



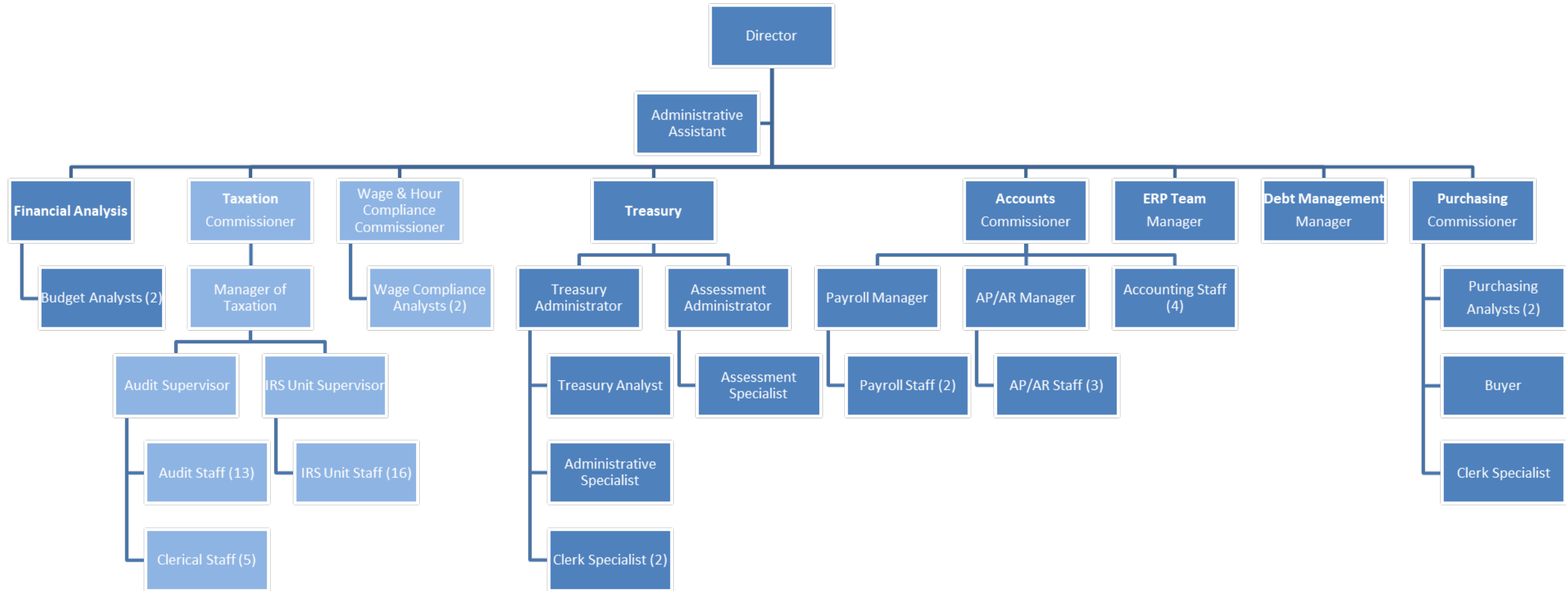
City of Toledo

Department of Finance

2026 Budget Hearing

December 17, 2025

Finance 2026 Proposed Budget Organizational Chart



Finance Department 2025 Highlights

- Completed the Annual Comprehensive Financial Report (ACFR) for fiscal year 2024 and received an unmodified opinion from the city's external auditor
- Completed general obligation debt issuances to support roadway projects and equipment purchases
 - received a ratings increase from A2 to A1 from Moody's
 - maintained A rating with a stable outlook from Standard and Poor's
- Wage and hour compliance program continued its enforcement of the city's wage theft law, with collections totaling approximately \$850,000 and helped 10 workers recover money owed to them
- Collected approximately \$6.0 million (currently projected) in delinquent income tax collections through the compliance unit in the Division of Taxation
- Completed procure-to-pay current state assessment

2026 Proposed Budget Initiatives

Enhance revenue collections

- Expansion of Ohio Attorney General offset program and non-filing program
- Continue enforcement of TMC 798-General and Subcontractor Tax Registration
- Educate employers and workers on the City's wage theft laws and their rights

Procure-to-pay processes and procedures

- Implement five recommendations from assessment in Q1
- Identify additional recommendations for implementation

Support HCM Implementation

Advance general obligation bond issuance schedule

- Move from Q4 to Q2

2026 Budgeted Position History by Fund and Funds Center

Fund	2024 Budget	2025 Budget	2026 Proposed	Change
General	69.35	69.10	73.00	3.90
Special Assessment Services	2.80	2.80	2.40	(0.40)
Capital Improvement	0.60	0.60	0.60	0.00
Grand Total	72.75	72.50	76.00	3.50

FC Name	2024 Budget	2025 Budget	2026 Proposed	Change
11100-Financial Analysis	2.00	2.00	2.00	0.00
14100-Finance Administration	2.00	2.00	2.00	0.00
14200-Treasury	8.00	8.00	7.00	(1.00)
14400-Taxation	38.75	38.75	43.00	4.25
14600-Accounts	12.00	11.75	12.00	0.25
14700-Finance ERP	1.00	1.00	1.00	0.00
14800-Debt Management	1.00	1.00	1.00	0.00
17700-Purchasing & Supplies	8.00	8.00	8.00	0.00
Grand Total	72.75	72.50	76.00	3.50

Finance Schedule of Full-Time Equivalent Positions

Financial Analysis

Position Title	2024 Budget	2025 Budget	2026 Proposed
Administrative Analyst 3	2.00	2.00	2.00
Grand Total	2.00	2.00	2.00

Finance Administration

Position Title	2024 Budget	2025 Budget	2026 Proposed
Administrative Assistant	1.00	1.00	1.00
Director-Administrative Services	1.00	1.00	1.00
Grand Total	2.00	2.00	2.00

Treasury

Position Title	2024 Budget	2025 Budget	2026 Proposed
Administrative Analyst 1	1.00	1.00	1.00
Administrative Services Officer 2	2.00	2.00	2.00
Administrative Specialist 2	2.00	2.00	2.00
Clerk Specialist 2	2.00	2.00	2.00
Commissioner-Administrative Services	1.00	1.00	0.00
Grand Total	8.00	8.00	7.00

Finance Schedule of Full-Time Equivalent Positions (continued)

Taxation and Wage & Hour Compliance

Taxation Positions	2024 Budget	2025 Budget	2026 Proposed
Administrative Analyst 1	1.00	0.75	0.00
Administrative Services Officer 1	1.00	1.00	1.00
Administrative Specialist	0.00	0.00	2.00
Administrative Specialist 2	20.00	20.00	13.00
Administrative Specialist 3	2.00	2.00	2.00
Administrator-Administrative Services 1	1.00	1.00	0.00
Clerk Specialist 2	0.00	0.00	1.00
Collector-Investigator	7.00	6.00	4.00
Commissioner-Administrative Services	1.00	1.00	1.00
Legal Auditor	0.00	0.00	1.00
Manager-Administrative Services	0.00	0.00	1.00
Supervisor-Tax Audits	1.00	1.00	1.00
Supervisor-Tax Records Management	1.00	1.00	0.00
Tax Auditor	2.00	3.00	13.00
Total	37.00	36.75	40.00

Wage & Hour Compliance Positions	2024 Budget	2025 Budget	2026 Proposed
Administrative Analyst 1	1.75	1.00	2.00
Commissioner-Administrative Services	0.00	1.00	1.00
Total	1.75	2.00	3.00

Grand Total	38.75	38.75	43.00
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Finance Schedule of Full-Time Equivalent Positions (continued)

Accounts

Position Title	2024 Budget	2025 Budget	2026 Proposed
Administrative Analyst 3	3.00	3.00	3.00
Administrative Analyst 4	1.00	0.00	0.00
Administrative Services Officer 2	0.00	1.00	1.00
Administrative Specialist 3	2.00	2.00	2.00
Clerk Specialist 2	3.00	3.00	3.00
Commissioner-Administrative Services	1.00	1.00	1.00
Manager-Administrative Services	2.00	1.75	2.00
Grand Total	12.00	11.75	12.00

ERP Team

Position Title	2024 Budget	2025 Budget	2026 Proposed
Administrative Services Officer 2	1.00	0.00	0.00
Manager-Administrative Services	0.00	1.00	1.00
Grand Total	1.00	1.00	1.00

Finance Schedule of Full-Time Equivalent Positions (continued)

Debt Management

Position Title	2024 Budget	2025 Budget	2026 Proposed
Administrative Services Officer 2	1.00	0.00	0.00
Manager-Administrative Services	0.00	1.00	1.00
Grand Total	1.00	1.00	1.00

Purchasing and Supplies

Position Title	2024 Budget	2025 Budget	2026 Proposed
Administrative Analyst 2	2.00	2.00	2.00
Administrative Analyst 3	2.00	2.00	3.00
Buyer	1.00	0.00	0.00
Chief Buyer	0.00	1.00	1.00
Clerk Specialist 2	1.00	1.00	1.00
Commissioner-Administrative Services	1.00	1.00	1.00
Manager-Administrative Services	1.00	1.00	0.00
Grand Total	8.00	8.00	8.00

Department of Finance – Total Budget by Fund

Fund	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
General	6,436,517	6,635,496	8,087,269	9,460,663	9,849,082
Right of Way	225,000	225,000	225,000	225,000	225,000
Street Construction, Maintenance and Repair	812,005	820,453	830,823	359,873	360,498
Local Fiscal Recovery	7,000	57,589	541,856	3,760,083	1,010,000
Expendable Trust	0	0	0	626,694	0
Special Assessment Services	22,306,137	22,555,589	24,458,286	32,903,265	35,535,605
General Obligation Debt Service	16,137,431	18,538,900	17,524,661	20,178,000	21,293,959
Jeep Municipal Improvement TIF	639,250	644,250	642,750	645,000	645,750
Capital Improvement	47,070,298	39,480,565	43,345,667	46,710,753	47,697,007
Road Improvement	316,481	339,105	0	464,140	525,000
Special Assessment Improvement	2,110,298	1,225,575	2,078,116	1,738,750	1,312,500
Stickney West TIF	0	0	0	200,000	200,000
Water	31,918,251	30,838,201	36,487,079	37,356,697	38,941,371
Sewer	41,464,185	45,462,296	30,228,775	38,175,758	38,310,308
Storm Water	255,776	255,604	258,795	206,968	204,289
Utility Administrative Services	20,254	21,390	33,746	28,095	28,095
Municipal Tow Lot	174,427	174,535	165,429	2,769	2,769
Property Management	849,310	1,257,508	1,256,729	1,160,000	891,200
Workers Compensation	6,801	7,459	11,175	9,304	9,304
HealthCare Internal Service	46,470	62,684	93,997	78,256	78,256
Information and Communication Technology	5,680	10,742	15,899	13,236	13,236
Storeroom and Printshop	141,906	122,078	104,304	148,365	148,365
Municipal Garage	10,476	13,035	27,701	23,060	23,060
Facility Operations	291,485	292,190	292,512	292,119	292,282
Risk Management	2,317	4,779	7,156	5,958	5,958
Total	171,247,755	169,045,024	166,717,722	194,772,806	197,602,894

Finance Proposed Expenditures by Fund and Category – Finance Administration and Financial Analysis

Financial Analysis - General Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
Labor	209,930	278,345	154,962	161,256	167,688
Overtime	625	0	1,780	2,500	2,500
Pension	28,440	38,953	21,476	22,926	23,826
Employment Taxes & 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	0	0	0
Services	19,395	25,573	20,790	37,759	35,312
Total	302,793	396,623	240,905	264,317	275,456

Finance Administration - General Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
Labor	126,819	61,334	214,527	219,540	232,896
Pension	17,268	8,587	27,676	30,736	32,605
Employment Taxes & 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	105,563
Total	244,319	168,595	322,024	457,099	434,596

Finance Proposed Expenditures by Fund and Category – Treasury

Treasury - General Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
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 Taxes & 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
Total	474,397	483,290	537,012	888,872	705,503

Treasury - Local Fiscal Recovery Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
Labor	3,500	0	0	0	0
Operating Transfers	0	0	0	3,314,527	1,010,000
Total	3,500	0	0	3,314,527	1,010,000

Finance Proposed Expenditures by Fund and Category – Treasury (continued)

Treasury - Special Assessment Services Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
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 Taxes & 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
Total	795,799	833,932	845,725	7,275,904	10,395,241

Treasury - Capital Improvement Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
Operating Transfers	0	18,000,000	24,000,000	24,000,000	24,000,000
Total	0	18,000,000	24,000,000	24,000,000	24,000,000

Finance Proposed Expenditures by Fund and Category - Taxation

Taxation - General Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
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 Taxes & 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
Total	3,182,903	3,421,093	3,893,360	4,696,663	5,191,093

Taxation - Road Improvement Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
Services	316,481	339,105	0	464,140	525,000
Total	316,481	339,105	0	464,140	525,000

Finance Proposed Expenditures by Fund and Category - Accounts

Accounts - General Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
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 Taxes & 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
Total	1,243,265	1,322,790	1,358,132	1,666,197	1,764,574

Finance Proposed Expenditures by Fund and Category - ERP

ERP Team - General Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
Labor	79,509	79,133	91,699	94,872	98,664
Overtime	5,771	7,256	1,260	0	0
Pension	11,449	11,881	12,831	13,282	13,813
Employment Taxes & Medical	16,523	17,100	19,496	19,876	23,008
Other Personnel	550	550	550	550	550
Services	683,927	679,394	1,233,148	735,861	678,322
Total	797,729	795,314	1,358,984	864,441	814,357

Reimbursements	(337,521)	(483,091)	(516,869)	(430,315)	(430,315)
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Net General Fund	460,208	312,223	842,115	434,126	384,042
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Finance Proposed Expenditures by Fund and Category – ERP (continued)

ERP Team - All Funds

Fund Name	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
1001-General Fund	460,208	312,223	842,115	434,126	384,042
2014-Street Construction, Maintenance & Repair	14,944	25,292	32,712	27,235	27,235
3050-Special Assessment Services	45,415	61,680	60,271	50,178	50,178
5040-Capital Improvement	25,904	34,184	44,505	37,052	37,052
6060-Water Operating	70,554	110,850	84,376	70,247	70,247
6070-Sewer Operating	68,655	107,940	77,879	64,838	64,838
6078-Utility Administrative Services	20,254	21,390	33,746	28,095	28,095
607A-Storm Water Operating	14,129	13,548	16,778	13,968	13,968
607T-Municipal Tow Lot	2,052	4,681	3,325	2,769	2,769
7082-Workers Compensation	6,801	7,459	11,175	9,304	9,304
7083-Healthcare Internal Service	46,470	62,684	93,997	78,256	78,256
7084-Information & Communication Technology	5,680	10,742	15,899	13,236	13,236
7086-Municipal Garage	10,476	13,035	27,701	23,060	23,060
7093-Facility Operations	3,873	4,828	7,349	6,119	6,119
7095-Risk Management	2,317	4,779	7,156	5,958	5,958
Grand Total	797,729	795,314	1,358,984	864,441	814,357

Finance Proposed Expenditures by Fund and Category - Purchasing

Purchasing - General Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
Labor	353,576	325,935	617,592	729,508	650,236
Overtime	129	728	4,296	0	0
Pension	47,706	45,828	76,786	89,391	91,033
Employment Taxes & 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	0	527	4,500	2,967
Services	41,458	74,565	40,287	70,096	166,495
Total	528,631	530,882	893,721	1,053,388	1,093,818

Purchasing - Printshop Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
Services	141,906	122,078	104,304	148,365	148,365
Total	141,906	122,078	104,304	148,365	148,365

Finance Proposed Expenditures by Fund and Category – Debt Management

Debt Management - Special Assessment Services Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
Labor	29,943	29,685	41,759	37,949	39,466
Overtime	0	721	0	0	0
Pension	3,995	4,237	6,026	5,313	5,525
Employment Taxes & 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
Total	21,464,923	21,659,977	23,552,290	25,577,183	25,090,186

Debt Management - Capital Improvement Fund

Category	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
Labor	43,901	44,527	41,885	56,923	59,198
Overtime	0	1,082	0	0	0
Pension	5,835	6,355	6,301	7,969	8,288
Employment Taxes & 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	29,991,967	2,364,614	2,176,375	1,253,000	1,387,995
Operating Transfers	16,988,724	19,015,817	17,058,358	21,338,000	22,185,159
Total	47,044,394	21,446,381	19,301,162	22,673,701	23,659,955

Finance – Debt Management Debt Service by Fund

Fund	2022 Actual	2023 Actual	2024 Actual	2025 Amended	2026 Proposed
Special Assessment Services	21,421,155	21,614,824	23,489,724	25,520,312	25,030,700
General Obligation Debt Service	16,137,431	18,538,900	17,524,661	20,178,000	21,293,959
Jeep Municipal Improvement TIF	639,250	644,250	642,750	645,000	645,750
Capital Improvement	29,991,967	2,364,614	2,176,375	1,253,000	1,387,995
Special Assessment Improvement	2,110,298	1,225,575	2,078,116	1,738,750	1,312,500
Water	31,847,697	30,727,352	36,402,703	37,286,450	38,871,124
Sewer	41,395,531	45,354,356	30,150,896	38,110,920	38,245,470
Storm Water	241,648	242,057	242,017	193,000	190,321
Municipal Tow Lot	172,375	169,854	162,104	0	0
Property Management	849,310	1,257,508	1,256,729	1,160,000	891,200
Facility Operations	287,613	287,363	285,163	286,000	286,163
Total	145,094,274	122,426,651	114,411,236	126,371,432	128,155,182



Thank you.

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