



# City of Toledo 2026 Proposed Budget

November 14, 2025



Introduction



Strategic  
Priorities



American  
Rescue Plan  
Act



Community  
Profile



Budget  
Policies



Budget  
Summary



Departmental  
Overviews



Appendix





# City Council

2026 Proposed Budget



## John Hobbs III



**Council Member, District 1**

Council Member Hobbs was appointed to his seat in 2020.

## Adam Martinez



**Council Member, District 2**

Council Member Martinez was elected to his seat in 2023.

## Theresa Gadus



**Council Member, District 3**

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

## Vanice S. Williams



**President of Council, 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.

## Matt Cherry

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### Council Member At-Large

Council Member Cherry was appointed to his council seat in 2025.

## Nick Komives

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### Council Member At-Large

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

## Cerssandra McPherson

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### Council Member At-Large

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

## Mac Driscoll

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### Council Member At-Large

Council Member Mac Driscoll was appointed to his seat in February 2023 and was elected to retain his seat in 2024.

## George Sarantou

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### Council Member At-Large

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

## Dr. Brittany D. Jones

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### Council Member At-Large

Council Member Jones was appointed to her seat in February 2024 and was elected to retain her seat in 2024.

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# Introduction

2026 Proposed Budget



## TOLEDO TOLEDO TOLEDO EDOTOLEDO TOLEDO Mayor Wade Kapszukiewicz's 2026 Budget Transmittal Letter

Toledo  
**City Council**

Toledo  
**City Administration**

# Mayor's Transmittal Letter

2026 Proposed Budget



**Wade Kapszukiewicz**  
Mayor

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[toledo.oh.gov](http://toledo.oh.gov)

November 14, 2025

Honorable Council President Vanice Williams and Members of Toledo City Council:

I am pleased to present for your review and consideration the Proposed 2026 Operating and Capital Budgets for the City of Toledo.

The 2026 budget is a proposal built with discipline and creativity. It maintains our commitment to fiscal integrity while contemplating creative revenue ideas that have already been successfully adopted in other Ohio cities. We have a shared responsibility to provide excellent basic services, and to meet the rising costs of those services, sometimes we are faced with difficult decisions.

The 2026 Proposed Budget includes a General Fund Budget of \$392.5 million, a Capital Fund Budget of \$41.5 million, a roads budget of \$36 million. We have proposed a \$24 million transfer from the Capital Improvement Fund to the General Fund.

Our financial health remains strong, a fact recently validated by yet another increase in Toledo's bond rating. This is a tremendous sign of confidence in our stewardship—the highest rating in over 40 years—and it directly results in lower interest and bond rates that will save taxpayer dollars for years to come. This trust is humbling, and we will work every day to demonstrate that it is well placed.

Yet, as I have said many times throughout the past year, Toledo faces a fundamental revenue challenge in meeting the service needs and aspirations of our residents. We are a city making undeniable progress—crime is down, economic development is winning awards, and our infrastructure investments are highly visible.

This budget includes a necessary adjustment: a small increase in the municipal garbage collection fee, the first time in over 10 years. This measure is essential to keep pace with the rising expenses associated with waste management as the City explores transitioning to a new service provider, a move we believe will ultimately ensure more efficient and reliable service for our customers.

To truly thrive, we must grow our population through sustained, strategic investments in jobs, safety, housing, parks, and our roads. To do that, we simply must ensure we have the necessary resources. These problems won't magically go away on their own.



**Wade Kapszukiewicz**  
Mayor

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They require the hard work and serious planning Toledoans have come to expect from this administration.

I believe the 2026 Proposed Budget continues our upward trajectory while establishing a new, sustainable financial foundation for our future.

The 2026 budget prioritizes:

- Public Safety with a new police class of 25 officers and a new fire class of 20 firefighters
- Neighborhoods and parks with an ongoing commitment to youth programming
- Maintaining and updating infrastructure including utilities, streets, sidewalks, and trees – including improvements on 134 residential streets
- Economic Development with continued support for the Vibrancy Initiative

As I've said many times, Toledo isn't perfect, but we are making progress. I'm excited about what we can accomplish through this 2026 budget and over the last four years of my time as Mayor.

I have never loved a job more than I love being Mayor, and I have never loved a city more than I love Toledo. I'm so grateful we have the chance to continue this work together.

Sincerely,

Wade Kapszukiewicz  
Mayor, City of Toledo

# Strategic Priorities and Values

2026 Proposed Budget



## Strategic Priorities



## Values



# Strategic Priorities

2026 Proposed Budget



## Strategic Priorities

**Build** Safe,  
Vibrant, and  
Connected  
Neighborhoods

**Promote**  
Economic Growth  
and Inclusive  
Opportunity

**Deliver**  
Exceptional City  
Services and  
Modernize  
Infrastructure

**Secure** Toledo's  
Financial Future

**Cultivate**  
a Thriving  
Workforce

# Values

2026 Proposed Budget



## Our Values



### Service Mindset

Understanding the needs of our colleagues & community and responding with high-quality solutions.

01



### Belonging

Feeling valued through positive connections with others.

02



### Sense of Purpose

Committed to the outcome, knowing your direction and duty.

03



### Accountability

Behaving the same way no matter who is present (or when no one is present).

04



### Respect

Recognition and appreciation of other people's value regardless of their status, views, or any other differences.

05



### Efficiency

Prioritizing quality service while minimizing time, effort, and expense.

06



### Transparency

Open and honest sharing of information and knowledge.

07



### Growth & Development

Creating a growth-oriented atmosphere that empowers employees to develop knowledge and skills to advance in one's career.

08

# The American Rescue Plan Act

2026 Proposed Budget



## The City of Toledo's Recovery Plan

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

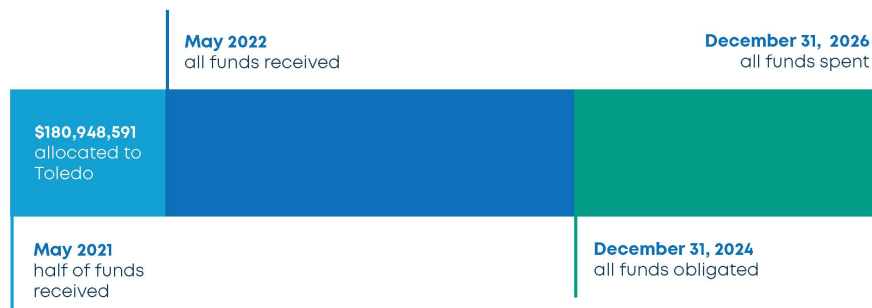
With this grant from the federal government through ARPA, the city is responding to many unmet needs of Toledo and Toledoans, including low and moderate-income Toledoans and Toledoans of color who have been disproportionately impacted by the pandemic.

## 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 has used “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 and review ARPA projects, obligations and expenditures, please visit the city's website at <https://toledo.oh.gov/recovery>.

## 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.

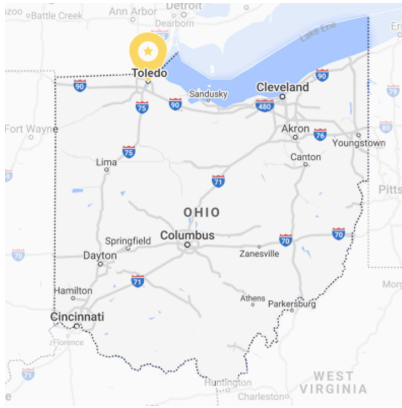
When railroads began to emerge as a key form of transportation in Ohio in the second half of the nineteenth century, Toledo became a destination for a number of railroad lines. In addition, a number of industries began to emerge in the city, including furniture companies, carriage makers, breweries, 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.

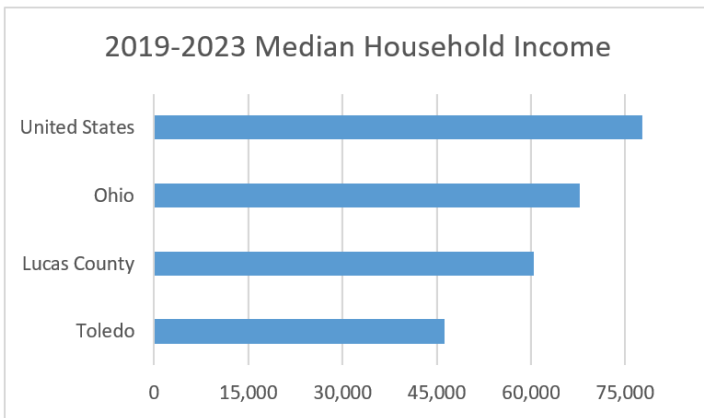
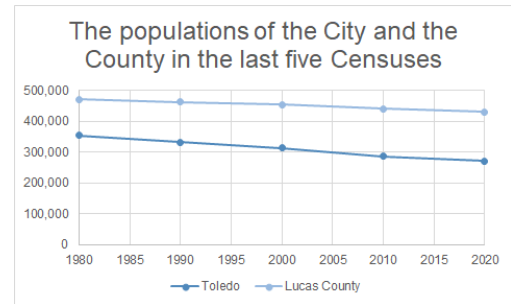


# Area and Location

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 \$46,302 between 2019-2023. According to the 2023 Population Estimates from the U.S. Census Bureau, 25.4% 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
<b>City</b>	\$107,000	31.40%
<b>County</b>	\$155,200	24.00%
<b>State</b>	\$199,200	19.20%

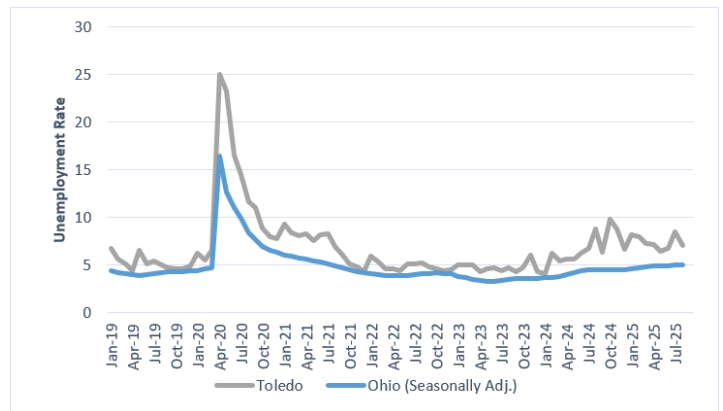
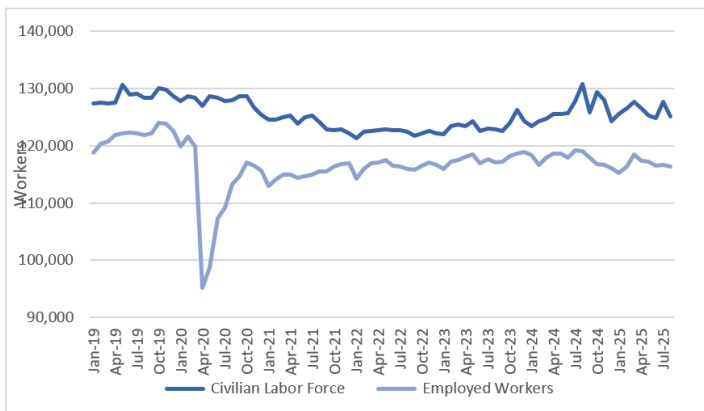
	Number of Housing Units 2010	Number of Housing Units 2023
<b>City</b>	138,039	133,195
<b>County</b>	202,630	200,764
<b>State</b>	5,127,508	5,271,573

# 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	15,000
Mercy Health	Health care	8,800
Whirlpool Corporation	Manufacturer	6,182
FCA US LLC	Automotive manufacturer	6,159
The University of Toledo	University and Medical Center	5,700
Toledo City School District	Education	5,081
The County	Government	3,202
The City	Government	3,000
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 made investments 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 one of the world's largest auto group, is now known as Stellantis N.V. (Stellantis). Stellantis produces Jeep Wranglers and Gladiators in Toledo. In October 2025, the company announced an investment of nearly \$400 million for the assembly of an all-new midsize truck, where it will join the Jeep Wrangler and Jeep Gladiator.

## 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. Recent changes in 2025 shifted production away from some EV parts to increase the manufacturing of internal combustion engine (ICE) transmissions, citing "market demand and manufacturing resiliency."

## 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

First Solar, Inc. (First Solar) is a leading American solar technology company and global provider of eco-efficient solar modules including photovoltaic modules. First Solar's flagship factory is in the City of Perrysburg in adjacent Wood County. In Lake Township (Wood County), First Solar has two additional manufacturing facilities for production of photovoltaic modules. In January 2024, First Solar announced that it had acquired a 1.2 million square foot facility in Troy Township (Wood County). The facility, formerly the Peloton Output Park, is expected to be repurposed into a new distribution center serving First Solar's manufacturing footprint. In July 2024, First Solar announced that it has commissioned a new research and development center at the Lake Township site. The new facility, to be called the "Jim Nolan Center for Solar Innovation", is believed to be the largest facility of its kind in the Western Hemisphere. It is expected to cover approximately 1.3 million square feet including a high-tech pilot manufacturing line, and is part of a \$500 million investment by First Solar in research and development infrastructure.

# 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, recently completed a \$50 million development near the campus of Toledo Hospital. The project includes 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**

Toledo City School District is the principal school system in the City and the sixth largest school system in the State. It serves approximately 21,260 pupils in 54 elementary, junior high and senior high schools and specialized learning centers. The Board currently receives approximately 36% of its funding from local sources, including taxes, tuition, fees and interest income, approximately 60% of its funding from State sources and approximately 1% of its funding from federal sources and 3% from other 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 2024 the University had a total full-time equivalent (FTE) enrollment of 11,839, consisting of 9,385 FTE undergraduate students and 2,454 FTE graduate and professional students, making it the ninth 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 1,200 instructional faculty and more than 4,300 other staff members. In its fiscal year ended June 30, 2024, the University and its Medical Center reported operating revenues of \$888.6 million, including net patient service and other patient services revenue of \$489.1 million, net tuition and fees of \$173.2 million, grants, gifts and contract revenues of \$77.0 million and \$149.3 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 1,120 students were enrolled in Fall 2024.

# Transportation

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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**

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 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. Thereafter, TARTA conducted a comprehensive operational analysis – "TARTA Next" – with an aim of modernizing and improving public transit in the Toledo area. In 2023, TARTA launched routes in Holland and Springfield Townships and, in 2024, TARTA debuted routes with services in the City of Oregon.

## **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 Community Improvement Corporation**

- In August 2025, the City launched a bold initiative to proactively prepare sites and buildings for economic development and housing.
- The TCIC is a 501(c)(3), non-profit entity that will be the City's development agency.
- The TCIC will be supported by a dedicated revenue stream from the Rossford-Toledo Joint Economic Development Zone for the next 35 years, providing a stable, long-term funding source to assemble, prepare, and market sites for development.

### **Downtown Toledo Development Momentum**

- 13 new projects will deliver more than 900 residential units and generate over \$320 million of investment, fueling growth in the City's fastest growing neighborhood.
- Toledo's hottest new attraction, Toledo Pickle Co., opened in the City's former warehouse after a \$7 million partnership with Metroparks Toledo, transforming it into Northwest Ohio's largest indoor pickleball facility.
- Foundation Steel is relocating its headquarters from Swanton to downtown Toledo in a partnership with Mosser Construction.

### **Innovation Post**

- In February 2025, the City and its partners celebrated the ribbon cutting of the Innovation Post in the Uptown neighborhood.
- ProMedica led the \$40 million redevelopment of the vacant building into a dynamic hub designed to fuel collaboration and economic growth.
- Wurtec, a Toledo-based company, relocated its corporate headquarters into the building and is joined by Workspring, Junior Achievement of Northwestern Ohio, SEGULA Technologies, ProMedica and SVN Ascension.
- The building is over 75% occupied.

# 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

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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 with approximately 250 also being certified as Emergency Medical Technician-Paramedic.

# Public Utilities

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## Water System

The City owns and operates a waterworks system (the Water System) as a self-supporting enterprise that in 2024 produced an average of 66.4 million gallons of potable water per day, with a peak flow of 89.6 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 a regional utility that provides water service for approximately 130,000 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 2024 collected and treated approximately 62.5 million gallons of wastewater per day generated by residential, commercial, institutional and industrial users. The Wastewater system is comprised of approximately 1,100 miles of lines serving an area of approximately 85 square miles and is 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 105,000 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. The estimated replacement cost of the Sewer System is \$2.5 billion.

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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, 2026.

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.

For additional information on the City's outstanding debt please see the **2025 Annual Information Statement** and **2025 Report of Bonded Indebtedness**.

The City's voted and unvoted nonexempt general obligation debt capacities as of December 31, 2024:

<u>Limitation</u>	<u>Nonexempt Debt Outstanding</u>	<u>Additional Debt Capacity Within Limitation</u>
10-1/2% = \$497,788,747	\$135,075,000	\$362,713,747
5-1/2% = \$362,713,747	\$135,075,000	\$125,671,486

# 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 Loan Mortgage 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 purposes 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

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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, 2026.

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

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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:** Communications and Engage Toledo

### Toledo-Lucas County Plan Commission

**Office of Community Impact:** Mayor's Office of Neighborhood Safety and Engagement (MONSE), Human Relations Commission, Youth Services, and Educational Engagement and Workforce Development

**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

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

**Department of Human Resources**

**Department of Economic Development:** Economic Development and Building Inspection

**Department of Public Service:** Solid Waste, Facility Operations, Fleet Operations, Urban Beautification, and Parks, Recreation & Community Enrichment

**Department of Public Works:** includes Utilities Administration, Water Treatment, Water Distribution, Water Reclamation, Sewer and Drainage Services, Environmental Services, Engineering and Construction, Traffic Management, and Road and Bridge Maintenance

**Safety Administration**

**Police Department**

**Fire & Rescue Department**

**Non-Departmental:** 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 categorized 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

City of Toledo - Funds				Proprietary		Fiduciary	
Governmental				Proprietary		Fiduciary	
General Fund	Special Revenue		Capital Projects	Debt Service	Enterprise	Internal Service	General Agency
	Federal Block Grants	Parkland Replacement	Capital Improvement	GO Debt Service	Water	Workers' Compensation	Municipal Court
	Street Construction Maintenance and Repair	Cemeteries Property Acquisition Site Development	Franklin Park/Westfield Municipal Public Improvement TIF	Jeep Municipal Public Improvement TIF	Utility Administration	Information Technology	
	Operation Grant	Marina Development	Special Assessment Improvement	Special Assessment Debt Service	Sewer	Storeroom & PrintShop	
	Cemetery Maintenance	Expendable Trusts	Road Improvements		Storm Sewer	Municipal Garage	
	Golf Improvements	Toledo City Parks	Overland 1 TIF		Marina Operating	Capital Replacement	
	Special Assessment	Toledo Home Program	Overland 2 TIF		Municipal Tow Lot	Facility Operations	
	CARES Act	Right-of-Way	Ironville Site TIF		Toledo Public Power	Risk Management	
	Downtown Toledo Parking	HUD 108 - Loans	Downtown City TIF		Property Management	Healthcare	
	Local Fiscal Recovery	Toledo Community Improvement Corporation	Marina District TIF		Small Business Assistance		
	OneOhio OPIOD Settlement		Hawthorn Hills TIF				
			Stickney West TIF				
			North Towne TIF				

# 2026 Budget Development Calendar

## Q3

July 1, 2025 - September 30, 2025

Departments Begin 2026 Budget Development, including Personnel, Operating and Capital  
 All Departmental Budget Proposals Due  
 Finance Department and Administration Review of All Proposals

## Q4

October 1, 2025 - December 31, 2025

Refine Preliminary Budget and Fiscal Plan  
 Complete and Distribute 2026 Proposed Budget  
 Review Preliminary 2026 Budget with City Council  
 Submit Capital Budget for Plan Commission Review

## Q1

January 1, 2026 - March 31, 2026

Target Passage Date for 2026 Operating and Capital Budgets January 20, 2026  
 Statutory deadline for Operating Budget passage March 31, 2026

## **Summary of Revenues and Expenditures - All Funds**

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## **General Fund Revenues and Other Sources**

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## **General Fund Expenditures and Other Uses**

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## **Fiscal Plans and Projections**

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# Summary of Revenues and Expenditures – All Funds



2026 Proposed Budget

## All Funds Revenue and Other Sources Summary

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>					
General Fund					
General	\$308,071,305	\$326,369,042	342,544,493	382,423,665	\$392,545,656
<b>GENERAL FUND TOTAL</b>	<b>\$308,071,305</b>	<b>\$326,369,042</b>	<b>342,544,493</b>	<b>382,423,665</b>	<b>\$392,545,656</b>
Special Revenue					
Right of Way	\$225,000	\$225,000	225,000	225,000	\$225,000
OneOhio Opioid Settlement	\$88,133	\$374,955	816,860	675,000	\$281,000
Golf Improvements	\$2,171,723	\$1,558,681	2,406,788	1,963,985	\$1,791,678
Parkland Replacement	\$23,578	\$181,444	29,493	–	\$0
Marina Development	\$41,441	\$26,250	26,250	26,250	\$26,250
Downtown Toledo Parking	\$4,141	\$67,427	–	–	\$0
Land Acquisition/Site Development	\$76,300	\$63,700	–	–	–
Cemetery Maintenance	\$75,363	\$39,924	83,866	40,000	\$0
Street Construction, Maintenance & Repair	\$17,192,236	\$17,565,614	17,322,817	17,819,104	\$17,741,953
Community Development Block Grant	\$8,717,211	\$9,671,421	7,463,340	21,575,002	\$1,891,381
Operation Grants	\$35,971,512	\$27,473,668	-9,521,505	49,239,707	\$2,494,826
Local Fiscal Recovery	\$44,416,315	\$3,575,761	1,610,185	45,971,003	\$1,010,000
Toledo Home Program	\$2,968,318	\$3,255,916	1,685,204	16,944,317	\$588,051
Expendable Trust	\$5,029,790	\$5,051,664	5,692,489	25,004,910	\$95,704
Special Assessment Services	\$44,762,508	\$48,687,626	48,202,387	64,991,573	\$70,463,560
HUD 108 Loans	–	–	–	2,616,000	–
<b>SPECIAL REVENUE TOTAL</b>	<b>\$161,763,570</b>	<b>\$117,819,050</b>	<b>76,043,174</b>	<b>247,091,851</b>	<b>\$96,609,403</b>
Debt Service					
General Obligation Debt Service	\$17,387,945	\$18,538,900	17,525,248	20,178,000	\$21,293,959
Jeep TIF	\$3,379,933	\$3,309,325	3,322,447	2,367,425	\$0
Special Assessment Debt Service	\$1,054	\$0	107	–	–
<b>DEBT SERVICE TOTAL</b>	<b>\$20,768,933</b>	<b>\$21,848,225</b>	<b>20,847,802</b>	<b>22,545,425</b>	<b>\$21,293,959</b>
Capital Projects					
Capital Improvements	\$114,533,721	\$89,386,059	109,030,269	186,423,791	\$97,310,613
Road Improvements	\$24,447,960	\$26,388,453	26,134,637	37,035,096	\$37,711,786
Special Assessment Improvement	\$1,421,117	\$2,189,462	2,118,691	1,383,000	\$3,060,000
Franklin Park/Westfield TIF	\$1,409,245	-\$81,050	787,776	3,694,429	\$750,000
Ironville Site TIF	\$57,537	\$80,688	81,035	80,000	\$81,000

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Hawthorne Hills TIF	\$136,260	\$129,391	130,035	130,000	\$135,000
Downtown TIF	–	\$494,948	238,131	200,000	\$300,000
Stickney West TIF	–	–	204,836	200,000	\$200,000
Marina District TIF	–	–	607	–	–
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$142,005,840</b>	<b>\$118,587,951</b>	<b>138,726,017</b>	<b>229,146,315</b>	<b>\$139,548,399</b>
Enterprise					
Water	\$443,060,887	\$200,386,709	473,809,106	227,885,804	\$152,777,417
Sewer	\$187,017,039	\$143,941,864	142,560,843	269,290,023	\$148,348,392
Utility Administrative Services	\$14,006,398	\$15,963,752	18,829,670	22,024,802	\$22,559,023
Storm Water	\$48,259,690	\$16,549,421	15,645,943	19,223,262	\$13,166,877
Municipal Tow Lot	\$3,699,164	\$3,757,110	3,565,501	4,072,690	\$3,771,000
Toledo Public Power	\$1,135,880	\$685,699	607,636	1,000,000	\$1,000,000
Property Management	\$869,555	\$1,275,770	1,281,620	1,160,000	\$891,200
<b>ENTERPRISE TOTAL</b>	<b>\$698,048,614</b>	<b>\$382,560,324</b>	<b>656,300,319</b>	<b>544,656,581</b>	<b>\$342,513,909</b>
Internal Service					
Workers Compensation	\$4,273,842	\$5,729,416	4,814,782	5,907,830	\$5,752,435
Healthcare	\$50,744,409	\$55,010,380	60,218,412	58,173,667	\$70,877,334
Information & Communication Technology	\$5,918,007	\$6,712,202	7,118,018	9,987,175	\$8,860,968
Storeroom & Printshop	\$118,143	\$117,179	89,086	148,365	\$148,365
Municipal Garage	\$11,466,042	\$13,775,543	13,155,032	14,240,142	\$14,771,126
Capital Replacement	-\$17	\$7,200	9,998	–	\$0
Facility Operations	\$3,157,438	\$3,810,740	3,845,923	4,424,000	\$4,460,186
Risk Management	\$3,080,151	\$4,183,184	-1,063,047	5,056,953	\$4,931,681
<b>INTERNAL SERVICE TOTAL</b>	<b>\$78,758,016</b>	<b>\$89,345,844</b>	<b>88,188,204</b>	<b>97,938,132</b>	<b>\$109,802,095</b>
<b>REVENUES TOTAL</b>	<b>\$1,409,416,277</b>	<b>\$1,056,530,437</b>	<b>1,322,650,010</b>	<b>1,523,801,970</b>	<b>\$1,102,313,421</b>

# All Funds Revenue and Other Sources Summary - By Division

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>					
Public Safety					
Municipal Court Judges	\$1,904,584	\$1,930,394	2,007,362	13,051,366	\$384,097
Clerk of Municipal Court	\$2,363,120	\$2,488,015	2,800,614	3,505,945	\$2,810,553
Mayor's Office of Neighborhood Safety and Engagement	–	\$1,119	1,064,528	3,115,208	\$310,899
Safety Administration	–	–	–	310	\$0
Police	\$9,671,023	\$9,321,108	13,140,195	14,188,092	\$6,210,966
Fire & Rescue	\$8,805,617	\$12,634,531	12,911,323	10,785,865	\$13,064,800
<b>PUBLIC SAFETY TOTAL</b>	<b>\$22,744,343</b>	<b>\$26,375,166</b>	<b>31,924,022</b>	<b>44,646,787</b>	<b>\$22,781,315</b>
Non-Public Safety					
City Council	\$21,117	\$16,550	83,106	2,480	\$0
Office of The Mayor	\$439	\$385	417	–	\$0
Plan Commission	\$192,378	\$634,102	96,658	346,375	\$395,000
Human Relations Commission	\$200	\$156	438	–	–

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Communications	–	\$41	15,268	11,257	–
Diversity & Inclusion	\$0	\$212	441	–	–
Law	\$3,347,716	\$4,349,922	-869,408	5,211,243	\$4,956,681
Finance Administration	\$1,179	\$1,397	1,287	–	–
Treasury	\$181,123,306	\$149,839,184	151,836,222	156,735,764	\$167,255,563
Taxation	\$249,438,188	\$259,585,255	263,934,965	257,020,910	\$273,777,985
Accounts	\$20	-\$67	86	–	–
Finance ERP	\$1,000	–	–	–	–
Debt Management	\$258,747,895	\$103,811,192	81,871,246	81,316,419	\$90,523,231
Purchasing & Supplies	\$118,143	\$117,218	89,086	148,365	\$148,365
Neighborhoods Administration	\$11,906,804	\$12,088,815	7,930,033	29,236,469	\$1,891,381
Housing	\$31,460,830	\$18,956,229	-15,984,268	41,299,440	\$1,079,437
Third Party Partners	–	–	501,616	-501,616	–
Economic Development	\$3,512,345	\$3,073,634	3,032,686	2,955,034	\$3,066,000
Real Estate	\$71,826	\$406	-357	–	\$0
Traffic Management	\$1,052,528	\$594,303	781,723	449,467	\$401,200
Road & Bridge Maintenance	\$1,465,472	\$4,483,580	5,806,355	12,495,454	\$235,000
Engineering & Construction	\$8,927,791	\$16,205,888	17,277,967	60,147,555	\$445,700
Building Inspection	\$2,374,980	\$2,539,981	2,555,142	2,602,000	\$2,562,000
Code Enforcement	\$56,220	\$85,091	-4,360	2,025	\$0
Beautification Action Team	–	\$325	–	–	–
Human Resources	\$51,243,130	\$55,015,790	60,344,905	58,427,667	\$71,122,334
Information Technology	\$5,917,999	\$6,712,202	7,118,018	17,112,175	\$10,660,968
Engage Toledo	\$11	\$125	257	–	–
Urban Beautification	\$284,325	\$620,949	456,589	6,119,468	–
Waste Disposal	\$791,973	\$1,200,966	747,000	1,538,180	\$515,000
Fleet Operations	\$11,466,413	\$13,792,243	13,165,030	14,240,142	\$14,771,126
Facility Operations	\$3,154,282	\$3,810,740	3,845,923	4,424,000	\$4,460,186
Natural Resources Administration	\$80	–	–	1,445	\$0
Recreation	\$74,617	\$29,530	34,306	131,376	\$0
Parks & Forestry	\$1,833,709	\$230,191	114,432	1,747,270	\$0
Utility Administrative Services	\$15,128,713	\$16,603,519	19,187,654	23,024,802	\$23,559,023
Water Treatment	\$279,201,096	\$165,140,181	465,457,988	229,117,651	\$149,869,917
Water Distribution	\$712,697	\$1,264,728	2,759,101	-1,231,847	\$607,500
Water Reclamation	\$185,575,790	\$135,221,771	138,780,792	251,581,223	\$146,563,392
Sewer & Drainage Services	\$47,415,918	\$14,476,521	13,695,683	19,229,562	\$11,551,377
Environmental Services	\$1,834,168	\$2,515,638	1,732,154	9,451,429	\$1,592,648
Educational Engagement & Workforce Development	–	\$1	–	–	–
Youth Services	–	\$27	72	–	–
Parks, Recreation & Community Enrichment	\$2,590,783	\$1,957,722	3,966,026	5,943,828	\$1,842,928
Non-Departmental Services	\$25,625,853	\$35,178,629	40,363,709	188,815,359	\$95,678,164
Youth Commission	–	–	–	2,813	\$0
<b>NON-PUBLIC SAFETY TOTAL</b>	<b>\$1,386,671,934</b>	<b>\$1,030,155,271</b>	<b>1,290,725,988</b>	<b>1,479,155,183</b>	<b>\$1,079,532,106</b>
<b>REVENUES TOTAL</b>	<b>\$1,409,416,277</b>	<b>\$1,056,530,437</b>	<b>1,322,650,010</b>	<b>1,523,801,970</b>	<b>\$1,102,313,421</b>

# All Funds Expenditures and Other Uses Summary

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General Fund					
General	\$287,523,911	\$306,705,615	319,253,208	382,423,665	\$392,545,656
<b>GENERAL FUND TOTAL</b>	<b>\$287,523,911</b>	<b>\$306,705,615</b>	<b>319,253,208</b>	<b>382,423,665</b>	<b>\$392,545,656</b>
Special Revenue					
Right of Way	\$225,000	\$225,000	225,000	225,000	\$225,000
OneOhio Opioid Settlement	–	–	–	675,000	\$281,000
Golf Improvements	\$2,276,427	\$1,559,095	1,866,098	1,963,985	\$1,791,678
Marina Development	\$2,670	\$2,909	3,920	2,911	\$4,413
Street Construction, Maintenance & Repair	\$18,699,213	\$19,352,680	16,688,894	17,819,104	\$17,741,953
Community Development Block Grant	\$8,180,733	\$10,946,642	7,062,265	17,295,942	\$1,891,381
Operation Grants	\$30,664,506	\$35,937,227	17,087,626	49,239,707	\$2,494,826
Local Fiscal Recovery	\$41,124,608	\$39,406,645	56,361,355	45,971,003	\$1,010,000
Toledo Home Program	\$3,579,682	\$2,062,703	2,019,899	16,944,317	\$588,051
Expendable Trust	\$3,430,105	\$3,887,762	5,666,228	25,004,910	\$95,704
Special Assessment Services	\$45,893,955	\$46,170,324	48,241,665	65,018,236	\$70,463,560
HUD 108 Loans	–	–	–	2,616,000	–
<b>SPECIAL REVENUE TOTAL</b>	<b>\$154,076,898</b>	<b>\$159,550,986</b>	<b>155,222,949</b>	<b>242,776,115</b>	<b>\$96,587,566</b>
Debt Service					
General Obligation Debt Service	\$16,137,431	\$18,538,900	17,524,661	20,178,000	\$21,293,959
Jeep TIF	\$639,250	\$644,250	642,750	645,000	\$645,750
<b>DEBT SERVICE TOTAL</b>	<b>\$16,776,681</b>	<b>\$19,183,150</b>	<b>18,167,411</b>	<b>20,823,000</b>	<b>\$21,939,709</b>
Capital Projects					
Capital Improvements	\$85,169,095	\$165,829,253	108,779,470	186,423,791	\$97,310,613
Road Improvements	\$18,405,852	\$39,449,260	24,490,647	37,035,096	\$37,711,786
Special Assessment Improvement	\$2,110,298	\$2,442,559	2,078,116	1,738,750	\$3,112,500
Franklin Park/Westfield TIF	\$53,922	\$1,326,077	720,371	3,694,429	\$0
Ironville Site TIF	\$56,770	\$39,806	118,336	80,000	\$81,000
Hawthorne Hills TIF	\$136,260	\$129,391	–	130,000	\$135,000
Downtown TIF	–	–	25,000	60,000	\$10,000
Stickney West TIF	–	–	–	200,000	\$200,000
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$105,932,197</b>	<b>\$209,216,346</b>	<b>136,211,940</b>	<b>229,362,065</b>	<b>\$138,560,899</b>
Enterprise					
Water	\$282,418,471	\$400,470,953	574,562,257	227,885,804	\$152,397,417
Sewer	\$174,358,149	\$218,692,437	150,512,641	269,290,023	\$140,990,920
Utility Administrative Services	\$19,454,538	\$16,593,216	16,472,603	22,024,802	\$21,611,896
Storm Water	\$46,826,972	\$16,611,493	17,392,211	19,223,262	\$13,166,877
Municipal Tow Lot	\$3,517,896	\$3,868,860	3,865,528	4,072,690	\$3,771,000
Toledo Public Power	\$1,097,377	\$567,953	559,636	952,000	\$952,000
Property Management	\$1,714,310	\$2,122,508	2,121,729	1,160,000	\$891,200
Small Business Assistance	\$26,475	–	–	–	–
<b>ENTERPRISE TOTAL</b>	<b>\$529,414,187</b>	<b>\$658,927,420</b>	<b>765,486,605</b>	<b>544,608,581</b>	<b>\$333,781,311</b>
Internal Service					

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Workers Compensation	\$4,836,567	\$5,730,897	5,284,645	5,907,830	\$5,752,435
Healthcare	\$50,709,461	\$54,971,892	60,218,412	58,173,667	\$70,877,334
Information & Communication Technology	\$6,259,388	\$6,600,021	7,123,587	9,987,175	\$8,860,968
Storeroom & Printshop	\$141,906	\$122,078	104,304	148,365	\$148,365
Municipal Garage	\$12,988,921	\$13,394,511	13,201,185	14,240,142	\$14,771,126
Facility Operations	\$3,589,650	\$3,712,952	3,858,137	4,424,000	\$4,460,186
Risk Management	\$2,470,594	\$2,148,589	-1,027,453	5,056,953	\$4,931,681
<b>INTERNAL SERVICE TOTAL</b>	<b>\$80,996,487</b>	<b>\$86,680,940</b>	<b>88,762,817</b>	<b>97,938,132</b>	<b>\$109,802,095</b>
<b>EXPENSES TOTAL</b>	<b>\$1,174,720,361</b>	<b>\$1,440,264,458</b>	<b>1,483,104,929</b>	<b>1,517,931,559</b>	<b>\$1,093,217,236</b>

# General Fund Revenues and Other Sources



2026 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% temporary tax was initially approved by voters for road improvements in November 2020. The tax revenues collected as a result of the ¼% tax are deposited directly into the Road Improvements Fund. Both the ¾% and the additional ¼% taxes were renewed in March 2024 for another four year period beginning in January 2025.

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 2026 proposed budget estimate projects total General Fund income tax collections of \$246,510,615. The 2025 budget estimates \$231,303,710 in income tax collections and currently total collections for 2025 are projected to exceed with this estimate, with projected General Fund income taxes expected to total approximately \$238,000,000 in 2025. The income tax estimate for 2026 assumes overall year-over-year growth of 3.5%, which includes increased collections as a result of delinquent tax collection efforts.

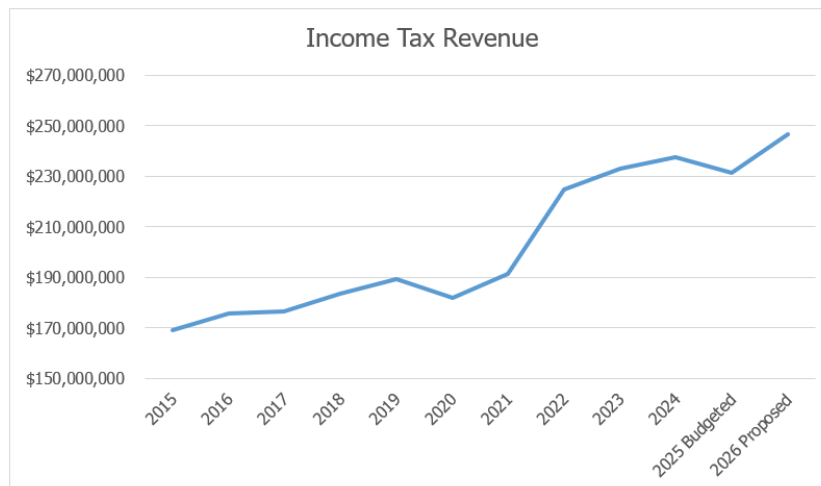
Income tax collections for the Road Improvement Fund are estimated to be \$26,642,370 for 2026.

**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	Change
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	\$ 233,184,177	3.84%
2024	\$ 237,707,335	1.94%
2025 Budgeted	\$ 231,303,710	-2.69%
2026 Proposed	\$ 246,510,615	6.57%



## Property Taxes

The General Fund also receives revenue from property taxes, which account for 4.5% of overall revenues. The 2026 budget estimates \$17,832,500 in property tax receipts. The estimate for 2026 and budget for 2025 reflect the increases as result of the property tax revaluation that occurred for Lucas County properties during 2024. The budget estimate projects an increase of 7.7% in property taxes compared to the 2025 budget of \$16,562,875.

# Licenses and Permits

The 2026 budget estimates license and permit revenue totaling \$3,412,100 a slight increase compared to the 2025 budget of \$3,404,380. Revenue from licenses and permits accounts for less than 1% of total General Fund revenues. Of the total revenue projected in this category, \$2,287,000 is from licenses and permits processed through the Division of Building Inspection. There are no license or permit fee increases included in the projected 2026 General Fund budget.

# Intergovernmental Services

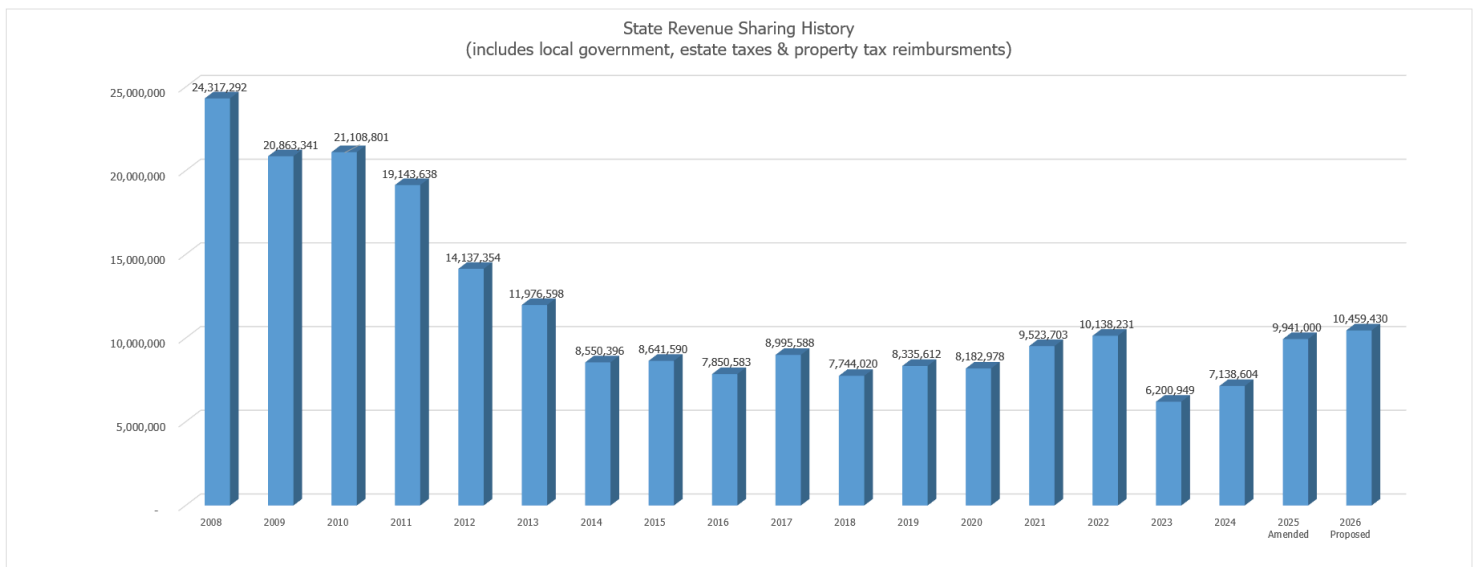
Intergovernmental services revenue includes local government funding received from the state, estate taxes, casino revenues, beer, liquor and cigarette taxes, joint economic development (JEDZ and CEDA) income and property tax payments associated with homestead and rollback. Declines in local government 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 2026 is \$22,856,930 which is 5.8% higher than anticipated in the 2025 budget. This year-over-year increase is attributed to projected increases in local government funds and homestead and roll-back property taxes.

The 2026 estimate for state revenue sharing is \$10,459,430. This includes \$10,186,910 from the undivided local government distribution and \$272,520 from the direct municipal local government distribution.

Casino revenues represent the second largest portion of intergovernmental services revenue. The 2026 budget estimates \$6,880,000 in casino revenues, which is consistent with the budget and estimated collections for 2025.

Intergovernmental revenue also includes JEDZ and CEDA income and beer, liquor and cigarette taxes. The 2026 proposed budget projects total JEDZ and CEDA income of \$2,350,000. Beer, liquor and cigarette tax revenue is expected to total \$465,000 for 2026.

Estimated homestead and rollback property taxes are expected to increase 7.7% compared to 2025 budget with approximately \$2,547,500 projected for 2026 reflecting the impact of the property tax revaluation that occurred in Lucas County during 2024.



# Charges for Services

Funds received from charges for services account for the second largest category of General Fund revenues, at 9.9% of the total budget estimate. The 2026 budget estimates \$38,939,576 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 2025 budget, projected revenue from charges for services has increased by 2.9%. This increase is attributable to projected increases ambulance transport billing revenues and a proposed increase in the refuse and recycling collection monthly fee paid by property owners.

Revenue from refuse and recycling collections represents the largest portion of charges for services revenue at \$16,380,000, an increase compared to the 2025 budget estimate of \$11,705,000. Monthly collection fees were last increased in 2016. The proposed 2026 budget reflects a proposed increase in this fee from \$6.50/month to \$10.50/month for homestead-exempted properties and from \$11.50 to \$18.50/month for non-homestead-exempted properties. This increase is anticipated to generate approximately \$5,300,000 in additional revenue to cover the cost of curbside refuse and recycling collection and disposal costs at the City's Hoffman Road Landfill.

Ambulance billing and emergency medical service (EMS) transport billing revenue is projected at \$12,456,400 for 2026, compared to \$9,725,000 in the budget for 2025. These revenues account for the second largest portion of charges for services revenues. The increase in ambulance billing and EMS revenue is driven by a change in advanced life support (ALS) ambulance operations that occurred in 2024, with the City taking ownership of ALS ambulances that were previously owned by Lucas County. With this change, the City now receives transport billing revenue that previously would have been paid to the county.

Cable franchise fees for 2026 are projected to total \$1,325,000 compared to \$1,521,000 estimated in the 2025 budget. Since 2015, collections in this category have experienced year-over-year decreases.

# Fines and Forfeitures

Fines and forfeitures revenue includes court costs and fines. Total 2026 estimated revenue is \$2,807,330, which is a decrease over the prior year budget estimate of \$2,875,218. Revenue in this category accounts for 0.72% of total General Fund revenues.

# Investment Earnings and Other Revenue

Investment earnings reflects interest revenue recorded in the General Fund. The 2026 budget estimates \$4,243,625 in interest earnings. Revenues in this category have decreased compared to the 2025 budget estimate due to decreases in the federal funds rate experienced over the previous year.

Other revenue is budgeted at \$676,911 in 2026. 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 2026 proposed budget for operating transfers revenue totals \$27,035,186. This includes transfers from the Capital Improvement Fund, the Tow Lot Fund and the Local Fiscal Recovery Fund. The 2026 proposed budget estimates transferring \$24,000,000 from the Capital Improvement Fund, \$2,025,186 from the Tow Lot Fund and \$1,010,000 from the Local Fiscal Recovery Fund. The transfer from the Local Fiscal Recovery Fund is a transfer of interest earnings on federal American Rescue Plan Act (ARPA) funds. According to US Treasury guidelines, these earnings are not subject to program restrictions and may be used for any general government service.

# Projected Use of Fund Balance

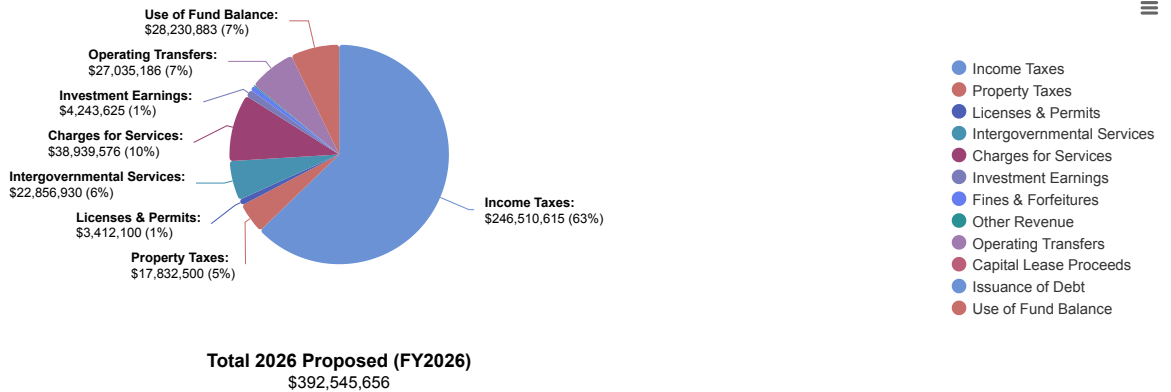
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The proposed 2026 General Fund budget is balanced through the use of \$28,230,883 of projected unassigned fund balance. The projected use of fund balance is necessary to preserve essential city services delivered through the General Fund, including public safety operations, which were supported by federal ARPA funds during fiscal years 2022, 2023 and 2024.

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# General Fund Revenue and Other Sources

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Revenues</b>					
Income Taxes	\$224,561,132	\$233,184,177	237,707,335	231,303,710	\$246,510,615
Property Taxes	\$14,438,607	\$14,765,742	14,700,923	16,562,875	\$17,832,500
Licenses & Permits	\$3,192,105	\$3,357,153	3,414,593	3,404,380	\$3,412,100
Intergovernmental Services	\$22,326,873	\$17,763,362	18,676,156	22,132,125	\$22,856,930
Charges for Services	\$24,740,675	\$24,938,893	26,393,815	30,116,416	\$38,939,576
Investment Earnings	\$2,787,916	\$7,489,655	8,629,708	5,534,900	\$4,243,625
Fines & Forfeitures	\$2,454,219	\$2,595,398	2,857,828	2,875,218	\$2,807,330
Other Revenue	\$614,844	\$869,586	733,765	680,197	\$676,911
Operating Transfers	\$2,224,550	\$20,325,558	26,355,803	29,643,321	\$27,035,186
Capital Lease Proceeds	\$10,730,384	\$530,873	2,598,951	–	–
Issuance of Debt	–	\$548,647	475,615	–	–
Use of Fund Balance	–	–	–	40,170,523	\$28,230,883
<b>REVENUES TOTAL</b>	<b>\$308,071,305</b>	<b>\$326,369,042</b>	<b>342,544,493</b>	<b>382,423,665</b>	<b>\$392,545,656</b>



# General Fund Expenditures and Other Uses



2026 Proposed Budget

## Labor

The 2026 proposed budget for labor totals \$165,553,392. This includes base and part-time wages, estimated severance, compensated absences, salary savings and other labor reimbursements. Compared to the budget for labor costs in 2025, the budget has increased by 5% or \$7,914,041. This increase is driven by contractual wage rate increases. Please see the Appendix for additional details on the City's labor contracts.

Severance expenditures in 2026 are estimated at \$2,334,899. 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 2026 is \$9,300,213. This includes salary, wage and fringe benefit savings of \$5,983,710 for salary savings that occur during the year as a result of vacant positions. Additionally, \$543,065 is included for costs expected to be reimbursed through ARPA for vacant property demolitions. Lastly this category includes reimbursements for the Engage Toledo call center, as the costs for each this division are allocated to user departments. Reimbursements for Engage Toledo total \$2,773,438 in the proposed 2026 budget compared to \$2,418,180 in the 2025 budget.

The 2026 proposed budget supports a police class of 25 beginning in April and a fire class of 20 beginning in August.

## Overtime

The proposed budget anticipates \$9,681,114 for overtime expenditures in 2026, compared to an overtime budget of \$9,641,069 in 2025. The Police and Fire and Rescue Departments account for 92.9% of total overtime budget at \$8,995,327, while all other departments represent 7.1%, or \$685,787, of the 2026 overtime budget. Projected overtime costs in total are consistent with the 2025 budget of \$9,641,069.

## 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 \$35,417,810 for 2026. Compared to the 2025 budget, pension expenditures have increased by \$3,234,142. This increase is due to the increase in the 2026 budget for labor and overtime costs, as pension expenditures are directly impacted by changes in wage and overtime expenditures.

# Employment Taxes and Medical

The employment tax and medical expenditures category include workers' compensation, Medicare costs and medical insurance expenditure estimates. The 2026 budget estimates \$43,168,252 in total for these expenditures, which is an increase of \$6,831,583 compared to the 2025 amended budget.

**Workers' compensation:** The City participates in workers' compensation plans offered by the state of Ohio. Currently the City is part of a group retrospective rating plan, which is a performance-based incentive program designed to recover a portion of premium for employers that reduce injury rates and lower claim costs. Claim costs are paid by the Ohio Bureau of Workers' Compensation and these costs are used to calculate an annual insurance premium established by the Bureau. The City budgets annually for this premium payment and all related workers' compensation costs for staff and support services in the Workers' Compensation internal service fund. In the General Fund, workers' compensation costs have increased from \$3,125,254 in the 2025 budget to \$3,281,748 in the 2026 proposed budget.

**Medicare costs:** The Medicare budget is based on 1.45% of eligible wages. Due to the increase in labor costs, the General Fund budget for Medicare has increased from \$2,46,3197 in the 2025 budget to \$2,690,486 in the proposed 2026 budget. Organization-wide, Medicare costs will fluctuate based on changes in staffing and wage rates.

**Medical insurance:** The City is self-insured for all health, dental and prescription drug benefits. These costs are accounted for in the Healthcare internal service fund. Additionally, the budget for stop-loss insurance, wellness programs, and related staff and contractual support services are reflected in the Healthcare fund. The total budget for these costs is allocated across all funds and departments based on budgeted full-time equivalent (FTE) positions. The largest portions of the City's healthcare costs are for medical claims and prescription drugs. Increases in both of these costs are anticipated for 2026. The budget for medical insurance in the General Fund has increased from \$30,748,218 in the 2025 budget to \$37,196,018 in the proposed 2026 budget.

## Other Personnel Expenses

Total proposed budget for other personnel expenses is \$1,380,568 in 2026. Compared to the 2025 budget, other personnel expenditures have decreased by \$145,228. This category of expenditures includes contractual stipends for Police and Fire & Rescue, tool and auto allowances, professional development and other contractual obligations.

## Supplies

The proposed budget for supply expenditures for 2026 totals \$7,085,157, which has decreased from \$8,972,328 in the amended 2025 budget. Supply expenditures represent 1.8% of the total General Fund budget. The proposed decrease in the budget for supplies is driven primarily by across-the-board budget reductions to closer align spending with prior year levels and historical spend compared to budget. Historically from 2022 through 2024 supply expenditures have averaged approximately \$4,700,000 annually. The proposed supply budget supports items including:

**Clothing and linen** purchases which cover the replacement of turnout gear for firefighters and uniform clothing for public safety.

**Law enforcement equipment** purchases including Tasers, ammunition and specialized police equipment and supplies

**Operation supplies** for advanced life support operations, including medications. Prior to the ALS conversion in 2024 these supplies were procured through Lucas County.

**Postage** costs, which have increased as a result of US Postal Service cost increases and projected volume increases in 2026.

# Services

The proposed budget for service expenditures for 2026 totals \$76,039,747, which is \$10,814,010 lower than the 2025 amended budget. The proposed services budget is 19.4% of the total proposed General Fund budget. This budget covers items including refuse, recycling and landfill operations, criminal justice and safety administration contracts, utilities, internal service costs for information technology, facility operations, garage and fuel, economic development programs, mowing and blight clean-up operations and parks and youth recreation services.

The 2025 budget includes \$5,000,000 for a one-time expenditure related to the relocation of the Toledo-Lucas County Regional Board of Health. This funding is not repeated in the 2026 budget. Additionally, like in the supply budget, across-the-board reductions have been included in the 2026 services budget to better align the budget with historical spend. Highlights of the proposed services budget include:

**Refuse, recycling and landfill:** Operating costs for the Division of Solid Waste, which operates the Hoffman Road Landfill, total \$4,909,871 in the proposed 2026 budget. This budget supports single-stream recycling services, EPA-required landfill monitoring activities, and landfill tipping fees based on projected disposal volume.

**Criminal justice and safety administration contracts:** The services budget under safety administration funds the City's share of the 911 Regional Council of Governments (RCOG), the Lucas County Canine Care and Control contract, reserved jail beds and the Criminal Justice Coordinating Council (CJCC), which provides the NORIS database used by the public safety departments. The 2026 budget for these services has increased from \$12,920,940 to \$13,461,360. This increase is driven by projected increases in the City's 911 RCOG, CJCC and Lucas County Canine Care and Control obligations.

**Economic development programs:** The proposed budget under services in the Department of Economic Development includes funding for the Vibrancy Initiative and the Tax Expansion Incentive (TEI) program. For 2026, the Vibrancy Initiative is funded at \$488,000 and the TEI program is funded at \$1,100,000.

**Mowing and blight clean-up operations:** Budgeted under the Division of Urban Beautification, the 2026 proposed budget includes \$1,651,305 for mowing parks and nuisance properties and \$242,300 for recycling and related services to support blight remediation efforts. The mowing budget for nuisance properties has decreased compared to the prior year. There is no reduction in the planned number of park mowing cycles for 2026.

**Parks and youth recreation:** The services budget for the Division of Parks, Recreation and Community Enrichment totals \$1,902,376 in the 2026 and supports pool and athletic operations. In the proposed budget for the Division of Youth Services, funding of \$500,000 is included for youth programming activities.

**Internal service charges for information technology, facility operations, garage and fuel:** The proposed 2026 budget for these service charges totals \$15,251,271 and has decreased from the 2025 amended budget of \$15,972,264. Costs for these services are allocated to user departments. Please see the department pages for Information Technology and Public Service for details on these internal service fund budgets.

# Debt, Transfers and Other

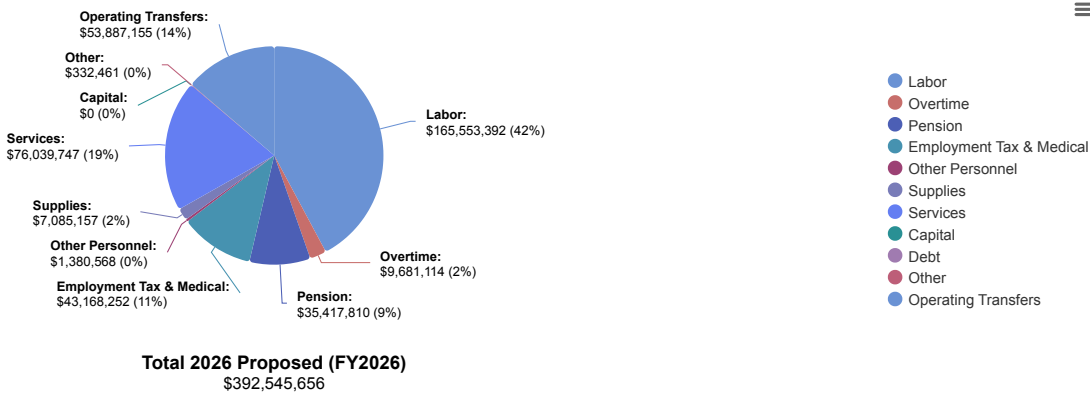
There are no General Fund debt expenditures for 2026.

The Debt, Transfers and Other category includes \$132,659 in projected reimbursements through ARPA in 2026. This is under the Division of Urban Beautification for the demolition of vacant property. This ARPA funding will be completely expended by the end of 2026. Compared to the 2025 budget, the reimbursements have decreased as a result of the spend-down of ARPA funds allocated for MONSE.

Proposed budgeted operating transfers to other funds totals \$53,887,155 for 2026. 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 \$53,730,137 for 2026 and has increased compared to the 2025 budget as a result of projected increases in income tax collections. Additionally, \$157,018 is budgeted for transfer to the Golf Improvement Fund to support municipal golf operations in 2026. This transfer has decreased from \$409,325 in the 2025 amended budget.

# Total Expenditures – General Fund

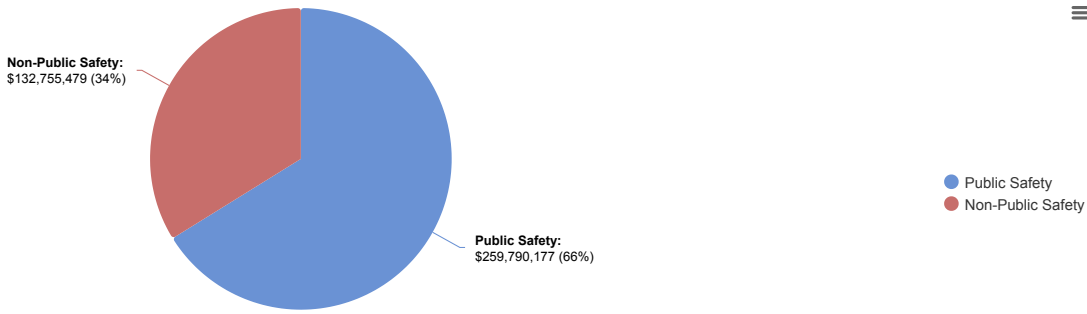
	2022 ACTUAL	2023 ACTUAL	2024 ACTUALS	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
Labor	\$103,947,875	\$120,881,301	128,649,746	157,639,351	\$165,553,392
Overtime	\$11,041,320	\$9,633,659	8,226,391	9,641,069	\$9,681,114
Pension	\$21,871,404	\$24,799,439	26,319,292	32,183,668	\$35,417,810
Employment Tax & Medical	\$24,881,209	\$28,112,149	31,381,185	36,336,669	\$43,168,252
Other Personnel	\$1,079,272	\$1,128,740	1,207,537	1,525,796	\$1,380,568
Supplies	\$4,205,879	\$4,668,499	5,362,016	8,972,328	\$7,085,157
Services	\$58,301,382	\$62,453,461	62,590,679	86,853,757	\$76,039,747
Capital	\$10,736,391	\$1,167,600	50,084	137,109	\$0
Debt	\$1,665,783	\$1,894,181	2,538,867	-	\$0
Other	\$85,187	\$484,290	526,510	-1,747,951	\$332,461
Operating Transfers	\$49,708,209	\$51,482,295	52,400,902	50,881,869	\$53,887,155
<b>EXPENSES TOTAL</b>	<b>\$287,523,911</b>	<b>\$306,705,615</b>	<b>319,253,208</b>	<b>382,423,665</b>	<b>\$392,545,656</b>



# Total Expenditures – General Fund – By Division

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
Public Safety					
Municipal Court Judges	\$11,142,739	\$11,372,442	12,410,024	13,627,178	\$14,807,387
Clerk of Municipal Court	\$6,328,064	\$6,486,847	6,654,235	7,974,441	\$8,419,801
Mayor's Office of Neighborhood Safety and Engagement	\$1,078	-\$184	30,111	1,072,158	\$1,918,926
Safety Administration	\$10,756,808	\$11,091,670	12,550,936	12,920,940	\$13,461,360
Police	\$72,929,721	\$87,042,592	87,070,495	112,043,994	\$114,975,745
Fire & Rescue	\$68,032,066	\$75,618,317	76,838,988	99,083,285	\$106,206,959
<b>PUBLIC SAFETY TOTAL</b>	<b>\$169,190,476</b>	<b>\$191,611,685</b>	<b>195,554,790</b>	<b>246,721,996</b>	<b>\$259,790,177</b>
Non-Public Safety					
City Council	\$2,158,870	\$2,102,961	3,125,593	2,838,335	\$2,612,649
Auditor	\$117,937	\$171,092	157,325	174,797	\$183,370
Office of The Mayor	\$1,052,500	\$1,284,781	1,379,300	1,709,605	\$1,961,940
Plan Commission	\$1,057,817	\$1,230,563	2,094,860	2,461,827	\$2,388,807
Human Relations Commission	\$227,895	\$271,284	247,851	330,074	\$295,981
Communications	\$587,398	\$870,512	828,616	821,977	\$1,100,933
Diversity & Inclusion	\$1,049,294	\$1,022,562	1,162,902	1,198,081	\$0
Law	\$2,632,668	\$3,060,189	3,227,158	4,032,894	\$3,957,836
Financial Analysis	\$302,793	\$396,623	240,905	264,317	\$275,456
Finance Administration	\$244,319	\$168,595	322,024	457,099	\$434,597
Treasury	\$474,397	\$483,290	537,012	888,872	\$705,503
Taxation	\$3,182,903	\$3,421,093	3,893,360	4,696,663	\$5,191,093
Accounts	\$1,243,265	\$1,322,790	1,358,132	1,666,197	\$1,764,574
Finance ERP	\$460,208	\$312,223	842,115	434,126	\$384,042
Purchasing & Supplies	\$528,631	\$530,882	893,721	1,053,388	\$1,093,818
Neighborhoods Administration	\$287,355	\$414,856	577,213	935,119	\$1,131,494
Housing	\$353,079	\$925,885	1,069,200	822,840	\$811,623
Economic Development	\$2,684,626	\$2,769,626	3,812,585	3,552,612	\$3,211,803
Traffic Management	\$58,009	–	105,136	182,386	\$147,874
Road & Bridge Maintenance	–	\$30,000	–	–	\$0
Engineering & Construction	\$288,593	\$394,225	279,665	283,752	\$289,847
Building Inspection	\$1,984,688	\$2,259,924	2,503,234	3,013,774	\$3,051,663
Code Enforcement	\$1,496,400	\$1,819,587	1,790,982	2,374,498	\$2,600,234
Human Resources	\$1,981,950	\$2,251,925	2,057,381	2,721,845	\$2,821,403
Engage Toledo	\$693,742	\$997,325	657,625	1,001,056	\$855,478
Urban Beautification	\$5,935,721	\$6,858,204	6,536,761	7,828,979	\$8,219,377
Waste Disposal	\$6,233,504	\$6,081,933	6,360,545	8,071,745	\$6,840,955
Facility Operations	\$466,868	\$741,892	548,157	655,654	\$622,848
Utility Administrative Services	–	\$28,910	–	–	\$0
Environmental Services	\$175,851	\$150,725	144,546	315,107	\$625,497
Educational Engagement & Workforce Development	\$59	–	56,810	182,923	\$189,302
Parks, Recreation & Community Enrichment	\$3,115,394	\$4,916,442	5,605,060	6,896,568	\$5,595,864

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Youth Services	\$115,522	\$155,897	355,511	618,478	\$1,008,199
General Fund Utilities	\$2,541,048	\$2,511,353	2,386,260	2,608,307	\$2,696,033
Non-Departmental Services	\$74,600,129	\$65,135,781	68,540,870	70,607,774	\$69,685,386
<b>NON-PUBLIC SAFETY TOTAL</b>	<b>\$118,333,435</b>	<b>\$115,093,930</b>	<b>123,698,418</b>	<b>135,701,669</b>	<b>\$132,755,479</b>
<b>EXPENSES TOTAL</b>	<b>\$287,523,911</b>	<b>\$306,705,615</b>	<b>319,253,208</b>	<b>382,423,665</b>	<b>\$392,545,656</b>



**Total 2026 Proposed (FY2026)**  
\$392,545,656

Data Updated: Nov 13, 2025, 5:24 PM

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# Fiscal Plans and Projections

2026 Proposed Budget



## General Fund Fiscal Plan and Projection

### General Fund Fiscal Plan and Projection

Revenues & Other Sources	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Income Taxes	\$ 238,079,737	\$ 246,510,615	\$ 254,067,934	\$ 261,851,972
Other Revenues	81,306,111	90,768,972	93,492,041	96,296,802
Operating Transfers - Other	5,643,321	3,035,186	2,085,942	2,148,520
Operating Transfers - from CIP	24,000,000	24,000,000	24,000,000	24,000,000
<b>Total Revenues &amp; Other Sources</b>	<b>349,029,169</b>	<b>364,314,773</b>	<b>373,645,916</b>	<b>384,297,294</b>

Expenditures & Other Uses	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Labor	237,362,953	255,201,136	258,216,352	259,550,251
Supplies & Services	94,178,843	83,457,365	83,457,365	83,457,365
Operating Transfers	52,375,373	53,887,155	55,688,415	57,388,761
<b>Total Expenditures &amp; Other Uses</b>	<b>383,917,169</b>	<b>392,545,656</b>	<b>397,362,132</b>	<b>400,396,377</b>

Projected Fund Balance*	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Starting Fund Balance	112,477,203	77,589,203	49,358,320	25,642,104
Projected Changed in Fund Balance	(34,888,000)	(28,230,883)	(23,716,216)	(16,099,083)
<b>Projected Ending Fund Balance</b>	<b>\$ 77,589,203</b>	<b>\$ 49,358,320</b>	<b>\$ 25,642,104</b>	<b>\$ 9,543,022</b>

#### \*Additional Information

Total General Fund balance excludes non-spendable and restricted portions and is adjusted for increase/(decrease) in fair value of investments  
Revenue and expenditures for 202 reflect net GASB-required lease and SBITA entries (\$0 fund balance impact)

# SCMR Fund Fiscal Plan and Projection

## Street Construction, Maintenance & Repair (SCMR) Fund Fiscal Plan and Projection

<b>Revenues &amp; Other Sources</b>	<b>2025 Projected</b>	<b>2026 Projected</b>	<b>2027 Projected</b>	<b>2028 Projected</b>
Intergovernmental Revenues	\$ 16,596,000	\$ 16,800,000	\$ 17,968,000	\$ 18,147,680
Other Revenues	260,000	244,000	251,320	258,860
Operating Transfer	225,000	225,000	225,000	225,000
<b>Total Revenues &amp; Other Sources</b>	<b>17,081,000</b>	<b>17,269,000</b>	<b>18,444,320</b>	<b>18,631,540</b>

<b>Expenditures &amp; Other Uses</b>	<b>2025 Projected</b>	<b>2026 Projected</b>	<b>2027 Projected</b>	<b>2028 Projected</b>
Labor	10,415,697	9,441,175	9,798,001	9,857,169
Supplies & Services	7,070,769	7,967,515	7,967,515	7,967,515
Operating Transfers	332,638	333,263	333,800	334,250
<b>Total Expenditures &amp; Other Uses</b>	<b>17,819,104</b>	<b>17,741,953</b>	<b>18,099,316</b>	<b>18,158,934</b>

<b>Projected Fund Balance*</b>	<b>2025 Projected</b>	<b>2026 Projected</b>	<b>2027 Projected</b>	<b>2028 Projected</b>
Projected Starting Fund Balance	3,239,576	2,501,472	2,028,519	2,373,523
Change in Fund Balance	(738,104)	(472,953)	345,004	472,606
<b>Projected Ending Fund Balance</b>	<b>\$ 2,501,472</b>	<b>\$ 2,028,519</b>	<b>\$ 2,373,523</b>	<b>\$ 2,846,129</b>

### \*Additional Information

-Fund Balance Excludes Non-Spendable Portion of SCMR Balance

\*\*Please see appendix for additional information on fiscal plan and projections.

# Departmental Overviews

2026 Proposed Budget



## City Council and Auditor

City Council  
Auditor

## Office of the Mayor

## Office of Community Impact

Mayor's Office of Neighborhood Safety and Engagement

Human Relations Commission

Youth Services

Educational Engagement and Workforce Development

## Communications

Communications  
Engage Toledo

## Toledo-Lucas County Plan Commission

## 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 Housing and Community Development

Administrative Services and Fiscal Monitoring  
Housing  
Code Compliance

## **Department of Economic Development**

[Economic Development](#)

[Building Inspection](#)

## **Department of Human Resources**

## **Department of Information Technology**

## **Department of Public Works**

[Utilities Administration](#)

[Water Treatment](#)

[Water Distribution](#)

[Water Reclamation](#)

[Sewer and Drainage Services](#)

[Environmental Services](#)

[Engineering and Construction](#)

[Traffic Management](#)

[Road and Bridge Maintenance](#)

## **Department of Public Service**

[Solid Waste](#)

[Facilities & Fleet Operations](#)

[Urban Beautification](#)

[Parks, Recreation & Community Enrichment](#)

## **Safety Administration**

## **Police**

## **Fire & Rescue Department**

## **Non-Departmental**

# Toledo City Council

2026 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.

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.

City Council is organized into nine standing committees that meet at the call of the Chair of the Committee:

[Finance, Debt & Budget Oversight](#)

[Housing & Community Development](#)

[Intergovernmental & Administrative Services](#)

[Mobility, Sustainability & Beautification](#)

[Parks, Education, Recreation & Health](#)

[Public Safety & Criminal Justice Reform](#)

[Regional Growth, Development & Small Business Enterprise](#)

[Water Quality](#)

[Zoning & Planning](#)

## Funding

**General Fund:** personnel, supplies, services

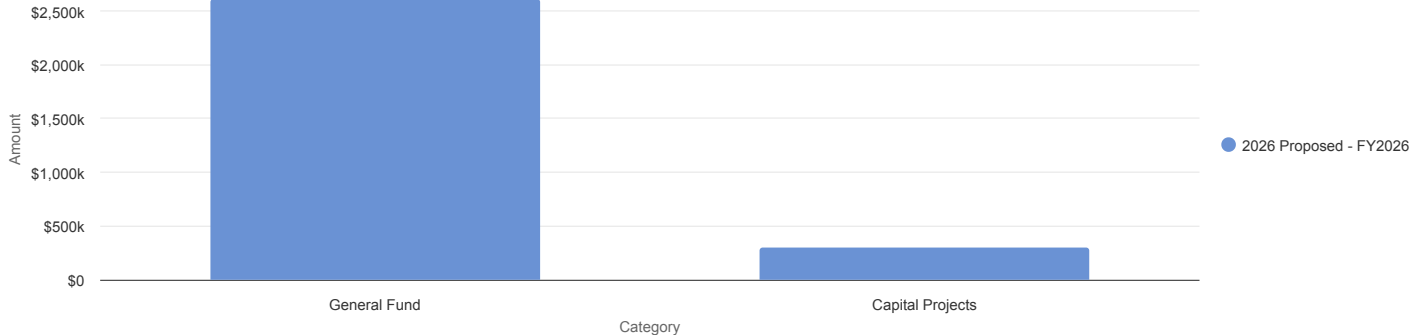
**Capital Fund:** Council District Improvement Grant Program

## 2026 Priorities

In 2026, Toledo City Council is focused on continuing its legislative internship program, maintaining its National League of Cities membership, maintaining Granicus for public access to City Council proceedings and organizing legislation, and supporting Councilmembers travel and education.

# 2026 Proposed Budget - Expenses by Fund Category

## City Council



Data Updated: Nov 11, 2025, 4:27 PM

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# Personnel

The 2026 budget supports 23 FTEs, with a total personnel cost of \$2,216,298. Budgeted FTEs in the City Council budget have decreased compared to the prior year due to the reduction of one Administrative Analyst 3 position.

# FTE by Position

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 3	0	3	2
Administrative Assistant	1	1	1
Administrative Specialist 3	6	6	6
Assistant Clerk of Council	1	0	0
City Council Chief of Staff	1	1	1
Clerk of Council	1	1	1
Councilman	11	11	11
President of Council	0	1	1
President Of Council	1	0	0
<b>ALLOCATED FTE</b>	<b>22</b>	<b>24</b>	<b>23</b>

# 2026 Budget Highlights

Labor expenditures account for 76.1% of the proposed budget. Supplies and Services expenditures account for 13.6% of the proposed budget. Capital Improvements expenditures for the Council District Improvement Program (DIP) account for 10.3% of the proposed budget. The District Improvement Program helps to fund capital projects not currently planned by the City that have community-wide benefit. DIP funding for 2026 totals \$300,000 and is consistent with the prior year.

## Expenses by Fund

### City Council

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$1,152,131	\$1,067,255	1,659,346	1,505,460	\$1,498,044
Overtime	–	–	324	–	\$0
Pension	\$155,915	\$148,089	179,461	210,764	\$209,726
Employment Tax & Medical	\$362,704	\$365,717	407,959	449,540	\$502,478
Other Personnel	\$3,575	\$3,575	3,748	6,600	\$6,050
Supplies	\$15,703	\$23,838	12,683	40,000	\$29,000
Services	\$468,842	\$304,492	795,661	575,971	\$367,351
Capital	–	–	16,412	–	–
Other	–	\$189,995	50,000	50,000	–
<b>GENERAL TOTAL</b>	<b>\$2,158,870</b>	<b>\$2,102,961</b>	<b>3,125,593</b>	<b>2,838,335</b>	<b>\$2,612,649</b>
Operation Grants	–	–	–	2,480	–
Local Fiscal Recovery	–	–	108,333	191,667	–
Capital Improvements					
Supplies	\$43,183	–	6,122	108,520	\$0
Services	\$133,000	–	431,737	1,823,818	\$300,000
Capital	–	–	27,660	329,000	\$0
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$176,183</b>	<b>–</b>	<b>465,519</b>	<b>2,261,338</b>	<b>\$300,000</b>
<b>EXPENSES TOTAL</b>	<b>\$2,335,053</b>	<b>\$2,102,961</b>	<b>3,699,445</b>	<b>5,293,820</b>	<b>\$2,912,649</b>

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

**General Fund:** personnel, services

## 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

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## FTE by Position

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
City Auditor	1	1	1
<b>ALLOCATED FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>

# 2026 Budget Highlights

The 2026 budget supports 1.0 FTE in the Auditor's office. Personnel expenditures account for 96.5% of the proposed budget. Services expenditures account for 3.5% of the proposed budget.

## Expenses by Fund

### Auditor

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$86,261	\$134,050	115,491	128,412	\$133,548
Pension	\$11,587	\$13,997	16,169	17,978	\$18,697
Employment Tax & Medical	\$16,646	\$18,071	21,140	21,067	\$24,211
Other Personnel	–	–	–	550	\$550
Services	\$3,443	\$4,974	4,526	6,790	\$6,364
<b>GENERAL TOTAL</b>	<b>\$117,937</b>	<b>\$171,092</b>	<b>157,325</b>	<b>174,797</b>	<b>\$183,370</b>
<b>EXPENSES TOTAL</b>	<b>\$117,937</b>	<b>\$171,092</b>	<b>157,325</b>	<b>174,797</b>	<b>\$183,370</b>

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

**General Fund:** personnel, supplies, services

**Special Assessment Fund:** personnel

**Street Construction, Maintenance, and Repair Fund:** personnel

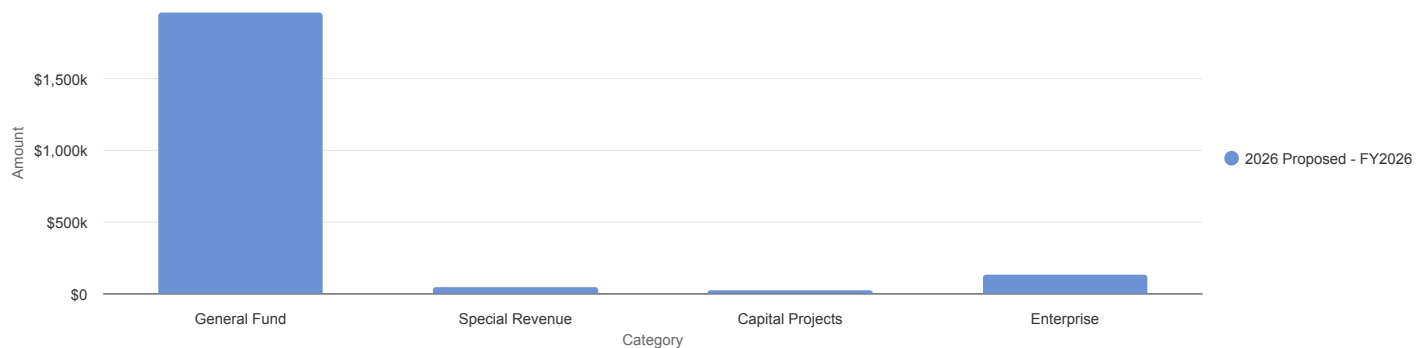
**Capital Improvement Fund:** personnel

**Sewer Fund:** personnel

**Water Fund:** personnel

## 2026 Proposed Budget - Expenses by Fund Category

### Office of the Mayor



# Personnel

The 2026 budget supports 11 FTEs, consistent with the prior year. Budgeted FTEs in the Office of the Mayor's budget reflect organizational structure changes.

## FTE by Position

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Assistant To The Mayor	1	1	1
Chief Administrative Officer/Safety Director	0	0	1
Chief of Impact	0	0	1
Chief Operations Officer	0	0	1
Commissioner-Administrative Services	1	1	1
Deputy Chief of Staff	2	2	0
Deputy Mayor	0	0	1
Director-MONSE	1	1	0
Grants Coordinator	1	1	1
Mayor	1	1	1
Mayor's Assistant 1	1	1	0
Mayor's Assistant 2	1	0	0
Mayor's Assistant 3	0	2	2
Public Information Coordinator	1	1	1
<b>ALLOCATED FTE</b>	<b>10</b>	<b>11</b>	<b>11</b>

# 2026 Budget Highlights

Labor expenditures represent 84.4% of the total proposed budget. Supplies and Services expenditures represent 15.6% of the proposed budget.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$585,443	\$822,962	893,427	1,012,085	\$1,211,785
Pension	\$79,451	\$116,038	124,799	141,692	\$169,650
Employment Tax & Medical	\$133,389	\$134,585	180,860	202,652	\$239,799
Other Personnel	\$1,925	\$1,925	3,080	5,005	\$5,005
Supplies	\$8,143	\$6,250	3,988	12,551	\$12,440
Services	\$212,580	\$195,511	172,906	330,500	\$318,141
Other	\$31,569	\$7,510	240	5,120	\$5,120
<b>GENERAL TOTAL</b>	<b>\$1,052,500</b>	<b>\$1,284,781</b>	<b>1,379,300</b>	<b>1,709,605</b>	<b>\$1,961,940</b>
Street Construction, Maintenance & Repair					
Labor	\$14,189	\$15,615	15,404	15,809	\$16,441
Pension	\$1,992	\$2,166	2,136	2,213	\$2,302
Employment Tax & Medical	\$1,667	\$1,955	2,185	2,212	\$2,528
Other Personnel	–	–	55	55	\$55
<b>STREET CONSTRUCTION, MAINTENANCE &amp; REPAIR TOTAL</b>	<b>\$17,848</b>	<b>\$19,736</b>	<b>19,781</b>	<b>20,289</b>	<b>\$21,326</b>
Local Fiscal Recovery					
Services	–	\$66,700	1,458,592	474,708	–
Other	\$625,000	\$2,131,250	1,967,500	276,250	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$625,000</b>	<b>\$2,197,950</b>	<b>3,426,092</b>	<b>750,958</b>	<b>\$0</b>
Special Assessment Services					
Labor	\$14,189	\$15,615	15,404	15,809	\$16,441
Pension	\$1,992	\$2,166	2,136	2,213	\$2,302
Employment Tax & Medical	\$1,667	\$1,955	2,185	2,212	\$2,528
Other Personnel	–	–	55	55	\$55
<b>SPECIAL ASSESSMENT SERVICES TOTAL</b>	<b>\$17,848</b>	<b>\$19,736</b>	<b>19,781</b>	<b>20,289</b>	<b>\$21,326</b>
Capital Improvements					
Labor	\$14,189	\$15,615	15,404	15,809	\$16,441
Pension	\$1,992	\$2,166	2,136	2,213	\$2,302
Employment Tax & Medical	\$1,667	\$1,955	2,185	2,212	\$2,528
Other Personnel	–	–	55	55	\$55
Capital	–	\$40,000	–	–	–
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$17,848</b>	<b>\$59,736</b>	<b>19,781</b>	<b>20,289</b>	<b>\$21,326</b>
Water					
Labor	\$42,090	\$46,845	46,214	47,426	\$49,324
Pension	\$5,910	\$6,497	6,409	6,640	\$6,905
Employment Tax & Medical	\$5,182	\$5,866	6,555	6,636	\$7,583

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Other Personnel	-	-	165	165	\$165
<b>WATER TOTAL</b>	<b>\$53,182</b>	<b>\$59,208</b>	<b>59,342</b>	<b>60,867</b>	<b>\$63,977</b>
Sewer					
Labor	\$42,566	\$46,846	46,214	47,426	\$49,324
Pension	\$5,977	\$6,497	6,408	6,640	\$6,905
Employment Tax & Medical	\$5,002	\$5,865	6,554	6,636	\$7,583
Other Personnel	-	-	165	165	\$165
<b>SEWER TOTAL</b>	<b>\$53,544</b>	<b>\$59,208</b>	<b>59,341</b>	<b>60,867</b>	<b>\$63,977</b>
<b>EXPENSES TOTAL</b>	<b>\$1,837,771</b>	<b>\$3,700,356</b>	<b>4,983,419</b>	<b>2,643,163</b>	<b>\$2,153,872</b>

## Mission Statement

The Office of Community Impact strives to include all residents in city services, employment, and business opportunities, and to foster safe and equitable work environments, support inclusive economic growth through supporting local business, and advance systemic change throughout the community. The Office of Community Impact includes the Mayor's Office of Neighborhood Safety & Engagement, the Human Relations Commission and the divisions of Youth Services and Educational Engagement & Workforce Development.

## Funding

**General Fund:** personnel, service, supplies

**Operation Grants Fund:** MONSE personnel

## Goals and Accomplishments

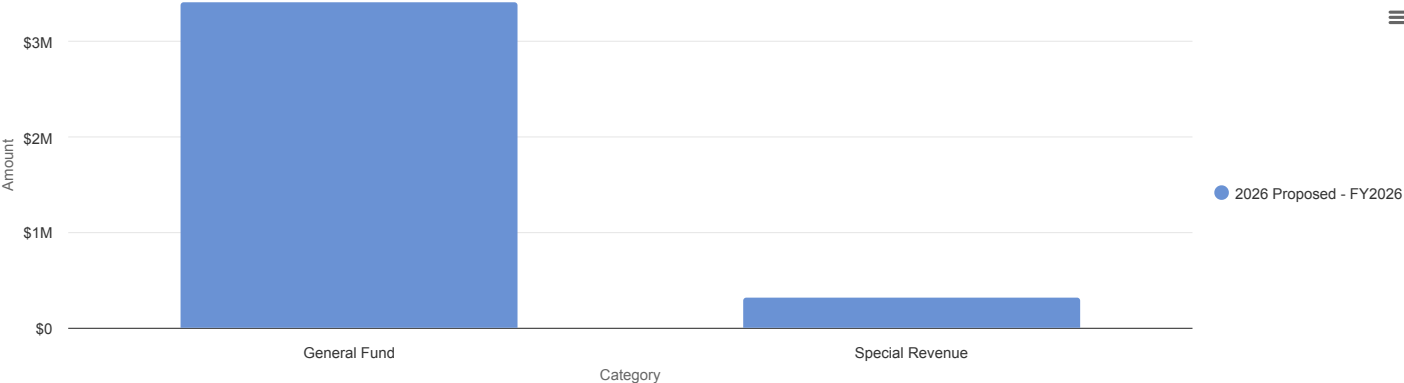
Although the Mayor's Office of Community Impact is newly established, the divisions and functions that now make up the office achieved significant progress in 2024–2025. Early accomplishments included completing the City's first strategic plan for community engagement through Boards and Commissions, expanding youth engagement and educational support initiatives, and strengthening alignment across community outreach, neighborhood safety, and service-navigation efforts. Collectively, these efforts laid the foundation for a more coordinated and resident-centered approach to engagement and neighborhood well-being.

## 2026 Priorities

In 2026, the Office of Community Impact will lead a coordinated, resident-focused approach to engagement, service delivery, and neighborhood well-being. Key priorities include launching a citywide Community Engagement Framework; enhancing weekly cross-departmental coordination; expanding resident navigation and access to services; and implementing a crisis response strategy to support residents after violence, displacement, and other emergencies. The office will also develop a resident-centered response and compliance model that includes hardship reviews and education-first strategies, improve data and accountability through shared engagement and neighborhood dashboards, and strengthen partnerships with neighborhood leaders, grassroots organizations, and community-based partners.

The office will also play a central role in advancing the City of Toledo's *Peace in Motion* comprehensive public safety plan through strategic realignment and planning for operational and financial sustainability. Additionally, it will help clarify and coordinate the City's investments, establish shared performance metrics, and strengthen the cradle-to-career pipeline that supports long-term stability, safety, and opportunity for Toledo's youth and families.

# 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

[View Report](#)

## Personnel

There are 23 budgeted FTEs for 2026 in the Office of Community Impact, with a total personnel cost of \$2,630,886 representing 70.7% of the Office's total proposed operating budget.

## FTE Report/MONSE

### MONSE

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Assistant	0	0	1
Commissioner-Administrative Services	1.5	2	2
Director-MONSE	0	0	1
Mayor's Assistant 2	14	0	0
Mayor's Assistant 3	0	16.75	14.25
<b>ALLOCATED FTE</b>	<b>15.5</b>	<b>18.75</b>	<b>18.25</b>

# FTE Report/Human Relations Commission

## Human Relations Commission

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
HRC Commissioner	1	1	1
Mayor's Assistant 1	1	0	0
Mayor's Assistant 3	0	0.75	0.75
<b>ALLOCATED FTE</b>	<b>2</b>	<b>1.75</b>	<b>1.75</b>

# FTE Report/Youth Services

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Technician	1	0	0
Commissioner-Public Services	1	1	1
Manager-Public Services	0.5	0.5	0
Mayor's Assistant 3	0	1	1
<b>ALLOCATED FTE</b>	<b>2.5</b>	<b>2.5</b>	<b>2</b>

# FTE Report/Educational Engagement and Workforce Development

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Commissioner-Public Services	0	1	1
Manager-Public Services	1	0	0
Supervisor- Youth Employment	1	0	0
<b>ALLOCATED FTE</b>	<b>2</b>	<b>1</b>	<b>1</b>

## Ambitions

If additional funding were available, the Office of Community Impact would expand resident navigation services and resources; explore city satellite offices or mobile units to increase resident access; strengthen code-compliance outreach with hardship-based support; provide small-dollar repair assistance and neighborhood clean-up resources to help vulnerable residents resolve violations safely and sustainably; and invest in neighborhood engagement tools and communication platforms to deepen trust and enhance responsiveness across all communities.

# Mayor's Office of Neighborhood Safety and Engagement



2026 Proposed Budget

## Mission Statement

The Mayor's Office of Neighborhood Safety and Engagement's (MONSE) mandate is to partner with a cross-section of key organizations and community members to address the root causes of gun violence in Toledo. MONSE uses a public health approach that aims to reduce risk factors and increase protective factors related to violence at individual, relational, communal, and policy levels. This approach will strengthen Toledo's community safety ecosystem.

## Funding

**General Fund:** personnel, supplies, services

**Operation Grants:** personnel

## 2026 Budget Highlights

Labor expenditures account for 91.0% of the proposed budget. Supplies and Services expenditures account for 9.0% of the proposed budget. Federal ARPA funds supported MONSE's budget from 2022 through 2025. As these federal funds have been fully expended, MONSE's General Fund budget has increased in the proposed 2026 budget.

MONSE's proposed budget for 2026 supports personnel, supply and service costs including:

- the transition of direct service and commissioner positions to the General Fund, which were previously funded through grant sources
- contractual services for the Street Intervention Specialist
- matching funds for year two of the Toledo Community Foundation funded SOC Job Training program
- wraparound services and supports
- case management software

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	-	-	-	1,039,940	\$1,201,833
Pension	-	-	-	150,688	\$168,257
Employment Tax & Medical	\$1,009	-\$215	30,111	285,830	\$340,424
Other Personnel	-	-	-	8,250	\$8,388
Supplies	-	-	-	10,000	\$12,318
Services	\$69	\$31	-	320,450	\$187,706
Other	-	-	-	-743,000	\$0
<b>GENERAL TOTAL</b>	<b>\$1,078</b>	<b>-\$184</b>	<b>30,111</b>	<b>1,072,158</b>	<b>\$1,918,926</b>
Operation Grants					
Labor	-	\$166,405	546,013	622,453	\$213,228
Pension	-	\$23,423	76,643	86,817	\$29,852
Employment Tax & Medical	-	\$27,359	135,372	150,295	\$66,169
Other Personnel	-	-	-	-	\$1,650
Supplies	-	-	768	40,623	-
Services	-	-	7,703	2,215,020	-
<b>OPERATION GRANTS TOTAL</b>	<b>-</b>	<b>\$217,187</b>	<b>766,498</b>	<b>3,115,208</b>	<b>\$310,899</b>
Local Fiscal Recovery					
Labor	\$362,552	\$504,962	412,403	206,005	-
Pension	\$49,824	\$70,280	56,504	30,074	-
Employment Tax & Medical	\$87,520	\$152,718	160,080	8,154	-
Other Personnel	\$1,100	\$4,950	4,400	550	-
Supplies	\$21,117	\$12,860	4,072	16,670	-
Services	\$77,887	\$29,200	94,299	400,372	-
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$600,000</b>	<b>\$774,970</b>	<b>731,757</b>	<b>661,825</b>	<b>-</b>
<b>EXPENSES TOTAL</b>	<b>\$601,078</b>	<b>\$991,974</b>	<b>1,528,367</b>	<b>4,849,191</b>	<b>\$2,229,825</b>

## Mission Statement

The Human Relations Commission supports a safe energetic and livable city. The Human Relations Commission prioritizes the voices of Toledo residents and provides resources to help neighbors navigate conflict. It also supports the city's efforts to welcome immigrants and newcomers through work of the cross-sector advisory board, Welcome Toledo Lucas County, housed in the Toledo-Lucas County Public Library.

## Funding

**General Fund:** personnel, supplies, services

## 2026 Budget Highlights

Labor expenditures account for 71.8% of the proposed budget. Supplies and Services expenditures account for 28.2% of the proposed budget. The HRC budget has decreased from the prior year due to a reduction in contractual services. The 2025 budget includes funding for a boards and commissions study that will not be required in the 2026 budget.

In 2026, HRC priorities include continuing to grow mediation including trainings, ensuring the City of Toledo is a welcoming community by supporting the work of Welcome TLC as well as embarking on the Welcoming Recertification process, evolving the work of the HRC to better reflect the needs of the community as well as COT departments, continued support of cultural events for community, maintaining the Kid Mayor program, support of neighborhoods via community events and clean ups, and continuing efforts to champion the strategic goals of the Administration as well as City Council.

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$120,631	\$118,134	119,189	145,215	\$151,023
Pension	\$15,908	\$16,539	16,297	20,330	\$21,143
Employment Tax & Medical	\$31,878	\$32,218	36,824	34,045	\$39,517
Other Personnel	\$1,100	\$550	1,100	963	\$963
Supplies	\$10,472	\$13,941	8,647	11,900	\$9,344
Services	\$47,905	\$86,903	63,744	105,121	\$73,991
Other	–	\$3,000	2,050	12,500	\$0
<b>GENERAL TOTAL</b>	<b>\$227,895</b>	<b>\$271,284</b>	<b>247,851</b>	<b>330,074</b>	<b>\$295,981</b>
<b>EXPENSES TOTAL</b>	<b>\$227,895</b>	<b>\$271,284</b>	<b>247,851</b>	<b>330,074</b>	<b>\$295,981</b>

## Ambitions

If additional funds were available the HRC would request a Volunteer Coordinator as an addition to the 1.75 staff the HRC currently has. The position would be able to focus specifically on growing a volunteer pool for the departments to utilize as needed as well as streamlining current efforts to offer more volunteer opportunities to City of Toledo employees.

# Youth Services

2026 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

**General Fund:** personnel, supplies, services

## 2026 Budget Highlights

Labor expenditures represent 24.7% of the total proposed budget. Supplies expenditures represent 1.7% of the proposed budget. Services expenditures represent 73.6% of the total budget. The proposed budget for personnel has decreased compared to the prior year due to the reduction of 0.5 FTE, which for 2026 is budgeted in the Division of Parks, Recreation and Community Enrichment.

The Youth Services proposed budget includes \$500,000 for youth programming activities in the services category of the budget. In 2025 these funds were budgeted under the Division of Parks, Recreation and Community Enrichment. This 2026 budget will be used to continue support of community partners in the execution of summer youth programming, including:

- Summer Youth Programming- Offer summer and after-school programs through community partners
- Health and Well-being Workshops- Workshops for parents and youth focused on promoting holistic health and wellness
- Shoot This, Not That/Youth Behind the Lens- Build on success of first two years to encourage artistic expression and constructive use of technology among youth
- M.O.N.S.E.- Support "Peace in Motion" plan to engage at-risk youth

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$60,577	\$76,025	206,565	206,772	\$172,704
Overtime	–	–	5,998	5,000	\$5,000
Pension	\$8,481	\$10,616	30,109	29,648	\$24,879
Employment Tax & Medical	\$9,601	\$37,449	59,101	48,683	\$45,239
Other Personnel	–	–	1,375	1,375	\$1,100
Supplies	–	\$4,252	15,408	22,000	\$16,718
Services	\$36,863	\$26,644	36,955	305,000	\$742,559
Other	–	\$912	–	–	–
<b>GENERAL TOTAL</b>	<b>\$115,522</b>	<b>\$155,897</b>	<b>355,511</b>	<b>618,478</b>	<b>\$1,008,199</b>
<b>EXPENSES TOTAL</b>	<b>\$115,522</b>	<b>\$155,897</b>	<b>355,511</b>	<b>618,478</b>	<b>\$1,008,199</b>

# Educational, Engagement and Workforce Development



2026 Proposed Budget

The Division of Educational Engagement and Workforce Development supports the facilitation, coordination and promotion of consistent educational policies and opportunities among educational providers throughout the city, from pre-school through university level. This division is responsible for collaboration with community and educational partners in school readiness and universal Pre-K, college and career preparedness, and parental engagement and support.

## Funding Source

**General Fund:** personnel, supplies, services

## 2026 Budget Highlights

Labor expenditures account for 73.7% of the proposed budget. Supplies and Services expenditures account for 26.3% of the proposed budget.

Educational Engagement and Workforce Development will use 2026 to begin executing the strategic plan developed in 2025. Relationships built last year will be leveraged to bolster the effectiveness of current programs and also allow for the development of new programming focused on moving recent high school graduates into productive careers. In 2026 the division plans to:

- develop and execute an action plan based on the Strategic Priorities for the Division
- organize and facilitate convenings of community organizations who serve youth in the workforce preparation capacity
- develop and execute career exploration, site visits, and guest speaker activities with local charter and public school districts
- provide training and workshops for local educators on tools and resources needed to support student success
- support MONSE workforce development initiatives focused on this demographic

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	–	–	30,960	97,716	\$101,628
Pension	–	–	4,334	13,680	\$14,228
Employment Tax & Medical	–	–	5,692	19,977	\$23,111
Other Personnel	–	–	–	550	\$550
Supplies	\$19	–	3,172	3,000	\$1,644
Services	\$41	–	12,652	48,000	\$48,141
<b>GENERAL TOTAL</b>	<b>\$59</b>	<b>–</b>	<b>56,810</b>	<b>182,923</b>	<b>\$189,302</b>
<b>EXPENSES TOTAL</b>	<b>\$59</b>	<b>–</b>	<b>56,810</b>	<b>182,923</b>	<b>\$189,302</b>

## Mission Statement

The Communications department designs how people experience city government—making every interaction simple, helpful, and human.

## Funding

**General:** personnel, supplies and services, sponsorships and contributions

**Special Assessment Services:** personnel

**Capital Improvement:** personnel

**Water:** personnel

**Sewer:** personnel

## Goals and Accomplishments

In 2025, the Communications Department used broad-reaching communication platforms to keep residents informed about key announcements, deadlines, and events. These efforts included:

- toledo.oh.gov website
- Wednesdays with Wade weekly newsletter
- Wednesdays with Wade weekly podcast
- Neighborhoods quarterly newsletter
- Economic Development quarterly newsletter
- Environmental quarterly newsletter
- Quarterly print newsletter
- Monthly employee newsletter
- Eight official City of Toledo social media pages
- Earned media coverage through press conferences, press releases, and media inquiries

Communications also expanded its targeted communication efforts by growing and utilizing segmented email lists, text messages, targeted advertising, and direct mail to better reach residents with information relevant to them. This included:

- Dedicated email and text updates for every major road construction project
- Direct mail and door hangers for every residential road construction project
- Direct mail for neighbors of upcoming demolition projects
- Direct emails to DPU paperless billing customers
- Follow-up emails for attendees and registrants of meetings and events
- Direct email reminders for convenience store, MBE/WBE, and contractor license renewals
- Retargeting email campaign for past mulch customers
- Targeted ad campaigns for the Lead Safe, Mulch Sales, Homeownership Fair, and Re-Tree initiatives
- Targeted ad campaigns for public meetings, job postings, and community events
- Targeted text alerts for water concerns and service disruptions

In partnership with TDOT, Communications implemented an updated Road Construction Communication Strategy, which includes:

- Weekly email updates for all major road projects
- Detailed project letters for all residential road projects
- New signage ahead of construction
- A dedicated business forum and printed guidebook to prepare businesses for major road projects
- Two educational webinars for residents about upcoming residential projects
- A new Facebook page dedicated to road construction and closures
- Text updates for timely construction notifications
- Dedicated web content for every construction project
- A billboard campaign promoting the availability of project information

Under Engage Toledo in 2025, the Customer Service Contact Center achieved a significant operational milestone by successfully completing the merger of the Department of Public Utilities (DPU) customer service team with the Engage Toledo customer service team to operate as one customer service contact center team. This strategic consolidation improved service coordination and operational efficiencies and created a more seamless resident experience.

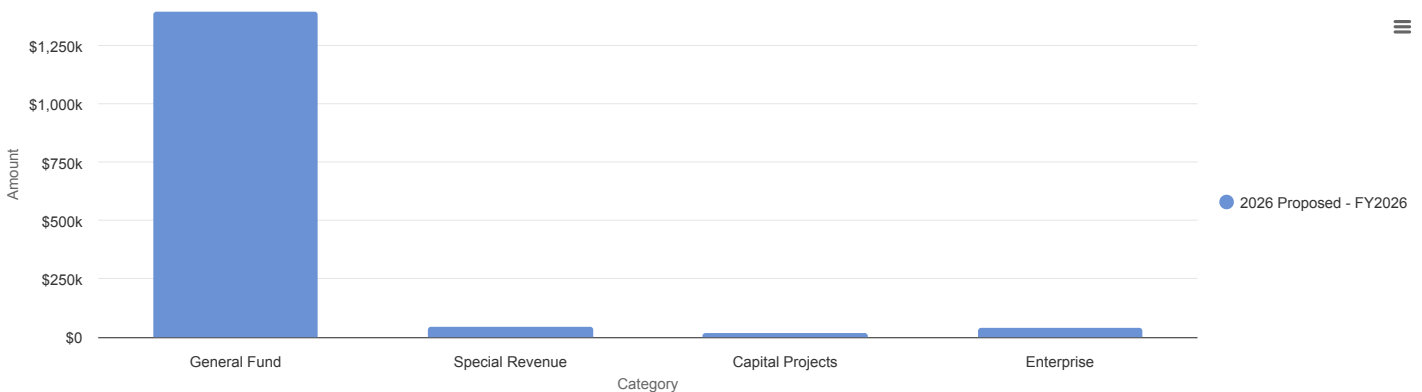
Other key accomplishments included creating a unified Contact Center Operations, standardizing training and procedures, operating as a combined Call Handling and First Contact Resolution center. As of July 2025, the combined contact center is on pace to handle over 200,000 inbound calls, respond to 25,000 emails, and 6,000 MyTOL notification requests.

## 2026 Priorities

Looking ahead to 2026, Communications will develop additional communication strategies for more targeted purposes. The department will launch new feedback and satisfaction surveys to identify opportunities for improving how people experience city services and will also introduce a Toledo Swag Store, available to employees and the public, creating a dedicated revenue stream for employee engagement activities, and identify new opportunities to fund communication efforts as part of grant-funded activities.

In 2026, Engage Toledo will focus on continuing to improve the customer experience and operational efficiency, with a major emphasis on leveraging technology and modernizing the resident-facing mobile app and customer web portal to enable self-service requesting of city services.

## 2026 Proposed Budget - Expenses by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

[View Report](#)

# Personnel

The proposed budget for Communications includes funding for 7 FTEs, which has increased by 1 FTE compared to the prior year. This increase is the result of a position that has been transferred from the Division of Utilities Administration.

The proposed budget for Engage Toledo includes funding for 34 FTEs, which is consistent with the 2025 budget.

## FTE by Position

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 3	0	0	1
Administrative Technician 2	2	2	2
Director-Administrative Services	1	1	1
Public Information Coordinator	3	3	3
<b>ALLOCATED FTE</b>	<b>6</b>	<b>6</b>	<b>7</b>

## FTE by Position/Engage Toledo

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Commissioner-Public Services	0.5	1	1
Customer Service Contact Center Engagement Coordinator	0	0	0
Customer Service Contact Center Representative	0	26	26
Customer Service Contact Center Representative-Et	11	0	0
Customer Service Contact Center Supervisor-Et	1	0	0
Customer Service Contact Center Team Leader	0	4	4
Supervisor-Customer Service Contact Center	0	3	3
<b>ALLOCATED FTE</b>	<b>12.5</b>	<b>34</b>	<b>34</b>

## Ambitions

If more funding were available the Communications department would increase staff to:

- Build redundancy and capacity in design, writing, photography, and video production
- Expand internal communication tools and channels and grow paid media campaigns and reporting
- Increase in-person outreach and engagement opportunities

If more funding were available, Engage Toledo would seek to replace SeeClickFix, the current platform supporting the Engage Toledo mobile app and web customer portal, with modern, integrated software that delivers an improved user experience. The new system would offer more robust features, better performance, and greater flexibility across both mobile and desktop channels, making it easier for residents to report issues, track service requests, and interact with the City in real time. This upgrade would enhance internal efficiency, reduce duplication, and support our commitment to responsive, transparent service delivery.

# Communications

2026 Proposed Budget



The Communications Division strives to consistently, concisely, and creatively communicate the story of the City of Toledo by promoting city services, programs, and events; facilitating outreach to community partners; providing timely, accurate, and helpful information for residents, media, and employees; and prioritizing accessibility, customer service, and user experience in all city functions.

## Funding

**General:** personnel, supplies, services, other

**Special Assessment Services:** personnel

**Capital Improvements:** personnel

**Water:** personnel

**Sewer:** personnel

## 2026 Highlights

Personnel expenditures account for 70.5% of the proposed budget. Supplies expenditures account for 3.8% of the proposed budget. Services expenditures account for 10.3% of the proposed budget. Other expenditures account for 15.4% of the proposed budget.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$357,485	\$313,264	409,566	414,214	\$531,746
Pension	\$49,655	\$43,870	57,158	57,990	\$74,444
Employment Tax & Medical	\$92,084	\$82,811	102,807	98,895	\$137,930
Other Personnel	–	\$550	1,705	2,805	\$3,355
Supplies	\$147	\$22,052	13,853	16,400	\$44,678
Services	\$43,526	\$105,071	79,884	111,673	\$123,780
Other	\$44,500	\$282,893	163,644	120,000	\$185,000
Operating Transfers	–	\$20,000	–	–	–
<b>GENERAL TOTAL</b>	<b>\$587,398</b>	<b>\$870,512</b>	<b>828,616</b>	<b>821,977</b>	<b>\$1,100,933</b>
Operation Grants	–	–	3,743	11,257	–
Local Fiscal Recovery					

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Services	-	\$76,500	85,525	17,975	-
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>-</b>	<b>\$76,500</b>	<b>85,525</b>	<b>17,975</b>	<b>-</b>
Special Assessment Services					
Labor	-	\$27,955	27,549	30,230	\$32,698
Pension	-	\$3,967	3,857	4,232	\$4,578
Employment Tax & Medical	-	\$6,579	6,264	7,677	\$8,969
Other Personnel	-	-	220	220	\$220
<b>SPECIAL ASSESSMENT SERVICES TOTAL</b>	<b>-</b>	<b>\$38,501</b>	<b>37,890</b>	<b>42,359</b>	<b>\$46,465</b>
Capital Improvements					
Labor	-	\$11,182	11,020	12,092	\$13,079
Pension	-	\$1,587	1,543	1,693	\$1,831
Employment Tax & Medical	-	\$2,895	2,495	3,071	\$3,588
Other Personnel	-	-	88	88	\$88
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>-</b>	<b>\$15,664</b>	<b>15,145</b>	<b>16,944</b>	<b>\$18,586</b>
Water					
Labor	\$793	\$11,881	11,708	12,848	\$13,896
Pension	\$111	\$1,686	1,639	1,799	\$1,946
Employment Tax & Medical	\$9	\$2,796	2,662	3,263	\$3,812
Other Personnel	-	-	94	94	\$94
<b>WATER TOTAL</b>	<b>\$913</b>	<b>\$16,363</b>	<b>16,103</b>	<b>18,004</b>	<b>\$19,748</b>
Sewer					
Labor	-	\$11,881	11,708	12,848	\$13,896
Pension	-	\$1,686	1,639	1,799	\$1,946
Employment Tax & Medical	-	\$2,796	2,662	3,263	\$3,812
Other Personnel	-	-	94	94	\$94
<b>SEWER TOTAL</b>	<b>-</b>	<b>\$16,363</b>	<b>16,103</b>	<b>18,004</b>	<b>\$19,748</b>
<b>EXPENSES TOTAL</b>	<b>\$588,311</b>	<b>\$1,033,902</b>	<b>1,003,125</b>	<b>946,520</b>	<b>\$1,205,480</b>

Engage Toledo is the city of Toledo's 24/7 customer service and reporting system for city service requests and issues. It serves as the central point of contact for residents to report concerns like potholes, overgrown grass, and abandoned vehicles, which are then forwarded to the appropriate city department for investigation and action.

## Funding

**General Fund:** personnel, supplies, services

## 2026 Budget Highlights

The Engage Toledo staff provide 24/7/365 customer service for City service requests and issues. Engage Toledo's General Fund budget in 2025 and 2026 reflects the consolidation of the Engage Toledo and public utilities call centers. Engage Toledo costs are allocated across the organization based on the type of calls received and handled. The proposed General Fund budget has decreased compared to the prior year due to a projected increase in reimbursements from other funds and departments supported by Engage Toledo.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$219,199	\$425,853	250,377	-144,078	-\$400,176
Overtime	\$125,650	\$92,671	74,192	102,230	\$102,230
Pension	\$109,705	\$129,070	106,842	320,047	\$333,930
Employment Tax & Medical	\$225,392	\$248,532	231,947	641,396	\$747,665
Other Personnel	\$3,239	\$1,465	1,738	2,200	\$2,200
Supplies	\$15,703	\$22,563	2,344	10,920	\$6,269
Services	-\$5,146	\$77,171	-9,815	68,341	\$63,360
<b>GENERAL TOTAL</b>	<b>\$693,742</b>	<b>\$997,325</b>	<b>657,625</b>	<b>1,001,056</b>	<b>\$855,478</b>
<b>EXPENSES TOTAL</b>	<b>\$693,742</b>	<b>\$997,325</b>	<b>657,625</b>	<b>1,001,056</b>	<b>\$855,478</b>

## Mission Statement

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

**General Fund:** personnel, supplies, services

**Capital Improvement Fund:** personnel

## Goals and Accomplishments

Plan Commission began implementation of the Forward Toledo Comprehensive Plan, as well as establishing a long-range planning division within the office.

Plan Commission began working to start the zoning code rewrite (in partnership with the Department of Housing and Community Development). A consultant search and approval process has begun.

Plan Commission completed the setup of an enforcement division and began enforcement initiatives.

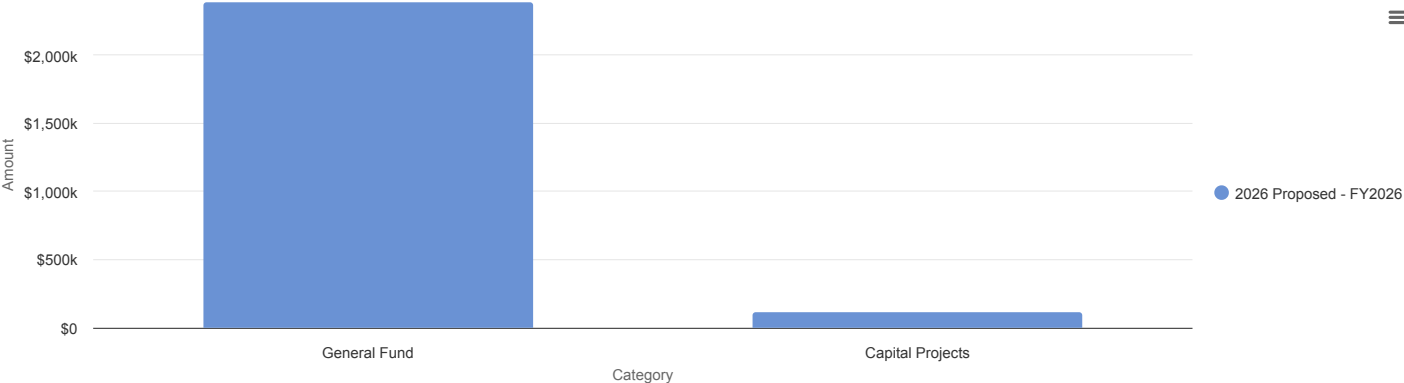
Plan Commission aided in the completion of Historic District Design Guidelines.

Plan Commission continued to convert all review processes from paper to electronic format submission.

## 2026 Priorities

The Plan Commission's priorities are to continue with the zoning code rewrite, maintain staffing levels, continue to develop newly established divisions, including Enforcement and Long-Range Planning, and to provide education opportunities for staff to allow for growth and development.

# 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

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## Personnel

The 2026 budget supports 19 FTEs in the Toledo-Lucas County Plan Commission which is a decrease of 0.5 from 2025 due to the reduction of a vacant Zoning Compliance Specialist position.

## FTE by Position

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Associate Planner	2	2	2
Clerk Specialist 2	2	2	2
Deputy Director	1	1	1
Director-Toledo Lucas County Plan Commission	1	1	1
Manager-Administrative Services	1	1	1
Planner	4	4	4
Planning Technician	2	2	2
Senior Planner	3	2	2
Zoning Compliance Specialist	3.5	4.5	4
<b>ALLOCATED FTE</b>	<b>19.5</b>	<b>19.5</b>	<b>19</b>

# 2026 Budget Highlights

Labor expenditures represent 92% of the proposed budget. Supplies and services expenditures represent 8% of the proposed budget. Plan Commission's 2026 proposed budget supports vehicles and computer supplies for staff, funding for proposed future educational retreats with various bodies and tuition reimbursements.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$661,508	\$746,037	1,289,993	1,467,222	\$1,538,022
Overtime	\$39,454	\$18,120	18,880	28,500	\$28,500
Pension	\$90,657	\$102,553	170,878	209,401	\$209,541
Employment Tax & Medical	\$151,287	\$197,492	357,060	366,085	\$404,865
Other Personnel	\$3,053	\$3,865	6,616	8,250	\$7,700
Supplies	\$17,839	\$33,810	29,264	34,090	\$12,761
Services	\$94,018	\$128,687	214,214	348,279	\$187,418
Capital	-	-	7,956	-	\$0
<b>GENERAL TOTAL</b>	<b>\$1,057,817</b>	<b>\$1,230,563</b>	<b>2,094,860</b>	<b>2,461,827</b>	<b>\$2,388,807</b>
Community Development Block Grant					
Labor	\$41,582	-	-	-	\$0
Overtime	-\$261	-	-	-	\$0
Pension	\$6,857	-	-	-	\$0
Employment Tax & Medical	\$16,610	-	-	-	\$0
Other Personnel	\$1,106	-	-	-	\$0
<b>COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL</b>	<b>\$65,893</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
Operation Grants					
Labor	\$116,433	\$180,198	-105,801	-	\$0
Overtime	\$7,995	\$2,092	-15,202	-	\$0
Pension	\$16,271	\$25,336	-5,660	-	\$0
Employment Tax & Medical	\$29,560	\$53,496	-15,847	-	\$0
Other Personnel	\$931	\$998	-577	-	\$0
Services	-	\$25,000	24,000	1,000	-
<b>OPERATION GRANTS TOTAL</b>	<b>\$171,191</b>	<b>\$287,120</b>	<b>-119,087</b>	<b>1,000</b>	<b>\$0</b>
Expendable Trust	-	-	-	375	-
Capital Improvements					
Labor	\$20,142	\$68,561	61,488	75,204	\$78,216
Overtime	\$5,443	-	-	1,500	\$1,500
Pension	\$2,353	\$9,706	8,541	10,739	\$11,160
Employment Tax & Medical	\$14,954	\$15,363	18,442	19,199	\$22,324
Other Personnel	\$550	\$550	550	550	\$550
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$43,442</b>	<b>\$94,181</b>	<b>89,021</b>	<b>107,192</b>	<b>\$113,750</b>

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>EXPENSES TOTAL</b>	\$1,338,342	\$1,611,863	2,064,795	2,570,394	\$2,502,557

# Ambitions

Plan Commission ambitions are to develop a neighborhood outreach component and to add an educational component to assist small businesses navigating through the zoning process.

# Municipal Court Judges

2026 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.

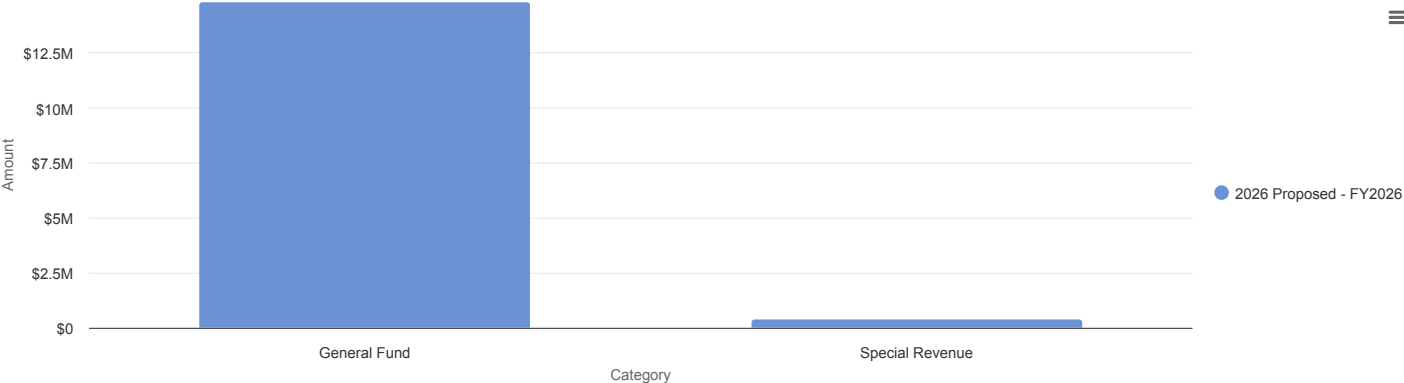
## Funding

**General Fund:** personnel, supplies, services

**Operation Grants:** personnel

**Expendable Trust:** personnel

# 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

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## Personnel

The 2026 proposed budget supports 109.93 FTEs. This is an increase compared to the 2025 budget to support court security.

## FTE by Position

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Assistant	1	1	0
Assistant Chief Bailiff	1	1	1
Assistant Chief Probation Officer	1	1	1
Assistant Court Services Commissioner	1	1	1
Bailiff-Chief Courtroom	1	1	1
Bailiff-Courtroom	6.9	7.15	7.15
Bookkeeper/Payroll Clerk	1	1	1
Building Operations Chief	1	1	1
Chief Bailiff	1	1	1
Chief Probation Officer	1	1	1
Civil Clerk	1.74	1.74	1.74
Court Administrator	1	1	1
Court Navigator-Overlap for Training	0	0	0.05
Court Reporter	2	2	2
Court Security Bailiff	2.68	2.68	5.85
Court Services Commissioner	1	1	1
Court Services Specialist	14	13.5	13.5

Position Name*	FY2024	FY2025	FY2026
Deputy Bailiff	7.5	7.25	7.25
Deputy Court Administrator	2	2	2
Finance Officer	1	1	1
Housing Magistrate	1	1	1
Housing Specialist	2	2	2
Human Resource Officer	1	1	1
Human Resource Specialist	1	1	1
Information Technology Specialist	1	1	1
Intake Secretary	1	1	1
It Officer	1	1	1
Judge	6	6	6
Judges Secretary	2	3	3
Judges Secretary - Job Share	0.5	0	0
License Intervention Specialist	1	1	1
Magistrate	1.5	1.5	1
Magistrate - Standby	0.28	0.28	0.28
Mediator	1	1	1
Presiding/Administrative Judge	1	1	1
Probation Officer	20	22	22
Probation Officer (Fellow) (Pilot Program)	1	0	0
Probation Secretary	5.5	5.75	5.75
Project Manager	0	0	1
Security Supervisor	0	0	1
Senior Housing Specialist	1	1	1
Senior Mediator	1	0.75	1
Small Claims Assistant	1.05	1.05	1
Small Claims Supervisor	0.36	0.36	0.36
Unit Supervisor	4	4	4
Unit Supervisor (OA Manager)	1	1	1
<b>ALLOCATED FTE</b>	<b>105.01</b>	<b>106.01</b>	<b>109.93</b>

# 2026 Budget Highlights

Personnel expenditures account for 74.1% of the total proposed budget. Supplies and services expenditures account for 25.9% of the total proposed budget.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$5,463,197	\$5,534,936	6,219,520	6,333,197	\$7,442,227
Overtime	–	\$3,906	–	–	\$0
Pension	\$740,540	\$772,787	867,497	953,265	\$1,041,912
Employment Tax & Medical	\$1,623,715	\$1,622,677	1,862,151	1,923,316	\$2,336,471
Other Personnel	\$32,187	\$32,658	37,265	63,027	\$50,929
Supplies	\$208,611	\$239,678	196,312	295,850	\$461,100
Services	\$3,074,489	\$3,165,799	3,227,279	4,058,523	\$3,474,748
<b>GENERAL TOTAL</b>	<b>\$11,142,739</b>	<b>\$11,372,442</b>	<b>12,410,024</b>	<b>13,627,178</b>	<b>\$14,807,387</b>
Operation Grants					
Labor	\$177,565	\$150,455	185,634	454,723	\$198,828
Pension	\$24,791	\$20,992	25,047	48,350	\$27,836
Employment Tax & Medical	\$46,657	\$44,552	49,741	149,714	\$61,729
Supplies	–	\$964	–	879	\$0
Services	\$508,308	\$648,088	610,602	1,314,618	\$0
<b>OPERATION GRANTS TOTAL</b>	<b>\$757,320</b>	<b>\$865,050</b>	<b>871,024</b>	<b>1,968,284</b>	<b>\$288,393</b>
Local Fiscal Recovery					
Labor	\$252,000	–	–	–	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$252,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Expendable Trust					
Labor	\$19,479	\$209	12,417	188,174	\$64,800
Pension	\$2,727	\$29	1,712	25,284	\$9,072
Employment Tax & Medical	\$488	\$344	2,791	51,482	\$21,832
Supplies	\$124,155	\$88,132	59,093	2,830,533	\$0
Services	\$976,561	\$639,630	1,679,212	5,949,659	\$0
Capital	–	\$15,872	–	196,011	\$0
Other	\$420	-\$4,953	2,471	1,841,940	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>\$1,123,830</b>	<b>\$739,263</b>	<b>1,757,696</b>	<b>11,083,082</b>	<b>\$95,704</b>
<b>EXPENSES TOTAL</b>	<b>\$13,275,889</b>	<b>\$12,976,755</b>	<b>15,038,744</b>	<b>26,678,544</b>	<b>\$15,191,484</b>

# Clerk of Municipal Court

2026 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.

Over the last 20 years, the Clerk has used technology to modernize court operations and serve the public more efficiently.

## **Public Access**

### **Restitution**

In December 2023, the Clerk's office began accepting restitution payments. Prior to this, defendants had to pay restitution to the probation office. While accepting payments doesn't seem like an advance in technology, people could only pay their restitution by cash or check. Defendants also couldn't look up how much was owed in restitution.

Today, a defendant can see the entire amount they owe, including restitution, on the Clerk's website. They can pay online, over the phone or in person. They have the option to pay their restitution in cash, by check or by credit card. Making it easier to pay and know how much a person owes is better for both the defendant and for the victim who is owed restitution.

### **E-filing**

In 2015, the Clerk's office began accepting electronic filings from attorneys and the public. In 2017, the Clerk was awarded the Court Technology Grant from the Ohio Supreme Court to upgrade the Clerk's electronic filing system to integrate the current e-filing system into the Clerk's case management system. At the time the e-filing system was merely a delivery tool which allowed for safe document submission and secure electronic payment. The grant allowed the Clerk's office to grow their civil case management system to automatically push information between the systems without the need for redundant data entry.

### **Online Case Payments**

The online case payment portal was redesigned in 2012 to give users specific information on the amount of money they owe the court. Users are able to see a total amount owed by case and a total amount due to the court. The user can either pay the full amount or make a partial payment.

### **Online Case Information**

In 2006, the Clerk increased the public's access to case records by placing TMC case information online on the Clerk of Court's website. Prior to this, the public had to call or come in to the Clerk's office to inquire about case information. This meant spending time on hold or driving downtown to find out an answer to a simple question. This enhancement allows anyone to go online to review court proceedings.

## **Electronic Notices and Return of Service**

### **Electronic Civil Notices to Attorneys**

In 2021, the Clerk began serving attorneys civil notices electronically in accordance with the Ohio Rules of Civil Procedure. Attorneys receive notices much faster than regular mail, processing time is decreased and over \$56,000 has been saved in postage.

### **E-subpoenas to TPD officers**

In 2017, the Clerk's Office launched an e-subpoena program for Toledo Police Officers. Officers now receive subpoenas via email instead of receiving a paper copy in the mail. Officers receive the information on when they are to appear in court faster and the Court receives a return when the officer opens the subpoena.

### **Electronic returns of Service from Civil Bailiffs**

The Clerk's office began accepting electronic returns of service from the Civil Bailiffs in 2015. When the Bailiff attempts service, the electronic return is filed with the clerk electronically. This information is available for public view by the end of each business day.

## **Advances with Law Enforcement**

### E-citations

In 2015, the Clerk updated the case management system to accept traffic citations electronically from the State Highway Patrol. The officer no longer needs to come to Toledo Municipal Court to file his or her traffic citations. Additionally, the Clerk's office is able to enter four times as many e-citations per hour as paper citations into the case management system. This enhancement saves staff time and gives the public quicker access to the traffic citations. In 2016, the Clerk purchased the equipment for TPD and worked with them to implement the program. Ottawa Hills and the University of Toledo began submitting electronic traffic citations in 2017.

### Electronic Dispositions to BCI

In 2009, the Clerk began to electronically report case dispositions to the Attorney General's Office's Bureau of Criminal Identification and Investigation (BCI). The Clerk is required by statute to report the final disposition of a charge to the Attorney General's Office when a defendant has been fingerprinted. Previously the reporting of dispositions was accomplished by manually sending fingerprint cards to BCI. This process was cumbersome, time consuming and inefficient. These reports are now sent electronically to the Attorney General's Office.

# Funding Sources

**General Fund:** personnel, supplies, services

# 2026 Proposed Budget - Expenditures by Fund



Data Updated: Nov 13, 2025, 5:24 PM

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# Position/FTE Report

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Clerk Of Court	1	1	1
Deputy Clerk	75	76	76
<b>ALLOCATED FTE</b>	<b>76</b>	<b>77</b>	<b>77</b>

# 2026 Budget Highlights

The 2026 proposed budget supports 77.00 FTEs. Personnel expenditures account for 81.7% of the proposed budget. Supplies and services expenditures account for 18.3% of the proposed budget.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$3,615,767	\$3,665,568	3,641,502	4,321,424	\$4,520,323
Overtime	\$74,369	\$47,336	43,822	65,000	\$59,970
Pension	\$508,040	\$515,935	512,484	622,304	\$634,571
Employment Tax & Medical	\$1,217,396	\$1,182,542	1,364,967	1,427,283	\$1,664,709
Supplies	\$396,474	\$502,437	628,398	767,196	\$768,313
Services	\$516,018	\$573,029	463,061	760,007	\$771,915
Capital	-	-	-	11,227	-
<b>GENERAL TOTAL</b>	<b>\$6,328,064</b>	<b>\$6,486,847</b>	<b>6,654,235</b>	<b>7,974,441</b>	<b>\$8,419,801</b>
Expendable Trust					
Supplies	-	-	-	31,542	-
Services	-	-	-	146,830	-
Other	-	-	-	547,591	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>725,964</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$6,328,064</b>	<b>\$6,486,847</b>	<b>6,654,235</b>	<b>8,700,405</b>	<b>\$8,419,801</b>

### Mission Statement

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, Wage and Hour Compliance, Accounts, Purchasing and Supplies, Debt Management and the ERP team.

## Funding

**General Fund:** personnel, services and supplies. General Fund expenditures account for 5% of the departments total proposed budget

**Enterprise Fund:** water, sewer and storm water debt service expenditures and SAP-ERP financial system operating costs, which are allocated across the organization

**Special Revenue Funds:** personnel for the division of Treasury, assessed street lighting and debt service for annual city services note

**Capital Projects Funds:** debt service, personnel, budgeted operating transfer from the Capital Improvement Fund to the General Fund

**Debt Service Fund:** general obligation debt service expenditures

**Internal Service Funds:** SAP-ERP financial system operating costs

## Goals and Accomplishments

In 2025 the Department of Finance:

- completed the Annual Comprehensive Financial Report for fiscal year 2024 and received an unmodified opinion from the city's external auditor (pending release from the Auditor of State)
- completed general obligation debt issuances to support roadway projects and equipment purchases and received a ratings increase from Moody's from A2 to A1 and Standard and Poor's also affirmed its rating of A with a stable outlook
- collected approximately \$6.0 million (currently projected) in delinquent income tax collections through the IRS unit in the Division of Taxation
- completed a procure-to-pay assessment to outline areas to focus on process efficiencies

# 2026 Priorities

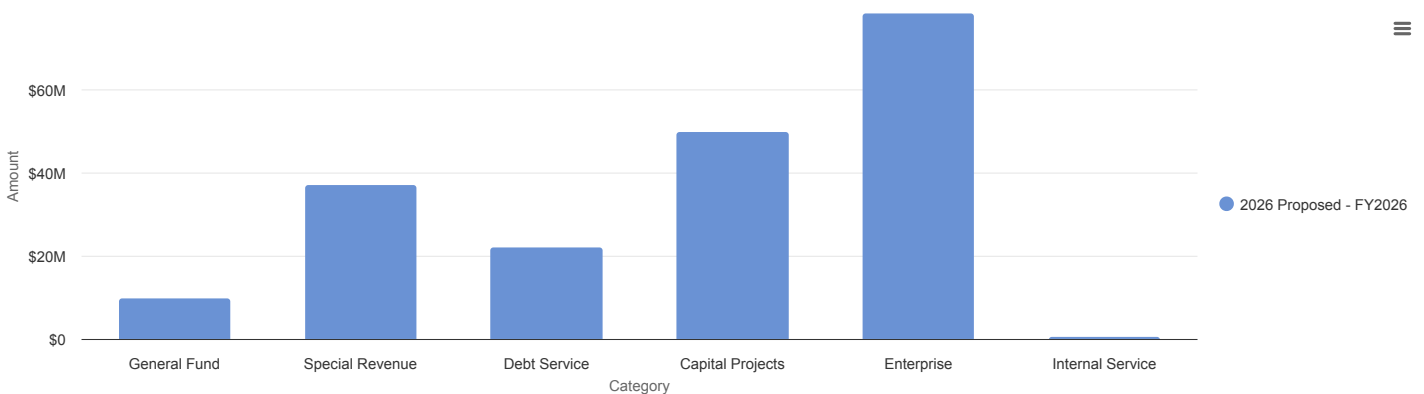
In 2026 the Department of Finance will focus on enhancing revenue collections and continuous improvement in financial processes and procedures.

To enhance revenue collections Finance will support delinquent tax collection efforts with a fully staffed IRS unit and the launch of a delinquent debt collection program offered through the Ohio Office of the Attorney General. Additionally, the Department's Wage and Hour Compliance Unit will expand its enforcement of Toledo Municipal Code 545.22, which lays out what constitutes wage theft in Toledo. Wage and Hour Compliance practices an education first policy, followed by penalties for repeat violations.

To support continuous improvement in financial processes and procedures, Finance will begin to implement recommendations from the completed procure-to-pay assessment to in order to improve efficiencies in the city's procedures.

Finance will also support the implementation of the city's Human Capital Management (HCM) system, which is expected to be fully implemented in late 2026.

# 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

[View Report](#)

# Personnel

The position control budget for the Department of Finance for 2026 reflects 76.00 full-time equivalent positions (FTEs) and has increased by 3.5 compared to the prior year budget. This change is driven by increasing staff in Taxation and Wage and Hour Compliance in order to maximize collection efforts and generate additional income taxes. This increase in budgeted FTEs, as well as contractual wage rate increases result in increased personnel costs for the department compared to the 2025 budget.

# Financial Analysis Position/FTE Report

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 3	2	2	2
Deputy Director	0	0	0
<b>ALLOCATED FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>

# Finance Administration Position/FTE Report

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Assistant	1	1	1
Director-Administrative Services	1	1	1
<b>ALLOCATED FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>

# Treasury Position/FTE Report

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 1	1	1	1
Administrative Services Officer 2	2	2	2
Administrative Specialist 2	2	2	2
Clerk Specialist 2	2	2	2
Commissioner-Administrative Services	1	1	0
<b>ALLOCATED FTE</b>	<b>8</b>	<b>8</b>	<b>7</b>

# Taxation Position/FTE Report

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 1	2.75	1.75	2
Administrative Services Officer 1	1	1	1
Administrative Specialist	0	0	2
Administrative Specialist 2	20	20	13
Administrative Specialist 3	2	2	2
Administrator-Administrative Services 1	1	0	0
Clerk Specialist 2	0	0	1
Collector-Investigator	7	6	4
Commissioner-Administrative Services	1	2	2
Legal Auditor	0	0	1
Manager-Administrative Services	0	1	1
Supervisor-Tax Audits	1	1	1
Supervisor-Tax Records Management	1	1	0
Tax Auditor	2	3	13
<b>ALLOCATED FTE</b>	<b>38.75</b>	<b>38.75</b>	<b>43</b>

# Accounts Position/FTE Report

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 3	3	3	3
Administrative Analyst 4	1	0	0
Administrative Services Officer 2	0	1	1
Administrative Specialist 3	2	2	2
Clerk Specialist 2	3	3	3
Commissioner-Administrative Services	1	1	1
Manager-Administrative Services	2	1.75	2
<b>ALLOCATED FTE</b>	<b>12</b>	<b>11.75</b>	<b>12</b>

# Finance ERP Position/FTE Report

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Services Officer 2	1	0	0
Manager-Administrative Services	0	1	1
<b>ALLOCATED FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>

# Debt Management Position/FTE Report

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Services Officer 2	1	0	0
Manager-Administrative Services	0	1	1
<b>ALLOCATED FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>

# Purchasing Position/FTE Report

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 2	2	2	2
Administrative Analyst 3	2	2	3
Buyer	1	0	0
Chief Buyer	0	1	1
Clerk Specialist 2	1	1	1
Commissioner-Administrative Services	1	1	1
Manager-Administrative Services	1	1	0
<b>ALLOCATED FTE</b>	<b>8</b>	<b>8</b>	<b>8</b>

# Ambitions

The Department of Finance strives for operational efficiency in its processes. If additional funds were available, the department would add support staff and technological resources in the Division of Purchasing in order to further streamline the procure-to-pay process across the organization.

# Financial Analysis

2026 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

**General Fund:** personnel, services

## 2026 Budget Highlights

The proposed budget accounts for 2.0 FTEs. Personnel expenditures account for 87.2% of the proposed budget. Services expenditures account for 12.8% of the proposed budget. The Division's budget has increased in 2026 due to budgeted wage and healthcare increases.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$209,930	\$278,345	154,962	161,256	\$167,688
Overtime	\$625	-	1,780	2,500	\$2,500
Pension	\$28,440	\$38,953	21,476	22,926	\$23,826
Employment Tax & Medical	\$42,716	\$52,651	40,796	38,776	\$45,030
Other Personnel	\$1,100	\$1,100	1,100	1,100	\$1,100
Supplies	\$587	-	-	-	\$0
Services	\$19,395	\$25,573	20,790	37,759	\$35,312
<b>GENERAL TOTAL</b>	<b>\$302,793</b>	<b>\$396,623</b>	<b>240,905</b>	<b>264,317</b>	<b>\$275,456</b>
<b>EXPENSES TOTAL</b>	<b>\$302,793</b>	<b>\$396,623</b>	<b>240,905</b>	<b>264,317</b>	<b>\$275,456</b>

# Finance Administration

2026 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

**General Fund:** personnel, supplies, services

## 2026 Budget Highlights

Personnel expenditures account for 72.2% of the proposed budget. Supplies expenditures account for 3.5% of the proposed budget. Services expenditures account for 24.3% of the proposed budget. The Finance Administration proposed budget for 2026 has increased compared to 2025 due to budgeted wage rate increases. The division includes 2 FTEs.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$126,819	\$61,334	214,527	219,540	\$232,896
Pension	\$17,268	\$8,587	27,676	30,736	\$32,605
Employment Tax & Medical	\$51,678	\$43,841	35,932	40,809	\$47,243
Other Personnel	\$550	\$550	1,100	1,100	\$1,100
Supplies	\$14,783	\$15,773	16,637	18,405	\$15,189
Services	\$33,221	\$38,510	26,153	146,509	\$105,564
<b>GENERAL TOTAL</b>	<b>\$244,319</b>	<b>\$168,595</b>	<b>322,024</b>	<b>457,099</b>	<b>\$434,597</b>
Local Fiscal Recovery					
Labor	-	-	19,811	0	-
Pension	-	-	2,774	0	-
Employment Tax & Medical	-	-	3,131	0	-
Services	-	-	-	219,284	-
Other	-	\$57,589	516,140	226,272	-
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>-</b>	<b>\$57,589</b>	<b>541,856</b>	<b>445,556</b>	<b>-</b>
<b>EXPENSES TOTAL</b>	<b>\$244,319</b>	<b>\$226,183</b>	<b>863,880</b>	<b>902,655</b>	<b>\$434,597</b>

# Treasury and Taxation

2026 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

**General Fund:** personnel, operating supplies, services

**Special Assessment Services Fund:** personnel, supplies, services, other

**Road Improvements Fund:**

## 2026 Budget Highlights

Personnel expenditures in the Treasury General Fund total \$517,562 for the proposed budget, and total \$242,057 in Treasury's Special Assessment Fund proposed budget. Personnel expenditures for the Division of Taxation total \$4,426,316.

The budgeted transfer of \$24,000,000 out of the Capital Improvements Fund is included in Treasury's 2026 proposed budget. Additionally for 2026, the proposed budget includes a transfer of \$1,010,000 in accumulated interest earnings from the Local Fiscal Recovery Fund to the General Fund. These interest earnings are not subject to ARPA program guidelines and can be used for any general government service.

The Division of Treasury's proposed budget includes 7 FTEs, which is a decrease of 1 FTE from 2025. The Division of Taxation's proposed budget includes 43 FTEs, which is an increase of 4.25 FTEs. These additional FTEs will be dedicated to projects that will enhance revenue collections.

# Expenses by Fund

## Treasury

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$241,189	\$262,096	297,720	398,652	\$350,920
Overtime	\$8,100	\$14,338	13,472	10,000	\$5,000
Pension	\$32,194	\$37,825	42,929	57,211	\$49,829
Employment Tax & Medical	\$68,100	\$87,790	101,775	106,726	\$110,163
Other Personnel	\$1,155	\$1,100	1,155	1,980	\$1,650
Supplies	\$17,502	\$29,604	26,549	62,477	\$45,090
Services	\$106,158	\$50,537	53,411	251,826	\$142,851
<b>GENERAL TOTAL</b>	<b>\$474,397</b>	<b>\$483,290</b>	<b>537,012</b>	<b>888,872</b>	<b>\$705,503</b>
Local Fiscal Recovery					
Labor	\$3,500	-	-	-	\$0
Operating Transfers	-	-	-	3,314,527	\$1,010,000
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$3,500</b>	<b>-</b>	<b>-</b>	<b>3,314,527</b>	<b>\$1,010,000</b>
Expendable Trust					
Other	-	-	-	626,694	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>626,694</b>	<b>\$0</b>
Special Assessment Services					
Labor	\$94,736	\$91,363	97,055	208,980	\$166,860
Overtime	\$11,728	\$15,193	12,311	7,500	\$5,000
Pension	\$12,910	\$15,036	14,858	30,307	\$24,060
Employment Tax & Medical	\$32,953	\$37,045	42,624	47,147	\$45,037
Other Personnel	\$1,045	\$550	1,045	1,320	\$1,100
Supplies	\$17,849	\$23,272	30,375	191,400	\$65,400
Services	\$624,578	\$651,473	647,457	989,250	\$987,250
Other	\$0	\$0	-1	5,800,000	\$9,100,534
<b>SPECIAL ASSESSMENT SERVICES TOTAL</b>	<b>\$795,799</b>	<b>\$833,932</b>	<b>845,725</b>	<b>7,275,904</b>	<b>\$10,395,241</b>
Capital Improvements					
Operating Transfers	-	\$18,000,000	24,000,000	24,000,000	\$24,000,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>-</b>	<b>\$18,000,000</b>	<b>24,000,000</b>	<b>24,000,000</b>	<b>\$24,000,000</b>
<b>EXPENSES TOTAL</b>	<b>\$1,273,696</b>	<b>\$19,317,222</b>	<b>25,382,737</b>	<b>36,105,997</b>	<b>\$36,110,744</b>

## Taxation

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$1,868,363	\$1,946,299	2,296,183	2,690,697	\$3,015,960
Overtime	\$80,369	\$31,381	34,856	40,000	\$20,000
Pension	\$249,752	\$271,889	323,788	382,298	\$425,034
Employment Tax & Medical	\$537,959	\$561,573	716,458	735,722	\$947,172
Other Personnel	\$9,350	\$8,800	9,900	17,050	\$18,150
Supplies	\$74,954	\$102,136	91,023	141,522	\$151,796
Services	\$362,157	\$499,015	421,152	689,374	\$612,981
<b>GENERAL TOTAL</b>	<b>\$3,182,903</b>	<b>\$3,421,093</b>	<b>3,893,360</b>	<b>4,696,663</b>	<b>\$5,191,093</b>
Local Fiscal Recovery					
Labor	\$3,500	-	-	-	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
Road Improvements	\$316,481	\$339,105	-	464,140	\$525,000
<b>EXPENSES TOTAL</b>	<b>\$3,502,884</b>	<b>\$3,760,198</b>	<b>3,893,360</b>	<b>5,160,803</b>	<b>\$5,716,093</b>

# Accounts

2026 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

**General Fund:** personnel, supplies, services

## 2026 Highlights

Personnel expenditures account for 79.4% of the proposed budget. Supplies expenditures account for 0.2% of the proposed budget. Services expenditures account for 20.4% of the proposed budget. The 2026 proposed budget has increased compared to 2025 due to contractual wage rate increases and projected increases in healthcare costs. The services budget for 2026 includes funding for the annual audit, which accounts for \$175,000 of the total services budget.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$704,315	\$737,320	760,602	911,988	\$978,556
Overtime	\$11,690	\$14,087	15,366	10,000	\$10,000
Pension	\$97,365	\$104,440	109,905	129,078	\$138,398
Employment Tax & Medical	\$175,818	\$181,622	222,353	226,468	\$269,109
Other Personnel	\$2,200	\$2,750	3,850	4,950	\$4,950
Supplies	\$1,963	\$1,216	3,769	2,850	\$2,661
Services	\$249,912	\$281,354	242,286	380,863	\$360,900
<b>GENERAL TOTAL</b>	<b>\$1,243,265</b>	<b>\$1,322,790</b>	<b>1,358,132</b>	<b>1,666,197</b>	<b>\$1,764,574</b>
<b>EXPENSES TOTAL</b>	<b>\$1,243,265</b>	<b>\$1,322,790</b>	<b>1,358,132</b>	<b>1,666,197</b>	<b>\$1,764,574</b>

# Finance ERP

2026 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

**General Fund:** personnel, services

The ERP team expenditures are budgeted in the General Fund and distributed across all major operating funds.

## 2026 Highlights

The proposed budget for the ERP Team supports personnel costs, annual licensing, system hosting and software support services. The ERP team expenditures are budgeted in the General Fund and distributed across all major operating funds. A reimbursement is budgeted in the General Fund to reflect the portion of ERP Team costs allocated to other funds. The division includes 1.00 FTE.

The proposed budget for the ERP Team has decreased compared to 2025 due to reductions in application management support service costs.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$79,509	\$79,133	91,699	94,872	\$98,664
Overtime	\$5,771	\$7,256	1,260	–	\$0
Pension	\$11,449	\$11,881	12,831	13,282	\$13,813
Employment Tax & Medical	\$16,523	\$17,100	19,496	19,876	\$23,008
Other Personnel	\$550	\$550	550	550	\$550
Services	\$346,406	\$196,303	716,279	305,546	\$248,007
<b>GENERAL TOTAL</b>	<b>\$460,208</b>	<b>\$312,223</b>	<b>842,115</b>	<b>434,126</b>	<b>\$384,042</b>
Street Construction, Maintenance & Repair					
Services	\$14,944	\$25,292	32,712	27,235	\$27,235
<b>STREET CONSTRUCTION, MAINTENANCE &amp; REPAIR TOTAL</b>	<b>\$14,944</b>	<b>\$25,292</b>	<b>32,712</b>	<b>27,235</b>	<b>\$27,235</b>
Special Assessment Services					
Services	\$45,415	\$61,680	60,271	50,178	\$50,178

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>SPECIAL ASSESSMENT SERVICES TOTAL</b>	<b>\$45,415</b>	<b>\$61,680</b>	<b>60,271</b>	<b>50,178</b>	<b>\$50,178</b>
Capital Improvements					
Services	\$25,904	\$34,184	44,505	37,052	\$37,052
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$25,904</b>	<b>\$34,184</b>	<b>44,505</b>	<b>37,052</b>	<b>\$37,052</b>
Water					
Services	\$70,554	\$110,850	84,376	70,247	\$70,247
<b>WATER TOTAL</b>	<b>\$70,554</b>	<b>\$110,850</b>	<b>84,376</b>	<b>70,247</b>	<b>\$70,247</b>
Sewer					
Services	\$68,655	\$107,940	77,879	64,838	\$64,838
<b>SEWER TOTAL</b>	<b>\$68,655</b>	<b>\$107,940</b>	<b>77,879</b>	<b>64,838</b>	<b>\$64,838</b>
Utility Administrative Services					
Services	\$20,254	\$21,390	33,746	28,095	\$28,095
<b>UTILITY ADMINISTRATIVE SERVICES TOTAL</b>	<b>\$20,254</b>	<b>\$21,390</b>	<b>33,746</b>	<b>28,095</b>	<b>\$28,095</b>
Storm Water					
Services	\$14,129	\$13,548	16,778	13,968	\$13,968
<b>STORM WATER TOTAL</b>	<b>\$14,129</b>	<b>\$13,548</b>	<b>16,778</b>	<b>13,968</b>	<b>\$13,968</b>
Municipal Tow Lot					
Services	\$2,052	\$4,681	3,325	2,769	\$2,769
<b>MUNICIPAL TOW LOT TOTAL</b>	<b>\$2,052</b>	<b>\$4,681</b>	<b>3,325</b>	<b>2,769</b>	<b>\$2,769</b>
Workers Compensation					
Services	\$6,801	\$7,459	11,175	9,304	\$9,304
<b>WORKERS COMPENSATION TOTAL</b>	<b>\$6,801</b>	<b>\$7,459</b>	<b>11,175</b>	<b>9,304</b>	<b>\$9,304</b>
Healthcare					
Services	\$46,470	\$62,684	93,997	78,256	\$78,256
<b>HEALTHCARE TOTAL</b>	<b>\$46,470</b>	<b>\$62,684</b>	<b>93,997</b>	<b>78,256</b>	<b>\$78,256</b>
Information & Communication Technology					
Services	\$5,680	\$10,742	15,899	13,236	\$13,236
<b>INFORMATION &amp; COMMUNICATION TECHNOLOGY TOTAL</b>	<b>\$5,680</b>	<b>\$10,742</b>	<b>15,899</b>	<b>13,236</b>	<b>\$13,236</b>
Municipal Garage					
Services	\$10,476	\$13,035	27,701	23,060	\$23,060
<b>MUNICIPAL GARAGE TOTAL</b>	<b>\$10,476</b>	<b>\$13,035</b>	<b>27,701</b>	<b>23,060</b>	<b>\$23,060</b>
Facility Operations					
Services	\$3,873	\$4,828	7,349	6,119	\$6,119
<b>FACILITY OPERATIONS TOTAL</b>	<b>\$3,873</b>	<b>\$4,828</b>	<b>7,349</b>	<b>6,119</b>	<b>\$6,119</b>
Risk Management					
Services	\$2,317	\$4,779	7,156	5,958	\$5,958
<b>RISK MANAGEMENT TOTAL</b>	<b>\$2,317</b>	<b>\$4,779</b>	<b>7,156</b>	<b>5,958</b>	<b>\$5,958</b>
<b>EXPENSES TOTAL</b>	<b>\$797,729</b>	<b>\$795,314</b>	<b>1,358,984</b>	<b>864,441</b>	<b>\$814,357</b>

# Debt Management

2026 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

**Special Assessment Services:** personnel, services

**Capital Improvement:** personnel, services

## 2026 Highlights

Non-debt expenditures for personnel and operating costs total \$146,287. The division includes 1.0 FTE position.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
Right of Way					
Operating Transfers	\$225,000	\$225,000	225,000	225,000	\$225,000
<b>RIGHT OF WAY TOTAL</b>	<b>\$225,000</b>	<b>\$225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>\$225,000</b>
Street Construction, Maintenance & Repair					
Operating Transfers	\$797,061	\$795,161	798,111	332,638	\$333,263
<b>STREET CONSTRUCTION, MAINTENANCE &amp; REPAIR TOTAL</b>	<b>\$797,061</b>	<b>\$795,161</b>	<b>798,111</b>	<b>332,638</b>	<b>\$333,263</b>
Special Assessment Services					
Labor	\$29,943	\$29,685	41,759	37,949	\$39,466
Overtime	-	\$721	-	-	\$0
Pension	\$3,995	\$4,237	6,026	5,313	\$5,525
Employment Tax & Medical	\$6,526	\$6,733	7,945	7,950	\$9,202
Other Personnel	\$220	\$220	220	220	\$220
Services	\$3,084	\$3,557	6,616	5,439	\$5,073
Debt	\$21,421,155	\$21,614,824	23,489,724	25,520,312	\$25,030,700
<b>SPECIAL ASSESSMENT SERVICES TOTAL</b>	<b>\$21,464,923</b>	<b>\$21,659,977</b>	<b>23,552,290</b>	<b>25,577,183</b>	<b>\$25,090,186</b>
General Obligation Debt Service					

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Debt	\$16,137,431	\$18,538,900	17,524,661	20,178,000	\$21,293,959
<b>GENERAL OBLIGATION DEBT SERVICE TOTAL</b>	<b>\$16,137,431</b>	<b>\$18,538,900</b>	<b>17,524,661</b>	<b>20,178,000</b>	<b>\$21,293,959</b>
Jeep TIF					
Debt	\$639,250	\$644,250	642,750	645,000	\$645,750
<b>JEEP TIF TOTAL</b>	<b>\$639,250</b>	<b>\$644,250</b>	<b>642,750</b>	<b>645,000</b>	<b>\$645,750</b>
Capital Improvements					
Labor	\$43,901	\$44,527	41,885	56,923	\$59,198
Overtime	–	\$1,082	–	–	\$0
Pension	\$5,835	\$6,355	6,301	7,969	\$8,288
Employment Tax & Medical	\$10,392	\$10,099	11,157	11,925	\$13,805
Other Personnel	\$330	\$330	330	330	\$330
Services	\$3,246	\$3,558	6,756	5,554	\$5,180
Debt	\$29,346,947	\$1,970,503	1,602,497	1,253,000	\$1,387,995
Other	\$645,020	\$394,111	573,878	–	–
Operating Transfers	\$16,988,724	\$19,015,817	17,058,358	21,338,000	\$22,185,159
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$47,044,394</b>	<b>\$21,446,381</b>	<b>19,301,162</b>	<b>22,673,701</b>	<b>\$23,659,955</b>
Special Assessment Improvement					
Debt	\$2,110,298	\$1,225,575	2,078,116	1,738,750	\$1,312,500
<b>SPECIAL ASSESSMENT IMPROVEMENT TOTAL</b>	<b>\$2,110,298</b>	<b>\$1,225,575</b>	<b>2,078,116</b>	<b>1,738,750</b>	<b>\$1,312,500</b>
Stickney West TIF					
Operating Transfers	–	–	–	200,000	\$200,000
<b>STICKNEY WEST TIF TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>200,000</b>	<b>\$200,000</b>
Water					
Debt	\$31,151,399	\$30,634,799	36,402,703	37,286,450	\$38,871,124
Other	\$696,298	\$92,553	–	–	\$0
<b>WATER TOTAL</b>	<b>\$31,847,697</b>	<b>\$30,727,352</b>	<b>36,402,703</b>	<b>37,286,450</b>	<b>\$38,871,124</b>
Sewer					
Debt	\$41,395,531	\$45,340,751	30,150,896	38,110,920	\$38,245,470
Other	–	\$13,605	–	–	–
<b>SEWER TOTAL</b>	<b>\$41,395,531</b>	<b>\$45,354,356</b>	<b>30,150,896</b>	<b>38,110,920</b>	<b>\$38,245,470</b>
Storm Water					
Debt	\$241,648	\$242,057	242,017	193,000	\$190,321
<b>STORM WATER TOTAL</b>	<b>\$241,648</b>	<b>\$242,057</b>	<b>242,017</b>	<b>193,000</b>	<b>\$190,321</b>
Municipal Tow Lot					
Debt	\$172,375	\$169,854	162,104	–	\$0
<b>MUNICIPAL TOW LOT TOTAL</b>	<b>\$172,375</b>	<b>\$169,854</b>	<b>162,104</b>	<b>–</b>	<b>\$0</b>
Property Management					
Debt	\$849,310	\$1,257,508	1,256,729	1,160,000	\$891,200
<b>PROPERTY MANAGEMENT TOTAL</b>	<b>\$849,310</b>	<b>\$1,257,508</b>	<b>1,256,729</b>	<b>1,160,000</b>	<b>\$891,200</b>
Facility Operations					
Debt	\$287,613	\$287,363	285,163	286,000	\$286,163
<b>FACILITY OPERATIONS TOTAL</b>	<b>\$287,613</b>	<b>\$287,363</b>	<b>285,163</b>	<b>286,000</b>	<b>\$286,163</b>
<b>EXPENSES TOTAL</b>	<b>\$163,212,531</b>	<b>\$142,573,733</b>	<b>132,621,700</b>	<b>148,606,642</b>	<b>\$151,244,891</b>

# Purchasing and Supplies

2026 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

**General Fund:** personnel, supplies, services

**Storeroom and Print Shop Fund:** services

## 2026 Budget Highlights

The proposed budget accounts for 8.0 FTEs, which is consistent with the prior year. Personnel expenditures account for 74.4% of the proposed budget. Supplies expenditures account for 0.2% of the proposed budget. Services expenditures account for 25.4% of the proposed budget.

The Print Shop and Storeroom budget includes the organization-wide cost for copier maintenance. These costs are accumulated in the fund and charged to user departments based on copier click counts.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$353,576	\$325,935	617,592	729,508	\$650,236
Overtime	\$129	\$728	4,296	–	\$0
Pension	\$47,706	\$45,828	76,786	89,391	\$91,033
Employment Tax & Medical	\$80,199	\$82,177	151,311	156,043	\$179,237
Other Personnel	\$1,650	\$1,650	2,921	3,850	\$3,850
Supplies	\$3,914	–	527	4,500	\$2,967
Services	\$41,458	\$74,565	40,287	70,096	\$166,495
<b>GENERAL TOTAL</b>	<b>\$528,631</b>	<b>\$530,882</b>	<b>893,721</b>	<b>1,053,388</b>	<b>\$1,093,818</b>
Storeroom & Printshop					
Services	\$141,906	\$122,078	104,304	148,365	\$148,365
<b>STOREROOM &amp; PRINTSHOP TOTAL</b>	<b>\$141,906</b>	<b>\$122,078</b>	<b>104,304</b>	<b>148,365</b>	<b>\$148,365</b>
<b>EXPENSES TOTAL</b>	<b>\$670,537</b>	<b>\$652,960</b>	<b>998,025</b>	<b>1,201,753</b>	<b>\$1,242,183</b>

## Mission Statement

The Law Department delivers 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 organized into 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

**General Fund:** personnel, supplies, services

**Risk Management Internal Service Fund:** personnel, services

**Utility Administrative Services Fund:** personnel

## Goals and Accomplishments

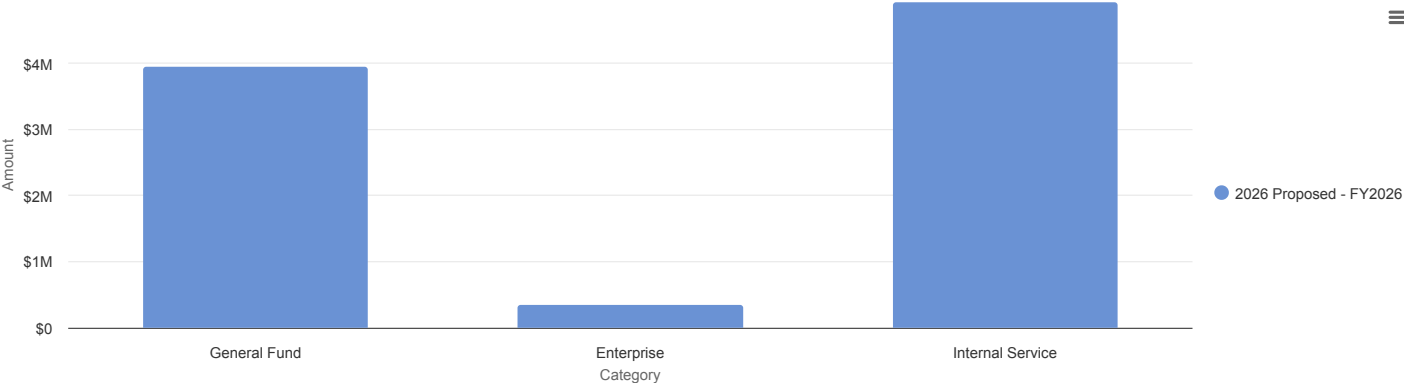
The department resolved complex litigation matters, provided guidance on complicated legal issues, and maintained the City's domestic violence prosecution unit.

## 2026 Priorities

The Law department will work towards retaining and attracting talented attorneys in order to continue to serve the city.

The department will maintain focus on domestic violence prosecutions by retaining a dedicated team to handle these difficult cases. The department will consistently adjust their focus to meet the City's strategic priorities.

# 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

[View Report](#)

## Personnel

The 2026 proposed budget supports 36 FTEs across all sections, which is a decrease from 2025 due to the reduction of one vacant attorney position.

## FTE by Position

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Assistant	1	1	1
Administrative Specialist 2	2	2	2
Attorney	10	10	10
Chief-Legal Section	3	2	2
Clerk 3	3	2	2
Director-Administrative Services	1	1	1
Divisional Assistant 2	0	2	2
General Counsel	1	1	1
Secretary 2	2	0	0
Senior Attorney	15	16	15
<b>ALLOCATED FTE</b>	<b>38</b>	<b>37</b>	<b>36</b>

# 2026 Budget Highlights

Personnel expenditures account for 55.6% of the proposed budget. Supplies expenditures account for 0.4% of the proposed budget. Services expenditures account for 44.0% of the proposed budget.

The Law department's General Fund budget accounts for 42.9% of its overall proposed budget. The Utility Administrative Services Fund budget, at 3.7% of the overall total, funds attorney positions that support the public utilities operations. The Risk Management Fund budget, at 53.4% of the overall , budget supports staff and accounts for the City's insurance program related to property and liability loss exposure.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$1,774,949	\$2,066,000	2,164,549	2,661,048	\$2,581,579
Overtime	–	–	6,139	–	\$0
Pension	\$243,804	\$268,461	286,454	342,531	\$326,505
Employment Tax & Medical	\$378,969	\$443,266	531,379	532,754	\$592,800
Other Personnel	\$2,035	\$2,035	11,083	14,823	\$14,273
Supplies	\$19,431	\$19,932	18,735	30,450	\$37,001
Services	\$213,480	\$260,496	208,820	451,288	\$405,678
<b>GENERAL TOTAL</b>	<b>\$2,632,668</b>	<b>\$3,060,189</b>	<b>3,227,158</b>	<b>4,032,894</b>	<b>\$3,957,836</b>
Community Development Block Grant					
Labor	\$35,678	\$4,196	–	–	\$0
Pension	\$3,879	\$587	–	–	\$0
Employment Tax & Medical	\$9,200	\$155	–	–	\$0
<b>COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL</b>	<b>\$48,756</b>	<b>\$4,938</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Operation Grants					
Labor	\$2,471	–	–	–	\$0
Pension	\$346	–	–	–	\$0
Employment Tax & Medical	\$956	–	–	–	\$0
Services	\$61,525	–	–	–	\$0
<b>OPERATION GRANTS TOTAL</b>	<b>\$65,297</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Local Fiscal Recovery					
Labor	\$31,500	–	–	–	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$31,500</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Expendable Trust					
Services	–	–	84,890	-84,890	–
Other	\$131,303	\$136,732	112,610	214,180	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>\$131,303</b>	<b>\$136,732</b>	<b>197,500</b>	<b>129,290</b>	<b>\$0</b>
Capital Improvements					
Supplies	\$1,841	\$41,474	–	0	\$0
Services	\$101,707	\$92,151	142,618	108,478	\$0
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$103,548</b>	<b>\$133,625</b>	<b>142,618</b>	<b>108,478</b>	<b>\$0</b>
Utility Administrative Services					

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Labor	\$200,518	\$208,005	244,237	243,252	\$252,984
Pension	\$27,981	\$29,121	32,804	34,055	\$35,418
Employment Tax & Medical	\$37,477	\$38,750	44,674	44,953	\$51,857
Other Personnel	\$550	–	1,210	1,210	\$1,210
<b>UTILITY ADMINISTRATIVE SERVICES TOTAL</b>	<b>\$266,526</b>	<b>\$275,875</b>	<b>322,925</b>	<b>323,470</b>	<b>\$341,469</b>
Risk Management					
Labor	\$569,123	\$818,783	691,612	885,720	\$967,997
Pension	\$79,158	\$114,327	95,265	113,501	\$115,920
Employment Tax & Medical	\$130,104	\$133,072	153,281	159,456	\$184,488
Other Personnel	\$715	\$1,265	4,208	4,318	\$4,318
Services	\$1,689,178	\$1,076,362	-2,014,568	3,888,000	\$3,653,000
<b>RISK MANAGEMENT TOTAL</b>	<b>\$2,468,278</b>	<b>\$2,143,809</b>	<b>-1,070,202</b>	<b>5,050,995</b>	<b>\$4,925,723</b>
<b>EXPENSES TOTAL</b>	<b>\$5,747,877</b>	<b>\$5,755,169</b>	<b>2,819,998</b>	<b>9,645,126</b>	<b>\$9,225,028</b>

# Ambitions

The Law Department hopes to begin using a case management system in the civil division to help manage that caseload and explore the use of AI legal research programs.

# Department of Housing and Community Development



2026 Proposed Budget

## Mission Statement

The Department of Housing and Community Development strives to improve the quality of life in Toledo's neighborhoods which includes housing repair and creation, as well as preservation of affordable housing, fostering home ownership, and federal funding oversight. The department partners with non-profits and neighborhood organizations to complete this work.

The Department of Housing and Community Development includes the following divisions:

**Neighborhood Administration and Fiscal Monitoring** - Provides the fiscal oversight, planning, and administration of the federal dollars received by the City as an entitlement city. Monitor use of allocations made to city departments, third-party partners, and other stimulus fund recipients. All funds distributed are for services benefitting low- to moderate-income residents and their neighborhoods.

**Housing** - Allocates federal funds for eligible activities, including housing rehabilitation and/or new construction, homeowner rehabilitation, homebuyer activities, and tenant-based rental assistance for residents at or below 80% of area median income.

**Code Compliance** - Manages the inspection, citation and remediation of code compliance violations within the City of Toledo.

## Funding

**General Fund:** personnel, service, and supplies

**Special Revenue:** personnel funded through grant awards

## Goals and Accomplishments

In 2025 the Department of Housing and Community Development:

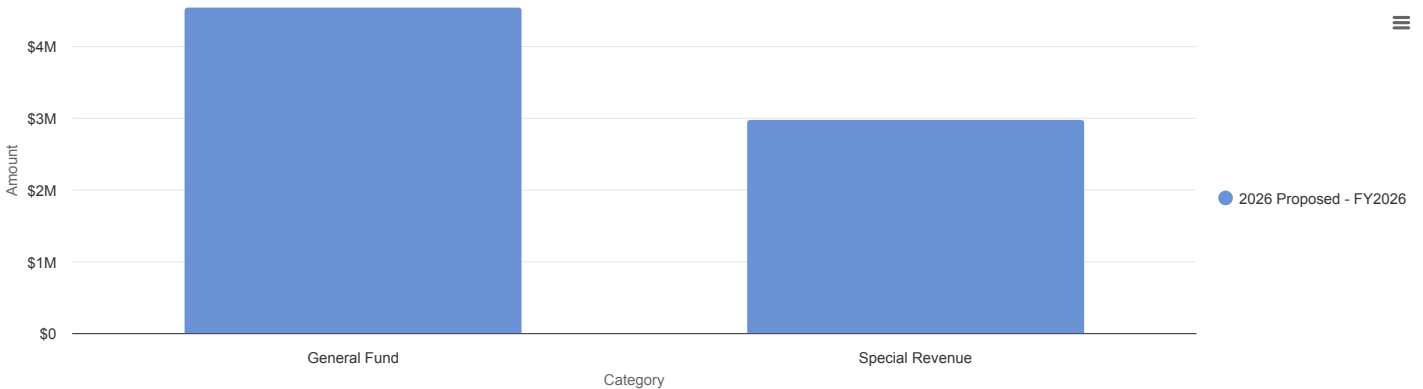
- started on 230 affordable housing units for seniors, families, and youth aging out of foster care (Collingwood Green V, Park Hotel, Glen and Grand, and YWCA rehabilitation) and started construction on two single-family homes
- repaired or replaced 14 roofs with an average cost of \$18,059 and completed lead abatement on 27 properties
- prepared mortgage releases on 138 expired City of Toledo mortgages
- created 17 new homeowners through the Home at Last down payment and closing cost assistance program
- hosted the second annual Homeownership Fair with over 500 attendees
- partnered with Right to Counsel (RTC) to provide legal services 156 tenants facing eviction during the first half of 2025
- closed and received funding for two HUD Section 108 Loan Guarantee transactions worth \$4,000,000 for Community Center improvements and the Delta Hotel by Marriott (UTMC)
- secured a \$4 million grant from the HUD PRO Housing Competition for zoning code reform, housing templates, and the NRSA UPLIFT program
- as the Responsible Entity for reviewing the historic and environmental impact of HUD funded projects, the Historical and Environmental impact team completed 133 reviews to date in 2025
- completed 156 monthly monitoring visits of CDBG-funded Third-Party Partners to ensure compliance and program performance
- reviewed, approved and processed 181 Request for Funds (RFFs) totaling \$1,101,951 in disbursements to Third-Party Partners
- hosted four in-person and one virtual community meeting for the Consolidated Plan, engaging a total of 136 participants
- collected and analyzed over 500 community survey responses to assist in the development of the Consolidated Plan
- Third-Party Partners (TPPs) assisted 8,257 individuals and completed preservation work on 33 housing units
- improved the Convenience Store Licensing program as well as the development and compliance of the Vacant Property, Rental Registration and Lead Safe Program

## 2026 Budget Priorities

During 2026 the Housing and Community Development department will focus on:

- effective and compliant oversight of federal housing and community development funding
- efficient management of housing preservation and homeowner initiatives including the Rooftops, Home Rescue, Lead Hazard Control and Healthy Homes, and the Home at Last Program
- continuing efforts to facilitate funding and closing of affordable rental housing pipeline projects including Arlington Senior Housing and Whitney Manor projects
- expanding affordable housing development pipeline through new developer and project ownership partnerships.
- beginning enforcement of Lead Ordinance
- completing Construction of Glen and Grand affordable housing projects
- completing revitalization of Swayne Field
- submitting a Choice Neighborhood Planning Grant application for the Vistula Neighborhood.
- beginning Healthy Food Initiative efforts including establishment of Food Policy Commission.
- continuing cross cutting staff training and professional development to build agency staff capacity.
- launching the NRSA UPLIFT program to renovate or build 125 new homes in the next five years.
- establishing a Neighborhood Housing Preservation Fund targeting the NRSA's.

## 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

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## Personnel

The proposed budget for the Department of Housing and Community Development funds 56 FTEs. This is a decrease from the 2025 budget by 7.75 FTEs, as certain grant-funded programs have concluded.

# FTE by Position

## Administrative Services and Fiscal Monitoring

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 2	3	2.6	2
Administrative Analyst 4	1	1	1
Administrative Assistant	1	0.5	0
Administrative Technician	1	1	1
Administrative Technician 1	0	0.6	0.85
Clerk Specialist 1	1	1	1
Clerk Specialist 2	3	3	3
Commissioner-Administrative Services	1	1	0
Director-Administrative Services	1	1	1
Manager-Administrative Services	2.75	3	3
Program Monitoring Specialist	2	2	2
Senior Accountant	1	0.95	1
<b>ALLOCATED FTE</b>	<b>17.75</b>	<b>17.65</b>	<b>15.85</b>

## Housing

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 2	0	0.4	0
Administrative Assistant	0	0.5	0
Administrative Technician 1	1	1.4	1.15
Administrator-Administrative Services 2	1	0	0
Administrator-Public Services 2	0	1	1
Clerk Specialist 1	2	2	2
Clerk Specialist 2	0.75	1	1
Deputy Director of Housing & Community Development	0	0	1
Financial Assistance Specialist	1	1	1
Historical Review Specialist	1	1	1
Historical/Environmental Officer	1	1	1
Manager-Administrative Services	5	5	3
Mayor's Assistant 2	7	0	0
Mayor's Assistant 3	0	4	1
Neighborhood Development Specialist	3	4	2
Rehabilitation Projects Officer	1.5	1.75	2
Rehabilitation Specialist	1	1	1
Rehabilitation Technician	1	1	1
Senior Accountant	0	0.05	0
<b>ALLOCATED FTE</b>	<b>26.25</b>	<b>26.1</b>	<b>19.15</b>

## Code Compliance

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Services Officer 2	2	0	0
Administrative Specialist 3	1	2	2
Chief Code Compliance Inspector	1	0	1
Clerk Specialist 1	1	1	1
Clerk Specialist 2	1	2	2
Code Compliance Inspector 1	8	7	5
Code Compliance Inspector 2	2	4	6
Commissioner-Public Services	1	1	1
Convenience Store Specialist 3	1	0	0
Legal Technician	1	0	0
Manager-Administrative Services	0.75	0	0
Public Services Officer 1	0	0	1
Real Estate Records Clerk	0	0	0
Superintendent	0	1	0
Supervisor-Code Compliance	0	0	0
Supervisor-Enforcement Support Staff	0	2	2
<b>ALLOCATED FTE</b>	<b>19.75</b>	<b>20</b>	<b>21</b>

## Ambitions

If additional funds were available, the department would increase spending for targeted neighborhoods (Junction, Vistula, Englewood, East Toledo, Old South End) and strategic housing and community development initiatives which includes much needed investments for enhanced public services, new housing construction and small business development.

# Administrative Services and Fiscal Monitoring



2026 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

**General Fund:** personnel, supplies, services, other

**CDBG Fund\*:** personnel

\*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.

## 2026 Budget Highlights

Personnel expenditures account for 77.4% of the proposed budget. Supplies expenditures account for 0.2% of the proposed budget. Services expenditures account for 11.8% of the proposed budget. Other expenditures account for 10.6% of the proposed budget and support grant matching requirements for the Choice Neighborhoods Planning grant.

The proposed budget accounts for 15.85 FTEs and has decreased compared to the prior year by 2.2 FTEs.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$124,894	\$132,367	314,683	421,099	\$439,351
Overtime	-	-	-	2,083	\$2,083
Pension	\$17,499	\$18,531	44,179	58,662	\$61,218
Employment Tax & Medical	\$19,395	\$33,717	74,255	80,967	\$93,562
Other Personnel	-	-	578	2,200	\$2,200

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Supplies	\$4,484	\$5,234	1,650	2,391	\$5,589
Services	\$121,084	\$225,008	141,868	367,717	\$277,491
Other	-	-	-	-	\$250,000
<b>GENERAL TOTAL</b>	<b>\$287,355</b>	<b>\$414,856</b>	<b>577,213</b>	<b>935,119</b>	<b>\$1,131,494</b>
Community Development Block Grant					
Labor	\$767,329	\$676,185	758,505	1,415,616	\$849,139
Overtime	\$1,427	\$355	424	0	\$2,701
Pension	\$99,858	\$93,637	98,828	318,884	\$111,814
Employment Tax & Medical	\$177,093	\$197,120	186,508	474,332	\$260,525
Other Personnel	\$4,155	\$3,300	2,173	12,232	\$4,318
Supplies	\$19,433	\$12,200	10,245	28,597	\$0
Services	\$517,182	\$45,181	25,726	341,348	\$0
Debt	-	-	-	200,000	-
Other	-	\$1,236,718	353,765	424,252	\$0
<b>COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL</b>	<b>\$1,586,477</b>	<b>\$2,264,695</b>	<b>1,436,173</b>	<b>3,215,262</b>	<b>\$1,228,497</b>
Operation Grants					
Labor	\$5,098	-	-56	47,466	\$0
Pension	\$2,627	-	-	6,583	\$0
Employment Tax & Medical	\$24,708	-	-1	157	\$0
Other Personnel	\$66	-	-	-11	\$0
Services	\$10,750	\$11,750	-	0	\$0
Other	\$3,016,586	\$955,487	727,677	1,631,614	\$0
<b>OPERATION GRANTS TOTAL</b>	<b>\$3,059,836</b>	<b>\$967,237</b>	<b>727,619</b>	<b>1,685,809</b>	<b>\$0</b>
Local Fiscal Recovery					
Services	-	\$1,000,000	-	150,000	\$0
Other	-	\$309,595	13,640,566	5,499,839	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>-</b>	<b>\$1,309,595</b>	<b>13,640,566</b>	<b>5,649,839</b>	<b>\$0</b>
Expendable Trust					
Labor	\$3,575	-\$266	-	11,379	\$0
Overtime	-	-	-	1,981	\$0
Pension	\$495	-\$37	-	1,724	\$0
Employment Tax & Medical	\$176	-\$4	-	2,122	\$0
Supplies	\$856	-	-	2,127	\$0
Services	\$241,040	-	-	429,169	\$0
Other	\$76,640	\$90,826	96,327	2,259,978	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>\$322,782</b>	<b>\$90,519</b>	<b>96,327</b>	<b>2,708,480</b>	<b>\$0</b>
HUD 108 Loans	-	-	-	2,616,000	-
<b>EXPENSES TOTAL</b>	<b>\$5,256,450</b>	<b>\$5,046,902</b>	<b>16,477,898</b>	<b>16,810,509</b>	<b>\$2,359,991</b>

# Housing

2026 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

**General Fund:** personnel, supplies, services

**Community Development Block Grant Fund:** personnel

**HOME Fund:** personnel

**Operation Grants Fund:** personnel, supplies

## 2026 Budget Highlights

The proposed budget accounts for 19.15 FTEs with a total personnel cost of \$2,204,246.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$51,155	\$251,482	210,729	260,105	\$329,755
Overtime	-	-	28	-	\$0
Pension	\$7,443	\$35,116	28,241	36,415	\$46,166
Employment Tax & Medical	\$31,964	\$51,209	80,001	66,180	\$85,864
Other Personnel	-	-	2,149	1,485	\$1,540
Supplies	\$23,468	\$6,400	4,925	5,000	\$3,289
Services	\$239,048	\$581,678	468,126	428,655	\$320,009
Other	-	-	275,000	25,000	\$25,000
<b>GENERAL TOTAL</b>	<b>\$353,079</b>	<b>\$925,885</b>	<b>1,069,200</b>	<b>822,840</b>	<b>\$811,623</b>
Community Development Block Grant					
Labor	\$553,926	\$583,636	572,424	918,707	\$458,307

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Overtime	\$297	\$2,316	95	16	\$10,980
Pension	\$75,097	\$68,827	65,390	269,737	\$61,247
Employment Tax & Medical	\$113,177	\$173,138	157,126	386,782	\$129,633
Other Personnel	\$3,439	\$956	4,071	5,582	\$2,717
Supplies	\$1,252	\$980	1,700	31,667	\$0
Services	\$104,637	\$332,971	17,556	126,177	\$0
Other	\$629,513	\$3,032,913	1,239,458	2,153,584	\$0
<b>COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL</b>	<b>\$1,481,338</b>	<b>\$4,195,737</b>	<b>2,057,820</b>	<b>3,892,252</b>	<b>\$662,884</b>
Operation Grants					
Labor	\$752,059	\$616,297	438,915	1,144,387	\$349,088
Overtime	\$168	\$3,743	4	319	\$0
Pension	\$99,001	\$84,397	68,418	162,276	\$47,942
Employment Tax & Medical	\$157,746	\$197,509	96,254	231,358	\$91,278
Other Personnel	\$4,199	\$5,390	1,100	3,825	\$1,678
Supplies	\$24,395	\$23,270	18,769	86,426	\$1,400
Services	\$159,602	\$162,469	247,752	4,101,220	\$0
Capital	-	-	37,675	0	-
Other	\$21,634,977	\$22,325,603	9,742,338	18,772,259	\$0
<b>OPERATION GRANTS TOTAL</b>	<b>\$22,832,148</b>	<b>\$23,418,677</b>	<b>10,651,225</b>	<b>24,502,068</b>	<b>\$491,386</b>
Local Fiscal Recovery					
Labor	\$2,600	-	-	-	\$0
Supplies	-	\$270	149	0	-
Other	-	\$2,128,534	3,334,944	7,636,103	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$2,600</b>	<b>\$2,128,804</b>	<b>3,335,093</b>	<b>7,636,103</b>	<b>\$0</b>
Toledo Home Program					
Labor	\$63,648	\$124,685	330,888	745,589	\$410,025
Overtime	-	\$463	398	0	\$0
Pension	\$9,159	\$17,666	46,525	171,393	\$54,487
Employment Tax & Medical	\$10,992	\$42,096	79,894	197,476	\$121,140
Other Personnel	\$206	\$297	1,480	2,591	\$2,399
Supplies	\$10,741	\$8,243	13,347	83,539	\$0
Services	\$43,243	\$5,850	8,032	1,802,229	\$0
Other	\$3,441,693	\$1,863,404	1,539,336	13,941,501	\$0
<b>TOLEDO HOME PROGRAM TOTAL</b>	<b>\$3,579,682</b>	<b>\$2,062,703</b>	<b>2,019,899</b>	<b>16,944,317</b>	<b>\$588,051</b>
Expendable Trust					
Other	-	-	-	711	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>711</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$28,248,846</b>	<b>\$32,731,806</b>	<b>19,133,237</b>	<b>53,798,290</b>	<b>\$2,553,944</b>

# Code Compliance

2026 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

**General Fund:** personnel, supplies, services

## 2026 Budget Highlights

In 2026 the Division of Code Compliance will focus on:

- Data-Driven Enforcement by continuing to leverage the Tolemi software to target enforcement and identify high-risk properties
- Policy Implementation by finalizing and implementing revised Vacant and Rental Registration policies
- Multi-Property Ownership Strategy by piloting a systematic approach for tracking and engaging “Top Residential Owners”
- Owner Engagement by expanding the impact of the Save Your Home from Demolition program
- Workforce Development by increasing inspector capacity through ICC certification and cross-training
- Regulatory Exploration by beginning research and stakeholder engagement for a Multiunit Apartment Complex Licensing program
- Operational Efficiency by improve responsiveness despite reduced staffing and resources

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$521,108	\$1,075,653	989,087	1,339,092	\$1,483,288
Overtime	\$3,378	\$518	14,727	25,000	\$25,000
Pension	\$72,426	\$150,077	136,799	190,973	\$211,160
Employment Tax & Medical	\$191,657	\$342,947	359,536	377,948	\$462,998
Other Personnel	\$110	\$1,650	2,200	3,300	\$3,850
Supplies	\$18,022	\$19,684	13,662	83,777	\$80,692
Services	\$383,969	\$194,919	259,665	354,409	\$333,246
Capital	-	\$28,139	-	-	-
Debt	-	\$6,000	15,305	-	-
Operating Transfers	\$305,731	-	-	-	-

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>GENERAL TOTAL</b>	<b>\$1,496,400</b>	<b>\$1,819,587</b>	<b>1,790,982</b>	<b>2,374,498</b>	<b>\$2,600,234</b>
Community Development Block Grant					
Labor	\$429,267	–	–	0	\$0
Overtime	\$471	–	–	0	\$0
Pension	\$59,316	–	–	777	\$0
Employment Tax & Medical	\$111,113	–	–	467	\$0
Other Personnel	\$990	–	–	0	\$0
Services	\$399,816	\$204,684	–	404	\$0
Other	–	–	–	387	\$0
<b>COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL</b>	<b>\$1,000,973</b>	<b>\$204,684</b>	<b>–</b>	<b>2,037</b>	<b>\$0</b>
Operation Grants					
Other	–	–	100,000	0	\$0
<b>OPERATION GRANTS TOTAL</b>	<b>–</b>	<b>–</b>	<b>100,000</b>	<b>0</b>	<b>\$0</b>
Local Fiscal Recovery					
Labor	\$26,100	–	–	–	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$26,100</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Expendable Trust					
Services	–	\$1,000	–	0	–
Other	–	–	–	2,025	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>–</b>	<b>\$1,000</b>	<b>–</b>	<b>2,025</b>	<b>\$0</b>
Capital Improvements					
Capital	–	\$44,480	–	–	–
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>–</b>	<b>\$44,480</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>EXPENSES TOTAL</b>	<b>\$2,523,473</b>	<b>\$2,069,751</b>	<b>1,890,982</b>	<b>2,378,560</b>	<b>\$2,600,234</b>

## Mission Statement

The Economic Development Department implements programs and provides services to create employment opportunities through retention and growth of existing businesses and the attraction of new businesses. Through its Division of Building Inspection the department serves the public interest 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, while contributing to economic development.

## Funding

**General Fund:** personnel, service, supplies

**Ironville TIF Fund:** operating transfers

**Downtown TIF Fund:** operating transfers

**Hawthorne Hill TIF Fund:** operating transfers

## Goals and Accomplishments

2025 was a milestone year for the Department of Economic Development, marked by major redevelopment wins, new program launches, and unprecedented public-private partnerships. A testament to our success is Site Selection Magazine's ranking of Toledo in the Top 10 Cities in the U.S. for business investment in 2025.

### Strategic Initiatives

- **Vibrancy Initiative:** Awarded 24 projects that will attract 10 new businesses, support 18 existing businesses, and activate 29,200 sq. ft. of formerly vacant commercial space. The City's \$976,198 investment leveraged \$14.7 million in private investment.
- **Brownfield Redevelopment Initiative:** The City, in partnership with the Lucas County Land Bank, has secured over \$19 million in brownfield remediation grants, positioning 21 sites for future development.
- **Launched the Toledo Community Improvement Corporation (TCIC)**—the City's new development agency—with a long-term revenue stream from the Rossford-Toledo JEDZ. The TCIC will assemble, prepare, and market strategic sites for job creation and housing.

### Catalytic Redevelopment Projects

- Stellantis announced a new mid-size truck for the Toledo Assembly Complex, resulting in \$400 million in investment and 900 new UAW jobs.
- Partnered with Abbell Associates to announce an \$81 million redevelopment of the former Sears and Elder-Beerman sites, transforming 30 acres into a premier retail destination and bringing new-to-market retailers to West Toledo.
- The \$40 million redevelopment of The Innovation Post—formerly the Jefferson Center—opened with five tenant companies that collectively employ more than 200 people, including Toledo-based Wurtec, which relocated its corporate headquarters to the building.
- The Four Corners redevelopment earned \$20 million in Historic Tax Credits, supported by \$5.3 million in grant funding secured by the City for environmental remediation—unlocking more than \$225 million in private investment.
- Finalized a streetscape plan for Huron and Madison, positioning the City to compete for future state and federal infrastructure funding.
- In partnership with Tetra Tech, EDGE and Toledo Design Collective, launched public engagement for the Toledo Social Innovation District, funded by a \$20 million RAISE Grant and set to start construction in 2027.
- Toledo was designated as the state's first Innovation Hub and is projected to generate 2,100 new jobs and nearly \$300 million in wages and investment through the Northwest Ohio Innovation Consortium.

- Colony Lofts opened with 262 luxury apartments adjacent to ProMedica Toledo Hospital.
- Huron Yards opened with 14 apartments, coworking, retail, food and beverage, and a grocery store—driven by strong local entrepreneurship and a Vibrancy Initiative grant.
- Toledo Pickle opened a \$7 million redevelopment of a former City’s building that features 10 indoor and 2 outdoor pickleball courts, restaurant, bar, and riverfront amenities.
- Foundation Steel & Mosser Construction announced the relocation of their headquarters into a \$7.5 million conversion of the former Ohio Plate Glass building, bringing 50+ jobs downtown.
- Five Historic Preservation Tax Credit Projects were awarded to Toledo projects leveraging \$85 million in private investment.
- Continued collaboration with Metroparks Toledo on the transformational Glass City Riverwalk project. More than 1 million people have visited the Glass City Metropark within the first year of it being open. The focus is on advancing Phase 3 and preparing for Phase 4 using a \$19 million RAISE Grant.

#### Downtown and Corridor Revitalization

- Supported ConneCToledo’s Comprehensive Downtown Wayfinding Plan.
- Assisted 16 businesses that were affected by the Broadway Street reconstruction project by providing \$80,000 in assistance through the Legacy Corridor Business Resilience Grant Program.
- Enhanced the Hensville Entertainment District by providing financial support for the N. St. Clair festival street project.

#### Community Infrastructure & Placemaking

- Returned Party in the Park to Promenade Park with ConneCToledo and Lucas County—drawing 42,000 attendees and generating over \$1 million in economic activity.
- Led the relocation of the Toledo-Lucas County Health Department, saving millions in long-term capital and operating costs.
- Advanced the North Summit Street Streetscape Plan to support multimodal connectivity and neighborhood revitalization in Vistula.

#### In the Division of Building Inspection accomplishments included:

- filling critical vacancies through hiring a new Building Official, Commissioner, and Electrical Inspector
- technology modernization through continued rollout and enhancement of CityWorks and OnBase permit portal.
- workforce cross-training with 6 of 7 inspectors now holding multiple ICC certifications

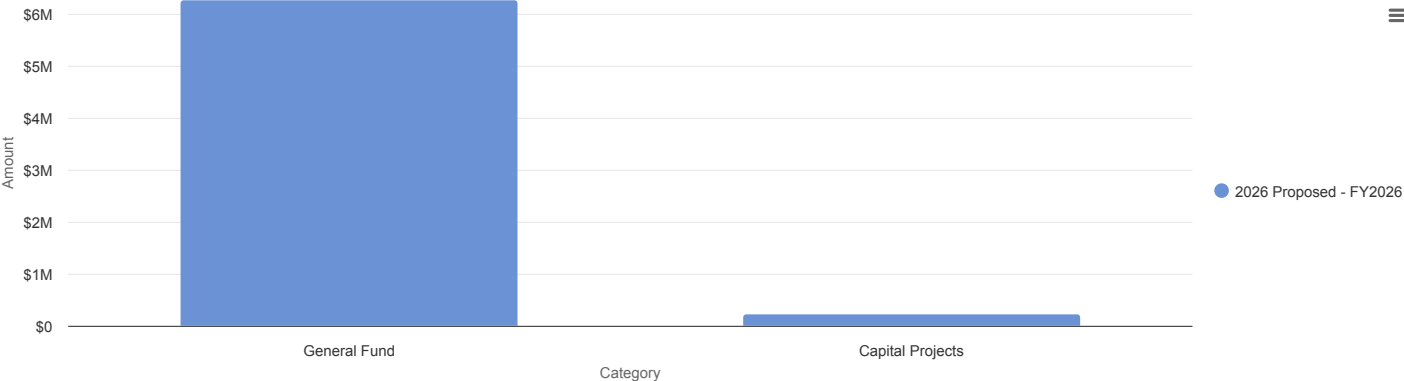
# 2026 Priorities

In 2026 the Economic Development Department will focus on supporting and catalyzing private sector investment and investment in historically disinvested communities throughout the Vibrancy Initiative, enhancing business retention and expansion and attracting new business through the Toledo Expansion Incentive Program.

The department aligns its goals with the city’s strategic priorities to increase job creation and retention, as well as enhance neighborhood quality.

The Department of Economic Development’s primary goal is to build a more resilient and prosperous community to grow Toledo’s tax base. By supporting business startups, expansions, and attracting new investments, the department helps create higher-paying job opportunities, fosters economic equity in historically disinvested areas, and ensures vibrant, active commercial corridors across the city.

# 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

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## Personnel

The Economic Development Department has 29.00 FTEs, 21.00 of which are from the Division of Building Inspection and 8.00 from the Division of Economic Development. In the proposed 2026 budget one FTE position has been transferred from the previous Department of Diversity, Equity and Inclusion to the Economic Development budget.

## FTE Report/Economic Development

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 2	0	0	1
Administrative Assistant	0	1	1
Administrative Specialist 3	1.75	1.75	2
Chief Growth Officer	0	0	1
Clerk Specialist 2	1	0	0
Deputy Director	1	1	1
Director-Administrative Services	1	1	0
Manager-Administrative Services	1.75	2	2
Mayor's Assistant 2	1	0	0
<b>ALLOCATED FTE</b>	<b>7.5</b>	<b>6.75</b>	<b>8</b>

# FTE Report/Building Inspection

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Assistant	1	1	1
Administrative Operations Officer	1	1	1
Administrative Specialist	0	1	1
Assistant Building Official	1	1	1
Building Official	0.75	1	1
Certified Inspector	7	6.5	7
Clerk Specialist 2	4	3	3
Commissioner-Public Services	1	1	1
Director-Public Services	1	1	0
Master Plans Examiner	0.5	0	0
Permit Database Specialist	1	1	1
Permit Technician	4.75	4	4
<b>ALLOCATED FTE</b>	<b>23</b>	<b>21.5</b>	<b>21</b>

## Ambitions

If additional funding were available, the Department of Economic Development would be expanding the Vibrancy Initiative, which currently includes the Façade and White Box Grant and Community Reinvestment Area programs. These programs address critical challenges related to getting buildings tenant-ready. In the Division of Building Inspection additional staff would be added to support unpermitted work sweeps and complaint investigations.

# Economic Development

2026 Proposed Budget



Economic Development implements programs and provides services to create employment opportunities through retention and growth of existing businesses and the attraction of new businesses.

## Funding

**General Fund:** personnel, service, supplies

**Ironville TIF Fund:** operating transfers

**Downtown TIF Fund:** operating transfers

**Hawthorne Hill TIF Fund:** operating transfers

## 2026 Budget Highlights

In 2026, the Department of Economic Development will focus on:

- Attracting and Retaining Private Investment to strengthen Toledo's tax base, create quality jobs, and diversify the local economy.
- Expanding Business Retention and Expansion Efforts to strengthen Toledo's employer base and support job creation and retention.
- Launching the Property Readiness Evaluation (PRE) Program to proactively evaluate sites and buildings for redevelopment.
- Enhancing Downtown Vibrancy by enhancing the Party in the Park summer concert series at Promenade Park and supporting placemaking efforts.
- Catalyzing Private Investment through the Vibrancy and Brownfield Redevelopment Initiatives and targeted support for historically disinvested neighborhoods.
- Preparing Sites and Buildings for Redevelopment through the Toledo Community Improvement Corporation to grow Toledo's population, expand economic opportunity, and create a more resilient and competitive local economy.

The Economic Development proposed 2026 budget funds 8 FTEs with a total personnel cost of \$1,077,595. The proposed non-personnel budget totals \$2,134,208 and supports items including the Vibrancy Initiative and the Tax Expansion Incentive (TEI) programs. Proposed funding for the Vibrancy initiative is \$488,000 for 2026 and proposed funding for the TEI program is \$1,100,000.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$574,574	\$446,183	521,381	656,181	\$780,216
Pension	\$79,315	\$61,227	71,534	91,865	\$109,230
Employment Tax & Medical	\$115,610	\$114,718	140,290	134,726	\$183,749
Other Personnel	\$1,100	\$1,100	2,200	3,850	\$4,400

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Supplies	\$4,896	\$3,736	2,483	13,900	\$7,567
Services	\$1,835,053	\$2,142,662	3,074,697	2,652,090	\$2,126,641
Operating Transfers	\$74,079	–	–	–	–
<b>GENERAL TOTAL</b>	<b>\$2,684,626</b>	<b>\$2,769,626</b>	<b>3,812,585</b>	<b>3,552,612</b>	<b>\$3,211,803</b>
Community Development Block Grant					
Other	\$211,687	\$87,333	–	–	\$0
<b>COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL</b>	<b>\$211,687</b>	<b>\$87,333</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Operation Grants					
Services	\$7,000	–	–	–	\$0
<b>OPERATION GRANTS TOTAL</b>	<b>\$7,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Local Fiscal Recovery					
Services	–	\$268,803	1,521,640	9,133,709	\$0
Other	–	\$2,923,272	798,806	0	–
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>–</b>	<b>\$3,192,075</b>	<b>2,320,446</b>	<b>9,133,709</b>	<b>\$0</b>
Expendable Trust					
Services	–	–	–	13,247	\$0
Other	–	–	–	8,693	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>21,941</b>	<b>\$0</b>
Capital Improvements					
Services	\$186,212	\$670,845	344,639	66,491	\$0
Capital	–	\$54,798	19,866	17,170	–
Other	\$3,594	–	–	0	–
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$189,806</b>	<b>\$725,643</b>	<b>364,504</b>	<b>83,661</b>	<b>\$0</b>
Ironville Site TIF					
Other	\$56,770	\$39,806	118,336	80,000	\$81,000
<b>IRONVILLE SITE TIF TOTAL</b>	<b>\$56,770</b>	<b>\$39,806</b>	<b>118,336</b>	<b>80,000</b>	<b>\$81,000</b>
Hawthorne Hills TIF					
Operating Transfers	\$136,260	\$129,391	–	130,000	\$135,000
<b>HAWTHORNE HILLS TIF TOTAL</b>	<b>\$136,260</b>	<b>\$129,391</b>	<b>–</b>	<b>130,000</b>	<b>\$135,000</b>
Downtown TIF					
Services	–	–	25,000	60,000	\$10,000
<b>DOWNTOWN TIF TOTAL</b>	<b>–</b>	<b>–</b>	<b>25,000</b>	<b>60,000</b>	<b>\$10,000</b>
Small Business Assistance					
Services	\$26,475	–	–	–	–
<b>SMALL BUSINESS ASSISTANCE TOTAL</b>	<b>\$26,475</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>EXPENSES TOTAL</b>	<b>\$3,312,623</b>	<b>\$6,943,874</b>	<b>6,640,872</b>	<b>13,061,923</b>	<b>\$3,437,803</b>

# Building Inspection

2026 Proposed Budget



The Division of Building Inspection is a state-certified building inspection department enforcing the state's building and mechanical codes to ensure the health and safety of the structures in which the public occupies. Its goal is to provide professional and efficient service to its citizen customer base while processing permits, reviewing plans, performing inspections, issuing certificates of occupancy or construction trade licenses. The Division recognizes the integral role it plays in the economic vitality of the City, its neighborhoods and the community at large. In force are the Ohio Building Code, the Residential Code of Ohio and the associated mechanical, electrical and fire safety codes.

## Funding Sources

**General Fund:** Personnel, supplies, services

## 2026 Highlights

The 2026 proposed budget funds 21.00 FTEs with a total personnel cost of \$2,661,008. The proposed budget under services includes funding for contracted services to support building inspection needs for the division. As the division has been able to fill vacant positions, the funding for contracted services has decreased in 2026 compared to the 2025 budget.

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$1,145,263	\$1,227,575	1,429,162	1,723,848	\$1,816,166
Overtime	\$58,736	\$98,087	89,438	100,000	\$100,000
Pension	\$163,838	\$179,775	204,526	255,338	\$268,264
Employment Tax & Medical	\$344,523	\$340,303	407,297	417,453	\$473,278
Other Personnel	\$1,650	\$1,650	2,958	3,850	\$3,300
Supplies	\$12,729	\$16,635	15,207	24,700	\$22,895
Services	\$257,950	\$395,899	354,646	488,585	\$367,760
<b>GENERAL TOTAL</b>	<b>\$1,984,688</b>	<b>\$2,259,924</b>	<b>2,503,234</b>	<b>3,013,774</b>	<b>\$3,051,663</b>
Street Construction, Maintenance & Repair					
Labor	\$9,384	\$9,705	10,268	–	\$0
Overtime	\$49	\$277	574	–	\$0
Pension	\$1,283	\$1,407	1,491	–	\$0
Employment Tax & Medical	\$2,393	\$2,466	2,816	–	\$0
<b>STREET CONSTRUCTION, MAINTENANCE &amp; REPAIR TOTAL</b>	<b>\$13,110</b>	<b>\$13,854</b>	<b>15,149</b>	<b>–</b>	<b>\$0</b>
Local Fiscal Recovery					
Labor	\$15,200	–	–	–	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$15,200</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Capital Improvements					
Capital	–	\$54,394	–	–	–
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>–</b>	<b>\$54,394</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Sewer					
Labor	\$9,169	\$9,921	10,268	–	\$0
Overtime	\$49	\$277	574	–	\$0
Pension	\$1,283	\$1,407	1,491	–	\$0
Employment Tax & Medical	\$2,394	\$2,465	2,816	–	\$0
<b>SEWER TOTAL</b>	<b>\$12,895</b>	<b>\$14,069</b>	<b>15,149</b>	<b>–</b>	<b>\$0</b>
Utility Administrative Services					
Labor	\$43,795	\$45,289	47,917	–	\$0
Overtime	\$230	\$1,291	2,679	–	\$0
Pension	\$5,985	\$6,566	6,957	–	\$0
Employment Tax & Medical	\$11,169	\$11,507	13,145	–	\$0
<b>UTILITY ADMINISTRATIVE SERVICES TOTAL</b>	<b>\$61,179</b>	<b>\$64,653</b>	<b>70,698</b>	<b>–</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$2,087,072</b>	<b>\$2,406,894</b>	<b>2,604,229</b>	<b>3,013,774</b>	<b>\$3,051,663</b>

## Mission Statement

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

## Funding

**General Fund:** personnel, service, supplies

**Street Construction, Maintenance & Repair Fund:** personnel, workers' compensation and healthcare expenditures

**Special Assessment Services Fund:** personnel

**Utility Administrative Services Fund:** personnel

**Workers' Compensation Fund:** personnel, supplies, services

**Healthcare Internal Services Fund:** personnel, services

## Goals and Accomplishments

In 2025, the Human Resources Department (in conjunction with the Department of Information Technology and the Department of Finance) kicked off the implementation of the new Human Capital Management (HCM) System project. Refining and improving departmental processes and practices through the implementation of the new HCM system will increase efficiency, efficacy, and accessibility.

Thus far in 2025 the department's training and development staff has trained 110 in its supervisor training series. In addition, the training staff began leadership training for the city's executive level employees (Managers, Commissioners, and Directors).

The Department of Human Resources hosted the second annual employee Years of Service Recognition event in May and conducted the second annual Health and Wellness Fair in October.

The Department's Selection and Evaluation team filled a Police Officer class of 42 cadets in March and a Fire Fighter class of 20 recruits in August.

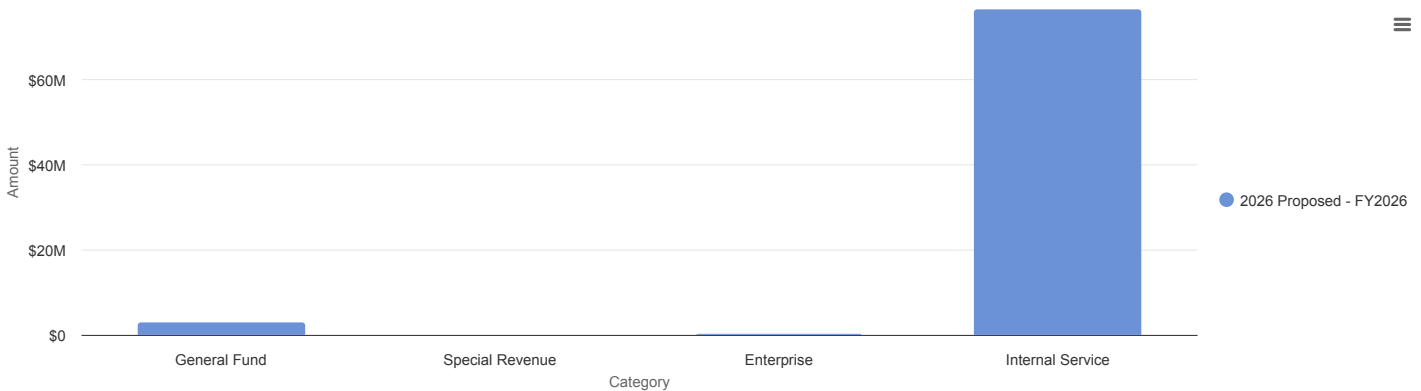
# 2026 Priorities

In 2026, the Department of Human Resources will continue to dedicate a significant amount of time and labor toward the successful implementation of the City's new HCM system. Expected completion of that project will occur in the third quarter of 2026. The 2026 budget also supports continued efforts on improving and refining the City's recruitment process to decrease the time to fill vacancies and increase the number of qualified applicants. In terms of training and development, the 2026 budget supports the third annual employee Years of Service Recognition event, supervisory and leadership training offered by department staff, as well as a wide array of development opportunities through the employee developmental grants program. The department's 2026 workers' compensation budget will include the revision of an existing vacancy to initiate citywide oversight of our occupational safety programs, policies, and programs.

In an effort to assist in mitigating healthcare cost increases, the department remains dedicated to increasing participation in wellness programs, including our annual Health and Wellness Fair held in October. The 2026 healthcare budget also funds a dependent audit of the City's healthcare plan, which typically yields a high return on investment.

The department's goals align with the city's strategic priorities to enhance employee engagement and wellness, as well as improve operational efficiency and basic service delivery. The Human Resources Department intends to create and maintain a productive, competent, and satisfied workforce.

# 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

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# Personnel

The 2026 budget funds 26 FTEs for the Department of Human Resources, including 3 members of the Civil Service Commission. This is an increase from 2025, with three positions moving from the previous Department of Diversity, Equity, & Inclusion budget.

# FTE by Position

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 1	2	1	1
Administrative Analyst 2	3	5	7
Administrative Analyst 3	4.75	4	4
Administrative Analyst 4	1	0	0
Administrative Assistant	2	2	2
Administrative Specialist 2	1	1	1
Administrative Technician 1	1	1	1
Board Member-Civil Service Commission	3	3	3
Clerk 3	0	1	1
Deputy Director	1	1	1
Director-Administrative Services	1	1	1
Manager-Administrative Services	3	3	4
<b>ALLOCATED FTE</b>	<b>22.75</b>	<b>23</b>	<b>26</b>

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$986,591	\$1,013,818	1,014,943	1,101,967	\$1,329,261
Overtime	\$537	\$374	351	-	\$0
Pension	\$134,657	\$140,863	141,926	154,275	\$186,097
Employment Tax & Medical	\$238,284	\$265,787	307,165	300,747	\$395,767
Other Personnel	\$3,300	\$4,400	5,610	7,068	\$8,168
Supplies	\$48,439	\$18,643	55,901	62,077	\$51,507
Services	\$570,142	\$793,042	523,986	1,095,711	\$850,603
Capital	-	\$14,998	7,499	-	-
<b>GENERAL TOTAL</b>	<b>\$1,981,950</b>	<b>\$2,251,925</b>	<b>2,057,381</b>	<b>2,721,845</b>	<b>\$2,821,403</b>
Street Construction, Maintenance & Repair					
Labor	\$18,271	\$19,002	19,342	19,850	\$40,632
Pension	\$2,558	\$2,660	2,682	2,779	\$5,688
Employment Tax & Medical	\$3,377	\$3,566	3,950	4,006	\$10,224
Other Personnel	-	-	110	110	\$248
Services	\$1,091	-	-	-	-
<b>STREET CONSTRUCTION, MAINTENANCE &amp; REPAIR TOTAL</b>	<b>\$25,296</b>	<b>\$25,228</b>	<b>26,084</b>	<b>26,745</b>	<b>\$56,792</b>
Special Assessment Services					
Labor	\$9,135	\$9,501	9,671	9,925	\$30,192

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Pension	\$1,279	\$1,330	1,341	1,390	\$4,227
Employment Tax & Medical	\$1,689	\$1,783	1,976	2,003	\$7,904
Other Personnel	–	–	55	55	\$193
Services	\$545	–	–	–	–
<b>SPECIAL ASSESSMENT SERVICES TOTAL</b>	<b>\$12,648</b>	<b>\$12,614</b>	<b>13,043</b>	<b>13,373</b>	<b>\$42,516</b>
Utility Administrative Services					
Labor	\$54,812	\$57,005	58,026	59,551	\$102,144
Pension	\$7,674	\$7,980	8,047	8,337	\$14,300
Employment Tax & Medical	\$10,132	\$10,697	11,851	12,019	\$25,089
Other Personnel	–	–	330	330	\$605
<b>UTILITY ADMINISTRATIVE SERVICES TOTAL</b>	<b>\$72,617</b>	<b>\$75,683</b>	<b>78,253</b>	<b>80,237</b>	<b>\$142,138</b>
Workers Compensation					
Labor	\$269,368	\$272,579	303,175	313,338	\$325,875
Pension	\$35,690	\$38,081	42,222	43,867	\$45,623
Employment Tax & Medical	\$71,446	\$73,314	79,487	81,282	\$94,560
Other Personnel	\$1,430	\$1,650	1,788	2,338	\$2,338
Supplies	\$277	\$2,273	452	5,200	\$5,200
Services	\$4,451,556	\$5,335,541	4,846,347	5,452,501	\$5,269,535
<b>WORKERS COMPENSATION TOTAL</b>	<b>\$4,829,766</b>	<b>\$5,723,438</b>	<b>5,273,470</b>	<b>5,898,526</b>	<b>\$5,743,131</b>
Healthcare					
Labor	\$84,158	\$77,050	123,695	129,912	\$135,096
Pension	\$10,971	\$10,532	17,346	18,188	\$18,913
Employment Tax & Medical	\$24,143	\$35,774	20,475	37,628	\$43,869
Other Personnel	\$770	\$550	550	1,100	\$1,100
Services	\$50,542,948	\$54,785,302	59,962,349	57,908,583	\$70,600,100
<b>HEALTHCARE TOTAL</b>	<b>\$50,662,991</b>	<b>\$54,909,208</b>	<b>60,124,415</b>	<b>58,095,411</b>	<b>\$70,799,078</b>
<b>EXPENSES TOTAL</b>	<b>\$57,585,269</b>	<b>\$62,998,095</b>	<b>67,572,647</b>	<b>66,836,137</b>	<b>\$79,605,058</b>

# Ambitions

If more funds were available, the Human Resources Department would expand staffing levels in the Selection and Evaluation unit in order to develop and maintain a more robust citywide recruitment plan.

## Mission Statement

The Information Technology Department is dedicated to delivering critical technology services to City departments and divisions. The department is committed to driving innovation, improving operational efficiency, and ensuring secure access to digital resources across the city.

## Funding

**Capital Improvement Fund:** IT infrastructure, annual subscription-based information technology arrangement (SBITA) payments

**Information & Communication Technology Fund:** personnel, services and supplies

## Goals and Accomplishments

Throughout 2025, the Information Technology Department's work remained tightly aligned with its four strategic initiatives: improving and expanding service to our customers, managing risk, investing in applications that drive operational efficiency and bring direct value to residents, and supporting data-driven decisions through enhanced reporting and analytics.

The most substantial progress was in the area of risk management, where the department focused on enhancing the security and reliability of City systems in the most cost-effective manner. As municipalities face increasing cybersecurity threats, the department concentrated time and budget on ensuring that systems are current, secure, and resilient. This includes keeping software and infrastructure up to date, applying the latest security patches, and building redundancy into the environment to ensure continuity of services in the event of an incident.

Key accomplishments in this area include:

- A network optimization and modernization project, which will reduce cost, prevent future rate increases, and strengthen carrier service redundancy.
- The retirement of unsupported legacy systems through transition to Microsoft Office 365, which improves system stability and ensures continued support and security updates.
- Deployment of new vulnerability management tools that proactively identify and remediate security risks.
- Infrastructure upgrades, including the replacement of core network switches and hosts.
- Expansion of multi-factor authentication (MFA) and increased use of encryption to safeguard access and data.
- CJIS-compliant network segmentation to better protect criminal justice systems from unauthorized access.
- Expansion of our Incident Response and Recovery Plans.

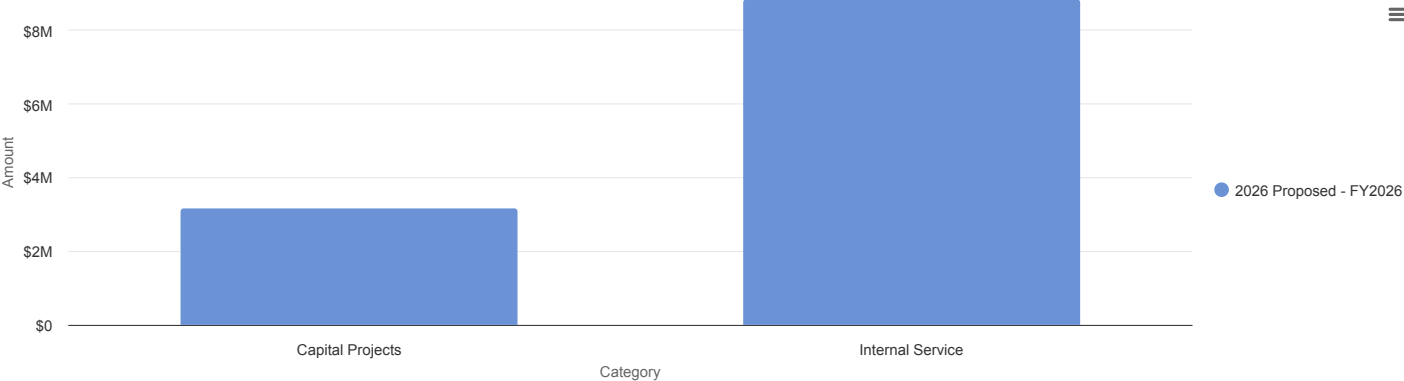
Information Technology also completed the implementation of Cityworks PLL to support more efficient and transparent management of building inspections and permitting processes. Lastly, the department finalized the selection and initiated the implementation of a new Human Capital Management (HCM) system, which will modernize and streamline HR, payroll, and workforce management functions across the organization.

Each of these projects reflects Information Technology's commitment to secure, modern, and resident-focused technology services.

# 2026 Priorities

The Information Technology 2026 budget remains aligned with its strategic initiatives, with a strong focus on managing risk and improving operational efficiency. While the department continues to prioritize cybersecurity and system reliability, it is also working to reduce costs through ongoing network optimization and by helping departments adopt more efficient processes using the technology. Examples include Human Capital Management, and the modernization and expansion of Cityworks to replace duplicative applications in our portfolio.

# 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

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# Personnel

The Information Technology department's focus has been on managing risk; while the department needs to stay diligent on that front, it is now in a position to invest in applications that drive operational efficiency and bring direct value to Toledo residents. The department has two new position types within IT, Solutions Architect and Applications Administrator, whose accountability is centered on supporting the City's applications investments and ensuring they are appropriately leveraged and maintain solutions throughout the City.

The Department of Information Technology budget for 2026 supports 31.00 FTEs. ICT staff provide 24-hour support to the City's departments and divisions that support the citizens of Toledo.

# FTE by Position

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Assistant	1	1	1
Administrative Specialist	0	1	1
Administrator-Administrative Services 2	3.5	1	3
Administrator-Administrative Services 3	2.75	1.75	1
Application Support Administrator	0	3	4
Clerk Specialist 2	1	0	0
Director-Administrative Services	1	1	1
End User Support Specialist	3	2	2
End User Support Supervisor	1	1	1
End User Support Technician	3	4	4
GIS Analyst 1	1	4	4
GIS Analyst 2	1.75	3	1
Manager-Administrative Services	4.5	4	5
Manager-Public Services	3	3	2
Security Analyst	0	0	0
Solutions Architect - Custom Applications & Support	0	1	1
Solutions Architect - Third Party Applications	0	1	0
<b>ALLOCATED FTE</b>	<b>26.5</b>	<b>31.75</b>	<b>31</b>

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
Capital Improvements					
Supplies	\$699,192	\$176,072	27,200	302,249	\$0
Services	-\$209,905	\$255,328	663,114	7,625,623	\$2,195,000
Capital	-	\$199,360	-	1,041,905	\$200,000
Debt	-	\$283,944	330,750	886,750	\$760,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$489,288</b>	<b>\$914,704</b>	<b>1,021,064</b>	<b>9,856,527</b>	<b>\$3,155,000</b>
Information & Communication Technology					
Labor	\$1,545,012	\$1,613,374	1,652,199	2,701,647	\$2,808,564
Overtime	\$12,869	\$8,805	17,999	-	\$0
Pension	\$203,595	\$230,627	232,189	378,231	\$393,199
Employment Tax & Medical	\$369,225	\$407,915	485,216	620,007	\$704,587
Other Personnel	\$6,600	\$6,050	9,350	15,400	\$14,850
Supplies	\$137,274	\$82,374	82,356	38,000	\$26,183
Services	\$3,984,966	\$4,230,225	4,600,977	6,220,654	\$4,900,349
Capital	-	\$9,908	5,982	-	-

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Debt	-	-	15,851	-	-
<b>INFORMATION &amp; COMMUNICATION TECHNOLOGY TOTAL</b>	<b>\$6,259,541</b>	<b>\$6,589,279</b>	<b>7,102,119</b>	<b>9,973,939</b>	<b>\$8,847,732</b>
<b>EXPENSES TOTAL</b>	<b>\$6,748,829</b>	<b>\$7,503,983</b>	<b>8,123,183</b>	<b>19,830,466</b>	<b>\$12,002,732</b>

# Ambitions

If funding were not a constraint, IT's top priority would be to modernize key citywide systems that directly impact operational efficiency, transparency, and service delivery. This would begin with the replacement of the City's aging financial management systems, with a particular focus on transforming the procure-to-pay process through the implementation of a modern procurement and supplier management platform.

IT would also re-platform the City's asset and work order management systems to better support service delivery to residents, capital planning, and maintenance operations across the organization. Additionally, IT would implement a citywide contract management system to enhance contract lifecycle visibility and compliance.

The IT department's goal is to support a modern, high-performing workforce by introducing technologies and practices that elevate productivity, enhance collaboration, and improve the quality and speed of service delivery.

## Mission Statement

The Department of Public Works is committed to building and maintaining the essential systems that keep Toledo running. Through its Utilities and Transportation sectors, the department manages eight divisions. Public Works ensures safe, clean, and reliable water and sewer services, and delivers a safe, efficient and accessible transportation network for all users. Public Works strengthens the city's infrastructure to support quality of life, economic growth, and a sustainable future for every Toledoan.

**The Department of Public Works includes the following 9 divisions:**

**Environmental Services** works to increase safety by addressing environmental threats to clean air and water for the Toledo region and serves as an environmental leader and consultant for other local, state, and federal agencies.

**Sewer and Drainage** maintains and operates 1,100 miles of sanitary sewers, 986 miles of storm sewers and 64 miles of ditch drainage systems for Toledo residents.

**Water Distribution** maintains and repairs more than 1,100 miles of water mains and approximately 10,000 fire hydrants in the city. Water Distribution is also responsible for replacing lead service lines and making any necessary publicly owned service line repairs in the city each year.

**Water Reclamation and Treatment Plant Administration** protects and enhances public health, property and the environment by ensuring the reliable production, treatment, and quality control of Toledo's water and wastewater systems. Through efficient, innovative, and compliant operations, the division provides safe drinking water and responsible wastewater treatment in accordance with state and national standards.

**Utilities Administration** facilitates the service delivery, customer service, and billing for Toledo's water customers.

**Engineering and Construction** provides planning, engineering, and construction administration for major infrastructure improvements.

**Traffic Management** maintains and evaluates traffic flow all year to provide a safe, multi-modal transportation system that connects communities and supports urban growth.

**Road and Bridge Maintenance** provides daily repair and maintenance for Toledo's streets, bridges, and alleys including snow and ice removal, pothole repair, utility restoration, and street maintenance treatments to extend the life of Toledo's streets.

## Funding

**General Fund:** personnel, services and supplies

**Enterprise Fund:** personnel, services, supplies

**Special Revenue Funds:** personnel, services, supplies

**Capital Projects Funds:** personnel, supplies, capital projects

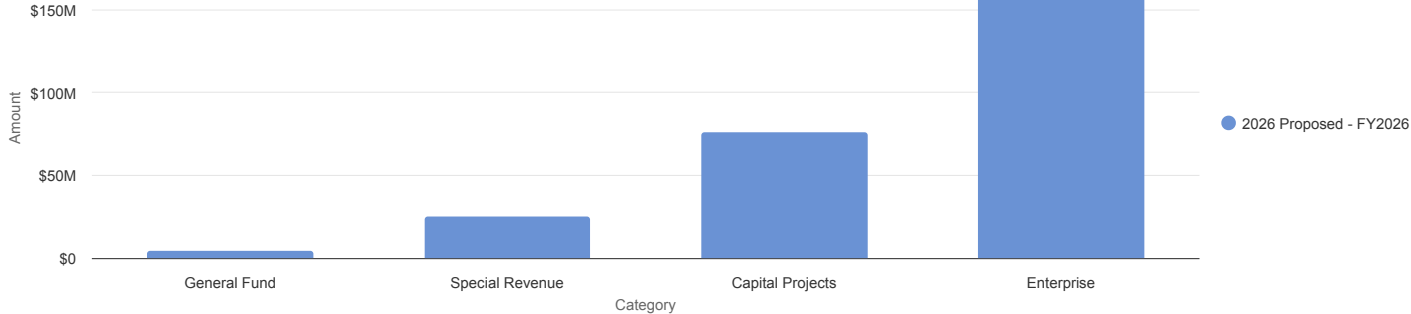
# 2026 Priorities

Public Works supports the City's strategic priorities to deliver exceptional city services and modernize infrastructure.

In 2026, Public Works will continue replacing public and private lead service lines; improve the City's sidewalk network with projects that add and repair sidewalks in Toledo's neighborhoods; provide daily maintenance and service for the city's water, sewer and street infrastructure; manage all road construction projects.

# 2026 Proposed Budget - Expenditures by Fund Type

## Public Works



Data Updated: Nov 13, 2025, 5:24 PM

[View Report](#)

# Personnel

The position control budget for the Department of Public Works for 2026 reflects 815.95 full-time equivalent positions (FTEs).

# FTE Report/Utilities Administration

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 2	1	1	2
Administrative Analyst 3	4	4	4
Administrative Analyst 4	6	6	5
Administrative Assistant	1	1	1
Administrative Operations Officer	1	1	1
Administrative Specialist	1	0	0
Administrative Technician	1	1	1
Administrator-Public Services 1	1	1	1
Administrator-Public Services 2	1	1	1
Billing Specialist	0	0	13
Clerk Specialist 2	29	28	9
Commissioner-Administrative Services	1	1	1
Commissioner-Public Services	2.5	1	1
Cust Serv Contact Ctr Rep-Public Util	20	0	0
Cust Serv Contact Ctr Team Leader	3	0	0
Deputy Director-Public Services	1	1	1
Director-Public Services	1	1	1
Divisional Assistant 2	0	1	0
Industrial Accounts Clerk	2	0	4
Legal Technician	4	4	4
Mail Clerk	0	1	1
Manager-Administrative Services	4.5	4	4
Manager-Public Services	1	1	2
Safety & Training Technician	1	0	0
Safety and Training Specialist	0	1	1
Safety And Training Specialist	1	0	0
Safety and Training Technician	0	1	1
Secretary 2	1	0	0
Senior Real Estate Specialist	1	0	0
Supervisor-Utility Administration	3	2	2
Utility Accounts Technician	1	0	0
<b>ALLOCATED FTE</b>	<b>94</b>	<b>63</b>	<b>61</b>

# FTE Report/Water Treatment

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Operations Officer	1	1	1
Administrator-Public Services 1	1	1	1
Administrator-Public Services 2	6	6	6.5
Apprentice-Water Treatment	0	0	6
Chief Chemist/Bacteriologist	1	1	1
Clerk Specialist 1	1	1	0
Clerk Specialist 2	2	2	3
Divisional Assistant 2	0	1	1
Electrician	5	5	3
Engineering Associate	0	0	2
Engineering Technician	1	1	1
Instrumentation Technician	3	3	4
Laboratory Technician	2	2	2
Manager-Public Services	0	0	1
Millwright	3	3	3
Painter	2	1	1
Plumber-Steamfitter	2	2	1
Professional Engineer	2	2	1
Secretary 2	1	0	0
Senior Chemist/Bacteriologist	10	10	10
Senior Professional Engineer	2	2	2
Senior Storekeeper	1	1	1
Senior Water Control Room Operator	8	8	8
Senior Water Treatment Maintenance Worker	8	9	9
Storekeeper	1	1	1
Superintendent-Maintenance	0	1	1
Superintendent-Pump Station	1	1	1
Supervisor-Instrumentation	1	1	1
Supervisor-Storeroom	1	1	1
Supervisor-Waterworks Maintenance	2	2	2
Systems Specialist	1	1	1
Trades Mechanic	1	1	1
Water Control Room Operator	22	22	22
Water Treatment Maintenance Worker	18	18	18
<b>ALLOCATED FTE</b>	<b>110</b>	<b>111</b>	<b>117.5</b>

# FTE Report/Water Distribution

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Operations Officer	1	1	1
AMI Inspector	0	10	0
AMI Program Supervisor	0	1	1
AMI Specialist	0	3	3
Clerk Specialist 1	1	1	1
Clerk Specialist 2	11	8	4
Commissioner-Public Services	1	1	1
Construction Technician	2	2	2
Divisional Assistant 2	0	1	1
Engineering Technician	1	0	0
Equipment Repair Technician	1	0	0
Foreman-Field Services	1	1	2
Foreman-Water Distribution System	5	5	5
General Foreman-Water Distribution	2	2	2
Heavy Equipment Operator 2	10	10	10
Manager-Public Services	2	2	2
Meter Reader	11	0	0
Professional Engineer	1	1	1
Secretary 2	1	0	0
Senior Construction Technician	1	1	1
Senior Equipment Repair Technician	0	1	1
Senior Professional Engineer	1	1	1
Senior Storekeeper	0	0	1
Senior Water Service Technician	0	0	2
Superintendent - Tapping and Construction	1	1	1
Supervisor Backflow and Compliance	0	0	1
Supervisor-Field Services	2	1	0
Supervisor-Storeroom	1	1	1
Utility Service Locator	4	4	4
Utility Worker	1	1	7
Water Emergency Repair Worker	5	5	4
Water Loss Equipment Technician	17	17	17
Water Service Technician	21	21	19
Watermain And Service Repair Worker	42	42	42
<b>ALLOCATED FTE</b>	<b>147</b>	<b>145</b>	<b>138</b>

# FTE Report/Water Reclamation

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Operations Officer	1	1	1
Administrator-Public Services 2	5	5.5	6
Automotive Repair Technician	1	1	1
Chemist-Bacteriologist	3	3	3
Clerk Specialist 2	1	2	2
Data Communications Specialist	3	2	2
Divisional Assistant 2	0	1	1
Electrician	3	4	4
Engineering Associate	0	0	2
GIS Technician	0	1	0.5
Heavy Equipment Operator 2	0	0	2
Instrumentation Technician	0	2	2
Process Control Analyst	1	1	1
Professional Engineer	4	4	2
Safety and Training Specialist	0	1	1
Safety And Training Specialist	1	0	0
Secretary 2	1	0	0
Senior Chemist/Bacteriologist	1	1	1
Senior Electrician	3	0	0
Senior Process Control Analyst	1	1	1
Senior Professional Engineer	1	1	1
Senior Storekeeper	1	1	1
Senior Supervisor-Water Reclamation Maintenance	3	3	4
Senior Systems Analyst	1	1	0
Senior Trades Mechanic	1	0	0
Senior Water Reclamation Maintenance Worker	14	14	14
Storekeeper	1	1	1
Superintendent-Water Reclamation	2	2	2
Supervisor-Instrumentation	1	1	1
Supervisor-Water Reclamation Operations	5	5	5
Supervisor-Water Reclamation Storeroom	1	1	1
Systems Specialist	1	1	1
Tandem Truck Driver	1	1	1
Trades Mechanic	1	2	1
Utility Worker	10	10	10
Water Reclamation Crane Operator	0	1	1
Water Reclamation Crane Opertor	1	0	0
Water Reclamation Maintenance Worker	14	14	18
Water Reclamation Operator	35	35	34
<b>ALLOCATED FTE</b>	<b>123</b>	<b>124.5</b>	<b>128.5</b>

# FTE Report/Sewer and Drainage

## Sewer & Drainage Services

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Operations Officer	1	1	1
Clerk Specialist 1	1	0	1
Clerk Specialist 2	4	5	4
Commissioner-Public Services	1	1	1
Construction Inspector	3	0	0
Construction Technician	0	3	3
Crane Operator	1	1	1
Divisional Assistant 2	0	1	1
Engineering Associate	1	1	1
Engineering Technician	1	1	1
Foreman-Sewer Construction And Maintenance	8	8	8
General Foreman-Sewer Maintenance	2	2	0
Gis Technician	1	0	0
GIS Technician	0	1	1
Heavy Equipment Operator 2	19	19	19
Manager-Public Services	1	1	1
Secretary 2	1	0	0
Senior Professional Engineer	1	1	1
Senior Sewer & Drainage Service Worker	14	0	0
Senior Sewer and Drainage Service Worker	0	14	14
Senior Storekeeper	1	1	1
Sewer & Drainage Service Worker	56	0	0
Sewer and Drainage Service Worker	0	56	56
Storekeeper	1	1	1
Superintendent-Sewers	1	0	2
Supervisor - Utilities	1	1	1
Supervisor- Storeroom	0	1	1
Supervisor-Storeroom	1	0	0
Telespection Technician	2	2	2
<b>ALLOCATED FTE</b>	<b>123</b>	<b>122</b>	<b>122</b>

# FTE Report/Environmental Services

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 2	1	1	1
Administrative Operations Officer	0	1	1
Administrative Specialist	1	1	1
Administrator-Public Services 2	1	1	1
Chemist-Bacteriologist	1	1	1
Clerk Specialist 2	2	2	2
Commissioner-Public Services	1	1	1
Divisional Assistant 2	0	1	1
Engineering Associate	3	3	3
Environmental Services Technician	6	6	6
Environmental Specialist	9	9	8.996
GIS Technician	0	0	0.5
Industrial Waste Control Specialist	2	2	2
Manager-Public Services	0	0	1
Professional Engineer	3	3	3
Public Services Officer 3	4	4	4
Secretary 2	1	0	0
Senior Chemist/Bacteriologist	3	3	3
Senior Environmental Specialist	10	10	10
Supervisor-Utility Accounting	1	0	0
<b>ALLOCATED FTE</b>	<b>49</b>	<b>49</b>	<b>50.496</b>

# FTE Report/Engineering and Construction Management

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Assistant	1	1	1
Administrative Specialist	1	1	1
Administrator-Administrative Services 1	0	0	0
Administrator-Public Services 2	2	0	0
Chief Surveyor	1	1	1
Clerk Specialist 2	2	2	2
Commissioner-Public Services	0	1	1
Construction Contract Specialist	1	1	1
Construction Inspection & Testing Specialist	1	0	0
Construction Inspection and Testing Specialist	0	1	1
Construction Monitor	0	18	18
Construction Technician	13	0	0
Director-Public Services	1	1	0
Divisional Assistant 2	0	1	1
Engineering Associate	6	6	6
Engineering Technician	3	3	2
Gis Analyst 1	1	0	0
Gis Analyst 2	1	0	0
Gis Technician	1	0	0
GIS Technician	0	1	1
Manager-Administrative Services	1	1	1
Professional Engineer	15	15	15
Professional Surveyor	1	1	1
Real Estate Specialist	0	1	1
Secretary 2	1	0	0
Senior Construction Technician	5	0	0
Senior Drafter	4	4	4
Senior Engineering Aide	2	0	0
Senior Professional Engineer	5	5	5
Survey Technician	0	2	2
Surveyor Associate	1	1	1
Utilities Coordinator	0	0	1
<b>ALLOCATED FTE</b>	<b>70</b>	<b>68</b>	<b>67</b>

# FTE Report/Traffic Management

## Traffic Management

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Specialist	1	1	1
Clerk Specialist 2	1	1	1
Code Compliance Inspector 1	1	0	0
Commissioner-Public Services	1	1	1
Engineering Associate	1	1	1
Engineering Technician	4	4	4
Equipment Operator	2	0	0
Heavy Equipment Operator 2	0	1	1
Maintenance Worker 1	2	3	4
Manager-Public Services	0.75	1	1
Painter	3	3	3
Professional Engineer	2	1	1
Senior Professional Engineer	2	2	2
Senior Storekeeper	1	1	1
Senior Traffic Signal Technician	3	3	3
Sign Painter	2	2	2
Sign Poster	2	2	2
Superintendent-Sign Shop	1	1	1
Superintendent-Traffic Signals	1	1	1
Supervisor-Instrumentation	1	1	1
Supervisor-Traffic Signs And Painting	1	1	1
Traffic Signal Technician	10	9	9
Traffic Technician	2	2	2
Transportation Planner	0	0	0
<b>ALLOCATED FTE</b>	<b>44.75</b>	<b>42</b>	<b>43</b>

# FTE Report/Road and Bridge Maintenance

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Operations Officer	1	1	0
Bridge Maintenance Crew Leader	0	2	2
Bridge Mechanic	8	7	0
Bridge Operator	5	5	0
Building And Grounds Maintenance Worker	2	1	0
Clerk Specialist 2	2	2	0
Commissioner-Public Services	1	1	0
Construction Monitor	0	1	2
Deputy Director-Public Services	0	0	1
Divisional Assistant 2	0	1	1
Engineering Associate	1	1	1
Equipment Repair Technician	0	0	0
General Foreman-Streets	7	6	5.45
GIS Analyst 1	0	0	0
Heavy Equipment Operator 2	14	12	13
Maintenance Worker 1	19	16	16
Maintenance Worker 2	29	25	26
Manager-Public Services	1	1	1
Professional Engineer	2	2	2
Safety and Training Specialist	1	0	0
Safety and Training Technician	1	1	1
Secretary 2	1	0	0
Senior Bridge Mechanic	2	0	0
Senior Building And Grounds Maintenance Worker	1	1	1
Senior Construction Technician	1	0	0
Senior Professional Engineer	1	1	1
Senior Storekeeper	2	0	1
Storekeeper	0	0	0
Street Maintenance Technician	9	10	11
Superintendent-Streets	1	1	1
Supervisor-Bridge Maintenance	1	1	1
Supervisor-Storeroom	0	1	1
<b>ALLOCATED FTE</b>	<b>113</b>	<b>100</b>	<b>88.45</b>

# Ambitions

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If more funding were available, the Department of Public Works could make significant progress in strengthening and modernizing Toledo's essential infrastructure. Within the Public Utilities sector, increased investment would allow for the replacement of at least 1% of the water distribution system annually, ensuring the system remains within its useful life, reducing emergency repairs, and minimizing water loss. Expanded funding would also support critical sewer infrastructure upgrades, improving system reliability, protecting public health, and enhancing environmental quality.

The Transportation sector would benefit from additional resources to hire engineering and maintenance personnel, maintain a strong base of equipment and improve basic service delivery and operational efficiency. Increased investment for overlay treatments dedicated to the City's bridges would increase the lifespan of this critical infrastructure.

Together, these investments would enhance the safety, reliability, and sustainability of Toledo's water, sewer, and transportation systems, and support the City's long-term growth, resilience, and quality of life.

# Utilities Administration

2026 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, Legal, DPU/SAP Support, Records, Administrative Support and Toledo Public Power (TPP).

## Funding Sources

**Utility Administrative Services Fund:** personnel, supplies, services

**Water Fund:** services

**Sewer Fund:** services

**Storm Water Fund:** services

**Toledo Public Power Fund:** services

## 2026 Highlights

The 2026 budget supports 61 FTEs with a total labor cost of \$7,069,518. Non-labor operating budget for supplies and services in the Utility Administrative Services Fund totals \$10,296,114 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.”

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Employment Tax & Medical	-	\$6,906	-	-	\$0
Services	-	\$22,004	-	-	\$0
<b>GENERAL TOTAL</b>	<b>-</b>	<b>\$28,910</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
Local Fiscal Recovery					
Labor	\$2,600	-	-	-	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$2,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
Water					
Labor	-\$142	\$9,190	-	-	\$0
Overtime	-	\$109	-	-	\$0
Pension	-\$69	\$271	-	-	\$0

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Employment Tax & Medical	\$9	\$143	-	-	\$0
Supplies	-	\$9,572	-	0	-
Services	\$6,170,762	\$15,094,786	16,011,585	8,786,118	\$8,682,880
Capital	\$16,000	\$334,157	38,666,592	-	-
Debt	-	\$2,998	7,730	-	-
Operating Transfers	-	\$45,000	-	-	-
<b>WATER TOTAL</b>	<b>\$6,186,560</b>	<b>\$15,496,225</b>	<b>54,685,907</b>	<b>8,786,118</b>	<b>\$8,682,880</b>
Sewer					
Labor	\$66,376	\$44,300	-	-	\$0
Pension	\$8,748	\$6,202	-	-	\$0
Employment Tax & Medical	\$16,036	\$8,663	16,237	-	\$0
Other Personnel	\$550	\$550	-	-	\$0
Services	\$6,712,395	\$34,684,303	22,421,692	9,687,024	\$9,197,970
Capital	\$8,286	\$252,084	-	-	-
Debt	-	\$2,261	5,833	-	-
Operating Transfers	-	\$50,000	-	-	-
<b>SEWER TOTAL</b>	<b>\$6,812,391</b>	<b>\$35,048,363</b>	<b>22,443,762</b>	<b>9,687,024</b>	<b>\$9,197,970</b>
Utility Administrative Services					
Labor	\$4,479,673	\$4,728,285	5,070,160	4,730,644	\$4,964,156
Overtime	\$105,193	\$87,201	132,765	71,223	\$71,223
Pension	\$622,139	\$661,744	688,685	624,828	\$657,520
Employment Tax & Medical	\$1,433,399	\$1,474,483	1,688,156	1,185,087	\$1,360,669
Other Personnel	\$10,332	\$8,250	14,575	15,950	\$15,950
Supplies	\$599,191	\$986,758	896,817	1,450,900	\$1,523,300
Services	\$2,836,007	\$3,076,921	3,224,316	8,628,824	\$8,772,814
Capital	\$4,672,934	-	-	-	-
Debt	\$77,721	\$119,549	114,291	-	-
Other	\$2,704	-\$152	-3	-	-
Operating Transfers	\$960,517	\$1,231,474	-	-	-
<b>UTILITY ADMINISTRATIVE SERVICES TOTAL</b>	<b>\$15,799,813</b>	<b>\$12,374,513</b>	<b>11,829,761</b>	<b>16,707,456</b>	<b>\$17,365,632</b>
Storm Water					
Services	\$617,391	\$2,048,361	724,999	818,403	\$818,403
Operating Transfers	-	\$5,000	-	-	\$0
<b>STORM WATER TOTAL</b>	<b>\$617,391</b>	<b>\$2,053,361</b>	<b>724,999</b>	<b>818,403</b>	<b>\$818,403</b>
Toledo Public Power					
Services	\$1,086,982	\$567,953	559,636	952,000	\$952,000
Debt	\$10,395	-	-	-	\$0
<b>TOLEDO PUBLIC POWER TOTAL</b>	<b>\$1,097,377</b>	<b>\$567,953</b>	<b>559,636</b>	<b>952,000</b>	<b>\$952,000</b>
<b>EXPENSES TOTAL</b>	<b>\$30,516,132</b>	<b>\$65,569,325</b>	<b>90,244,066</b>	<b>36,951,002</b>	<b>\$37,016,885</b>

# Water Treatment

2026 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

**Water Operating Fund:** personnel, supplies, services, transfers

## 2026 Highlights

The division's 2026 proposed budget supports 117.50 FTEs with a total labor cost of \$12,821,416. The division's operating budget for supplies and services totals \$26,327,490, which includes funds for chemicals and spent lime disposal. Compared to the 2025 budget, personnel costs for 2026 have increased as a result of contractual wage rate increases and the addition of 6 Water Treatment Apprentice positions.

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
Local Fiscal Recovery					
Labor	\$145,100	–	–	–	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$145,100</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Water					
Labor	\$5,344,596	\$5,651,933	6,408,306	7,662,599	\$8,445,217
Overtime	\$399,892	\$377,375	345,698	544,317	\$524,370
Pension	\$763,626	\$801,866	856,617	1,108,630	\$1,203,624
Employment Tax & Medical	\$1,705,563	\$1,727,513	2,004,483	2,139,081	\$2,594,680
Other Personnel	\$43,824	\$43,047	43,036	49,950	\$53,525
Supplies	\$5,824,159	\$7,053,334	10,271,501	12,886,500	\$11,327,353
Services	\$54,648,284	\$46,179,605	22,460,094	71,943,136	\$15,000,137
Capital	\$364,090	\$200,618,949	42,347,299	1,308,264	\$0
Debt	\$723,242	\$679,915	133,239	–	–
Other	\$2,500,000	\$2,750,000	3,000,000	3,000,000	\$2,500,000
Operating Transfers	\$150,785,454	\$56,275,960	363,038,205	37,666,803	\$39,326,124
<b>WATER TOTAL</b>	<b>\$223,102,728</b>	<b>\$322,159,496</b>	<b>450,908,478</b>	<b>138,309,279</b>	<b>\$80,975,030</b>
<b>EXPENSES TOTAL</b>	<b>\$223,247,828</b>	<b>\$322,159,496</b>	<b>450,908,478</b>	<b>138,309,279</b>	<b>\$80,975,030</b>

# Water Distribution

2026 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

**Water Operating Fund:** personnel, supplies, services

**Utility Administrative Services Fund:** personnel, supplies, services

**Sewer Operating Fund:** personnel, services

**Storm Water Operating Fund:** personnel, services

## 2026 Highlights

In 2026, the Division of Water Distribution's labor costs total \$15,304,581 across all funds, supporting 138 FTEs, which includes positions for lead service line replacement.

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
Local Fiscal Recovery					
Labor	\$153,800	–	–	–	\$0
Services	\$415,925	\$317,417	1,491,331	2,775,327	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$569,725</b>	<b>\$317,417</b>	<b>1,491,331</b>	<b>2,775,327</b>	<b>\$0</b>
Water					
Labor	\$4,608,777	\$4,817,763	5,189,822	6,448,302	\$7,016,262
Overtime	\$556,866	\$669,739	596,982	1,716,781	\$1,716,781
Pension	\$674,827	\$744,032	785,251	1,069,033	\$1,148,548
Employment Tax & Medical	\$1,584,134	\$1,627,151	1,866,035	1,910,831	\$2,353,845
Other Personnel	\$24,707	\$25,265	23,126	8,800	\$9,350
Supplies	\$1,012,884	\$1,852,486	1,473,836	2,663,290	\$1,615,515
Services	\$3,451,498	\$4,634,065	5,914,794	7,435,570	\$5,394,484
Capital	\$631,127	\$828,825	1,757,278	3,629,026	\$0
Debt	–	\$917	4,038	–	–
Operating Transfers	–	–	400,000	–	–
<b>WATER TOTAL</b>	<b>\$12,544,819</b>	<b>\$15,200,244</b>	<b>18,011,161</b>	<b>24,881,633</b>	<b>\$19,254,785</b>
Sewer					
Labor	–	–	80	85,934	\$91,316
Overtime	–	–	–	853	\$853
Pension	–	–	–	10,929	\$11,683
Employment Tax & Medical	\$20,885	\$20,718	24,356	27,647	\$32,354
Supplies	–	\$7	838,157	751,873	\$0
Services	\$66,338	\$82,389	365,083	374,002	\$12,523
Capital	–	–	–	74	\$0
<b>SEWER TOTAL</b>	<b>\$87,222</b>	<b>\$103,114</b>	<b>1,227,676</b>	<b>1,251,312</b>	<b>\$148,729</b>
Utility Administrative Services					
Labor	\$1,745,484	\$1,938,142	1,947,144	2,557,996	\$1,843,246
Overtime	\$113,633	\$256,073	277,319	261,611	\$86,611
Pension	\$252,426	\$300,552	299,929	356,322	\$231,756
Employment Tax & Medical	\$655,817	\$656,243	737,964	782,632	\$608,398
Other Personnel	\$42,243	\$44,791	38,444	1,650	\$1,650
Supplies	\$73,593	\$73,180	57,632	125,775	\$152,273
Services	\$183,810	\$225,184	218,166	524,831	\$480,041
<b>UTILITY ADMINISTRATIVE SERVICES TOTAL</b>	<b>\$3,067,006</b>	<b>\$3,494,164</b>	<b>3,576,598</b>	<b>4,610,817</b>	<b>\$3,403,975</b>
Storm Water					
Labor	–	–	336	102,048	\$106,680
Overtime	–	–	–	1,089	\$1,089
Pension	–	–	–	10,929	\$11,578
Employment Tax & Medical	\$20,885	\$20,718	24,356	27,884	\$32,581
Services	–	–	45	11,318	\$12,007
<b>STORM WATER TOTAL</b>	<b>\$20,885</b>	<b>\$20,718</b>	<b>24,737</b>	<b>153,268</b>	<b>\$163,935</b>
<b>EXPENSES TOTAL</b>	<b>\$16,289,658</b>	<b>\$19,135,655</b>	<b>24,331,503</b>	<b>33,672,356</b>	<b>\$22,971,424</b>

# Water Reclamation

2026 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

**Sewer Operating Fund:** personnel, supplies, services, debt and transfers

**Storm Water Fund:** personnel, services

## 2026 Highlights

The 2026 budget for Water Reclamation supports 128.5 FTEs with a total labor cost of \$14,338,207. Non-personnel expenditures for operating supplies and services totals \$15,081,535 of the total budget and includes bulk treatment chemicals, spent lime disposal and electricity costs for the plant.

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
Local Fiscal Recovery					
Labor	\$276,500	–	–	–	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$276,500</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Water					
Services	–	\$3,766	–	–	–
Capital	–	\$111,239	–	90,761	–
<b>WATER TOTAL</b>	<b>–</b>	<b>\$115,005</b>	<b>–</b>	<b>90,761</b>	<b>–</b>
Sewer					
Labor	\$5,272,585	\$5,467,542	6,302,098	8,149,722	\$8,844,555
Overtime	\$840,710	\$1,194,664	1,125,120	989,160	\$1,082,495
Pension	\$796,495	\$863,110	938,295	1,258,880	\$1,330,263
Employment Tax & Medical	\$1,825,150	\$1,905,800	2,207,726	2,340,027	\$2,814,384
Other Personnel	\$125,150	\$117,270	106,104	156,890	\$158,490
Supplies	\$1,996,470	\$2,362,300	2,277,484	4,528,242	\$3,259,500
Services	\$9,856,227	\$12,680,542	18,386,717	105,982,693	\$11,813,639
Capital	\$48,572	\$48,631,704	483,765	2,036,733	\$0
Debt	\$143,586	\$146,457	149,387	152,374	\$155,422
Other	\$2,000,000	\$2,000,000	2,500,000	2,500,000	\$2,500,000
Operating Transfers	\$86,649,923	\$38,067,334	39,711,757	38,338,294	\$38,965,892
<b>SEWER TOTAL</b>	<b>\$109,554,867</b>	<b>\$113,436,723</b>	<b>74,188,453</b>	<b>166,433,015</b>	<b>\$70,924,640</b>
Utility Administrative Services					
Labor	\$24,245	\$102,844	394,751	–	–
<b>UTILITY ADMINISTRATIVE SERVICES TOTAL</b>	<b>\$24,245</b>	<b>\$102,844</b>	<b>394,751</b>	<b>–</b>	<b>–</b>
Storm Water					
Labor	\$120,489	\$55,937	-343,048	60,960	\$63,396
Overtime	\$2,349	–	–	10,000	\$10,000
Pension	\$8,301	\$2,451	–	9,934	\$10,275
Employment Tax & Medical	\$15,859	\$14,691	16,237	18,829	\$21,949
Other Personnel	\$1,500	\$1,000	–	2,400	\$2,400
Services	\$7,728	\$2,530	–	7,914	\$8,396
Capital	–	–	–	176,931	\$0
<b>STORM WATER TOTAL</b>	<b>\$156,226</b>	<b>\$76,609</b>	<b>-326,811</b>	<b>286,968</b>	<b>\$116,416</b>
<b>EXPENSES TOTAL</b>	<b>\$110,011,838</b>	<b>\$113,731,182</b>	<b>74,256,392</b>	<b>166,810,744</b>	<b>\$71,041,056</b>

# Sewer & Drainage Services

2026 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

**Water Operating Fund:** personnel, services

**Sewer Operating Fund:** personnel, supplies, services

**Storm Water Operating Fund:** personnel, supplies, services and operating transfers

## 2026 Budget Highlights

The Division of Sewer and Drainage Services 2026 budget supports 122.00 FTEs. Labor expenditures total \$13,036,078 in the proposed budget and have increased compared to the prior year due to contractual wage rate increases.

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
Local Fiscal Recovery					
Labor	\$138,600	-	-	-	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$138,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
Water					
Labor	\$22,943	\$23,338	27,180	36,706	\$39,123
Overtime	\$1,233	\$1,337	1,093	2,343	\$2,991
Pension	\$3,268	\$3,437	3,650	4,177	\$4,430
Employment Tax & Medical	\$6,602	\$6,822	6,977	8,250	\$9,619
Other Personnel	\$63	\$66	62	97	\$97
Services	\$16,967	\$3,151	4,312	54,092	\$55,122
<b>WATER TOTAL</b>	<b>\$51,077</b>	<b>\$38,151</b>	<b>43,273</b>	<b>105,665</b>	<b>\$111,382</b>
Sewer					
Labor	\$3,844,926	\$3,903,566	4,248,716	5,215,125	\$5,356,514
Overtime	\$269,332	\$326,131	250,887	504,653	\$526,635
Pension	\$526,936	\$560,818	606,578	703,159	\$735,025
Employment Tax & Medical	\$1,127,238	\$1,199,986	1,412,203	1,439,295	\$1,676,731
Other Personnel	\$9,798	\$11,911	11,682	19,980	\$19,979
Supplies	\$682,556	\$705,915	582,314	1,283,705	\$1,175,927
Services	\$4,864,520	\$6,429,927	5,746,626	7,961,625	\$7,425,627
Capital	\$1,336,627	\$116,357	2,524,649	2,236,908	\$0
<b>SEWER TOTAL</b>	<b>\$12,661,933</b>	<b>\$13,254,612</b>	<b>15,383,654</b>	<b>19,364,450</b>	<b>\$16,916,438</b>
Storm Water					
Labor	\$1,730,241	\$2,090,408	2,246,274	2,815,599	\$2,953,858
Overtime	\$125,208	\$125,278	91,943	280,697	\$301,969
Pension	\$287,686	\$324,158	325,987	392,018	\$412,172
Employment Tax & Medical	\$732,376	\$709,800	815,295	843,718	\$985,432
Other Personnel	\$4,331	\$6,169	3,670	11,803	\$11,803
Supplies	\$343,715	\$364,697	413,790	837,510	\$641,510
Services	\$421,763	\$767,082	884,546	1,480,236	\$1,741,185
Capital	\$403,670	\$462,390	302,507	275,249	\$0
Other	\$750,000	\$750,000	635,950	250,000	\$750,000
Operating Transfers	\$37,453,853	\$4,605,848	3,852,796	268,000	\$265,321
<b>STORM WATER TOTAL</b>	<b>\$42,252,843</b>	<b>\$10,205,830</b>	<b>9,572,758</b>	<b>7,454,830</b>	<b>\$8,063,250</b>
<b>EXPENSES TOTAL</b>	<b>\$55,104,453</b>	<b>\$23,498,593</b>	<b>24,999,685</b>	<b>26,924,945</b>	<b>\$25,091,071</b>

# Environmental Services

2026 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

**General Fund:** personnel, supplies, services

**Utility Administrative Services Fund:** personnel, supplies, services

**Operation Grants Fund:** personnel, supplies, services

**Water Operating Fund:** personnel, supplies, services

**Sewer Operating Fund:** personnel, supplies, services

**Storm Water Operating Fund:** personnel, supplies, services

## 2026 Budget Highlights

The 2026 Environmental Services budget funds 50.50 FTEs across several funds. Labor expenditures account for \$6,380,119 of the division's total proposed budget. The proposed budget for Environmental Services includes 1% for the Environment Funding in both the General and Capital Improvement Funds. The amount included in each fund is \$316,607 for a total budget of \$633,214. Previously these funds were budgeted under the Division of Solid Waste.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$119,965	\$101,249	87,577	244,653	\$262,042
Overtime	\$1,698	\$181	4,051	13,644	\$2,743
Pension	\$15,942	\$14,457	13,631	15,713	\$15,905
Employment Tax & Medical	\$19,697	\$19,999	18,867	22,547	\$25,715
Other Personnel	\$550	\$550	640	550	\$550
Supplies	\$3,500	\$3,500	3,186	3,000	\$1,935
Services	\$14,500	\$10,789	16,593	15,000	\$316,607
<b>GENERAL TOTAL</b>	<b>\$175,851</b>	<b>\$150,725</b>	<b>144,546</b>	<b>315,107</b>	<b>\$625,497</b>

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Operation Grants					
Labor	\$531,955	\$635,136	694,026	2,409,232	\$1,058,164
Overtime	\$4,012	\$5,740	10,910	17,751	\$19,280
Pension	\$73,813	\$91,838	97,839	297,014	\$112,929
Employment Tax & Medical	\$157,196	\$148,786	147,224	473,853	\$209,154
Other Personnel	\$4,703	\$1,834	3,842	17,720	\$4,621
Supplies	\$38,462	\$29,146	16,490	181,426	\$0
Services	\$690,083	\$1,461,965	651,933	5,693,636	\$0
Capital	\$50,591	\$127,941	–	92,756	\$0
Other	\$15,725	–	-3,910	38,185	\$0
<b>OPERATION GRANTS TOTAL</b>	<b>\$1,566,538</b>	<b>\$2,502,386</b>	<b>1,618,354</b>	<b>9,221,572</b>	<b>\$1,404,148</b>
Local Fiscal Recovery					
Labor	\$58,600	–	–	–	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$58,600</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Expendable Trust					
Other	–	\$3,261	–	41,356	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>–</b>	<b>\$3,261</b>	<b>–</b>	<b>41,356</b>	<b>\$0</b>
Capital Improvements					
Capital	–	\$684,854	–	–	\$316,607
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>–</b>	<b>\$684,854</b>	<b>–</b>	<b>–</b>	<b>\$316,607</b>
Water					
Labor	\$579,446	\$618,328	687,590	860,164	\$898,104
Overtime	\$14,430	\$28,100	29,141	53,628	\$55,975
Pension	\$79,733	\$89,105	97,803	115,057	\$119,769
Employment Tax & Medical	\$169,421	\$171,408	222,849	216,103	\$251,552
Other Personnel	\$2,726	\$2,740	3,340	3,092	\$3,092
Supplies	\$24,404	\$24,718	46,968	47,120	\$76,700
Services	\$97,276	\$108,189	101,046	156,058	\$215,074
Capital	\$64,870	\$15,597	–	129,404	\$0
<b>WATER TOTAL</b>	<b>\$1,032,305</b>	<b>\$1,058,186</b>	<b>1,188,738</b>	<b>1,580,626</b>	<b>\$1,620,266</b>
Sewer					
Labor	\$692,554	\$823,719	871,324	1,020,735	\$1,072,031
Overtime	\$12,204	\$26,826	33,702	29,813	\$31,560
Pension	\$95,357	\$116,502	122,498	136,923	\$142,652
Employment Tax & Medical	\$208,688	\$210,735	271,779	262,799	\$306,076
Other Personnel	\$3,562	\$3,989	4,697	4,406	\$4,406
Supplies	\$38,517	\$38,996	35,483	62,092	\$68,800
Services	\$407,442	\$504,338	553,966	685,902	\$696,614
Capital	\$65,839	\$47,833	50,762	244,648	\$0
<b>SEWER TOTAL</b>	<b>\$1,524,164</b>	<b>\$1,772,937</b>	<b>1,944,209</b>	<b>2,447,318</b>	<b>\$2,322,139</b>
Utility Administrative Services					
Labor	\$70,734	\$69,924	73,279	75,960	\$169,200
Overtime	–	–	1,399	–	\$0
Pension	\$9,290	\$9,747	9,833	10,634	\$23,688
Employment Tax & Medical	\$16,181	\$16,635	18,914	19,204	\$45,045
Other Personnel	\$550	\$550	550	550	\$1,100
Supplies	\$4,324	\$1,099	1,300	6,200	\$6,700
Services	\$27,896	\$35,699	7,854	109,004	\$84,854
<b>UTILITY ADMINISTRATIVE SERVICES TOTAL</b>	<b>\$128,975</b>	<b>\$133,653</b>	<b>113,130</b>	<b>221,552</b>	<b>\$330,587</b>
Storm Water					

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Labor	\$757,859	\$820,727	990,275	1,015,873	\$1,040,662
Overtime	\$25,244	\$38,079	46,911	52,500	\$59,157
Pension	\$103,048	\$119,128	138,172	132,551	\$143,992
Employment Tax & Medical	\$197,617	\$228,962	256,483	246,373	\$296,848
Other Personnel	\$3,915	\$3,446	3,992	3,832	\$4,107
Supplies	\$25,208	\$29,917	41,563	66,508	\$82,350
Services	\$552,354	\$391,133	429,322	866,695	\$757,947
Capital	\$4,326	\$71,186	81,262	229,803	\$0
<b>STORM WATER TOTAL</b>	<b>\$1,669,571</b>	<b>\$1,702,577</b>	<b>1,987,978</b>	<b>2,614,135</b>	<b>\$2,385,063</b>
<b>EXPENSES TOTAL</b>	<b>\$6,156,003</b>	<b>\$8,008,580</b>	<b>6,996,955</b>	<b>16,441,666</b>	<b>\$9,004,307</b>

# Engineering and Construction

2026 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

**General Fund:** personnel, supplies, services

**Special Assessment Services Fund:** personnel

**Capital Improvement Fund:** personnel, supplies, services, capital roadway projects

**Road Improvement Fund:** personnel, residential roadway projects

**Special Assessment Improvement Fund:** sidewalk program

**Water Operating Fund:** personnel, supplies, services

**Sewer Operating Fund:** personnel, supplies, services

**Storm Water Fund:** personnel, supplies, services

## 2026 Budget Highlights

The budget for Engineering and Construction supports 67 FTEs with a total labor cost of \$8,705,067.

In 2026, the division will manage projects as part of the City's \$20 million RAISE grant from the U.S. Department of Transportation. This project will make significant upgrades to streets, sidewalks, bike lanes, and transit systems in the Uptown, Junction, and Englewood neighborhoods. This project is currently in the design phase and will be bid for construction in late 2026.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$152,246	\$139,361	161,162	169,473	\$170,307
Overtime	\$5,780	\$3,915	2,014	5,250	\$5,100
Pension	\$20,934	\$19,853	22,428	24,356	\$24,490
Employment Tax & Medical	\$50,790	\$37,179	41,678	43,691	\$48,636
Other Personnel	\$704	\$677	677	704	\$649

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Supplies	\$67	\$6	-	-	\$0
Services	\$58,072	\$24,244	38,791	40,278	\$40,665
Capital	-	\$157,962	-	-	-
Debt	-	\$11,027	12,916	-	-
<b>GENERAL TOTAL</b>	<b>\$288,593</b>	<b>\$394,225</b>	<b>279,665</b>	<b>283,752</b>	<b>\$289,847</b>
Street Construction, Maintenance & Repair					
Labor	\$607,189	-	-	-	\$0
Overtime	\$41,822	-	-	-	\$0
Pension	\$90,631	-	-	-	\$0
Employment Tax & Medical	\$138,629	-	-	-	\$0
Other Personnel	\$3,630	-	-	-	\$0
Services	\$580,336	\$1,235	-33,990	2,839	\$1,998
<b>STREET CONSTRUCTION, MAINTENANCE &amp; REPAIR TOTAL</b>	<b>\$1,462,237</b>	<b>\$1,235</b>	<b>-33,990</b>	<b>2,839</b>	<b>\$1,998</b>
Local Fiscal Recovery					
Labor	\$47,500	-	-	-	\$0
Services	-	\$1,245,787	3,229,422	2,224,791	-
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$47,500</b>	<b>\$1,245,787</b>	<b>3,229,422</b>	<b>2,224,791</b>	<b>\$0</b>
Special Assessment Services					
Labor	\$128,870	\$102,022	101,792	182,246	\$129,904
Overtime	\$394	\$184	23	1,100	\$1,250
Pension	\$17,404	\$13,886	14,024	25,514	\$18,203
Employment Tax & Medical	\$24,761	\$30,468	34,539	38,153	\$34,278
Other Personnel	\$594	\$33	473	1,034	\$814
Services	\$20,450	\$9,987	24,790	16,396	\$17,986
<b>SPECIAL ASSESSMENT SERVICES TOTAL</b>	<b>\$192,473</b>	<b>\$156,581</b>	<b>175,641</b>	<b>264,443</b>	<b>\$202,435</b>
Capital Improvements					
Labor	\$1,009,856	\$1,934,603	2,401,236	2,972,914	\$2,958,382
Overtime	\$86,483	\$126,690	159,635	145,100	\$172,000
Pension	\$160,453	\$292,630	332,640	419,820	\$426,295
Employment Tax & Medical	\$357,451	\$560,584	666,077	701,731	\$805,540
Other Personnel	\$4,098	\$7,457	8,379	11,228	\$11,063
Supplies	\$1,077	\$7,615	14,907	107,000	\$147,000
Services	\$11,750,650	\$19,219,762	30,351,419	74,226,489	\$26,149,520
Capital	\$11,232	\$24,989,732	52,934	50,000	\$25,000
Debt	-	\$202,863	236,666	-	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$13,381,301</b>	<b>\$47,341,937</b>	<b>34,223,895</b>	<b>78,634,282</b>	<b>\$30,694,800</b>
Road Improvements					
Labor	\$105,312	\$467,624	571,180	770,227	\$759,473
Overtime	-	\$21,374	31,089	20,250	\$50,400
Pension	\$14,744	\$70,194	85,412	110,156	\$112,872
Employment Tax & Medical	\$29,070	\$140,093	166,179	175,568	\$198,717
Other Personnel	-	\$2,013	2,294	3,194	\$3,084
Services	\$17,940,246	\$22,643,142	23,578,662	35,491,561	\$36,062,240
Capital	-	\$15,737,050	-	-	-
Debt	-	\$28,666	34,622	-	-
<b>ROAD IMPROVEMENTS TOTAL</b>	<b>\$18,089,371</b>	<b>\$39,110,156</b>	<b>24,469,438</b>	<b>36,570,956</b>	<b>\$37,186,786</b>
Special Assessment Improvement					
Services	-	\$1,216,984	-	-	\$1,800,000
<b>SPECIAL ASSESSMENT IMPROVEMENT TOTAL</b>	<b>-</b>	<b>\$1,216,984</b>	<b>-</b>	<b>-</b>	<b>\$1,800,000</b>
Franklin Park/Westfield TIF					

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Services	-	-	-	2,522,251	\$0
<b>FRANKLIN PARK/WESTFIELD TIF TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,522,251</b>	<b>\$0</b>
Water					
Labor	\$533,077	\$520,761	628,837	642,183	\$686,000
Overtime	\$11,438	\$26,315	22,488	20,600	\$21,150
Pension	\$75,544	\$81,324	90,886	89,346	\$96,132
Employment Tax & Medical	\$166,385	\$138,676	150,514	131,196	\$159,208
Other Personnel	\$2,277	\$3,087	3,014	2,718	\$2,905
Supplies	\$9,367	-	-	1,000	\$1,000
Services	\$6,676,748	\$8,201,166	12,162,088	15,809,111	\$386,604
Capital	\$3,820	\$5,706,602	19,000	-	\$0
Debt	-	\$812,106	34,105	-	-
Operating Transfers	-	-	56,115	-	-
<b>WATER TOTAL</b>	<b>\$7,478,656</b>	<b>\$15,490,037</b>	<b>13,167,047</b>	<b>16,696,154</b>	<b>\$1,352,999</b>
Sewer					
Labor	\$518,123	\$379,124	438,299	707,641	\$903,073
Overtime	\$20,319	\$9,668	14,665	30,900	\$49,000
Pension	\$76,140	\$53,029	59,856	95,500	\$102,076
Employment Tax & Medical	\$226,866	\$146,504	157,295	149,012	\$182,205
Other Personnel	\$2,558	\$1,656	1,700	3,175	\$3,356
Supplies	\$15,404	-\$27	10,325	3,000	\$3,000
Services	\$922,626	\$5,006,582	3,703,392	30,424,658	\$562,025
Capital	\$6,275	\$2,667,911	65,772	-	\$0
Debt	-	\$791,725	41,741	-	\$0
Other	\$17,965	\$30,738	8,000	50,000	\$50,000
Operating Transfers	-	-	51,000	-	-
<b>SEWER TOTAL</b>	<b>\$1,806,276</b>	<b>\$9,086,910</b>	<b>4,552,044</b>	<b>31,463,886</b>	<b>\$1,854,735</b>
Storm Water					
Labor	\$368,130	\$298,404	345,266	440,132	\$407,764
Overtime	\$9,840	\$1,010	424	10,350	\$10,500
Pension	\$51,102	\$41,141	48,152	62,318	\$57,831
Employment Tax & Medical	\$95,118	\$81,171	88,302	90,917	\$90,380
Other Personnel	\$2,167	\$1,524	1,524	2,398	\$2,030
Supplies	-	\$1	-	1,000	\$1,000
Services	\$1,327,901	\$1,154,499	4,627,313	7,031,576	\$176,297
Capital	-	\$360,681	19,853	-	\$0
Debt	-	\$361,583	19,079	-	-
Other	-	-	-	50,000	\$50,000
<b>STORM WATER TOTAL</b>	<b>\$1,854,257</b>	<b>\$2,300,013</b>	<b>5,149,912</b>	<b>7,688,691</b>	<b>\$795,802</b>
<b>EXPENSES TOTAL</b>	<b>\$44,600,664</b>	<b>\$116,343,864</b>	<b>85,213,075</b>	<b>176,352,044</b>	<b>\$74,179,402</b>

# Division of Traffic Management

2026 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

**General Fund:** personnel, supplies, services

**Street Construction, Maintenance and Repair (SCM&R):** personnel, supplies, services

**Capital Improvement dollars:** personnel, supplies, services, capital purchases

## 2026 Budget Highlights

The Division of Traffic Management budget supports 43 FTEs with a total labor cost of \$4,659,682 proposed for 2026. The division's General Fund budget supports the Vision Zero program.

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$40,150	–	79,135	88,752	\$90,192
Overtime	\$552	–	–	–	\$0
Pension	\$5,760	–	11,079	12,425	\$12,627
Employment Tax & Medical	\$11,525	–	14,923	19,659	\$22,716
Other Personnel	\$22	–	–	550	\$550
Supplies	–	–	–	4,000	\$3,289
Services	–	–	–	57,000	\$18,500
<b>GENERAL TOTAL</b>	<b>\$58,009</b>	<b>–</b>	<b>105,136</b>	<b>182,386</b>	<b>\$147,874</b>
Street Construction, Maintenance & Repair					
Labor	\$1,990,168	\$2,238,311	2,293,327	2,428,849	\$2,486,342
Overtime	\$111,420	\$109,001	120,090	147,620	\$144,210
Pension	\$289,326	\$325,443	315,119	344,526	\$366,527
Employment Tax & Medical	\$627,915	\$658,533	695,341	670,236	\$792,991
Other Personnel	\$10,641	\$9,947	8,430	11,293	\$10,273
Supplies	\$543,678	\$662,124	569,737	704,310	\$704,310
Services	\$966,873	\$1,030,199	1,141,645	1,359,321	\$1,149,566
Capital	\$213,575	\$206,903	174,643	–	\$0
<b>STREET CONSTRUCTION, MAINTENANCE &amp; REPAIR TOTAL</b>	<b>\$4,753,596</b>	<b>\$5,240,461</b>	<b>5,318,331</b>	<b>5,666,155</b>	<b>\$5,654,219</b>
Local Fiscal Recovery					
Labor	\$61,400	–	–	–	\$0
Services	\$34,548	\$25,353	–	0	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$95,948</b>	<b>\$25,353</b>	<b>–</b>	<b>0</b>	<b>\$0</b>
Capital Improvements					
Labor	\$424,772	\$473,993	480,856	452,079	\$501,917
Overtime	\$12,468	\$13,536	13,680	24,610	\$20,500
Pension	\$59,655	\$67,535	68,582	65,964	\$72,858
Employment Tax & Medical	\$124,676	\$126,021	118,255	108,724	\$135,171
Other Personnel	\$2,712	\$2,586	2,562	2,588	\$2,808
Supplies	\$250,509	\$43,234	463,168	86,040	\$7,600
Services	\$43,164	\$375,916	932	10,365	\$5,950
Capital	\$20,939	\$295,219	–	–	\$250,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$938,894</b>	<b>\$1,398,039</b>	<b>1,148,036</b>	<b>750,370</b>	<b>\$996,804</b>
Franklin Park/Westfield TIF					
Services	\$53,922	\$1,326,077	720,371	1,172,178	\$0
<b>FRANKLIN PARK/WESTFIELD TIF TOTAL</b>	<b>\$53,922</b>	<b>\$1,326,077</b>	<b>720,371</b>	<b>1,172,178</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$5,900,369</b>	<b>\$7,989,930</b>	<b>7,291,874</b>	<b>7,771,090</b>	<b>\$6,798,897</b>

# Division of Road and Bridge Maintenance



2026 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

**Street Construction, Maintenance and Repair (SCMR) Fund:** personnel, supplies, services

**Assessed Services Fund:** personnel, supplies, services

**Capital Improvement Fund:** personnel, supplies, services

**Water Operating Fund:** personnel, supplies

**Sewer Operating Fund:** personnel, supplies

**Storm Water Operating Fund:** personnel, supplies

## 2026 Budget Highlights

The 2026 budget for Road and Bridge Maintenance allocates \$9,922,610 for labor expenditures and \$15,358,597 for operating services and supplies and capital. The budget supports 88.45 FTEs who rotate seasonally between street maintenance and pothole repair and snow and ice control activities. In the proposed 2026 budget, 25 FTEs are budgeted directly in the Water, Sewer and Storm Water Operating Funds. These positions will complete street restorations after utility cuts occur in the roadways. Previously, these positions were budgeted in SCMR and reimbursed by the utility funds.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Operating Transfers	-	\$30,000	-	-	-
<b>GENERAL TOTAL</b>	<b>-</b>	<b>\$30,000</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
Street Construction, Maintenance & Repair					
Labor	\$3,436,612	\$3,833,262	3,534,132	3,391,683	\$3,215,847
Overtime	\$705,234	\$1,126,573	733,994	700,000	\$525,000
Pension	\$593,533	\$845,357	813,982	811,099	\$508,599
Employment Tax & Medical	\$1,424,575	\$1,800,790	1,699,022	1,581,928	\$1,045,082
Other Personnel	\$31,071	\$33,549	39,070	35,011	\$31,251
Supplies	\$1,748,365	\$1,658,908	1,147,013	1,578,400	\$2,707,900

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Services	\$2,804,701	\$2,446,880	1,839,136	3,048,664	\$3,026,506
Capital	\$367,792	\$803,502	80,000	–	\$0
Debt	–	\$40,500	40,500	–	–
<b>STREET CONSTRUCTION, MAINTENANCE &amp; REPAIR TOTAL</b>	<b>\$11,111,882</b>	<b>\$12,589,322</b>	<b>9,926,848</b>	<b>11,146,785</b>	<b>\$11,060,185</b>
Operation Grants					
Services	–	-\$110	–	-2,500	\$0
Capital	–	\$47,424	–	–	–
<b>OPERATION GRANTS TOTAL</b>	<b>–</b>	<b>\$47,314</b>	<b>–</b>	<b>-2,500</b>	<b>\$0</b>
Local Fiscal Recovery					
Labor	\$213,534	–	–	–	\$0
Supplies	–	\$62,000	38,640	29,360	–
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$213,534</b>	<b>\$62,000</b>	<b>38,640</b>	<b>29,360</b>	<b>\$0</b>
Expendable Trust					
Labor	\$155,265	\$330,280	341,719	3,540	\$0
Overtime	\$105,662	\$160,947	144,619	2,698	\$0
Pension	\$36,482	\$100,906	68,087	1,889	\$0
Employment Tax & Medical	\$60,716	\$233,454	115,365	15,819	\$0
Other Personnel	–	\$4,484	–	1,682	\$0
Supplies	\$36,929	\$56,196	29,092	82,621	\$0
Services	\$580,840	\$1,260,564	2,335,629	514,873	\$0
Other	–	–	–	1,052,792	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>\$975,893</b>	<b>\$2,146,832</b>	<b>3,034,512</b>	<b>1,675,915</b>	<b>\$0</b>
Special Assessment Services					
Labor	\$1,026,822	\$675,224	672,669	845,422	\$967,370
Overtime	\$479,382	\$328,922	441,636	550,000	\$600,000
Pension	\$253,659	\$193,986	129,875	190,529	\$216,912
Employment Tax & Medical	\$526,139	\$280,999	283,644	264,159	\$347,320
Other Personnel	\$12,585	\$8,459	5,159	12,358	\$12,220
Supplies	\$542,854	\$51,614	1,101,385	2,404,000	\$2,404,000
Services	\$1,818,433	\$1,743,992	1,468,566	2,107,757	\$2,138,860
Capital	–	\$698,685	–	–	\$0
Debt	–	\$106,500	114,500	–	–
<b>SPECIAL ASSESSMENT SERVICES TOTAL</b>	<b>\$4,659,875</b>	<b>\$4,088,380</b>	<b>4,217,433</b>	<b>6,374,225</b>	<b>\$6,686,682</b>
Capital Improvements					
Labor	\$71,699	\$136,157	130,421	151,483	\$39,377
Overtime	\$32,981	\$42,409	24,572	30,000	\$30,000
Pension	\$18,544	\$26,596	28,001	24,400	\$9,223
Employment Tax & Medical	\$35,116	\$58,165	47,254	42,788	\$10,537
Other Personnel	\$1,475	\$1,785	2,330	2,933	\$2,933
Supplies	\$209,657	–	–	–	\$0
Services	\$468,584	\$4,071,702	4,349,573	20,574,457	\$4,800,000
Capital	\$494,007	\$19,602,358	32,323	737,677	\$375,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$1,332,063</b>	<b>\$23,939,171</b>	<b>4,614,474</b>	<b>21,563,738</b>	<b>\$5,267,070</b>
Water					
Labor	–	-\$163	-4,728	–	\$719,464
Overtime	–	–	–	–	\$57,500
Pension	–	–	–	–	\$108,775
Employment Tax & Medical	–	–	-208	–	\$269,116
Other Personnel	–	–	–	–	\$484
Supplies	–	–	–	–	\$219,640

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>WATER TOTAL</b>	-	<b>-\$163</b>	<b>-4,936</b>	-	<b>\$1,374,979</b>
Sewer					
Labor	\$1,534	-	-	-	\$410,885
Overtime	\$883	-	-	-	\$52,500
Pension	\$582	-	-	-	\$64,874
Employment Tax & Medical	\$92	-	-	-	\$154,002
Other Personnel	\$21	-	-	-	\$275
Supplies	-	-	-	-	\$125,460
Services	\$558	-	-	-	-
<b>SEWER TOTAL</b>	<b>\$3,669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$807,996</b>
Storm Water					
Labor	-	-\$3,219	-151	-	\$319,481
Overtime	-	-	-	-	\$35,000
Pension	-	-	-	-	\$49,627
Employment Tax & Medical	-	-	-7	-	\$118,670
Other Personnel	-	-	-	-	\$286
Supplies	-	-	-	-	\$96,655
<b>STORM WATER TOTAL</b>	<b>-</b>	<b>-\$3,219</b>	<b>-158</b>	<b>-</b>	<b>\$619,719</b>
Facility Operations					
Services	-\$132	-	-	-	-
<b>FACILITY OPERATIONS TOTAL</b>	<b>-\$132</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSES TOTAL</b>	<b>\$18,296,785</b>	<b>\$42,899,638</b>	<b>21,826,814</b>	<b>40,787,524</b>	<b>\$25,816,631</b>

## Mission Statement

The Department of Public Service is dedicated to fostering a clean, safe, and thriving community. Public Service manages four divisions including Solid Waste, Fleet and Facilities, Parks and Recreation, and Urban Beautification. The department is committed to excellence in service delivery through clear communication, collaborative efforts, and pride in maintaining the highest standards of public well-being, sustainability, and quality of life for all Toledo residents.

The Department of Public Service includes the following divisions:

**Urban Beautification** improves neighborhood appearance and livability through mowing, litter and blight abatement, street sweeping, and community beautification programs.

**Parks and Recreation** maintains and enhances parks, playgrounds, and green spaces to provide safe, accessible recreational opportunities and promote community wellness.

**Solid Waste** provides reliable refuse, recycling, and yard waste collection while promoting sustainability and public education to reduce landfill waste.

**Fleet and Facilities** maintains the City's vehicle and equipment fleet and oversees City-owned building operations to ensure safe, efficient, and cost-effective services.

## 2026 Priorities

The Department of Public Service supports the City's strategic priorities to deliver exceptional services and maintain a high quality of life for all residents. In 2026, the department will strengthen neighborhood revitalization through community partnerships, improve waste collection efficiency and expand recycling outreach programs, modernize fleet and facility operations to enhance reliability, sustainability, and safety, enhance parks, playgrounds, and recreational amenities across Toledo, and expand urban beautification and maintenance efforts to keep public spaces clean, safe, and inviting.

## Goals and Accomplishments

The department's leadership and employees worked together to adopt a new mission statement for the department that is aligned with its mission to foster a clean and thriving community, commitment to excellence in service delivery through clear communication, collaborative efforts, and pride in ensuring the highest standards of public well-being and sustainable practices.

At the Hoffman Road Landfill, programs have been implemented which have been helpful to maintain site conditions and compliance with support for transitional cover, litter collection, semi-annual field mowing and herbicide applications. The department also was able to implement the installation of a new permanent litter fence. The department completed a new landfill cell construction approval by Ohio EPA. The landfill cell is now ready to use for waste management. The Division of Solid Waste continues to be successful with maintaining compliance with Ohio EPA.

The Urban Beautification division has been aggressively working to increase the City tree canopy and heat island affects in Toledo neighborhoods. As a result, the division planted over 1,400 trees in the City and secured a \$6.1M grant from the USDA to initiate a comprehensive program to restore, expand, and protect urban trees and forests in Toledo's disadvantaged communities and close the "tree equity gap." The grant will allow the City to plant over 10,000 trees and create a workforce development program with community partners to spur jobs in the forestry field.

The Fleet and Facilities division continued to improve operational efficiencies collaborating with multiple City departments to complete improvements to City owned buildings and equipment.

The City of Toledo's Department of Parks, Recreation, and Community Enrichment focused on making improvements to the neighborhood parks, and improving the tennis, pickleball, and basketball courts.

As inflation and industry costs increase, the department plans to implement strategies to promote green and sustainable initiatives which will help stabilize equipment and fuel costs, landfill costs, create livable spaces in the neighborhoods, create revenue and/or decrease utility costs.

In 2026, the department intends to reduce recycling processing costs and contamination rates, support a Renewal Natural Gas project, integrate the landfill into the community, continue blight control and tree maintenance and planting, implement a Climate Action Plan, reduce safety incidents and add food waste collection to the Clean Toledo events.

# Funding

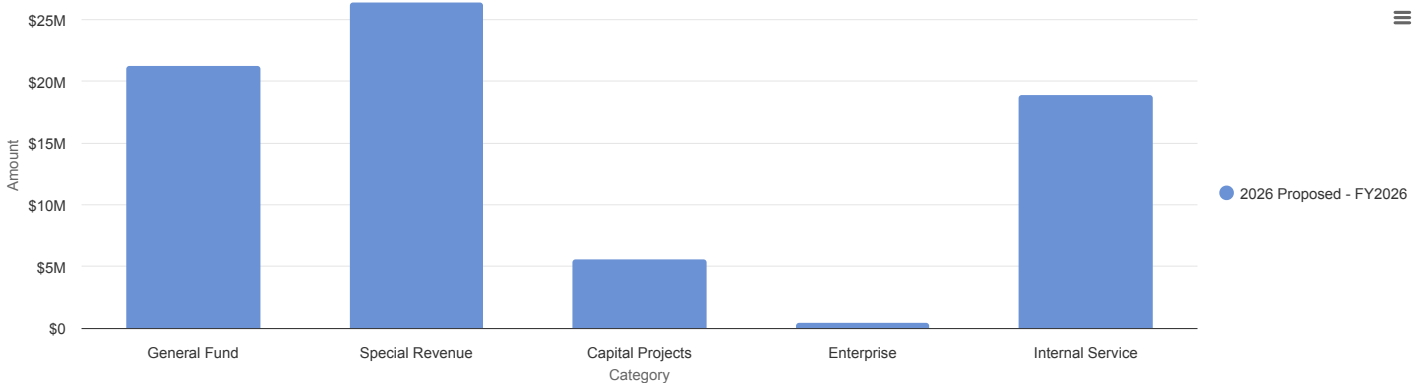
**General Fund:** personnel, services and supplies

**Enterprise:** personnel

**Internal Service:** personnel, services and supplies for the Division of Fleet and Facility Operations

**Special Revenue:** personnel, services and supplies

# 2026 Proposed Budget - Expenditures by Fund



Data Updated: Nov 13, 2025, 5:24 PM

[View Report](#)

# Personnel

The proposed budget funds 298.50 FTEs in the Department of Public Service. The department now includes the Division of Parks, Recreation & Community Enrichment.

## FTE Report/Waste Disposal

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Specialist	1	1	1
Clerk Specialist 2	0	0	1
Commissioner-Public Services	1	1	1
Intermediate Clerk	1	1	0
Landfill Equipment Operator	5	5	5
Lead Landfill Equipment Operator	1	1	1
Manager-Public Services	1	1	1
Senior Professional Engineer	1	1	1
Superintendent-Waste Disposal	1	1	1
Tandem Truck Driver	2	1.75	2
Utility Worker	1	1	1
<b>ALLOCATED FTE</b>	<b>15</b>	<b>14.75</b>	<b>15</b>

# FTE Report/Fleet Operations

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Operations Officer	0.6	0.6	0.6
Administrative Specialist	0.6	0.6	0.6
Automotive Repair Technician	28.75	29	30
Automotive Service Worker	12.5	13	13
Clerk Specialist 2	2.35	2.6	2.6
Commissioner-Public Services	0.6	0.6	0.6
Equipment and Records Technician	2	2	2
Equipment Repair Technician	0	0	1
Maintenance Worker 1	0.75	1	1
Manager-Public Services	1	1	1
Motor Equipment Technician	2	2	2
Supervisor-Automotive Maintenance	5	5	5
Supervisor-Vehicle Parts	1	1	1
Vehicle Parts Storekeeper	3	3	3
Welder-Blacksmith	1	1	1
<b>ALLOCATED FTE</b>	<b>61.15</b>	<b>62.4</b>	<b>64.4</b>

# FTE Report/Facility Operations

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Operations Officer	0.4	0.4	0.4
Administrative Specialist	0.4	0.4	0.4
Building And Grounds Maintenance Worker	3	3	3
Carpenter	3	3	3
Clerk Specialist 2	1.4	1.4	1.4
Commissioner-Public Services	0.4	0.4	0.4
Construction Technician	0	0	0
Electrician	1.75	2	2
Maintenance Worker 1	1	1	1
Manager-Administrative Services	0	0	1
Manager-Public Services	1	1	1
Painter	2	2	2
Plumber-Steamfitter	2	2	2
Senior Building And Grounds Maintenance Worker	1	1	0
Senior Storekeeper	1	1	1
Senior Trades Mechanic	0.75	0	0
Supervisor-Maintenance And Repair	2	2	2
Trades Mechanic	2	3	4
<b>ALLOCATED FTE</b>	<b>23.1</b>	<b>23.6</b>	<b>24.6</b>

# FTE Report/Urban Beautification

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Assistant	1	1	1
Administrative Operations Officer	1	1	1
Administrative Specialist	2	3	3
Administrative Specialist 2	1	0	0
Chief Horticulturist	1	1	1
Clerk Specialist 1	2	2	1
Clerk Specialist 2	2	1.75	1.5
Commissioner-Public Services	1	1	1
Crane Operator	1	1	1
Deputy Director-Public Services	0	0	0
Director-Public Services	1	1	0
Foreman-Land Maintenance	1	1	1
Forestry Crew Leader	11	11	11
Forestry Inspector	2	2	2
General Foreman	4	0	0
General Foreman-Streets	0	4	4
Gis Analyst 1	1	0	0
Heavy Equipment Operator 1	6	6	4
Heavy Equipment Operator 2	18	18	18
Landscape Maintenance Worker	7	7	7
Mail Clerk	1	1	1
Maintenance Worker 1	28.5	29	26
Maintenance Worker 2	27	28	31
Manager-Public Services	4	4	5
Quality Control Specialist	3	3	3
Safety and Training Specialist	0	1	1
Safety And Training Specialist	1	0	0
Secretary 2	0	0	0
Senior Equipment Repair Technician	1	1	1
Senior Landscape Maintenance Worker	2	2	2
Street Maintenance Technician	1	0	0
Superintendent-Parks	0	0	0
Superintendent-Streets	1	1	2
Supervisor - Urban Beautification	4	4	3
Tree Maintenance Worker	1	1	3
Tree Service Worker	23	23	23
<b>ALLOCATED FTE</b>	<b>160.5</b>	<b>159.75</b>	<b>158.5</b>

# FTE Report/Parks, Recreation & Community Enrichment

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Operations Officer	1	1	1
Administrative Specialist	0	1	1
Administrative Specialist 2	1	1	1
Administrative Technician 2	1	1	1
Building And Grounds Maintenance Worker	9	10	9
Clerk Specialist 2	2	1	1
Commissioner-Parks & Recreation	1	0	0
Commissioner-Public Services	0	1	1
Crew Leader	0	0	0
Director-Parks & Youth Services	1	0	0
Director-Public Services	0	1	1
Equipment Repair Technician	1	1	0
Foreman-Parks	3	3	2
General Foreman-Parks	0	0	1
Landscape Maintenance Worker	0	0	0
Maintenance Worker 1	5.75	6	6
Maintenance Worker 2	1	1	1
Manager-Public Services	1.5	1.5	3
Park Planner	1	1	1
Parks & Recreation Specialist	0	0	1
Public Services Officer 3	1	1	0
Recreation Crew Leader	0	0	1
Senior Building And Grounds Maintenance Worker	2	2	2
Senior Equipment Repair Technician	0	0	1
Senior Park Planner	1	1	1
Supervisor-Recreation	1	1	0
<b>ALLOCATED FTE</b>	<b>34.25</b>	<b>35.5</b>	<b>36</b>

## Ambitions

The department envisions a cleaner, safer, and more sustainable Toledo through strategic investments in waste management, infrastructure, and regional collaboration. The department would like to establish a neighborhood drop-off location for refuse and recycling collection and explore options for tire and mattress recycling. Finding solutions for residents to recycle large bulky items will reduce public dumping and blight in the neighborhoods. Additionally, partnering with Lucas County on tire and mattress storage and processing, encourages enhanced service delivery and improved operational efficiencies with a continued focus of strengthening the environmental health and livability of all neighborhoods across the City.

# Division of Solid Waste

2026 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

**General Fund:** personnel, supplies and services

## 2026 Highlights

The Division has, since 2022, been incrementally making infrastructure improvements, including cleaning stormwater ponds, rehabilitating two sanitary wastewater lift stations, enhancing stormwater control features, installing new litter control fencing, replacing gas collection and control system components and adding supplementary capacity to collect landfill gas/leachate. A program of regular seeding continues to evolve. For 2026, operating budget priorities are focused on landfill leachate management infrastructure, continued stormwater management improvements and overall landfill aesthetics. This phased approach has been successful and the division has been able to execute these tasks without significant increases to the budget.

With newer equipment in the landfill fleet and a replacement/rebuild program in place, the division remains optimistic that heavy equipment maintenance costs will continue to decrease.

Engineering support will be focused on permitting/design updates needed for the next cell construction event, refining the longer-term development plan and executing the necessary design/support work to facilitate needed infrastructure updates and effective operations. Compliance with a multitude of environmental and administrative regulations while maintaining effective operations, remain the overarching drivers for expenditures related to engineering, monitoring/reporting and infrastructure improvements.

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$728,184	\$860,147	1,032,654	1,061,238	\$1,121,151
Overtime	\$66,388	\$49,768	70,514	105,173	\$91,080
Pension	\$103,459	\$124,562	133,271	159,473	\$160,820
Employment Tax & Medical	\$248,162	\$256,144	279,094	282,372	\$322,945
Other Personnel	\$7,742	\$6,684	7,234	7,250	\$5,250
Supplies	\$168,952	\$151,763	185,786	279,780	\$229,838
Services	\$4,910,617	\$4,632,864	4,644,663	5,647,618	\$4,909,871
Capital	-	-	7,329	61,412	-
Other	-	-	-	467,429	\$0
<b>GENERAL TOTAL</b>	<b>\$6,233,504</b>	<b>\$6,081,933</b>	<b>6,360,545</b>	<b>8,071,745</b>	<b>\$6,840,955</b>
Local Fiscal Recovery					
Labor	\$39,800	-	-	-	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$39,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>
Expendable Trust					
Services	-	\$46,267	63,733	252,290	\$0
Capital	\$250,000	-	-	0	\$0
Other	-	-	-	535,890	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>\$250,000</b>	<b>\$46,267</b>	<b>63,733</b>	<b>788,180</b>	<b>\$0</b>
Capital Improvements					
Supplies	\$25,272	\$62,600	-	12,025	\$0
Services	\$641,028	\$4,059,477	212,773	636,589	\$0
Capital	\$375,000	\$115,644	195,539	1,304,928	\$0
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$1,041,301</b>	<b>\$4,237,721</b>	<b>408,312</b>	<b>1,953,542</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$7,564,605</b>	<b>\$10,365,921</b>	<b>6,832,590</b>	<b>10,813,467</b>	<b>\$6,840,955</b>

# Division of Facility and Fleet Operations

2026 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

**General Fund:** services

**Capital Improvement Fund:** capital project building improvements and equipment purchases

**Municipal Garage:** personnel, supplies, services

**Facility Operations Fund:** personnel, supplies, services

## 2026 Highlights

The Division of Facility and Fleet Operations is funded through charges assessed to user divisions.

The 2026 budget for Fleet Operations provides \$7,881,695 for fuel, equipment, supplies and services to maintain the City’s fleet. In addition to this non-personnel budget, the budget also supports 64.4 FTEs with a total labor cost of \$6,866,371.

The Internal Service Fund budget for Facility Operations allocates \$2,621,280 for labor expenditures, covering 24.6 FTEs and allocates \$1,546,624 for services and supplies.

## Expenses by Fund

### Facility Operations

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Services	\$466,868	\$741,892	548,157	655,654	\$622,848
<b>GENERAL TOTAL</b>	<b>\$466,868</b>	<b>\$741,892</b>	<b>548,157</b>	<b>655,654</b>	<b>\$622,848</b>
Local Fiscal Recovery					
Labor	\$30,000	–	–	–	\$0
Services	\$44,344	\$222,265	1,085,998	4,897,394	\$0

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$74,344</b>	<b>\$222,265</b>	<b>1,085,998</b>	<b>4,897,394</b>	<b>\$0</b>
Capital Improvements					
Supplies	\$73,692	\$104,241	22,545	6,819	\$0
Services	\$1,716,682	\$10,475,700	12,438,742	3,527,624	\$3,200,000
Capital	\$177,266	\$291,801	–	84,667	\$0
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$1,967,641</b>	<b>\$10,871,742</b>	<b>12,461,287</b>	<b>3,619,111</b>	<b>\$3,200,000</b>
Municipal Garage					
Pension	\$76	–	–	–	–
Employment Tax & Medical	\$8	–	–	–	–
<b>MUNICIPAL GARAGE TOTAL</b>	<b>\$84</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Facility Operations					
Labor	\$1,130,523	\$1,272,794	1,300,498	1,567,243	\$1,752,613
Overtime	\$49,492	\$40,477	29,010	60,650	\$60,650
Pension	\$162,395	\$180,367	181,557	227,905	\$252,789
Employment Tax & Medical	\$351,188	\$357,498	417,236	445,950	\$543,118
Other Personnel	\$5,858	\$7,243	8,062	11,560	\$12,110
Supplies	\$425,322	\$448,729	510,004	485,301	\$443,616
Services	\$1,173,520	\$1,108,063	1,107,044	1,333,272	\$1,103,008
Capital	–	\$5,590	–	0	–
<b>FACILITY OPERATIONS TOTAL</b>	<b>\$3,298,298</b>	<b>\$3,420,762</b>	<b>3,553,411</b>	<b>4,131,881</b>	<b>\$4,167,904</b>
<b>EXPENSES TOTAL</b>	<b>\$5,807,234</b>	<b>\$15,256,661</b>	<b>17,648,854</b>	<b>13,304,039</b>	<b>\$7,990,752</b>

## Fleet Operations

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
Street Construction, Maintenance & Repair					
Capital	–	\$19,336	–	–	–
<b>STREET CONSTRUCTION, MAINTENANCE &amp; REPAIR TOTAL</b>	<b>–</b>	<b>\$19,336</b>	<b>–</b>	<b>–</b>	<b>–</b>
Local Fiscal Recovery					
Labor	\$76,500	–	–	–	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$76,500</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$0</b>
Capital Improvements					
Supplies	–	–	203,540	8,353	–
Services	–	\$445,236	427,316	539,991	\$0
Capital	\$3,349,858	\$3,746,064	1,139,561	1,903,579	\$1,000,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$3,349,858</b>	<b>\$4,191,300</b>	<b>1,770,416</b>	<b>2,451,924</b>	<b>\$1,000,000</b>
Municipal Garage					
Labor	\$3,203,485	\$3,560,972	3,669,860	3,937,901	\$4,356,437
Overtime	\$479,207	\$461,787	435,510	394,220	\$394,220
Pension	\$500,724	\$536,437	553,356	606,497	\$651,191
Employment Tax & Medical	\$1,001,664	\$991,945	1,117,948	1,175,182	\$1,415,433
Other Personnel	\$31,515	\$43,540	47,110	49,090	\$49,090
Supplies	\$6,679,453	\$6,668,080	6,253,382	6,775,920	\$6,076,581
Services	\$860,003	\$1,109,440	1,032,480	1,256,904	\$1,805,114
Capital	\$222,310	\$9,276	17,685	21,368	\$0
<b>MUNICIPAL GARAGE TOTAL</b>	<b>\$12,978,361</b>	<b>\$13,381,476</b>	<b>13,127,331</b>	<b>14,217,082</b>	<b>\$14,748,066</b>

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
EXPENSES TOTAL	\$16,404,719	\$17,592,112	14,897,748	16,669,006	\$15,748,066

# Division of Urban Beautification

2026 Proposed Budget



The Division of Urban Beautification is dedicated to the effective management of Toledo's greenspaces, neighborhood blight and 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, vacant property demolitions and street sweeping.

## Funding Sources

**General Fund:** personnel, supplies, services

**Special Assessment Services Fund:** personnel, supplies, services

**Sewer Operating Fund:** personnel

## 2026 Highlights

The proposed budget for the Division of Urban Beautification aims to maintain service levels consistent with prior years including leaf collection; alley cleaning; tree maintenance assessed fund services: tree planting, tree & stump removal, tree trimming, tree sidewalk rehabilitation program; grass cutting for parks, boulevard, and cyclical program, streetscape beautification projects; hosting Clean Toledo Events, and responding to blight requests in a timely way to maintain a clean and safe Toledo.

In collaboration with the Division of Engineering and Construction Maintenance, Urban Beautification will complete a 2026 sidewalk program. The program places emphasis on preserving mature trees in-lieu of removal and using best practices to manage roots and explore repair methods to improve sidewalk accessibility and safety.

The demolition program in 2026 will focus on completing remaining tear-downs (less than 50 properties) and site restoration by mid-year. The remainder of the year will focus on project close-out and reporting requirements.

## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$803,103	\$1,028,569	1,564,416	806,937	\$2,185,488
Overtime	\$189,190	\$198,753	469,509	660,919	\$176,581
Pension	\$93,906	\$168,018	347,785	461,928	\$405,845
Employment Tax & Medical	\$253,587	\$507,784	640,569	853,534	\$974,566
Other Personnel	\$3,112	\$4,297	15,419	10,038	\$10,038

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Supplies	\$82,837	\$50,617	60,380	61,565	\$33,634
Services	\$4,509,985	\$4,848,957	3,438,681	6,674,058	\$4,565,884
Capital	–	\$42,209	–	–	\$0
Debt	–	\$9,000	–	–	–
Other	–	–	0	-1,700,000	-\$132,659
<b>GENERAL TOTAL</b>	<b>\$5,935,721</b>	<b>\$6,858,204</b>	<b>6,536,761</b>	<b>7,828,979</b>	<b>\$8,219,377</b>
Operation Grants					
Supplies	–	\$11,240	–	60,110	–
Services	–	–	85,186	6,059,358	–
<b>OPERATION GRANTS TOTAL</b>	<b>–</b>	<b>\$11,240</b>	<b>85,186</b>	<b>6,119,468</b>	<b>–</b>
Local Fiscal Recovery					
Labor	\$59,891	\$158,319	140,428	0	\$0
Overtime	–	–	27,461	0	–
Pension	–	\$22,165	23,504	0	–
Employment Tax & Medical	–	\$37,126	39,370	0	–
Supplies	–	\$7,656	3,668	0	–
Services	–	\$614,921	1,712,906	2,262,475	–
Capital	–	\$392,504	769,388	38,108	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$59,891</b>	<b>\$1,232,691</b>	<b>2,716,726</b>	<b>2,300,583</b>	<b>\$0</b>
Special Assessment Services					
Labor	\$5,376,342	\$5,339,731	5,522,362	6,597,802	\$6,755,544
Overtime	\$1,216,827	\$1,347,104	1,674,899	1,055,660	\$1,208,720
Pension	\$809,004	\$761,587	799,237	1,063,654	\$1,095,448
Employment Tax & Medical	\$2,016,137	\$1,647,323	2,013,265	2,052,069	\$2,376,841
Other Personnel	\$26,925	\$22,057	20,774	26,973	\$26,973
Supplies	\$412,741	\$303,345	301,014	671,865	\$597,167
Services	\$5,817,361	\$6,835,292	6,015,831	10,580,671	\$12,542,838
Capital	–	\$93,798	–	–	\$0
Debt	–	\$20,000	20,000	–	–
<b>SPECIAL ASSESSMENT SERVICES TOTAL</b>	<b>\$15,675,337</b>	<b>\$16,370,236</b>	<b>16,367,380</b>	<b>22,048,694</b>	<b>\$24,603,531</b>
Capital Improvements					
Supplies	–	–	–	25	–
Services	–	–	–	296,271	\$0
Capital	\$1,089,209	–	1,124,460	2,544,244	\$0
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$1,089,209</b>	<b>–</b>	<b>1,124,460</b>	<b>2,840,540</b>	<b>\$0</b>
Sewer					
Labor	\$164,014	\$231,445	210,839	260,220	\$277,910
Overtime	\$57,325	\$73,198	84,878	–	\$0
Pension	\$36,232	\$43,679	41,458	36,431	\$38,907
Employment Tax & Medical	\$90,500	\$78,653	106,538	91,738	\$107,423
Other Personnel	\$2,420	\$2,768	2,383	–	\$0
Services	\$5,210	\$8,101	7,379	–	\$0
<b>SEWER TOTAL</b>	<b>\$355,701</b>	<b>\$437,844</b>	<b>453,475</b>	<b>388,389</b>	<b>\$424,240</b>
<b>EXPENSES TOTAL</b>	<b>\$23,115,858</b>	<b>\$24,910,215</b>	<b>27,283,988</b>	<b>41,526,652</b>	<b>\$33,247,148</b>

# Parks, Recreation & Community Enrichment



2026 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 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

**General Fund:** personnel, supplies, services

**Golf Improvements Fund:** supplies, services

**Marina Development Fund:** services

**Capital Improvements Fund:** personnel, services

## Goals and Accomplishments

The City of Toledo's Department of Parks, Recreation and Community Enrichment focused on programming, making improvements to the City's parks as well as the City's tennis, pickleball, and basketball courts.

- 54 events hosted
- 2.4 million visits to city parks, which equates to an increase of 200,000 visits over last year
- All picnic tables and benches have been replaced throughout 130 city parks
- 6 new playgrounds
- 4 new tennis courts
- 2 new pickleball courts
- 2 new public flush restrooms
- 3 parks received improvement to their walking trails
- Detwiler baseball fields and concession building received major renovations
- Roosevelt Pool at Smith Park is receiving major renovations to the pool tank and bathhouse
- McCarthy Field at Highland Park is being reopened to the public with new restrooms, concession area, and bleachers
- Jamie Farr Splash Pad is being installed to replace deteriorated pool
- Danny Thomas Amphitheater
- Pontiac Preserve Park will be opened for regular public visitation
- Inez Nash Park will be totally rebuilt

# Expenses by Fund

## Parks, Recreation & Community Enrichment

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$1,164,708	\$1,581,589	1,797,882	2,010,240	\$2,156,222
Overtime	\$53,392	\$57,517	84,766	60,000	\$50,000
Pension	\$167,940	\$224,791	257,673	289,834	\$308,871
Employment Tax & Medical	\$322,268	\$483,055	572,883	608,575	\$721,824
Other Personnel	\$2,915	\$4,996	5,962	6,325	\$6,600
Supplies	\$196,943	\$320,332	420,464	428,805	\$292,953
Services	\$1,077,993	\$1,830,522	2,002,738	3,059,464	\$1,902,376
Capital	–	\$32,829	–	24,000	\$0
Debt	–	\$7,000	6,695	–	–
Other	\$18	-\$20	-56	–	\$0
Operating Transfers	\$129,216	\$373,832	456,053	409,325	\$157,018
<b>GENERAL TOTAL</b>	<b>\$3,115,394</b>	<b>\$4,916,442</b>	<b>5,605,060</b>	<b>6,896,568</b>	<b>\$5,595,864</b>
Golf Improvements					
Supplies	\$222,047	\$225,269	286,664	296,765	\$276,790
Services	\$1,082,334	\$1,129,238	1,383,822	1,667,220	\$1,514,888
Capital	\$843,567	–	–	–	–
Debt	\$128,846	\$204,571	196,842	–	–
Other	-\$367	\$17	-1,230	–	\$0
<b>GOLF IMPROVEMENTS TOTAL</b>	<b>\$2,276,427</b>	<b>\$1,559,095</b>	<b>1,866,098</b>	<b>1,963,985</b>	<b>\$1,791,678</b>
Marina Development					
Services	\$2,670	\$2,909	3,920	2,911	\$4,413
<b>MARINA DEVELOPMENT TOTAL</b>	<b>\$2,670</b>	<b>\$2,909</b>	<b>3,920</b>	<b>2,911</b>	<b>\$4,413</b>
Local Fiscal Recovery					
Labor	\$25,625	–	–	–	\$0
Overtime	\$254	–	–	–	–
Pension	\$857	–	–	–	\$0
Employment Tax & Medical	\$213	–	–	–	\$0
Supplies	–	\$814	–	4,250	–
Services	\$3,406,266	\$5,566,481	5,123,997	5,850,169	\$0
Capital	–	\$159,493	255,793	86,964	\$0
Other	–	–	47,897	0	–
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$3,433,216</b>	<b>\$5,726,788</b>	<b>5,427,687</b>	<b>5,941,383</b>	<b>\$0</b>
Expendable Trust	–	–	–	125,000	–
Capital Improvements					
Labor	\$150,296	\$149,787	165,005	260,904	\$269,640
Overtime	\$7,623	\$14,810	25,279	15,000	\$10,000
Pension	\$21,039	\$22,844	26,457	38,627	\$39,150
Employment Tax & Medical	\$32,691	\$33,822	55,012	59,004	\$68,260
Other Personnel	\$1,100	\$1,111	1,100	1,650	\$1,650
Supplies	–	\$252,229	5,680	6,875	–
Services	\$614,109	\$3,199,588	2,777,807	5,253,453	\$973,213
Capital	–	\$77,383	58,000	0	–
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$826,858</b>	<b>\$3,751,574</b>	<b>3,114,341</b>	<b>5,635,513</b>	<b>\$1,361,913</b>

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
EXPENSES TOTAL	\$9,654,564	\$15,956,808	16,017,106	20,565,361	\$8,753,868

# Safety Administration

2026 Proposed Budget



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

## Funding

**General Fund:** services

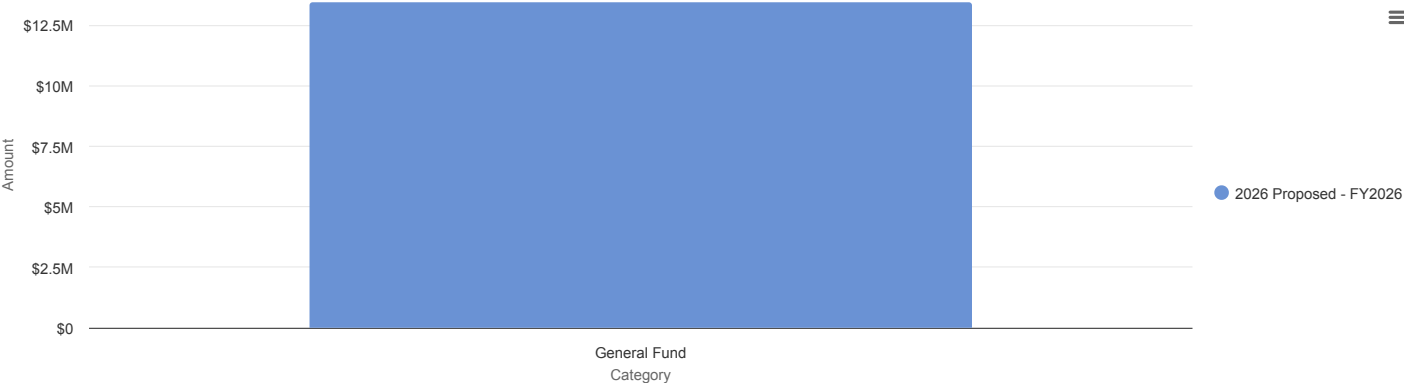
## 2026 Budget Highlights

The Safety Administration proposed budget is funded 100% by the General Fund.

The services budget funds the city's share of the 911 Regional Council of Governments (RCOG), the Lucas County Canine Care and Control contract, reserved jail beds and the Criminal Justice Coordinating Council (CJCC), which provides the NORIS database used by the public safety departments.

The 2026 General Fund budget for these services has increased from \$12,920,940 to \$13,461,360. This increase is driven by projected increases in the City's 911 RCOG obligations from \$10,345,940 to \$10,790,310 and its CJCC obligations from \$2,360,000 to \$2,401,050. As the City shares in the operating costs for these organization, the City's obligations have increased due to projected increases in their respective budgets. Additionally, the budget for Lucas County Canine Care and Control has increased from \$75,000 to \$130,000 in the proposed budget. The proposed budget for reserved jail beds remains consistent with 2025 at \$140,000.

# 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

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## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$305,471	\$160,656	33,698	-	\$0
Pension	\$42,118	\$21,629	4,718	-	\$0
Employment Tax & Medical	\$49,159	\$51,371	15,742	-	\$0
Other Personnel	\$550	\$550	-	-	\$0
Services	\$10,359,510	\$10,857,464	12,496,778	12,920,940	\$13,461,360
<b>GENERAL TOTAL</b>	<b>\$10,756,808</b>	<b>\$11,091,670</b>	<b>12,550,936</b>	<b>12,920,940</b>	<b>\$13,461,360</b>
Expendable Trust					
Other	-	-	-	310	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>310</b>	<b>\$0</b>
<b>EXPENSES TOTAL</b>	<b>\$10,756,808</b>	<b>\$11,091,670</b>	<b>12,550,936</b>	<b>12,921,250</b>	<b>\$13,461,360</b>

## Mission Statement

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.

## Funding

**General Fund:** personnel, service, and supplies

**Capital Improvement Fund:** service, supplies, capital improvement projects

**Municipal Tow Lot:** service, supplies, operating transfers

**Street Construction, Maintenance and Repair Fund:** personnel

## Goals and Accomplishments

In 2025, the department launched its Strategic Communication Team to strengthen community relations and enhance public trust. The team was established to create “social contracts” with individuals seeking to have their voices heard, serve as a liaison between the community and law enforcement, and apply de-escalation techniques with a focus on community engagement and police legitimacy.

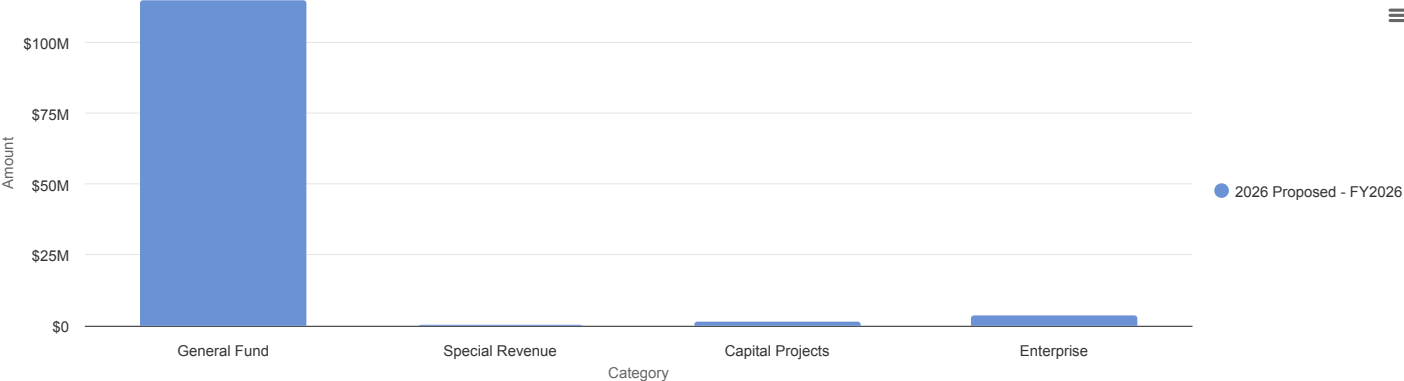
The department graduated a class of 42 cadets in March.

The Police department continues to leverage technology to investigate and solve crimes, contributing to a sustained reduction in tracked crime rates.

## 2026 Priorities

The Police department's budget priorities for next year include hiring enough officers to maintain our current staffing levels, sustaining support for existing technology, and continuing the replacement of aging vehicle fleet.

# 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

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## Personnel

The 2026 Police Department budget supports 712.87 FTEs, including a budgeted class of 25 new officers scheduled to start in April. Labor costs constitute the largest portion of the department's proposed budget, with a total cost of \$102,330,871. Contracts for the bargaining unions have been finalized in 2025, resulting in 4% increases for 2026.

# Full Time Employees

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 1	3	3	3
Administrative Analyst 4	1	1	1
Administrative Assistant	0.62	0.62	0.62
Administrative Specialist	2	2	2
Administrative Specialist 1	1	1	1
Administrative Technician	2	2	2
Administrative Technician 2	1	1	1
Administrator-Public Services 2	1	1	1
Auto Allowance	0	0	0
Career Enhancement	0	0	0
Clerk Specialist 2	1	1	1
Criminalist	1	1	0
Director-Public Services	1	1	1
Divisional Assistant 1	0	0.5	0.5
End User Support Specialist	1	1	1
Field Training Officer Pay	0	0	0
Holiday Pay	0	0	0
Identification Technician	2	2	2
Mayor's Assistant 2	1	0	0
Mayor's Assistant 3	0	1	1
Overtime	0	0	0
Police - Secretary	1	1	1
Police Captain	9	9	9
Police Data Control Clerk	1	1	1
Police Data Entry Clerk	4	4	4
Police Deputy Chief - Pro Tem	3	3	3
Police Lieutenant	28	28	28
Police Officer	526.7	519.35	512.75
Police Records Clerk	32	34	33
Police Sergeant	94	94	0
Police Sergeant II	0	0	95
Secretary 1	0.5	0	0
Senior Criminalist	2	2	2
Senior Utility Worker	1	1	1
Sergeant-at-Arms	1	1	1
Severance	0	0	0
Severance-Comp Time	0	0	0
Severance-Vacation	0	0	0
Staff Criminalist	0	0	1
Traffic Aide	3	3	3
<b>ALLOCATED FTE</b>	<b>724.82</b>	<b>719.47</b>	<b>712.87</b>

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$43,159,247	\$51,963,524	52,501,593	67,179,162	\$68,109,873
Overtime	\$3,420,117	\$3,278,420	2,789,713	3,534,841	\$3,590,497
Pension	\$8,836,043	\$10,294,727	10,343,502	12,623,239	\$13,792,879
Employment Tax & Medical	\$9,151,199	\$11,057,738	12,489,427	13,794,489	\$16,265,412
Other Personnel	\$426,949	\$437,319	455,867	746,398	\$572,210
Supplies	\$1,063,002	\$1,043,863	1,550,428	2,916,770	\$2,180,869
Services	\$6,653,531	\$8,560,222	6,202,090	11,213,457	\$10,464,005
Capital	\$156,633	\$223,276	10,888	35,638	\$0
Debt	\$63,000	\$183,503	726,990	–	–
<b>GENERAL TOTAL</b>	<b>\$72,929,721</b>	<b>\$87,042,592</b>	<b>87,070,495</b>	<b>112,043,994</b>	<b>\$114,975,745</b>
Street Construction, Maintenance & Repair					
Labor	\$150,789	\$129,720	139,712	144,900	\$151,696
Overtime	\$682	\$590	1,054	–	\$0
Pension	\$21,059	\$18,244	19,707	20,286	\$21,237
Employment Tax & Medical	\$47,725	\$46,616	53,741	54,644	\$64,002
<b>STREET CONSTRUCTION, MAINTENANCE &amp; REPAIR TOTAL</b>	<b>\$220,255</b>	<b>\$195,170</b>	<b>214,214</b>	<b>219,830</b>	<b>\$236,935</b>
Operation Grants					
Labor	\$122,544	\$112,784	18,235	0	\$0
Overtime	\$181,897	\$108,564	134,705	263,761	\$0
Pension	\$31,456	\$36,435	13,456	18,623	\$0
Employment Tax & Medical	\$30,254	\$34,392	28,288	1,385	\$0
Other Personnel	\$1,100	\$1,100	–	–	\$0
Supplies	-\$115,085	\$1,303,033	577,188	411,293	\$0
Services	\$540,082	\$237,333	269,454	1,432,836	\$0
Capital	\$100,968	\$739,270	65,740	0	\$0
Debt	\$277,956	\$285,950	–	–	–
<b>OPERATION GRANTS TOTAL</b>	<b>\$1,171,171</b>	<b>\$2,858,861</b>	<b>1,107,065</b>	<b>2,127,898</b>	<b>\$0</b>
Local Fiscal Recovery					
Labor	\$12,116,767	\$7,187,318	6,445,238	3	\$0
Pension	\$2,259,218	\$1,368,053	1,202,618	1	\$0
Employment Tax & Medical	\$2,326,135	\$1,444,628	1,303,058	3	\$0
Supplies	\$405,370	\$556,863	–	–	\$0
Services	\$199,240	–	47	–	\$0
Debt	\$280,000	\$280,000	280,000	–	–
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$17,586,730</b>	<b>\$10,836,863</b>	<b>9,230,961</b>	<b>7</b>	<b>\$0</b>
Expendable Trust					
Supplies	\$159,900	\$250,936	85,212	354,292	\$0
Services	\$600	–	156,322	103,787	\$0
Capital	\$130,361	–	–	11	\$0
Debt	\$125,000	\$125,000	–	0	–
Other	\$88,590	\$75,531	84,898	4,784,500	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>\$504,451</b>	<b>\$451,467</b>	<b>326,432</b>	<b>5,242,591</b>	<b>\$0</b>

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Capital Improvements					
Supplies	\$715,816	\$269,462	311,548	206,309	\$0
Services	\$934,109	\$278,299	275,520	109,153	\$0
Capital	\$4,269,445	\$3,121,094	1,021,800	3,457,881	\$1,300,000
Debt	\$627,080	\$584,013	402,346	27,654	\$325,000
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$6,546,450</b>	<b>\$4,252,868</b>	<b>2,011,213</b>	<b>3,800,998</b>	<b>\$1,625,000</b>
Municipal Tow Lot					
Supplies	\$39,104	\$30,282	41,059	56,550	\$56,050
Services	\$1,079,815	\$1,338,485	1,303,237	1,684,577	\$1,686,995
Operating Transfers	\$2,224,550	\$2,325,558	2,355,803	2,328,794	\$2,025,186
<b>MUNICIPAL TOW LOT TOTAL</b>	<b>\$3,343,469</b>	<b>\$3,694,324</b>	<b>3,700,099</b>	<b>4,069,921</b>	<b>\$3,768,231</b>
<b>EXPENSES TOTAL</b>	<b>\$102,302,247</b>	<b>\$109,332,144</b>	<b>103,660,481</b>	<b>127,505,239</b>	<b>\$120,605,911</b>

# Ambitions

If funding allows, the department aims to expand our use of technology to help reduce and solve crime. This includes enhancing the Flock camera network and developing a comprehensive Drone as First Responder (DFR) program.

# Toledo Fire & Rescue Department

2026 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 responsibility of 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

**General Fund:** personnel, services, and supplies

**Capital Improvement Fund:** vehicles, equipment, and building improvements

## Goals and Accomplishments

Fire & Rescue is constantly striving for better, whether it be better equipment, technology, outcomes, or living and working conditions. Fire & Rescue's work within the community extends beyond the emergency services. Fire & Rescue will continue to present Fire/Life Safety Public Education Programs, attend community events, distribute smoke alarms, and complete apartment and building inspections. The department will continue work in the community, especially in schools and senior centers to offer education and support for Toledo residents on the importance of fire and life safety.

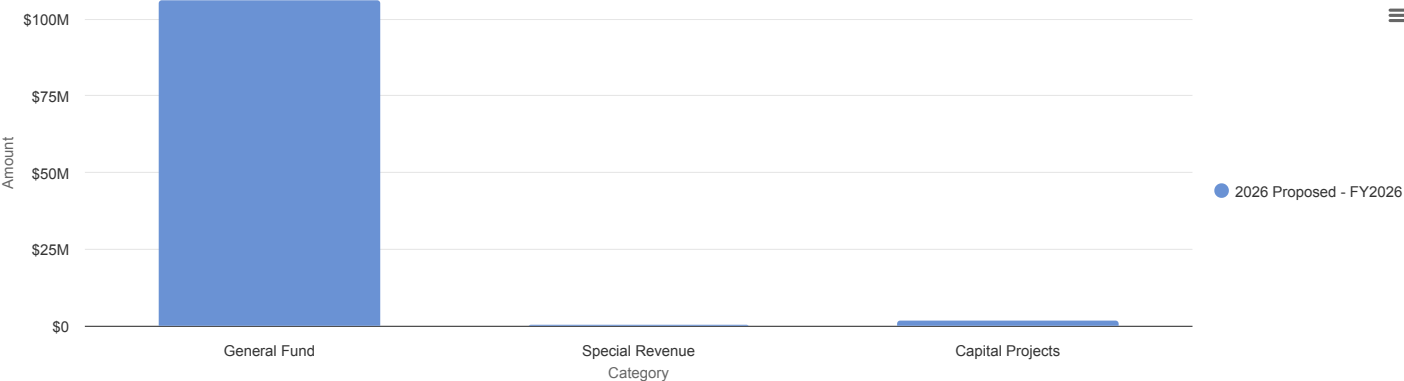
## 2026 Priorities

In 2026, Toledo Fire & Rescue intends to continue making improvements to fire stations to improve the living quarters and work environments for personnel. Recruitment effort will be continued and a new Fire Academy cohort of 20 is slated to begin in the third quarter of 2026. To remain a stable and effective team, the TFRD Training Bureau will see improvements so that personnel have access to more training opportunities. TFRD is focused on improving and maintaining fire stations, departmental operations including EMS, and maintaining appropriate personnel levels.

The Fire & Rescue Department works to improve the city's operational efficiency and deliver basic services, improve financial stability, and enhance employee engagement and wellness within the department and beyond.

Maintaining each of the city's fire stations, facilities, and fleet is critical to maintain employee morale, operational efficiency, financial stability, retain jobs, and improve Toledo Neighborhoods. The city's commitment to public service is integral to the Fire & Rescue Department's commitment to maintaining their equipment and adequate staffing ensures that the department is consistently performing at its highest level for Toledo residents.

# 2026 Proposed Budget - Expenditures by Fund Category



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## Personnel

The Fire & Rescue Department has 621.4 budgeted FTEs for 2026, which includes a class of 20 recruits beginning in August of 2026. Labor costs make up 92% of the General Fund budget for the department. Supplies and services constitute the remaining 8% of General Fund budget. Contracts for the bargaining unions have been finalized in 2025, resulting in 4% increases for 2026.

# Full Time Employees

Position Name*	FY2024	FY2025	FY2026
<b>Allocated FTE</b>			
Administrative Analyst 2	0	0	0
Administrative Assistant	1	1	1
Administrative Specialist	1	2	2
Administrator-Administrative Services 1	0.5	0	0
Administrator-Administrative Services 2	0.5	0	0
Building And Grounds Maintenance Worker	1	1	0
Clerk Specialist 2	4	4	4
Director-Public Services	1	1	1
Fire Battalion Chief	19	19	20
Fire Captain	30	30	27
Fire Deputy Chief - Pro Tem	4	4	4
Fire EMS Bureau Supervisor	1	1	1
Fire Fighter	294.9	281.4	292.4
Fire Fighter/paramedic	1	0	0
Fire Fighter/Paramedic	162	152	163
Fire Inspector	9	8.75	8
Fire Lieutenant	85	89	89
Fire Plans Examiner	0	2	2
Fire Plans Examiner 1	2	0	0
Fire Plans Examiner 2	0	0	0
Fire Prevention Bureau Supervisor	1	1	1
Fire- Supervisor of Maintenance	1	1	1
Fire- Supervisor of Training	1	1	1
Manager-Administrative Services	1	1	1
Mayor's Assistant 3	0	1	1
Trades Mechanic	1	1	2
<b>ALLOCATED FTE</b>	<b>621.9</b>	<b>602.15</b>	<b>621.4</b>

# Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
General					
Labor	\$36,229,136	\$41,567,573	45,048,165	57,967,688	\$61,500,874
Overtime	\$6,895,257	\$5,716,300	4,480,799	4,870,929	\$5,404,830
Pension	\$9,555,969	\$10,609,667	11,496,651	13,908,003	\$15,792,217
Employment Tax & Medical	\$8,499,630	\$9,018,488	9,330,393	11,820,493	\$14,371,039
Other Personnel	\$566,198	\$599,822	614,651	583,400	\$628,850
Supplies	\$1,766,492	\$1,961,089	1,966,650	3,591,728	\$2,541,812
Services	\$4,519,384	\$5,402,327	3,759,556	6,336,212	\$5,967,337
Capital	-	\$668,186	-	4,832	\$0
Debt	-	\$74,866	142,122	-	-
<b>GENERAL TOTAL</b>	<b>\$68,032,066</b>	<b>\$75,618,317</b>	<b>76,838,988</b>	<b>99,083,285</b>	<b>\$106,206,959</b>
OneOhio Opioid Settlement	-	-	-	675,000	\$281,000
Operation Grants					
Labor	\$853,000	\$3,343,153	584,611	6,236	-
Overtime	-	-	73,687	-6,813	-
Pension	-	\$330,984	141,266	-1,983	-
Employment Tax & Medical	-	\$391,117	215,535	-65,423	-
Supplies	\$46,123	\$135,540	200,334	159,018	\$0
Services	\$1,218	\$3,227	27,324	117,916	\$0
Capital	-	\$558,133	-	237,702	-
<b>OPERATION GRANTS TOTAL</b>	<b>\$900,340</b>	<b>\$4,762,154</b>	<b>1,242,758</b>	<b>446,653</b>	<b>\$0</b>
Local Fiscal Recovery					
Labor	\$11,850,142	\$7,062,592	6,303,290	-	\$0
Pension	\$2,622,080	\$1,581,468	1,392,060	-	\$0
Employment Tax & Medical	\$2,274,399	\$1,355,940	1,255,570	-	\$0
<b>LOCAL FISCAL RECOVERY TOTAL</b>	<b>\$16,746,620</b>	<b>\$10,000,000</b>	<b>8,950,920</b>	<b>-</b>	<b>\$0</b>
Expendable Trust					
Supplies	\$1,762	\$4,469	-	-	\$0
Services	-	\$873	700	-	\$0
Other	-	-	-	5,812	\$0
<b>EXPENDABLE TRUST TOTAL</b>	<b>\$1,762</b>	<b>\$5,342</b>	<b>700</b>	<b>5,812</b>	<b>\$0</b>
Capital Improvements					
Supplies	\$3,284,532	\$1,375,424	75,900	126,965	\$0
Services	\$1,414,296	\$1,104,253	1,676,297	3,093,391	\$250,000
Capital	\$598,540	\$17,189,308	647,512	2,783,847	\$1,250,000
Debt	\$42,750	\$42,750	-	-	\$42,750
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>\$5,340,118</b>	<b>\$19,711,735</b>	<b>2,399,709</b>	<b>6,004,203</b>	<b>\$1,542,750</b>
Water	-	-	65	-	-
<b>EXPENSES TOTAL</b>	<b>\$91,020,906</b>	<b>\$110,097,548</b>	<b>89,433,140</b>	<b>106,214,953</b>	<b>\$108,030,709</b>

# Ambitions

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If additional funds were available the department would request additional inspectors to support inspections for the more than 500 Mobile Food Units in Toledo that need yearly inspections and compliance enforcement. Toledo Fire & Rescue also would request funds, if available, to purchase additional engines and rescue units and to add apparatus bays to existing fire stations or add a new station.

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# Non-Departmental

2026 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 and 2026 Budget Highlights

Non-departmental expenditures are primarily General Fund, with additional budget support through the Street Construction Maintenance and Repair and Special Assessment Services funds.

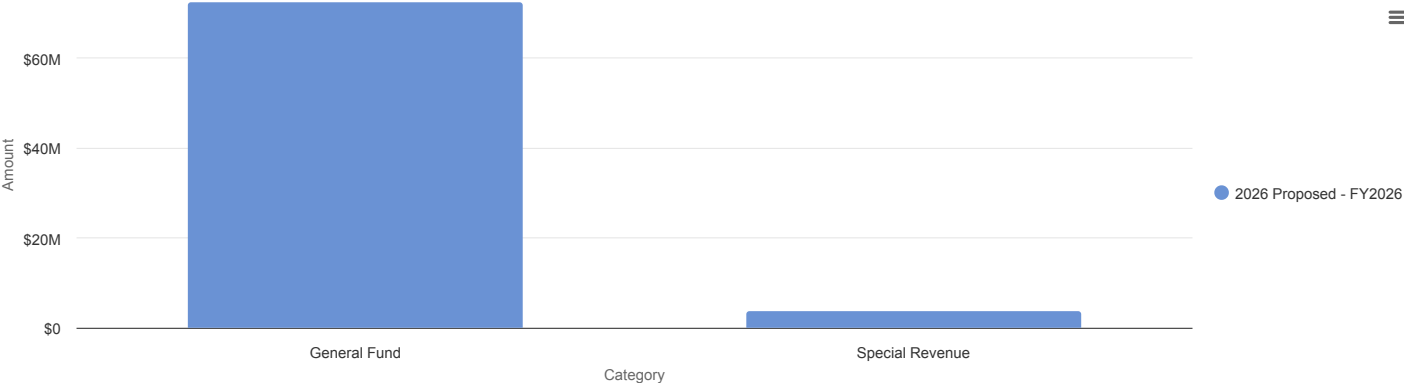
The proposed labor budget includes \$2,500,000 in projected salary savings from vacant civilian positions and \$100,000 for compensated absences, both consistent with the 2025 amended budget.

The service expenditures in the Non-Departmental General Fund budget include:

- refuse and recycling collections estimated at \$12,500,000 for 2026, which has increased by \$439,000 compared to 2025
- the city's share of the Toledo Lucas County Health Department estimated at \$2,660,149 for 2026, which covers operating expenditures totaling \$2,488,149 and building maintenance support totaling \$172,000
- building and space rental for One Government Center and parking costs for employees located downtown estimated at \$2,249,000
- county auditing, advertising and election charges estimated at \$715,000 for 2026, compared to \$355,000 for 2025
- membership and dues for the Toledo Metropolitan Area Council of Governments and Ohio Municipal League estimated at \$75,000 and \$18,600 respectively, consistent with the prior year budget
- Lucas County Emergency Management Agency service fees estimated at \$77,500 for 2026 and consistent with the 2025 budget
- government affairs services estimated at \$60,000 for 2026 and consistent with the 2025 budget
- utility costs totaling \$2,696,033 in the proposed budget for 2026, which is an increase from the 2025 budget of \$2,608,307

The proposed budget also includes the required operating transfer of funds from the General Fund to the Capital Improvement Fund of \$53,730,137, which has increased compared to the 2025 budget as a result of projected income tax increases.

# 2026 Proposed Budget - Expenditures by Fund Category



Data Updated: Nov 13, 2025, 5:24 PM

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## Expenses by Fund

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
<b>Expenses</b>					
<b>General</b>					
Labor	-\$247,521	\$108,228	-103,341	-2,400,000	-\$2,400,000
Services	\$16,006,975	\$14,877,658	17,450,784	25,143,537	\$21,051,282
Capital	\$10,579,758	-	-	-	-
Debt	\$1,602,783	\$1,602,785	1,634,839	-	-
Operating Transfers	\$49,199,183	\$51,058,463	51,944,849	50,472,544	\$53,730,137
<b>GENERAL TOTAL</b>	<b>\$77,141,177</b>	<b>\$67,647,134</b>	<b>70,927,131</b>	<b>73,216,081</b>	<b>\$72,381,419</b>
<b>Street Construction, Maintenance &amp; Repair</b>					
Labor	-\$4,280	\$61	34,155	-	-
Services	\$280,304	\$403,529	311,127	350,000	\$350,000
<b>STREET CONSTRUCTION, MAINTENANCE &amp; REPAIR TOTAL</b>	<b>\$276,023</b>	<b>\$403,589</b>	<b>345,282</b>	<b>350,000</b>	<b>\$350,000</b>
<b>Community Development Block Grant</b>					
Labor	\$32,965	-\$32,965	13,887	-	-
<b>COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL</b>	<b>\$32,965</b>	<b>-\$32,965</b>	<b>13,887</b>	<b>-</b>	<b>-</b>
Operation Grants	-	-	33,240	-	-
Toledo Home Program					
Special Assessment Services	\$3,029,637	\$2,904,393	2,925,840	3,325,000	\$3,325,000
<b>Capital Improvements</b>					
Labor	-	-	40,006	-	-
<b>CAPITAL IMPROVEMENTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>40,006</b>	<b>0</b>	<b>\$0</b>
Road Improvements	-	-	21,208	-	-
Property Management					

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED	2026 PROPOSED
	FY2022	FY2023	FY2024	FY2025	FY2026
Services	\$865,000	\$865,000	865,000	-	-
<b>PROPERTY MANAGEMENT TOTAL</b>	<b>\$865,000</b>	<b>\$865,000</b>	<b>865,000</b>	<b>-</b>	<b>-</b>
Information & Communication Technology					
Labor	-\$5,834	-	5,569	-	-
<b>INFORMATION &amp; COMMUNICATION TECHNOLOGY TOTAL</b>	<b>-\$5,834</b>	<b>-</b>	<b>5,569</b>	<b>-</b>	<b>-</b>
Municipal Garage	-	-	46,153	-	-
Facility Operations	-	-	12,214	-	-
Risk Management	-	-	35,593	-	-
<b>EXPENSES TOTAL</b>	<b>\$81,338,969</b>	<b>\$71,787,152</b>	<b>75,271,124</b>	<b>76,891,081</b>	<b>\$76,056,419</b>

## **Fiscal Plan and Projections**

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## **Capital Improvement Plan – Project Detail**

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## **Labor Contract Summaries**

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## **Pension Description**

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# Fiscal Plan & Projection

2026 Proposed Budget



## Introduction

The Fiscal Plan and Projection provided with the Proposed 2026 Budget reflects current revenue and expenditure projections for 2025 and a multi-year projection that preserves essential city services through the use of fund balance reserves and the transfer of funds from the Capital Improvement Fund.

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

## General Fund Revenue and Expenditure Assumptions

### 2025 Summary

Revenue and expenditures forecasts for fiscal year 2025 are based on analysis of prior year and year-to-date performance (through September 2024). Current General Fund projections estimate General Fund income tax collections totaling \$238.1 million for fiscal year 2025. Overall General Fund revenues are projected to total approximately \$349 million for fiscal year 2025, inclusive of a transfer in from the Capital Improvement Fund totaling \$24.0 million.

### 2026-2028 Summary

Revenues and expenditures have been forecasted based on prior year and year-to-date analysis for the General Fund and the Road Improvements Fund Plan reflects the 0.25% income tax dedicated to roadway improvements.

**Income Tax** revenue levels for fiscal year 2026 are expected to increase by 3.5% over current year end revenue projections for fiscal year 2025. These projections exclude the 0.25% income tax reserved for street improvements, which are reflected in the Road Improvement Fund Plan and Projection. From 2027 through 2028 income tax revenue is projected to grow by 3.0% annually.

**Other** revenues are expected to grow approximately 3% over the 2027-2028 period.

**Operating Transfer** revenues projected for 2026-2028 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 reflect the ending of American Rescue Plan Act funds that have been used to support public safety in the General Fund during fiscal years 2022, 2023 and 2024. During this period, over \$70 million in federal funds were used for police and fire wages. As required by program guidelines, all federal funds allocated for this purpose were obligated and expended by the end of 2024. The Plan reflects an increase in wages as ARPA expenditures for this purpose have concluded. Salary and fringe expenditures also reflect negotiated wage increases for public safety, which impact expenditures in 2025 and 2026 (see Labor Contract Summaries section for additional detail), and 4% for non-public safety during 2025-2027.

**Supplies and services** expenses, which have decreased in the proposed 2026 budget compared to the prior year, are expected to be held flat through 2028.

# 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 \$60 million of operating expense, consistent with sound financial planning for many entities. Although current projections for 2025 indicate a year-ending fund balance in excess of the target, a spend-down in reserves is expected through 2028 in order to continue to support essential city services.

## CIP Funding and the Five-Year Capital Improvement Plan

It is necessary that the City ensure adequate replacement of its infrastructure, which is vital to the long-term needs of its constituents.

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 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 2026-2030.

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 1/4% income tax in November 2020 provided over \$20.0 million for roadway improvements. This dedicated 1/4% income tax was again renewed by voters for another four-year period covering 2025 through 2028. The Plan reflects approximately \$27 million annually over this period to in order to continue critical investments in residential 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 marketability to new commerce. The City's general obligation bond rating was increased by Moody's in October 2025 from A2 to A1 with a stable outlook and was affirmed by Standard and Poor's as A with a stable outlook during the same period.

### Street Construction, Maintenance and Repair (SCMR) Fund Fiscal Plan and Projection

The SCMR Fund Plan projects revenues and expenditures used for the maintenance of the city's roadways, bridges and traffic infrastructure. Revenues in the SCMR fund are derived primarily from gasoline taxes, license fees and taxes. These sources account for 97% of the total revenues in the fund in the proposed 2026 budget. Additional revenues come from fines assessed through the overweight truck enforcement program. Revenue projections assume passage of a \$5.00 permissive auto license fee in 2026, with collections beginning in 2027.

# Capital Improvements Plan

2026 Proposed Budget



## Capital Improvements Plan

The 2026 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 2025. 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, including subscription based information technology arrangements (SBITA)

**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, including subscription based information technology arrangements (SBITA)

**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, vehicles and equipment, and residential street paving and repair

# Capital Improvement Fund Fiscal Plan and Projection

## Capital Improvement Fund Fiscal Plan and Projection

Projected Sources	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2026-2030 Total
Income Taxes Allocated for CIP	\$ 53,730,137	\$ 55,570,652	\$ 57,300,438	\$ 59,082,118	\$ 60,917,248	\$ 286,600,593
Other Revenues, Transfers and Closeouts	50,000	50,000	50,000	50,000	50,000	250,000
New Debt Issuance & Other Obligations	31,900,000	11,088,750	7,775,000	9,750,000	9,750,000	70,263,750
<b>Total Sources</b>	<b>85,680,137</b>	<b>66,709,402</b>	<b>65,125,438</b>	<b>68,882,118</b>	<b>70,717,248</b>	<b>357,114,343</b>

Projected Uses	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2026-2030 Total
Existing Debt Service (Net)	23,486,609	22,152,793	21,488,153	17,690,554	16,190,197	101,008,306
Projected New Debt Service	-	2,899,903	3,947,625	4,696,687	5,445,748	16,989,962
Project Support	7,161,889	7,233,508	7,305,843	7,378,901	7,452,690	36,532,832
Major Road & Bridge Projects - City Match	11,100,000	7,900,000	7,400,000	7,500,000	7,750,000	41,650,000
Buildings, Improvements & Equipment	29,714,607	3,188,750	375,000	2,250,000	2,000,000	37,528,357
1% for the Arts Contribution	633,213	427,595	407,924	475,976	501,841	2,446,548
Transfer to General Fund	24,000,000	24,000,000	24,000,000	24,000,000	24,000,000	120,000,000
<b>Total Uses</b>	<b>96,096,318</b>	<b>67,802,549</b>	<b>64,924,545</b>	<b>63,992,119</b>	<b>63,340,475</b>	<b>356,156,005</b>

Projected Fund Balance*	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Projected Starting Fund Balance	12,647,077	2,230,896	1,137,750	1,338,642	6,228,642
Change in Fund Balance	(10,416,181)	(1,093,147)	200,893	4,889,999	7,376,773
<b>Projected Ending Fund Balance</b>	<b>\$ 2,230,896</b>	<b>\$ 1,137,750</b>	<b>\$ 1,338,642</b>	<b>\$ 6,228,642</b>	<b>\$ 13,605,415</b>

\*Fund Balance Excludes Non-Spendable Portion

# Capital Improvements Plan 2026 New Projects

<u>Division</u>	<u>Project Title</u>	<u>Proposed Funding</u>
City Council	Council District Improvement Program	300,000
Engineering & Construction Management	Major Road Matches & Planning	6,500,000
Engineering & Construction Management	Swan Creek Planning & Design Grant Match	278,000
Engineering & Construction Management	Uptown & Junction Improvements (RAISE Grant Match)	18,000,000
Engineering & Construction Management	Sidewalks	500,000
Environmental Services	1% for Environment Capital	316,607
Facility Operations	Health Department Building Demolition & Site Improvement	2,700,000
Facility Operations	Building Improvements/HVAC	500,000
Fire & Rescue	Fire Vehicles	1,000,000
Fire & Rescue	Fire Building Improvements	250,000
Fire & Rescue	Fire Equipment	250,000
Fleet Operations	Vehicles (Non-Public Safety)	1,000,000
Information Technology	Universal Communications as a Service (UCaaS) Implementation	220,000
Information Technology	IT Data Center Redesign	175,000
Information Technology	ICT Infrastructure	200,000
Information Technology	Budgeting Software Subscription	750,000
Information Technology	Universal Communications as a Service (UCaaS) Subscription	1,050,000
Parks, Recreation & Community Enrichment	1% for the Arts Contribution	633,213
Parks, Recreation & Community Enrichment	Parks Infrastructure	300,000
Police	Police Vehicles	1,000,000
Police	Police Equipment	300,000
Road & Bridge Maintenance	Major Bridge Matches & Planning	4,600,000
Road & Bridge Maintenance	Snow Plow Purchase	375,000
Traffic Management	Traffic Devices	250,000
	<b>Total</b>	<b>41,447,820</b>

# 2026 CIP New Projects

## **Swan Creek Planning & Design Grant Match – \$278,000**

USDOT Reconnecting Communities Grant Match for Swan Creek Greenway planning project.

## **Uptown & Junction Improvements (RAISE Grant Match) - \$18,000,000**

The City of Toledo received a \$20 million RAISE grant to support the development of the Toledo Social Innovation District. The goal of this project is to reconnect the Junction and Englewood neighborhoods to new and existing opportunities in Uptown and to improve pedestrian and bicycle safety from Dorr St. to Adams St. The project includes new water and sewer lines, roadway reconstruction, curb extensions, high visibility crosswalks, enhanced streetscaping, new street lights, and a new multi-use path connecting the Mott Branch Library to the 17th St. cycle track.

## **Sidewalks – \$500,000**

The Sidewalk Rehabilitation Program is designed to improve the safety and appearance of neighborhoods by identifying and repairing specific blocks of sidewalk. The work will be performed throughout the City of Toledo based on the condition of current sidewalks. The work will be performed by contractor(s) and planned and inspected by City of Toledo personnel.

## **1% for Environment Capital - \$316,607**

Funding to support capital investments aimed at environmental sustainability and climate change mitigation. Projects will be driven by recommendations in the completed Climate Action Plan.

## **Health Department Building Demolition & Site Improvement – \$2,700,000**

Demolition of the old Health Department building at 365 N. Erie Street with site remediation and improvements.

## **Building Improvements/HVAC – \$500,000**

Funding for Building Improvement/HVAC will be used to update buildings owned and operated by the City, including community centers. These funds will be used for various improvements. Main uses for these dollars include major mechanical repairs including electrical and HVAC improvements and emergency improvements.

## **Fire Vehicles – \$1,000,000**

Funding for Fire vehicles will be used for the purchase and outfitting of various vehicles and apparatus for the Department of Fire and Rescue due to either governing national safety standards rendering the units end of life, vehicle state, or as needed. Priorities for 2026 include the purchase of ambulances and engines with related equipment.

## **Fire Building Improvements - \$250,000**

Continued improvements to the city's various Fire and Rescue buildings including improvements to roofs, windows, boilers, HVACs, and apparatus approaches.

## **Fire Equipment – \$250,000**

Funding for Fire equipment will be used for the purchase of various pieces of equipment for the Department of Fire and Rescue on an as needed basis. Types of equipment include apparatus for vehicles and various pieces of personal protective equipment and supplies.

## **Vehicles (Non-Public Safety) – \$1,000,000**

Funding for Non-Public Safety will be used for the purchase of vehicle and equipment for various City divisions other than Police and Fire and Rescue. The city's Fleet division will purchase items based on the vehicle/equipment replacement plan by removing the oldest units to reduce high expense annual maintenance costs.

## **Universal Communications as a Service (UCaaS) Implementation - \$220,000**

Onetime implementation and equipment costs associated with the UCaaS phone system upgrade project.

## **IT Data Center Redesign - \$175,000**

Physical security upgrades to the IT data center to compliant with CJIS and IRS regulatory requirements.

## **ICT Infrastructure – \$200,000**

Funding for IT infrastructure will be used to procure, configure and install necessary information technology network & security components in order to maintain the integrity and security of the City's IT system.

## **Budgeting Software Subscription - \$750,000**

Five-year subscription cost for budgeting and planning software for the Department of Finance.

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**Universal Communications as a Service (UCaaS) Subscription - \$1,050,000**

Five-year subscription cost for the Unified Communications as a Service (UCaaS) to replace the existing on-premise phone systems. The UCaaS will support standard telephony requirements as well as call center functionality and reporting.

**1% for the Arts Contribution - \$633,213**

1% of the Arts annual contribution for the Art in Public Places program required by Toledo Municipal Code Section 167.06.

**Parks Infrastructure - \$300,000**

Improvements or replacements to park amenities such as picnic tables, park benches, grills, signage, trails, parking lots, and other park infrastructure.

**Police Vehicles – \$1,000,000**

Funding for Police Vehicles will be used to replace aging and damaged police vehicles.

**Police Equipment – \$300,000**

Funding for Police Equipment will be used to replace aging and obsolete Police equipment.

**Major Bridge Matches & Planning – \$4,600,000**

Funding for the 2026 Bridges Matches and Planning will provide \$4.6 million in match dollars for grant money from state and federal grants and loans for various bridges and embankments in the City, construction funds for the Central over Buckeye bridge, construction of the Kuhlman over Norfolk Southern Railroad bridge, and improvement of the Summit Street embankment.

**Snow Plow Purchase – \$375,000**

Funding for a snow plow will allow for the purchase of one vehicle in 2026 and is a part of an ongoing annual replacement program.

**Traffic Devices - \$250,000**

Traffic signs and signals upgrade and replacements throughout the city, including replacement of old traffic signals, pedestrian signals, mounting hardware, and traffic signal poles to new traffic signals with back plates, pedestrian signals with count-down display, mounting hardware, and replace traffic poles.

# Road Improvement Fund Plan and Projections

## Road Improvement Fund Fiscal Plan and Projection

Projected Sources	2026 Projected	2027 Projected	2028 Projected	2029 Projected*	2030 Projected	2026-2030 Total
Income Taxes	\$ 26,642,370	\$ 27,441,641	\$ 28,264,890	\$ 29,112,837	\$ 29,986,222	141,447,961
Prior Year Project Closeouts	5,383,617	-	-	-	-	-
<b>Total Uses</b>	<b>32,025,987</b>	<b>27,441,641</b>	<b>28,264,890</b>	<b>29,112,837</b>	<b>29,986,222</b>	<b>141,447,961</b>

Projected Uses	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2026-2030 Total
Residential Road Projects	36,000,000	27,000,000	26,000,000	27,000,000	29,000,000	145,000,000
Project Support	1,711,786	1,723,654	1,735,640	1,747,747	1,759,974	8,678,801
<b>Total</b>	<b>37,711,786</b>	<b>28,723,654</b>	<b>27,735,640</b>	<b>28,747,747</b>	<b>30,759,974</b>	<b>153,678,801</b>

Projected Fund Balance	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Projected Starting Fund Balance	9,237,514	3,551,715	2,269,703	2,798,953	3,164,043
Change in Fund Balance	(5,685,799)	(1,282,013)	529,250	365,090	(773,752)
<b>Projected Ending Fund Balance</b>	<b>\$ 3,551,715</b>	<b>\$ 2,269,703</b>	<b>\$ 2,798,953</b>	<b>\$ 3,164,043</b>	<b>\$ 2,390,291</b>

\*Projection Assumes Renewal of Temporary 0.25% Income Tax Dedicated to Road Improvements

# Labor Contract Summaries

2026 Proposed Budget



## Labor Contract Summaries

The City had 2,786 full-time and part-time employees as of August 1, 2025. That number of employees has increased by approximately 144 since August 2020. 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:

<u>Bargaining Unit</u>	<u>Approximate Number of Employees</u>	<u>Labor Agreement Expiration</u>
Ohio Council 8 of the American Federation of State, County and Municipal Employees (AFSCME), Local 7	778	December 31, 2027
Toledo Police Patrolman's Association	488	December 31, 2026
International Association of Fire Fighters, Local 92	556	December 31, 2026
International Brotherhood of Teamsters, Local 20	88	December 31, 2027
Ohio Council 8 of AFSCME, Local 2058, Supervisors	58	December 31, 2027
Toledo Police Command Officers' Association	136	December 31, 2026
United Auto Workers, Local 12 (Clerk of Courts – Supervision)	8	December 31, 2025
Ohio Council 8 of AFSCME, Local 3411 (Clerk of Court – Deputy Clerks)	58	December 31, 2027
Toledo Fire Chiefs' Association	24	March 31, 2024

In 2025, the City and the City's largest bargaining unit, AFSCME Local 7, currently representing 778 employees, entered into a collective bargaining agreement covering the period from January 1, 2025, through December 31, 2027. Under the terms of that agreement, AFSCME Local 7 employees received a 4% base pay increase in January 2025, and will receive a 4% increase in January 2026 and a 4% increase in January 2027.

In 2025 the City adopted the recommendations of a Fact Finder and entered into a new collective bargaining agreement with International Association of Fire Fighters, Local 92, currently representing employees 556 employees, covering the period of April 1, 2024, to December 31, 2026. Under the terms of that agreement, employees in Local 92 received a 6% equity adjustment and a 3% increase back paid to April 1, 2024, a 3% increase in 2025 and will receive a 4% increase in 2026.

In 2025, the City entered into new collective bargaining agreements with the Toledo Police Patrolman's Association (TPPA), currently representing 488 City employees, covering the period of April 1, 2024, to December 31, 2026. That agreement provides for an initial equity adjustment of 6%, a 3% base pay increase in April 2024, a 3% increase in January 2025 and a 4% increase in January 2026.

In 2025, the City and AFSCME Local 2058, currently representing 239 City supervisory employees, entered into a new collective bargaining agreement covering the period from June 1, 2024, through May 31, 2027. Under the terms of that agreement, the majority of the employees in Local 2058 received a 4% pay increase effective January 2025, and will receive a 4% pay increase effective January 2026 and a 4% pay increase effective January 2027. Those remaining members who enjoyed significant pay increases as part of a 2022 pay structure overhaul will receive a stipend in 2025 equal to 1.5% of their base wage, a 3% base pay increase in January 2026, and a 3% base pay increase in January 2027.

In 2025, the City entered into a new collective bargaining agreement with the Toledo Police Command Officers' Association (TPCOA), currently representing 136 City employees, covering the period from April 1, 2024, to December 31, 2026. The new agreement reinstates a wage "spread" between TPCOA members and patrolmen. The agreement also provides improvements to fringe benefits such as vacation time, funeral pay, and holiday premium pay. Additionally, the agreement includes enhancements to the Career Enhancement Program and revisions to the tuition reimbursement program.

In 2025, the City and Teamsters Local 20, currently representing 88 employees, entered into a new collective bargaining agreement covering the period from January 1, 2025, through December 31, 2027. Under the terms of that agreement, Teamsters Local 20 received 5% base pay increase in January 2025, and will receive a 3% increase in January 2026 and a 4% increase in January 2027.

In 2025, the Municipal Court Clerk and AFSCME Local 3411, currently representing 58 Deputy Clerks, entered into a new three-year collective bargaining agreement through December 31, 2027. Under the terms of that agreement, employees in Local 3411 received a 4% pay increase effective January 2025, and will receive a 4% pay increase effective January 2026 and a 4% pay increase effective January 2027.

In 2021, the City entered into a collective bargaining agreement with the Toledo Fire Chiefs' Association (TFCA), currently representing 24 City employees. This agreement covers the period from January 1, 2021, through March 31, 2024. Under the terms of this agreement, employees in the 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 this unit received a COVID premium pay amount of \$3,500. The City and the TFCA are currently negotiating a successor collective bargaining agreement.

In January 2023, the Municipal Court Clerk and UAW Local 12, currently representing eight Deputy Clerk Supervisors, entered into a three-year collective bargaining agreement through December 31, 2025. Under the terms of that agreement, employees in Local 12 received a 4% pay increase effective January 2023, a 4% pay increase effective January 2024 and a 4% pay increase effective January 2025.

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# Pension Description

2026 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, substantially all employee members are in OPERS' Traditional Pension Plan. The employer contribution rate is 14% of eligible wages.

### 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. The employer contribution rate is 19.5% of eligible wages for police officers and 24% of eligible wages for firefighters.