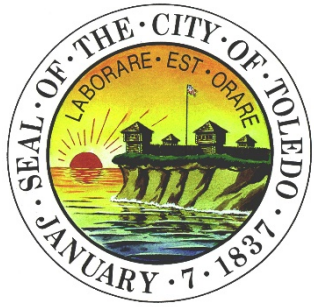




CITY OF TOLEDO

2018 Proposed Annual Operating Budget-Amended



GENERAL FUND - PROPOSED VS. AMENDED BUDGETS

Proposed general fund budget amendments reduce the transfer from the capital improvement fund by \$3.1 million.

General Fund Revenue and Expenditure Summary - Budget Comparison

	<u>November Proposed</u>	<u>Proposed Amended</u>	<u>Increase/(Decrease)</u>
Operating Revenue	252,968,000	253,098,000	130,000
CIP Transfer	<u>5,250,000</u>	<u>2,109,450</u>	<u>(3,140,550)</u>
Total Revenues	258,218,000	255,207,450	(3,010,550)
Expenditures	258,218,000	255,207,450	(3,010,550)
Revenues Less Expenditures	-	-	-

GENERAL FUND MAJOR SOURCES OF REVENUE

- Total amended proposed budget - \$255.2 million
- Income Taxes - \$178.0 million
 - projected \$1.6 million increase over 2017 collections
- Property Taxes - \$12.0 million
- Intergovernmental Services Total - \$17.2 million
 - Includes local government - \$7.4 million
 - Includes casino revenue - \$5.8 million
- Charges for Services Total – \$29.9 million
 - Includes solid waste and recycling collection - \$11.8 million
 - Includes advanced and basic ambulance revenues - \$6.9 million
 - Includes cable franchise fees - \$2.7 million
- Operating Transfer from Capital Improvement Fund - \$2.1 million
 - **DECREASE of \$3.1 million from November proposed budget**



GENERAL FUND - PROPOSED VS. AMENDED BUDGETS - NOTES

- The amended budget proposes the following revenue changes:
 - Increase casino revenues based on prior year experience - \$100,000
 - Increase building inspection revenues based on prior year experience and anticipated development starting in 2018 - \$100,000
 - Increase plan commission revenue based on prior year experience and proposed fee increases - \$55,000
 - Reduce cable franchise fees based on prior year experience - \$125,000
 - Total Impact: increase operating revenues by \$130,000

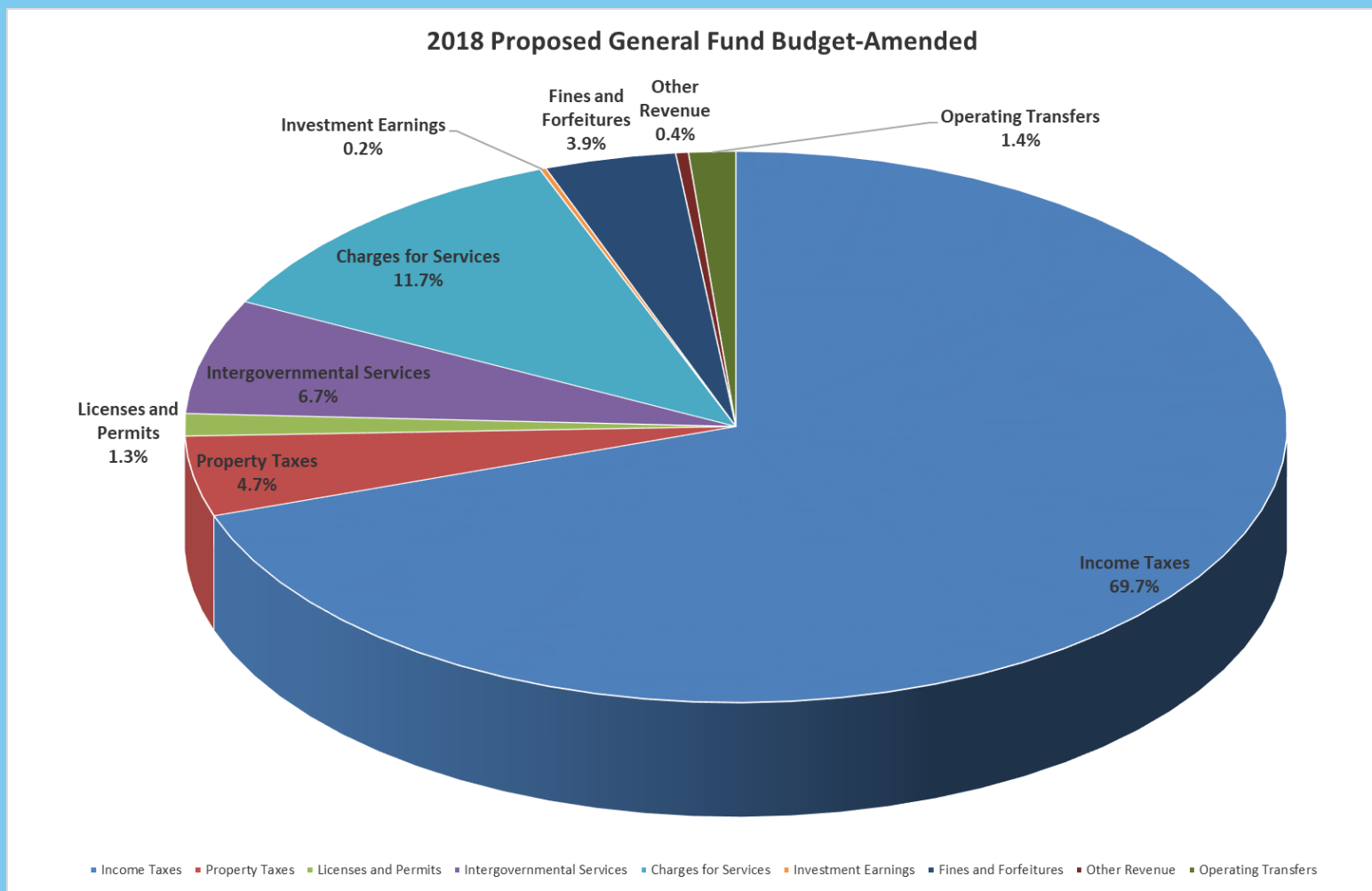


GENERAL FUND - PROPOSED VS. AMENDED BUDGETS

General Fund Revenues and Other Uses - Budget Comparison

<u>Category</u>	<u>2018 Proposed</u>	<u>2018 Proposed- Amended</u>	<u>Increase/(Decrease)</u>
Income Taxes	178,000,000	178,000,000	-
Property Taxes	11,985,000	11,985,000	-
Licenses and Permits	3,285,873	3,335,873	50,000
Intergovernmental Services	17,101,700	17,201,700	100,000
Charges for Services	29,919,344	29,899,344	(20,000)
Investment Earnings	461,000	461,000	-
Fines and Forfeitures	9,860,434	9,860,434	-
Other Revenue	947,689	947,689	-
Operating Transfers In	6,656,960	3,516,410	(3,140,550)
Total	258,218,000	255,207,450	(3,010,550)

GENERAL FUND REVENUES & OTHER SOURCES



GENERAL FUND EXPENDITURES BY CATEGORY

- Total amended proposed budget - \$255.2 million
- Base Salaries & Wages - \$111.6 million
 - Funds 1,708 full time equivalent positions
- Overtime - \$5.4 million
 - Police – \$2.8 million
 - Fire – \$2.4 million
- Fringe Benefits & Stipends – \$52.2 million
- Salary Savings & Reimbursements - \$2.0 million
- Supplies & Services
 - Supplies – \$3.3 million
 - Services, including internal service charges – \$42.8 million
- Debt & Transfers
 - General fund debt obligations for closed landfills – \$700,000
 - Operating Transfers - \$39.0 million



GENERAL FUND - PROPOSED VS. AMENDED BUDGETS - HIGHLIGHTS

- The amended budget proposes the following expenditure changes:
 - Reallocation of funding from vacant plans examiner position in building inspection to professional services to cover continued contractual support (example: SAFEbuilt contract) - \$116,000 (moved from labor to supplies/services; no net impact)
 - Additionally, allocate \$4,000 for storage in building inspection offices
 - Funding economic development positions with general fund (not CDBG) resources during the second half of 2018 - \$65,649 additional
 - Additionally, restore \$40,000 in budget reductions included in the November proposed budget
 - Adjusting police and fire class start dates to accommodate hiring process timelines
 - Police – class of 40 to begin in late July (originally proposed early July) - \$241,173 saved
 - Fire – class delayed to 2019 - \$1,039,890 wages, fringes and overtime saved



GENERAL FUND - PROPOSED VS. AMENDED BUDGETS – HIGHLIGHTS (CONT'D)

- Healthcare savings based on prior years' experience and a reduced cost per FTE- \$658,624 saved
- Reallocation of funding in Police from severance to supplies/services to eliminate budget reduction included in November proposed budget - \$447,000 (no net impact)
- Delaying vacant positions – \$807,693 saved
- Position control changes for City Council, the Office of the Mayor and the law department - \$575,140 additional
- Police corporal stipend savings due to FY2017 retirements that reduce estimated 2018 expenditures – \$86,625 saved



GENERAL FUND - PROPOSED VS. AMENDED BUDGETS – HIGHLIGHTS (CONT'D)

- Municipal Court Judges budget - \$300,000 saved
- District improvement grant reduction - \$250,000 saved
- Criminal justice costs for jail services in 2018 – \$150,000 saved
- Reduced municipal garage changes due to salary savings at fleet operations - \$144,398 saved
- Reduced postage costs for taxation based on prior year experience - \$20,000 saved
- Provide funding for Ohio Municipal League membership - \$10,000 additional
- Reallocation of BCR and Youth Commission budgets to recreation and to Human Relations Commission

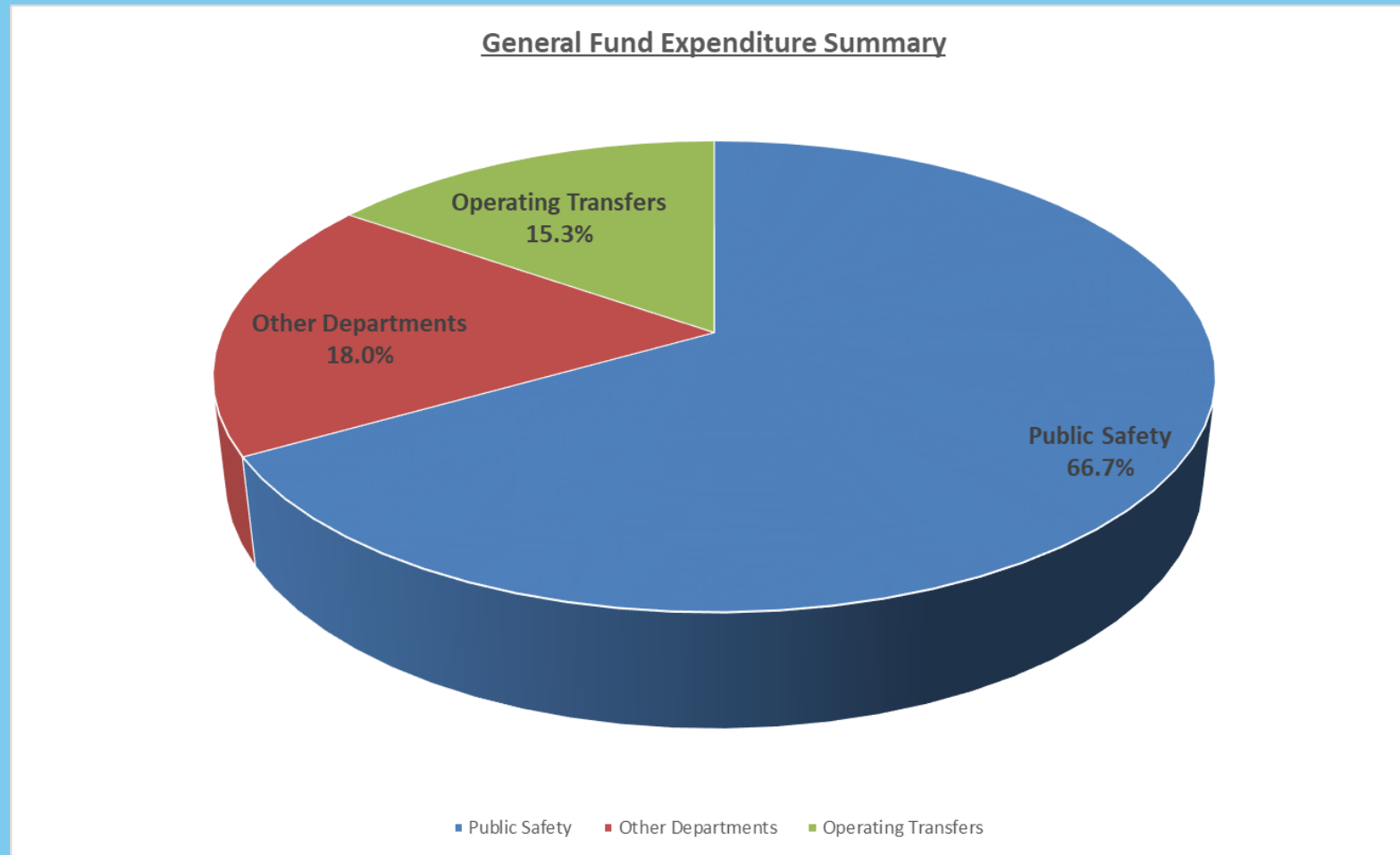


GENERAL FUND – EXPENDITURES BY DEPARTMENT

General Fund Expenditures and Other Uses by Department - Budget Comparison

<u>Department</u>	<u>2018 Proposed</u>	<u>2018 Proposed- Amended</u>	<u>Increase/(Decrease)</u>
City Council and Auditor	1,530,977	1,730,299	199,322
Office of the Mayor	901,411	1,080,844	179,433
Toledo-Lucas County Plan Commission	567,497	523,908	(43,589)
Board of Community Relations	86,775	23,138	(63,637)
Youth Commission	119,341	-	(119,341)
Human Relations Commission	-	63,500	63,500
Diversity & Inclusion	404,506	383,404	(21,102)
Municipal Court	16,313,143	15,915,779	(397,364)
Department of Finance	6,781,126	6,576,061	(205,065)
Department of Law	2,087,840	2,252,456	164,616
Department of Neighborhoods	2,084,556	2,033,605	(50,951)
Department of Development	4,460,486	4,107,694	(352,792)
Department of Human Resources	1,328,362	1,268,891	(59,471)
Department of Public Service	8,722,558	8,731,964	9,406
Department of Public Utilities	457,855	454,973	(2,882)
Safety Administration	2,664,107	2,537,876	(126,231)
Police Department	81,389,843	80,573,145	(816,698)
Fire & Rescue Department	72,661,104	71,293,401	(1,367,703)
Non-Departmental	55,656,512	55,656,512	-
Total	258,218,000	255,207,450	(3,010,550)

GENERAL FUND – PUBLIC SAFETY EXPENDITURES



GENERAL FUND - PROPOSED VS. AMENDED BUDGETS

General Fund Expenditures and Other Uses - Budget Comparison

Category	2018 Proposed-		Increase/(Decrease)
	2018 Proposed	Amended	
Base Salaries & Wages	112,552,511	111,606,931	(945,580)
Overtime	5,588,792	5,428,792	(160,000)
Severance	2,581,791	2,134,391	(447,400)
Pension	22,977,737	22,750,476	(227,261)
Employment Taxes & Medical	29,217,738	28,259,847	(957,891)
Other Personnel Expenses	1,190,760	1,188,615	(2,145)
Salary Savings & Other Reimbursements	(1,715,600)	(2,015,600)	(300,000)
Supplies	3,279,001	3,263,001	(16,000)
Services	42,419,307	42,801,809	382,502
Other Non-Personnel Expenses	1,070,815	734,040	(336,775)
Operating Transfers Out	39,055,148	39,055,148	-
Total	258,218,000	255,207,450	(3,010,550)

GENERAL FUND – FULL TIME EQUIVALENT HISTORY

General Fund Full Time Equivalent History - Budget Comparison

<u>Department</u>	<u>2018 Proposed-</u>		<u>Increase/(Decrease)</u>
	<u>2018 Proposed</u>	<u>Amended</u>	
City Council and Auditor	21.00	23.42	2.42
Office of the Mayor	7.70	9.28	1.59
Toledo-Lucas County Plan Commission	5.25	4.75	(0.50)
Board of Community Relations	-	0.25	0.25
Youth Commission	1.00	-	(1.00)
Diversity & Inclusion	4.25	4.25	-
Municipal Court	177.02	177.02	-
Department of Finance	61.05	59.35	(1.70)
Department of Law	20.97	21.92	0.95
Department of Neighborhoods	11.52	11.04	(0.48)
Department of Development	32.80	30.65	(2.15)
Department of Human Resources	11.93	10.85	(1.08)
Department of Public Service	25.20	25.20	-
Department of Public Utilities	5.24	5.24	-
Safety Administration	0.10	0.25	0.15
Police Department	689.54	685.83	(3.72)
Fire & Rescue Department	653.03	639.00	(14.03)
Total	1,727.60	1,708.30	(19.30)

ADDITIONAL AMENDED PROPOSED BUDGET HIGHLIGHTS (NON-GENERAL FUND)

- Salary savings for fleet operations in the municipal garage fund - \$400,000
 - Reduces municipal garage charges to other departments
- Healthcare savings based on prior years' experience
 - Reduces medical insurance budget across all departments
- Position control changes for Office of the Mayor, human resources department and law department
 - Office of the Mayor – deputy chief of staff position allocated across multiple funds (DPS and DPU)
 - Human resources – manager position in workers' compensation fund
 - Law department – revise FTE allocations and wages in utility administrative services and risk management funds

