



## City of Toledo Finance Department

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Date: June 6, 2020  
To: Council President Matt Cherry and Members of City Council  
Through: Thomas C. Skrobola, Director of Finance  
From: Melanie Campbell, Budget Commissioner  
Subject: Legislation to Amend the 2020 Budget

Please find attached the proposed legislation to amend the 2020 operating and capital budgets. Last week we presented the proposed amendments and revised general fund budget estimates to individual council members, as well as at the combined Finance & Debt and Budget Oversight Committee meeting.

The proposed legislation incorporates these amendments, as well as the following changes:

1. Street lighting – Additional funds have been included to continue LED street lighting conversion this year. The original budget included \$1.5 million to begin the conversion. With an accelerated replacement schedule, this proposed budget amendment adds an additional \$1.5 million for 2020.
2. Public service – Originally projected savings have been reduced at this time to account for three items.

First, funds for the Leopardo investment grade audit (\$292k) were included as savings. When the proposed efficiency and savings projects are finalized, approved and scheduled to move forward, the costs for the audit will be rolled into the overall project cost, which will result in general fund savings. However, these cannot be included in the budget amendment at this time.

Second, with the approval of the cemeteries contract this week, the projected savings this year will be reallocated into the new contract. These projected savings TEL and vacancy savings will not be incorporated into the budget amendment so that the savings are not double counted this year.

Lastly, the projected savings for the mowing program this year were revised from \$400,000 to \$365,000 to account for PRF's current mowing estimates.

3. Staffing in Taxation – Projected TEL savings have been adjusted to reflect changes in staffing in order to maximize income tax collections.

4. Capital Improvement Projects – The proposed budget amendment includes a list of capital improvement projects that are completed and ready to close out, as well as a proposed list of projects to place on hold this year. These projects placed on hold will be reevaluated throughout the year and amended as needed through subsequent legislation.

The overall all impact on the General Fund given these proposed amendments is below. Please note these proposed revisions do not incorporate projected CARES Act funding at this time.

<b>General Fund</b>	<b>2020 Approved Budget</b>	<b>Proposed Revised Budget</b>
General Fund Operating Revenues	265,358,120	239,925,860
Transfers In	9,409,022	9,409,022
<b>Total</b>	<b>274,767,142</b>	<b>249,334,882</b>
General Fund Operating Expenditures	239,030,100	230,404,461
Transfers Out	42,165,556	37,836,427
<b>Total</b>	<b>281,195,656</b>	<b>268,240,888</b>
Unaudited Starting Fund Balance	40,837,000	40,837,000
Change in Fund Balance	(6,428,514)	(18,906,006)
<b>Projected Ending Fund Balance</b>	<b>34,408,486</b>	<b>21,930,994</b>

Please let me know if you have any questions on the proposed budget amendments.