



City of Toledo

2026 Proposed Operating and Capital Budget Overview

December 2, 2025

Organizational Structure & Strategic Priority Alignment

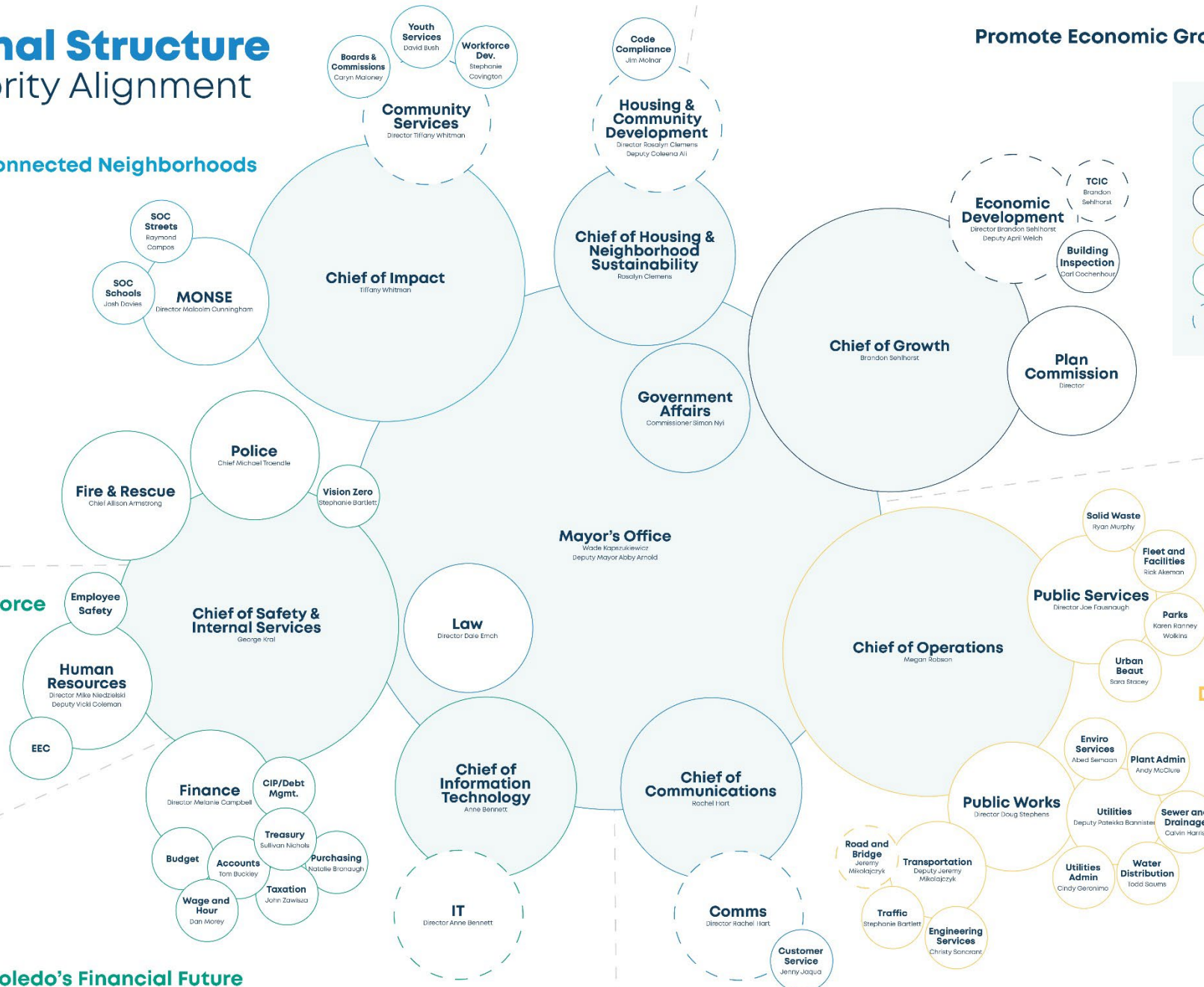
Build Safe, Vibrant, and Connected Neighborhoods

Cultivate a Thriving Workforce

Secure Toledo's Financial Future

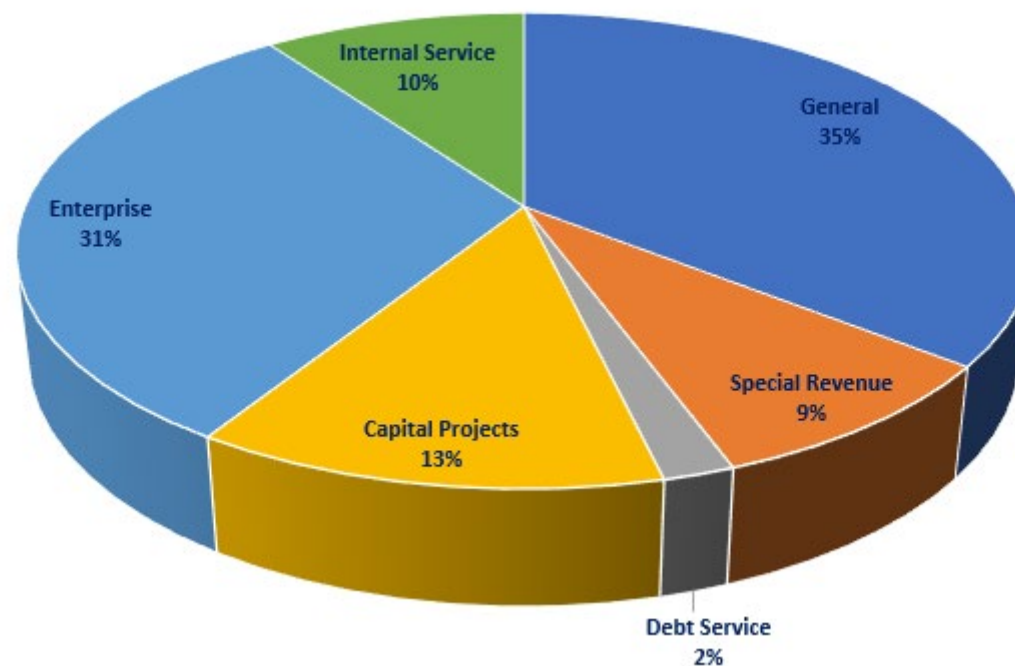
Promote Economic Growth and Inclusive Opportunity

- Mayor's Cabinet (Reports to Abby)
- Reports to Tiffany
- Reports to Brandon
- Reports to Megan
- Reports to George
- Secondary Role



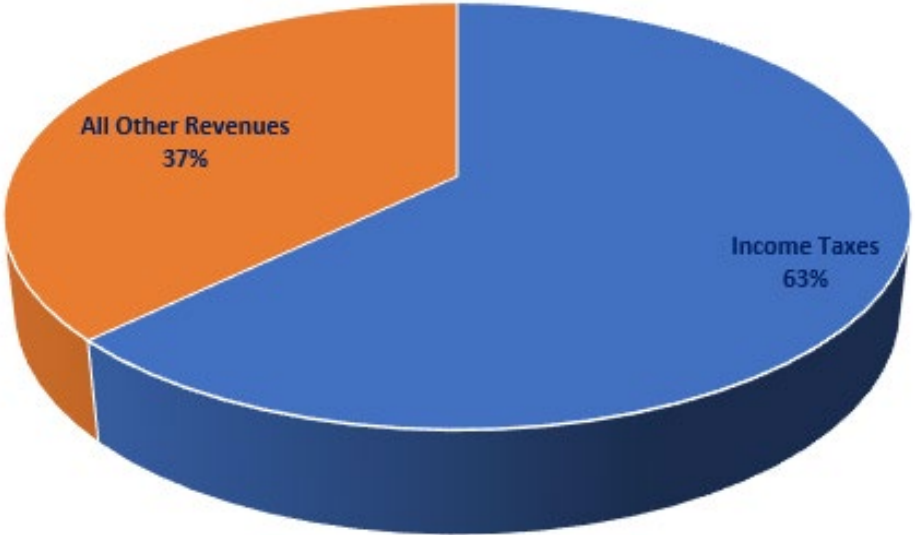
2026 Estimated Revenues and Other Sources

Fund Type	2026 Proposed
General	\$ 392,545,656
Special Revenue	96,609,403
Debt Service	21,293,959
Capital Projects	139,548,399
Enterprise	342,513,909
Internal Service	109,802,095
Total	\$ 1,102,313,421



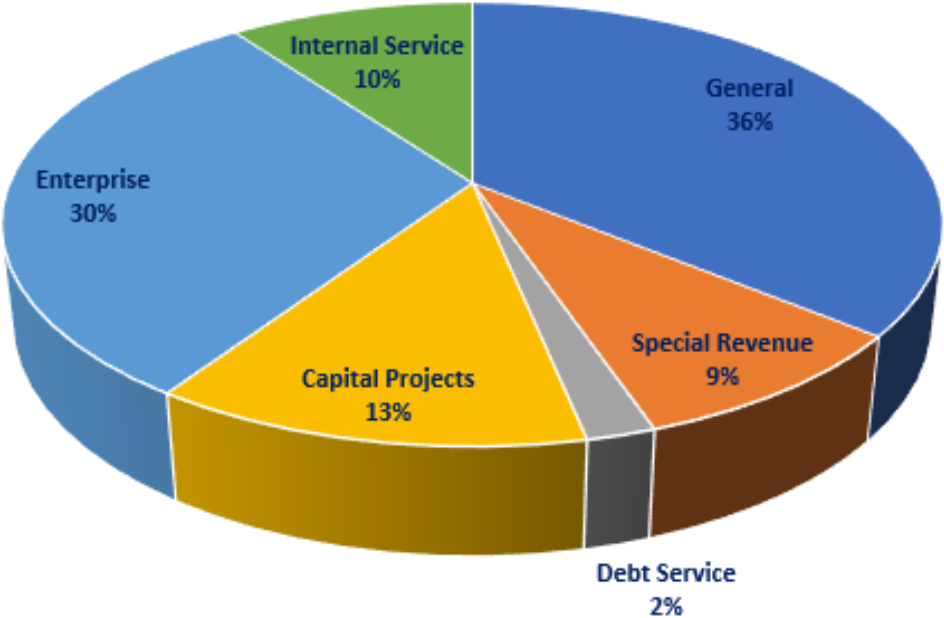
2026 Estimated Revenues and Other Sources – General Fund

Revenue Category	2026 Proposed
Income Taxes	\$ 246,510,615
Property Taxes	17,832,500
Licenses and Permits	3,412,100
Intergovernmental Services	22,856,930
Charges for Services	38,939,576
Investment Earnings	4,243,625
Fines and Forfeitures	2,807,330
Other Revenue	676,911
Operating Transfers	27,035,186
Use of Fund Balance	28,230,883
Total	\$ 392,545,656



2026 Proposed Expenditures and Other Uses

Type	2026 Proposed
General	\$ 392,545,656
Special Revenue	96,587,566
Debt Service	21,939,709
Capital Projects	138,560,899
Enterprise	333,781,310
Internal Service	109,802,095
Total	\$ 1,093,217,236



2026 Proposed Budget – Full-Time Equivalent Positions

Fund	2024 Budget	2025 Budget	2026 Proposed	Increase/Decrease Over 2025
General	1,876.87	1,882.07	1,898.21	16.14
Street Construction, Maintenance and Repair	136.20	122.95	86.95	(36.00)
Federal Block Grants	18.52	24.02	17.67	(6.35)
Operation Grants	30.40	22.70	18.90	(3.80)
Toledo Home Program	5.88	5.48	5.48	0.00
Expendable Trust	1.00	1.00	1.00	0.00
Special Assessment Services	132.22	128.62	129.04	0.42
Capital Improvement	49.34	48.85	47.15	(1.70)
Road Improvement	8.91	8.97	8.77	(0.20)
Water	233.05	230.79	256.06	25.27
Sewer	231.03	228.19	239.62	11.43
Storm Water	65.21	65.10	70.39	5.30
Utility Administrative Services	139.00	108.30	94.30	(14.00)
Workers Compensation	4.25	4.25	4.25	0.00
HealthCare Internal Service	1.00	2.00	2.00	0.00
Information and Communication Technology	26.50	31.75	31.00	(0.75)
Municipal Garage	61.15	62.40	64.40	2.00
Facility Operations	23.10	23.60	24.60	1.00
Risk Management	7.85	7.85	7.85	0.00
Total Budgeted FTEs	3,051.48	3,008.88	3,007.65	(1.23)

Schedule of Full-Time Equivalent Positions – By Department

Department	2024 Budget	2025 Budget	2026 Proposed	Increase/Decrease Over 2025
City Council and Auditor	23.00	25.00	24.00	(1.00)
Office of the Mayor	10.00	11.00	11.00	0.00
Communications	18.50	40.00	41.00	1.00
Office of Community Impact*	22.00	24.00	23.00	(1.00)
Plan Commission	19.50	19.50	19.00	(0.50)
Diversity and Inclusion	7.75	8.00	0.00	(8.00)
Toledo Municipal Court	181.01	183.01	186.93	3.92
Finance	72.75	72.50	76.00	3.50
Law	38.00	37.00	36.00	(1.00)
Housing and Community Development	63.75	63.75	56.00	(7.75)
Economic Development	30.50	28.25	29.00	0.75
Human Resources	22.75	23.00	26.00	3.00
Information Technology	26.50	31.75	31.00	(0.75)
Public Works	873.75	824.50	815.95	(8.55)
Public Service	294.00	296.00	298.50	2.50
Safety Administration	1.00	0.00	0.00	0.00
Police	724.82	719.47	712.87	(6.60)
Fire and Rescue	621.90	602.15	621.40	19.25
Total Budgeted FTEs	3,051.48	3,008.88	3,007.65	(1.23)

*Includes MONSE, HRC, Youth Services and Educational Engagement & Workforce Development

2026 Proposed Expenditures and Other Uses – By Category

Expenditure Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
Labor	\$ 187,482,788	\$ 199,230,186	\$ 206,994,741	\$ 237,433,564	\$ 245,357,174
Overtime	17,163,729	16,820,085	15,383,517	17,654,510	17,634,884
Pension	35,249,733	37,429,896	38,691,916	44,492,441	47,082,828
Employment Taxes & Medical	48,333,140	50,677,389	55,753,828	58,819,364	67,694,046
Other Personnel	1,528,375	1,581,085	1,652,400	2,055,391	1,885,558
Supplies	31,734,525	33,238,764	34,836,019	53,001,194	41,262,037
Services	287,495,453	376,556,737	369,974,157	685,811,287	340,223,652
Capital	31,733,368	355,379,696	92,164,915	25,983,023	4,716,607
Debt	149,196,633	129,443,100	119,131,622	127,678,280	129,438,354
Other	38,873,067	47,653,681	44,573,766	85,969,421	15,363,995
Operating Transfers	345,929,550	192,253,837	503,948,047	179,033,083	182,558,100
Total	\$ 1,174,720,361	\$ 1,440,264,458	\$ 1,483,104,929	\$ 1,517,931,559	\$ 1,093,217,236

2026 Proposed Expenditure Budget – By Department

Department	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
City Council and Auditor	\$ 2,452,990	\$ 2,274,053	\$ 3,856,770	\$ 5,468,617	\$ 3,096,019
Office of the Mayor	1,837,771	3,700,356	4,983,419	2,643,163	2,153,872
Communications	1,282,052	2,031,227	1,660,750	1,947,576	2,060,958
Office of Community Impact*	944,554	1,419,155	2,188,539	5,983,479	3,723,307
Plan Commission	1,338,342	1,611,863	2,064,795	2,570,394	2,502,557
Diversity and Inclusion	1,141,482	1,121,591	1,268,386	1,304,432	0
Toledo Municipal Court	19,603,953	19,463,602	21,692,979	35,378,949	23,611,285
Finance	171,247,755	169,045,024	166,717,722	194,772,806	197,602,894
Law	5,747,877	5,755,169	2,819,998	9,645,126	9,225,028
Housing and Community Development	39,781,414	44,070,678	41,056,501	83,173,751	7,514,169
Economic Development	5,399,695	9,350,769	9,245,101	16,075,696	6,489,466
Human Resources	57,585,269	62,998,095	67,572,647	66,836,137	79,605,058
Information Technology	6,748,829	7,503,983	8,123,183	19,830,466	12,002,732
Public Works	510,123,730	719,336,262	786,068,843	644,020,649	352,894,702
Public Service	64,065,718	88,274,117	82,869,615	104,747,793	72,580,789
Safety Administration	10,756,808	11,091,670	12,550,936	12,921,250	13,461,360
Police	102,302,247	109,332,144	103,660,481	127,505,239	120,605,911
Fire and Rescue	91,020,906	110,097,548	89,433,140	106,214,953	108,030,709
Non-Departmental	81,338,969	71,787,152	75,271,124	76,891,081	76,056,419
Total	\$ 1,174,720,361	\$ 1,440,264,458	\$ 1,483,104,929	\$ 1,517,931,559	\$ 1,093,217,236

*Includes MONSE, HRC, Youth Services and Educational Engagement & Workforce Development

2026 Proposed Expenditure Budget – General Fund by Category

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
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 Taxes & 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	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
Total	\$ 287,523,911	\$ 306,705,615	\$ 319,253,208	\$ 382,423,665	\$ 392,545,656

2026 Proposed Expenditure Budget – General Fund by Department

Department	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
City Council and Auditor	\$ 2,276,807	\$ 2,274,053	\$ 3,282,918	\$ 3,013,132	\$ 2,796,019
Office of the Mayor	1,052,500	1,284,781	1,379,300	1,709,605	1,961,940
Communications	1,281,139	1,867,836	1,486,241	1,823,033	1,956,411
Office of Community Impact*	344,554	426,997	690,284	2,203,633	3,412,408
Plan Commission	1,057,817	1,230,563	2,094,860	2,461,827	2,388,807
Diversity and Inclusion	1,049,294	1,022,562	1,162,902	1,198,081	0
Toledo Municipal Court	17,470,803	17,859,289	19,064,259	21,601,619	23,227,188
Finance	6,436,517	6,635,496	8,087,269	9,460,663	9,849,082
Law	2,632,668	3,060,189	3,227,158	4,032,894	3,957,836
Housing and Community Development	2,136,834	3,160,328	3,437,395	4,132,457	4,543,351
Economic Development	4,669,315	5,029,550	6,315,819	6,566,386	6,263,466
Human Resources	1,981,950	2,251,925	2,057,381	2,721,845	2,821,403
Public Works	522,453	603,859	529,348	781,245	1,063,218
Public Service	15,751,487	18,598,471	19,050,523	23,452,946	21,279,044
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 and Rescue	68,032,066	75,618,317	76,838,988	99,083,285	106,206,959
Non-Departmental	77,141,177	67,647,134	70,927,131	73,216,081	72,381,419
Total	\$ 287,523,911	\$ 306,705,615	\$ 319,253,208	\$ 382,423,665	\$ 392,545,656

*Includes MONSE, HRC, Youth Services and Educational Engagement & Workforce Development

2026 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
Total Revenues & Other Sources	349,029,169	364,314,773	373,645,916	384,297,294

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
Total Expenditures & Other Uses	383,917,169	392,545,656	397,362,132	400,396,377

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)
Projected Ending Fund Balance	\$ 77,589,203	\$ 49,358,320	\$ 25,642,104	\$ 9,543,022

*Additional Information

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

2026-2030 Proposed Capital Improvement Plan Budget

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
Total Sources	85,680,137	66,709,402	65,125,438	68,882,118	70,717,248	357,114,343

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
Total Uses	96,096,318	67,802,549	64,924,545	63,992,119	63,340,475	356,156,005

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
Projected Ending Fund Balance	\$ 2,230,896	\$ 1,137,750	\$ 1,338,642	\$ 6,228,642	\$ 13,605,415

*Fund Balance Excludes Non-Spendable Portion

2026-2030 Proposed Capital Improvement Plan Budget – Projected Internal Debt Limit – 90% Calculation

Project Internal Debt Limit - 90% Calculation	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
1/9th of Projected Income Tax	27,390,068	28,229,770	29,094,664	29,985,503	30,903,069
Projected Net Debt Service	23,486,609	25,052,696	25,435,778	22,387,241	21,635,944
Net Debt Service/Income Tax	85.7%	88.7%	87.4%	74.7%	70.0%

2026 Proposed Capital Expenditures by Project

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.

2026 Proposed Capital Expenditures by Project (continued)

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.

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.

2026 Proposed Capital Expenditures by Project (continued)

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.

2026-2030 Proposed Road Improvement Plan Budget

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	-	-	-	-	-
Total Uses	32,025,987	27,441,641	28,264,890	29,112,837	29,986,222	141,447,961

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
Total	37,711,786	28,723,654	27,735,640	28,747,747	30,759,974	153,678,801

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)
Projected Ending Fund Balance	\$ 3,551,715	\$ 2,269,703	\$ 2,798,953	\$ 3,164,043	\$ 2,390,291

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

Street Construction Maintenance and Repair Fund Plan & Projection

Revenues & Other Sources	2025 Projected	2026 Projected	2027 Projected	2028 Projected
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
Total Revenues & Other Sources	17,081,000	17,269,000	18,444,320	18,631,540

Expenditures & Other Uses	2025 Projected	2026 Projected	2027 Projected	2028 Projected
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
Total Expenditures & Other Uses	17,819,104	17,741,953	18,099,316	18,158,934

Projected Fund Balance*	2025 Projected	2026 Projected	2027 Projected	2028 Projected
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
Projected Ending Fund Balance	\$ 2,501,472	\$ 2,028,519	\$ 2,373,523	\$ 2,846,129

*Additional Information

-Fund Balance Excludes Non-Spendable Portion of SCMR Balance



Thank you.

➡ toledo.oh.gov