



Finance

One Government Center
Suite 2050
Toledo, Ohio 43604
phone 419-245-1648
fax 419-936-3096

toledo.oh.gov

Date: March 19, 2024

To: George Sarantou, Chairman, Finance, Debt & Budget Oversight Committee
Members of City Council Finance, Debt & Budget Oversight Committee

From: Melanie Campbell, Interim Finance Director

Subject: Monthly Reports to Finance, Debt & Budget Oversight Committee

Attached are financial reports as listed below:

- ✓ Income tax collections for February, reporting 2024 vs. 2023
- ✓ February General Fund Revenue and Expenditure reports for 2024
- ✓ February All Funds report for 2024

Income tax collections for 2024 through February total approximately \$17 million for the General Fund, compared to \$16 million through the same period last year. For the Road Improvement Fund, income tax collections total approximately \$1.9 million through February 2024, compared to \$1.8 million through February 2023. Total collections through February 2024 are approximately \$18.9 million.

Additionally, for your review, we have also included the following:

- Electronic check/ACH register reports through February
- Purchase Order Report through February
- IRS Unit Statistics Report through February
- Capital Improvement Fund Project Report through February
- ARPA Project Report through February
- Summary Bank Reconciliations through January

**City of Toledo Income Tax Collections
FY 2023 vs FY 2024**

| | General Fund | | | | | Road Improvement Fund | Total 2024 Collections |
|-----------------------------------|----------------------|----------------------|----------------------|-------------------|-----------------|------------------------------|-------------------------------|
| | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>Change</u> | <u>% Change</u> | <u>2024</u> | <u>2024</u> |
| <u>Withholding</u> | | | | | | | |
| January | \$ 1,677,683 | \$ 1,656,320 | \$ 2,083,164 | \$ 426,844 | 25.8% | \$ 231,463 | \$ 2,314,627 |
| February | 13,305,847 | 14,040,368 | 14,662,386 | 622,018 | 4.4% | 1,629,154 | \$ 16,291,540 |
| Total | 14,983,530 | 15,696,688 | 16,745,550 | 1,048,862 | 6.7% | 1,860,617 | 18,606,167 |
| <u>Business</u> | | | | | | | |
| January | 8,224 | 224,583 | 11,084 | (213,499) | -95.1% | 1,232 | 12,316 |
| February | 102,262 | 38,372 | 142,824 | 104,452 | 272.2% | 15,868 | 158,692 |
| Total | 110,486 | 262,955 | 153,908 | (109,047) | -41.5% | 17,100 | 171,008 |
| <u>Individual</u> | | | | | | | |
| January | 14,618 | 21,868 | 34,046 | 12,178 | 55.7% | 3,783 | 37,829 |
| February | 10,006 | 24,123 | 32,599 | 8,476 | 35.1% | 3,623 | 36,222 |
| Total | 24,624 | 45,991 | 66,645 | 20,654 | 44.9% | 7,406 | 74,051 |
| <u>Grand Total (Gross)</u> | \$ 15,118,640 | \$ 16,005,634 | \$ 16,966,103 | \$ 960,469 | 6.0% | \$ 1,885,123 | \$ 18,851,226 |

Income Tax Collections & Projections 2/29/2024 Update

| <u>Month</u> | <u>General Fund</u> | | | <u>Road Improvement</u> | <u>Total</u> | <u>Type*</u> |
|--------------|---------------------|-----------------------|-----------------------|-------------------------|-------------------|--------------------|
| | <u>2022 Actual</u> | <u>2023 Projected</u> | <u>2024 Projected</u> | <u>2024 Projected</u> | <u>2024 Total</u> | |
| January | \$ 1,700,525 | \$ 1,902,771 | \$ 2,128,294 | \$ 236,478 | \$ 2,364,772 | -Actual |
| February | 13,418,115 | 14,102,863 | 14,837,809 | 1,648,645 | 16,486,454 | -Actual |
| March | 18,512,897 | 18,678,339 | 18,929,269 | 2,107,953 | 21,037,222 | -Budget Projection |
| April | 19,421,792 | 24,537,070 | 24,595,702 | 2,195,962 | 26,791,664 | -Budget Projection |
| May | 20,639,987 | 19,954,271 | 19,880,902 | 2,289,405 | 22,170,307 | -Budget Projection |
| June | 24,614,098 | 19,627,828 | 19,426,733 | 2,674,783 | 22,101,515 | -Budget Projection |
| July | 15,526,224 | 17,786,662 | 18,242,242 | 1,652,730 | 19,894,973 | -Budget Projection |
| August | 18,088,249 | 16,952,167 | 17,023,110 | 1,943,894 | 18,967,005 | -Budget Projection |
| September | 17,929,881 | 19,141,683 | 19,070,996 | 1,939,043 | 21,010,039 | -Budget Projection |
| October | 17,745,114 | 17,912,243 | 18,399,044 | 1,930,447 | 20,329,491 | -Budget Projection |
| November | 16,126,340 | 16,118,871 | 16,472,495 | 1,810,945 | 18,283,441 | -Budget Projection |
| December | 17,139,697 | 18,329,713 | 17,308,186 | 1,879,187 | 19,187,373 | -Budget Projection |
| 13th Period | 23,698,213 | 22,648,075 | 20,581,644 | 2,120,163 | 22,701,807 | -Budget Projection |
| Total | \$ 224,561,132 | \$ 227,692,556 | \$ 226,896,427 | \$ 24,429,636 | \$ 251,326,062 | -Total |

*Budget projection is based on 2024 income tax estimate and actuals through 2/29/24

City of Toledo
2024 General Fund Revenue Report
February 2024

16.7% of Year

OPERATING REVENUE

| Account # | Description | 2024 Budget | 2024 Collections | 2024 % of Budget | 2023 % of Budget |
|-------------------------------------------------|---------------------------------------|--------------------|-------------------|------------------|------------------|
| Income Taxes | | | | | |
| 406010-020 | Withholding Tax | 190,083,110 | 16,745,550 | 8.8% | 8.6% |
| 406030-040 | Business Income Tax | 24,499,120 | 153,908 | 0.6% | 1.0% |
| 406050-060 | Individual Income Tax | <u>11,838,315</u> | <u>66,645</u> | 0.6% | 40.0% |
| | Income Tax Subtotal | 226,420,545 | 16,966,103 | 7.5% | 7.2% |
| Property Taxes | | | | | |
| 406110 | Real Est/Util Tax | 12,442,500 | 6,404,877 | 51.5% | 20.4% |
| 406115 | Real Est/Pol & Fire | <u>1,960,000</u> | <u>1,011,296</u> | 51.6% | 27.0% |
| | Property Tax Subtotal | 14,402,500 | 7,416,173 | 51.5% | 21.3% |
| Licenses and Permits | | | | | |
| 406400-499 | Permits | 2,569,400 | 349,315 | 13.6% | 25.1% |
| 406500-6699 | Licenses/Fees - Group A | 639,880 | 46,246 | 7.2% | 12.3% |
| 407300-7399 | Licenses/Fees - Group B | <u>300,300</u> | <u>60,115</u> | 20.0% | 25.2% |
| | Licenses and Permits Subtotal | 3,509,580 | 455,677 | 13.0% | 23.3% |
| Intergovernmental | | | | | |
| 406220-270 | Other Taxes | 547,000 | - | 0.0% | 0.0% |
| 406201-203 | Pers Prop Tax Reimb/Tol PubPow KWH | 50,000 | 4,568 | 9.1% | 6.5% |
| 406205 | HS & Rollback Charter/Inside Mills | 1,777,500 | - | 0.0% | 0.0% |
| 406206 | HS & Rollback Pol/Fire | 280,000 | - | 0.0% | 0.0% |
| 406210 | Estate Tax | - | - | - | - |
| 406280-290 | JEDD* | 2,455,000 | 340,592 | 13.9% | 6.9% |
| 406310 | Local Govt County | 5,392,000 | 484,644 | 9.0% | 17.1% |
| 406315 | Casino Revenue* | 6,904,000 | - | 0.0% | 0.0% |
| 406320 | Local Govt State | <u>252,000</u> | <u>-</u> | 0.0% | 17.0% |
| | Intergovernmental Subtotal | 17,657,500 | 829,804 | 4.7% | 8.7% |
| Charges for Services | | | | | |
| 406900-920 | Other Fees non-EMS | 1,010,000 | 82,029 | 8.1% | 25.9% |
| 406925 | EMS Fees* | 6,225,000 | - | 0.0% | 0.0% |
| 406748 | Cable Franchise Fees* | 1,761,000 | 0 | 0.0% | 0.0% |
| 406730-408975 | Other Fees/Charges | 4,087,846 | 439,370 | 10.7% | 16.0% |
| 408970 | BLS Transport | 2,900,000 | 438,761 | 15.1% | 21.4% |
| 440000-001; 440150-152 | Refuse Collection Fees | 11,560,000 | 1,861,037 | 16.1% | 16.4% |
| 440020 | Utility Admin Fee | <u>3,224,000</u> | <u>555,660</u> | 17.2% | 16.4% |
| | Charges for Services Subtotal | 30,767,846 | 3,376,857 | 11.0% | 13.1% |
| 408590-595 | Investment Earnings* Subtotal | 3,864,400 | 1,403,618 | 36.3% | 39.5% |
| Fines and Forfeitures | | | | | |
| 406800-840; 406845-880 | Court Costs/Fines | <u>2,823,801</u> | <u>478,574</u> | 16.9% | 17.1% |
| | Fines and Forfeitures Subtotal | 2,823,801 | 478,574 | 16.9% | 17.1% |
| 408000-999 | Other Revenue Subtotal | 674,671 | 35,847 | 5.3% | 32.4% |
| | | | | | |
| TOTAL YTD GENERAL FUND OPERATING REVENUE | | 300,120,843 | 30,962,652 | 10.3% | 9.1% |

OTHER FINANCING SOURCES

| | | | | | |
|--------------------------------------|-----------------------------------------|--------------------|-------------------|-------------|-------------|
| 408690 | Transfer In (Capital Improvement) | 24,000,000 | - | 0.0% | 0.0% |
| 408690 | Transfer In (Other) | 2,971,072 | 502,551 | 16.9% | 13.4% |
| 408920 | Sale of Capital Assets | <u>-</u> | <u>-</u> | 0.0% | 0.0% |
| | Other Financing Sources Subtotal | 26,971,072 | 502,551 | 1.9% | 1.7% |
| YTD 2023 GENERAL FUND REVENUE | | 327,091,917 | 31,465,203 | 9.6% | 8.6% |

*significant quarterly impact

City of Toledo - General Fund

Expenditure Summary for two months ending 2/29/2024

16.7% of year

| | 2023 Budget | 2023 Commitments & Actuals | 2023 Percent Expended | 2024 Budget | YTD Budget | 2024 Commitments & Actuals | 2024 Percent Expended | YTD Variance |
|------------------------------------|----------------|----------------------------------|--------------------------|----------------|---------------|----------------------------------|--------------------------|----------------|
| Labor | \$ 138,525,408 | \$ 22,909,623 | 16.5% | \$ 141,258,437 | \$ 23,543,073 | \$ 26,162,803 | 18.5% | \$ (2,619,731) |
| Police Overtime | 3,485,308 | 403,821 | 11.6% | 3,476,077 | 579,346 | 496,102 | 14.3% | 83,244 |
| Fire Overtime | 6,392,909 | 462,004 | 7.2% | 5,067,720 | 844,620 | 688,308 | 13.6% | 156,312 |
| All Other Depts. | 1,016,506 | 62,488 | 6.1% | 1,135,240 | 189,207 | 110,012 | 9.7% | 79,195 |
| Subtotal Overtime | 10,894,723 | 928,313 | 8.5% | 9,679,037 | 1,613,173 | 1,294,422 | 13.4% | 318,751 |
| Pension | 29,635,662 | 4,591,359 | 15.5% | 29,982,327 | 4,997,055 | 5,174,372 | 17.3% | (177,318) |
| Employment Taxes & Medical | 33,765,396 | 6,118,188 | 18.1% | 35,186,830 | 5,864,472 | 5,884,479 | 16.7% | (20,007) |
| Other labor expenses | 1,451,410 | 867,156 | 59.7% | 1,612,857 | 268,810 | 932,462 | 57.8% | (663,652) |
| Labor Total | 214,272,599 | 35,414,639 | 16.5% | 217,719,488 | 36,286,581 | 39,448,539 | 18.1% | (3,161,957) |
| ARPA | | | | | | | | |
| Police and Fire ARPA Reimbursement | (20,000,000) | (3,333,333) | 16.7% | (17,901,842) | (2,983,640) | - | 0.0% | (2,983,640) |
| Total Labor | 194,272,599 | 32,081,306 | 16.5% | 199,817,646 | 33,302,941 | 39,448,539 | 19.7% | (6,145,598) |
| Supplies | 6,498,561 | 877,529 | 13.5% | 6,209,895 | 1,034,982 | 1,038,866 | 16.7% | (3,884) |
| Services | 82,086,577 | 11,174,516 | 13.6% | 78,627,440 | 13,104,573 | 13,233,327 | 16.8% | (128,753) |
| Capital | 23,000 | - | 0.0% | 31,744 | 5,291 | - | 0.0% | 5,291 |
| Debt Service / Operating Transfer | 47,491,933 | 3,648,790 | 7.7% | 47,882,329 | 7,980,388 | 3,671,423 | 7.7% | 4,308,965 |
| | 136,100,071 | 15,700,835 | 11.5% | 132,751,408 | 22,125,235 | 17,943,616 | 13.5% | 4,181,618 |
| Total | \$ 330,372,670 | \$ 47,782,141 | 14.5% | \$ 332,569,054 | \$ 55,428,176 | \$ 57,392,155 | 17.3% | \$ (1,963,979) |

City of Toledo - General Fund

Expenditure Summary for two months ending 2/29/2024

16.7% of year

| Cost Center | Cost Center Name | 2023 Budget | 2024 Budget | 2024 Commitments & Actuals | 2024 % Expended | 2023 % Expended |
|-------------|---------------------------------------|-----------------------|-----------------------|----------------------------|-----------------|-----------------|
| 10100 | CITY COUNCIL | \$ 2,694,148 | \$ 2,749,906 | \$ 376,803 | 13.7 % | 13.4 % |
| 10200 | OFFICE OF THE MAYOR | 1,379,617 | 1,431,128 | 226,825 | 15.8 % | 13.7 % |
| 10201 | SAVE OUR COMMUNITY | - | 95,983 | 94,807 | 98.8 % | 0.0 % |
| 10202 | MARKETING & COMMUNICATION | 1,055,988 | 865,251 | 118,745 | 13.7 % | 8.7 % |
| 10300 | AUDITOR | 170,051 | 168,045 | 48,717 | 29.0 % | 22.1 % |
| 10400 | PLANNING COMMISSION | 1,702,964 | 2,132,863 | 258,337 | 12.1 % | 11.8 % |
| 10600 | HUMAN RELATIONS COMMISSION | 303,314 | 282,263 | 38,326 | 13.6 % | 15.0 % |
| 10700 | DIVERSITY & INCLUSION | 1,713,979 | 1,340,359 | 329,395 | 24.6 % | 23.0 % |
| 10800 | MUNICIPAL COURT JUDGES | 12,333,013 | 13,059,304 | 1,857,175 | 14.2 % | 13.5 % |
| 10900 | CLERK OF MUNICIPAL | 6,894,959 | 7,044,229 | 1,105,533 | 15.7 % | 14.8 % |
| 12000 | LAW | 3,518,383 | 3,587,349 | 539,792 | 15.0 % | 14.9 % |
| 16400 | ECONOMIC DEVELOPMENT | 3,620,387 | 3,875,016 | 874,579 | 22.6 % | 14.2 % |
| 17100 | HUMAN RESOURCES | 3,215,213 | 2,892,136 | 406,326 | 14.0 % | 17.5 % |
| 17600 | ENGAGE TOLEDO | 1,045,879 | 435,501 | 121,686 | 27.9 % | 17.5 % |
| 16100 | NEIGHBORHOODS ADMINISTRATION | 489,075 | 686,650 | 63,055 | 9.2 % | 12.1 % |
| 16200 | HOUSING DIVISION | 1,275,658 | 1,183,804 | 103,035 | 8.7 % | 8.9 % |
| | NEIGHBORHOODS | 1,764,733 | 1,870,454 | 166,090 | 8.9 % | 9.8 % |
| 11100 | FINANCIAL ANALYSIS | 390,723 | 250,980 | 69,110 | 27.5 % | 16.8 % |
| 14100 | FINANCE ADMINISTRATION | 313,883 | 329,164 | 28,601 | 8.7 % | 7.5 % |
| 14200 | TREASURY | 765,381 | 823,002 | 92,272 | 11.2 % | 9.4 % |
| 14400 | TAXATION | 4,033,069 | 4,489,668 | 613,674 | 13.7 % | 18.2 % |
| 14600 | ACCOUNTS | 1,598,719 | 1,653,268 | 217,570 | 13.2 % | 12.5 % |
| 14700 | FINANCE ERP | 449,305 | 555,355 | 55,293 | 10.0 % | 2.5 % |
| 17700 | PURCHASING AND SUPPLIES | 718,920 | 1,018,632 | 97,685 | 9.6 % | 11.4 % |
| | FINANCE | 8,270,000 | 9,120,069 | 1,174,205 | 12.9 % | 14.4 % |
| 22500 | TRAFFIC MANAGEMENT | - | 92,494 | 2,126 | 2.3 % | 0.0 % |
| 35000 | ENGINEERING & CONSTRUCTION MANAGEMENT | 292,086 | 287,378 | 39,923 | 13.9 % | 11.9 % |
| | TRANSPORTATION | 292,086 | 379,872 | 42,048 | 11.1 % | 11.9 % |
| 24500 | WASTE DISPOSAL | 7,515,652 | 8,016,216 | 1,337,112 | 16.7 % | 13.7 % |
| 26100 | FACILITY OPERATIONS | 773,268 | 812,239 | 76,967 | 9.5 % | 19.4 % |
| 27100 | URBAN BEAUTIFICATION | 12,133,945 | 7,921,838 | 1,596,712 | 20.2 % | 6.5 % |
| | PUBLIC SERVICE | 20,422,864 | 16,750,293 | 3,010,791 | 18.0 % | 9.6 % |
| 31000 | UTILITIES ADMINISTRATION | 973,742 | - | - | 0.0 % | 0.1 % |
| 38000 | ENVIRONMENTAL SERVICES | 266,998 | 287,603 | 28,252 | 9.8 % | 8.5 % |
| | UTILITIES | 1,240,740 | 287,603 | 28,252 | 9.8 % | 1.9 % |
| 40100 | PARKS, REC & COMM EN | 5,644,557 | 5,656,485 | 775,096 | 13.7 % | 9.1 % |
| 40200 | YOUTH SERVICES | 327,112 | 275,276 | 49,372 | 17.9 % | 9.1 % |
| 40300 | EDUC ENGAGE & WRKFRM | - | 140,000 | 2,126 | 1.5 % | 0.0 % |
| | PARKS & YOUTH SERVICES | 5,971,669 | 6,071,761 | 826,593 | 13.6 % | 9.1 % |
| 51000 | SAFETY ADMIN | 11,186,253 | 12,458,743 | 2,564,118 | 20.6 % | 20.0 % |
| 52000 | POLICE | 90,027,501 | 91,865,101 | 18,935,393 | 20.6 % | 17.5 % |
| 53000 | FIRE | 79,957,229 | 80,673,296 | 15,827,561 | 19.6 % | 15.6 % |
| | PUBLIC SAFETY | 181,170,983 | 184,997,140 | 37,327,072 | 20.2 % | 16.8 % |
| 56300 | BUILDING INSPECTION | 2,811,442 | 2,899,626 | 433,000 | 14.9 % | 12.1 % |
| 56400 | CODE COMPLIANCE | 2,321,587 | 2,190,017 | 417,525 | 19.1 % | 15.8 % |
| | BUILDING & CODE COMPLIANCE | 5,133,030 | 5,089,643 | 850,525 | 16.7 % | 13.8 % |
| 11200 | GENERAL FUND UTILITIES | 2,968,479 | 3,011,186 | 313,441 | 10.4 % | 16.7 % |
| 89800 | GEN'L NON-DEPT SERVICES | 63,490,191 | 65,031,700 | 7,256,092 | 11.2 % | 9.9 % |
| | Total General Fund | \$ 330,372,670 | \$ 332,569,054 | \$ 57,392,155 | 17.3 % | 14.5 % |

2024 for the Period Ending 2/29/2024 - All Funds Revenue

| Fund# | Governmental Funds | Revenue Budget | Commitments & Actuals | 2024 % of Budget | 2023 % of Budget |
|--------------|-------------------------------------------|----------------|-----------------------|------------------|------------------|
| 1001 | General | \$ 327,091,917 | \$ 31,465,203 | 9.6% | 8.6% |
| 2003 | Right of Way | 225,000 | 37,500 | 16.7% | 16.7% |
| 2005 | Golf Improvements | 1,800,658 | 874 | 0.0% | 40.0% |
| 2006 | Parkland Replacement | - | 15,516 | 100% | 100.0% |
| 2007 | Marina Development | 26,250 | 12,500 | 47.6% | 100.0% |
| 2013 | Cemetery Maintenance | 40,000 | 4,756 | 11.9% | 100.0% |
| 2014 | Street Construction, Maintenance & Repair | 17,675,000 | 2,887,568 | 16.3% | 15.6% |
| 2015 | Federal Grants | 19,452,535 | 5,352,186 | 27.5% | 7.2% |
| 2016-17 | Operation Grants | 23,362,215 | 1,441,202 | 6.2% | 6.3% |
| 2021 | Local Fiscal Recovery | - | 283,615 | 100.0% | 100.0% |
| 2022 | One Ohio Opioid Settlement | 117,140 | 14,910 | 12.7% | 0.0% |
| 2025 | Toledo Home Program | 11,896,662 | 4,580 | 0.0% | 25.9% |
| 2090 | Expendable Trusts | 968,824 | 909,836 | 93.9% | 104.4% |
| 3050 | Special Assessment | 62,505,024 | 14,190,361 | 22.7% | 0.0% |
| 4030 | General Obligation Debt Service | 17,877,000 | - | 0.0% | 0.0% |
| 4031 | Jeep Municipal Improvement TIF | 3,300,000 | - | 0.0% | 0.0% |
| 5040 | Capital Improvement | 121,390,765 | 6,844,650 | 5.6% | 4.1% |
| 5031 | Franklin Park/Westfield TIF | 750,000 | - | 0.0% | 0.0% |
| 5034 | Ironville Site TIF | 80,000 | - | 0.0% | 0.0% |
| 5035 | Downtown Cty TIF | 330,000 | - | 0.0% | 0.0% |
| 5037 | Hawthorne Hills TIF | 130,000 | - | 0.0% | 0.0% |
| 5045 | Tax Road Improvement | 24,586,255 | 1,885,123 | 7.7% | 7.3% |
| 5057 | Special Assessment Improvement | 4,853,000 | 92,892 | 1.9% | 0.0% |
| X | <u>Enterprise Funds</u> | X | X | X | X |
| 6060 | Water Operating | 95,565,000 | 15,272,390 | 16.0% | 15.6% |
| 6070 | Sewer Operating | 100,711,800 | 16,648,504 | 16.5% | 17.8% |
| 607A | Storm Water Operating | 9,967,500 | 1,821,981 | 18.3% | 18.4% |
| 6078 | Utility Administration | 19,850,105 | 2,125,693 | 10.7% | 11.2% |
| 607T | Municipal Tow Lot | 5,078,605 | 714,225 | 14.1% | 12.6% |
| 607U | Toledo Public Power | 720,000 | 63,753 | 8.9% | 4.5% |
| 6088 | Property Management | 1,263,358 | - | 0.0% | 0.0% |
| X | <u>Internal Service Funds</u> | X | X | X | X |
| 7082 | Workers Compensation | 5,844,497 | 923,990 | 15.8% | 13.3% |
| 7083 | Healthcare Internal Service Fund | 56,831,986 | 9,132,977 | 16.1% | 17.9% |
| 7084 | Information & Communication Technology | 8,281,661 | 736,900 | 8.9% | 7.1% |
| 7085 | Storeroom & Printshop | 140,630 | - | 0.0% | 0.0% |
| 7086 | Municipal Garage | 14,478,305 | 1,829,690 | 12.6% | 11.0% |
| 7093 | Facility Operations | 4,129,918 | 464,759 | 11.3% | 8.6% |
| 7095 | Risk Management | 3,315,458 | 552,822 | 16.7% | 16.7% |

2024 for the Period Ending 2/29/2024- All Funds Expenditure

| Fund# | Governmental Funds | Expenditure Budget | Commitments & Actuals | 2024 % of Budget | 2023 % of Budget |
|--------------|-------------------------------------------|--------------------|-----------------------|------------------|------------------|
| 1001 | General | \$ 332,569,054 | \$ 57,392,155 | 17.3% | 14.5% |
| 2003 | Right of Way | 225,000 | 37,500 | 16.7% | 16.7% |
| 2005 | Golf Improvements | 1,800,658 | 283,777 | 15.8% | 7.3% |
| 2007 | Marina Development | 7,520 | 479 | 6.4% | 2.5% |
| 2014 | Street Construction, Maintenance & Repair | 19,197,228 | 3,630,404 | 18.9% | 18.9% |
| 2015 | Federal Grants | 10,592,381 | 4,157,352 | 39.2% | 31.3% |
| 2016-17 | Operation Grants | 37,215,950 | 10,376,603 | 27.9% | 15.0% |
| 2021 | Local Fiscal Recovery | 68,148,531 | 35,548,660 | 52.2% | 16.9% |
| 2025 | Toledo Home Program | 13,585,022 | 1,417,584 | 10.4% | 46.4% |
| 2090 | Expendable Trusts | 22,239,334 | 729,516 | 3.3% | 4.6% |
| 3050 | Special Assessment | 62,505,024 | 3,937,775 | 6.3% | 6.9% |
| 4030 | General Obligation Debt Service | 17,877,000 | - | 0.0% | 0.0% |
| 4031 | Jeep Municipal Improvement TIF | 642,750 | - | 0.0% | 0.0% |
| 5040 | Capital Improvement | 190,293,571 | 34,349,306 | 18.1% | 30.2% |
| 5031 | Franklin Park/Westfield TIF | 4,408,682 | 1,036,990 | 23.5% | 40.9% |
| 5034 | Ironville Site TIF | 80,000 | - | 0.0% | 0.0% |
| 5035 | Downtown Cty TIF | 35,000 | 25,000 | 71.4% | 0.0% |
| 5037 | Hawthorne Hills TIF | 130,000 | - | 0.0% | 0.0% |
| 5045 | Tax Road Improvement | 31,776,565 | 23,557,041 | 74.1% | 63.8% |
| 5057 | Special Assessment Improvement | 5,058,000 | - | 0.0% | 0.0% |
| X | Enterprise Funds | X | X | X | X |
| 6060 | Water Operating | 99,403,756 | 10,794,757 | 10.9% | 9.2% |
| 6070 | Sewer Operating | 104,339,173 | 9,703,590 | 9.3% | 7.0% |
| 607A | Storm Water Operating | 10,758,067 | 1,479,556 | 13.8% | 11.1% |
| 6078 | Utility Administration | 20,014,673 | 3,093,556 | 15.5% | 15.2% |
| 607T | Municipal Tow Lot | 5,078,605 | 897,184 | 17.7% | 13.8% |
| 607U | Toledo Public Power | 720,000 | 59,753 | 8.3% | 4.3% |
| 6088 | Property Management | 1,263,358 | - | 0.0% | 0.0% |
| X | Internal Service Funds | X | X | X | X |
| 7082 | Workers Compensation | 6,579,638 | 800,238 | 12.2% | 13.6% |
| 7083 | Healthcare Internal Service Fund | 56,831,986 | 10,282,557 | 18.1% | 21.2% |
| 7084 | Information & Communication Technology | 8,281,661 | 1,589,470 | 19.2% | 10.8% |
| 7085 | Storeroom | 140,630 | 21,878 | 15.6% | 7.0% |
| 7086 | Municipal Garage | 14,478,305 | 2,785,314 | 19.2% | 19.5% |
| 7093 | Facility Operations | 4,129,918 | 801,563 | 19.4% | 12.6% |
| 7095 | Risk Management | 3,315,458 | 165,511 | 5.0% | 8.7% |