



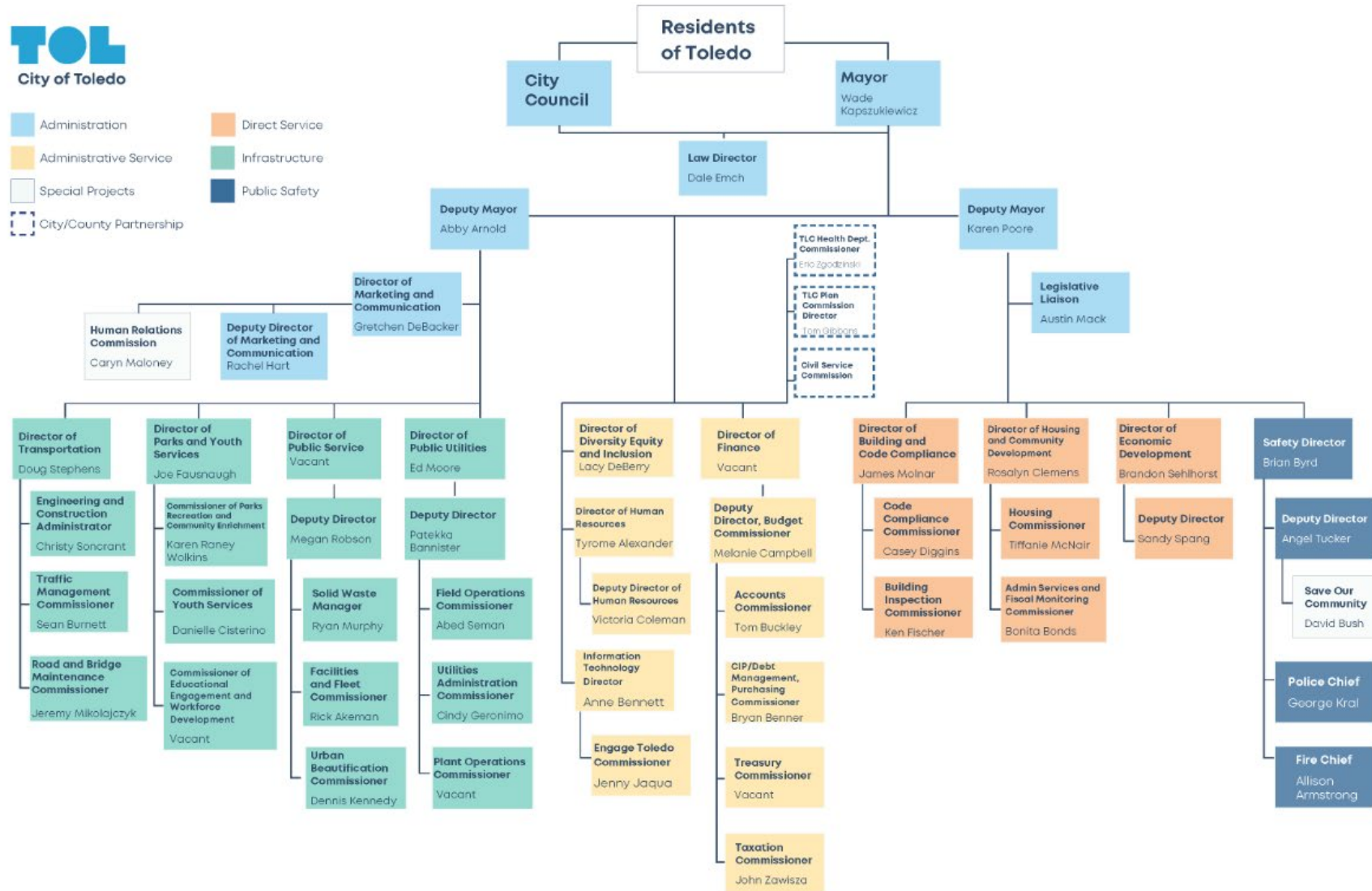
# **City of Toledo**

## **2023 Proposed Operating and Capital Budget**

### **Budget Overview**

**January 11, 2023**

# 2023 Proposed Organizational Chart



# 2023 Proposed Budget – Supporting Our Strategic Priorities

## ■ Basic Services

Provide basic services to residents in an effective and efficient manner.

- New Police and Fire classes of 50 recruits each
- Investments in public safety equipment and vehicles
- Improvements to our 22 fire stations and buildings
- Continued blight reduction through increased mowing operations and Clean Toledo team activities



## ■ Environment

Ensure all our environmental resources, major equipment, and infrastructure are efficient and sustainable for long-term viability.

- New cell development at the Hoffman Road Landfill
- Operate 24 free neighborhood recycling and refuse collection events
- Implement Climate Action Plan
- Upgrade the wastewater treatment plant



# 2023 Proposed Budget – Supporting Our Strategic Priorities

## ■ Quality Investment

Make investments that improve the quality of life for people who live, work, and play in Toledo.

- Construct and maintain 89 miles of roads and bridges
- Sidewalk improvements at 1,337 properties
- Complete the Forward Toledo Comprehensive Land Use Plan
- Create a lead resource center
- Award 10 white-box and façade improvement grants
- Support improvement grants across the 6 council districts
- Create a new public park at Penn 7
- Improve 10 community centers
- Improve 6 city parks and make small upgrades at many more
- Implement a youth services strategic plan



# 2023 Proposed Budget – Supporting Our Strategic Priorities

## ■ Customer Service

Make investments that improve the quality of life for people who live, work, and play in Toledo.

- Improve resident reporting and progress updates for service requests
- Operate 24/7 Engage Toledo call center
- Implement electronic plan review and online permit applications



## ■ Workplace Culture

Employees feel connected, valued, and appreciated.

- Support employee-run engagement initiative
- Offer ongoing employee training
- Expand recruitment pipelines for key positions
- Support employee development through tuition reimbursement program



# 2023 Estimated Revenues and Other Sources

## ■ General fund

Income and property taxes  
Licenses and permits  
Service charges  
Fines and forfeitures  
Intergovernmental funds

## ■ Utility funds

Revenue from water, sewer, and stormwater

## ■ Special revenue

Special assessments  
Grants  
CDBG

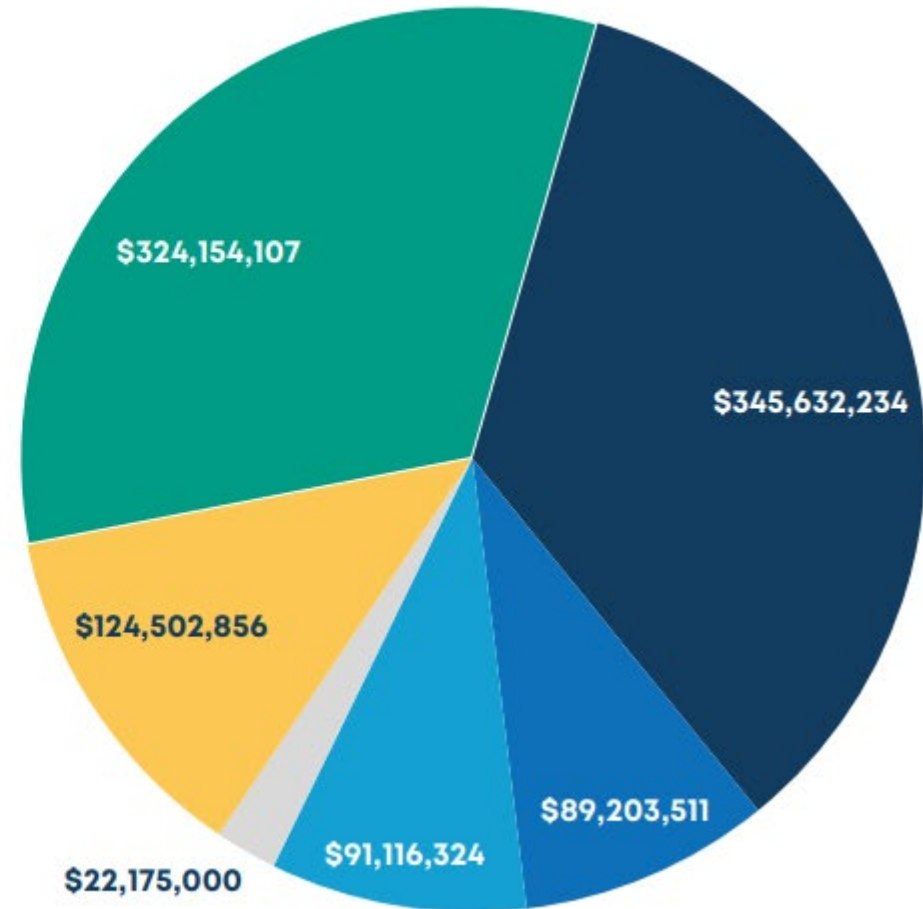
## ■ Internal service

## ■ Debt Service

## ■ Capital projects

¼% for roads tax  
TIF income

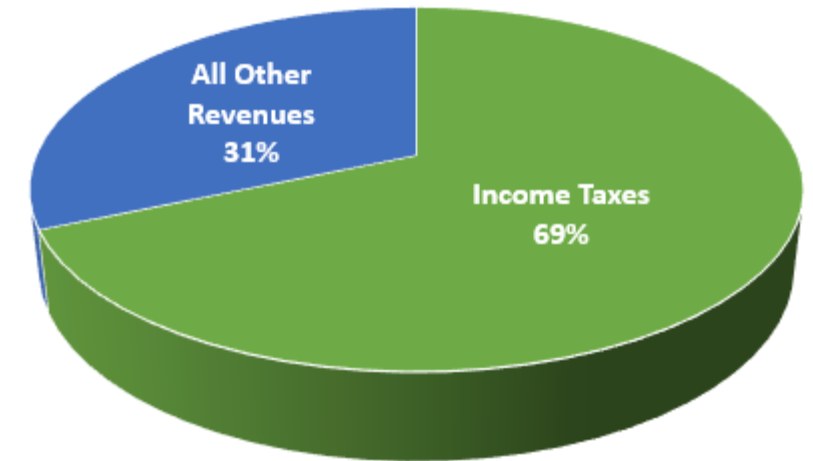
**Total Revenue: \$996,784,032**



# 2023 Estimated Revenues and Other Sources – General Fund

Category	2019 Actual	2020 Actual	2021 Actual	2022 Amended	2023 Proposed
Income Taxes	189,433,834	181,695,113	191,447,437	215,000,000	222,302,085
Property Taxes	12,641,588	12,955,593	12,984,643	12,775,000	14,175,000
Licenses and Permits	2,962,948	2,627,067	3,201,829	3,625,100	3,311,080
Intergovernmental Services	18,590,485	17,186,387	20,984,137	20,016,500	22,302,000
Charges for Services	28,848,117	27,676,892	26,419,319	27,271,800	28,054,538
Investment Earnings	2,189,796	1,529,924	1,977,524	1,076,300	2,247,375
Fines and Forfeitures	9,317,261	4,712,578	2,407,514	2,506,000	2,486,307
Other Revenue	1,587,567	595,761	1,870,409	587,610	658,620
Operating Transfers	1,469,693	26,818,067	2,287,237	9,974,550	20,655,622
Use of Fund Balance	-	-	-	540,731	7,961,480
<b>Total</b>	<b>267,041,287</b>	<b>275,797,383</b>	<b>263,580,050</b>	<b>293,373,591</b>	<b>324,154,107</b>

Estimated 2023 General Fund Revenues





# Income Tax Collections Year-End Projections and Budget Estimate

Month	General Fund				Road Improvement	Total	Type*
	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Projected</u>	<u>2022 Projected</u>	<u>2022 Total</u>	
January	\$ 3,085,173	\$ 3,158,511	\$ 3,599,453	\$ 1,700,525	\$ 188,947	\$ 1,889,472	-Actual
February	13,441,543	15,565,835	13,781,497	13,418,115	1,490,901	14,909,016	-Actual
March	14,309,839	15,943,133	16,103,539	18,512,897	2,245,291	20,758,188	-Actual
April	22,931,811	15,413,878	19,573,496	19,421,792	2,185,037	21,606,829	-Actual
May	13,924,690	11,853,640	16,874,616	20,639,987	2,090,720	22,730,707	-Actual
June	16,304,698	13,213,844	17,817,423	24,614,098	2,661,476	27,275,574	-Actual
July	14,176,360	16,809,780	13,329,116	15,526,224	1,644,507	17,170,731	-Actual
August	12,982,262	14,413,558	15,992,747	18,088,249	1,934,223	20,022,472	-Actual
September	18,621,343	15,277,990	16,139,794	17,929,881	1,929,396	19,859,277	-Actual
October	13,699,450	14,105,689	15,092,126	17,745,114	1,920,844	19,665,958	-Actual
November	14,087,162	14,594,000	16,441,694	16,126,340	1,801,935	17,928,275	-Actual
December	17,571,551	14,889,767	15,494,499	15,488,828	1,688,526	17,177,354	-Budget Projection
13th Period	14,297,952	16,455,488	22,007,437	20,461,756	2,292,736	22,754,492	-Budget Projection
Projected Refunds	-	-	(10,800,000)	-	-	-	-Budget Projection
Total	<b>\$ 189,433,834</b>	<b>\$ 181,695,113</b>	<b>\$ 191,447,437</b>	<b>\$ 219,673,806</b>	<b>\$ 24,074,539</b>	<b>\$ 243,748,345</b>	-Total
				<u>2023 Projected</u>	<u>2023 Projected</u>	<u>2023 Projected</u>	
				<b>\$ 222,302,085</b>	<b>\$ 24,402,015</b>	<b>\$ 246,704,100</b>	

\*Budget projection is based on 2022 adjusted income tax estimate and actuals through 11/30/22



# 2023 Proposed Expenditures and Other Uses

## General fund

Can be spent on any government service

## Utility funds

Can only be spent on utility operations

## Special revenue

Dedicated sources of funding for pre-specified uses

## Internal service

Dedicated to operational services like IT, fleet and facility operations, and employee benefits

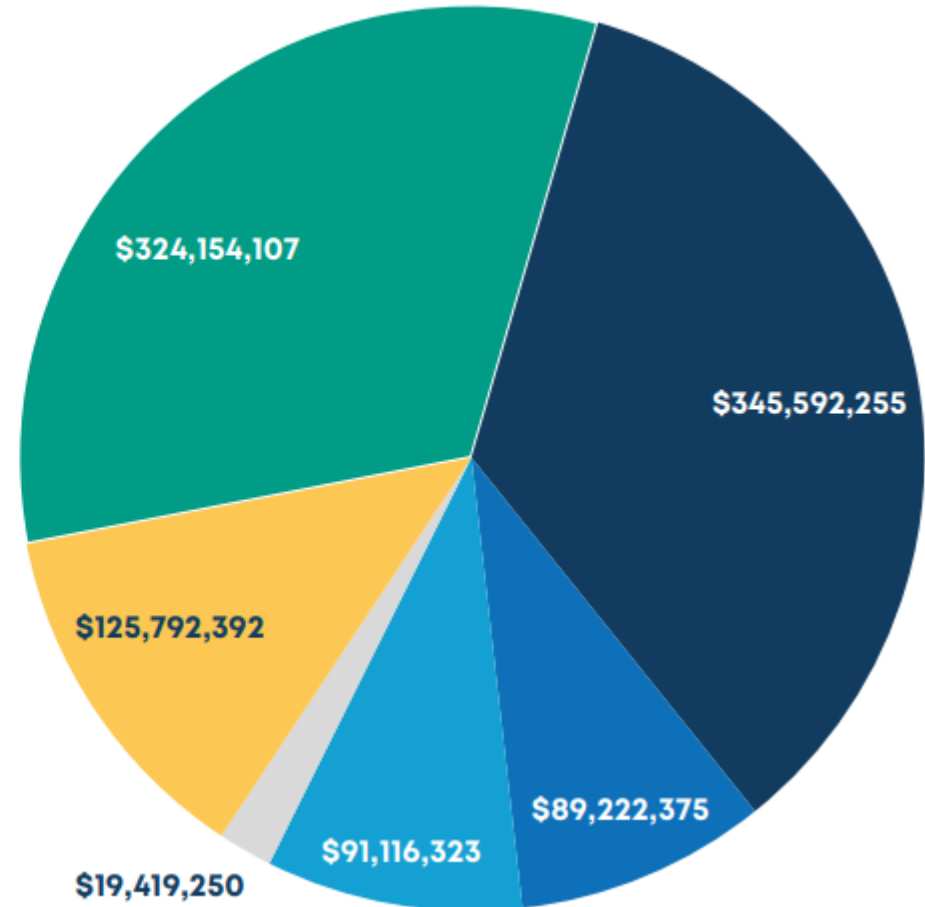
## Debt Service

Dedicated to the repayment of existing debt

## Capital projects

Dedicated for the purchase or construction of capital assets, such as buildings, vehicles, infrastructure, etc.

**Total Expenditures: \$995,296,702**



# 2023 Proposed Expenditures and Other Uses Budget – By Strategic Priority

## ■ **Basic Services**

Provide basic services to residents in an effective and efficient manner.

## ■ **Environment**

Ensure all our environmental resources, major equipment, and infrastructure are efficient and sustainable for long-term viability.

## ■ **Quality Investment**

Make investments that improve the quality of life for people who live, work, and play in Toledo.

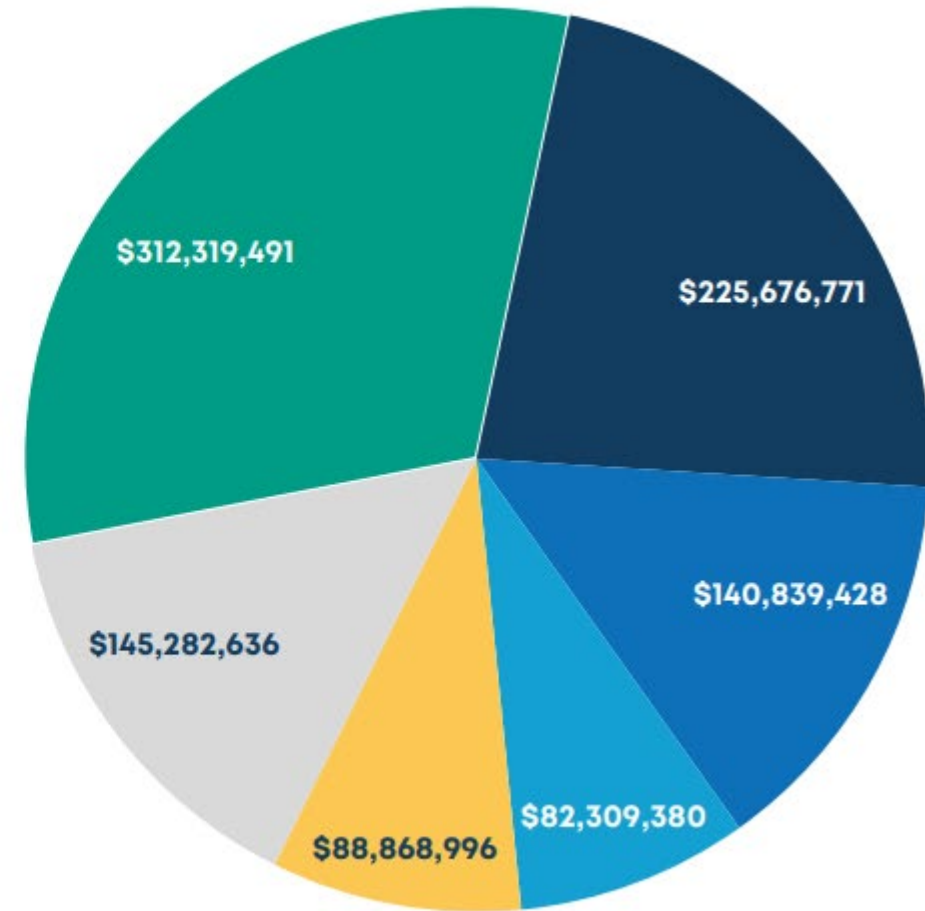
## ■ **Customer Service**

Make investments that improve the quality of life for people who live, work, and play in Toledo.

## ■ **Workplace Culture**

Employees feel connected, valued, and appreciated.

## ■ **Debt**



# 2023 Proposed Budget – Full Time Equivalent Positions

2023 Proposed Budget Full-Time Equivalent Positions by Fund Type						
Department	General	Special Revenue	Capital Projects	Enterprise	Internal Service	Total
City Council and Auditor	24.50	-	-	-	-	24.50
Office of the Mayor	7.60	0.20	0.10	0.60	-	8.50
Save Our Community	10.00	-	-	-	-	10.00
Marketing and Communications	5.10	0.40	0.16	0.34	-	6.00
Plan Commission	12.00	2.50	1.00	-	-	15.50
Human Relations Commission	2.00	-	-	-	-	2.00
Diversity and Inclusion	8.00	1.00	-	1.00	-	10.00
Toledo Municipal Court	176.41	4.10	-	-	-	180.51
Finance	63.60	2.80	0.60	-	-	67.00
Law	26.95	-	-	2.20	7.85	37.00
Housing and Community Development	5.09	36.91	-	-	-	42.00
Economic Development	7.00	-	-	-	-	7.00
Human Resources	21.27	0.30	-	0.60	7.25	29.42
Information Technology	15.50	-	-	-	26.50	42.00
Transportation	2.28	176.37	55.16	22.69	-	256.50
Public Service	66.50	104.50	-	5.00	89.00	265.00
Public Utilities	1.50	9.05	-	633.45	-	644.00
Parks and Youth Services	33.00	-	2.00	-	-	35.00
Safety Administration	3.00	-	-	-	-	3.00
Police	739.62	5.00	-	-	-	744.62
Fire and Rescue	594.00	-	-	-	-	594.00
Building and Code Compliance	43.00	0.15	-	0.85	-	44.00
<b>Total</b>	<b>1,867.92</b>	<b>343.28</b>	<b>59.02</b>	<b>666.73</b>	<b>130.60</b>	<b>3,067.55</b>

# Schedule of Full-Time Equivalent Positions – By Department

Department	2021 Budget	2022 Amended	2023 Proposed	Change
City Council and Auditor	26.50	24.50	24.50	-
Office of the Mayor	13.53	8.25	8.50	0.25
Save Our Community	-	6.00	10.00	4.00
Marketing and Communications	-	6.00	6.00	-
Plan Commission	12.67	14.00	15.50	1.50
Human Relations Commission	2.00	2.00	2.00	-
Diversity and Inclusion	9.00	9.00	10.00	1.00
Toledo Municipal Court	184.59	181.40	180.51	(0.89)
Finance	62.33	65.33	67.00	1.67
Law	31.26	36.50	37.00	0.50
Housing and Community Development	39.00	43.25	42.00	(1.25)
Economic Development	7.75	7.00	7.00	-
Human Resources	19.00	22.33	29.42	7.09
Information Technology	35.52	36.14	42.00	5.86
Transportation	319.59	251.88	256.50	4.62
Public Service	181.97	242.15	265.00	22.85
Public Utilities	624.99	641.43	644.00	2.57
Parks and Youth Services	-	29.00	35.00	6.00
Safety Administration	0.25	3.00	3.00	-
Police	682.96	712.12	744.62	32.50
Fire and Rescue	663.11	616.75	594.00	(22.75)
Building and Code Compliance	39.66	43.50	44.00	0.50
<b>Total</b>	<b>2,955.68</b>	<b>3,001.53</b>	<b>3,067.55</b>	<b>66.02</b>

# 2023 Proposed Expenditures and Other Uses – By Category

Category	2019 Actual	2020 Actual	2021 Actual	2022 Amended	2023 Proposed
Labor	166,959,099	168,355,985	182,472,799	196,200,686	190,464,137
Overtime	13,675,551	12,974,253	15,339,469	15,760,522	14,521,906
Pension	31,415,199	31,734,246	33,051,174	43,540,026	40,492,898
Employment Taxes & Medical	39,586,398	38,306,584	42,337,772	56,997,868	54,488,608
Other Personnel	1,532,122	1,516,118	1,543,447	1,903,426	1,851,680
Supplies	28,998,084	23,534,132	26,303,962	55,737,591	40,383,655
Services	276,973,960	284,829,373	327,064,343	681,518,284	332,253,225
Capital	16,082,399	6,414,304	6,419,341	26,051,631	11,828,548
Other	8,739,001	13,606,002	29,164,300	85,423,451	9,364,377
Debt	128,679,714	121,099,944	143,872,449	303,762,253	126,488,936
Operating Transfers	1,196,604,711	795,608,921	210,187,199	159,753,907	173,158,733
<b>Total</b>	<b>1,909,246,236</b>	<b>1,497,979,862</b>	<b>1,017,756,256</b>	<b>1,626,649,646</b>	<b>995,296,702</b>

# 2023 Proposed Expenditure Budget – By Department

Department	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total
City Council and Auditor	2,286,601	-	-	750,000	-	-	3,036,601
Office of the Mayor	1,229,724	38,746	-	19,373	116,237	-	1,404,079
Save Our Community	0	-	-	-	-	-	0
Marketing and Communications	1,035,988	41,716	-	16,686	35,458	-	1,129,848
Plan Commission	1,575,955	252,052	-	97,219	-	-	1,925,226
Human Relations Commission	303,279	-	-	-	-	-	303,279
Diversity and Inclusion	1,559,330	98,042	-	-	98,042	-	1,755,413
Toledo Municipal Court	19,227,972	357,896	-	-	-	-	19,585,868
Finance	8,231,208	28,883,056	19,419,250	41,500,374	80,047,908	552,237	178,634,034
Law	3,483,064	-	-	350,000	278,507	4,187,192	8,298,763
Housing and Community Development	1,901,434	3,531,183	-	-	-	-	5,432,616
Economic Development	3,333,152	-	-	278,000	-	-	3,611,152
Human Resources	3,211,720	38,141	-	-	76,283	61,050,647	64,376,792
Information Technology	1,045,879	-	-	5,529,750	-	9,028,025	15,603,654
Transportation	291,634	28,708,619	-	60,333,131	14,114,150	-	103,447,535
Public Service	19,559,673	20,405,449	-	9,765,301	360,276	16,298,222	66,388,921
Public Utilities	740,740	940,164	-	-	246,399,969	-	248,080,873
Parks and Youth Services	5,851,888	1,751,012	-	1,128,557	-	-	8,731,457
Safety Administration	11,281,053	-	-	-	-	-	11,281,053
Police	89,435,093	378,957	-	2,460,000	3,984,160	-	96,258,210
Fire and Rescue	76,867,892	-	-	3,564,000	-	-	80,431,892
Building and Code Compliance	5,068,033	14,341	-	-	81,265	-	5,163,639
Non-Departmental	66,632,795	3,783,000	-	-	-	-	70,415,795
<b>Total</b>	<b>324,154,107</b>	<b>89,222,375</b>	<b>19,419,250</b>	<b>125,792,392</b>	<b>345,592,255</b>	<b>91,116,323</b>	<b>995,296,702</b>

# 2023 Proposed Expenditure Budget – General Fund by Category

Category	2019 Actual	2020 Actual	2021 Actual	2022 Amended	2023 Proposed
Labor	116,167,815	98,897,014	124,078,935	99,999,401	118,145,519
Overtime	7,265,666	6,654,991	9,786,213	9,982,500	8,717,223
Pension	23,607,445	19,923,982	25,062,005	27,354,511	29,518,115
Employment Taxes & Medical	24,244,390	22,227,253	24,756,681	30,647,786	33,601,258
Other Personnel	1,089,314	1,096,595	1,103,112	1,566,040	1,448,660
Supplies	3,260,349	2,151,581	3,494,201	5,805,206	6,142,306
Services	44,669,028	46,013,816	57,418,221	71,210,335	78,909,093
Debt and Other	(1,249,351)	962,197	237,886	(372,959)	(1,410,677)
Operating Transfers	42,151,736	40,047,264	45,519,902	47,180,772	49,082,610
<b>Total</b>	<b>261,206,391</b>	<b>237,974,693</b>	<b>291,457,156</b>	<b>293,373,591</b>	<b>324,154,107</b>



# 2023 Proposed Expenditure Budget – General Fund by Department

Department	2019 Actual	2020 Actual	2021 Actual	2022 Amended	2023 Proposed
City Council and Auditor	1,692,491	1,654,321	1,962,777	2,511,402	2,286,601
Office of the Mayor	1,221,936	1,347,281	1,404,025	1,122,561	1,229,724
Save Our Community	-	-	-	-	-
Marketing and Communications	-	-	-	717,272	1,035,988
Plan Commission	586,865	708,539	808,047	1,262,253	1,575,955
Human Relations Commission	132,110	58,632	155,488	236,624	303,279
Diversity and Inclusion	503,962	418,408	501,287	1,935,622	1,559,330
Toledo Municipal Court	14,848,818	14,568,811	16,014,337	18,764,374	19,227,972
Finance	6,223,149	6,081,190	5,838,864	7,523,519	8,231,208
Law	2,336,546	1,946,076	2,090,947	2,794,437	3,483,064
Housing and Community Development	36,065	306,961	701,668	1,532,701	1,901,434
Economic Development	1,776,871	2,022,660	2,226,021	3,002,788	3,333,152
Human Resources	1,068,934	1,020,065	1,600,984	2,813,041	3,211,720
Information Technology	-	276,730	514,688	679,653	1,045,879
Transportation	614,041	426,575	779,203	499,350	291,634
Public Service	10,603,276	9,614,581	12,533,374	14,832,187	19,559,673
Public Utilities	273,402	156,823	156,139	341,593	740,740
Parks and Youth Services	-	-	18,565	4,717,065	5,851,888
Safety Administration	2,220,557	2,313,701	4,260,191	10,866,795	11,281,053
Police	81,256,016	68,887,059	86,576,944	78,659,006	89,435,093
Fire and Rescue	75,444,136	63,453,039	83,649,757	70,008,393	76,867,892
Building and Code Compliance	4,005,463	2,963,646	5,634,944	4,432,846	5,068,033
Non-Departmental	56,361,758	59,749,594	64,028,906	64,120,108	66,632,795
<b>Total</b>	<b>261,206,391</b>	<b>237,974,693</b>	<b>291,457,156</b>	<b>293,373,591</b>	<b>324,154,107</b>

# 2023 General Fund Fiscal Plan and Projection

Revenues & Other Sources	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Income Taxes	\$ 219,707,585	\$ 222,302,085	224,971,148	231,840,282
Other Revenues	70,803,898	73,234,920	75,431,968	77,694,927
Operating Transfers - Other	2,600,000	2,655,622	2,735,291	2,817,349
Operating Transfers - from CIP	-	18,000,000	18,000,000	18,000,000
<b>Total Revenues &amp; Other Sources</b>	<b>293,111,483</b>	<b>316,192,627</b>	<b>321,138,406</b>	<b>330,352,558</b>

Expenditures & Other Uses	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Labor	168,050,237	190,463,951	195,349,422	214,151,094
Supplies & Services	75,130,312	84,607,546	84,607,546	84,405,216
Debt	-	-	-	-
Operating Transfers	48,226,902	49,082,610	49,293,588	50,820,063
<b>Total</b>	<b>291,407,451</b>	<b>324,154,107</b>	<b>329,250,556</b>	<b>349,376,373</b>

Starting Fund Balance	50,969,125	52,673,157	44,711,677	36,599,527
Projected Changed in Fund Balance	1,704,032	(7,961,480)	(8,112,150)	(19,023,815)
<b>Projected Ending Fund Balance</b>	<b>\$ 52,673,157</b>	<b>\$ 44,711,677</b>	<b>\$ 36,599,527</b>	<b>\$ 17,575,712</b>

Total General Fund balance excludes non-spendable and restricted portions and is adjusted for increase/(decrease) in fair value of investments  
Renewal of 3/4% Income Tax for FY 2025-2028, including voter-authorized transfer from Capital Improvement to General Fund

# 2023-2027 Proposed Capital Improvement Plan Budget

Projected Sources	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2023-2027 Total
Income Taxes Allocated for CIP	\$ 48,700,463	\$ 49,293,588	\$ 50,820,063	\$ 52,392,331	\$ 54,011,768	\$ 255,218,213
Other Revenues, Transfers and Closeouts	9,656,529	764,081	764,081	2,264,081	2,264,081	15,712,851
New Debt Issuance & Other Obligations	22,300,000	18,775,000	12,975,000	10,675,000	9,875,000	74,600,000
Total Sources	80,656,993	68,832,669	64,559,143	65,331,412	66,150,848	345,531,065

Projected Uses	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2023-2027 Total
Existing Debt Service	18,466,623	15,195,487	16,193,224	16,181,673	15,460,248	81,497,255
Projected New Debt Service	-	2,148,433	3,957,259	5,207,301	6,235,755	17,548,748
Project Support	6,514,199	6,644,483	6,777,373	6,912,920	7,051,178	33,900,153
Major Road & Bridge Projects - City Match	10,000,000	7,400,000	8,100,000	5,800,000	5,000,000	36,300,000
Buildings, Improvements & Equipment	36,168,750	19,437,750	11,437,750	12,937,750	13,937,750	93,919,750
1% for the Arts Contribution	392,409	334,887	264,087	259,424	264,548	1,515,356
Transfer to General Fund	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000	90,000,000
Total Uses	89,541,981	69,161,041	64,729,693	65,299,068	65,949,479	354,681,262

Projected Fund Balance	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Projected Starting Fund Balance*	11,551,180	2,666,192	2,337,820	2,167,271	2,199,614
Change in Fund Balance	(8,884,988)	(328,372)	(170,550)	32,344	201,369
Projected Ending Fund Balance	\$ 2,666,192	\$ 2,337,820	\$ 2,167,271	\$ 2,199,614	\$ 2,400,983

\*Projected starting fund balance, excluding non-spendable portion

# 2023 Proposed Capital Expenditures by Project

Division	Project	Proposed Budget
City Council	District Improvement Grant Program	750,000
Engineering and Construction	Sidewalk Program	750,000
	Development Roadway Projects	6,000,000
	Major Road Matches and Planning	8,700,000
	Levis Square Park Improvements Final Phase	1,000,000
Facility Operations	Building Improvements and HVAC	1,050,000
	Cemetery Improvements	115,000
	Parking Lot Improvement at	500,000
	Community Center Building Improvements	1,000,000
Solid Waste	Landfill Cell Development and Construction	4,100,000

## 2023 Proposed Capital Expenditures by Project (continued)

Division	Project	Proposed Budget
Fire and Rescue	Vehicle Replacements	1,200,000
	AVL Upgrade	364,000
	Building Improvements	1,500,000
	Equipment	500,000
Information Technology	IT Infrastructure	400,000
	Engage Toledo 311/CRM	1,500,000
	Microsoft Office 365	475,000
	Timekeeping Software	1,700,000
	Telephony Upgrade	77,000
Law	Prosecutor's Office Improvements	350,000

## 2023 Proposed Capital Expenditures by Project (continued)

Division	Project	Proposed Budget
Parks and Recreation	Park Revitalization Initiative	500,000
	Penn 7 Park Improvements	250,000
Police	Vehicles	1,000,000
	Equipment	600,000
Road and Bridge Maintenance	Bridge Matches and Planning	1,300,000
	Central Avenue Facility Rehabilitation	500,000
	Levee and Harbor Improvements	600,000
	MLK Bridge Improvements and Lighting	4,200,000
Traffic Management	Major Street Signs	75,000
	Traffic Signals	175,000

# 2023-2027 Proposed Road Improvement Plan Budget

<b>Projected Sources</b>	2023 Projected	2024 Projected	2025 Projected*	2026 Projected	2027 Projected	2023-2027 Total
Income Taxes	\$ 24,402,015	\$ 24,734,075	\$ 25,488,097	\$ 26,264,740	\$ 27,064,682	\$ 127,953,610
Total Sources	24,402,015	24,734,075	25,488,097	26,264,740	27,064,682	127,953,610

<b>Projected Uses</b>	2023 Projected	2024 Projected	2025 Projected*	2026 Projected	2027 Projected	2023-2027 Total
Residential Road Projects	27,500,000	23,000,000	24,000,000	25,000,000	25,000,000	124,500,000
Project Support	1,620,714	1,671,543	1,684,758	1,698,106	1,711,587	8,386,707
Total	29,120,714	24,671,543	25,684,758	26,698,106	26,711,587	132,886,707

	2023 Projected	2024 Projected	2025 Projected*	2026 Projected	2027 Projected
Projected Starting Fund Balance	6,739,509	2,020,810	2,083,342	1,886,681	1,453,316
Change in Fund Balance	(4,718,699)	62,532	(196,661)	(433,365)	353,096
Ending Fund Balance	2,020,810	2,083,342	1,886,681	1,453,316	1,806,412

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





**Thank you.**

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