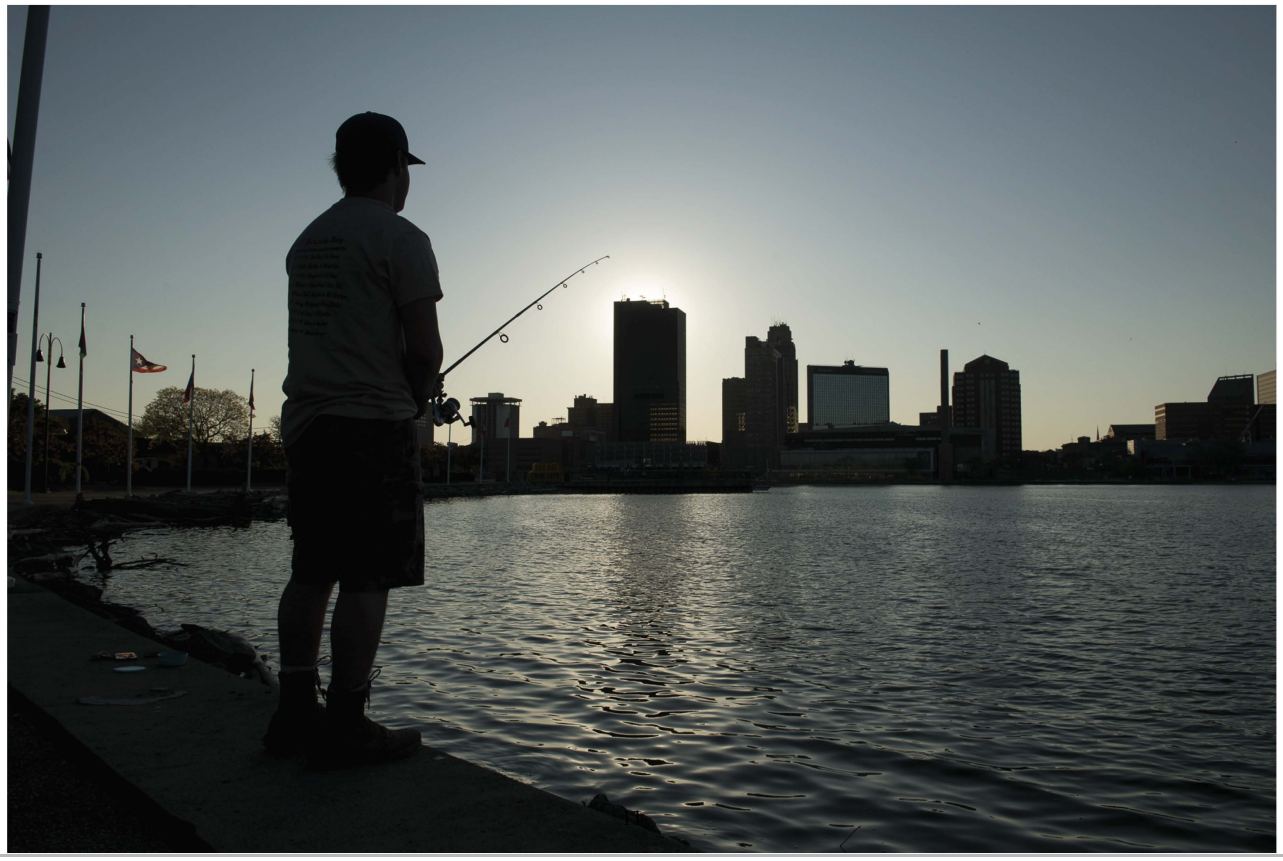
2. Promote and implement sustainability practices within the organization.

3. Provide education and leadership to ensure natural resources are preserved for future generations.

4. Maintain reliable utility infrastructure to deliver safe and clean water to all residents and facilitate wastewater treatment and storm water management.

5. Develop and sustain public infrastructure that services the needs of the community including utilities and water supply.

6. Operate water, sewer, and storm water utilities in a manner which provides for the health of the community and protects and promotes environmental sustainability.



Strategic Priorities - Quality Investment

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Quality Investment

Make investments that improve the quality of life for all people who live, work, and play in Toledo.

Objectives

Neighborhoods

1. Proactively (re)invest in neighborhoods through support of programs and encourage sustainable community (re)development and rehabilitation practices that address blight, and preserve and protect historic properties.

2. Enforce regulations to ensure home and public spaces are structurally secure, clean, visually appealing, and promote community well-being.

Economic Development

1. Encourage entrepreneurship with local, minority, and women business owners by supporting access to counseling, capital, and contracting opportunities.

2.Use investment incentives, policies, and maintain updated marketing materials, engagement strategies and development review processes to invite investment and reinvestment by offering consistent and transparent processes to developers.

Quality of Life

1. Provide and support the availability of high-quality, affordable recreational programming and activities that appeal to people of all demographics.

2. Develop and sustain public infrastructure that services the needs of the community including roads, parks, green spaces, facilities, and Wi-Fi.

3. Develop inclusive programming to serve the needs and interests of the whole City, and partner with community organizations to create a fair, just and welcoming community.

4. Provide access to high-quality education/resources to prepare residents, including youth, for career/education beyond a high school diploma.

Strategic Priorities - Customer Service

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Customer Service

Employees take pride in providing excellent service to our residents.

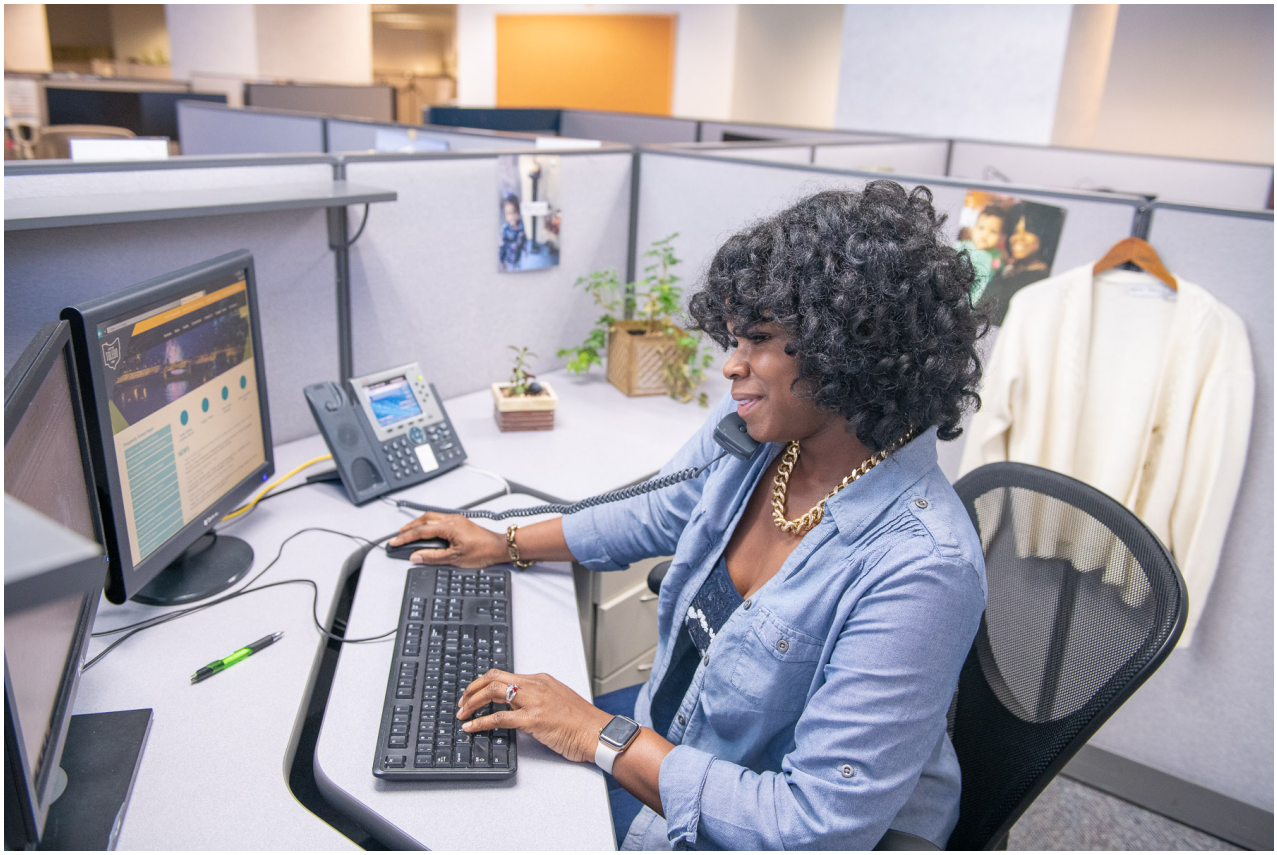
Objectives

1. Leverage technology and data throughout the organization for more efficient service delivery.

2. Identify and implement financial process improvements for greater efficiency and effective oversight of city financial resources.

3. Facilitate timely and effective communication throughout the public through a variety of media modes.

4. Respond to growing service demands through collaboration, innovation and outcome management.



Strategic Priorities - Workplace Culture

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Workplace Culture

Employees feel connected, valued, and appreciated.

Objectives

1. Attract, develop, motivate, and retain a diverse, high quality, engaged, and productive workforce.

2. Use data to evaluate service delivery that is evaluated on clearly defined expectations and focused on service excellence.

3. Facilitate timely and effective communication throughout the organization.



The American Rescue Plan Act

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The City of Toledo's Recovery Plan

The American Rescue Plan Act provides the City of Toledo with unprecedented resources to directly confront problems that were caused or exacerbated by the COVID-19 pandemic.

With this grant from the federal government through ARPA, the city will respond to many unmet needs of Toledo and Toledoans, including low and moderate-income Toledoans and Toledoans of color who have been disproportionately impacted by the pandemic.

Where the Money Can Go

The City has focused on five areas of investment in the Toledo Recovery Plan:

1. Youth, Recreation, and Parks

2. Safe and Livable Neighborhoods

3. Job Creation and Economic Development

4. Green and Healthy Housing

5. Avoiding Cuts to City Services

Funding and Timeline



SMART Analysis

When evaluating these programs and projects, and all others that are proposed for the Toledo Recovery Plan, Toledo will be using “SMART Analysis” to ensure oversight and promote a strong and equitable recovery in Toledo. Toledo’s commitment to “SMART Analysis” was approved by Toledo City Council on June 9, 2021 with adoption of Resolution 299-21.

The Mayor's Plan is SMART

Sustainable	The plan meets current City needs through one-time investments and focused programming, not long-term unfunded commitments.
Meets Rules	The plan conforms to federal law and U.S. Treasury rules and guidance as currently understood.
Accountable	The plan, when expenditure ordinances are introduced, will provide a detailed justification for the use of funds. Further, funding is committed for City employees who will oversee ARPA reporting for the next five years.
Return on Investment	The plan has performance indicators for key investments, and significant partnerships are being developed to leverage these funds into a major economic multiplier for the City.
Transparent	The entire process to date has been transparent with Directors, Council Members, and the public, and the plan, when reduced to legislation, will maintain that accountability.

Additional Information

To learn more about the City of Toledo's Recovery Plan and read the Mayor's full proposal, please visit the city's website at https://toledo.oh.gov/recovery.

Community Profile

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History

Toledo, the county seat of Lucas County, is located in the northwestern part of Ohio. It is part of an area known as the Great Black Swamp. Toledo itself was incorporated in 1836, and it was built on the site of a former stockade, Fort Industry, which was built in 1800. Originally, there were two separate towns named Lawrence and Vistula. When the Wabash and Erie Canal was mapped out in 1836, the location of Toledo was chosen as one of the termination points. The population of the two towns merged and created the new community of Toledo. By 1840, Toledo had a population of 1,322 people.

Although the canal would bring significant business to Toledo, the community still struggled in its early years. Many of its residents suffered from epidemics that spread rapidly in the region in 1838 and 1839. Finally, the canal was opened in 1845. The canal made the town a growing seaport along Lake Erie, and much commerce traveled through Toledo. In addition to the Wabash and Erie Canal, Toledo was connected to the city of Cincinnati by way of the Miami and Erie Canal.

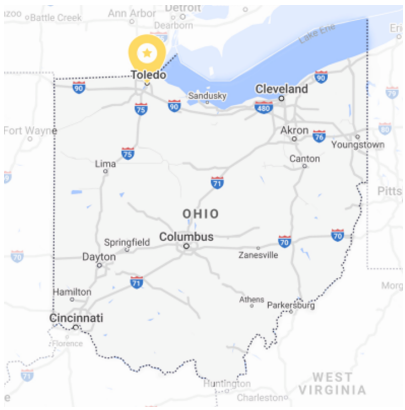
When railroads began to emerge as a key form of transportation in Ohio in the second half of the nineteenth century, Toledo became a destination for a number of railroad lines. In addition, a number of industries began to emerge in the city, including furniture companies, carriage makers, breweries, railroad manufacturing companies, and glass companies, among others. The Libbey Glass Works was located in Toledo and helped to make the community known as the "City of Glass." By 1880, Toledo boasted a population of more than fifty thousand people, making it one of the largest cities in the state.

Many immigrants began to settle in Toledo by the late nineteenth century, attracted to the city because of the factory jobs available and the city's accessibility by rail and by water.

Toledo continued to grow, both in terms of population and industry, in the early twentieth century. Because of its dependence on manufacturing, the city suffered high unemployment rates during the Great Depression. As World War II began, however, Toledo's industries began to focus on wartime production, and unemployment concerns disappeared. Toledo made a unique contribution to the war effort. Home to the Willys-Overland Company, this firm began producing jeeps in 1941.

Today

Toledo is the model Midwestern city with a high quality of life and a low cost of living. Toledo is a proud, vibrant and diverse community that is home to a number of first-class academic institutions, a modern public school system, the internationally recognized Toledo Museum of Art, the Toledo Mud Hens, a spectacular zoo, world class parks, premium restaurants, nationally and internationally known products, a reenergized downtown, vibrant neighborhoods, top-rated healthcare systems, and an exemplary public library system.

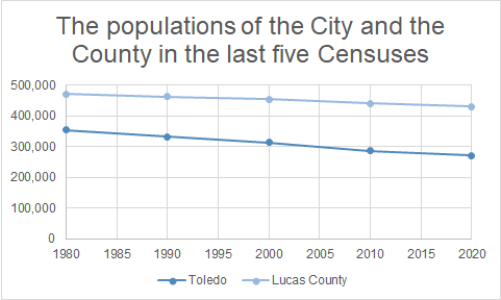


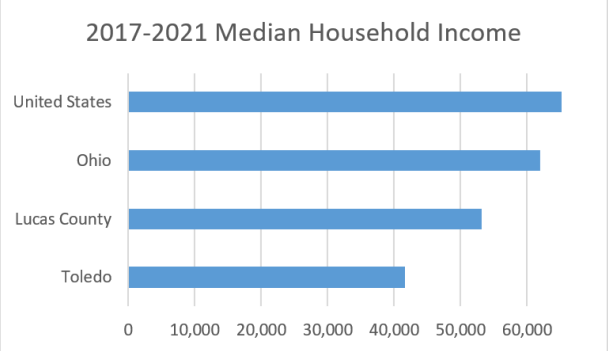
Area and Location

The City is located in (and is the county seat of) Lucas County in northwestern Ohio, approximately 75 miles east of the Ohio-Indiana border. The City covers an area of 84 square miles and borders generally on Lake Erie and the City of Oregon to the east, the State of Michigan to the north, and Wood County to the south.

Population

The population of Toledo as of the 2020 Census was 270,871, down slightly from the 2019 population estimate of 272,779. The median resident age in the 2020 census was 35.1.





Income

The City of Toledo had an estimated median household income of $41,671 between 2017-2021. According to the 2022 Population Estimates from the U.S. Census Bureau, 24.5% were living in poverty.

Housing

The following is current Census information concerning housing in the City, with comparative County and State statistics.

	Median Value of Owner-Occupied Homes	% Constructed Prior to 1940
City	$87,400	32.50%
County	$127,900	24.90%
State	$159,900	19.50%

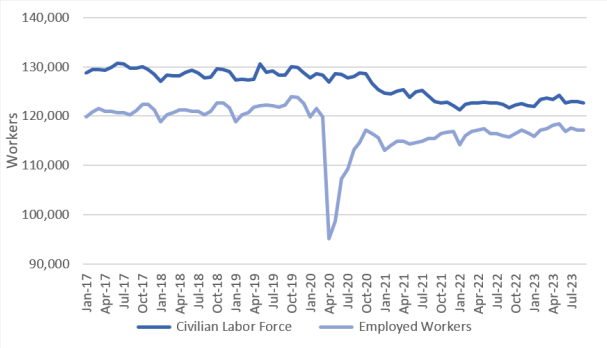
	Number of Housing Units 2010	Number of Housing Units 2021
City	138,039	133,505
County	202,630	200,402
State	5,127,508	5,232,733

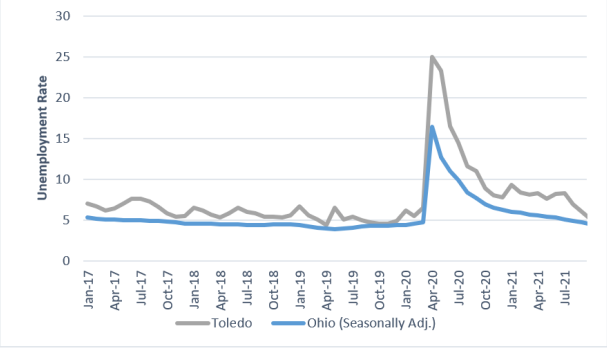
Employment

Toledo has a diverse economy bolstered by three major industries: manufacturing, healthcare and education. The Toledo region is home to the world headquarters of major corporations, including Owens Corning, Dana Incorporated, and The Andersons, Inc. Other major employers include The University of Toledo and Medical Center, Stellantis, General Motors Corp./GM Powertrain, ProMedica Health Systems (ProMedica), Mercy Health, and Toledo City School District. With several major financial institutions, Toledo is also the banking and finance center for northwest Ohio. In the Toledo Metropolitan Statistical Area (MSA) employment has become increasingly diversified.

Employer	Nature of Activity or Enterprise	Number of Employees
ProMedica Health Systems	Health care	14,465
Mercy Health	Health care	8,827
The University of Toledo	University and Medical Center	7,000
Whirlpool Corporation	Manufacturer	6,182
FCA US LLC	Automotive manufacturer	6,159
Toledo City School District	Education	4,434
The County	Government	2,864
HCR Manorcare	Skilled nursing and rehabilitation centers	3,293
The City	Government	2,732
General Motors Powertrain	Automotive manufacturer	2,036
The Andersons Inc.	Grain storage/processing	1,636
Dana Inc.	Automotive and industrial components	1,549

Employment remained steady in Toledo from 2017 until 2019. In early 2020, unemployment in Toledo, as in much of the nation, increased substantially. This was driven mostly by the impacts of the COVID-19 pandemic. Since mid-2020 unemployment rates have improved.





Manufacturing

Manufacturing comprises approximately one-fifth of Toledo's economic base. Hundreds of manufacturing facilities are located in the Toledo metropolitan area. This includes automotive assembly and parts production plants as well as glass and solar panel production facilities.

Stellantis

Stellantis N.V. (formerly Fiat Chrysler Automobiles), the largest manufacturing employer in the City, has continued to invest in its Toledo Assembly Complex in the City in recent years, including approximately $1.0 billion of investments since 2016. In January, 2021, Fiat Chrysler completed a merger with PSA, the manufacturer of Peugeot automobiles. The resulting corporation, the world's fourth largest auto group, is now known as Stellantis N.V. (Stellantis). In April, 2021, Stellantis acquired from the City 40 acres of vacant land adjacent to the Toledo Assembly Complex upon which it has announced plans to construct a 250,000 square foot vehicle customization facility. Stellantis plans to invest $23 million in that facility that is to be operated by a supplier employing approximated 300 workers.

General Motors

General Motors has completed three new investments in its GM Powertrain Division's Alexis Road transmission plant in the City in the past seven years - a $667.6 million investment in a 650,000-square-foot addition to prepare the plant for production of 9-speed front-wheel-drive and 10-speed rear-wheel-drive transmissions, a $55.7 million investment to support production of fuel-efficient eight-speed transmissions and six-speed rear-wheel-drive transmissions, and a $30.6 million investment for equipment and tooling to expand capacity for the production of the six-speed rear-wheel drive transmissions –to accommodate General Motors' product growth and meet increasing demand for those transmissions. With those investments and others, General Motors reports having invested more than $1.0 billion in the plant since 2011. In September 2022, General Motors announced it would invest $760 million in its Alexis Road transmission plant to enable production of electric vehicle (EV) propulsion systems. The name of the plant has been changed to "Toledo Propulsion Systems", with renovations underway.

Dana Incorporated

Dana Incorporated, a designer and manufacturer of power-conveyance and energy-management solutions for vehicles and machinery with sales of $10.2 billion in 2022, currently employs approximately 42,000 workers in 31 countries worldwide, including approximately 1,100 in the Toledo MSA. Dana has been a Fortune 500® company for 66 consecutive years. In 2017, Dana completed a $70 million axle manufacturing facility in the Overland Industrial Park in the City and began assembling axles. Dana now employs approximately 300 workers at that facility.

First Solar Manufacturing Facilities

In October 2019, First Solar, Inc., the largest manufacturer of photovoltaic modules, completed construction and began operation a new $400 million, one million square-foot manufacturing facility for production of its advanced technology Series 6 thin-film photovoltaic modules. First Solar has a workforce of approximately 500 associates, with an estimated annual payroll of $30 million, at the new facility which is located in nearby Lake Township. The new facility is a few miles from First Solar's flagship factory in the City of Perrysburg, which is adjacent to the City. In 2017, First Solar invested an additional $175 million to retool that factory, which is the largest solar manufacturing facility in the United States. In August 2022, First Solar, Inc. announced a plan to spend an additional $185 million to increase production capacity at its facilities in the City of Perrysburg and Lake Township. In August 2021, First Solar, Inc. commenced construction of a second photovoltaic solar manufacturing plant in Lake Township. That new 1.8 million square foot facility represents a $680 million investment and is expected to commence operations in the first half of 2023 and to attain full production capacity 2025. When completed and in full operation, it is projected to provide direct employment for at least 500 new workers.

Healthcare

Residents of Toledo are served by ProMedica Health System and Mercy Health and University of Toledo Medical Center (UTMC) as well as several community health centers. Mercy Health has three hospitals in Toledo, including a state-of-the-art pediatric hospital. Promedica has three hospitals across the Toledo, including Toledo Hospital, Toledo Children's Hospital, and Wildwood Orthopedic and Spine Hospital. Healthcare has emerged as one of the strongest industries in Toledo. The healthcare industry has grown with the expansion of ProMedica Health System and Mercy Health, the two largest providers in northwest Ohio. Both of these systems have aggressively expanded and improved their facilities and property holdings within the City in the past decade.

Mercy Health

Mercy Health is the second largest employer in the Toledo area. Mercy Health is a part of the Bon Secours Mercy Health System, the fifth largest Catholic health ministry and one of the 20 largest health care systems in the United States.

In October 2017, Mercy Health completed construction of a $34 million project to expand facilities on the Mercy St. Vincent Medical Center and Mercy Children's Hospital campus in the Downtown area of the City. The new 29,000-square-foot, two-story building houses St. Vincent's and Mercy Children's emergency services, including a level 1 trauma center and an expanded surgical area with more space for pre-operative and post-operative care.

ProMedica Health System

Promedica Health System is one of the largest employers in the Toledo area and has been an active participant in development activities in the City. ProMedica is a nonprofit health care system with hospitals, urgent care, labs and senior care facilities in Ohio and Michigan.

In 2017 ProMedica completed a more than $50 million renovation of the Steam Plant and Promenade Park for ProMedica Health System's Headquarters in the Downtown area of the City.

In July 2019, ProMedica completed and opened Generations Tower at Toledo Hospital, a $400 million facility with 309 private patient rooms (some of which are replacing double rooms in other parts of its Toledo and Children's hospitals) on nine floors and an additional four floors that that may be developed as demand requires, on a campus that also includes its similarly-sized Renaissance Tower that opened in 2008.

Currently, Promedica is working on several other community projects. Continental Development, working with ProMedica, is planning a $50 million development near the campus of Toledo Hospital. The project is expected to include upscale apartments, senior living, memory care and skilled nursing facilities, medical office buildings and facilities and an extended stay hotel. The City has provided certain infrastructure improvements, including an interchange on Interstate 475 in the area of the Hospital campus, which will support the project and additional development by ProMedica. The City has also established a community reinvestment area to provide a tax incentive for the project.

University of Toledo Medical Center

In addition to ProMedica Health Systems and Mercy Health Partners, Toledo is home to the University of Toledo Medical Center (UTMC). The UT Medical Center at the Health Science campus is educating the next generation of physicians, nurses and other health care professionals.

Education

Toledo City Schools

The Toledo City School District is the principal school system in the City and the fourth largest school system in the State. It serves approximately 21,472 pupils in 52 elementary, junior high and senior high schools and specialized learning centers. The Board of Education of the School District administers an annual operating budget of approximately $369.8 million. The Board currently receives approximately 37.97% of its funding from local sources, including taxes, tuition, fees and interest income, approximately 61.18% of its funding from State sources and approximately 0.85% of its funding from federal sources.

University of Toledo

The University of Toledo is a State university located in the City that traces its origins to 1872. The Ohio Department of Higher Education reported that for the Fall Term of 2022 the University had a total full-time equivalent (FTE) enrollment of 12,907, consisting of 10,325 FTE undergraduate students and 2,582 FTE graduate and professional students, making it the seventh largest of 14 public universities in the State. The University most recently reported that, together with its Medical Center, it has more than 5,000 employees, including more than 1,300 instructional faculty and more than 3,700 other staff members. In its fiscal year ended June 30, 2022, the University and its Medical Center reported operating revenues of $835.6 million, including net patient service and other patient services revenue of $402.0 million, net tuition and fees of $172.5 million, grants, gifts and contract revenues of $61.9 million and $199.2 million of auxiliary and other revenues. The University's 13 colleges attract students from a broad region with a selection of approximately 5,000 course offerings in more than 300 undergraduate, graduate and professional programs.

Mercy College

Mercy College of Ohio, a private institution of higher learning with a focus on healthcare education, has its main campus in the City where approximately 1,261 students were enrolled in Fall 2022.

Transportation

The City of Toledo is served by a broad-based transportation system, including well-developed ground, air and water transportation facilities.

Ohio Turnpike

The Ohio Turnpike (Interstate Highway 80/90) and Interstate Highways 75, 280 and 475, complemented by six State routes and five U.S. highways, provide the City with direct east-west interstate highway access to such cities as Cleveland, Chicago, Boston, New York, Pittsburgh, Philadelphia and Washington D.C. and direct north-south access to such cities as Detroit, Cincinnati and Atlanta.

TARTA

The Toledo Area Regional Transit Authority (TARTA), a separate political subdivision, provides local bus service in the City and surrounding areas. TARTA is funded in part by property taxes levied on the entire service area, now comprised of the City and five surrounding municipalities and one township, which in recent years has provided approximately $12.8 million for operation and improvement of the system. In December 2021, TARTA's board of trustees voted to amend the authority's charter to add the County as a new member jurisdiction after voters approved a one-half percent (0.5%) sales tax for TARTA that is to be collected in the County and the adjacent City of Rossford, the only current TARTA member that isn't in the County. Collection of that sales tax, which is estimated to generate approximately $30 million annually, began in 2022. TARTA is in the midst of planning a system-wide service revision to expand operations to include all of the County and the City of Rossford.

Eugene F. Kranz Toledo Express Airport

Commercial airline traffic is provided through the City's Eugene F. Kranz Toledo Express Airport. Eugene F. Kranz Toledo Express Airport is a regional airport located approximately 15 miles southwest of the City, and Detroit Metropolitan Airport is located approximately 45 miles north of the City. The City is also served by two smaller, general aviation airports, including the City's Toledo Executive Airport (formerly known as Metcalf Field), which is located approximately five miles south of the City. The City's two airports, Eugene F. Kranz Toledo Express Airport and Toledo Executive Airport, are both leased to the Port Authority.

Economic Development

Development activity is occurring across Toledo. Toledo has a strong future for economic development based on bringing jobs and investment to downtown, increased development in neighborhoods, continuing investment in necessary infrastructure to add to and maintain jobs, and leveraging City assets including infrastructure, location, transportation, labor force quality and availability.

Major Development Projects:

Toledo Social Innovation District

- The Toledo Social Innovation District focuses on developing new technologies to improve the region's economic competitiveness while also strengthening the region's people, particularly low-income, minority, and people of color living in the most distressed neighborhoods adjacent to downtown Toledo.
- In June 2023, the U.S. Department of Transportation awarded the City a $20 million Rebuilding American Infrastructure with Sustainability and Equity grant to support its $53 million Connecting Toledo Neighborhoods to Opportunity project that will provide all new water, sanitary, road and streetscape infrastructure in the TSID.

Toledo Trade Center Industrial Park

- The 60-acre Toledo Trade Center is the City's largest and newest industrial park located in North Toledo.
- NorthPoint Development is investing over $100 million to convert the former indoor mall site into three 285,000 square foot speculative industrial buildings.
- Building 1 is now complete and being marketed for lease. Construction on Building 2 will begin in late-2023.
- It is estimated that this project will create over 564 direct and indirect jobs and will generate more than $11.84 million in permanent wages

Culinary Innovation Center

- The Center for Innovative Food Technology ("CIFT") and the Economic and Community Development Institute ("ECDI") will redevelop the historic Civic Center Auditorium at the Erie Street Market into a $10 million Culinary Innovation Center.
- The 25,000 square foot space will be converted to a food incubator and smart kitchen that will provide food entrepreneurs with resources to scale their businesses.

Four Corners

- The Lucas County Land Bank, City of Toledo, Lucas County, Toledo-Lucas County Port Authority and ConnecToledo have partnered with The Model Group and ARK Restoration and Construction on the $200 million redevelopment of the historic Spitzer and Nicholas buildings in downtown Toledo.

Glass City Metropark & Riverwalk

- In June 2023, the ribbon was cut on the 67-acre Glass City Metropark that is now a regional destination with unique amenities such as lighted sledding hill, a concert knoll for up to 6,000 people, a refrigerated ice-skating ribbon, a splash and play area, a river boardwalk, a fishing platform, an earth-bermed pavilion with seating for 150 people and overnight camping
- Construction is now underway on the $200 million Glass City Riverwalk project that will create a 6-mile riverfront trail on both sides of the Maumee River connecting five neighborhoods and over 300-acres of riverfront greenspace.

City Government

The City operates under and is governed by its Charter, which was first adopted by the voters in 1914 and has been and may be amended by the voters from time to time. The City is also subject to certain general State laws applicable to all cities. Under the Ohio Constitution, the City may exercise all powers of local self-government, and police powers to the extent not in conflict with applicable, general laws.

Legislative authority in the City is vested in a 12-member Council. Six members of the Council are elected at-large and six from districts within the City, all for overlapping four-year terms. The Council is authorized to enact ordinances and resolutions relating to City services, tax levies, appropriating and borrowing money, licensing and regulating businesses and trades and other municipal activities. The Council also has authority to fix the compensation of City officers and employees. The Council annually elects one of its members to serve as the President of Council, its presiding officer.

The City's chief executive and administrative officer is the Mayor, who is elected by the voters to that office for a four-year term. The Mayor has authority to hire certain assistants and, subject to Council approval, to appoint the directors of all City departments, the commissioners of all City divisions, the members of all City boards and commissions and, with the additional approval of the applicable board or commission, the chief administrative officers of agencies under their jurisdiction. The Mayor is responsible for preparing a detailed annual budget estimate, keeping the Council advised of the financial condition and needs of the City and, generally, exercising all other executive and administrative powers and performing such duties as are conferred by the Charter or by State law on mayors or municipal chief executive officers.

The Mayor has authority to introduce ordinances, resolutions and other matters before the Council, to take part in the discussion of all matters coming before the Council, to vote on legislation before the Council if necessary to break a tie vote and to veto any legislation passed by the Council. Vetoes may be overridden by a three-fourths vote of all members of the Council.

Public Safety

The City of Toledo provides police and fire (which includes emergency medical services).

Police

The Toledo Police Department services the City of Toledo from two main District Stations and two substations. The Department consists of three major Divisions: Support and Administrative services, Operations, and Investigative Services. The Toledo Police Department is responsible for providing services ranging from criminal investigations to community engagement.

Fire

The Toledo Fire & Rescue Department is comprised of several bureaus and one unit, which operate out of eighteen fire stations strategically located through the city of Toledo. The Toledo Fire & Rescue Department responds to all fire and medical incidents in the city. The medical response also includes both basic and advanced transport to local hospitals. All Toledo firefighters are State of Ohio certified as Firefighter II and trained as Emergency Medical Technician-Basic.

Public Utilities

Water System

The City owns and operates a waterworks system as a self-supporting enterprise that in 2022 produced an average of 66.5 million gallons of potable water per day, with a peak flow of 94.3 million gallons per day. Water is drawn from Lake Erie, treated at the City's Collins Park Water Treatment Plant, which has capacity to treat up to 130 million gallons of water per day, and then distributed through approximately 1,165 miles of water lines, over 50% of which were installed before 1930. The estimated replacement cost of the Water System is $1.362 billion.

The Water System is operated by the Divisions of Water Treatment and Water Distribution within the City's Department of Public Utilities.

The Water System is a regional utility that provides water service for approximately 131,700 residential, commercial/institutional and industrial customers in the City and certain surrounding areas in Northwest Ohio and Southeast Michigan. The City estimates that approximately 500,000 people are served by the Water System.

Sewer System

The City owns and operates a sanitary sewage collection and treatment system (the Sewer System) as a self-supporting enterprise that in 2022 collected and treated approximately 59.6 million gallons of wastewater per day generated by residential, commercial, institutional and industrial users. Wastewater is collected by 1,061 miles of local and interceptor sanitary sewers owned by the City. The local sewers serving 74% of the City's sewered area carry only sanitary sewage, while the remaining 26% of the City's sewered area is served by combined local sewers that carry sanitary sewage and, in wet weather, storm water. The local sewers flow into interceptor sewers that carry the wastewater to the City's Bay View Wastewater Treatment Plant (WWTP) for treatment. The WWTP is unusual in that it includes a traditional plant providing secondary treatment and a wet weather treatment facility (WWTF) providing the equivalent of primary treatment.

The Sewer System collects and treats wastewater flows from approximately 99,000 residential, commercial/institutional and industrial users in the City, and approximately 6,200 users outside the City. It is the sole provider of such service in the City and serves an estimated 270,000 persons.

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State Law and Charter Requirements

Detailed provisions for budgeting, tax levies and appropriations are made in the Revised Code. These include a review by county officials at several steps, and a requirement that the subdivision levy a property tax in an amount sufficient, with any other moneys available for the purpose, to pay the debt service on securities payable from property taxes.

The law requires generally that a subdivision prepare, and then adopt after a public hearing, a tax budget approximately six months before the start of the next fiscal year. The tax budget then is presented for review by the county budget commission, comprised of the county auditor, treasurer and prosecuting attorney. However, a county budget commission may waive the requirement for a tax budget and require more limited information. In 2001, the Lucas County Budget Commission voted to waive the requirement for a tax budget for the subdivisions in the County for future Fiscal Years and has since required that alternate tax budget information be provided by the City and those other subdivisions.

Under the current requirements, City budgeting for each Fiscal Year formally begins in the prior July with the preparation and submission to the County Budget Commission of tax budget information. For debt service, the information is to include the net amounts of debt service payable during that Fiscal Year for which property tax levies must be made (after application of estimated receipts from other sources) and the portions of those levies to be inside and outside the ten-mill limitation. That tax budget information is then reviewed by the County Budget Commission.

As part of that review, the County Budget Commission is to determine and approve levies for debt service outside and inside the ten-mill limitation. The Revised Code provides that “if any debt charge is omitted from the budget, the commission shall include it therein.”

The County Budget Commission then certifies to the City its action together with the estimate by the County Auditor of the tax rates outside and inside the ten-mill limitation. Thereafter, the Council is to approve the tax levies and certify them to the proper County officials. The approved and certified tax rates are then to be reflected in the tax bills sent to property owners for collection in the following calendar year. Real property taxes are payable in two equal installments, the first usually in January and the second in July.

The Council adopts a temporary appropriation measure before January 1 of each Fiscal Year, and then, by March 31, a permanent appropriation measure for that Fiscal Year. Although called “permanent,” the annual appropriation measure may be, and often is, amended during the Fiscal Year. Annual appropriations may not exceed the County Budget Commission’s official estimates of resources, and the County Auditor must certify that the City’s appropriation measures do not appropriate moneys in excess of the amounts set forth in those estimates. No money of the City is to be expended unless first appropriated by the Council. The Director of Finance is not to allow the amount set aside for any appropriation to be overdrawn or the amount appropriated for any one item of expense to be drawn upon for any other purpose.

Section 45 of the Charter of the City of Toledo identifies the fiscal year for the City as beginning on the first day of January and requires that on or before the fifteenth day of November of each year, the Mayor must prepare a balanced budget estimate of the expenses of conducting the

affairs of the City for the following fiscal year. The estimate is compiled from detailed information obtained from the various city departments. Council is required to pass a balanced budget no later than March 31, 2024.

Prior to passage, the Administration works with City Council to hold budget hearings to review all departmental budget requests and discuss revenue and expenditure assumptions. Information about these budget hearings may be found on the City's website as they are scheduled. There are opportunities for public input at these meetings.

Debt

Ohio Revised Code (ORC) Section 133.05 provides that the total net debt (as defined by the ORC) of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5 percent of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5 percent of the total taxation value of property. The statutory limitations on debt are measured by the ratio of net debt to tax valuation and expressed in terms of a percentage.

The City's voted and unvoted nonexempt general obligation debt capacities as of September 29, 2023 :

Limitation	Nonexempt Debt Outstanding	Additional Debt Capacity Within Limitation
10-1/2% = $397,214,807	$124,116,423	$273,098,384
5-1/2% = $208,064,899	$124,116,423	$83,948,476

Investments

Deposits and investments of City funds are governed by the Charter and Chapter 192 of the Toledo Municipal Code, enacted in 1986 and last amended in 2013 (the Investment Policy Ordinance). Under the Investment Policy Ordinance, the Director of Finance has general responsibility for carrying out the banking and investment policies of the City, and the Commissioner of Treasury has the day-to-day responsibility for investing and depositing City funds as they become available. Under the Investment Policy Ordinance and current practices, investments are made in the following categories:

1. Direct obligations of the United States, the Federal Home Loan Banks, the Federal Home LoanMortgage Corporation, Fannie Mae, and the Federal Farm Credit Banks;

2. Certificates of deposit with banking institutions having an office in the State, and demand deposits with banking institutions having an office in the City, which in each case meet City requirements relating to size, credit rating and collateralization of City deposits;

3. Federally insured certificates of deposit initiated through a reciprocal network of banks or savings and loan associations that are members of the Federal Deposit Insurance Corporation;

4. Securities of other political subdivisions meeting certain rating requirements;

5. The State Treasurer's subdivision investment pool (STAR Ohio) created pursuant to Section 135.45 of the Revised Code;

6. Federally insured certificates of deposit with banks that are members of the Federal Deposit Insurance Corporation initiated through the State Treasurer's STAR Plus Program. The Investment Policy Ordinance also provides specific requirements for diversification of investments.

Use of Public Funds

Permitted uses of City funds for food, awards, recognitions, travel and expenditures to outside organizations are as follows:

• The City may expend funds to host events in appreciation of the City's workforce and provide tokens of appreciation to employees to recognize new hires, years of service and retirements.

• The City may expend funds to provide beverages to employees, volunteer workers, elected officials and business guests during regular working hours and events that require public participation.

• The City may expend funds to provide meals to employees, volunteer workers and elected officials for work conducted during normal meal times.

• The City may expend funds for ceremonial activities as described in Administrative Policy and Procedure #21-Ceremonial Activities.

• The City may expend funds for awards, prizes and other recognitions to employees or outside parties in association with fundraising efforts, events to raise awareness and other events.

•The City may host and expend funds for Wellness Luncheons to provide education to employees in an effort to reduce the City's health care costs.

•The City may expend funds to outside organizations where a written agreement between the City and such organization has been executed.

• Travel expenditures are authorized under the terms and conditions outlined in Administrative Policy and Procedure #4-Travel Allowance.

Basis of Accounting

Governmental Funds use the modified accrual basis of accounting. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities for the current fiscal year. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: income tax, state-levied local shared taxes (including gasoline taxes, local government funds and permissive taxes), fines and forfeitures, licenses and permits, interest, grants and rentals. Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable.

The financial statements of the proprietary funds are reflected on the accrual basis of accounting, where the revenues are recorded when earned and expenses are recorded as incurred.

Budget Basis vs. Generally Accepted Accounting Principles (GAAP)

The budget is adopted on a basis consistent with generally accepted accounting principles, except for certain items that are adjusted on the accounting system at fiscal year-end. This allows city departments to monitor their budgets throughout the year through reports generated by the city's accounting system. The differences between the budgetary basis and GAAP include:

- Principal payments on outstanding debt in the enterprise funds are expensed for budgetary purposed instead of as an adjustment to the long-term liability on the balance sheet.

- Capital outlay in the enterprise funds is expensed for budgetary purposes instead of recorded as an adjustment to capital assets on the balance sheet.

- Compensated absences in the enterprise funds are not expensed for budgetary purposes. GAAP requires compensated absences to be accrued when earned by employees.

- Pension and Other Post-Employment Benefits (OPEB) in the enterprise funds are expensed for budgetary purposes when paid. GAAP requires pension and OPEB to be accrued when earned by employees.

- Debt issuances in the enterprise funds are recorded as revenue.

- Increases or decreases in the fair value of investments are recorded for GAAP requirements and not for budgetary purposes

Budget Process

Section 45 of the Charter of the City of Toledo identifies the fiscal year for the City as beginning on the first day of January and requires that on or before the fifteenth day of November of each year, the Mayor must prepare a balanced budget estimate of the expenses of conducting the affairs of the City for the following fiscal year. The estimate is compiled from detailed information obtained from the various city departments. The total items of current expense in the budget and appropriation ordinance shall not exceed the amount available for such purpose as provided by law.

Upon receipt of the Mayor's budget estimate, the Council shall at once prepare an appropriation ordinance, using the Mayor's budget estimate as a basis.

Provisions shall be made for public hearings upon the appropriation ordinance before a committee of the Council, or before the entire Council sitting as a committee of the whole.

Following the public hearings and before final passage, the appropriation ordinance shall be published in the City Journal with a separate schedule setting forth the items asked for in the Mayor's budget estimate which were refused or changed by the Council, and the reasons for such change or refusal.

The Council shall not pass the appropriation ordinance until fifteen (15) days after its publication, nor before the first Monday in January. The annual appropriation ordinance and any amendment or supplement thereto shall be in the form prescribed by the Revised Code of Ohio,

and the amounts appropriated shall be subject to the limitations therein set forth. Adoption of the annual appropriations measure shall be subject to Sections 43(A) and 43(B) of the Charter.

Council, per the Charter, is required to pass a balanced budget no later than March 31, 2024.

Unless the ordinance specifically provides otherwise in any instance, not more than one-half of any appropriation shall be expended before the first day of July in the current year.

Prior to passage, the Administration works with City Council to hold budget hearings to review all departmental budget requests and discuss revenue and expenditure assumptions.

The City's budget process emphasizes the role of departments and divisions in all stages of the process: the initial crafting of the budget, the presentations to City Council, and the ongoing monitoring of the budget throughout the year. The budget works from the assumptions that (1) the role of departments is to fully know and understand the programs that their department is responsible for, including the budgetary implications of those programs, and (2) the role of the Finance Department is to coordinate the budget process, provide technical assistance to departments as needed, and moderate the budgetary requests of departments given scarce resources. The process as a whole is an interactive one. The Finance Department maintains an open dialogue with departments and divisions. Departments and divisions also utilize the City's accounting system for reports that help to guide decision making on their own and within the parameters of an approved budget.

Appropriations

Interim Appropriations

Prior to passage of the annual operating budget, interim funding is appropriated for continued operations of the City. Interim appropriations are based on one quarter of the approved operating budget estimate submitted in November. These appropriations may be adjusted above one quarter of the operating budget estimate to account for certain contractual and debt obligations that may exceed the one quarter threshold.

Budget Amendments

All budget amendments shall be approved by City Council. Budgets may be amended after adoption with approval of the City Council if changes result in a change in an increase in appropriation. All budget amendment requests must be made in writing to the Budget Office, the Director of Finance and the Office of the Mayor. If budget amendment request is approved by the Office of the Mayor, it will be presented to City Council for approval through the legislative process.

Grants and Expendable Trust Funds

All new grant awards are appropriated and authorized for expenditure through the legislative process. Legislation is prepared and submitted as needed to authorize grant agreements, the acceptance and deposit of the grant funds, and the appropriation and expenditure funds according to the terms of the grant. Once appropriated, grant funds carryforward each fiscal year until the grant is completed and closed.

Expendable trust funds are established for funds donated in trust to the City and for certain special revenue sources. Expendable trust funds are appropriated when received and authorized for expenditure according to each expendable trust's enabling legislation. Expendable trust funds carryforward each fiscal year until the trust is disestablished.

Transfers

Administrative transfers of under $25,000 are authorized against existing appropriations in the operating budget within personnel service or between non-personnel account codes within an organization unit and fund.

Capital project and grant funds are legislatively controlled by individually approved projects or grant awards for each organization. Transfers within each project and grant appropriation are authorized at any dollar level, unless subject to specific restrictions in the enabling legislation. Transfers between projects and between grant appropriations are not authorized.

Carry Forwards

At the end of each year all unexpended balances of appropriations shall revert to the respective funds from which the same were appropriated, and shall then be subject to future appropriation; appropriations may be made in furtherance of improvements or other objects or work of the City which will not be completed within the current year.

Appropriations made in furtherance of improvements or other objects or work, including capital projects, grants and expendable trust funds, of the City which will not be completed within the current year will be carried forward to the next fiscal year and closed out upon completion.

Reserves

General Fund

Fifty percent (50%) of any General Fund undesignated year-end fund balance is placed into the Budget Stabilization Reserve in order to strengthen the City's financial position and establish adequate financial reserves. Withdrawals from the Budget Stabilization Reserve shall only be for the purpose of continuing basic City services during times of economic recession or substantial unexpected revenue loss.

Accumulation of funds in the Budget Stabilization Reserve are limited by the Ohio Revised Code, which requires that total General Fund budget stabilization reserves cannot exceed five percent (5%) of total General Fund revenue.

Revenues

The revenue budget includes all dollars expected to be received by or as a result of the operations of any agency of the City of Toledo. Revenue sources include:

Income Taxes: includes withholding, business and individual income tax receipts

Property Taxes: includes levies on property that the owner is required to pay to the city

Charges for Services: includes charges for city used services and equipment such as water and sewer, refuse removal, tow fees, fire emergency medical services and transport fees, repairs provided by the city, and internal service charges for municipal garage, facilities, data processing and risk management

Licenses and Permits: includes revenue from providing or assisting with permits, zoning and inspections, storage, parking, and licensing

Fines and Forfeitures: includes traffic, civil, and court

Intergovernmental Services: includes revenue received from the State of Ohio and Lucas County, JEDZ and JEDD income, estate taxes, paramutual taxes and payments in lieu of taxes, casino revenue, homestead and rollback revenue

Special Assessment: includes service and improvement assessments

Investment Earnings: includes interest earnings

Other Revenue: includes demolition revenue, sale of assets, gifts and donations, and rent income

Issuance of Debt: includes bond and note proceeds and capitalized debt

Grants: includes all state and federal grants received by the city

Operating Transfers : includes operating transfers in from other funds

Capital Lease Proceeds: includes amounts provided by leases

Premium (discount) on Bond: includes premiums on bonds payable

Projected Use of Fund Balance

Projected Revenues in Excess of Proposed Budgeted Expenditures will be added to Year-End Fund Balances

Operating Budget

Operating Budget

The City of Toledo is organized on a department/divisional basis and operations are accounted for through various funds and cost centers. Each divisional budget is within a particular fund of the city, with revenue and expense items assigned to various cost center and commitment areas. Expenditures are presented within the following areas:

Labor: includes all base and part-time salaries, severance, compensated absences, salary savings and other personnel reimbursements, including projected reimbursements through the American Rescue Plan Act funds

Overtime

Pension

Employment Taxes and Medical: includes all medical, workers' compensation, unemployment compensation and Medicare

Other Labor: includes all contractual stipends

Supplies & Services: includes all supply and service costs for items such as office equipment and computer supplies, clothing and equipment, janitorial supplies, motor and utility fuel and lubricants, small apparatus and tools associated with contractual services for office equipment and supply rentals, refuse collection services, travel expenses, utility charges, repair and maintenance, professional services, real estate fees, environmental related charges, seasonal and

intern services, and internal service charges for fleet, facilities, risk management insurance, and telecommunications and data processing

Capital: includes all building modification costs, machinery and equipment, vehicles and infrastructure hardware and software, and capital project costs

Debt, Transfers and Other: includes principal and interest for bonds, notes and capital leases and associated debt service charges, program contract costs and transfers out to other funds, trust funds and contributions to other agencies, as well as projected reimbursements for through the American Rescue Plan Act

Department Organization

City Council and Auditor: includes City Council and the Auditor's Office

Office of the Mayor

Communications

Human Relations Commission

Save our Community

Toledo-Lucas County Plan Commission

Office of Diversity, Equity, and Inclusion

Municipal Court: includes Municipal Court Judges and Clerk of Municipal Court

Department of Finance: includes Financial Analysis, Finance Administration, Treasury and Taxation, Accounts, Finance ERP, Debt Management, Purchasing and Supplies

Department of Law

Department of Information Technology: includes Information & Communications Technology and Engage Toledo

Department of Housing and Community Development: includes Administration Services and Fiscal Monitoring, Housing, and Third Party Partners

Department of Building and Code Compliance: includes Building Inspection and Code Compliance

Department of Human Resources

Department of Economic Development

Department of Public Service: includes Solid Waste, Facility Operations, Fleet Operations, and Urban Beautification

Department of Transportation: includes Engineering and Construction, Traffic Management, and Road and Bridge Maintenance

Department of Public Utilities: includes Utilities Administration, Water Treatment, Water Distribution, Water Reclamation, Sewer and Drainage Services and Environmental Services

Department of Parks and Youth Services: includes Parks, Recreation and Community Enrichment, Youth Services and Educational Engagement and Workforce Development

Safety Administration

Police Department

Fire & Rescue Department

Non-Departmental: includes Non-Departmental and General Fund Utilities

Funds

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The City's funds are classified as Governmental, Proprietary and Fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions typically are financed. Governmental reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various Governmental Funds according to the purposes for which they may or must be used. Current Liabilities are assigned to the fund from which they will be paid. Governmental funds are categorized as:

General Funds
Accounts for all financial resources of the City except for those required to be accounted for in another fund.

Special Revenue Funds
Accounts for specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Project Funds
Accounts for resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Debt Service Funds
Accounts for resources that are restricted, committed or assigned to expenditure for principal and interest payments.

Proprietary Funds

Proprietary funds reporting focuses on changes in net position, financial position and cash flows. Proprietary funds are categorizes as:

Enterprise Funds

Account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

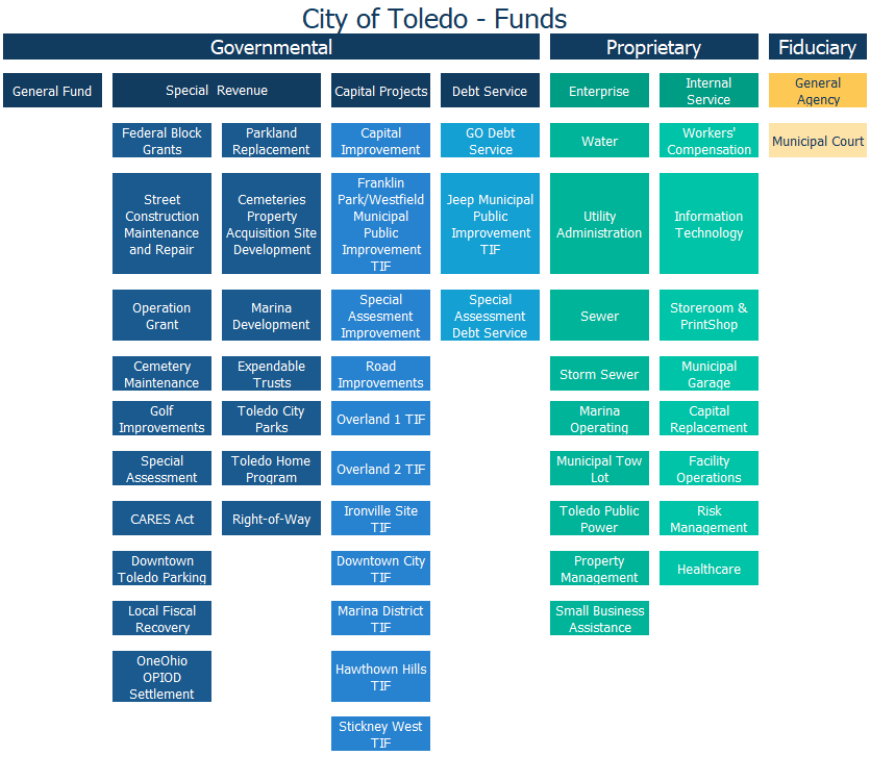
Internal Service Funds

Account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, generally on a cost reimbursement basis. The City's internal service funds account for municipal garage operations, capital replacement, printshop services, information technology services, risk management, facility operations, workers' compensation and healthcare.

Fiduciary Funds

Fiduciary funds reporting focuses on reporting assets the City holds in trust for individuals, private organization other governments or other funds.

City of Toledo - Funds



2024 Budget Development Calendar

Q3

July 1, 2023 - September 30, 2023

Departments Begin 2024 Budget Development, including Personnel, Operating and Capital
All Departmental Budget Proposals Due

Q4

October 1, 2023 -December 31, 2023

Finance Department and Administration Review of All Proposals
Refine Preliminary Budget and Fiscal Plan
Complete and Distribute 2024 Proposed Budget
Review Preliminary 2024 Budget with City Council
Submit Capital Budget for Plan Commission Review

Q1

January 1, 2024 - March 31, 2024

Target Passage Date for 2024 Operating and Capital Budgets January 16, 2024
Statutory deadline for Operating Budget passage March 31, 2024

Budget Summary

2024 Proposed Budget

Summary of Revenues and Expenditures - All Funds

Revenues and Expenditures - General Fund

- General Fund Revenues and Other Sources
- General Fund Expenditures and Other Uses

Fiscal Plans and Projections

Summary of Revenues and Expenditures – All Funds

2024 Proposed Budget

All Funds Revenue and Other Sources Summary

Collapse All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▾ Enterprise	$ 1,060,987,939	$ 453,816,131	$ 698,048,614	$ 610,141,015	$ 322,290,852
▸ Water	514,413,162	246,171,267	443,060,887	266,339,153	133,768,206
▸ Sewer	453,623,317	172,841,227	187,017,039	292,520,101	148,956,473
▸ Storm Water	68,854,755	15,687,173	48,259,690	24,438,160	10,889,537
▸ Utility Administrative Services	14,254,423	14,365,075	14,006,398	20,160,119	21,614,673
▸ Municipal Tow Lot	2,420,905	2,915,976	3,699,164	4,277,931	5,078,605
▸ Property Management	6,913,624	1,248,494	869,555	1,257,550	1,263,358
▸ Toledo Public Power	507,796	737,986	1,135,880	1,148,000	720,000
▸ Small Business Assistance	-43	-151,067	0	0	0
▾ General Fund	275,797,383	263,580,050	308,071,305	328,150,920	329,681,954
▸ General	275,797,383	263,580,050	308,071,305	328,150,920	329,681,954
▾ Special Revenue	115,250,907	201,696,387	161,763,570	311,673,471	89,501,451
▸ Special Assessment Services	49,506,359	51,133,480	44,762,508	60,340,119	62,505,024
▸ Local Fiscal Recovery	0	91,066,378	44,416,315	100,633,929	0
▸ Operation Grants	6,024,661	25,154,393	35,971,512	73,051,981	3,053,852
▸ Street Construction, Maintenance & Repair	19,236,064	14,754,591	17,192,236	22,926,305	19,022,585
▸ Community Development Block Grant	7,406,069	9,595,447	8,717,211	24,151,844	1,971,414
▸ Expendable Trust	4,273,239	6,309,595	5,029,790	22,626,580	97,493
▸ CARES Act	25,082,117	0	0	0	0
▸ Toledo Home Program	1,692,133	2,018,995	2,968,318	5,959,316	642,035
▸ Golf Improvements	1,453,218	1,329,108	2,171,723	1,732,147	1,800,658
▸ Right of Way	225,000	225,000	225,000	225,000	225,000
▸ Downtown Toledo Parking	258,500	0	4,141	0	0
▸ Cemetery Maintenance	58,781	40,547	75,363	0	40,000
▸ OneOhio Opioid Settlement	0	0	88,133	0	117,140
▸ Marina Development	26,250	26,250	41,441	26,250	26,250
▸ Land Acquisition/Site Development	8,516	28,090	76,300	0	0
▸ Parkland Replacement	0	14,515	23,578	0	0
▾ Capital Projects	78,717,380	89,292,082	142,005,840	239,285,964	115,057,941
▸ Capital Improvements	73,767,968	64,089,145	114,533,721	197,552,702	80,438,896
▸ Road Improvements	0	19,727,739	24,447,960	32,484,385	28,476,045
▸ Special Assessment Improvement	2,710,444	4,087,019	1,421,117	3,230,000	4,853,000
▸ Franklin Park/Westfield TIF	2,238,968	1,305,054	1,409,245	5,740,877	750,000
▸ Hawthorne Hills TIF	0	0	136,260	137,000	130,000

▸ Ironville Site TIF	0	83,126	57,537	141,000	80,000
▸ Downtown TIF	0	0	0	0	330,000
▾ Internal Service	78,394,462	66,699,577	78,758,016	93,652,324	93,757,596
▸ Healthcare	37,481,757	40,504,007	50,744,409	54,649,618	56,831,986
▸ Municipal Garage	2,078,165	9,052,829	11,466,042	14,268,283	14,478,305
▸ Workers Compensation	28,525,673	1,641	4,273,842	6,478,137	6,579,638
▸ Information & Communication Technology	4,563,263	6,303,277	5,918,007	9,275,834	8,281,661
▸ Risk Management	1,590,547	7,505,287	3,080,151	4,192,446	3,315,458
▸ Facility Operations	2,907,265	2,827,470	3,157,438	4,639,576	4,129,918
▸ Capital Replacement	1,058,013	348,484	-17	0	0
▸ Storeroom & Printshop	189,779	156,582	118,143	148,430	140,630
▾ Debt Service	18,367,127	19,700,489	20,768,933	22,175,000	21,177,000
▸ General Obligation Debt Service	14,938,574	16,194,723	17,387,945	18,775,000	17,877,000
▸ Jeep TIF	3,427,984	3,505,766	3,379,933	3,400,000	3,300,000
▸ Special Assessment Debt Service	569	0	1,054	0	0
Total	$ 1,627,515,197	$ 1,094,784,716	$ 1,409,416,277	$ 1,605,078,693	$ 971,466,794

All Funds Expenditures and Other Uses Summary

Collapse All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▾ Enterprise	$ 978,697,401	$ 450,099,908	$ 529,414,187	$ 610,093,015	$ 322,403,852
▸ Water	449,925,271	244,689,742	282,418,471	266,339,153	133,768,206
▸ Sewer	438,072,301	166,581,603	174,358,149	292,520,101	148,956,473
▸ Storm Water	66,983,726	13,619,310	46,826,972	24,438,160	11,002,537
▸ Utility Administrative Services	12,912,730	19,484,621	19,454,538	20,160,119	21,614,673
▸ Municipal Tow Lot	2,564,796	2,998,026	3,517,896	4,277,931	5,078,605
▸ Property Management	7,777,709	1,925,978	1,714,310	1,257,550	1,263,358
▸ Toledo Public Power	460,868	800,627	1,097,377	1,100,000	720,000
▸ Small Business Assistance	0	0	26,475	0	0
▾ General Fund	237,974,693	291,457,156	287,523,911	328,150,920	329,681,954
▸ General	237,974,693	291,457,156	287,523,911	328,150,920	329,681,954
▾ Special Revenue	112,865,035	109,019,001	154,076,898	308,945,975	89,325,581
▸ Special Assessment Services	47,889,382	49,133,372	45,893,955	61,026,410	62,505,024
▸ Local Fiscal Recovery	0	5,506,700	41,124,608	100,633,929	0
▸ Operation Grants	8,599,112	20,267,452	30,664,506	73,051,981	3,053,852
▸ Street Construction, Maintenance & Repair	14,765,117	17,359,692	18,699,213	22,926,305	19,022,585
▸ Community Development Block Grant	7,542,312	10,083,862	8,180,733	21,175,445	1,971,414
▸ Expendable Trust	5,059,286	2,352,637	3,430,105	22,626,580	97,493
▸ CARES Act	25,082,117	0	0	0	0
▸ Toledo Home Program	2,242,288	2,690,933	3,579,682	5,529,313	642,035
▸ Golf Improvements	1,453,218	1,390,309	2,276,427	1,732,147	1,800,658
▸ Right of Way	225,000	225,000	225,000	225,000	225,000
▸ Marina Development	7,203	9,043	2,670	18,865	7,520
▾ Capital Projects	72,942,148	76,343,253	105,932,197	239,285,964	114,192,941
▸ Capital Improvements	69,641,042	58,472,726	85,169,095	197,552,702	80,438,896
▸ Road Improvements	0	14,539,745	18,405,852	32,484,385	28,476,045
▸ Special Assessment Improvement	2,127,057	2,695,200	2,110,298	3,230,000	5,058,000
▸ Franklin Park/Westfield TIF	1,174,049	635,582	53,922	5,740,877	0
▸ Hawthorne Hills TIF	0	0	136,260	137,000	130,000
▸ Ironville Site TIF	0	0	56,770	141,000	80,000
▸ Downtown TIF	0	0	0	0	10,000
▾ Internal Service	79,921,453	73,998,965	80,996,487	93,652,323	93,757,596
▸ Healthcare	37,481,757	40,503,642	50,709,461	54,649,618	56,831,986
▸ Municipal Garage	9,290,262	10,321,001	12,988,921	14,268,283	14,478,305
▸ Workers Compensation	22,301,493	5,460,471	4,836,567	6,478,137	6,579,638
▸ Information & Communication Technology	4,118,723	6,571,397	6,259,388	9,275,834	8,281,661
▸ Risk Management	2,581,203	7,281,168	2,470,594	4,192,446	3,315,458
▸ Facility Operations	2,787,558	3,301,425	3,589,650	4,639,576	4,129,918
▸ Capital Replacement	1,183,325	348,484	0	0	0
▸ Storeroom & Printshop	177,133	211,376	141,906	148,430	140,630
▾ Debt Service	15,579,133	16,837,973	16,776,681	19,419,250	18,519,750

▸ General Obligation Debt Service	14,938,574	16,194,723	16,137,431	18,775,000	17,877,000
▸ Jeep TIF	640,559	643,250	639,250	644,250	642,750
Total	$ 1,497,979,862	$ 1,017,756,256	$ 1,174,720,361	$ 1,599,547,447	$ 967,881,674

General Fund Revenues and Other Sources

2024 Proposed Budget

Income Taxes

Revenue from income taxes accounts for the largest share of General Fund resources. The City's income tax rate is 2.5%, of which 1.5% is permanent and 1.0% is temporary and must be renewed by voters every four years. This income tax is a flat tax of 2.5% applied on all wages earned within the City and on all wages earned by residents of Toledo outside the City.

Of the temporary tax, ¾% has been renewed by voters consistently since the initial authorization in 1982.

An additional ¼% was recently approved by voters for road improvements. The tax revenues collected as a result of the new ¼% tax are deposited directly into the new Road Improvements Fund.

There are three categories of income tax receipts: withholding, business and individual.

Withholding taxes are all tax receipts withheld by employers and reported on W-2s. Business taxes are taxes paid on business net profits. Finally, individual taxes are taxes required to be remitted by individuals who do not have tax withheld on a W-2 but who work or live in the City of Toledo.

The 2024 proposed budget estimate projects total General Fund income tax collections of $226,420,545. The 2023 budget estimates $222,302,085 in income tax collections and total collections for 2023 are projected to exceed amended budget estimates by approximately $1.1 million.

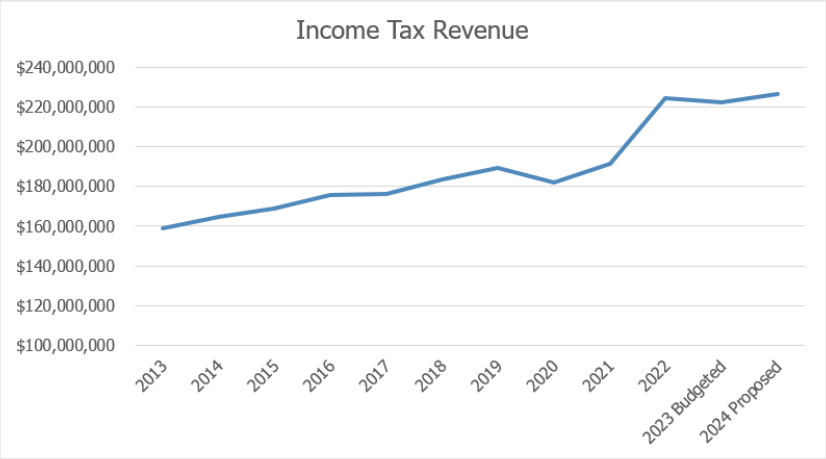
Income tax collections for the Road Improvement Fund are estimated to be $24,586,255 for 2024.

Municipal Income Tax Allocation

Tax Rate		General	Police/Fire	Capital Improvements	Roads
1.00%	Permanent	1.00%			
0.50%	Permanent	0.25%		0.25%	
1.00%	Temporary	0.25%	0.25%	0.25%	0.25%
2.50%	Total	1.50%	0.25%	0.50%	0.25%

General Fund Income Tax Collection – Historical and Budgeted

Collection Year	Income Tax Revenue	Income Tax Change
2013	$ 158,736,415	0.13%
2014	$ 164,786,618	3.81%
2015	$ 169,045,337	2.58%
2016	$ 175,679,318	3.92%
2017	$ 176,361,756	0.39%
2018	$ 183,618,152	4.11%
2019	$ 189,433,834	3.17%
2020	$ 181,695,113	-4.09%
2021	$ 191,447,437	5.37%
2022	$ 224,561,132	17.30%
2023 Budgeted	$ 222,302,085	-1.01%
2024 Proposed	$ 226,420,545	1.85%



Property Taxes

The General Fund also receives revenue from property taxes. The 2024 budget estimates $14,402,500 in property tax receipts. Compared to the 2023 amended budget, property tax revenues are estimated to increase by $227,500.

Licenses and Permits

The 2024 budget estimates license and permit revenue totaling $3,509,580 a increase compared to the 2023 amended budget of $3,310,580.

Intergovernmental Services

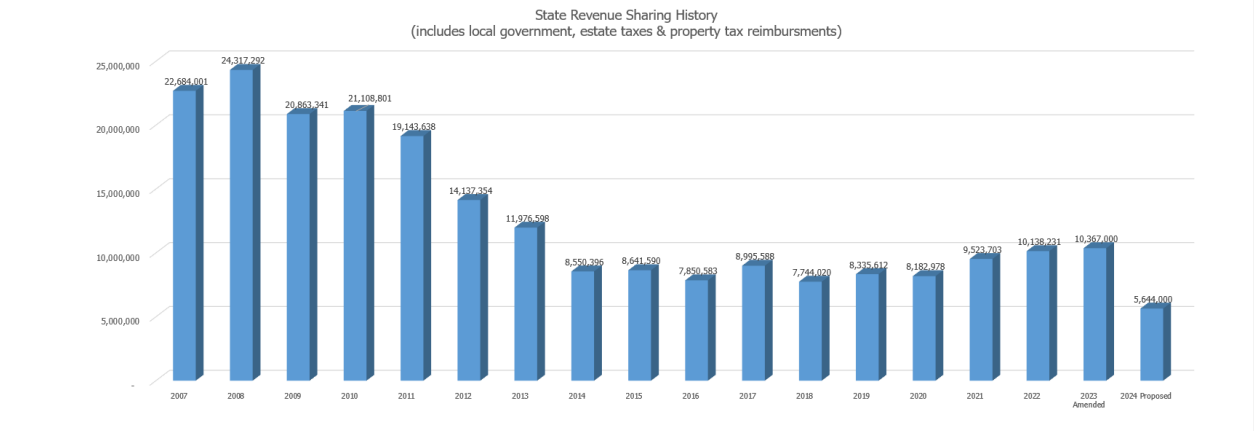
Intergovernmental services revenue includes local government funding received from the state, estate taxes, casino revenues, beer, liquor and cigarette taxes, joint economic development (JEDZ and CEDA) income and property tax payments associated with homestead and rollback. Declines in local government funds over the previous 10 years have resulted in the need for the City to rely on voter authorized transfers from the Capital Improvement Fund to support operating expenditures. Total estimated intergovernmental services revenue for 2024 is $17,657,500 which is $4,644,500 less than anticipated in the 2023 amended budget.

The 2024 estimate for state revenue sharing is $5,644,000. This includes $5,392,000 from the undivided local government distribution and $252,000 from the direct municipal local government distribution.

Casino revenues represent the second largest portion of intergovernmental services revenue. The 2024 budget estimates $6,904,000 in casino revenues, compared to $7,000,000 in the amended 2023 budget.

Intergovernmental revenue also includes JEDZ and CEDA income and beer, liquor and cigarette taxes. The 2024 proposed budget projects total JEDZ and CEDA income of $2,355,000. Beer, liquor and cigarette tax revenue is expected to total $435,000 for 2024.

Estimated homestead and rollback property taxes are expected to remain consistent compared to 2023 amended budget with approximately $2,057,500 projected for 2024.



Charges for Services

Funds received from charges for services account for the second largest category of General Fund revenues. The 2024 budget estimates $30,767,846 in this category. This includes revenue from cable fees, ambulance and emergency medical service billing, overhead cost allocations, landfill disposal fees, refuse collection fees and other miscellaneous fees. Compared to the 2023 amended budget, projected revenue from charges for services has increased by $2,712,808.

Revenue from refuse and recycling collections represents the largest portion of charges for services revenue at $11,400,000. Monthly collection fees were last increased in 2016. The proposed 2024 budget does not include any increase in this fee.

Ambulance billing and emergency medical service revenue is projected at $9,125,000 for 2024. These revenues account for the second largest portion of charges for services revenues.

Cable franchise fees for 2024 are projected to total $1,761,000.

Fines and Forfeitures

Fines and forfeitures revenue includes court costs and fines. Total 2024 estimated revenue is $2,823,801, which is in increase over the prior year budget estimate of $2,486,307.

Investment Earnings and Other Revenue

Investment earnings reflects interest revenue recorded in the General Fund. The 2024 budget estimates $3,864,400 in interest earnings.

Other revenue is budgeted at $674,671 in 2024. This category includes revenues for the Police Department to offset a portion of the cost of school resource officer salaries, and miscellaneous revenues received by several departments.

Operating Transfers

The 2024 proposed budget for operating transfers revenue totals $26,971,072. This includes transfers from the Capital Improvement Fund and the Tow Lot Fund. The 2024 proposed budget estimates transferring $ 24,000,000 from the Capital Improvement Fund and $2,971,072 from the Tow Lot Fund.

Projected Use of Fund Balance

The proposed 2024 General Fund budget is balanced through the use of $2,590,039 of projected unassigned fund balance.

General Fund Revenue and Other Sources

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Income Taxes	$ 181,695,113	$ 191,447,437	$ 224,561,132	$ 222,302,085	$ 226,420,545
▸ Charges for Services	27,676,572	26,419,154	24,740,675	28,055,038	30,767,846
▸ Intergovernmental Services	17,186,387	20,984,137	22,326,873	22,302,000	17,657,500
▸ Operating Transfers	26,818,067	2,287,237	2,224,550	20,655,622	26,971,072
▸ Property Taxes	12,955,593	12,984,643	14,438,607	14,175,000	14,402,500
▸ Licenses & Permits	2,626,992	3,201,404	3,192,105	3,310,580	3,509,580
▸ Fines & Forfeitures	4,712,973	2,408,104	2,454,219	2,486,307	2,823,801
▸ Use of Fund Balance	0	0	0	11,958,293	2,590,039
▸ Investment Earnings	1,529,924	1,977,524	2,787,916	2,247,375	3,864,400
▸ Capital Lease Proceeds	0	0	10,730,384	0	0
▸ Other Revenue	595,761	1,870,409	614,844	658,620	674,671
Total	$ 275,797,383	$ 263,580,050	$ 308,071,305	$ 328,150,920	$ 329,681,954

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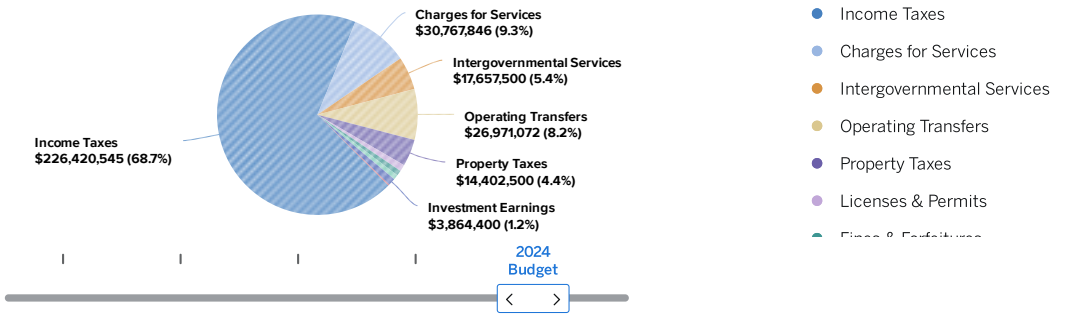
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Revenues | General

Visualization



Sort Large to Small ▾

- Income Taxes
- Charges for Services
- Intergovernmental Services
- Operating Transfers
- Property Taxes
- Licenses & Permits

General Fund Expenditures and Other Uses

2024 Proposed Budget

Labor

The 2024 proposed budget for labor totals $122,419,604. This includes base and part-time wages, estimated severance, compensated absences, salary savings and other labor reimbursements, including projected reimbursements through American Rescue Plan Act funds. The proposed budget estimates $17,901,842 of Public Safety labor costs will be reimbursed through the American Rescue Plan Act (ARPA) funds that have been allocated to the city. An additional $1,923,124 is expected to be reimbursed through ARPA for personnel costs related to vacant property demolitions.

Base and part-time salaries and wages prior to these reimbursements total $142,319,922 in the proposed 2024 budget.

Severance expenditures in 2024 are estimated at $2,297,321. Estimated severance expenditures are projected by each department based on the number of retirements anticipated during the year and the associated accrued sick time eligible to be paid out at retirement.

The proposed budget for compensated absences is $100,000.

The total proposed budget for salary savings and other personnel reimbursements for 2024 is $6,741,950. This includes salary, wage and fringe benefit savings of $5,639,857 for salary savings that occur during the year as a result of vacant positions. This also includes reimbursements for Finance - ERP and Engage Toledo.

Overtime

The proposed budget anticipates $9,679,037 for overtime expenditures in 2024. Of this total, the Police Department and Fire and Rescue Department proposed overtime totals $8,543,797. Overtime for all other departments totals $1,135,240 in the proposed 2024 budget.

Pension

The City participates in the Ohio Public Employees Retirement System (OPERS) and the Ohio Police & Fire Pension Fund (OP&F). Required employer contributions for these plans are 14% of eligible wages for employees other than police officers and firefighters and 19.5% of eligible wages for police officers and 24% of eligible wages for firefighters. The proposed budget for pension is $29,852,464 for 2024. Pension expenditures are impacted by changes in base wage and overtime expenditures.

Employment Taxes and Medical

Employment tax and medical expenditures include workers' compensation, Medicare costs, unemployment compensation and medical insurance expenditure estimates. The 2024 budget estimates $34,924,764 in total for these expenditures, which is an increase of $1,159,368 compared to 2023 amended budget.

Other Personnel and Expenses

Total proposed budget for other personnel expenses is $1,607,678 in 2024. Other personnel expenses includes contractual stipends for Police and Fire & Rescue, tool and auto allowances and other contractual obligations.

Supplies

The proposed budget for supply expenditures for 2024 totals $6,204,224, which is $72,834 lower than in the 2023 amended budget. The largest category of expenditure under supplies is for the projected purchase of clothing, linen and equipment for the Police and Fire & Rescue Departments, with a total proposed budget of $2,117,700 for these items.

Services

The proposed budget for service expenditures for 2024 totals $77,261,854, which is $4,899,476 lower than the 2023 amended budget. The budget for services covers items including refuse, recycling and landfill operations, criminal justice contracts, utilities, information technology, garage and fuel costs, and mowing and blight clean-up operations.

Debt, Transfers and Other

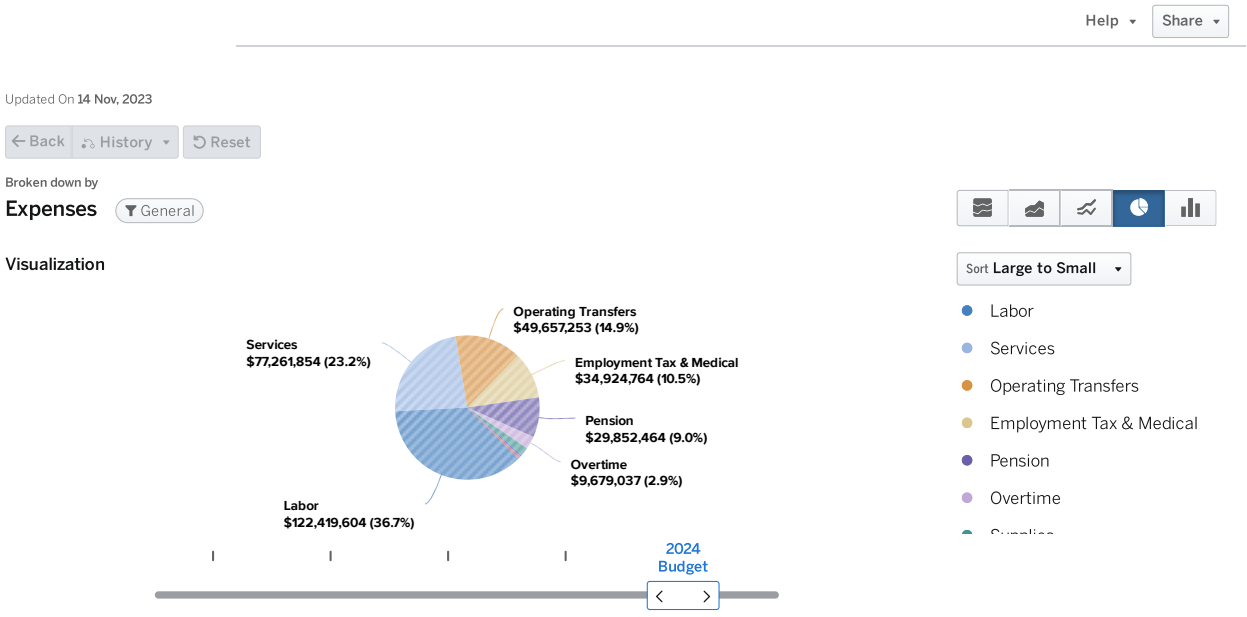
There are no General Fund debt expenditures for 2024.

The Debt, Transfers and Other category includes $2,791,044 in projected reimbursements through the American Rescue Plan Act (ARPA). The proposed budget includes funds for ARPA administration, the Save our Community Initiative and vacant property demolition costs that are anticipated to be reimbursed through ARPA.

Proposed budgeted operating transfers to other funds totals $49,657,253 for 2024. The largest transfer out of the General Fund results from the portion of the income tax transferred to the Capital Improvement Fund. This transfer is budgeted at $49,456,595 for 2024. Additionally, $200,658 is budgeted for transfer to the Golf Improvement Fund to support municipal golf operations in 2024.

Total Expenditures – General Fund

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 98,897,014	$ 124,078,935	$ 103,947,875	$ 118,635,408	$ 122,419,604
▸ Services	46,013,816	57,418,221	58,301,382	82,161,330	77,261,854
▸ Operating Transfers	40,047,264	45,519,902	49,708,209	49,082,610	49,657,253
▸ Employment Tax & Medical	22,227,253	24,756,681	24,881,209	33,765,396	34,924,764
▸ Pension	19,923,982	25,062,005	21,871,404	29,635,662	29,852,464
▸ Overtime	6,654,991	9,786,213	11,041,320	8,694,723	9,679,037
▸ Supplies	2,151,581	3,494,201	4,205,879	6,277,058	6,204,224
▸ Capital	0	10	10,736,391	23,000	0
▸ Other Personnel	1,096,595	1,103,112	1,079,272	1,451,410	1,607,678
▸ Debt	718,647	150,256	1,665,783	0	0
▸ Other	243,550	87,620	85,187	-1,575,677	-1,924,924
Total	$ 237,974,693	$ 291,457,156	$ 287,523,911	$ 328,150,920	$ 329,681,954



Total Expenditures – General Fund – By Department

Collapse All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▾ Public Safety	$ 149,222,611	$ 190,501,229	$ 169,190,476	$ 198,177,205	$ 205,026,367
▸ Police	68,887,059	86,576,944	72,929,721	90,005,751	91,715,313
▸ Fire & Rescue	63,453,039	83,649,757	68,032,066	77,757,229	80,673,295
▸ Toledo Municipal Court	14,568,811	16,014,337	17,470,803	19,227,972	20,103,533
▸ Safety Administration	2,313,701	4,260,191	10,756,808	11,186,253	12,438,243
▸ Save Our Community	0	0	1,078	0	95,983
▾ Non-Public Safety	88,752,082	100,955,927	118,333,435	129,973,714	124,655,587
▸ Non-Departmental	59,749,594	64,028,906	77,141,177	66,458,670	68,042,886
▸ Public Service	9,614,581	12,533,374	12,636,093	20,422,864	16,656,300
▸ Finance	6,081,190	5,838,864	6,436,517	8,270,000	8,823,069
▸ Building & Code Compliance	2,963,646	5,634,944	3,481,088	5,133,030	4,699,481
▸ Parks & Youth Services	0	18,565	3,230,975	5,971,669	5,527,874
▸ Law	1,946,076	2,090,947	2,632,668	3,518,383	3,587,349
▸ Economic Development	2,022,660	2,226,021	2,684,626	3,620,387	3,115,016
▸ City Council & Auditor	1,654,321	1,962,777	2,276,807	2,864,199	2,357,951
▸ Human Resources	1,020,065	1,600,984	1,981,950	3,215,213	2,892,136
▸ Office of the Mayor	1,347,281	1,404,025	1,052,500	1,379,617	1,431,128
▸ Toledo-Lucas County Plan Commissions	708,539	808,047	1,057,817	1,702,964	1,962,767
▸ Housing & Community Development	306,961	701,668	640,434	1,764,733	1,870,454
▸ Diversity & Inclusion	418,408	501,287	1,049,294	1,713,979	1,340,359
▸ Information Technology	276,730	514,688	693,742	1,045,879	434,914
▸ Communications	0	0	587,398	1,055,988	964,165
▸ Transportation	426,575	779,203	346,602	292,086	379,872
▸ Public Utilities	156,823	156,139	175,851	1,240,740	287,603
▸ Human Relations Commission	58,632	155,488	227,895	303,314	282,263
Total	$ 237,974,693	$ 291,457,156	$ 287,523,911	$ 328,150,920	$ 329,681,954

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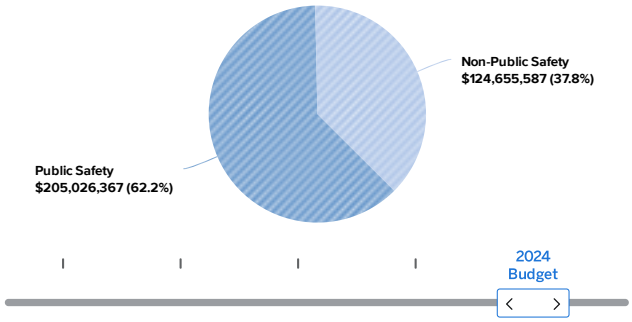
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- Public Safety
- Non-Public Safety

Fiscal Plans and Projections

2024 Proposed Budget

General Fund Fiscal Plan and Projection

Revenues & Other Sources	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Income Taxes	$ 223,400,615	226,420,545	233,333,162	240,453,157
Other Revenues	73,234,920	73,700,300	80,411,309	82,823,648
Operating Transfers - Other	2,655,622	2,971,072	3,060,204	3,152,010
Operating Transfers - from CIP	18,000,000	24,000,000	24,000,000	24,000,000
Total Revenues & Other Sources	**317,291,157**	**327,091,917**	**340,804,675**	**350,428,815**

Expenditures & Other Uses	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Labor	189,054,792	198,483,549	215,362,192	217,618,453
Supplies & Services	85,858,518	81,541,154	81,541,154	84,332,198
Debt	-	-	-	-
Operating Transfers	49,082,610	49,657,253	51,352,472	52,934,693
Total	**323,995,920**	**329,681,956**	**348,255,818**	**354,885,344**

Starting Fund Balance	71,531,672	64,826,909	62,236,871	54,785,728
Projected Changed in Fund Balance	(6,704,763)	(2,590,038)	(7,451,143)	(4,456,529)
Projected Ending Fund Balance	**$ 64,826,909**	**$ 62,236,871**	**$ 54,785,728**	**$ 50,329,199**

Additional Information

Please see Appendix A for additional information on the fiscal plan and projection

Total General Fund balance excludes non-spendable and restricted portions and is adjusted for increase/(decrease) in fair value of investments

Assumes renewal of 3/4% Income Tax beginning in FY 2025 including voter-authorized transfer from Capital Improvement to General Fund

SCMR Fund Fiscal Plan and Projection

Revenues & Other Sources	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Intergovernmental Revenues	$ 16,700,000	$ 17,204,000	$ 18,220,120	$ 18,766,724
Other Revenues	244,000	246,000	253,380	260,981
Operating Transfer	225,000	225,000	225,000	225,000
Total Revenues	17,169,000	17,675,000	18,698,500	19,252,705

Expenditures & Other Uses	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Labor	11,507,429	10,754,236	10,803,440	10,853,629
Supplies & Services	7,662,202	7,470,238	7,470,238	7,470,238
Capital	961,511	-	-	-
Operating Transfers	795,161	798,111	332,638	333,263
Total Expenditures	20,926,303	19,022,585	18,606,316	18,657,130

Projected Fund Balance*	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Projected Starting Fund Balance	5,150,119	1,392,816	45,231	137,415
Change in Fund Balance	(3,757,303)	(1,347,585)	92,184	595,575
Projected Ending Fund Balance	$ 1,392,816	$ 45,231	$ 137,415	$ 732,990

Additional Information

-Fund Balance Excludes Non-Spendable Portion of SCMR Balance

Departmental Overviews

2024 Proposed Budget

City Council and Auditor

City Council

Auditor

Office of the Mayor

Communications

Human Relations Commission

Save Our Community

Toledo-Lucas County Plan Commission

Office of Diversity, Equity, and Inclusion

Municipal Court

Municipal Court Judges

Clerk of Municipal Court

Department of Finance

Financial Analysis

Finance Administration

Treasury and Taxation

Accounts

Finance ERP

Debt Management

Purchasing and Supplies

Department of Law

Department of Information Technology

Department of Housing and Community Development

Administrative Services and Fiscal Monitoring

Housing

Department of Building and Code Compliance

Building Inspection

Code Compliance

Department of Human Resources

Department of Economic Development

Department of Public Service

Solid Waste

Facilities & Fleet Operations

Urban Beautification

Department of Transportation

Engineering and Construction

Traffic Management

Road and Bridge Maintenance

Department of Public Utilities

Utilities Administration

Water Treatment

Water Distribution

Water Reclamation

Sewer and Drainage Services

Environmental Services

Department of Parks and Youth Services

Parks, Recreation & Community Enrichment

Youth Services

Safety Administration

Police Department

Fire & Rescue Department

Non-Departmental

Toledo City Council

2024 Proposed Budget

Toledo City Council is the legislative branch of City Government and operates in accordance with the provisions of the Charter of the City of Toledo, first adopted by the voters in 1914 and amended by the voters from time to time. City Council has nine standing committees that meet at the call of the Chair of the Committee. The standing committees are: Education, Recreation & Employment; Finance, Debt & Budget Oversight; Health Promotion & Access Committee, Neighborhoods & Community Development, Public Safety & Criminal Justice Reform, Regional Growth, Development & Small Business Enterprise, Streets, Public Services & Utilities, Water Quality & Sustainability, and Zoning & Planning.

Legislative authority in the City is vested in a twelve-member Council. Six members of the Council are elected at-large and six from districts; all for four-year terms. The Council is authorized to enact ordinances and resolutions relating to City services, tax levies, appropriating and borrowing money, licensing and regulating businesses and trades and other municipal activities. The Council also has authority to fix the compensation of City officers and employees. The Council elects one of its members to serve as the President of Council, its presiding officer.

Funding Sources

The General Fund supports the functions of Toledo City Council in the proposed 2024 budget.

2024 Highlights

The 2024 budget supports all members of the City Council office. In addition to the 12 serving Council members, there are ten staff employees who assist the members.

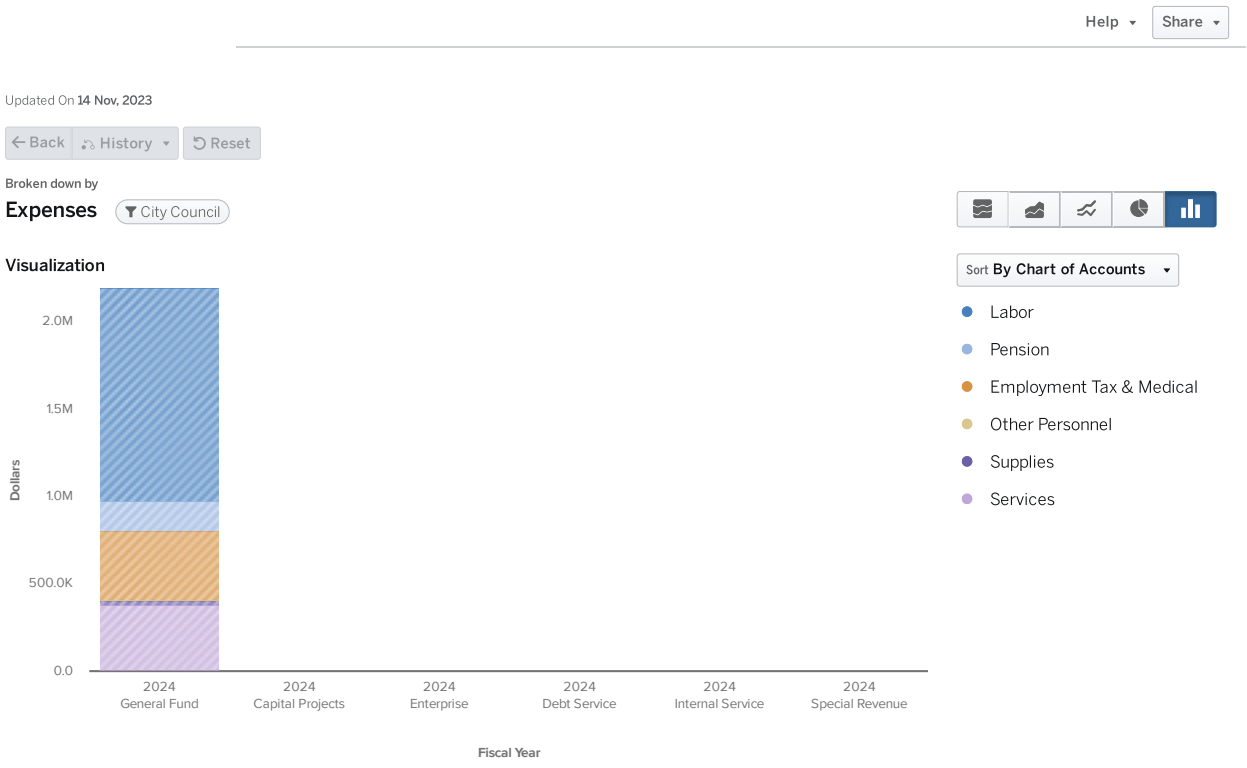
FTE by Position

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
10100	Administrative Assistant	1	1	1	2024
10100	Administrative Specialist 3	5.5	5.5	6	2024
10100	Assistant Clerk of Council	1	1	1	2024
10100	City Council Chief of Staff	0	0	1	2024
10100	Clerk of Council	1	1	1	2024
10100	Councilman	13	13	11	2024
10100	Healthy Food Systems Position	0	1	0	2024
10100	Manager-Legislative Operations	1	1	0	2024
10100	President Of Council	1	1	1	2024

2024 Proposed Budget - Expenses by Fund



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	979,893	1,104,317	1,152,131	1,336,636	1,216,644
▸ Pension	136,908	154,078	155,915	187,129	170,330
▸ Employment Tax & Medical	276,925	373,727	362,704	422,824	392,232
▸ Other Personnel	3,575	3,575	3,575	3,575	5,500
▸ Supplies	14,676	6,508	15,703	24,000	25,000
▸ Services	132,050	202,604	468,842	504,983	380,200
▸ Other	0	0	0	215,000	0
Total	1,544,027	1,844,809	2,158,870	2,694,148	2,189,906

City Auditor

2024 Proposed Budget

The City Auditor provides independent audit review, upholds accountability and improves the efficiency and effectiveness of city government. Through continued examination, the Auditor ensures reliability and the integrity of City of Toledo financial and operating information in order to provide quality control and accountability to deter and prevent fraud.

Funding Source

The General Fund supports all functions of the Auditor.

2024 Highlights

The 2024 budget funds 1.0 FTE in the Auditor's office. Labor represents 96.6% of total budget.

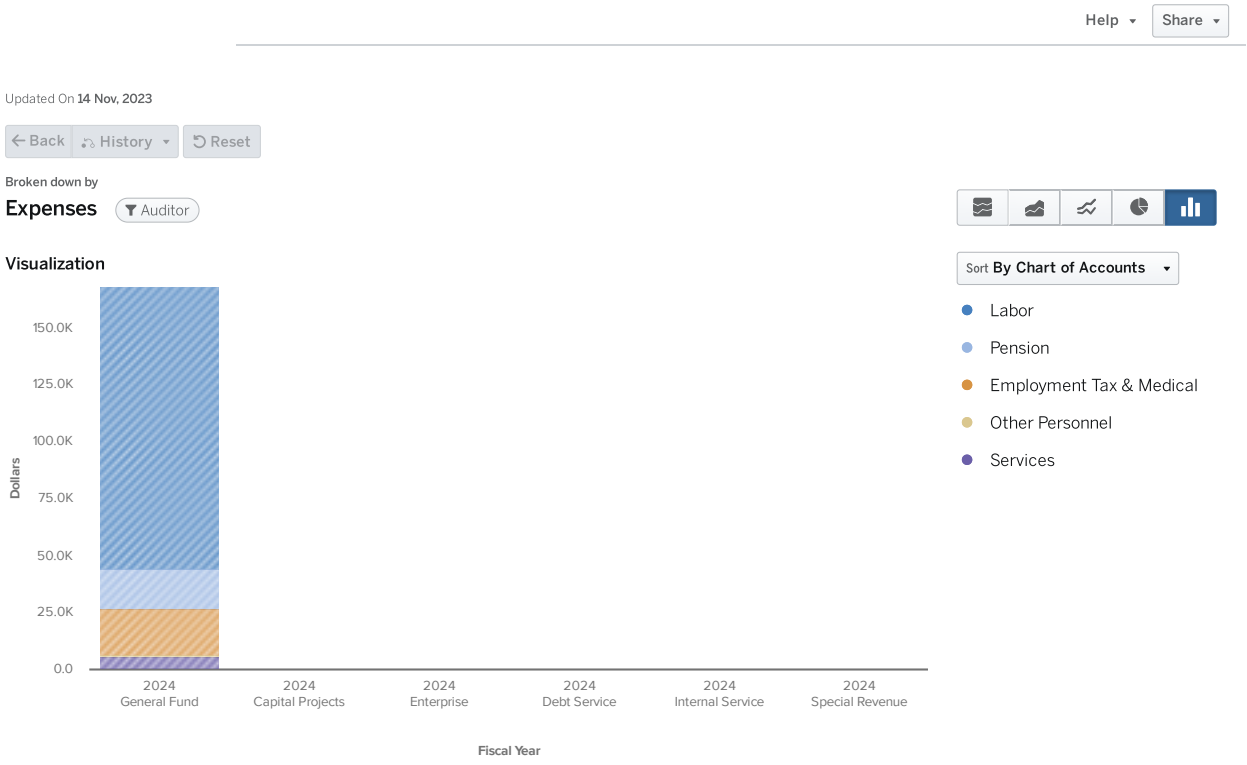
FTE by Position

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
10300	City Auditor	1	1	1	2024

2024 Proposed Budget - Expenses by Fund



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	83,426	87,276	86,261	123,841	123,948
▸ Pension	11,680	12,219	11,587	17,220	17,353
▸ Employment Tax & Medical	13,063	15,116	16,646	19,925	20,476
▸ Other Personnel	0	0	0	0	550
▸ Supplies	0	0	0	2,500	0
▸ Services	2,125	3,358	3,443	6,565	5,718
Total	110,294	117,969	117,937	170,051	168,045

Office of the Mayor

2024 Proposed Budget

Toledo operates under a strong Mayor form of government. Accordingly, the Mayor, who is elected to that office for a four-year term, serves as chief executive of the city. The Mayor has authority to hire certain assistants and, subject to Council approval, appoint the directors of all city departments, the commissioners of all city divisions, the members of all city boards and commissions and, with the additional approval of the applicable board or commission, the chief administrative officers of agencies under their jurisdiction. The Mayor is responsible for preparing a detailed annual budget estimate, keeping the Council advised of the financial condition and needs of the city, and, generally, exercising all other executive and administrative powers and performing such duties as are conferred by the Charter or by State law on mayors or municipal chief executive officers.

The Mayor has authority to introduce ordinances, resolutions and other matters before the Council, to take part in the discussion of all matters coming before the Council, to vote on legislation before the Council if necessary to break a tie vote and to veto any legislation passed by the Council. Vetoes may be overridden by a three-fourths vote of all members of the Council.

The Mayor and his staff provide overall policy direction and oversee the provision of city services using the revenues provided and entrusted to the municipal government by the City's residents.

Funding Source

The Mayor's Office is primarily funded by the General Fund, and partially by the Water and Sewer Operating Funds, Street Construction, Maintenance and Repair Fund, the Capital Improvement and Special Assessment Funds.

2024 Highlights

The 2024 budget supports 10.00 FTEs including the Mayor and administrative support staff. Labor expenditures account for 84.9% of total expenditures.

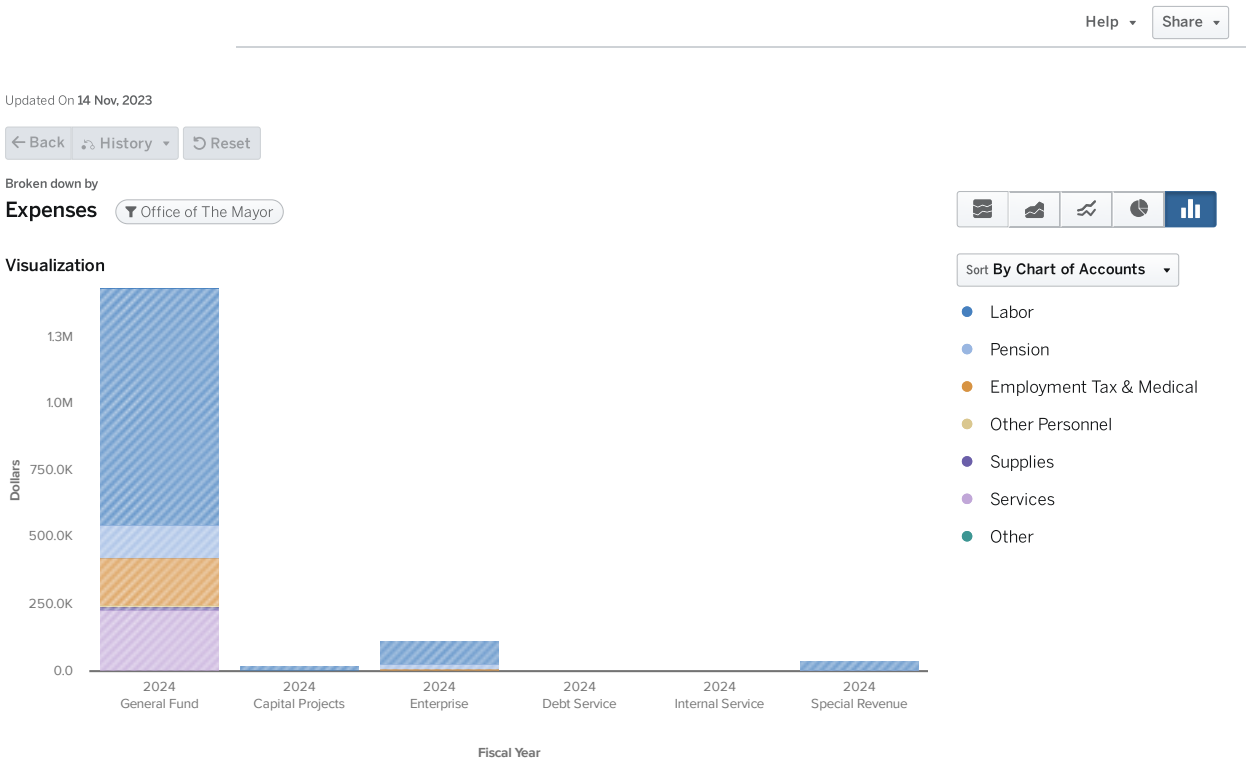
FTE by Position

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
10200	Administrative Assistant To The Mayor	1	1	1	2024
10200	Administrative Specialist 3	0.5	0.5	0	2024
10200	Commissioner-Administrative Services	0	1	1	2024
10200	Deputy Chief of Staff	2.0	2.0	2.0	2024
10200	Director-MONSE	0	0.58	1	2024
10200	Grants Coordinator	0	0.42	1	2024
10200	Manager-Administrative Services	1	0	0	2024
10200	Mayor	1	1	1	2024
10200	Mayor'S Assistant 1	1	1	1	2024
10200	Mayor's Assistant 2	1.75	1	1	2024
10200	Public Information Coordinator	0	1	1	2024

2024 Proposed Budget - Expenses by Fund



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 754,971	$ 851,347	$ 585,443	$ 790,106	$ 883,103
▸ Pension	105,666	117,948	79,451	110,614	123,634
▸ Employment Tax & Medical	126,268	152,060	133,389	160,269	176,898
▸ Other Personnel	3,025	1,925	1,925	1,925	4,455
▸ Supplies	3,792	26,041	8,143	13,600	12,240
▸ Services	140,009	237,080	212,580	290,473	225,678
▸ Other	213,550	17,625	31,569	12,630	5,120
Total	$ 1,347,281	$ 1,404,025	$ 1,052,500	$ 1,379,617	$ 1,431,128

Special Assessment Services Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 11,472	$ 12,001	$ 14,189	$ 15,142	$ 15,259
▸ Pension	1,606	1,680	1,992	2,120	2,136
▸ Employment Tax & Medical	1,336	1,537	1,667	2,110	2,158
▸ Other Personnel	0	0	0	0	55
Total	$ 14,414	$ 15,218	$ 17,848	$ 19,373	$ 19,608

Street Construction, Maintenance & Repair Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 11,472	$ 12,001	$ 14,189	$ 15,142	$ 15,259
▸ Pension	1,606	1,680	1,992	2,120	2,136
▸ Employment Tax & Medical	1,336	1,537	1,667	2,110	2,158
▸ Other Personnel	0	0	0	0	55
Total	$ 14,414	$ 15,218	$ 17,848	$ 19,373	$ 19,608

Captial Project Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 11,472	$ 12,001	$ 14,189	$ 15,142	$ 15,259
▸ Pension	1,606	1,680	1,992	2,120	2,136
▸ Employment Tax & Medical	1,336	1,537	1,667	2,110	2,158
▸ Other Personnel	0	0	0	0	55
Total	$ 14,414	$ 15,218	$ 17,848	$ 19,373	$ 19,608

Sewer Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 34,414	$ 36,002	$ 42,566	$ 45,427	$ 45,778
▸ Pension	4,818	5,041	5,977	6,360	6,409
▸ Employment Tax & Medical	4,027	4,638	5,002	6,331	6,474
▸ Other Personnel	0	0	0	0	165
Total	$ 43,259	$ 45,681	$ 53,544	$ 58,118	$ 58,826

Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 53,187	$ 56,677	$ 42,090	$ 45,427	$ 45,778
▸ Pension	7,446	7,935	5,910	6,360	6,409
▸ Employment Tax & Medical	9,135	7,697	5,182	6,331	6,474
▸ Other Personnel	0	0	0	0	165
Total	$ 69,767	$ 72,309	$ 53,182	$ 58,118	$ 58,826

Communications

2024 Proposed Budget

The City of Toledo's Communications Department is responsible for providing accurate and timely information regarding government services, activities and events, and other important information to residents, business and visitors. The department manages communications initiatives and has oversight of public and media relations, publications, e-newsletters and social media for all city departments.

Funding Source

The Department of Communications is funded primarily through General Fund dollars, with a portion of salaries coming from the special assessment fund, capital improvement fund, water fund and sewer fund.

2024 Highlights

The Communications Department is funded 91.5% by the General Fund.

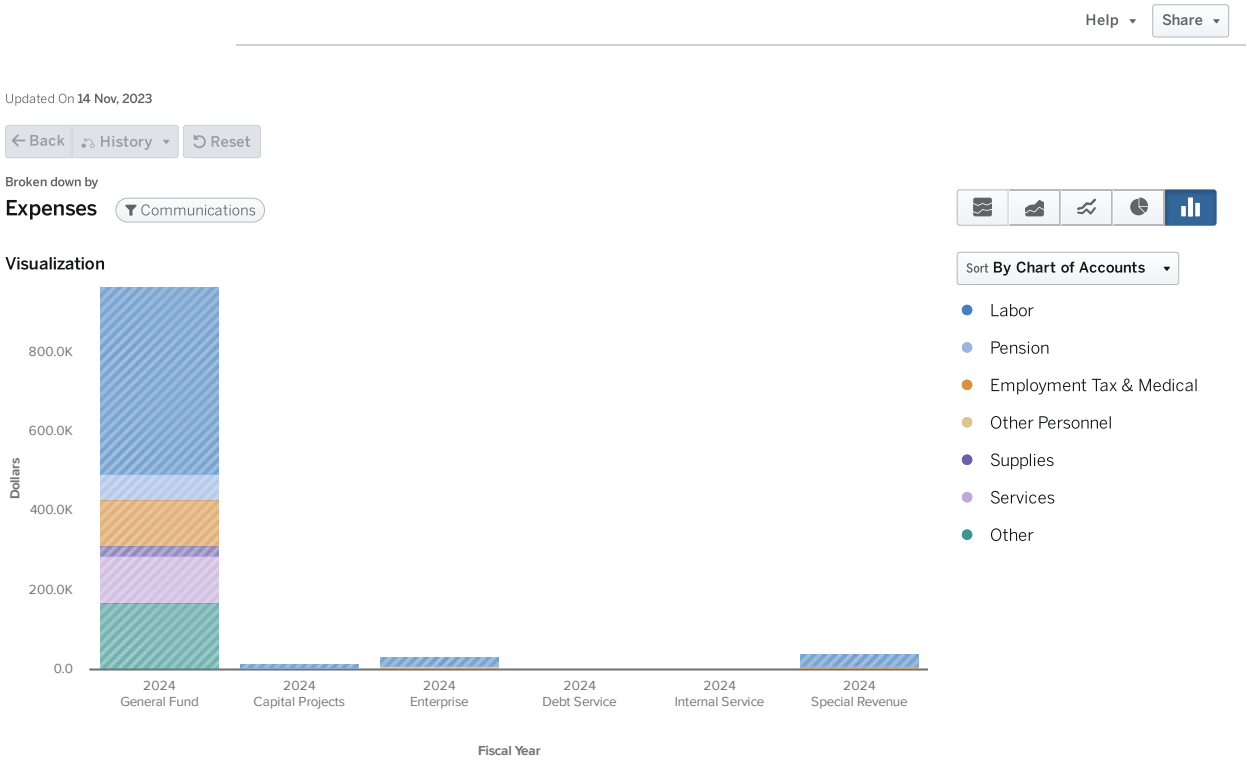
FTE by Position

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
10202	Administrative Technician 2	2	2	2	2024
10202	Deputy Director	1	1	0	2024
10202	Director-Administrative Services	1	1	1	2024
10202	Public Information Coordinator	2.0	2.0	4	2024

2024 Proposed Budget - Expenses by Fund



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 0	$ 0	$ 357,485	$ 439,272	$ 469,650
▸ Pension	0	0	49,655	61,498	65,751
▸ Employment Tax & Medical	0	0	92,084	93,828	113,877
▸ Other Personnel	0	0	0	1,100	3,355
▸ Supplies	0	0	147	32,100	24,300
▸ Services	0	0	43,526	98,191	118,232
▸ Other	0	0	44,500	330,000	169,000
Total	$ 0	$ 0	$ 587,398	$ 1,055,988	$ 964,165

Special Assessment Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 0	$ 0	$ 0	$ 30,290	$ 28,056
▸ Pension	0	0	0	4,241	3,928
▸ Employment Tax & Medical	0	0	0	7,185	7,361
▸ Other Personnel	0	0	0	0	220
Total	$ 0	$ 0	$ 0	$ 41,716	$ 39,565

Capital Improvements Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 0	$ 0	$ 0	$ 12,116	$ 11,222
▸ Pension	0	0	0	1,696	1,571
▸ Employment Tax & Medical	0	0	0	2,874	2,944
▸ Other Personnel	0	0	0	0	88
Total	$ 0	$ 0	$ 0	$ 16,686	$ 15,825

Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 0	$ 0	$ 793	$ 12,873	$ 11,924
▸ Pension	0	0	111	1,802	1,669
▸ Employment Tax & Medical	0	0	9	3,054	3,128
▸ Other Personnel	0	0	0	0	94
Total	$ 0	$ 0	$ 913	$ 17,729	$ 16,815

Sewer Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 0	$ 0	$ 0	$ 12,873	$ 11,924
▸ Pension	0	0	0	1,802	1,669
▸ Employment Tax & Medical	0	0	0	3,054	3,128
▸ Other Personnel	0	0	0	0	94
Total	$ 0	$ 0	$ 0	$ 17,729	$ 16,815

Human Relations Commission

2024 Proposed Budget

The Human Relations Commission was created in 2018 to support a safe, energetic, and livable city. The commission will support residents working to overcome prejudice and build mutual respect. The commission consists of fourteen members. Thirteen members are citizens appointed by the mayor and subject to confirmation by council in accordance with the composition requirements set forth herein. The remaining member is a member of City Council who sits on the commission in an ex officio capacity. The council member of the commission is the chairman of the council committee with oversight of the commission as determined by the president and members of council. The council member of the commission is non-voting.

To the greatest extent practicable, the commission shall be comprised of members who represent the racial and ethnic diversity of the men and women of Toledo, and who have demonstrated in their words and actions a sensitivity to the need to end discrimination and ensure equal opportunity for all. In order to ensure representation of a broad range of community perspectives, the commission will include one labor representative, one religious affiliation representative, one education representative, one business or economic development representative, one youth representative, one member of the legal community, one neighborhood representative, one LGBT representative, and five at-large appointments. The at-large appointments include the four members and the board chairman who make up an executive committee.

Funding Sources

All labor, service and supply costs for the Human Relations Commission are supported by the General Fund.

2024 Highlights

The 2024 budget for services and supplies totals $83,115 which is 29.5% of the total cost.

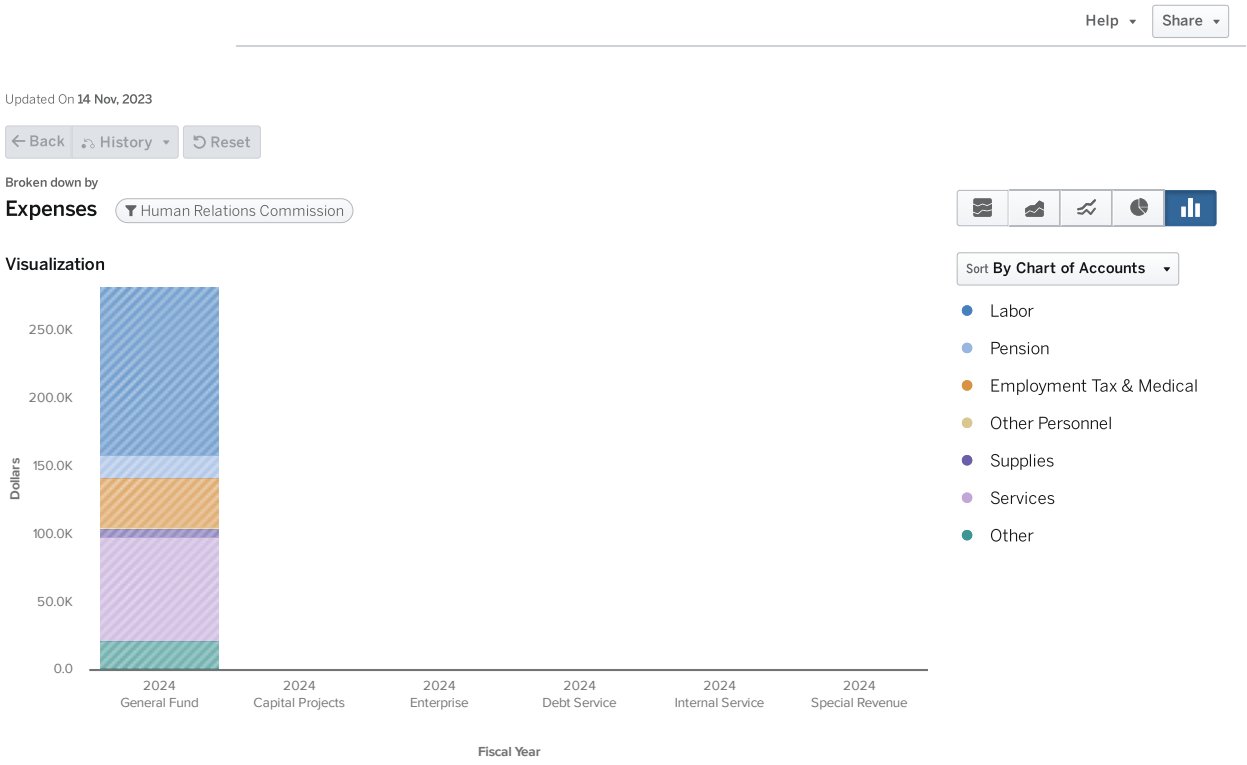
FTE by Position

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
10600	HRC Commissioner	0	1	1	2024
10600	Manager-Administrative Services	1	0	0	2024
10600	Mayor'S Assistant 1	1	1	1	2024

2024 Proposed Budget - Expenditures by Fund



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	21,303	78,599	120,631	120,515	123,156
▸ Pension	1,940	11,004	15,908	16,872	17,242
▸ Employment Tax & Medical	12,406	29,351	31,878	34,649	36,150
▸ Other Personnel	0	275	1,100	550	1,100
▸ Supplies	165	2,746	10,472	17,500	5,449
▸ Services	22,819	33,514	47,905	93,727	77,666
▸ Other	0	0	0	19,500	21,500
Total	58,632	155,488	227,895	303,314	282,263

Save Our Community

2024 Proposed Budget

Save Our Community is a collaborative effort under Mayor Kapszukiewicz which aims to introduce new strategies and methods to reduce the spread of violence in the city through the use of interrupters and targeted community-based problem solving. The Save Our Community program is responsible for working with residents and community partners to develop the city's strategy to reduce gun violence. The goal of the initiative is to help stop violence before it starts, and to begin helping the city and police establish better relationships.

Funding Source

All labor, service and supply costs for Save our Community are supported by the General Fund and costs are expected to be reimbursed through American Rescue Plan Act funds, as included in the approved Toledo Recovery Plan approved in 2021. Save Our Community also received grant dollars for related personnel costs in 2023.

2024 Highlights

The 2024 proposed budget for services and supplies totals $373,713. The proposed budget also supports 15.50 full time equivalent positions, including 6.5 positions that are funded through the Ohio Office of Criminal Justice Services (OCJS) grant. This grant expands Toledo's Community Violence Intervention program to four area schools with high proportions of students at high risk of involvement in gun violence.

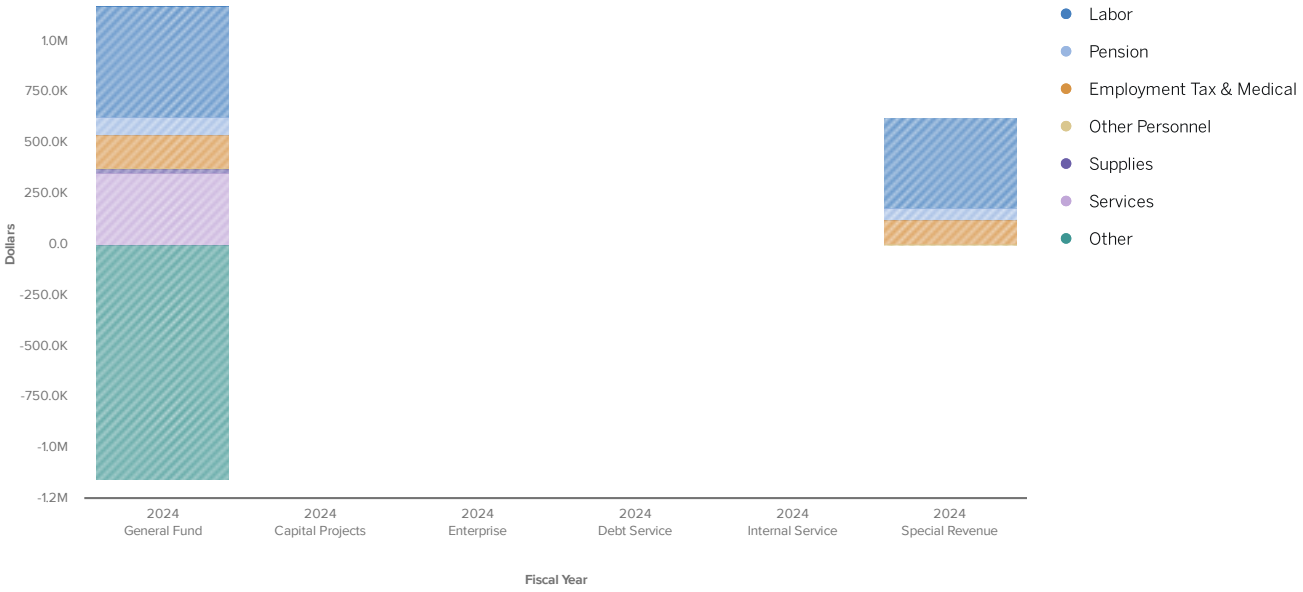
Save our Community FTE

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
10201	Commissioner-Administrative Services	1	1	1.5	2024
10201	Mayor's Assistant 2	5	9	14	2024

2024 Proposed Budget - Expenditures by Fund



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	0	0	649,685	618,408
▸ Pension	0	0	0	90,956	86,577
▸ Employment Tax & Medical	0	0	1,009	175,234	165,145
▸ Other Personnel	0	0	0	4,950	4,950
▸ Supplies	0	0	0	26,000	20,520
▸ Services	0	0	69	20,000	353,193
▸ Other	0	0	0	-966,824	-1,152,810
Total	0	0	1,078	0	95,983

Operating Grants Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	0	362,552	650,000	441,132
▸ Pension	0	0	49,824	100,000	61,758
▸ Employment Tax & Medical	0	0	87,520	265,000	119,059
▸ Other Personnel	0	0	1,100	0	3,575
▸ Supplies	0	0	21,117	0	0
▸ Services	0	0	77,887	49,143	0
Total	0	0	600,000	1,064,143	625,524

Toledo-Lucas County Plan Commission

2024 Proposed Budget

The Toledo-Lucas County Plan Commission seeks to create a community with a high quality of life and access to economic opportunity for all residents. The Plan Commission provides guidance on land use decisions and coordinates planning functions among constituent jurisdictions – The City of Toledo, Lucas County, and the eleven Lucas County townships.

Funding Sources

The Plan Commission is funded through the General Fund, including funding from Lucas County, and the Capital Improvement Fund.

2024 Highlights

The Plan Commission is responsible for updating the comprehensive plan for the City of Toledo. This establishes the overall character, extent and location of various land uses.

The City of Toledo General Fund provides 95.0% of funding for the Plan Commission, while the remaining funding is provided by capital improvement funds.

Labor expenditures for the Plan Commission constitute 87.3% of total budget. In 2024, the proposed budget funds additional zoning compliance positions to support sign code compliance efforts and upcoming new planning projects.

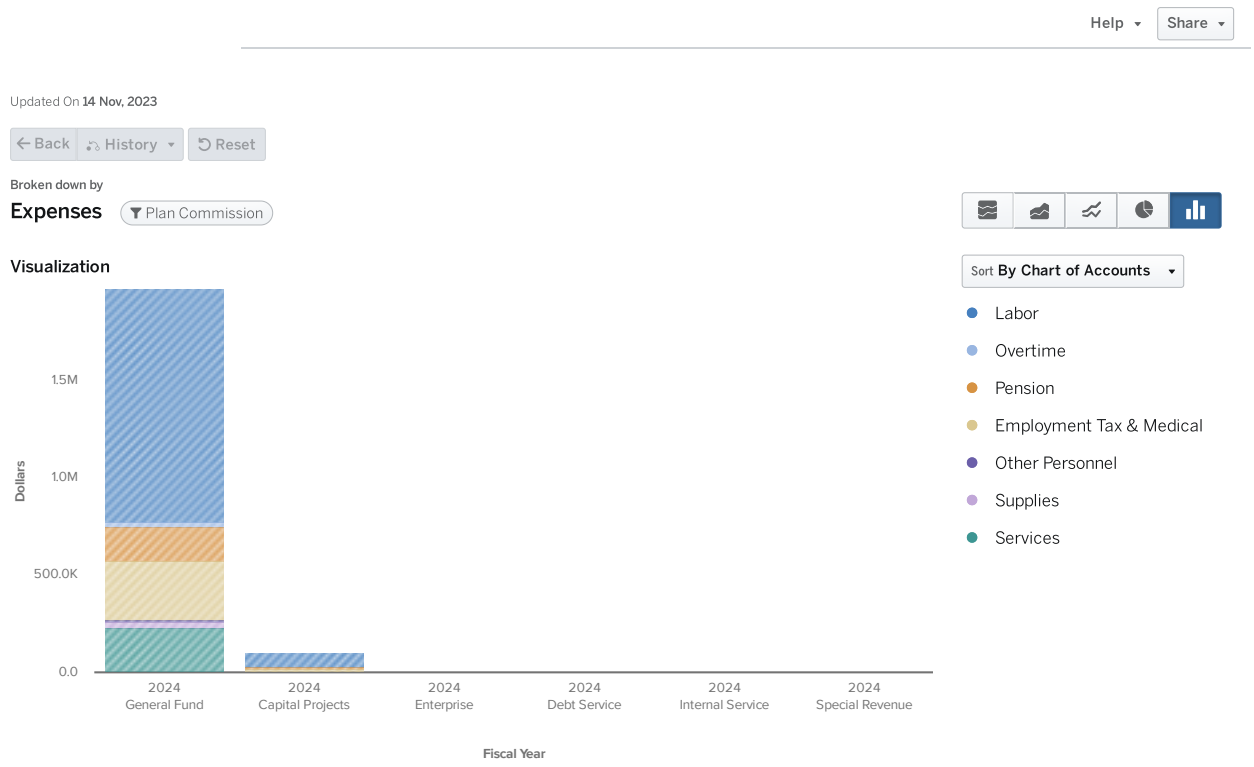
Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
10400	Administrative Assistant	1	0	0	2024
10400	Administrator-Administrative Services 2	1	0	0	2024
10400	Associate Planner	3	2	2	2024
10400	Clerk Specialist 2	1	2	2	2024
10400	Deputy Director	0	1	1	2024
10400	Director-Toledo Lucas County Plan Commissi...	1	1	1	2024
10400	Manager-Administrative Services	0	0	1	2024
10400	Planner	2	3	4	2024
10400	Planning Technician	0	1.5	0	2024
10400	Senior Planner	3	3	3	2024
10400	Sign & Zoning Compliance Inspector	2	2.84	0	2024
10400	Zoning Compliance Specialist	0	0	3.5	2024

2024 Proposed Budget - Expenditures by Fund



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	429,398	512,558	661,508	971,008	1,188,240
▸ Overtime	15,588	24,840	39,454	30,000	28,500
▸ Pension	61,672	73,508	90,657	140,141	170,344
▸ Employment Tax & Medical	80,902	118,525	151,287	237,176	305,224
▸ Other Personnel	3,242	3,981	3,053	5,500	8,250
▸ Supplies	8,392	17,553	17,839	40,195	35,190
▸ Services	109,345	57,083	94,018	278,944	227,019
Total	708,539	808,047	1,057,817	1,702,964	1,962,767

Capital Improvement Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	40,283	64,254	20,142	69,269	72,600
▸ Overtime	0	0	5,443	0	1,500
▸ Pension	5,640	8,996	2,353	9,698	10,374
▸ Employment Tax & Medical	12,618	14,917	14,954	17,703	18,520
▸ Other Personnel	550	550	550	550	550
Total	59,090	88,716	43,442	97,219	103,544

Office of Diversity, Equity, & Inclusion

2024 Proposed Budget

The Office of Diversity, Equity, & Inclusion was created to administer programs, activities and services to ensure compliance with the Civil Rights Act and the Americans with Disabilities Act and to enforce the City's prevailing wage regulations. The Office of Diversity, Equity, & Inclusion exists to enforce all administrative policies under its jurisdiction and to assist the City of Toledo in achieving a dynamic, diverse workforce, enforce fair labor standards, and create a climate of inclusiveness that encourages small, minority, and female owned businesses to bid and receive City contracts.

Funding Sources

The Office of Diversity, Equity, & Inclusion is supported 88.83% General Fund. Additional funding in the 2024 proposed budget is provided by the Utility Administration Fund, the Street Construction, Maintenance & Repair Fund and the Special Assessment Services Fund.

2024 Highlights

The 2024 budget supports 7.75 FTEs. Personnel costs account for 61.6% of the department's budget.

The 2024 budget for services and supplies totals $483,672 and will support initiatives surrounding the City's diversity and inclusion programs.

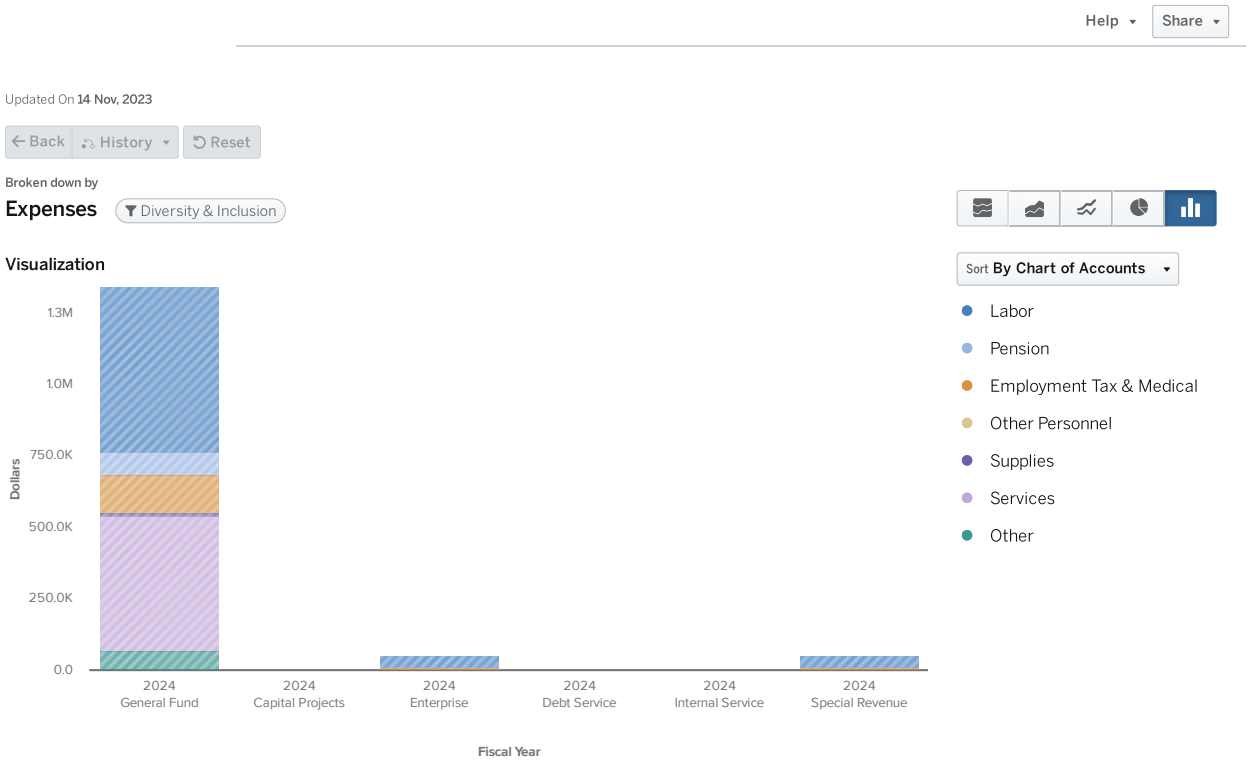
Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
10700	Administrative Analyst 2	4	4.42	2.75	2024
10700	Administrative Assistant	1	1	1	2024
10700	Director-Administrative Services	1	1	1	2024
10700	Manager-Administrative Services	3	4	3	2024

2024 Proposed Budget - Expenditures by Fund



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	259,706	205,246	408,750	679,992	573,894
▸ Overtime	0	0	138	0	0
▸ Pension	35,472	28,703	56,237	95,199	80,345
▸ Employment Tax & Medical	66,909	109,238	116,696	152,987	128,098
▸ Other Personnel	1,788	138	702	2,200	3,850
▸ Supplies	-1,345	1,063	5,803	45,250	10,125
▸ Services	30,879	146,904	451,868	738,353	473,547
▸ Other	25,000	9,995	9,100	0	70,500
Total	418,408	501,287	1,049,294	1,713,979	1,340,359

Street Construction, Maintenance & Repair Fund

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	0	0	34,982	18,330
▸ Pension	0	0	0	4,898	2,566
▸ Employment Tax & Medical	0	7,160	6,962	8,866	4,632
▸ Other Personnel	0	0	0	275	138
Total	0	7,160	6,962	49,021	25,666

Special Assessment Services Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	0	0	34,982	18,330
▸ Pension	0	0	0	4,898	2,566
▸ Employment Tax & Medical	0	0	0	8,866	4,632
▸ Other Personnel	0	0	0	275	138
Total	0	0	0	49,021	25,666

Utility Administration Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	29,363	1,749	0	69,965	36,660
▸ Pension	4,111	245	0	9,795	5,132
▸ Employment Tax & Medical	6,408	14,340	13,923	17,732	9,264
▸ Other Personnel	275	275	0	550	275
Total	40,157	16,610	13,923	98,042	51,331

Municipal Court Judges

2024 Proposed Budget

The responsibility of the Toledo Municipal Court is to hear and dispose of cases within the Court's jurisdictional limits in a judicious and timely manner and provide opportunities for rehabilitation.

The Court's operation is defined by the Federal and State Constitutions, the Ohio Revised Code, Toledo Municipal Code, State Civil and Criminal Procedural Rules, and the Rules of Superintendence.

The Ohio constitution establishes the legislative, executive and judicial branches of government. The judiciary is a separate and co-equal branch of government, with separate powers and responsibilities. The Toledo Municipal Court is comprised of seven Judges. Six Judges preside over a mixed criminal and civil docket. One Judge presides over environmental criminal and civil cases, which include housing, environmental and related matters.

Major departments of the Municipal Court include the Probation Department, the Court Services Department, the Civil Bailiff's Office and the Citizens Dispute Settlement Program. The Probation Department provides a wide-range of services including pre-sentence investigations, alternative sentencing programs (including community service) and standard and specialized supervision of offenders. About 7,500 individuals are serviced by the department each year. The Court Services Department provides an array of direct services to the Courtrooms, including scheduling of cases and attendant case services such as interpretation and electronic monitoring coordination. The Civil Bailiff's Office perfects service for civil legal documents, oversees evictions, enforces civil judgments and executes writs as required by the Ohio Revised Code and local court rules. In addition, the Court's Citizens Dispute Settlement Program provides mediation services for over 1,000 cases a year, saving the Court time and money.

Funding Sources

Municipal Court (Judges Division) operations are funded primarily through the General Fund. Approximately 97.2% of labor, service and supply costs are supported by the General Fund.

2024 Highlights

The 2024 budget allocates $3,604,289 for services and supplies. This includes funding for court security services.

Personnel expenditures account for 73.2% of total 2024 proposed budget.

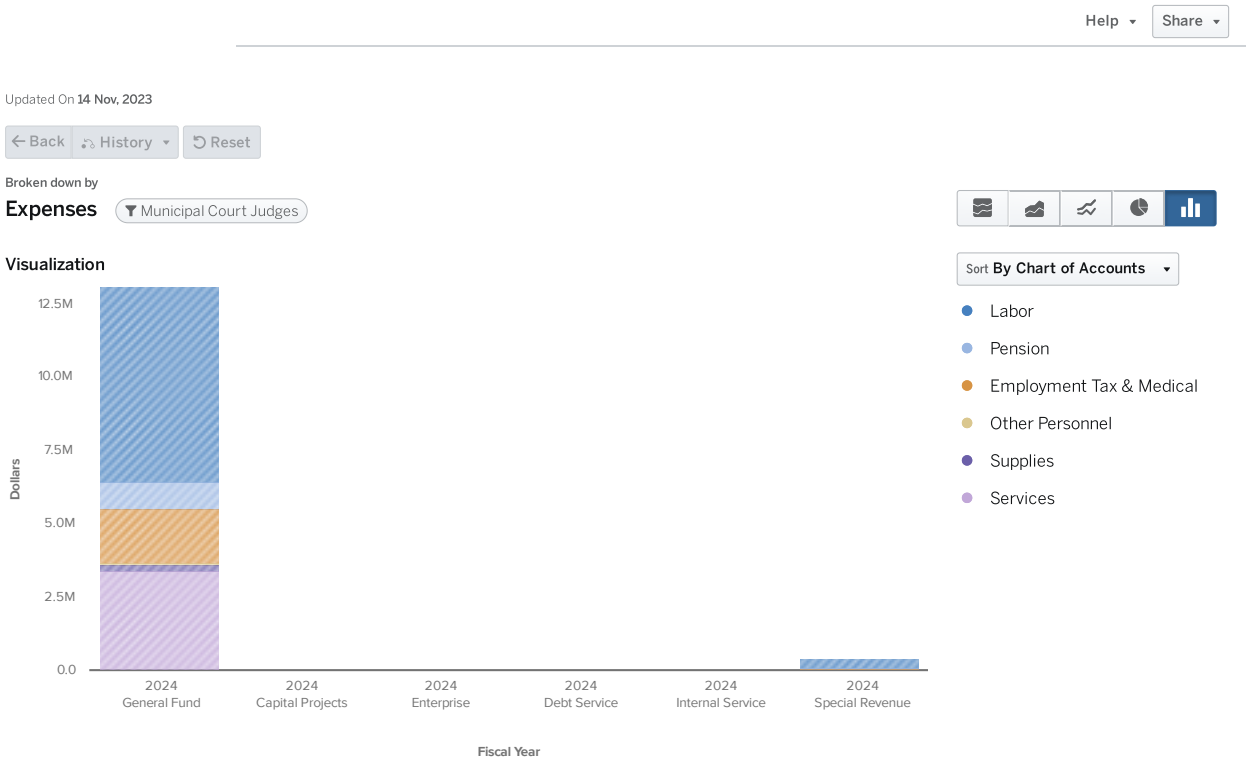
Position/FTE Report

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
10800	Administrative Assistant	1	1	1	2024
10800	Assignment Clerk	2	1	0	2024
10800	Assistant Chief Bailiff	1	1	1	2024
10800	Assistant Chief Probation Officer	1	1	1	2024
10800	Assistant Court Services Commissioner	1	1	1	2024
10800	Bailiff-Chief Courtroom	1	1	1	2024
10800	Bailiff-Courtroom	8.25	6.9	6.9	2024
10800	Bookkeeper/Payroll Clerk	0.52	1	1	2024
10800	Building Operations Chief	1	1	1	2024
10800	Chief Bailiff	1	1	1	2024
10800	Chief Probation Officer	1	1	1	2024
10800	Civil Clerk	0	0	1.74	2024
10800	Court Administrator	1	1	1	2024
10800	Court Reporter	2	2	2	2024
10800	Court Security Bailiff	1.5601	2.67	2.68	2024
10800	Court Services Commissioner	1	1	1	2024
10800	Court Services Specialist	12	12.25	14	2024
10800	Deputy Bailiff	8	7.5	7.5	2024
10800	Deputy Court Administrator	1	2	2	2024
10800	Finance Officer	1	1	1	2024
10800	Housing Magistrate	1	1	1	2024
10800	Housing Specialist	2	2	2	2024
10800	Human Resource Officer	2	1	1	2024
10800	Human Resource Specialist	0	1	1	2024
10800	Information Technology Specialist	0.25	1	1	2024
10800	Intake Secretary	1	1	1	2024
10800	It Officer	1	1	1	2024
10800	Judge	6	6	6	2024
10800	Judges Secretary	3	2	2	2024
10800	Judges Secretary - Job Share	0	1	0.5	2024
10800	License Intervention Specialist	1	1	1	2024
10800	Magistrate	2	1.5	1.5	2024
10800	Magistrate - Standby	0.0625	0.28	0.28	2024
10800	Mediator	0	1	1	2024
10800	Mediator - Job Share	0.75	0	0	2024
10800	Presiding/Administrative Judge	1	1	1	2024
10800	Probation Officer	19	21	20	2024
10800	Probation Officer (Fellow) (Pilot Program)	2	1	1	2024
10800	Probation Secretary	5.4112	5.25	5.5	2024
10800	Senior Housing Specialist	1	1	1	2024
10800	Senior Mediator	1	1	1	2024
10800	Small Claims Assistant	1.4205	2.74	1.05	2024
10800	Small Claims Supervisor	0.1764	0.42	0.36	2024
10800	Unit Supervisor	4	4	4	2024

10800	Unit Supervisor	4	4	4	2024
10800	Unit Supervisor (OA Manager)	1	1	1	2024

2024 Proposed Budget - Expenditures by Fund



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	4,693,654	5,053,489	5,463,197	5,756,679	6,610,743
▸ Pension	645,683	704,237	740,540	833,235	923,221
▸ Employment Tax & Medical	1,248,713	1,520,672	1,623,715	1,747,256	1,838,024
▸ Other Personnel	43,999	57,372	32,187	86,527	83,027
▸ Supplies	78,675	167,063	208,611	305,600	191,250
▸ Services	2,406,639	2,866,670	3,074,489	3,603,717	3,413,039
Total	9,117,364	10,369,503	11,142,739	12,333,013	13,059,304

Expendable Trust Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	2,470	0	19,479	75,929	69,408
▸ Pension	346	0	2,727	15,025	9,717
▸ Employment Tax & Medical	2,410	0	488	25,366	18,368
▸ Supplies	162,452	69,268	124,155	2,906,225	0
▸ Services	934,449	797,156	976,561	6,383,001	0
▸ Capital	0	0	0	214,471	0
▸ Other	566	930	420	2,128,309	0
Total	1,102,692	867,354	1,123,830	11,748,325	97,493

Operation Grants Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	168,774	155,414	177,565	422,451	194,141
▸ Pension	23,538	21,409	24,791	59,072	27,179
▸ Employment Tax & Medical	37,564	35,190	46,657	135,741	56,133
▸ Supplies	2,936	696	0	3,989	0
▸ Services	590,178	483,724	508,308	1,417,684	0
Total	822,990	696,432	757,320	2,038,936	277,453

Clerk of Municipal Court

2024 Proposed Budget

The Clerk of Toledo Municipal Court is responsible for maintaining the public record on all court cases in Toledo Municipal Court as well as collecting and distributing fines and fees associated with these cases. The Clerk strives to process all case filings in a timely manner and to provide excellent customer service to the public. The Clerk's Office maintains all journals, records, books and papers belonging or pertaining to the Toledo Municipal Court. Additionally, the Clerk records the proceedings of the court, performs all other duties prescribed by the Judges Ohio Revised Code, and keeps a record of all receipts and disbursements, which are available for public inspection at all times.

Funding Sources

The Clerk of Court's 2024 proposed operating budget is supported 100% by the General Fund.

2024 Highlights

The 2024 proposed budget supports 76.00 FTEs with a total labor cost of $5,925,580 and $1,118,649 for services and supplies.

Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
10900	Clerk Of Court	1	1	1	2024
10900	Deputy Clerk	78	74	75	2024

2024 Proposed Budget - Expenditures by Fund

Help Share

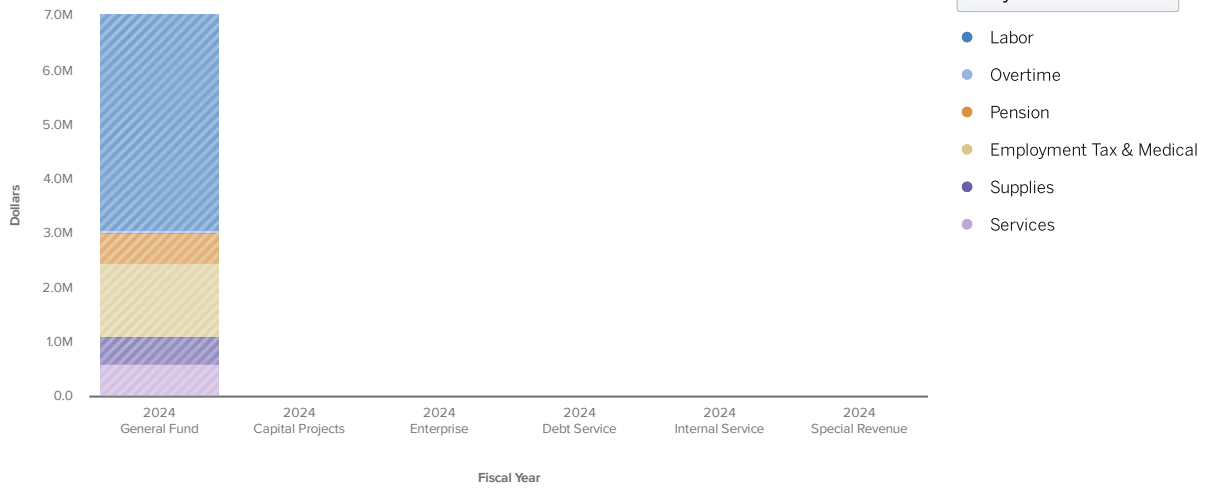
Updated On 14 Nov, 2023

Back History Reset

Broken down by

Expenses Clerk of Municipal Court

Visualization



General Fund Expenses

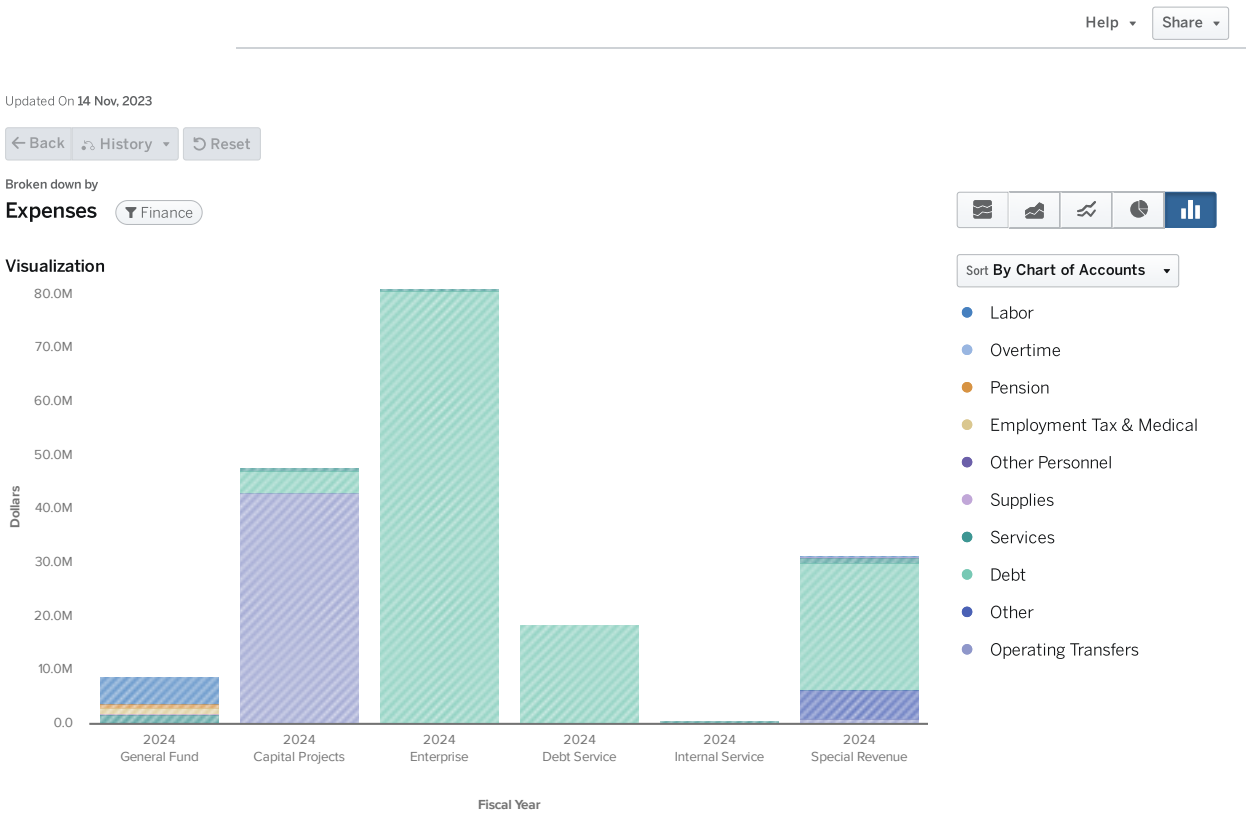
Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	3,181,433	3,086,467	3,615,767	3,847,972	3,969,430
▸ Overtime	37,103	29,287	74,369	51,810	52,000
▸ Pension	446,163	428,153	508,040	544,221	558,796
▸ Employment Tax & Medical	1,025,098	1,159,368	1,217,396	1,271,382	1,345,354
▸ Supplies	322,604	416,808	396,474	394,632	510,524
▸ Services	439,047	524,752	516,018	784,942	608,125
Total	5,451,448	5,644,835	6,328,064	6,894,959	7,044,229

Department of Finance

2024 Proposed Budget

The Department of Finance is responsible for safeguarding the assets of the City of Toledo by providing effective stewardship of public funds, timely financial reporting, and commitment to excellence in public service. It is the responsibility of the department to continuously improve the coffers of the city by assisting and advising the operating divisions in their financial operations. The Department of Finance is comprised of the Divisions of Finance Administration, Financial Analysis, Treasury, Taxation, Accounts, Purchasing and Supplies, Debt Management and the ERP team.

2024 Proposed Budget - Expenditures by Fund



Financial Analysis Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
11100	Administrative Analyst 3	2	2	2	2024
11100	Deputy Director	1	1	0	2024

Finance Administration Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
14100	Administrative Assistant	1	1	1	2024
14100	Director-Administrative Services	1	1	1	2024
14100	Manager-Administrative Services	1	1	0	2024

Treasury Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
14200	Administrative Analyst 1	1	1	1	2024
14200	Administrative Services Officer 2	2.33	2	2	2024
14200	Administrative Specialist 2	0	1	2	2024
14200	Administrative Specialist 3	1	1	0	2024
14200	Clerk Specialist 2	2	2	2	2024
14200	Commissioner-Administrative Services	0.5	1	1	2024

Taxation Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
14400	Administrative Analyst 1	1	1	1.75	2024
14400	Administrative Services Officer 1	3	3	1	2024
14400	Administrative Specialist 2	19.75	20	20	2024
14400	Administrative Specialist 3	2	2	2	2024
14400	Administrator-Administrative Services 1	1	1	1	2024
14400	Clerk Specialist 2	1	0	0	2024
14400	Collector-Investigator	5.75	7	7	2024
14400	Commissioner-Administrative Services	1	1	1	2024
14400	Supervisor-Tax Audits	0	0	1	2024
14400	Supervisor-Tax Records Management	0	0	1	2024

Accounts Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
14600	Administrative Analyst 3	2	2.42	3	2024
14600	Administrative Analyst 4	1	1	1	2024
14600	Administrative Specialist 1	1	1	0	2024
14600	Administrative Specialist 3	1	1	2	2024
14600	Clerk Specialist 2	3	3	3	2024
14600	Commissioner-Administrative Services	1	1	1	2024
14600	Manager-Administrative Services	2	2	2	2024

Finance ERP Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
14700	Administrative Analyst 4	1	0	0	2024
14700	Administrative Services Officer 2	0	1	1	2024

Debt Management Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
14800	Administrative Services Officer 2	1	1	1	2024

Purchasing Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
17700	Administrative Analyst 2	0	0	2	2024
17700	Administrative Analyst 3	2	2	2	2024
17700	Buyer	1	1	1	2024
17700	Clerk Specialist 2	1	1	1	2024
17700	Commissioner-Administrative Services	1	1	1	2024
17700	Manager-Administrative Services	0	0	1	2024

Financial Analysis

2024 Proposed Budget

The Division of Financial Analysis (Budget Office) is charged with the creation, maintenance, and monitoring of the City of Toledo's Operating budget. In addition, the Division assists, trains, advises, and directs the operating divisions with budget maintenance. The Division also assists the Debt Management Office with creation and monitoring of the City's Capital Improvement budget.

Funding Sources

Division of Financial Analysis personnel, operating supplies, and services are supported by the General Fund. The division includes 2.00 FTEs.

2024 Highlights

In the 2024 proposed budget labor accounts for 87.2% of the Division's expenditures.

General Fund Expenses table

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	259,728	263,146	209,930	256,779	155,640
▸ Overtime	0	3,383	625	2,500	2,500
▸ Pension	36,362	37,259	28,440	39,449	22,140
▸ Employment Tax & Medical	51,735	45,445	42,716	55,495	37,436
▸ Other Personnel	1,100	1,100	1,100	1,100	1,100
▸ Supplies	0	0	587	0	450
▸ Services	13,594	18,583	19,395	35,400	31,714
Total	362,520	368,916	302,793	390,723	250,980

Finance Administration

2024 Proposed Budget

The Division of Finance Administration is comprised of the Director of Finance and support staff. Finance Administration directs the other divisions to ensure department responsibilities and priorities are met and city-wide financial goals are achieved.

Funding Sources

The Division of Finance Administration personnel and operating supplies and services are supported by the General Fund. The division includes 2 full time equivalent positions.

2024 Highlights

Labor accounts for 66.7% of the division's General Fund expenditures.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	119,305	58,385	126,819	219,527	158,748
▸ Pension	15,470	8,011	17,268	30,734	22,225
▸ Employment Tax & Medical	25,624	29,179	51,678	53,578	37,520
▸ Other Personnel	550	550	550	550	1,100
▸ Supplies	43,129	10,667	14,783	20,000	18,405
▸ Services	52,170	43,447	33,221	96,816	91,166
▸ Other	0	0	0	692,678	0
Total	256,248	150,239	244,319	1,113,883	329,164

Treasury and Taxation

2024 Proposed Budget

The Divisions of Treasury and Taxation are responsible for the collection, safekeeping, investment, and disbursement of all public monies of the City. Treasury also encompasses the functions of business licensing and administration of the City's special assessment program. Taxation administers the City tax code in a manner that is accountable and responsive to the public for the purpose of generating revenue to finance city services. The section also collects delinquent city taxes in a way that balances both fiscal responsibility and fair collection practices.

Funding Sources

Divisions of Treasury and Taxation personnel and operating supplies and services are supported by the General Fund and Special Assessment fund. The Division includes 4.75 FTEs.

2024 Highlights

Labor costs total $546,595 in Treasury's General Fund expenditures and $3,503,421 of Taxation's General Fund expenditures.

The budgeted transfer out of the Capital Improvements Fund is included in Treasury's 2024 proposed budget. This amount is $24,000,000.

Treasury

Treasury General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	187,038	205,691	241,189	355,646	377,720
▸ Overtime	8,995	11,158	8,100	10,000	10,000
▸ Pension	27,329	27,188	32,194	51,190	54,281
▸ Employment Tax & Medical	39,860	64,403	68,100	97,921	102,614
▸ Other Personnel	605	605	1,155	1,705	1,980
▸ Supplies	17,703	16,007	17,502	39,823	58,929
▸ Services	65,986	151,151	106,158	209,096	217,478
Total	347,515	476,202	474,397	765,381	823,002

Treasury Special Assessment Services Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	145,417	113,820	98,236	183,587	194,656
▸ Overtime	10,449	7,515	11,728	7,500	7,500
▸ Pension	21,869	19,676	12,910	26,752	28,302
▸ Employment Tax & Medical	24,839	35,712	32,953	43,311	45,292
▸ Other Personnel	1,045	1,045	1,045	1,045	1,320
▸ Supplies	82,624	15,839	17,849	87,500	138,000
▸ Services	613,279	623,715	624,578	806,950	911,050
▸ Other	2,781,845	3,157,971	0	5,472,255	5,400,000
Total	3,681,368	3,975,293	799,299	6,628,899	6,726,120

Treasury Capital Projects Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Operating Transfers	8,462,106	0	0	18,000,000	24,000,000
Total	8,462,106	0	0	18,000,000	24,000,000

Taxation

Taxation General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	1,593,443	1,653,340	1,868,363	2,278,734	2,449,300
▸ Overtime	2,334	13,339	80,369	30,000	40,000
▸ Pension	224,909	222,949	249,752	314,263	339,542
▸ Employment Tax & Medical	435,494	469,425	537,959	612,190	658,629
▸ Other Personnel	8,240	8,250	9,350	14,850	15,950
▸ Supplies	72,600	78,548	74,954	136,378	127,040
▸ Services	257,475	321,684	362,157	646,654	562,206
Total	2,594,495	2,767,536	3,182,903	4,033,069	4,192,668

Taxation Road Improvement Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Services	0	0	316,481	350,000	429,541
Total	0	0	316,481	350,000	429,541

Accounts

2024 Proposed Budget

The Division of Accounts is charged with providing timely and accurate financial information to both internal and external users in accordance with Generally Accepted Accounting Principles (GAAP). Accounts also provides internal controls to insure the safeguarding of City assets. The division works closely with the budget office to prepare, distribute, and present monthly financial information to City Council.

Funding Sources

Division of Accounts personnel and operating supplies and services are supported by the General Fund. The division includes 12.00 FTEs.

2024 Highlights

Labor accounts for 78.5% of the division's expenditures. The proposed annual budget for services includes funds for the city's annual financial audit.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	680,830	669,758	704,315	851,603	933,708
▸ Overtime	9,231	2,756	11,690	10,000	10,000
▸ Pension	92,109	93,183	97,365	115,375	126,869
▸ Employment Tax & Medical	143,239	163,677	175,818	203,717	223,617
▸ Other Personnel	2,750	2,200	2,200	3,300	4,950
▸ Supplies	2,913	5,867	1,963	4,100	2,925
▸ Services	239,840	234,215	249,912	410,624	351,199
Total	1,170,912	1,171,657	1,243,265	1,598,719	1,653,268

Finance ERP

2024 Proposed Budget

The ERP team operates, maintains, and enhances the SAP-ERP accounting software system to provide accurate, real-time financial, procurement, payroll and HR information to all City departments. Additionally, the team is responsible for training system users city-wide.

Funding Sources

The ERP team expenditures are distributed across all major operating funds. The division includes 1.00 FTE.

2024 Highlights

In the 2024 proposed budget labor accounts for 12.6% of the division's total expenditures across all funds.

The proposed budget for services supports annual licensing, system hosting and software support services.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	70,207	65,213	79,509	84,831	88,896
▸ Overtime	6,714	12,898	5,771	20,000	20,000
▸ Pension	10,530	9,927	11,449	14,676	15,245
▸ Employment Tax & Medical	13,025	15,107	16,523	18,638	19,417
▸ Other Personnel	550	550	550	550	550
▸ Services	159,734	211,810	346,406	310,609	411,247
Total	260,759	315,505	460,208	449,305	555,355

Finance ERP by Fund

Collapse All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▾ General Fund	260,759	315,505	460,208	449,305	555,355
▸ General	260,759	315,505	460,208	449,305	555,355
▾ Special Revenue	98,211	72,276	60,358	95,609	105,733
▸ Street Construction, Maintenance & Repair	16,177	24,423	14,944	27,804	37,198
▸ CARES Act	28,119	0	0	0	0
▸ Special Assessment Services	53,915	47,853	45,415	67,805	68,535
▾ Capital Projects	30,366	10,367	25,904	37,578	50,608
▸ Capital Improvements	30,366	10,367	25,904	37,578	50,608
▾ Enterprise	197,462	191,870	175,643	284,068	245,737
▸ Water	83,523	81,809	70,554	121,857	95,946
▸ Sewer	85,918	71,002	68,655	118,658	88,558
▸ Utility Administrative Services	15,777	23,289	20,254	23,514	38,373
▸ Storm Water	9,465	14,321	14,129	14,893	19,079
▸ Municipal Tow Lot	2,778	1,449	2,052	5,146	3,781
▾ Internal Service	28,998	101,407	75,616	113,807	185,665
▸ Workers Compensation	6,981	9,572	6,801	8,200	12,707
▸ Healthcare	0	56,841	46,470	68,908	106,886
▸ Information & Communication Technology	5,433	9,761	5,680	11,809	18,079
▸ Storeroom & Printshop	480	664	0	0	0
▸ Municipal Garage	10,703	15,951	10,476	14,329	31,499
▸ Facility Operations	3,242	4,366	3,873	5,307	8,357
▸ Risk Management	2,158	4,252	2,317	5,254	8,137
Total	615,796	691,425	797,729	980,367	1,143,098

Debt Management

2024 Proposed Budget

The Debt Management Office must balance the financial needs of the city with the most economically and financially feasible methods of borrowing. The Debt Management Officer ensures that the city operates within strict debt guidelines to maintain and improve bond ratings. The Debt Management Office is also responsible for preparing and monitoring the City's 5-Year Capital Improvement Plan.

Funding Sources

Division of Debt management personnel and operating supplies and services are supported by the Special Assessment and Capital Improvement Funds. The division includes 1.0 full time equivalent position.

2024 Highlights

Non-Debt expenditures for personnel and operating costs total **$129,777.**

Right of Way Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Operating Transfers	225,000	225,000	225,000	225,000	225,000
Total	225,000	225,000	225,000	225,000	225,000

Street Construction, Maintenance & Repair Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Operating Transfers	463,123	792,804	797,061	795,161	798,111
Total	463,123	792,804	797,061	795,161	798,111

Special Assessment Services Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	34,411	27,816	29,943	33,932	35,558
▸ Overtime	1,791	951	0	0	0
▸ Pension	4,956	3,965	3,995	4,751	4,978
▸ Employment Tax & Medical	10,158	7,426	6,526	7,339	7,650
▸ Other Personnel	220	220	220	220	220
▸ Services	0	2,600	3,084	4,899	4,334
▸ Debt	21,562,393	21,060,509	21,421,155	21,625,600	23,500,000
Total	21,613,929	21,103,486	21,464,923	21,676,741	23,552,740

General Obligation Debt Service Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Debt	14,938,574	16,194,723	16,137,431	18,775,000	17,877,000
Total	14,938,574	16,194,723	16,137,431	18,775,000	17,877,000

Jeep Municipal Improvement TIF Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Debt	640,559	643,250	639,250	644,250	642,750
Total	640,559	643,250	639,250	644,250	642,750

Capital Improvement Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	88,503	90,797	43,901	50,898	53,338
▸ Overtime	288	1,426	0	0	0
▸ Pension	12,521	12,818	5,835	7,126	7,467
▸ Employment Tax & Medical	15,687	11,620	10,392	11,009	11,476
▸ Other Personnel	330	330	330	330	330
▸ Services	1,599	22,600	3,246	5,000	4,426
▸ Debt	5,678,907	1,655,081	29,346,947	1,776,039	2,066,322
▸ Other	361,012	35,095	645,020	0	0
▸ Operating Transfers	15,788,066	19,058,855	16,988,724	20,032,550	19,140,358
Total	21,946,913	20,888,622	47,044,394	21,882,952	21,283,717

Special Assessment Improvement Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Debt	1,660,275	2,489,848	2,110,298	1,230,000	2,058,000
Total	1,660,275	2,489,848	2,110,298	1,230,000	2,058,000

Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Debt	27,590,644	55,239,956	31,151,399	31,532,200	34,364,450
▸ Other	156,180	130,472	696,298	0	0
Total	27,746,824	55,370,428	31,847,697	31,532,200	34,364,450

Sewer Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Debt	38,137,894	43,419,588	41,395,531	45,860,250	44,617,300
Total	38,137,894	43,419,588	41,395,531	45,860,250	44,617,300

Storm Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Debt	178,244	274,240	241,648	943,340	244,470
Total	178,244	274,240	241,648	943,340	244,470

Municipal Tow Lot Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Debt	187,375	179,875	172,375	170,500	162,750
Total	187,375	179,875	172,375	170,500	162,750

Property Management Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Debt	6,912,709	1,060,978	849,310	1,257,550	1,263,358
Total	6,912,709	1,060,978	849,310	1,257,550	1,263,358

Facility Operations Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Debt	289,313	287,713	287,613	290,000	286,165
Total	289,313	287,713	287,613	290,000	286,165

Purchasing and Supplies

2024 Proposed Budget

The Division of Purchasing is committed to providing efficient procurement services which meet the needs of City Departments while ensuring compliance with the City Charter and Toledo Municipal Code. Purchasing strives to assure fair and equal access to all entities seeking to do business with the City of Toledo.

Funding Sources

Division of Purchasing personnel and operating supplies and services are supported by the General Fund and the Print Shop Internal Service Fund. The division includes 8.0 full time equivalent positions. In the proposed 2024 budget, the division also includes the Office of Contract Compliance, previously under the Department of Diversity, Equity and Inclusion.

2024 Highlights

Labor accounts for 94.3% of the Division's General Fund expenditures.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	239,368	267,929	353,576	479,865	722,228
▸ Overtime	339	3,219	129	0	0
▸ Pension	33,511	36,949	47,706	49,681	83,612
▸ Employment Tax & Medical	66,529	70,526	80,199	90,663	150,429
▸ Other Personnel	1,100	1,650	1,650	1,650	3,850
▸ Supplies	104	1,272	3,914	4,560	4,104
▸ Services	30,127	57,007	41,458	92,501	54,409
Total	371,077	438,552	528,631	718,920	1,018,632

Storeroom & Print Shop Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	10,497	0	0	0	0
▸ Overtime	143	0	0	0	0
▸ Pension	1,115	0	0	0	0
▸ Employment Tax & Medical	6,688	0	0	0	0
▸ Supplies	47,173	109,024	0	0	0
▸ Services	111,037	101,689	141,906	148,430	140,630
Total	176,653	210,712	141,906	148,430	140,630

Department of Law

2024 Proposed Budget

The Department of Law is responsible for delivering high quality legal service consistent with the highest standard of professional responsibility. Pursuant to the City Charter, the Law Department represents the City in all legal matters. The Law Department is comprised of three sections:

Litigation Section
Defends and represents the City, its officials and employees in cases in all courts including Common Pleas, Court of Appeals, Federal District Court, Ohio State Supreme Court, and U.S. Supreme Court.

General Section
Reviews and writes contracts, assists with economic development and utility issues, and advises on internal legal matters.

Prosecutor's Office
Prosecutes misdemeanor criminal offenses occurring within the Toledo, Washington Township and Ottawa Hills jurisdictions.

Funding Sources

The Law Department is funded by the General Fund, the Risk Management Internal Service Fund and the Utility Administrative Services Fund.

2024 Highlights

The 2024 proposed budget funds 42 total FTEs across all sections.

In addition to personnel, the Law Department's General Fund budget allocates $469,626 for services and supplies including funds for professional service expenses, various publications, and continuing legal education for attorneys. A budget of $3,307,321 is allocated for risk management, which includes insurance premiums for insurance policies, and anticipation of potential settlements of pending cases.

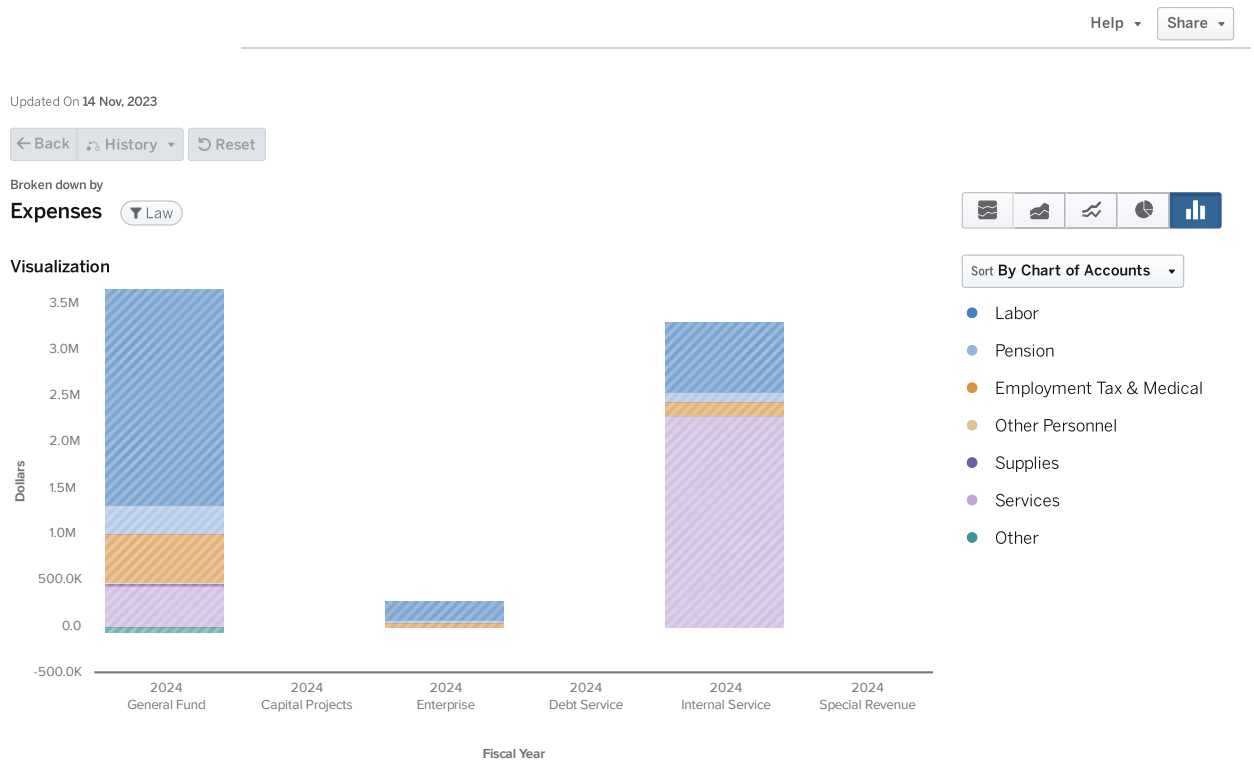
Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
12000	Administrative Assistant	1	1	1	2024
12000	Administrative Specialist 2	2	2	2	2024
12000	Attorney	10.5	9	10	2024
12000	Chief-Legal Section	3	3	3	2024
12000	Clerk 3	2	2.42	3	2024
12000	Director-Administrative Services	1	1	1	2024
12000	General Counsel	1	1	1	2024
12000	Secretary 2	2	2	2	2024
12000	Senior Attorney	14	16.0	15.0	2024

2024 Proposed Budget - Expenditures by Fund



General Fund Expenditures

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	1,344,699	1,358,605	1,774,949	2,249,388	2,321,469
▸ Overtime	5,095	-420	0	0	0
▸ Pension	186,610	188,247	243,804	297,649	315,672
▸ Employment Tax & Medical	249,102	298,623	378,969	495,642	526,702
▸ Other Personnel	1,760	1,485	2,035	3,300	15,373
▸ Supplies	17,701	21,697	19,431	23,150	25,200
▸ Services	141,110	222,710	213,480	502,916	444,426
▸ Other	0	0	0	-53,661	-61,493
Total	1,946,076	2,090,947	2,632,668	3,518,383	3,587,349

Utility Administration Fund Expenditures

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	249,234	307,397	270,166	226,722	209,736
▸ Pension	34,884	43,088	32,206	31,159	29,363
▸ Employment Tax & Medical	41,458	50,544	47,633	50,105	42,624
▸ Other Personnel	550	550	550	0	1,210
▸ Services	0	38,476	61,525	0	0
▸ Other	132,877	129,570	131,303	145,451	0
Total	459,003	569,624	543,383	453,437	282,933

Risk Management Expenditures

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	529,775	608,097	569,123	761,912	759,510
▸ Overtime	556	-128	0	0	0
▸ Pension	73,724	84,830	79,158	100,643	102,047
▸ Employment Tax & Medical	103,038	126,382	130,104	146,810	151,783
▸ Other Personnel	990	715	715	1,100	4,318
▸ Services	1,870,962	6,457,019	1,689,178	3,176,726	2,289,663
Total	2,579,045	7,276,916	2,468,278	4,187,192	3,307,321

Department of Information Technology

2024 Proposed Budget

The Department of Information Technology (IT) delivers enterprise software, infrastructure and security services for all city departments. Since 2020 the department has also included Engage Toledo.

Funding Sources

As an internal service department, IT is funded through user charges assessed to other departments and divisions for telecommunication and computer support services.

2024 Highlights

The IT 2024 budget supports 39.00 FTEs. ICT staff provide 24 hour support to the City's departments and divisions that support the citizens of Toledo. The Engage Toledo staff provide 24/7/365 customer service for City service requests and issues.

Information Technology Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
17500	Administrative Assistant	1	1	1	2024
17500	Administrator-Administrative Services 2	3	5	3.5	2024
17500	Administrator-Administrative Services 3	1	1	2.75	2024
17500	Clerk Specialist 2	2	1	1	2024
17500	Data Communications Specialist	3	0	0	2024
17500	Director-Administrative Services	1	1	1	2024
17500	End User Support Specialist	0	3	3	2024
17500	End User Support Supervisor	1	1	1	2024
17500	End User Support Technician	1	2	3	2024
17500	GIS Analyst 1	2	2	1	2024
17500	GIS Analyst 2	0	1	1.75	2024
17500	Manager-Administrative Services	3.64	3.92	4.5	2024
17500	Manager-Public Services	2	2	3	2024
17500	Security Analyst	0	0	0	2024
17500	Senior Professional Engineer	1	1	0	2024

Engage Toledo Position/FTE Report

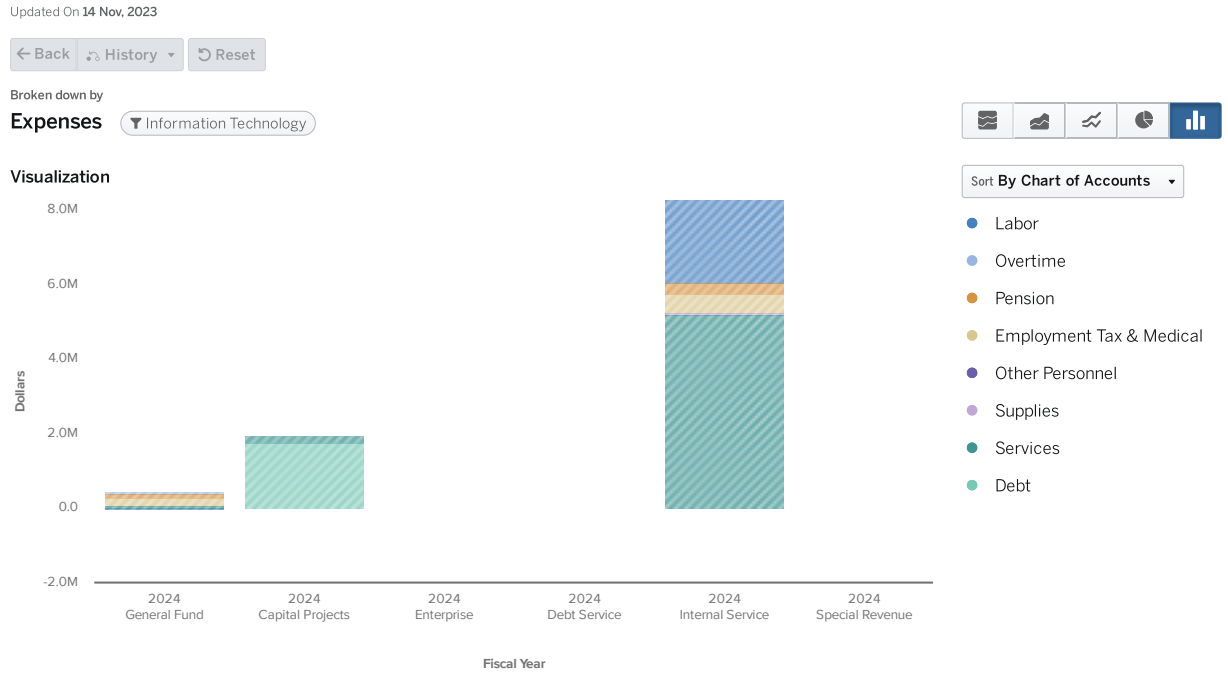
Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
17600	Commissioner-Public Services	0.5	0.5	0.5	2024
17600	Customer Service Contact Center Engagement Coordinator	0	1	0	2024
17600	Customer Service Contact Center Representative-Et	11	11	11	2024
17600	Customer Service Contact Center Supervisor-Et	3	3	1	2024

2024 Proposed Budget - Expenditures by Fund

Help Share



Information Technology

Capital Improvement Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Supplies	0	0	699,192	800,808	0
▸ Services	767,795	759,037	-209,905	8,867,948	200,000
▸ Debt	0	0	0	1,715,000	1,757,750
Total	767,795	759,037	489,288	11,383,756	1,957,750

Information & Communications Technology Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	1,249,909	1,501,839	1,545,012	2,019,452	2,197,248
▸ Overtime	22,698	17,604	12,869	0	0
▸ Pension	176,346	209,706	203,595	282,723	307,615
▸ Employment Tax & Medical	250,612	314,782	369,225	452,463	500,729
▸ Other Personnel	6,600	6,325	6,600	8,250	13,200
▸ Supplies	1,699	66,250	137,274	132,000	44,000
▸ Services	2,405,425	4,439,296	3,984,966	6,369,136	5,200,790
Total	4,113,289	6,555,802	6,259,541	9,264,025	8,263,582

Engage Toledo

General Fund Expenses

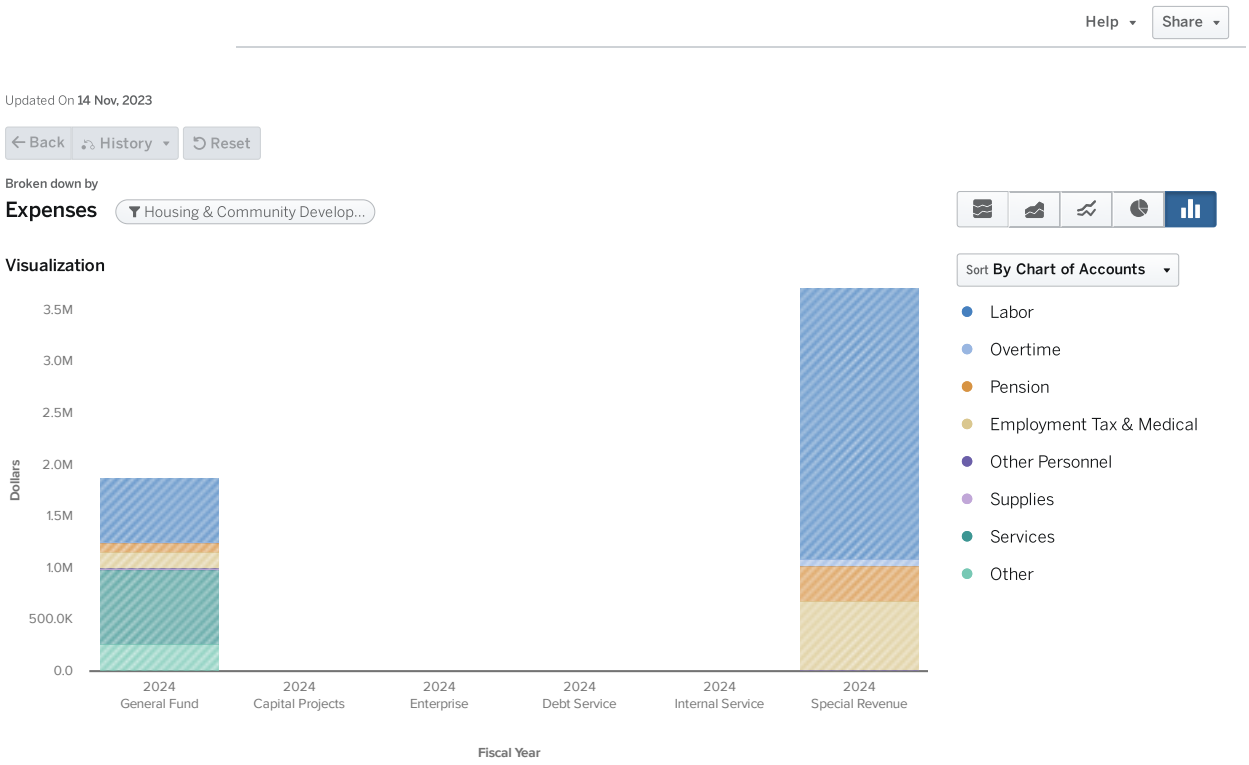
Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	-101,008	94,873	219,199	415,885	-25,285
▸ Overtime	56,075	93,935	125,650	60,000	60,000
▸ Pension	76,526	94,535	109,705	133,453	109,066
▸ Employment Tax & Medical	194,247	196,925	225,392	267,673	224,765
▸ Other Personnel	2,613	3,417	3,239	1,650	825
▸ Supplies	8,139	10,913	15,703	48,150	5,625
▸ Services	40,137	20,091	-5,146	119,068	59,918
Total	276,730	514,688	693,742	1,045,879	434,914

Department of Housing and Community Development

2024 Proposed Budget

The Department of Housing and Community Development works to improve the quality of life in Toledo's neighborhoods. That work includes housing repair, creation, and preservation of affordable housing, fostering home-ownership and code enforcement. This important work is undertaken with many nonprofit partners and neighborhood organizations. The Department of Housing and Community Development includes two divisions, Neighborhood Administration and Fiscal Monitoring, and Housing. It also includes Third-Party Partners.

2024 Proposed Budget - Expenditures by Fund



Neighborhoods Administration and Fiscal Monitoring Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
16100	Administrative Analyst 2	2	2	3	2024
16100	Administrative Analyst 4	1	1	1	2024
16100	Administrative Assistant	1	1	1	2024
16100	Administrative Technician	1	1	1	2024
16100	Clerk Specialist 1	1	1	1	2024
16100	Clerk Specialist 2	3	3	3	2024
16100	Commissioner-Administrative Services	1	1	1	2024
16100	Director-Administrative Services	1	1	1	2024
16100	Manager-Administrative Services	1	1	2.75	2024
16100	Program Monitoring Specialist	2	2	2	2024
16100	Rehabilitation Projects Officer	1	0	0	2024
16100	Senior Accountant	1	1	1	2024

Housing Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
16200	Administrative Technician 1	1	1	1	2024
16200	Administrator-Administrative Services 2	1	1	1	2024
16200	Clerk Specialist 1	2	2	2	2024
16200	Clerk Specialist 2	0	0	0.75	2024
16200	Commissioner-Administrative Services	1	1	0	2024
16200	Financial Assistance Specialist	1	1	1	2024
16200	Historical Review Specialist	1	1	1	2024
16200	Historical/Environmental Officer	1	1	1	2024
16200	Manager-Administrative Services	5.25	6.0	5	2024
16200	Mayor's Assistant 2	7	6	7	2024
16200	Neighborhood Development Specialist	3	3	3	2024
16200	Rehabilitation Projects Officer	1	1	1.5	2024
16200	Rehabilitation Specialist	1	1	1	2024
16200	Rehabilitation Technician	1	1	1	2024
16200	Secretary 2	1	1	0	2024

Administrative Services and Fiscal Monitoring

2024 Proposed Budget

The Neighborhood Administrative Services and Fiscal Monitoring provides administration and monitoring of CDBG, ESG, and other federal funds through the U.S. Department of Housing and Urban Development Community Block Grant Program (CDBG). Administrative Services and Fiscal Monitoring works with partner agencies to provide grant funded services. These annual grants are awarded to qualified cities, urban counties and states to develop viable urban communities. Divisional activities are primarily funded by these grants with additional support from General Fund for costs that are not grant funded.

Funding Sources

The Division of Administrative Services and Fiscal Monitoring's personnel and operating supplies and services are supported by the General Fund, CDBG Fund, and other operating grants. The Division includes 17.75 FTEs.

The appropriation of annual CDBG fund awards occurs outside of approval of the city's annual operating budget. Projected staff wages and benefits are reflected in the proposed budget for the city's calendar fiscal year.

2024 Highlights

Labor accounts for 76.6% of the Division’s proposed 2024 General Fund expenditures.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	167,437	130,617	124,894	228,116	391,651
▸ Overtime	0	0	0	0	3,083
▸ Pension	23,689	18,190	17,499	31,936	54,388
▸ Employment Tax & Medical	14,849	16,253	19,395	39,848	74,701
▸ Other Personnel	0	0	0	0	2,228
▸ Supplies	1,448	8,155	4,484	6,450	1,800
▸ Services	46,787	315,148	121,084	182,725	158,799
Total	254,209	488,363	287,355	489,075	686,650

Community Development Block Grant Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	677,009	779,328	770,904	1,320,873	1,008,292
▸ Overtime	799	2,972	1,427	1,866	39,585
▸ Pension	94,699	105,964	100,353	325,186	130,078
▸ Employment Tax & Medical	153,207	181,117	177,268	430,737	256,531
▸ Other Personnel	3,850	4,356	4,155	9,368	5,473
▸ Supplies	9,764	55,349	20,289	44,139	0

Housing

2024 Proposed Budget

Housing provides low-to-moderate residents housing opportunities. Programs funded and monitored by this Division includes homeowner training and down payment assistance, owner occupied home repair, rental repair and lead safe home repair, and funding for low to moderate income housing construction projects. Funding sources includes HOME, HUD Lead Safe , and NSP grants with additional support from General Fund for costs that are not grant eligible.

Funding Sources

Division of Housing Administration's personnel and operating supplies and services are supported by the General Fund, CDBG Fund, HOME Fund, and other operating grants. The Division includes 26.25 FTEs.

2024 Highlights

The proposed budget includes funding to support LEAD related and outreach activities. The proposed budget includes Tenant Services Manager and a Redevelopment Manager positions. The Tenant Services Manager position is dedicated for tenant services. The Redevelopment Manager will coordinate the enhanced services in the HUD approved Neighborhood Revitalization Strategic Areas (NRSAs).

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	27,672	29,500	51,155	238,843	222,033
▸ Overtime	0	0	0	0	1,000
▸ Pension	3,855	3,945	7,443	33,438	41,774
▸ Employment Tax & Medical	12,973	15,145	31,964	54,965	75,063
▸ Other Personnel	0	0	0	0	2,090
▸ Supplies	7,188	9,990	23,468	12,608	9,000
▸ Services	1,063	154,726	239,048	935,804	557,844
▸ Other	0	0	0	0	275,000
Total	52,751	213,305	353,079	1,275,658	1,183,804

Community Development Block Grant Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	682,457	615,399	553,926	1,067,210	375,171
▸ Overtime	0	0	297	0	20,834
▸ Pension	95,013	106,314	75,097	264,521	46,690
▸ Employment Tax & Medical	155,900	181,387	113,177	361,954	85,510
▸ Other Personnel	3,548	3,801	3,439	8,007	3,250
▸ Supplies	64,851	11,210	1,252	50,033	0
▸ Services	87,313	847,595	104,637	518,201	0
▸ Other	250,981	1,088,202	629,513	5,275,484	0
Total	1,340,061	2,853,908	1,481,338	7,545,410	531,455

Operation Grants Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	175,225	437,204	752,059	1,287,202	768,973
▸ Overtime	0	1,007	168	15,000	0
▸ Pension	24,393	40,691	99,001	212,427	107,656
▸ Employment Tax & Medical	43,045	65,235	157,746	223,715	214,111
▸ Other Personnel	1,045	792	4,199	3,540	5,392
▸ Supplies	7,394	15,418	24,395	107,651	0
▸ Services	20,680	167,718	159,602	723,097	0
▸ Other	572,526	12,188,936	21,634,977	48,629,005	0
▸ Operating Transfers	462,282	0	0	0	0
Total	1,306,590	12,917,000	22,832,148	51,201,637	1,096,132

Toledo Home Program Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	73,847	64,672	63,648	303,631	469,760
▸ Pension	10,126	8,977	9,159	125,129	59,933
▸ Employment Tax & Medical	15,014	15,177	10,992	107,846	109,421
▸ Other Personnel	358	358	206	1,274	2,921
▸ Supplies	9,948	10,495	10,741	35,966	0
▸ Services	4,370	5,146	43,243	337,293	0
▸ Other	2,128,626	2,586,108	3,441,693	4,618,173	0
Total	2,242,288	2,690,933	3,579,682	5,529,313	642,035

Department of Building and Code Compliance

2024 Proposed Budget

The Department of Building and Code Compliance is a state-certified building inspection department working to serve the public interest to protect the health, safety, and welfare of our citizens by assuring that all buildings, structures, and related equipment are constructed, installed, and maintained in compliance with the standards contained within the currently adopted Ohio Building Codes and Toledo Municipal Code. This Department includes Code Compliance and Building Inspection.

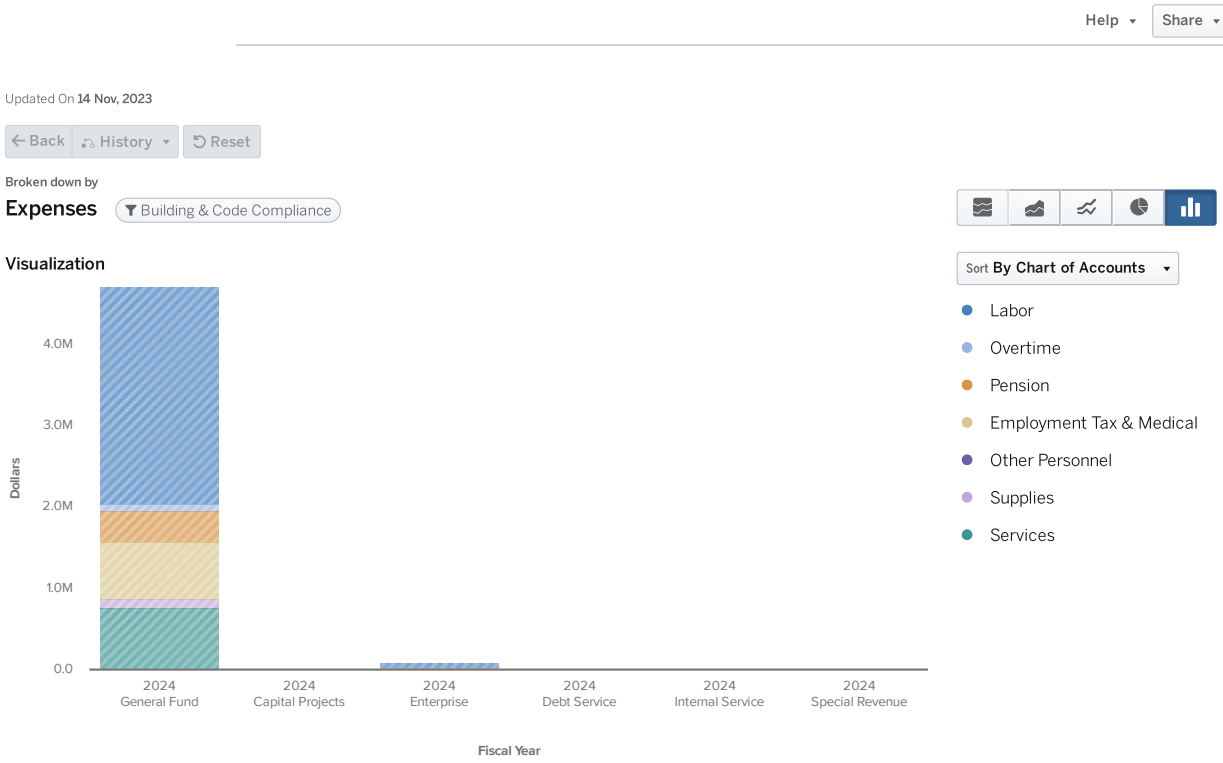
Funding Sources

The Department of Building and Code Compliance is funded primarily through General Fund dollars.

2024 Highlights

The 2024 proposed budget funds 38.75 FTEs with a total personnel cost of $3,936,723.

2024 Proposed Budget - Expenditures by Fund



Division of Code Compliance Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
56400	Administrative Services Officer 2	0	0	2	2024
56400	Administrative Specialist	1	0	0	2024
56400	Administrative Specialist 3	0	1	1	2024
56400	Clerk Specialist 1	1	1	1	2024
56400	Clerk Specialist 2	1	1	1	2024
56400	Code Compliance Inspector 1	8.5	10	7	2024
56400	Code Compliance Inspector 2	5	5	2	2024
56400	Commissioner-Public Services	1	1	1	2024
56400	Legal Technician	0	0	1	2024
56400	Manager-Administrative Services	0	0	0.75	2024
56400	Manager-Public Services	1	0	0	2024
56400	Supervisor-Code Compliance	3	3	0	2024

Division of Building Inspection Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
56300	Administrative Assistant	0	1	1	2024
56300	Administrative Operations Officer	1	1	1	2024
56300	Assistant Building Official	1	1	1	2024
56300	Building Official	1	1	0.75	2024
56300	Certified Inspector	0	8	7	2024
56300	Certified Inspector 1	4	0	0	2024
56300	Certified Inspector 2	4	0	0	2024
56300	Clerk Specialist 2	5	4	4	2024
56300	Commissioner-Public Services	1	1	1	2024
56300	Director-Public Services	1	1	1	2024
56300	Master Plans Examiner	0	0	0.5	2024
56300	Permit Technician	4	4	4.75	2024

Building Inspection

2024 Proposed Budget

The Division of Inspection is a state-certified building inspection department enforcing the building and zoning codes of the state of Ohio and the City of Toledo to ensure the safety of public structures. The Division's goal is to provide professional and efficient service to citizens while processing permits, reviewing plans, performing inspections and issuing certificates of occupancy.

Funding Sources

Building Inspection is funded primarily through General Fund dollars.

2024 Highlights

The 2024 proposed budget funds 22.00 FTEs with a total personnel cost of $2,429,353.

Inspection is continuing to implement a new licensing and permitting system to enable the department to connect with citizens and streamline processes related to land management, asset management, licensing, and public health & safety. Initial implementation costs are supported by the CIP fund.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	1,025,463	1,098,637	1,145,263	1,582,088	1,615,035
▸ Overtime	31,213	40,833	58,736	70,000	80,000
▸ Pension	157,434	154,735	163,838	231,292	237,305
▸ Employment Tax & Medical	252,931	254,263	344,523	377,924	393,011
▸ Other Personnel	2,200	2,200	1,650	2,200	3,850
▸ Supplies	12,984	14,031	12,729	28,600	25,740
▸ Services	205,313	249,299	257,950	519,339	450,692
Total	1,687,539	1,813,998	1,984,688	2,811,442	2,805,633

Street Construction Maintenance & Repair Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	8,894	8,796	9,384	10,256	10,750
▸ Overtime	2	34	49	0	0
▸ Pension	1,229	1,227	1,283	1,436	1,505
▸ Employment Tax & Medical	1,925	2,244	2,393	2,649	2,768
Total	12,050	12,301	13,110	14,341	15,023

Sewer Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	8,894	8,796	9,169	10,256	10,750
▸ Overtime	2	34	49	0	0
▸ Pension	1,229	1,227	1,283	1,436	1,505
▸ Employment Tax & Medical	1,925	2,244	2,394	2,649	2,768
Total	12,050	12,301	12,895	14,341	15,023

Utility Administration Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	41,505	41,047	43,795	47,863	50,165
▸ Overtime	7	157	230	0	0
▸ Pension	5,737	5,727	5,985	6,701	7,023
▸ Employment Tax & Medical	8,962	10,391	11,169	12,360	12,918
Total	56,211	57,323	61,179	66,924	70,106

Code Compliance

2024 Proposed Budget

Code Compliance manages the inspection, citation and remediation of code compliance violations within the City of Toledo. Services also includes assisting the City of Toledo property owners and or citizens with coaching, monitoring and alignment of support programs where funding is available to property owners.

Funding Sources

The Division of Code Enforcement personnel and operating supplies and services are supported by the General Fund in the 2024 proposed budget. The division includes 16.75 full time equivalent positions.

2024 Highlights

The Division's General Fund proposed 2024 budget for labor expenditures totals $1,507,370.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	$ 569,947	$ 568,711	$ 521,108	$ 1,318,203	$ 1,043,808
▸ Overtime	687	805	3,378	10,000	10,000
▸ Pension	79,748	78,853	72,426	185,948	147,533
▸ Employment Tax & Medical	150,823	163,220	191,657	380,922	303,279
▸ Other Personnel	1,012	462	110	2,200	2,750
▸ Supplies	12,111	13,333	18,022	43,000	67,950
▸ Services	502,015	1,915,278	383,969	381,314	318,528
▸ Operating Transfers	0	1,080,285	305,731	0	0
Total	$ 1,316,343	$ 3,820,946	$ 1,496,400	$ 2,321,587	$ 1,893,848

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Code Compliance

2024 Proposed Budget

Code Compliance manages the inspection, citation and remediation of code compliance violations within the City of Toledo. Services also includes assisting the City of Toledo property owners and or citizens with coaching, monitoring and alignment of support programs where funding is available to property owners.

Funding Sources

The Division of Code Enforcement personnel and operating supplies and services are supported by the General Fund in the 2024 proposed budget. The division includes 19.75 full time equivalent positions.

2024 Highlights

The Division's General Fund proposed 2024 budget for labor expenditures totals $1,507,370.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	569,947	568,711	521,108	1,318,203	1,043,808
▸ Overtime	687	805	3,378	10,000	10,000
▸ Pension	79,748	78,853	72,426	185,948	147,533
▸ Employment Tax & Medical	150,823	163,220	191,657	380,922	303,279
▸ Other Personnel	1,012	462	110	2,200	2,750
▸ Supplies	12,111	13,333	18,022	43,000	67,950
▸ Services	502,015	1,915,278	383,969	381,314	318,528
▸ Operating Transfers	0	1,080,285	305,731	0	0
Total	1,316,343	3,820,946	1,496,400	2,321,587	1,893,848

Department of Human Resources

2024 Proposed Budget

The Human Resources Department supports its sister departments in all aspects of the employer- employee relationship. The department is responsible for employee selection and evaluation, benefits administration, union/employee relations, workers' compensation, and training. The Human Resources Department facilitates the delivery of City services by selecting, developing, and retaining the City's most valuable resource: a productive and competent workforce.

Funding Sources

The Department of Human Resources' operating expenditures and personnel are funded primarily by the General Fund**.** Funding allocated in the Workers' Compensation Fund covers the City's payments to the State of Ohio. The department also funds a portion of its labor, services, and supplies costs in this fund. Additionally, city-wide heathcare costs are budgeted under Human Resources in the Healthcare Internal Service Fund.

2024 Highlights

The 2024 budget funds 26.75 FTEs for the Department of Human Resources, including 3 members of the Civil Service Commission. Labor expenditures are 55.2% of the department's General Fund Budget.

Non-personnel budget in the General Fund totals $1,294,027 and supports on-boarding costs for new employees, testing costs for promotions in the safety forces, training materials for all departments, as well as employee engagement activities.

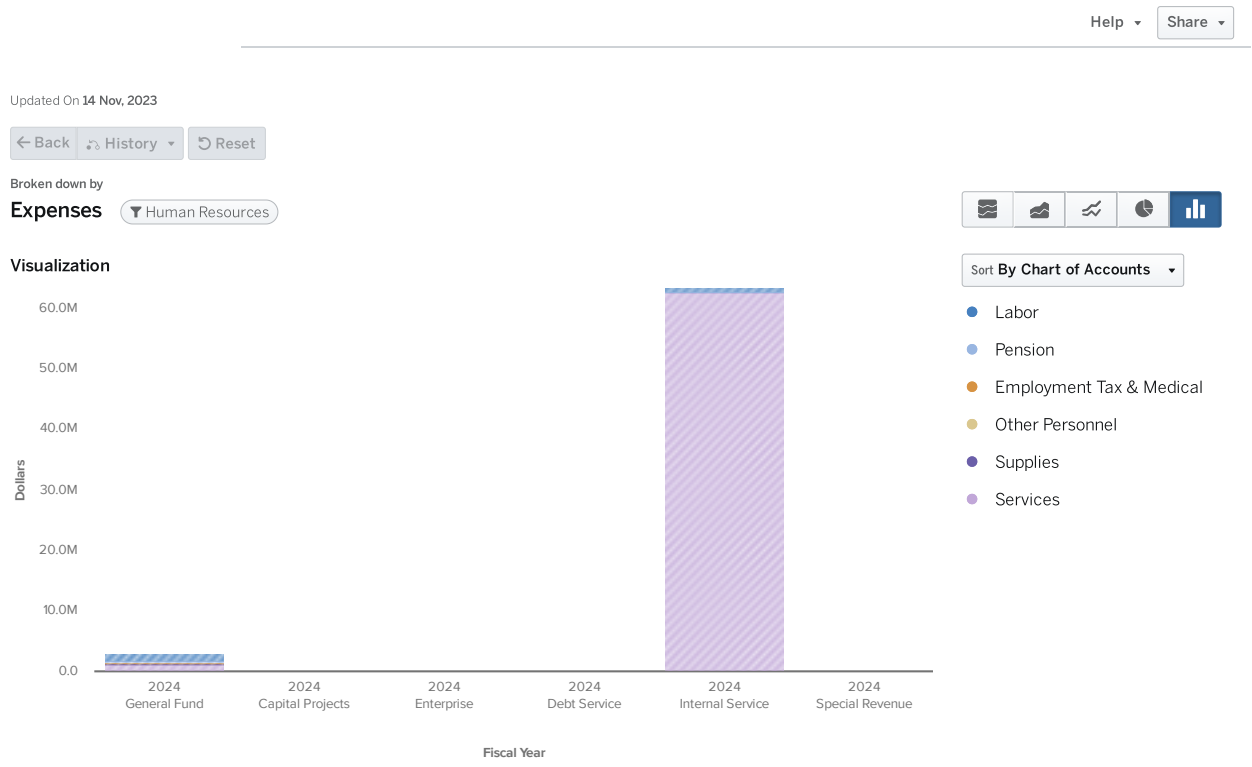
Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
17100	Administrative Analyst 1	1.33	3	2	2024
17100	Administrative Analyst 2	5	3	3	2024
17100	Administrative Analyst 3	2	4.5	4.75	2024
17100	Administrative Analyst 4	1	0	1	2024
17100	Administrative Assistant	2	2	2	2024
17100	Administrative Specialist 2	0	1	1	2024
17100	Administrative Specialist 3	1	0	0	2024
17100	Administrative Technician 1	0	1	1	2024
17100	Board Member-Civil Service Commission	3	3	3	2024
17100	Chief-Bargaining & Representation	1	0	0	2024
17100	Clerk 3	1	1	0	2024
17100	Deputy Director	1	1	1	2024
17100	Director-Administrative Services	1	1	1	2024
17100	Interns	0	4.92	0	2024
17100	Manager-Administrative Services	3	4	3.0	2024

2024 Proposed Budget - Expenditures by Fund



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	528,565	651,294	986,591	1,187,356	1,128,406
▸ Overtime	2,471	1,617	537	0	0
▸ Pension	72,562	90,894	134,657	166,230	157,977
▸ Employment Tax & Medical	156,531	190,150	238,284	288,336	304,108
▸ Other Personnel	3,685	3,300	3,300	4,950	7,618
▸ Supplies	65	11,880	48,439	122,051	94,567
▸ Services	256,185	651,850	570,142	1,446,290	1,199,460
Total	1,020,065	1,600,984	1,981,950	3,215,213	2,892,136

Street Construction, Maintenance & Repair Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	14,392	17,588	18,271	19,013	19,159
▸ Pension	2,015	2,462	2,558	2,662	2,682
▸ Employment Tax & Medical	2,588	3,024	3,377	3,753	3,878
▸ Other Personnel	0	0	0	0	110
▸ Services	0	0	1,091	0	0
Total	18,995	23,075	25,296	25,428	25,829

Special Assessment Services Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	7,196	8,794	9,135	9,506	9,580
▸ Pension	1,008	1,231	1,279	1,331	1,341
▸ Employment Tax & Medical	1,293	1,512	1,689	1,877	1,940
▸ Other Personnel	0	0	0	0	55
▸ Services	0	0	545	0	0
Total	9,496	11,538	12,648	12,714	12,916

Utility Administration Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	43,174	52,764	54,812	57,038	57,478
▸ Pension	6,044	7,387	7,674	7,985	8,047
▸ Employment Tax & Medical	7,757	9,072	10,132	11,259	11,635
▸ Other Personnel	0	0	0	0	330
Total	56,976	69,223	72,617	76,283	77,490

Workers Compensation Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	252,465	228,084	269,368	329,040	302,439
▸ Overtime	48	0	0	0	0
▸ Pension	35,303	31,720	35,690	46,066	42,341
▸ Employment Tax & Medical	66,886	64,088	71,446	84,082	78,386
▸ Other Personnel	2,365	1,100	1,430	2,200	2,338
▸ Supplies	1,785	3,203	277	8,700	5,450
▸ Services	5,165,202	5,122,703	4,451,556	5,999,850	6,135,977
▸ Operating Transfers	16,770,458	0	0	0	0
Total	22,294,512	5,450,899	4,829,766	6,469,937	6,566,931

Healthcare Internal Services

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	71,614	84,158	158,790	77,820
▸ Overtime	0	933	0	0	0
▸ Pension	0	10,007	10,971	22,231	10,895
▸ Employment Tax & Medical	0	15,248	24,143	43,656	18,700
▸ Other Personnel	0	550	770	1,100	550
▸ Services	37,481,757	40,348,449	50,542,948	54,354,934	56,617,135
Total	37,481,757	40,446,801	50,662,991	54,580,710	56,725,100

Department of Economic Development

2024 Proposed Budget

The Department of Economic Development implements programs and provides services integral to achieving the goals of the city. The department assists in the attraction, growth and retention of private sector companies by eliminating barriers and providing financial resources and technical assistance. The department also includes the Real Estate section, which is responsible for the management of the city's real estate portfolio and disposition strategy for surplus property.

Funding Sources

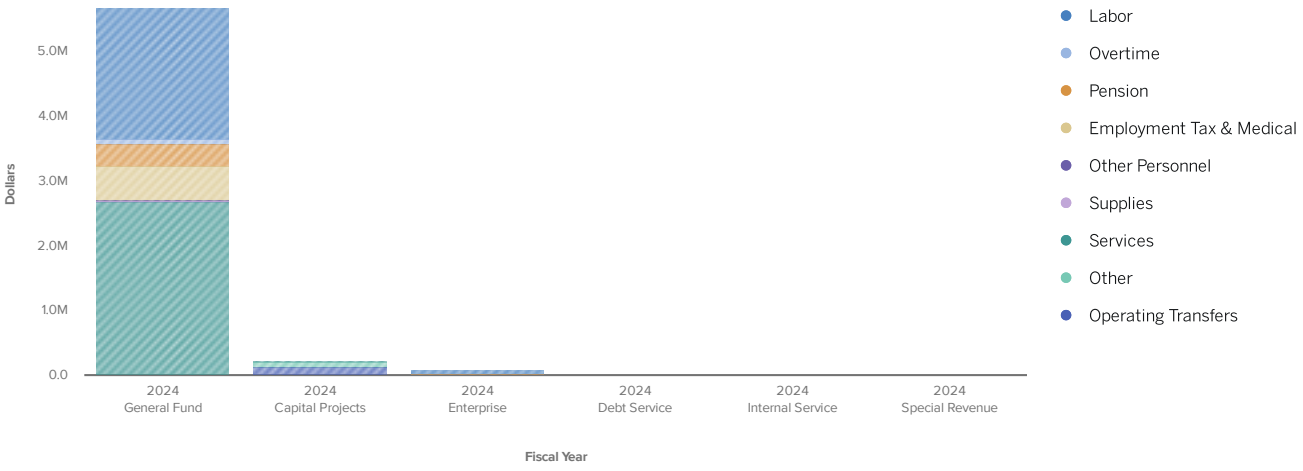
The Department of Development is funded primarily through General Fund dollars.

2024 Highlights

The 2024 budget funds 7.50 FTEs with a total personnel cost of $880,524.

Funding for non-personnel expenditures totals $2,234,492 and supports costs for property tax payments and business incentive payments.

2024 Proposed Budget - Expenditures by Fund



Positions/FTE

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
16400	Administrative Specialist 3	1	1	1.75	2024
16400	Clerk Specialist 2	1	1	1	2024
16400	Deputy Director	1	1	1	2024
16400	Director-Administrative Services	1	1	1	2024
16400	Manager-Administrative Services	2	3	1.75	2024
16400	Mayor's Assistant 2	1	0	1	2024

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	426,583	476,453	574,574	635,402	643,953
▸ Pension	56,492	66,769	79,315	88,956	90,153
▸ Employment Tax & Medical	71,544	116,967	115,610	130,117	142,568
▸ Other Personnel	1,100	1,100	1,100	550	3,850
▸ Supplies	1,290	15,987	4,896	9,400	6,300
▸ Services	1,465,743	1,548,736	1,835,053	2,755,961	2,228,192
▸ Capital	0	10	0	0	0
▸ Operating Transfers	0	0	74,079	0	0
Total	$ 2,022,751	$ 2,226,021	$ 2,684,626	$ 3,620,387	$ 3,115,016

Hawthorne Hills TIF Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Operating Transfers	0	0	136,260	137,000	130,000
Total	0	0	136,260	137,000	130,000

Department of Public Service

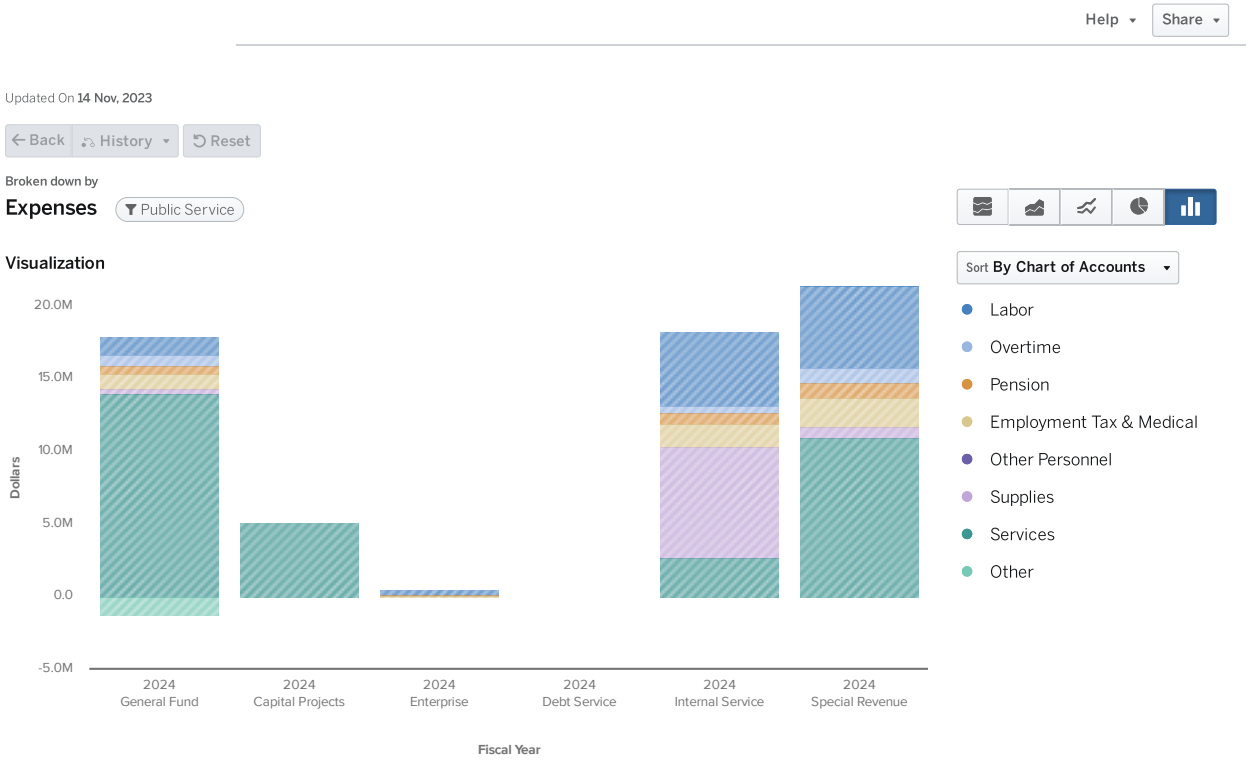
2024 Proposed Budget

The Department of Public Service strives to provide quality, efficient and timely services to the citizens of the City of Toledo in the most cost-effective manner through the utilization of innovative practices, state-of-the- art technology and a courteous, well-trained workforce.

The Division of Urban Beautification is responsible for blight control, alley cleaning, street sweeping, demolitions, leaf collection, cemetery maintenance, mowing and weed control, and forestry management. Additionally the department operates the city's landfill, and provides vehicle and facility management for city departments.

The Department of Public Service is comprised of the following divisions: Solid Waste, Facility and Fleet Operations and Urban Beautification.

2024 Proposed Budget - Expenditures by Fund



Waste Disposal Positions/FTE Report

Data

Records

Funds Center	Position Title	2021 Budget	2022 Amended	2023 Proposed	Budget Book Year
24500	Administrative Specialist	1	1	1	2023
24500	Heavy Equipment Mechanic	1	1	1	2023
24500	Intermediate Clerk	1	1	1	2023
24500	Landfill Equipment Operator	6	6	6	2023
24500	Lead Landfill Equipment Operator	0.75	1	1	2023
24500	Manager-Public Services	1	1	1	2023
24500	Senior Professional Engineer	1	1	1	2023
24500	Superintendent-Waste Disposal	0.5	1	1	2023
24500	Tandem Truck Driver	1.25	2	2	2023
24500	Utility Worker	1	1	1	2023

Fleet Operations Position/FTE Report

Data

Records

Funds Center	Position Title	2021 Budget	2022 Amended	2023 Proposed	Budget Book Year
25000	Administrative Operations Officer	0.6	0.6	0.6	2023
25000	Administrative Specialist	0	0	0.6	2023
25000	Administrator-Public Services 1	1	1	0	2023
25000	Automotive Repair Technician	29	29	30	2023
25000	Automotive Service Worker	16	16	15	2023
25000	Clerk Specialist 1	1	1	0	2023
25000	Clerk Specialist 2	3	2	2.6	2023
25000	Commissioner-Public Services	0.6	0.6	0.6	2023
25000	Equipment And Records Technician	1	1	2	2023
25000	Manager-Public Services	0	0	1	2023
25000	Motor Equipment Technician	2	2	2	2023
25000	Supervisor-Automotive Maintenance	5	5	5	2023
25000	Supervisor-Vehicle Parts	1	1	1	2023
25000	Utility Worker	1	1	1	2023
25000	Vehicle Parts Storekeeper	3	3	3	2023
25000	Welder-Blacksmith	1	1	1	2023

Facility Operations Position/FTE Report

Data

Records

Funds Center	Position Title	2021 Budget	2022 Amended	2023 Proposed	Budget Book Year
26100	Administrative Operations Officer	0.4	0.4	0.4	2023
26100	Administrative Specialist	0	0	0.4	2023
26100	Administrator-Public Services 1	1	1	0	2023
26100	Building And Grounds Maintenance Worker	3	3	3	2023
26100	Carpenter	3	3	3	2023
26100	Clerk Specialist 1	0.4	0.4	0	2023
26100	Clerk Specialist 2	1	1	1.4	2023
26100	Commissioner-Public Services	0.4	0.4	0.4	2023
26100	Construction Technician	0	0	1	2023
26100	Electrician	2	2	2	2023
26100	Manager-Public Services	0	0	1	2023
26100	Painter	2	2	2	2023
26100	Plumber-Steamfitter	2	2	2	2023
26100	Secretary 2	0.4	0.4	0	2023
26100	Senior Building And Grounds Maintenance...	1	1	1	2023
26100	Senior Storekeeper	1	1	1	2023
26100	Supervisor-Maintenance And Repair	2	2	2	2023
26100	Trades Mechanic	2	2	2	2023
26100	Utility Worker	1	1	1	2023

Urban Beautification Position/FTE Report

Data

Records

Funds Center	Position Title	2021 Budget	2022 Amended	2023 Proposed	Budget Book Year
27100	Administrative Assistant	0	1	1	2023
27100	Administrative Operations Officer	0	1.41	1	2023
27100	Administrative Specialist	0	0.6	3	2023
27100	Building And Grounds Maintenance Worker	0	6.2	0	2023
27100	Chief Horticulturist	0	0	1	2023
27100	Clerk Specialist 1	0	0.82	2	2023
27100	Clerk Specialist 2	0	1.61	3	2023
27100	Commissioner-Public Services	0	1	1	2023
27100	Construction Inspector	0	0	3	2023
27100	Crane Operator	0	0	1	2023
27100	Deputy Director-Public Services	0	1	1	2023
27100	Director-Public Services	0	1	1	2023

27100	Engineering Associate	0	0.15	0	2023
27100	Equipment And Records Technician	0	0.41	0	2023
27100	Foreman-Parks	0	1	2	2023
27100	Forestry Crew Leader	0	10	11	2023
27100	Forestry Inspector	0	1	2	2023
27100	General Foreman-Streets	0	5	4	2023
27100	Gis Analyst 1	0	1	1	2023
27100	Heavy Equipment Operator 1	0	6	4	2023
27100	Heavy Equipment Operator 2	0	11.0	15	2023
27100	Landscape Maintenance Worker	0	6	6	2023
27100	Mail Clerk	0	0.41	1	2023
27100	Maintenance Worker 1	0	1.41	29	2023
27100	Maintenance Worker 2	0	38.15	24	2023
27100	Manager-Public Services	0	2	4.0	2023
27100	Manager-Special Projects	0	1	0	2023
27100	Public Services Officer 1	0	0.75	0	2023
27100	Safety and Training Specialist	0	2	1	2023
27100	Secretary 2	0	0.41	1	2023
27100	Senior Building And Grounds Maintenance ...	0	0.6	0	2023
27100	Senior Construction Technician	0	0.82	0	2023
27100	Senior Equipment Repair Technician	0	1	2	2023
27100	Senior Landscape Maintenance Worker	0	2	2	2023
27100	Senior Storekeeper	0	0.3	0	2023
27100	Storekeeper	0	1	0	2023
27100	Street Maintenance Technician	0	2	0	2023
27100	Superintendent-Parks	0	1	1	2023
27100	Superintendent-Streets	0	0.5	2	2023
27100	Supervisor-Forestry	0	3	3	2023
27100	Supervisor-Storeroom	0	0.3	0	2023
27100	Supervisor-Street Operations	0	0.5	0	2023
27100	Tree Maintenance Worker	0	1	1	2023
27100	Tree Service Worker	0	20	23	2023
27100	Utility Worker	0	3	3.0	2023

Division of Solid Waste

2024 Proposed Budget

The Division of Solid Waste operates the City's Hoffman Road landfill within regulatory compliance of the Ohio Environmental Protection Agency.

Funding Sources

The Division of Solid Waste is supported primarily by the General Fund.

2024 Highlights

The Division of Solid Waste has proposed $6,389,013 in General Fund operating service and supply funds in 2024 to cover items including Ohio EPA fees, county tipping fees, and recycling costs. The solid waste budget funds 15 FTEs with a total personnel cost of $1,627,203.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	686,252	703,913	728,184	1,159,564	1,127,001
▸ Overtime	37,244	44,268	66,388	63,250	71,508
▸ Pension	96,651	100,269	103,459	152,695	149,528
▸ Employment Tax & Medical	188,639	207,625	248,162	281,669	276,966
▸ Other Personnel	7,149	8,143	7,742	5,150	2,200
▸ Supplies	44,892	157,440	168,952	248,000	231,750
▸ Services	3,987,936	4,103,538	4,910,617	5,605,322	5,832,263
▸ Other	0	0	0	0	325,000
Total	5,048,764	5,325,198	6,233,504	7,515,652	8,016,216

Capital Improvement Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Supplies	0	48,290	25,272	58,845	0
▸ Services	1,112,993	174,116	641,028	4,173,204	710,000
▸ Capital	0	0	375,000	317,186	0
Total	1,112,993	222,406	1,041,301	4,549,234	710,000

Division of Facility and Fleet Operations

2024 Proposed Budget

The Division of Facility and Fleet Operations is an internal service division that keeps the City's fleet and buildings continually operational. Fleet operations is responsible for maintenance, repair and fueling of the City's fleet, as well as vehicle and equipment acquisition. Facility operations is responsible for building maintenance and repair and recommending facility design and construction. The unit ensures a healthy, functional, aesthetic, and sustainable building environment for City employees and the public.

Funding Sources

The Division of Facility and Fleet Operations is funded through charges assessed to user divisions. Labor, supplies and service costs are budgeted in the Fleet Maintenance and Facility Operations internal service funds.

2024 Highlights

The 2024 budget for fleet operations provides $8,539,877 for fuel, equipment, supplies and services to maintain the City's fleet. In addition to this non-personnel budget, the budget also supports 62.75 FTEs with a total labor cost of $5,906,929.

The Internal Service Fund budget for facility operations allocates $2,087,179 for labor expenditures, covering 25.5 FTEs and allocates $1,748,217 for services and supplies.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Services	342,669	608,454	466,868	773,268	812,239
Total	342,669	608,454	466,868	773,268	812,239

Capital Improvement Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Supplies	51,426	16,626	73,692	313,914	0
▸ Services	345,028	714,843	1,716,682	26,947,259	1,375,000
▸ Capital	68,483	29,760	3,527,124	5,184,952	0
Total	464,937	761,230	5,317,498	32,446,125	1,375,000

Municipal Garage Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	2,823,128	2,914,912	3,203,485	3,912,633	3,783,615
▸ Overtime	218,915	292,339	479,207	341,100	394,220
▸ Pension	414,896	420,992	500,799	576,050	578,146
▸ Employment Tax & Medical	810,004	963,887	1,001,672	1,133,150	1,110,108
▸ Other Personnel	32,226	30,740	31,515	39,960	40,840
▸ Supplies	4,052,497	4,797,581	6,679,453	6,444,224	7,128,171
▸ Services	823,424	839,916	860,003	1,797,561	1,411,706
▸ Capital	38,281	110,872	222,310	9,276	0
Total	9,213,370	10,371,240	12,978,445	14,253,954	14,446,806

Facility Operations Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	914,783	984,908	1,130,523	1,453,019	1,401,376
▸ Overtime	33,426	40,710	49,492	52,360	60,650
▸ Pension	119,775	139,437	162,395	206,919	202,563
▸ Employment Tax & Medical	290,433	333,422	351,188	410,158	417,080
▸ Other Personnel	6,324	6,189	5,858	9,790	5,510
▸ Supplies	230,916	316,989	425,322	581,000	522,309
▸ Services	899,347	1,187,691	1,173,520	1,631,023	1,225,908
Total	2,495,004	3,009,347	3,298,298	4,344,269	3,835,396

Division of Urban Beautification

2024 Proposed Budget

The Division of Urban Beautification is dedicated to the effective management of Toledo's greenspaces, neighborhood blight, and 3 cemeteries, thereby improving the quality of life for all residents and visitors. Urban Beautification is responsible for the maintenance and management of street trees, mowing and weed control, leaf collection, demolitions, street sweeping, and cemeteries.

Funding Sources

The Division of Urban Beautification primarily uses General Fund and Assessed dollars to support its operations.

In previous years, budget and historical expenditures for those activities now under Urban Beautification were reported in the previous Divisions of Parks, Recreation and Forestry and Streets, Bridges and Harbor (now Road and Bridge Maintenance).

2024 Highlights

The 2024 proposed budget for the Division of Urban Beautification includes $12,129,780 for labor related expenditures and $20,480,704 for operating service and supply expenditures, including contractual and seasonal budget for mowing, boulevards, and triangles. The Urban Beautification budget includes funding for the demolition of blighted, vacant properties. Costs are expected to be reimbursed to the General Fund through American Rescue Plan Act and other grant funds.

The proposed budget supports 159.5 full time equivalent positions.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	0	803,103	734,882	129,684
▸ Overtime	0	0	189,190	610,344	660,919
▸ Pension	0	0	93,906	461,648	428,153
▸ Employment Tax & Medical	0	0	253,587	869,258	770,550
▸ Other Personnel	0	0	3,112	3,985	8,763
▸ Supplies	0	0	82,837	165,027	63,765
▸ Services	0	0	4,509,985	10,638,801	7,342,752
▸ Other	0	0	0	-1,350,000	-1,576,741
Total	0	0	5,935,721	12,133,945	7,827,845

Special Assessment Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	0	5,376,342	4,874,028	5,548,012
▸ Overtime	0	0	1,216,827	983,101	1,055,660
▸ Pension	0	0	809,004	931,976	1,045,962
▸ Employment Tax & Medical	0	0	2,016,137	1,801,706	2,005,463
▸ Other Personnel	0	0	26,925	26,725	27,248
▸ Supplies	0	0	412,741	709,634	711,096
▸ Services	0	0	5,817,361	11,509,989	10,934,832
Total	0	0	15,675,337	20,837,159	21,328,273

Sewer Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	0	164,014	239,675	301,392
▸ Overtime	0	0	57,325	0	0
▸ Pension	0	0	36,232	33,554	42,195
▸ Employment Tax & Medical	0	0	90,500	84,047	105,779
▸ Other Personnel	0	0	2,420	0	0
▸ Services	0	0	5,210	3,000	5,000
Total	0	0	355,701	360,276	454,366

Department of Transportation

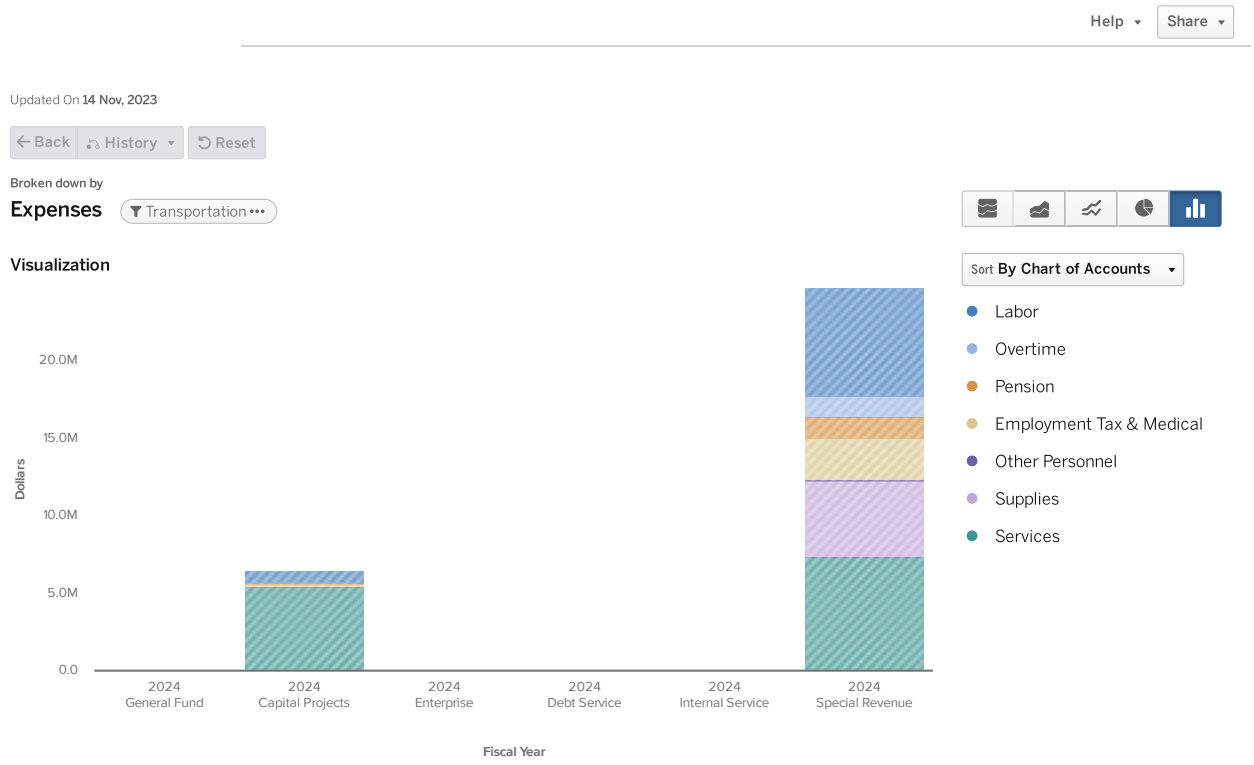
2024 Proposed Budget

The Department of Transportation is responsible for overseeing all planning, construction, repair and maintenance activity in the city related to major and residential roads in the city. Additionally, the department manages bridge operation, bridge and levee maintenance and repair, and harbor related operations.

The Division of Road and Bridge Maintenance is responsible for pothole repair, patch and seal, overlays, utility restoration, alley grading, crack sealing, curbs, bridge maintenance, and snow and ice control. Additionally, the Department provides planning, engineering, and construction administration for major infrastructure improvements and assist in supporting other operating divisions with their engineering needs and maintain and improve traffic flow on Toledo's public roadways.

This Department includes the following divisions: Engineering and Construction, Traffic Management, and Road and Bridge Maintenance.

2024 Proposed Budget - Expenditures by Fund



Division of Engineering and Construction Position/FTE

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
35000	Administrative Assistant	0	1	1	2024
35000	Administrative Specialist	1	1	1	2024
35000	Administrator-Administrative Services 1	1	1	0	2024
35000	Administrator-Public Services 2	4	3.0	2	2024
35000	Chief Surveyor	0	0	1	2024
35000	Clerk Specialist 2	1.98	2	2	2024
35000	Construction Contract Specialist	1	1	1	2024
35000	Construction Inspection & Testing Specialist	0	1	1	2024
35000	Construction Technician	13	13	13	2024
35000	Director-Public Services	1	1	1	2024
35000	Engineering Associate	6	6	6	2024
35000	Engineering Technician	3	3	3	2024
35000	GIS Analyst 1	2	2	1	2024
35000	GIS Analyst 2	0	0	1	2024
35000	Gis Technician	1	1	1	2024
35000	Manager-Administrative Services	0	1	1	2024
35000	Professional Engineer	6	6	15	2024
35000	Professional Surveyor	0	0	1	2024
35000	Secretary 2	1	1	1	2024
35000	Senior Construction Technician	5	5	5	2024
35000	Senior Drafter	4	4.5	4	2024
35000	Senior Engineering Aide	2	2	2	2024
35000	Senior Professional Engineer	6	5	5	2024
35000	Staff Professional Engineer	7	7	0	2024
35000	Supervisor-Surveyor	1	1	0	2024
35000	Supervisor-Utilities	1	0	0	2024
35000	Surveyor	1	1	0	2024
35000	Surveyor Associate	1	1	1	2024

Division of Traffic Management Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
22500	Administrative Specialist	1	1	1	2024
22500	Clerk Specialist 1	1	0	0	2024
22500	Clerk Specialist 2	1	1	1	2024
22500	Code Compliance Inspector 1	1	1	1	2024
22500	Commissioner-Public Services	1	1	1	2024
22500	Engineering Associate	2	2	1	2024
22500	Engineering Technician	0	0	4	2024
22500	Equipment Operator	2	2	2	2024
22500	Intermediate Traffic Technician	1	1	0	2024
22500	Maintenance Worker 1	0	4	2	2024
22500	Manager-Public Services	0	0	0.75	2024
22500	Painter	3	3	3	2024
22500	Professional Engineer	0	0	2	2024
22500	Senior Professional Engineer	2	2	2	2024
22500	Senior Storekeeper	1	1	1	2024
22500	Senior Traffic Signal Technician	3	3	3	2024
22500	Senior Traffic Technician	3	3	0	2024
22500	Sign Painter	2	2	2	2024
22500	Sign Poster	2	2	2	2024
22500	Staff Professional Engineer	2	2	0	2024
22500	Superintendent-Sign Shop	1	1	1	2024
22500	Superintendent-Traffic Signals	1	1	1	2024
22500	Supervisor-Instrumentation	1	1	1	2024
22500	Supervisor-Traffic Signs And Painting	1	1	1	2024
22500	Traffic Signal Technician	11	11	10.0	2024
22500	Traffic Technician	2	2	2	2024
22500	Transportation Planner	1	1	0	2024
22500	Utility Worker	3	0	0	2024

Division of Road and Bridge Maintenance Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
23100	Secretary 2	0.59	1.0	1.0	2024
23100	Administrative Operations Officer	0.59	1	1	2024
23100	Administrative Specialist	0.4	0	0	2024
23100	Administrator-Administrative Services 1	0	1.0	0	2024
23100	Bridge Mechanic	9	9	8.0	2024
23100	Bridge Operator	5	5	5	2024
23100	Building And Grounds Maintenance Worker	0.8	2.0	2.0	2024
23100	Clerk Specialist 1	1.18	2.0	0	2024
23100	Clerk Specialist 2	1.39	2.0	2.0	2024
23100	Commissioner-Public Services	1	1.0	1.0	2024
23100	Engineering Associate	0.85	2.0	1.0	2024
23100	Equipment and Records Technician	0.59	0	0	2024
23100	General Foreman-Streets	7	6.0	7.0	2024
23100	Heavy Equipment Operator 1	9	0	0	2024
23100	Heavy Equipment Operator 2	21	18	14	2024
23100	Mail Clerk	0.59	0	0	2024
23100	Maintenance Worker 1	0.59	20	19.0	2024
23100	Maintenance Worker 2	49.85	34.0	29.0	2024
23100	Manager-Public Services	1	2	1	2024
23100	Professional Engineer	1	0	2.0	2024
23100	Safety and Training Specialist	0	2.0	1	2024
23100	Safety and Training Technician	0	2.0	1	2024
23100	Senior Bridge Mechanic	3	3	2	2024
23100	Senior Building And Grounds Maintenance W...	0.4	1.0	1.0	2024
23100	Senior Construction Technician	1.18	2	1	2024
23100	Senior Professional Engineer	1	1.0	1.0	2024
23100	Senior Storekeeper	1.7	2	2	2024
23100	Staff Professional Engineer	1	2.0	0	2024
23100	Storekeeper	0.5	1.0	0	2024
23100	Street Maintenance Technician	10	12	9	2024
23100	Superintendent-Streets	0.5	1	1	2024
23100	Supervisor-Bridge Maintenance	1	1	1	2024
23100	Supervisor-Storeroom	0.7	1.0	0	2024
23100	Supervisor-Street Operations	0.5	0	0	2024

Engineering and Construction

2024 Proposed Budget

The Divisions of Engineering and Construction provides planning, engineering and construction administration for major infrastructure improvements and assists in supporting other operating divisions with their engineering needs. The division is responsible for coordinating the replacement and upgrade of the city's utility distribution and transportation systems. This includes water lines, sanitary sewers and storm water facilities, public sidewalks, pedestrian ramps, streets and alleys. In addition, Engineering and Construction is responsible for street lighting, plan reviews and inspection of construction within the public rights of way.

Funding Sources

The Division of Engineering Services receives support from several funds. This includes capital improvement, sewer operating, water operating and general fund dollars.

2024 Highlights

The budget for Engineering and Construction supports 70.00 FTEs with a total labor cost of $8,280,426.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	138,527	130,183	152,246	158,841	151,326
▸ Overtime	754	122	5,780	4,500	9,300
▸ Pension	20,354	22,105	20,934	22,868	20,978
▸ Employment Tax & Medical	29,109	48,447	50,790	39,917	40,489
▸ Other Personnel	704	737	704	704	666
▸ Supplies	4,258	3,842	67	1,000	450
▸ Services	42,441	53,401	58,072	64,257	64,169
Total	236,148	258,836	288,593	292,086	287,378

Street Construction, Maintenance & Repair Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	523,524	501,234	607,189	0	0
▸ Overtime	25,117	45,192	41,822	0	0
▸ Pension	68,655	76,275	90,631	0	0
▸ Employment Tax & Medical	103,665	121,258	138,629	0	0
▸ Other Personnel	3,428	3,795	3,630	0	0
▸ Supplies	8,198	7,127	0	0	0
▸ Services	1,225,562	504,172	580,336	0	223
Total	1,958,149	1,259,053	1,462,237	0	223

Special Assessment Services Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	64,422	43,322	128,870	167,920	174,702
▸ Overtime	5	35	394	2,500	2,600
▸ Pension	9,146	9,349	17,404	23,733	24,663
▸ Employment Tax & Medical	14,066	16,716	24,761	35,444	36,565
▸ Other Personnel	594	594	594	594	1,023
▸ Services	32	714	20,450	44,021	31,821
Total	88,265	70,729	192,473	274,212	271,374

Capital Improvement Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	901,190	965,588	1,009,856	2,917,372	2,788,227
▸ Overtime	88,615	85,557	86,483	190,864	143,110
▸ Pension	125,974	127,663	160,453	413,809	381,758
▸ Employment Tax & Medical	258,501	321,912	357,451	620,594	665,573
▸ Other Personnel	4,107	3,163	4,098	9,213	11,002
▸ Supplies	22,554	24,599	1,077	8,300	59,500
▸ Services	26,772,672	21,310,873	11,750,650	62,985,613	13,085,600
▸ Capital	14,680	13,618	11,232	45,000	120,000
Total	28,188,293	22,852,973	13,381,301	67,190,764	17,254,770

Road Improvements Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	0	105,312	830,758	700,875
▸ Overtime	0	0	0	22,500	20,340
▸ Pension	0	0	14,744	119,049	100,426
▸ Employment Tax & Medical	0	0	29,070	162,212	167,052
▸ Other Personnel	0	0	0	2,299	3,011
▸ Services	0	14,539,745	17,940,246	30,997,567	27,054,800
Total	0	14,539,745	18,089,371	32,134,385	28,046,504

Special Assessment Improvement Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Services	466,782	205,352	0	2,000,000	3,000,000
Total	466,782	205,352	0	2,000,000	3,000,000

Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	479,118	535,981	533,077	773,413	699,609
▸ Overtime	14,411	10,501	11,438	25,000	20,930
▸ Pension	79,693	69,705	75,544	110,187	96,103
▸ Employment Tax & Medical	124,176	143,063	166,385	153,021	149,592
▸ Other Personnel	2,893	2,085	2,277	3,608	3,411
▸ Supplies	11,424	95,159	9,367	739,020	1,000
▸ Services	5,305,868	4,151,938	6,676,748	12,938,208	485,192
▸ Capital	5,916	5,499	3,820	19,000	0
Total	6,023,499	5,013,932	7,478,656	14,761,457	1,455,837

Sewer Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	810,469	387,918	518,123	965,038	957,007
▸ Overtime	33,696	25,185	20,319	76,000	32,170
▸ Pension	104,794	90,026	76,140	138,330	102,894
▸ Employment Tax & Medical	178,919	206,019	226,866	172,623	168,625
▸ Other Personnel	5,082	3,762	2,558	4,065	3,829
▸ Supplies	18,015	26,328	15,404	7,000	3,000
▸ Services	3,877,941	3,925,943	922,626	21,170,926	801,286
▸ Capital	1,186	1,170	6,275	40,000	40,000
▸ Debt	157,051	0	0	1,033,769	0
▸ Other	9,468	20,300	17,965	100,000	50,000
Total	5,196,620	4,686,651	1,806,276	23,707,750	2,158,811

Storm Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	302,203	328,154	368,130	548,607	437,521
▸ Overtime	7,666	8,922	9,840	13,000	10,490
▸ Pension	46,190	49,203	51,102	77,998	61,939
▸ Employment Tax & Medical	75,828	88,615	95,118	92,573	90,161
▸ Other Personnel	1,991	2,453	2,167	2,618	2,459
▸ Supplies	5,549	4,277	0	1,000	1,000
▸ Services	1,973,499	1,652,454	1,327,901	6,572,692	300,101
▸ Capital	2,604	5,409	0	9,120	0
▸ Other	0	0	0	100,000	50,000
▸ Operating Transfers	0	700,000	0	0	0
Total	2,415,531	2,839,486	1,854,257	7,417,608	953,671

Division of Traffic Management

2024 Proposed Budget

The Division of Traffic Management provides and maintains safe and efficient traffic flow on public roadways in the City using accepted design practices and appropriate traffic control devices. The Division is responsible for traffic control planning and design, and operation and maintenance of traffic control devices and systems.

Funding Sources

Traffic Management is funded with General Fund, Street Construction, Maintenance and Repair (SCM&R), and Capital Improvement dollars.

2024 Highlights

The Division of Traffic Management budget supports 44.75 FTEs with a total labor cost of $4,592,426 proposed for 2024.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	0	40,150	0	68,022
▸ Overtime	0	0	552	0	0
▸ Pension	0	0	5,760	0	9,523
▸ Employment Tax & Medical	0	0	11,525	0	14,399
▸ Other Personnel	0	0	22	0	550
▸ Services	75,000	-4,503	0	0	0
Total	75,000	-4,503	58,009	0	92,494

Street Construction, Maintenance, & Repair Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	1,810,642	1,835,755	1,990,168	2,660,608	2,586,223
▸ Overtime	72,309	80,551	111,420	104,043	122,190
▸ Pension	251,235	265,502	289,326	355,328	352,478
▸ Employment Tax & Medical	534,859	591,654	627,915	716,575	690,286
▸ Other Personnel	10,079	12,838	10,641	17,635	11,623
▸ Supplies	516,170	524,559	543,678	768,660	760,690
▸ Services	818,175	872,514	966,873	1,405,964	1,279,531
▸ Capital	22,574	0	213,575	384,428	0
Total	4,036,043	4,183,372	4,753,596	6,413,242	5,803,021

Capital Improvement Fund

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	355,252	396,614	424,772	612,012	518,779
▸ Overtime	10,639	9,842	12,468	21,830	24,380
▸ Pension	50,821	56,299	59,655	85,344	73,857
▸ Employment Tax & Medical	87,782	117,644	124,676	139,092	117,308
▸ Other Personnel	2,391	2,898	2,712	3,915	2,808
▸ Supplies	2,000	211,130	64,123	216,104	7,600
▸ Services	48,459	192,429	43,164	79,600	305,950
▸ Capital	187,906	0	20,939	0	0
Total	745,250	986,856	752,508	1,157,896	1,050,682

Division of Road and Bridge Maintenance

2024 Proposed Budget

The Division of Road and Bridge Maintenance is responsible for keeping the streets of the city safe for vehicular traffic throughout the year. The Division is responsible for pothole repair, patch and seal, overlays, utility restoration, alley grading, crack sealing, curbs, bridge and levee maintenance and repair, and snow and ice control.

Funding Sources

The Division of Road and Bridge Maintenance is primarily uses Street Construction, Maintenance and Repair (SCMR), Assessed and Capital Improvement dollars to support its operations. Historical expenditure and budget amounts under the General Fund reflect blight remediation activities that have now been assigned to the Division of Urban Beautification.

2024 Highlights

The 2024 budget for Road and Bridge Maintenance allocates $8,888,973 for labor expenditures and $15,422,770 for operating services and supplies and capital. The budget supports 113 FTEs who rotates seasonally between street maintenance and pothole repair and snow and ice control.

Street Construction, Maintenance & Repair Fund

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	2,650,181	3,613,899	3,436,612	3,770,495	3,410,577
▸ Overtime	295,536	668,211	705,234	600,861	700,000
▸ Pension	531,340	589,441	593,533	955,897	843,240
▸ Employment Tax & Medical	1,245,794	1,413,676	1,424,575	1,978,069	1,704,019
▸ Other Personnel	26,012	33,593	31,071	37,615	35,561
▸ Supplies	784,534	1,434,859	1,748,365	3,505,790	1,795,399
▸ Services	1,962,246	2,480,396	2,804,701	3,619,234	3,285,197
▸ Capital	346,430	477,412	367,792	577,084	0
Total	7,842,072	10,711,486	11,111,882	15,045,045	11,773,993

Special Assessment Services Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	3,826,595	3,907,724	1,026,822	1,051,023	888,482
▸ Overtime	1,016,188	1,351,377	479,382	550,052	550,000
▸ Pension	623,307	677,778	253,659	222,632	198,324
▸ Employment Tax & Medical	1,362,960	1,408,631	526,139	314,884	288,889
▸ Other Personnel	27,714	36,332	12,585	11,403	12,358
▸ Supplies	952,430	1,957,981	542,854	2,417,000	2,404,000
▸ Services	5,731,949	5,429,686	1,818,433	3,941,729	2,788,174
▸ Capital	341	0	0	0	0
Total	13,541,484	14,769,509	4,659,875	8,508,722	7,130,227

Capital Improvements Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	46,567	45,400	71,699	219,815	154,276
▸ Overtime	13,159	21,397	32,981	70	30,000
▸ Pension	13,155	15,814	18,544	29,724	24,189
▸ Employment Tax & Medical	31,349	34,395	35,116	64,497	46,125
▸ Other Personnel	1,083	1,375	1,475	1,433	2,933
▸ Supplies	23,233	12,638	209,657	68	0
▸ Services	659,542	3,734,999	468,584	12,360,209	5,150,000
▸ Capital	224,356	2,438,986	494,007	254,706	0
Total	1,012,444	6,305,003	1,332,063	12,930,522	5,407,523

Updated On 14 Nov, 2023

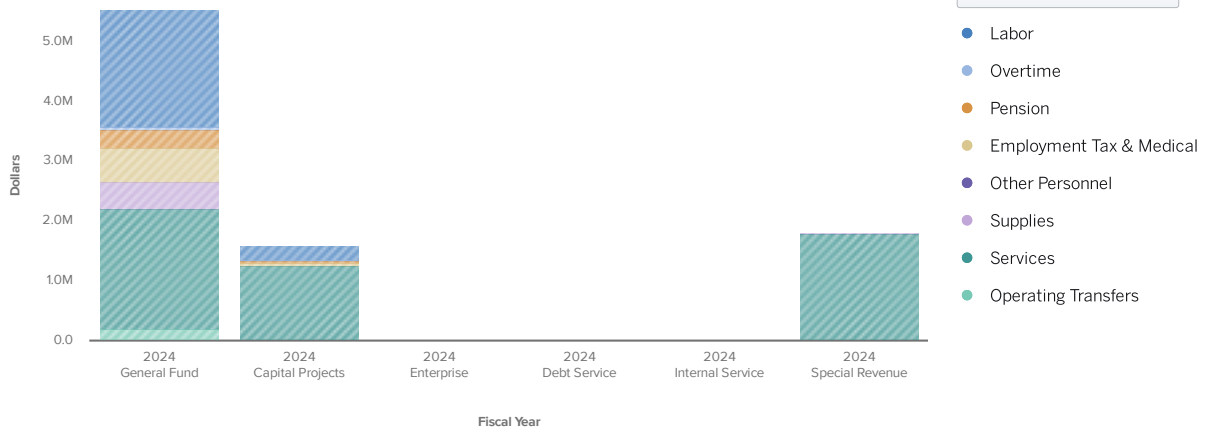
Back History Reset

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Expenses

Parks & Youth Services

Visualization



Department of Public Utilities

2024 Proposed Budget

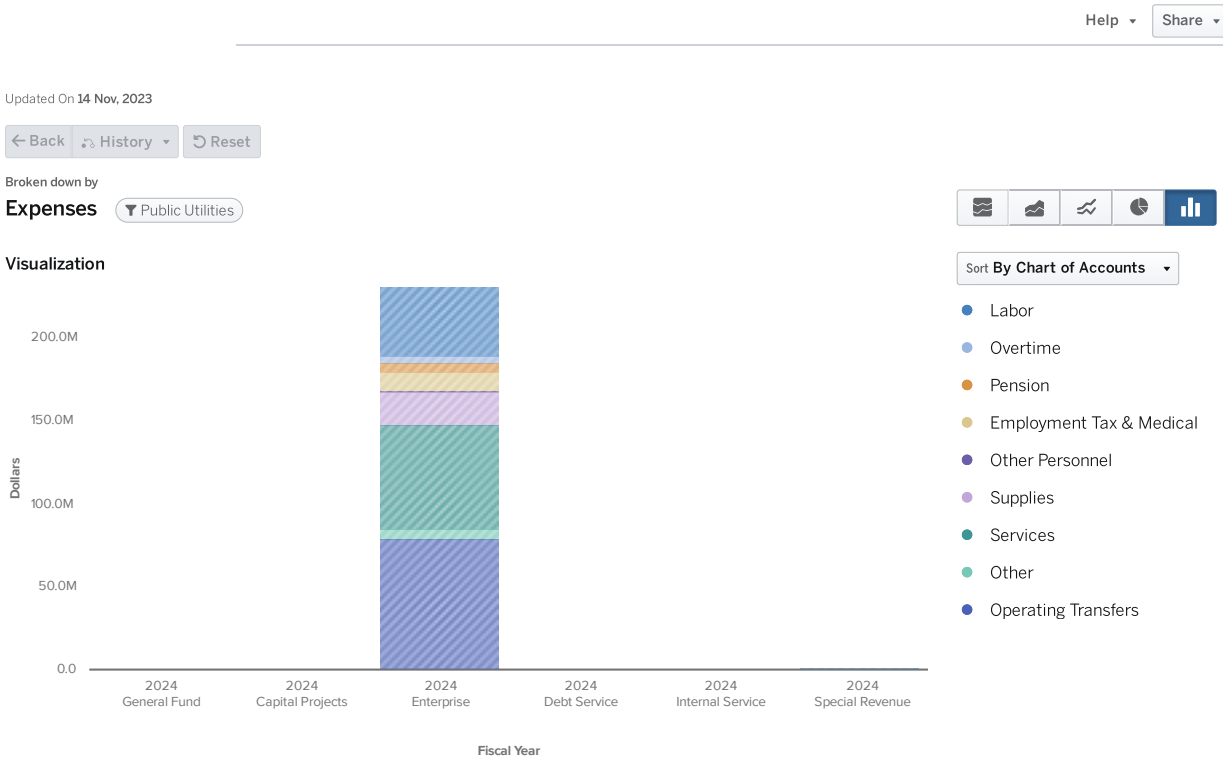
As a customer-service organization, the Department of Public Utilities provides services which exceed expectations in regards to safe, economical and superior drinking water, drainage and waste water services, and an environmentally safe community.

The City owns and operates a waterworks system (the Water System) as a self-supporting enterprise that in 2020 produced an average of 64.7 million gallons of potable water per day, with a peak flow of 97.8 million gallons per day. Water is drawn from Lake Erie, treated at the City's Collins Park Water Treatment Plant (the Plant), which has capacity to treat up to 130 million gallons of water per day, and then distributed through approximately 1,165 miles of water lines, over 50% of which were installed before 1930. The estimated replacement cost of the Water System is $1.362 billion. The Water System is operated by the Divisions of Water Treatment and Water Distribution within the City's Department of Public Utilities.

The City owns and operates a sanitary sewage collection and treatment system (the Sewer System) as a self-supporting enterprise that in 2020 collected and treated approximately 59.6 million gallons of wastewater per day generated by residential, commercial, institutional and industrial users. Wastewater is collected by 1,027 miles of local and interceptor sanitary sewers owned by the City. The local sewers serving 77% of the City's sewered area carry only sanitary sewage, while the remaining 23% of the City's sewered area is served by combined local sewers that carry sanitary sewage and, in wet weather, storm water. The local sewers flow into interceptor sewers that carry the wastewater to the City's Bay View Wastewater Treatment Plant (WWTP) for treatment. The WWTP is unusual in that it includes a traditional plant providing secondary treatment and a wet weather

The Department of Public Utilities includes the following divisions: Utilities Administration, Water Treatment, Water Distribution, Water Reclamation, Sewer and Drainage Services and Environmental Services. The divisions are primarily supported by the Water and Sewer and Storm Water Funds, with very little General Fund support.

2024 Proposed Budget - Expenditures by Fund



Utility Administration Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
31000	Administrative Analyst 2	2	1.5	1	2024
31000	Administrative Analyst 3	4	4	4	2024
31000	Administrative Analyst 4	6	6	6	2024
31000	Administrative Assistant	1	1	1	2024
31000	Administrative Operations Officer	0	1	1	2024
31000	Administrative Specialist	1	1	1	2024
31000	Administrative Technician	0	1	1	2024
31000	Administrator-Public Services 1	1	1	1	2024
31000	Administrator-Public Services 2	1	1	1	2024
31000	Clerk Specialist 2	28	29	29	2024
31000	Commissioner-Administrative Services	1	1	1	2024
31000	Commissioner-Public Services	2.5	2.5	2.5	2024
31000	Cust Serv Contact Ctr Rep-Public Util	20	20	20	2024
31000	Cust Serv Contact Ctr Team Leader	4	3	3	2024
31000	Deputy Director-Public Services	1	1	1	2024
31000	Director-Public Services	1	1	1	2024
31000	Industrial Accounts Clerk	2	2	2	2024
31000	Legal Technician	4	4	4	2024
31000	Mail Clerk	1	0	0	2024
31000	Manager-Administrative Services	4	4.5	4.5	2024
31000	Manager-Public Services	1	1	1	2024
31000	Safety and Training Specialist	1	1	1	2024
31000	Safety and Training Technician	1	1	1	2024
31000	Secretary 2	1	1	1	2024
31000	Senior Real Estate Specialist	1	0.5	1	2024
31000	Supervisor-Utility Accounting	1	0	0	2024
31000	Supervisor-Utility Administration	3	3	3	2024
31000	Utility Accounts Technician	1	1	1	2024

Water Treatment Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
32000	Administrative Operations Officer	1	1	1	2024
32000	Administrator-Public Services 1	1	1	1	2024
32000	Administrator-Public Services 2	6	6	6	2024
32000	Chief Chemist/Bacteriologist	2	1	1	2024
32000	Clerk Specialist 1	1	1	1	2024
32000	Clerk Specialist 2	2	2	2	2024
32000	Electrician	2	2	5	2024
32000	Engineering Technician	1	1	1	2024
32000	Instrumentation Technician	2	3	3	2024
32000	Laboratory Technician	3	2	2	2024
32000	Millwright	3	3	3	2024
32000	Painter	2	2	2	2024
32000	Plumber-Steamfitter	2	2	2	2024
32000	Professional Engineer	0	0	2	2024
32000	Secretary 2	1	1	1	2024
32000	Senior Chemist/Bacteriologist	9	9	10	2024
32000	Senior Electrician	3	3	0	2024
32000	Senior Professional Engineer	2	2	2	2024
32000	Senior Storekeeper	1	1	1	2024
32000	Senior Trades Mechanic	1	1	0	2024
32000	Senior Water Control Room Operator	9	8	8	2024
32000	Senior Water Treatment Maintenance Wor...	6	8	8	2024
32000	Staff Professional Engineer	2	2	0	2024
32000	Storekeeper	1	1	1	2024
32000	Superintendent-Pump Station	1	1	1	2024
32000	Supervisor-Instrumentation	1	1	1	2024
32000	Supervisor-Storeroom	1	1	1	2024
32000	Supervisor-Waterworks Maintenance	2	2	2	2024
32000	Systems Specialist	1	1	1	2024
32000	Trades Mechanic	0	0	1	2024
32000	Utility Worker	12	0	0	2024
32000	Water Control Room Operator	22	22	22	2024

Water Distribution Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
34000	Administrative Operations Officer	0	1	1	2024
34000	Administrative Specialist	1	1	0	2024
34000	Administrator-A.S.	1	0	0	2024
34000	Administrator-Administrative Services 2	1	0	0	2024
34000	Administrator-Public Services 2	1	1	0	2024
34000	Clerk Specialist 1	1	1	1	2024
34000	Clerk Specialist 2	10.5	11	11	2024
34000	Commissioner-Public Services	0	0	1	2024
34000	Construction Technician	3	3	2	2024
34000	Engineering Technician	1	1	1	2024
34000	Equipment Repair Technician	1	1	1	2024
34000	Foreman-Field Services	1	1	1	2024
34000	Foreman-Water Distribution System	5	5	5	2024
34000	General Foreman-Water Distribution	3	2	2	2024
34000	Heavy Equipment Operator 2	10	10	10	2024
34000	Manager-Public Services	1	1	1	2024
34000	Manager-Public Services	0	1	1	2024
34000	Meter Reader	11	11	11	2024
34000	Professional Engineer	1	1	1	2024
34000	Secretary 2	1	1	1	2024
34000	Senior Construction Technician	0	0	1	2024
34000	Senior Professional Engineer	1	1	1	2024
34000	Senior Storekeeper	1	1	0	2024
34000	Superintendent - Tapping and Construction	0	1	1	2024
34000	Supervisor-Field Services	2	2	2	2024
34000	Supervisor-Storeroom	0	0	1	2024
34000	Supervisor-Utilities	1	0	0	2024
34000	Utility Service Locator	4	4	4	2024
34000	Utility Worker	0	1	1	2024
34000	Water Emergency Repair Worker	5	5	5	2024
34000	Water Loss Equipment Technician	17	17	17	2024
34000	Water Service Technician	21	21	21	2024
34000	Watermain And Service Repair Worker	44	42	42	2024

Water Reclamation Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
36000	Administrative Operations Officer	1	1	1	2024
36000	Administrator-Public Services 2	2	5	5	2024
36000	Automotive Repair Technician	1	1	1	2024
36000	Chemist-Bacteriologist	3	3	3	2024
36000	Chief Electrician	1	1	0	2024
36000	Clerk Specialist 2	0	0	1	2024
36000	Data Communications Specialist	3	3	3	2024
36000	Electrician	3	3	3	2024
36000	Intermediate Clerk	1	0	0	2024
36000	Process Control Analyst	1	1	1	2024
36000	Professional Engineer	3	2	4	2024
36000	Safety and Training Specialist	1	1	1	2024
36000	Secretary 2	1	1	1	2024
36000	Senior Chemist/Bacteriologist	1	1	1	2024
36000	Senior Clerk	1	1	0	2024
36000	Senior Electrician	3	3	3	2024
36000	Senior Process Control Analyst	1	1	1	2024
36000	Senior Professional Engineer	1	1	1	2024
36000	Senior Storekeeper	1	1	1	2024
36000	Senior Supervisor-Water Reclamation Mainte...	3	3	3	2024
36000	Senior Systems Analyst	0	0	1	2024
36000	Senior Trades Mechanic	1	1	1	2024
36000	Senior Water Reclamation Maintenance Work...	14	14	14	2024
36000	Staff Professional Engineer	2	2	0	2024
36000	Storekeeper	1	1	1	2024
36000	Superintendent-Water Reclamation	0	2	2	2024
36000	Superintendent-Water Treatment Plant	1	0	0	2024
36000	Supervisor-Instrumentation	1	1	1	2024
36000	Supervisor-Water Reclamation Operations	5	5	5	2024
36000	Supervisor-Water Reclamation Storeroom	1	1	1	2024
36000	Systems Specialist	1	1	1	2024
36000	Tandem Truck Driver	1	1	1	2024
36000	Trades Mechanic	1	1	1	2024
36000	Utility Worker	8	10	10	2024
36000	Water Reclamation Crane Opertor	1	1	1	2024
36000	Water Reclamation Maintenance Worker	14	14	14	2024
36000	Water Reclamation Operator	35	35	35	2024

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
37000	Administrative Operations Officer	1	1	1	2024
37000	Administrator-Public Services 2	1	0	0	2024
37000	Building And Grounds Maintenance Worker	2	0	0	2024
37000	Clerk Specialist 1	4	2	1	2024
37000	Clerk Specialist 2	1	3	4	2024
37000	Commissioner-Public Services	0	0	1	2024
37000	Construction Inspector	3	3.0	3.0	2024
37000	Crane Operator	1	1	1	2024
37000	Engineering Associate	0	0	1	2024
37000	Engineering Technician	1.0	1.0	1.0	2024
37000	Foreman-Sewer Construction And Maintena...	8	8	8	2024
37000	General Foreman-Sewer Maintenance	2	0	2	2024
37000	Gis Technician	1	1	1	2024
37000	Heavy Equipment Operator 2	19.0	19	19	2024
37000	Manager-Public Services	1	1	1	2024
37000	Public Services Officer 3	1	1	0	2024
37000	Secretary 2	1	1	1	2024
37000	Senior Professional Engineer	1	1	1	2024
37000	Senior Sewer & Drainage Service Worker	14	14	14	2024
37000	Senior Storekeeper	1	1	1	2024
37000	Sewer & Drainage Service Worker	48	56.0	56	2024
37000	Storekeeper	1	1	1	2024
37000	Superintendent - Sewers	0	2	0	2024
37000	Superintendent-Sewers	0	0	1	2024
37000	Supervisor - Utilities	0	0	1.0	2024
37000	Supervisor- Storeroom	0	1	0	2024
37000	Supervisor-Storeroom	0	0	1	2024

Environmental Services Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
38000	Administrative Analyst 2	1	1	1	2024
38000	Administrative Specialist	1	1	1	2024
38000	Administrator-Public Services 2	2	2	1	2024
38000	Chemist-Bacteriologist	0.99	1	1	2024
38000	Clerk Specialist 1	1	0	0	2024
38000	Clerk Specialist 2	1	2	2	2024
38000	Commissioner-Public Services	0	0	1	2024
38000	Engineering Associate	3	3	3	2024
38000	Environmental Services Technician	6.0	6.0	6.0	2024
38000	Environmental Specialist	7.48	9	9	2024
38000	Industrial Waste Control Specialist	2	2	2	2024
38000	Professional Engineer	1	1	3	2024
38000	Public Services Officer 3	3.99	4.0	4	2024
38000	Secretary 2	1	1	1	2024
38000	Senior Chemist/Bacteriologist	2.97	3	3	2024
38000	Senior Environmental Specialist	10	10	10	2024
38000	Staff Professional Engineer	2	2	0	2024
38000	Supervisor-Utility Accounting	1	1	1	2024

Utilities Administration

2024 Proposed Budget

The Division of Utilities Administration provides comprehensive billing, collections and customer service in an efficient, cost-effective, and responsive manner to residents, businesses, and governmental jurisdictions within the greater Toledo metropolitan areas. Utilities Administration provides the primary administrative fiscal and operational control functions for the Department of Public Utilities. It consists of the sections of Accounting, Billing, Customer Service, Legal, DPU/ SAP Support, Records, Administrative Support and Toledo Public Power (TPP).

Funding Sources

The Division of Public Utilities Administration is supported primarily by the Utility Administrative Services Fund. This fund receives revenues from the water, sewer and storm water utilities.

2024 Highlights

The 2024 budget supports 94.00 FTEs with a total labor cost of $9,327,880. Non-labor operating budget for supplies and services totals $27,130,809 and supports administrative functions including the billing system and postage and mailing expenditures. The division has implemented a cost-effective on-line billing function to allow customers to view their bills and make payments electronically in “real time.”

Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	23,547	4,880	-142	0	0
▸ Overtime	1,028	0	0	0	0
▸ Pension	849	0	-69	0	0
▸ Employment Tax & Medical	-10	2,410	9	0	0
▸ Other Personnel	48	0	0	0	0
▸ Supplies	0	0	0	9,572	0
▸ Services	6,203,376	36,568,062	6,170,762	26,977,062	8,682,880
▸ Capital	0	0	16,000	2,331	0
▸ Other	3,600	0	0	45,000	0
▸ Operating Transfers	300,000	49,360	0	45,000	0
Total	6,532,438	36,624,712	6,186,560	27,078,965	8,682,880

Sewer Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	21,069	22,894	66,376	32,789	68,724
▸ Overtime	1,070	0	0	0	0
▸ Pension	9,136	8,510	8,748	4,590	9,621
▸ Employment Tax & Medical	13,019	17,501	16,036	8,775	18,349
▸ Other Personnel	598	550	550	275	550
▸ Services	6,472,133	6,419,237	6,712,395	53,126,096	9,197,970
▸ Capital	0	0	8,286	0	0
▸ Other	0	0	0	50,000	0
▸ Operating Transfers	0	49,360	0	50,000	0
Total	6,517,025	6,518,052	6,812,391	53,272,524	9,295,214

Storm Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Services	871,291	832,832	617,391	2,301,427	818,403
▸ Capital	0	0	0	5,333	0
▸ Other	0	0	0	5,000	0
▸ Operating Transfers	0	724,680	0	1,454,840	0
Total	871,291	1,557,512	617,391	3,766,600	818,403

Utility Administration Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	4,125,288	4,652,578	4,479,673	6,078,016	6,588,926
▸ Overtime	76,626	99,376	105,193	67,400	71,720
▸ Pension	572,635	613,446	622,139	816,963	850,666
▸ Employment Tax & Medical	1,135,538	1,324,988	1,433,399	1,623,281	1,701,174
▸ Other Personnel	8,250	9,687	10,332	12,100	18,150
▸ Supplies	1,182,374	690,783	599,191	1,765,050	3,335,970
▸ Services	2,648,870	3,175,899	2,836,007	4,399,402	4,375,586
▸ Capital	0	0	4,672,934	0	0
▸ Debt	0	0	77,721	0	0
▸ Other	1,697	47,660	2,704	0	0
▸ Operating Transfers	0	5,604,749	960,517	0	0

Toledo Public Power Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Services	452,363	792,123	1,086,982	1,100,000	720,000
▸ Debt	8,505	8,505	10,395	0	0
Total	460,868	800,627	1,097,377	1,100,000	720,000

Water Treatment

2024 Proposed Budget

The Division of Water Treatment is responsible for the effective production, filtration, and quality control of water for the City of Toledo. The division's responsibility starts at the source of raw water, Lake Erie, and extends throughout the treatment process. This division operates and maintains the largest softening plant on Lake Erie, which can filter up to 130 million gallons of water per day. In 2014 the division began replacing and upgrading the water plant and component facilities. These major capital projects are bond funded.

Funding Sources

The Division of Water Treatment is funded 100% with Water Utility Fund dollars.

2024 Highlights

The division’s 2024 proposed budget supports 110.00 FTEs with a total labor cost of $11,079,066. The division’s operating budget for supplies and services totals $23,801,116, which includes funds for chemicals and spent lime disposal.

Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	4,758,389	4,692,963	5,344,596	7,055,690	7,423,270
▸ Overtime	709,996	505,894	399,892	233,852	541,800
▸ Pension	728,435	716,075	763,626	975,381	1,064,406
▸ Employment Tax & Medical	1,338,749	1,541,082	1,705,563	1,900,843	2,011,690
▸ Other Personnel	56,635	47,478	43,824	32,350	37,900
▸ Supplies	5,453,082	5,269,985	5,824,159	12,482,361	10,860,250
▸ Services	83,549,458	64,449,932	54,648,284	107,681,815	12,940,866
▸ Capital	141,356	72,858	364,090	1,244,047	0
▸ Debt	139,967	354,143	723,242	-723,242	0
▸ Other	0	0	2,500,000	2,750,000	3,000,000
▸ Operating Transfers	301,494,250	58,325,835	150,785,454	27,833,346	34,439,450
Total	398,370,318	135,976,245	223,102,728	161,466,444	72,319,632

Water Distribution

2024 Proposed Budget

The Water Distribution division uses the most responsive and efficient methods possible to supply uninterrupted water service to the citizens of Toledo and metropolitan areas. The division constructs, installs, repairs and maintains fire hydrants, water taps, water meters and the underground assets associated with the conveyance of water.

Funding Sources

The Division of Water Distribution is funded by the Water Operating Fund, Utility Administrative Services Fund, Sewer Operating Fund and the Storm Water Operating Fund.

2024 Highlights

In 2024, the Division of Water Distribution's labor costs total $13,676,583 across all funds, which includes positions for lead service line replacement.

Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	3,530,612	3,944,524	4,608,777	5,703,797	6,253,668
▸ Overtime	508,263	501,496	556,866	774,875	741,260
▸ Pension	546,171	606,152	674,827	897,204	916,713
▸ Employment Tax & Medical	1,419,879	1,479,331	1,584,134	1,773,291	1,858,961
▸ Other Personnel	21,025	23,865	24,707	8,250	9,350
▸ Supplies	896,922	1,096,402	1,012,884	3,121,198	1,632,290
▸ Services	2,423,404	2,436,130	3,451,498	12,486,428	3,746,999
▸ Capital	777,052	461,971	631,127	4,625,083	0
Total	10,123,328	10,549,871	12,544,819	29,390,126	15,159,241

Sewer Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	1,312	0	71,902	81,838
▸ Overtime	0	0	0	0	850
▸ Pension	0	0	0	10,066	10,549
▸ Employment Tax & Medical	18,284	21,474	20,885	25,214	26,551
▸ Supplies	0	709,896	0	1,130,104	0
▸ Services	296,116	347,765	66,338	734,964	10,496
▸ Capital	0	0	0	123,100	0
Total	314,400	1,080,447	87,222	2,095,351	130,284

Storm Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	0	0	71,902	97,138
▸ Overtime	0	0	0	0	2,700
▸ Pension	0	0	0	10,066	10,549
▸ Employment Tax & Medical	18,283	21,481	20,885	25,214	26,800
▸ Services	0	0	0	9,707	11,272
Total	18,283	21,481	20,885	116,890	148,459

Utility Administration Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	1,428,166	1,623,150	1,745,484	2,234,228	2,329,552
▸ Overtime	37,769	52,094	113,633	157,400	246,610
▸ Pension	197,841	228,509	252,426	310,925	329,794
▸ Employment Tax & Medical	615,862	617,856	655,817	713,327	732,050
▸ Other Personnel	32,087	40,458	42,243	1,650	1,650
▸ Supplies	76,811	93,444	73,593	873,330	117,500
▸ Services	162,362	176,593	183,810	410,488	251,598
Total	2,550,898	2,832,104	3,067,006	4,701,348	4,008,754

Water Reclamation

2024 Proposed Budget

The Division of Water Reclamation works to protect and enhance public health, property and the environment through the efficient and progressive treatment of wastewater in compliance with the state of Ohio and national standards. The major function of Water Reclamation is the operation and maintenance of the Bay View Wastewater Treatment Plant. The facility provides treatment services to an area of approximately 100 square miles, of which 84 miles are located within the City of Toledo. The population of the service area is approximately 270,000 people.

Funding Sources

The Division of Water Reclamation is funded largely with sewer operating dollars. A portion of funding comes from the Storm Water Fund.

2024 Highlights

The 2024 budget for Water Reclamation supports 123.00 FTEs with a total labor cost of $12,586,402. Non-personnel expenditures for operating supplies and services totals $14,415,804 of total budget and includes bulk treatment chemicals, spent lime disposal and electricity costs for the plant.

Sewer Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	5,033,877	5,117,433	5,272,585	8,121,177	7,981,102
▸ Overtime	518,057	563,774	840,710	801,060	976,550
▸ Pension	777,749	771,751	796,495	1,214,892	1,207,023
▸ Employment Tax & Medical	1,475,990	1,716,990	1,825,150	2,241,777	2,229,763
▸ Other Personnel	107,951	110,014	125,150	116,779	93,950
▸ Supplies	1,538,018	2,065,895	1,996,470	3,734,842	2,840,000
▸ Services	11,844,045	10,789,457	9,856,227	59,614,782	11,567,859
▸ Capital	104,018	24,286	48,572	5,373,551	0
▸ Debt	582,230	140,770	143,586	10,066,107	0
▸ Other	1,400,000	1,400,000	2,000,000	2,000,000	2,500,000
▸ Operating Transfers	351,857,875	74,723,772	86,649,923	46,584,125	44,692,300
Total	375,239,809	97,424,142	109,554,867	139,869,092	74,088,547

Storm Water Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	116,404	32,599	120,489	56,148	58,848
▸ Overtime	1,648	2,870	2,349	0	10,000
▸ Pension	7,239	7,628	8,301	7,861	9,639
▸ Employment Tax & Medical	12,748	14,845	15,859	17,156	18,127
▸ Other Personnel	1,400	1,400	1,500	1,400	1,400
▸ Supplies	0	4	0	0	0
▸ Services	6,778	7,032	7,728	7,580	7,945
▸ Capital	70,011	0	0	176,931	0
Total	216,228	66,377	156,226	267,075	105,959

Sewer & Drainage Services

2024 Proposed Budget

The Division of Sewer and Drainage Services operates and maintains the sanitary sewer, storm sewer and ditch drainage systems, providing innovative, cost effective, uninterrupted service to the citizens of the City of Toledo. There are five sections in the division: Cleaning, Construction, Ditch Maintenance, Engineering and Pipe Patch. Together these sections are responsible for maintaining sanitary sewer and storm sewer drainage systems. This involves routine cleaning and repair, maintaining the proper flow of the City's 64 miles of open ditch drainage systems and providing direct support to field personnel engaged in the cleaning and repair of storm and sanitary sewers and ditches.

Funding Sources

The Division of Sewer & Drainage Services is supported by the Sewer Operating and Storm Water Operating Funds. Additionally, a small amount of the Water Operating Fund supports operations.

2024 Highlights

The Division of Sewer and Drainage Services 2024 budget supports 123.00 FTEs. Labor expenditures total $11,808,910 in the proposed budget.

Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	21,659	22,863	22,943	63,244	33,038
▸ Overtime	2,751	1,532	1,233	2,104	2,680
▸ Pension	3,097	3,135	3,268	3,567	4,331
▸ Employment Tax & Medical	5,481	6,367	6,602	7,959	7,880
▸ Other Personnel	69	62	63	55	95
▸ Services	46,196	54,745	16,967	204,526	104,305
Total	79,253	88,704	51,077	281,456	152,329

Sewer Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	3,234,193	3,600,324	3,844,926	4,471,802	4,955,858
▸ Overtime	459,282	382,761	269,332	465,280	500,330
▸ Pension	414,296	483,155	526,936	633,014	692,653
▸ Employment Tax & Medical	1,005,912	1,064,007	1,127,238	1,297,103	1,400,292
▸ Other Personnel	9,054	9,143	9,798	7,398	20,538
▸ Supplies	660,760	650,179	682,556	1,656,487	873,557
▸ Services	4,005,078	4,547,754	4,864,520	9,713,281	7,474,594
▸ Capital	856,631	789,993	1,336,627	6,555,723	0
Total	10,645,205	11,527,316	12,661,933	24,800,087	15,917,822

Strom Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	1,216,718	1,427,780	1,730,241	2,480,746	2,694,214
▸ Overtime	118,375	129,460	125,208	273,100	288,940
▸ Pension	264,340	266,569	287,686	363,439	385,059
▸ Employment Tax & Medical	667,206	713,486	732,376	774,269	811,204
▸ Other Personnel	3,671	5,305	4,331	2,448	11,798
▸ Supplies	210,442	237,207	343,715	803,374	601,283
▸ Services	254,273	551,829	421,763	1,519,384	986,166
▸ Capital	455,213	425,691	403,670	1,040,231	0
▸ Other	500,000	1,000,000	750,000	750,000	750,000
▸ Operating Transfers	58,152,993	2,665,787	37,453,853	1,418,340	206,470
Total	61,843,230	7,423,115	42,252,843	9,425,331	6,735,134

Environmental Services

2024 Proposed Budget

The Environmental Services' goal is to ensure environmentally safe air and water for the Toledo metropolitan area. The division takes pride in serving as an environmental consultant for the City's other departments and divisions. The division performs, coordinates and oversees environmental site assessments and environmental cleanup projects for city owned parcels and city redevelopment projects. The division promotes a better understanding and awareness of the challenges that exist in air and water pollution in Toledo through numerous community outreach programs such as Clean Your Streams Day and the Household Hazardous Materials Program.

Funding Sources

The Division of Environmental Services receives support from general and utility operating fund dollars, as well as state grant awards. The division annually receives state water and air grants that support personnel and other services. The General Fund provides a local match for these dollars.

2024 Highlights

The 2024 Environmental Services budget funds 49.00 FTEs across several funds. Labor expenditures account for $5,470,961 of the division's total proposed budget.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	110,862	106,252	119,965	201,712	222,172
▸ Overtime	955	1,683	1,698	11,101	11,430
▸ Pension	15,344	13,492	15,942	14,504	15,180
▸ Employment Tax & Medical	13,451	16,462	19,697	20,630	21,621
▸ Other Personnel	812	550	550	550	550
▸ Supplies	5,629	5,200	3,500	3,500	3,600
▸ Services	10,080	12,500	14,500	15,000	13,050
Total	157,133	156,139	175,851	266,998	287,603

Operation Grants Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	561,282	603,073	531,955	1,702,810	772,567
▸ Overtime	2,712	3,599	4,012	26,535	690
▸ Pension	75,877	84,937	73,813	244,322	105,458
▸ Employment Tax & Medical	134,607	151,766	157,196	494,240	171,407
▸ Other Personnel	4,525	5,275	4,703	16,354	4,621
▸ Supplies	12,538	38,356	38,462	146,131	0
▸ Services	590,831	621,142	690,083	5,794,157	0
▸ Capital	47,207	158,580	50,591	172,615	0
▸ Other	0	0	15,725	34,275	0
Total	1,429,579	1,666,729	1,566,538	8,631,438	1,054,743

Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	457,596	483,241	579,446	769,917	854,303
▸ Overtime	7,191	17,506	14,430	14,289	53,750
▸ Pension	71,389	66,619	79,733	94,918	111,205
▸ Employment Tax & Medical	137,979	155,056	169,421	186,643	208,576
▸ Other Personnel	2,860	2,801	2,726	3,086	3,092
▸ Supplies	24,606	31,048	24,404	76,350	57,500
▸ Services	71,213	83,534	97,276	210,099	173,824
▸ Capital	17,448	0	64,870	73,500	0
Total	790,281	839,804	1,032,305	1,428,802	1,462,250

Sewer Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	621,618	607,209	692,554	910,246	1,001,202
▸ Overtime	7,612	17,745	12,204	17,457	30,360
▸ Pension	82,120	84,622	95,357	118,683	132,156
▸ Employment Tax & Medical	170,564	193,653	208,688	230,294	253,467
▸ Other Personnel	3,636	4,137	3,562	4,400	4,406
▸ Supplies	25,504	34,686	38,517	85,200	52,650
▸ Services	364,335	448,172	407,442	762,252	640,666
▸ Capital	25,431	0	65,839	217,392	0
Total	1,300,820	1,390,224	1,524,164	2,345,924	2,114,907

Storm Water Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	634,231	682,361	757,859	1,027,608	968,827
▸ Overtime	20,294	20,997	25,244	10,250	52,140
▸ Pension	91,948	95,841	103,048	129,007	128,019
▸ Employment Tax & Medical	159,585	178,590	197,617	251,693	237,268
▸ Other Personnel	4,157	3,523	3,915	3,845	3,832
▸ Supplies	23,938	39,778	25,208	92,150	58,150
▸ Services	356,676	373,487	552,354	789,590	529,126
▸ Capital	21,504	22,218	4,326	182,280	0
Total	1,312,333	1,416,794	1,669,571	2,486,423	1,977,362

Utility Administration Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	62,036	64,898	70,734	69,965	73,320
▸ Pension	8,685	9,086	9,290	9,795	10,265
▸ Employment Tax & Medical	12,844	14,925	16,181	17,732	18,527
▸ Other Personnel	550	550	550	550	550
▸ Supplies	1,640	321	4,324	5,900	5,900
▸ Services	6,204	6,490	27,896	49,346	34,932
Total	91,959	96,269	128,975	153,288	143,494

Department of Parks and Youth Services

2024 Proposed Budget

The Department of Parks and Youth Services includes three divisions - Parks, Recreation and Community Enrichment, Youth Services , and Educational Engagement and Workforce Development. The department is primarily responsible for the development and operation of city-owned and/or controlled parks, recreational facilities and community centers. Additionally, the department develops, implements, and supports community partners in the activation of the parks through programs and special events.

Funding Source

The Department of Parks and Youth Services is supported primarily by the General Fund. The Division includes 35.75 FTEs.

Parks, Recreation and Community Enrichment Position/FTE

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
40100	Administrative Operations Officer	0.75	1	1	2024
40100	Administrative Specialist 2	1	1	0	2024
40100	Administrative Technician 2	1	1	1	2024
40100	Athletic Coordinator	0.75	0	0	2024
40100	Building And Grounds Maintenance Worker	9.75	10	9	2024
40100	Clerk Specialist 2	2	2	2	2024
40100	Commissioner-Parks & Recreation	0	0	1	2024
40100	Commissioner-Public Services	1	1	0	2024
40100	Director-Parks & Youth Services	0	0	1	2024
40100	Director-Public Services	1	1	0	2024
40100	Equipment Repair Technician	1	1	0	2024
40100	Foreman	3	0	0	2024
40100	Foreman-Parks	0	3	3	2024
40100	Maintenance Worker 1	0	4	5.75	2024
40100	Maintenance Worker 2	0	1	1	2024
40100	Manager-Public Services	1	1.5	1.5	2024
40100	Park Planner	0	0	1	2024
40100	Public Services Officer 3	1	1	1	2024
40100	Senior Building And Grounds Maintenance ...	0.75	2	2	2024
40100	Senior Park Planner	1	1	1	2024
40100	Supervisor-Recreation	1	1	1	2024
40100	Tandem Truck Driver	1	0	0	2024
40100	Utility Worker	1	0	0	2024

Youth Services Position/FTE

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
40200	Administrative Technician	0	1	1	2024
40200	Commissioner-Public Services	1	1	1	2024

Parks, Recreation & Community Enrichment

2024 Proposed Budget

The Division of Parks, Recreation and Community Enrichment develops, manages and operates various community and recreation programs and activities provided by the city for a diverse population, including coordinating programs provided by the city or by public and private agencies and providing such service to the extent possible. Such programs include but are not limited to youth and adult sports programs, outreach services, special populations initiatives, aquatics, special events, cultural, educational and art programs, and senior citizen programs. This Division is also responsible for the management and operation of playgrounds, swimming pools, athletic fields, recreation and community centers, and other related facilities.

Funding Source

The Division of Parks, Recreation and Community Enrichment is funded 60.6% though the General Fund. The Division also is funded from the Golf Improvements Fund, the Marina Development Fund, and Capital Improvements Fund.

2024 Highlights

The 2024 Division of Parks, Recreation and Community Enrichment budget supports 32.25 FTEs. Labor costs constitute 34.0% of the Division's proposed budget, with a total cost of $2,941,316.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	16,154	1,164,708	1,751,671	1,747,173
▸ Overtime	0	0	53,392	33,000	60,000
▸ Pension	0	2,262	167,940	249,854	253,004
▸ Employment Tax & Medical	0	150	322,268	525,239	527,321
▸ Other Personnel	0	0	2,915	3,850	5,225
▸ Supplies	0	0	196,943	492,865	449,808
▸ Services	0	0	1,077,993	2,205,932	2,009,409
▸ Other	0	0	18	0	0
▸ Operating Transfers	0	0	129,216	382,147	200,658
Total	$ 0	$ 18,565	$ 3,115,394	$ 5,644,557	$ 5,252,598

Golf Improvements Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Supplies	0	0	222,047	272,735	13,000
▸ Services	0	0	1,082,334	1,458,662	1,787,658
▸ Capital	0	0	843,567	0	0
▸ Debt	0	0	128,846	0	0
▸ Other	0	0	-367	750	0
Total	0	0	2,276,427	1,732,147	1,800,658

Marina Development Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Services	0	0	2,670	18,865	7,520
Total	0	0	2,670	18,865	7,520

Capital Improvement Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	0	150,296	148,449	239,724
▸ Overtime	0	0	7,623	10,000	15,000
▸ Pension	0	0	21,039	20,783	35,661
▸ Employment Tax & Medical	0	0	32,691	35,817	56,558
▸ Other Personnel	0	0	1,100	1,100	1,650
▸ Supplies	0	0	0	361,199	0
▸ Services	0	0	614,109	6,044,566	1,251,276
Total	0	0	826,858	6,621,913	1,599,869

Youth Services

2024 Proposed Budget

The Division of Youth Services promotes and facilitates an environment in the city that nurtures and enhances the development of youth and enables them to reach their full potential. This Division works collaboratively with the Human Relations Commission and the community to administer, oversee and manage support services to enrich and further develop the lives of young people. Programming relates to youth civic engagement, health and wellbeing, and safety.

Funding Source

The Division of Youth Services is funded through the General Fund.

2024 Highlights

The Division of Youth Services budget supports 2.50 FTEs. Labor costs constitute the largest portion of the Division's proposed budget, with a total cost of $274,051.

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	0	0	60,577	188,951	193,164
▸ Overtime	0	0	0	0	5,000
▸ Pension	0	0	8,481	26,453	27,743
▸ Employment Tax & Medical	0	0	9,601	44,899	46,769
▸ Other Personnel	0	0	0	550	1,375
▸ Supplies	0	0	0	7,500	0
▸ Services	0	0	36,863	58,759	1,225
Total	0	0	115,522	327,112	275,276

Safety Administration

2024 Proposed Budget

The Safety Administration budget includes funding for criminal justice services, including canine care and control services, Lucas County Regional Council of Governments 911 services, and Criminal Justice Coordinating Council (CJCC) fees.

Funding Sources

Safety Administration is funded 100% by the General Fund.

Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
51000	Deputy Safety Director	1	1	0	2024
51000	Mayor's Assistant 2	1	1	1	2024
51000	Safety Director	1	0.42	0	2024

2024 Proposed Budget - Expenditures by Fund

Help Share

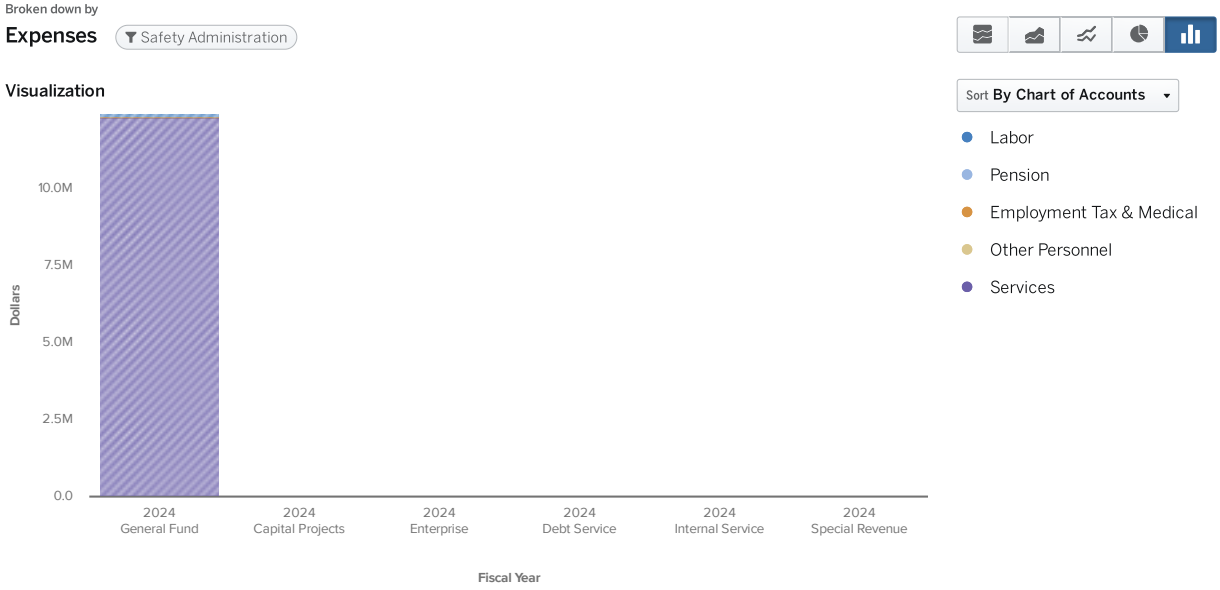
Updated On 14 Nov, 2023

Back History Reset

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Expenses Safety Administration

Visualization



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	16,164	0	305,471	265,661	65,964
▸ Pension	2,263	0	42,118	37,194	9,235
▸ Employment Tax & Medical	3,275	3,539	49,159	46,848	18,243
▸ Other Personnel	0	0	550	550	550
▸ Services	2,291,998	4,256,652	10,359,510	10,836,000	12,344,251
Total	2,313,701	4,260,191	10,756,808	11,186,253	12,438,243

Toledo Police Department

2024 Proposed Budget

Toledo Police Department enhances the quality of life in Toledo by working in partnership with the community to preserve life, enforce the law, provide quality services, reduce the fear of crime, and promote joint problem-solving for safe, secure neighborhoods. The Police Department is committed to working with the community to identify and solve problems as an aid in the reduction of crime. The department's policing practices and tactics complement the needs of Toledo neighborhoods.

Toledo Police Officers work to:

• Prevent or reduce crime and disorder and proactively enforce the law through patrol and answering calls for service
• Apprehend violators of the law through investigation and the collection of evidence
• Safeguard property and return lost or stolen property to the rightful owner
• Preserve individual rights through mediation, advice, and preventative presence and enforcement
• Provide for the safe flow of traffic throughout the city through enforcement of traffic laws
• Maintain a high degree of police-community interaction
• Ensure a high level of departmental and individual performance through training and supervisory control
• Provide employee safety and well-being through training, equipment and supply acquisition and administrative and technical support; 911 dispatching; and repository of criminal records and property

Funding Sources

The Toledo Police Department is funded 93.4% by the General Fund. The Department also has Capital Improvement funding for capital projects, funding from Municipal Tow Lot operations, and the Street Construction Maintenance and Repair Fund.

2024 Highlights

The 2024 Police Department budget supports 722.82 FTEs, including a budgeted class of 40 new officers scheduled to start in June. Labor costs constitute the largest portion of the department's proposed budget, with a total cost of $81,069,986.

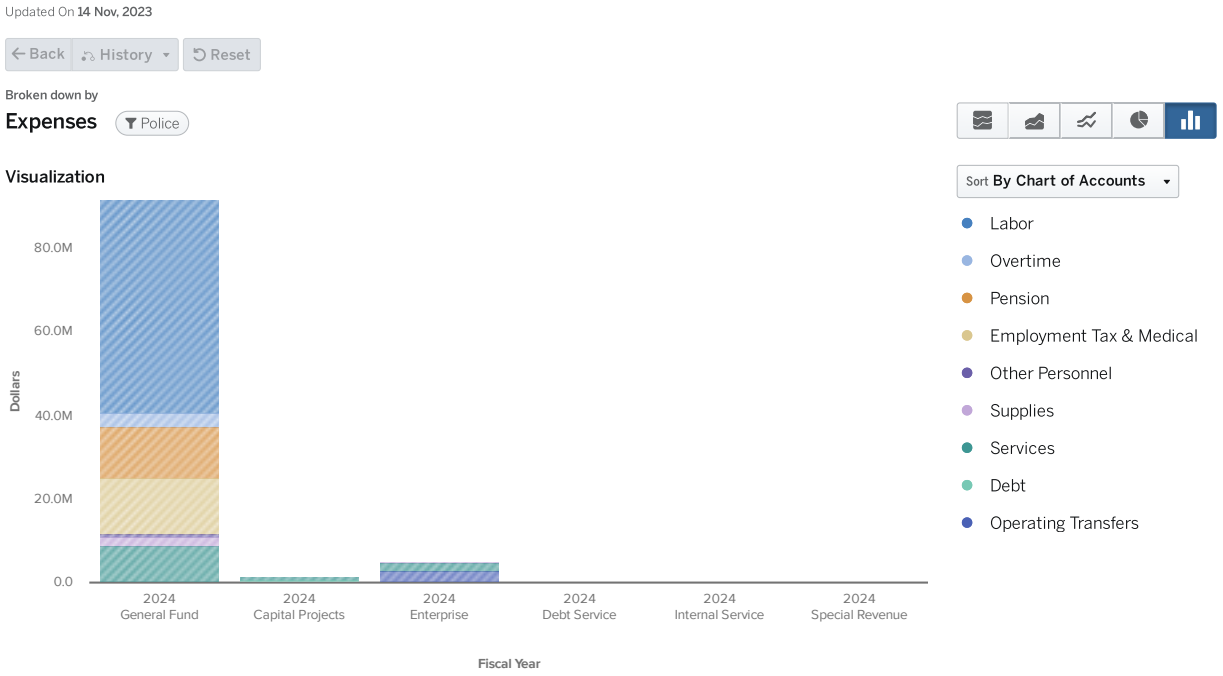
The proposed budget includes projected reimbursements of Police labor costs through the American Rescue Plan Act funds. A total of $8,950,921 is expected to be reimbursed in 2024.

Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
52000	Administrative Analyst 1	3	3	3	2024
52000	Administrative Analyst 4	1	1	1	2024
52000	Administrative Assistant	0.62	0.62	0.62	2024
52000	Administrative Specialist	2	2	2	2024
52000	Administrative Specialist 1	0	0	1	2024
52000	Administrative Technician	0	2	2	2024
52000	Administrative Technician 1	2	0	0	2024
52000	Administrative Technician 2	1	1	1	2024
52000	Administrator-Public Services 2	1	1	1	2024
52000	Clerk Specialist 2	1	1	1	2024
52000	Criminalist	1	2	1	2024
52000	Director-Public Services	0	1	1	2024
52000	Identification Technician	2	2	2	2024
52000	Mayor's Assistant 2	1	1	1	2024
52000	Police - Secretary	1	1	1	2024
52000	Police Captain	8	8	9	2024
52000	Police Chief	1	0	0	2024
52000	Police Data Control Clerk	1	1	1	2024
52000	Police Data Entry Clerk	4	4	4	2024
52000	Police Deputy Chief - Pro Tem	3	3	3	2024
52000	Police Lieutenant	28	28	28	2024
52000	Police Officer	515	545.5	527.7	2024
52000	Police Records Clerk	33	34	30	2024
52000	Police Sergeant	95	95	94	2024
52000	Secretary 1	0.5	0.5	0.5	2024
52000	Senior Criminalist	1	2	2	2024
52000	Senior Utility Worker	0	0	1	2024
52000	Sergeant-at-Arms	1	1	1	2024
52000	Staff Criminalist	1	0	0	2024
52000	Traffic Aide	3	3	3	2024
52000	Utility Worker	1	1	0	2024



General Fund Expenditures

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	42,050,530	53,745,120	43,159,247	49,054,902	50,924,425
▸ Overtime	2,730,070	2,608,608	3,420,117	3,485,308	3,476,077
▸ Pension	8,323,774	10,304,230	8,836,043	12,266,722	12,066,396
▸ Employment Tax & Medical	8,862,785	10,258,603	9,151,199	13,483,950	13,603,327
▸ Other Personnel	437,623	436,970	426,949	736,389	787,848
▸ Supplies	813,269	1,048,607	1,063,002	1,446,310	1,932,241
▸ Services	5,669,007	8,174,806	6,653,531	9,532,171	8,924,999
▸ Capital	0	0	156,633	0	0
▸ Debt	0	0	63,000	0	0
Total	$ 68,887,059	$ 86,576,944	$ 72,929,721	$ 90,005,751	$ 91,715,313

Street Construction, Maintenance & Repair Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	53,343	40,887	150,789	133,458	139,860
▸ Overtime	0	176	682	0	0
▸ Pension	7,468	5,756	21,059	18,684	19,580
▸ Employment Tax & Medical	40,350	14,701	47,725	49,999	52,473
Total	101,162	61,520	220,255	202,141	211,913

Capital Improvement Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Supplies	168,000	60,125	715,816	675,265	0
▸ Services	631,196	937,819	934,109	1,663,830	800,000
▸ Capital	27,772	858,665	4,269,445	1,756,010	0
▸ Debt	0	198,963	627,080	580,000	710,000
Total	826,968	2,055,573	6,546,450	4,675,104	1,510,000

Municipal Tow Lot Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Supplies	16,878	41,084	39,104	42,250	84,550
▸ Services	772,263	1,028,523	1,079,815	1,404,413	1,856,452
▸ Operating Transfers	1,585,503	1,747,095	2,224,550	2,655,622	2,971,072
Total	2,374,644	2,816,702	3,343,469	4,102,285	4,912,074

Toledo Fire & Rescue Department

2024 Proposed Budget

Mission Statement

The mission of the Toledo Fire and Rescue Department is the protection of the community from fire and other emergencies through education, fire prevention code enforcement, emergency disaster planning, and the response of highly trained personnel.

Since 1837, Toledo Firefighters have been protecting the citizens of Toledo first as volunteers, then in 1868 as paid Firefighters. The first fire station was located on Cherry St. in 1837. Much has changed since those early years. Now, the Toledo Fire and Rescue Department has 18 fire stations located strategically throughout the city. In addition to responding to fires, all Toledo firefighters are trained Emergency Medical Technicians and many are also certified Paramedics. Each year the Toledo Fire Department responds to over 60,000 emergency incidents. These incidents include fire, medical, hazardous materials incidents, water rescue, confined space rescue, homeland security and any other necessary emergency responses.

The Toledo Fire and Rescue Department is organized into the following bureaus:

Field Operations - Responds to over 60,000 incidents annually that include all fires, medical emergencies, confined space and high angle rescues, hazardous material emergencies, water (dive) rescues, flooding emergencies, homeland security concerns and any other responses as deemed necessary. Field Operations monitors the fire ground for safety concerns and oversees line Safety Officers, investigates and reviews firefighter injuries, and oversees the department's fleet and building maintenance programs.

Fire Prevention Bureau (FPB) – Inspection of buildings, structures, and premises for fire hazards and the enforcement of the Fire Prevention Codes; distribution of smoke detectors; repository for all fire reports; provides public education on fire safety; reviews plans for new buildings and alterations to existing buildings for code compliance; contributes to the city's building permit issuing process; inspects buildings that require annual permits and high hazard occupancies. This bureau interacts with the following city departments and governmental agencies: Building Inspection, Plan Commission, Water Department, Traffic Engineering, Health Department, Lucas County Building Regulations, State of Ohio Industrial Commission and Fire Marshal.

Emergency Medical Services (EMS) Bureau –Monitors and assists in the EMT recertification for all members; coordinates with Lucas County personnel to staff City of Toledo/Lucas County Paramedic Life Squads; schedules and monitors attendance at mandatory paramedic continuing education; provides Q/A, Q/I for ALS and BLS response; order, distribute and maintain EMS supplies; review and recommend revisions to EMS protocols; acquire and maintain EMS records; review and revise BLS protocols; oversees the Community Paramedicine Program; locates and acquires State and Federal EMS grants; acts as a liaison with relevant community agencies and governmental agencies.

Special Operations Bureau – Responsible for the department's preparedness and ability to recognize and respond appropriately to traditional and non-traditional threats within our community; oversee specialized training in confined space rescue, high angle rope rescue, water rescue, dive
rescue, and vehicle accident extrication; regional coordinator of the Northwest Ohio Urban Search and Rescue (USAR); involved in the following grants: Urban Area Security Initiative,

Metropolitan Medical Response System (MMRS), Regional Medical Response System(RMRS), and State Homeland Security; coordinates RMRS & MMRS steering committees; leadership positions with Ohio Medical Technical Advisory Committee, Ohio Haz Mat/Decon Technical Advisory Committee, Ohio USAR Technical Advisory Committee. This bureau interacts with the Police Department, Ohio Emergency Management Agency (OEMA), Lucas County Emergency Management Agency (LCEMA) as well as nearly all of the top management of all City departments and City administration. Coordinate mutual aid agreements with 22 surrounding communities.

Training Bureau –Maintains training charters and accreditations as required by the State of Ohio; provides fire training for new recruits; coordinates and provides continuing fire training for all firefighters; provides re-entry training for firefighters who have been off work or away from regular fire duties for more than 6 months; provides initial EMT-B training for all members of the department; provides refresher training for all EMT-B's; provides CPR training for all members; develops and updates department training manual; provides the department's testing and evaluations of tools and equipment and provides paramedic training for department personnel. This bureau has offices at Owens Community College and the University of Toledo Medical Center. The Training Bureau also interacts with the Ohio Fire Academy through the State Fire Marshal's office.

Fire Communications Bureau – Coordinates communications between field operations personnel, staff and outside agencies, other city emergency personnel, the airport and the National Weather Service; maintains a record of all radio communications for Police and Fire departments; oversees the repairs and maintenance of the 800 Mhz radio system and all radio communication equipment used by police, fire and public works.

Fire Investigation Unit - Investigates the origin, cause and circumstances of fires that are of undetermined or incendiary in nature. Members of the Fire Investigation Unit are trained Arson Investigators with police powers. The Fire Investigation Unit is also tasked with investigating fires where there is serious injury or death in accordance with the laws of the City of Toledo and the State of Ohio.

Professional Standards Bureau - Maintains the highest level of integrity and professionalism for all employees of the department. The Professional Standards Bureau will respond to any credible information concerning misconduct by department employees, and is charged with the responsibilityof investigating any serious allegations of misconduct involving an employee. Through the use of various investigative techniques, the Professional Standards Bureau gathers the necessary information needed to determine the truth surrounding an allegation. The employee's rights are important and are protected through any investigation, along with the integrity and confidentiality of the investigation itself.

Funding Sources

The Fire and Rescue Department is funded 100% by the General Fund for its personnel, service and supply costs. The department also receives capital improvement fund dollars for vehicle and equipment replacements and building improvements.

2024 Highlights

The 2024 Fire & Rescue Department budget supports 621.90 FTEs, including a class of 30 firefighters budgeted to start in the third quarter of 2024. Labor costs constitute the largest

portion of the department's General Fund budget with a proposed total of $72,521,808. The 2024 proposed budget includes $8,950,921 in personnel costs expected to be reimbursed through American Rescue Plan Act funds.

Budget for supplies and services totals $8,151,487 and supports current operating expenditures including equipment and clothing purchase, training, contractual tuition obligations, building maintenance and fleet and fuel costs.

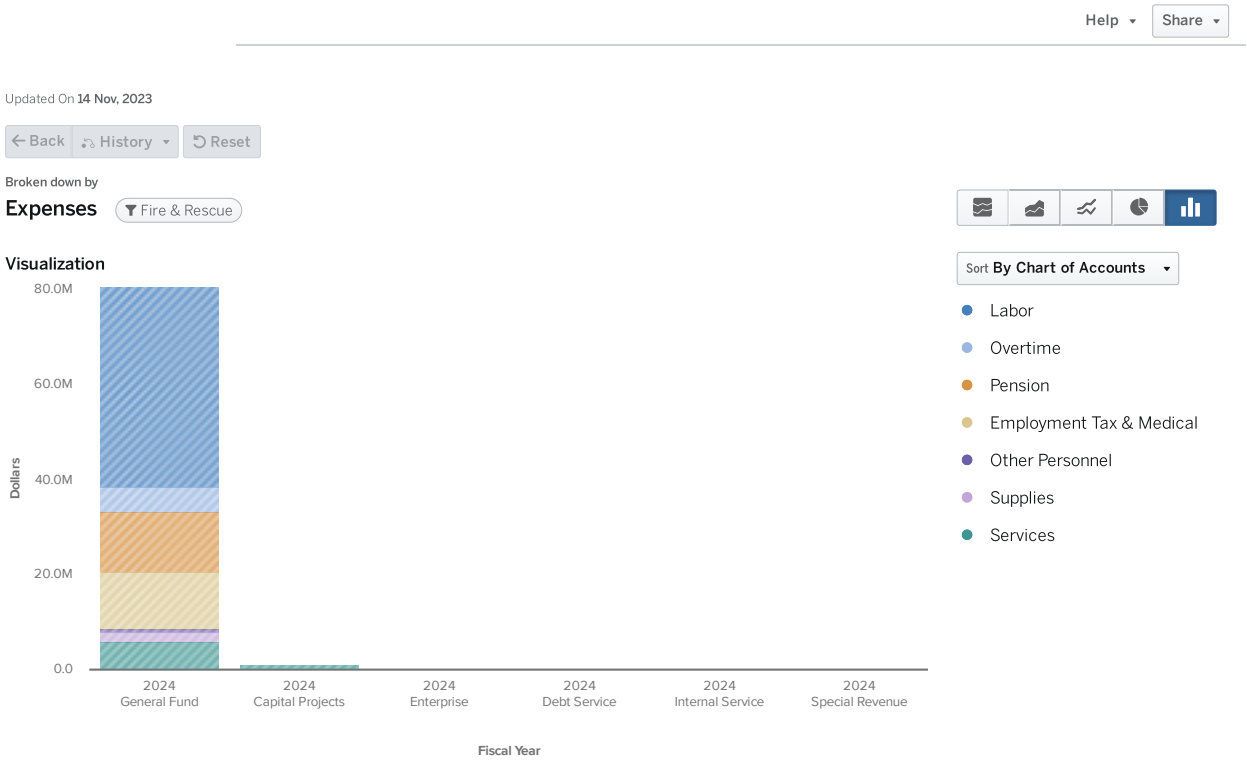
Position/FTE Report

Data

Records

Funds Center	Position Title	2022 Amended	2023 Amended	2024 Proposed	Budget Book Year
53000	Administrative Analyst 2	1	1	0	2024
53000	Administrative Assistant	1	1.5	1	2024
53000	Administrative Specialist	1	1	1	2024
53000	Administrative Technician 2	0.25	0	0	2024
53000	Administrator-Administrative Services 1	0	0	0.5	2024
53000	Administrator-Administrative Services 2	0	0	0.5	2024
53000	Building And Grounds Maintenance Worker	1	1	1	2024
53000	Clerk Specialist 2	3	3.5	4	2024
53000	Director-Public Services	0	1	1	2024
53000	Fire - Maintenance Bureau	1	0	0	2024
53000	Fire Battalion Chief	17	18	19	2024
53000	Fire Captain	35	31	30	2024
53000	Fire Chief	1	0	0	2024
53000	Fire Deputy Chief - Pro Tem	4	4	4	2024
53000	Fire EMS Bureau Supervisor	0	0	1	2024
53000	Fire Fighter	267.0	260.5	294.9	2024
53000	Fire Fighter/Paramedic	184	167	163	2024
53000	Fire Inspector	7	8.42	9	2024
53000	Fire Lieutenant	88	90	85	2024
53000	Fire Plans Examiner 1	1	1	2	2024
53000	Fire Plans Examiner 2	1	1	0	2024
53000	Fire Prevention Bureau Supervisor	0	0	1	2024
53000	Fire- Supervisor of Maintenance	0	1	1	2024
53000	Fire- Supervisor of Training	0	1	1	2024
53000	Fire Training Bur - Suprv - Local 92	1	0	0	2024
53000	Fire-Administrative Assistant-Secretary	1	1	0	2024
53000	Manager-Administrative Services	0.5	1	1	2024
53000	Senior Trades Mechanic	1	1	0	2024
53000	Trades Mechanic	0	0	1	2024

2024 Proposed Budget - Expenditures by Fund



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	37,722,471	50,048,468	36,229,136	39,886,273	42,186,147
▸ Overtime	3,694,371	6,789,124	6,895,257	4,192,909	5,067,720
▸ Pension	8,844,773	11,876,798	9,555,969	12,517,470	12,841,349
▸ Employment Tax & Medical	8,171,845	8,410,661	8,499,630	10,960,965	11,809,742
▸ Other Personnel	564,439	560,258	566,198	554,800	616,850
▸ Supplies	614,331	1,271,618	1,766,492	2,513,210	2,239,977
▸ Services	3,840,809	4,692,831	4,519,384	7,108,601	5,911,511
▸ Capital	0	0	0	23,000	0
Total	63,453,039	83,649,757	68,032,066	77,757,229	80,673,295

Capital Improvement Fund Expenditures

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Supplies	1,148,136	656,214	3,284,532	1,498,444	0
▸ Services	342,698	112,673	1,414,296	8,472,113	1,100,000
▸ Capital	2,682,857	790	598,540	2,016,828	0
▸ Debt	152,154	0	42,750	42,750	0
Total	4,325,845	769,677	5,340,118	12,030,134	1,100,000

Non-Departmental

2024 Proposed Budget

Non-departmental expenditures include those expenditures not allocated to a specific City department or division. These include operating transfers, utility payments for City owned buildings, street lighting costs, building and space rental and refuse and recycling collection services. Non Departmental also includes the budgeted General Fund salary savings target for civilian positions across all departments.

Funding Sources

Non-departmental expenditures are primarily General Fund.

2024 Proposed Budget - Expenditures by Fund



General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Labor	79,296	23,670	-247,521	-1,900,000	-2,400,000
▸ Employment Tax & Medical	2,982	0	0	0	0
▸ Services	14,960,886	15,516,423	13,465,926	16,689,728	17,975,105
▸ Capital	0	0	10,579,758	0	0
▸ Debt	0	0	1,602,783	0	0
▸ Operating Transfers	39,727,193	44,234,358	49,199,183	48,700,463	49,456,595
Total	54,770,357	59,774,451	74,600,129	63,490,191	65,031,700

General Fund Utilities

General Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Services	4,979,238	4,254,456	2,541,048	2,968,479	3,011,186
Total	4,979,238	4,254,456	2,541,048	2,968,479	3,011,186

Street Construction, Maintenance & Repair Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Services	302,932	268,913	280,304	334,750	312,000
Total	302,932	268,913	280,304	334,750	312,000

Special Assessment Services Fund Expenses

Expand All	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
▸ Services	3,087,911	2,996,667	3,029,637	3,448,250	3,330,000
Total	3,087,911	2,996,667	3,029,637	3,448,250	3,330,000

Appendix

2024 Proposed Budget

Fiscal Plan and Projections

Capital Improvement Plan – Project Detail

Labor Contract Summaries

Pension Description

Capital Improvements Plan

The 2024 Proposed Capital Improvement Plan (CIP) and Road Improvement Fund Plan is funded from income taxes allocated to the Capital Improvement Fund and the Road Improvement Fund, grant and loan proceeds and estimated fund balance carry over from 2023. Certain road and bridge projects receive match funding through federal and state programs.

The goals of the Plans are to provide funding for projects related to the preservation of assets and infrastructure and to maximize matching funds. The Plans include:

Sources of Funds

Income Taxes: Total amount of Income taxes allocated to CIP and to the Road Improvement Fund based on estimated annual collections

Transfers In: Transfers from other sources to cover associated debt service

Interest: Estimated interest earnings on investments

Proceeds from Financing: Anticipated new financing to finance capital projects.

Prior Year Project Closeouts: Completed projects from prior years with remaining balances to be reallocated

Uses of Funds

Debt Service: General, loan and note obligations and associated debt service charges

Lease Payments: Current obligations for vehicles and other equipment

Project Support: Operating budget fixed personnel and non-labor costs

1% for the Arts: Municipal Code required contribution to The Toledo Arts Commission

Transfers Out: Budgeted transfer to General Fund

New projects: Capital projects approved for funding over the five-year capital plan, including bridge and major street paving, sidewalks, and residential street paving and repair

Capital Improvement Fund Fiscal Plan and Projection

Projected Sources	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2024-2028 Total
Income Taxes Allocated for CIP	$ 48,700,463	$ 49,456,595	$ 51,151,814	$ 52,734,035	$ 54,363,723	$ 56,042,301	$ 263,748,466
Other Revenues, Transfers and Closeouts	50,805,914	1,930,436	746,300	2,246,300	2,246,300	6,321,300	13,490,637
New Debt Issuance & Other Obligations	22,300,000	13,825,000	12,300,000	6,800,000	18,015,000	7,500,000	58,440,000
Total Sources	121,806,377	65,212,030	64,198,114	61,780,335	74,625,023	69,863,601	335,679,103

Projected Uses	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2024-2028 Total
Existing Debt Service	18,425,678	17,771,319	17,938,791	18,026,490	17,305,815	17,161,987	88,204,402
Projected New Debt Service	-	-	1,977,415	3,162,425	3,817,553	5,553,159	14,510,552
Project Support	6,502,401	6,543,190	6,608,622	6,674,708	6,741,455	6,808,870	33,376,845
Major Road & Bridge Projects - City Match	10,165,250	12,200,000	9,800,000	6,800,000	7,500,000	7,500,000	43,800,000
Buildings, Improvements & Equipment	99,941,191	16,077,750	4,817,750	3,817,750	14,332,750	7,892,750	46,938,750
1% for the Arts Contribution	392,409	261,276	202,819	165,914	295,017	231,485	1,156,510
Transfer to General Fund	18,000,000	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	120,000,000
Total Uses	153,426,929	76,853,535	65,345,397	62,647,288	73,992,589	69,148,251	347,987,059

Projected Fund Balance	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Projected Starting Fund Balance*	83,296,000	11,167,588	3,261,083	2,113,800	1,246,847	1,879,281
Change in Fund Balance	(72,128,412)	(7,906,505)	(1,147,283)	(866,953)	632,433	715,351
Projected Ending Fund Balance	$ 11,167,588	$ 3,261,083	$ 2,113,800	$ 1,246,847	$ 1,879,281	$ 2,594,631

*Projected starting fund balance, excluding non-spendable portion

Capital Improvements Plan 2024 New Projects

Division	Project Title	Proposed Funding	Project Description
Engineering and Construction	Sidewalks	375,000	Replace and repair of sidewalks throughout the city
Engineering and Construction	Development Road Improvement Projects	3,700,000	RAISE Grant Match - Planning
Engineering and Construction	Roads Matches & Planning	8,300,000	Annual amount for city match for road projects
Facilities Operations	Building Improvements/HVAC	275,000	Building improvements to various city buildings
Facilities Operations	Cemetery Capital Improvements	100,000	Building, road improvements at Toledo's cemeteries
Facilities Operations	Water Street Relocation	500,000	Water Street Relocation
Fire	Fire Vehicles	600,000	Replace fire vehicles
Fire	Fire Building Improvements	250,000	Building improvements to various fire stations
Fire	Fire Equipment	250,000	Fire equipment
Fleet Operations	Vehicles (Non-Public Safety)	500,000	Replace non-public safety vehicles
IT	IT Infrastructure	200,000	Various enhancements to city IT infrastructure
Parks , Recreation and Community Enrichment	Parks Revitalization Initiative		Infrastructure improvement to support city parks
Parks, Recreation, and Community Enrichment	Elmhurst Park Playground	100,000	Elmhurst Park Playground (TPS partnership)
Parks, Recreation, and Community Enrichment	Savage Park Improvements	850,000	Savage Park Improvements (Grant Match)
Police	Police Vehicles	500,000	Replace police vehicles
Police	Police Equipment	300,000	Police equipment including TASER contract
Road and Bridge Maintenance	Bridges Matches & Planning	3,900,000	Annual amount for city match for bridge projects
Solid Waste	Landfill Cell Development	260,000	Landfill Cell Development (Final Phase)
Solid Waste	Landfill Gas Collection	450,000	Landfill Gas Collection & Control Improvements
Streets & Bridges	Snow Plow	350,000	Snow Plow
Streets & Bridges	Street Sweepers	900,000	Street Sweepers
Traffic Management	Major Street Signs and Signals	300,000	Major Street Signs and Signals
Urban Beautification	Skid Steer w/Forestry Mulcher and Trailer	165,000	Skid Steer w/Forestry Mulcher and Trailer
Urban Beautification	Leaf Vacuum Equipment	790,000	Leaf Vacuum Equipment
Urban Beautification	Leaf Compost Turner & Trommel Screen	985,000	Leaf Compost Turner & Trommel Screen
Urban Beautification	Small Bucket Trucks	420,000	Small Bucket Trucks
Urban Beautification	Forestry Speed Loaders	640,000	Forestry Speed Loaders
	Total	**25,960,000**	

Road Improvement Fund Plan and Projections

Projected Sources	2022 Actual	2023 Projected	2024 Projected	2025 Projected*	2026 Projected	2027 Projected	2028 Projected	2024-2028 Total
Income Taxes	$ 24,447,960	$ 24,402,015	$ 24,586,255	$ 24,923,843	$ 25,683,558	$ 26,466,065	$ 27,272,047	$ 128,931,767
Total Sources	24,447,960	24,402,015	24,586,255	24,923,843	25,683,558	26,466,065	27,272,047	128,931,767

Projected Uses	2022 Actual	2023 Projected	2024 Projected	2025 Projected*	2026 Projected	2027 Projected	2028 Projected	2024-2028 Total
Residental Road Projects	17,940,246	27,500,000	27,000,000	23,000,000	24,000,000	25,000,000	25,000,000	124,000,000
Project Support	465,607	1,620,714	1,476,045	1,486,510	1,497,080	1,507,755	1,518,537	7,485,927
Total	18,405,853	29,120,714	28,476,045	24,486,510	25,497,080	26,507,755	26,518,537	131,485,927

	2022 Actual	2023 Projected	2024 Projected	2025 Projected*	2026 Projected	2027 Projected	2028 Projected
Projected Starting Fund Balance	5,188,000	11,230,107	6,511,408	2,621,618	3,058,951	3,245,429	3,203,738
Change in Fund Balance	6,042,107	(4,718,699)	(3,889,790)	437,333	186,478	(41,690)	753,509
Ending Fund Balance	11,230,107	6,511,408	2,621,618	3,058,951	3,245,429	3,203,738	3,957,248

Fiscal Plan & Projection

2024 Proposed Budget

Introduction

The Fiscal Plan and Projection provided with the Proposed 2024 Budget reflects revised revenue and expenditure projections for 2024 and a multi-year projection that preserves essential city services.

Key financial assumptions and targets have been superimposed on baseline financial data.

Revenue and Expenditure Assumptions

2023 Summary

Revenue and expenditures forecasts for fiscal year 2023 are based on analysis of prior year and year-to-date performance (through September 2023). Current General Fund projections estimate General Fund income tax collections totaling $223.4 million for fiscal year 2023. Overall General Fund revenues are projected to total approximately $317.3 million for fiscal year 2023, inclusive of a transfer in from the Capital Improvement Fund totaling $18.0 million.

2024-2026 Summary

Revenues and expenditures have been forecasted based on prior year and year-to-date analysis and reflect the 0.25% income tax dedicated to roadway improvements.

Income Tax revenue levels for fiscal year 2024 are expected to increase by 1.4% over current year end revenue projections for fiscal year 2023. These projections exclude the 0.25% income tax reserved for street improvements, which are reflected in the Road Improvement Fund Plan and Projection. Through 2026 income tax revenue is projected to grow by an average of approximately 3%.

Other revenues are expected to grow approximately 3% over the 2024-2026 period which reflects continued rebounds in revenues from the levels experienced during the COVID-19 pandemic in spring and early summer 2020.

Operating Transfer revenues projected for 2024-2026 include an annual transfer in from the Capital Improvement Fund of $24.0 million to provide sufficient resources to maintain City operations, including essential public safety services.

Salary and fringe expenditures account for the continued use of American Rescue Plan Act (ARPA) funds to support public safety in the General Fund. The Plan includes $17.9 million in projected ARPA reimbursements for police and fire in 2024.

Supplies and services expenses, increased in the proposed 2024 budget compared to the prior year, are expected to be held flat through 2025, with increases anticipated in 2026.

Financial Targets and Other Criteria

Several key indicators establish the overarching fiscal goals that serve as a foundation for the Plan. The targets identified below are consistent with those commonly practiced by municipal enterprise funds, and reflect the entrepreneurial nature of the Plan. Each is designed to address specific objectives to ensure the fiscal health of the organization.

Fund Balance

The City's long-term goal is to maintain a fund balance reserve of approximately 2 months operating expense in the General Fund. This fund balance is designed to address short-term operating fluctuations and provide liquidity when receipts are lagging targets or when unanticipated expenditures occur. The targeted metric is equivalent to approximately $55 million of operating expense, consistent with sound financial planning for many entities. Although current projections for 2024 indicate a year-ending fund balance in excess of the target, a spend-down in reserves is expected through 2026.

CIP Funding

It is necessary that the City ensure adequate replacement of its infrastructure, which is vital to the long-term needs of its constituents. The goal for CIP funding will result in a level of annual investment (as measured by actual revenue financed capital and principal paid on debt) that is at least equal to the depreciation expense of our infrastructure. In this manner we are ensuring that the City's equity in its assets is not depleted.

Annual New Road & Bridge Matches & Planning Projects: the City's major road and bridge system is vital to sustaining major industrial activity, as well as the access of our residents to major employers, shopping, and other commercial opportunities, as well as to regional and interstate highway and transportation systems. The City has access to federal and state funding to maintain these systems as long as the City commits a certain amount of matching funding. The Plan reflects currently expected Matches & Planning funds for 2024-2028.

Annual New Buildings, Machinery and Equipment Projects: the cost-effective delivery of City services relies on the maintenance of facilities, fleet and major equipment, including buildings, heating and cooling systems, police patrol cars and tactical units, fire trucks and ambulances, heavy duty trucks for snow plowing, public works, utility system maintenance, and light-duty staff vehicles, which support various City departmental needs.

Annual New Residential Road Projects: the City's Residential Road system is currently declining due to a lack of adequate repair and replacement. The passage of an additional ¼% income tax in November 2020 provided over $20.0 million for roadway improvements. The Plan assumes renewal of the temporary ¼% in future years in order to continue critical investments in road infrastructure.

Debt Financing for Capital Improvements

This target refers to creating mechanisms to address the capital needs of the City in the most responsible and efficient manner possible. It includes establishing the optimal balance of debt and revenue to balance the current and long-term financing responsibility. This approach is designed to assure that the City's equity position in its infrastructure is sound, to provide a stable source of funds for routine replacement capital expenses. The goal would be to achieve investment targets for CIP, while maintaining outstanding debt at levels that are acceptable.

The City would not exceed the 5.5% limit for non-voted General Obligation debt as imposed by State Law.

Bond Ratings

One of the overarching principles embedded within The Plan is to achieve and maintain excellent bond ratings. The reserve fund and capital financing strategies identified above are intended to directly impact this metric. In addition to the direct impact of lower borrowing costs on future debt issuances, improved bond ratings have the indirect impact of enhancing community pride and the marketability to new commerce.

Labor Contract Summaries

2024 Proposed Budget

Labor Contracts Summaries

The City had 2,732 full-time and part-time employees as of August 1, 2023. That number of employees has decreased by approximately thirty since August 2019. The City also utilizes seasonal workers and temporary workers for specific projects from time to time on a contract basis. The State's public employee collective bargaining law applies generally to public employee relations and collective bargaining of the City and other political subdivisions statewide.

The vast majority of City employees hold position classifications that are in collective bargaining units. The full-time employees in those classifications are represented by the following bargaining units:

Bargaining Unit	Approximate Number of Employees	Labor Agreement Expiration
Ohio Council 8 of the American Federation of State, County and Municipal Employees (AFSCME), Local 7	799	December 31, 2024
Toledo Police Patrolman's Association	495	March 31, 2024
International Association of Fire Fighters, Local 92	520	March 31, 2024
International Brotherhood of Teamsters, Local 20	80	December 31, 2024
Ohio Council 8 of AFSCME, Local 2058, Supervisors	225	May 31, 2024
Toledo Police Command Officers' Association	136	March 31, 2024
United Auto Workers, Local 12 (Clerk of Courts – Supervision)	8	December 31, 2024
Ohio Council 8 of AFSCME, Local 3411 (Clerk of Court – Deputy Clerks)	60	December 31, 2024
Toledo Fire Chiefs' Association	23	March 31, 2024

The remaining City employees hold positions in the civil service classified exempt classification, have not formed a bargaining unit, or are not authorized to form or join a bargaining unit because they hold elective office or are confidential or management-level employees (exempt personnel).
Generally, wages and other economic benefits for City employees have been derived through negotiations with the bargaining units.

In 2022, the City and the City's largest bargaining unit, AFSCME Local 7, currently representing 799 employees, entered into a new collective bargaining agreement covering the period from January 1, 2022, through December 31, 2024. Under the terms of that agreement, employees in AFSCME Local 7 received a 4% wage increase effective January 2022, a 4% pay increase effective January 2023, and will receive a 4% pay increase effective January 2024. AFSCME Local 7 employees were the first group to receive a $3,500 COVID premium pay amount; they received $2,200 in 2021 and $1,300 in 2022.

In 2022, the City and AFSCME Local 2058, currently representing 225 City supervisory employees, entered into a new collective bargaining agreement covering the period from June 1, 2021, through May 31, 2024. Under the terms of that agreement, employees in Local 2058 received a

4% pay increase effective January 2022, a 4% pay increase effective January 2023, and will receive a 4% pay increase effective January 2024. All employees in this unit received a COVID premium pay amount of $3,500.

In 2022, the City and Teamsters Local 20, currently representing 80 employees, entered into a new collective bargaining agreement covering the period from January 1, 2022, through December 31, 2024. Under the terms of that agreement, employees in Local 20 received a 4% pay increase effective January 2022, a 4% pay increase effective January 2023, and will receive a 4% pay increase effective January 2024. All employees in this unit received a COVID premium pay amount of $3,500.

In 2021, the City entered into new collective bargaining agreements with the Toledo Police Patrolman's Association (TPPA), currently representing 495 City employees, and the International Association of Fire Fighters, Local 92, currently representing 520 City employees. Both of these agreements cover the period from January 1, 2021, through March 31, 2024. Under the terms of those agreements, employees in the TPPA and Local 92 received a 4% pay increase in January 2021, a 4% pay increase in January 2022, and a 4% pay increase in January 2023. All employees in these units received a COVID premium pay amount of $3,500.

Also in 2021, the City entered into new collective bargaining agreements with the Toledo Police Command Officers' Association (TPCOA), currently representing 136 City employees, and the Toledo Fire Chiefs' Association (TFCA), currently representing 23 City employees. These agreements cover the period from January 1, 2021, through March 31, 2024. Under the terms of those agreements, employees in the TPCOA and TFCA received a 4% pay increase in January 2021, a 4% pay increase in January 2022, and a 4% pay increase effective January 2023. All employees in these units received a COVID premium pay amount of $3,500.

Effective October 2021, employees of the City's two bargaining units of emergency communications workers, AFSCME Local 7 Communication Operators and AFSCME Local 2058 Communications Supervisors' unit, representing approximately 70 employees, were laid off and most were re-employed as part of a new countywide 9-1-1 operations center. These employees are now working for the Regional Council of Governments and are no longer City employees.

In January 2022, the Municipal Court Clerk and AFSCME Local 3411, currently representing 60 Deputy Clerks, entered into a new three-year collective bargaining agreement through December 31, 2024. Under the terms of that agreement, employees in Local 3411 received a 4% pay increase effective January 2022, a 4% pay increase effective January 2023, and will receive a 4% pay increase effective January 2024. All employees in this unit received a COVID premium pay amount of $3,500.

In January 2022, the Municipal Court Clerk and UAW Local 12, currently representing 8 Deputy Clerk Supervisors, entered into a new three-year collective bargaining agreement through December 31, 2024. Under the terms of that agreement, employees in Local 12 received a 4% pay increase effective January 2022, a 4% pay increase effective January 2023, and will receive a 4% pay increase effective January 2024. All employees in this unit received a COVID premium pay amount of $3,500.

In the judgment of the City, its labor and employee relations are generally good and productive. The City has not gone to fact-finding with any bargaining unit since 2015.

Pension Description

2024 Proposed Budget

Pension Description

Present and retired employees of the City are covered under two statewide public employee retirement (including disability retirement) systems. The Ohio Police and Fire Pension Fund (OP&F) covers uniformed members of the police and fire departments. All other eligible City employees are covered by the Ohio Public Employees Retirement System (OPERS).

OPERS and OP&F are two of five statewide public employee retirement systems created by and operating pursuant to Ohio law, all of which currently have unfunded actuarial accrued liabilities. The General Assembly has the power to amend the format of those systems and to revise rates and methods of contributions to be made by public employers and their employees and eligibility criteria, benefits or benefit levels for employee members. In 2012, the General Assembly passed five separate pension reform measures intended to assist each of the five retirement systems in addressing its unfunded actuarial accrued liabilities. The reform legislation passed with respect to OPERS and OP&F provided for (i) no change in the City contribution rates with respect to its employees' earnable salaries, (ii) no change in OPERS employee contribution rate, and (iii) an increase in the OP&F employee contribution rate from 10% to 12.25% in annual increments of 0.75% that began on July 2, 2013. With certain transition provisions applicable to certain current employees, the reform legislation has, among other changes, increased minimum age and service requirements for retirement and disability benefits, revised the calculation of an employee's final average salary on which pension benefits are based to include the five highest years (rather than the three highest years), provided for OPERS pension benefits to be calculated on a lower, fixed formula, changed provisions with respect to future cost-of-living adjustments to limit those adjustments to the lesser of any increase in the Consumer Price Index or three percent. The OP&F reform legislation also authorizes the OP&F board to further adjust member contribution rates or further adjust age and service requirements after November 1, 2017, if, after an actuarial investigation, the board determines that an adjustment is appropriate.

Plan Description – Ohio Public Employees Retirement System (OPERS)

City employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g., City employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Pension Plan.

Plan Description – Ohio Police & Fire Pension Fund (OP&F)

City full-time police and firefighters participate in Ohio Police and Fire Pension Fund (OP&F), a cost- sharing, multiple-employer defined benefit pension plan administered by OP&F. OP&F provides retirement and disability pension benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. OP&F issues a publicly available financial report that includes financial information and required supplementary information and detailed information about OP&F fiduciary net position.

City of Toledo

Thank you.

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