city of
CINCINNATI
CINCINNATI, OHIO

FISCAL YEAR 2027
RECOMMENDED ALL FUNDS BUDGET UPDATE

City Manager's Recommended
Fiscal Year 2027 All Funds Budget Update

Mayor
Aftab Pureval

Vice-Mayor
Jan-Michele Lemon Kearney

President Pro Tem
Scotty Johnson

Members of City Council
Anna Albi
Jeff Cramerding
Ryan James
Mark Jeffreys
Evan Nolan
Meeka Owens
Seth Walsh

City Administration
Sheryl M. M. Long, City Manager
John Brazina, Assistant City Manager
William "Billy" Weber, Assistant City Manager
Cathy B. Bailey, Interim Assistant City Manager
Andrew Dudas, Budget Director
Steve Webb, Finance Director
Monica Morton, Assistant Finance Director

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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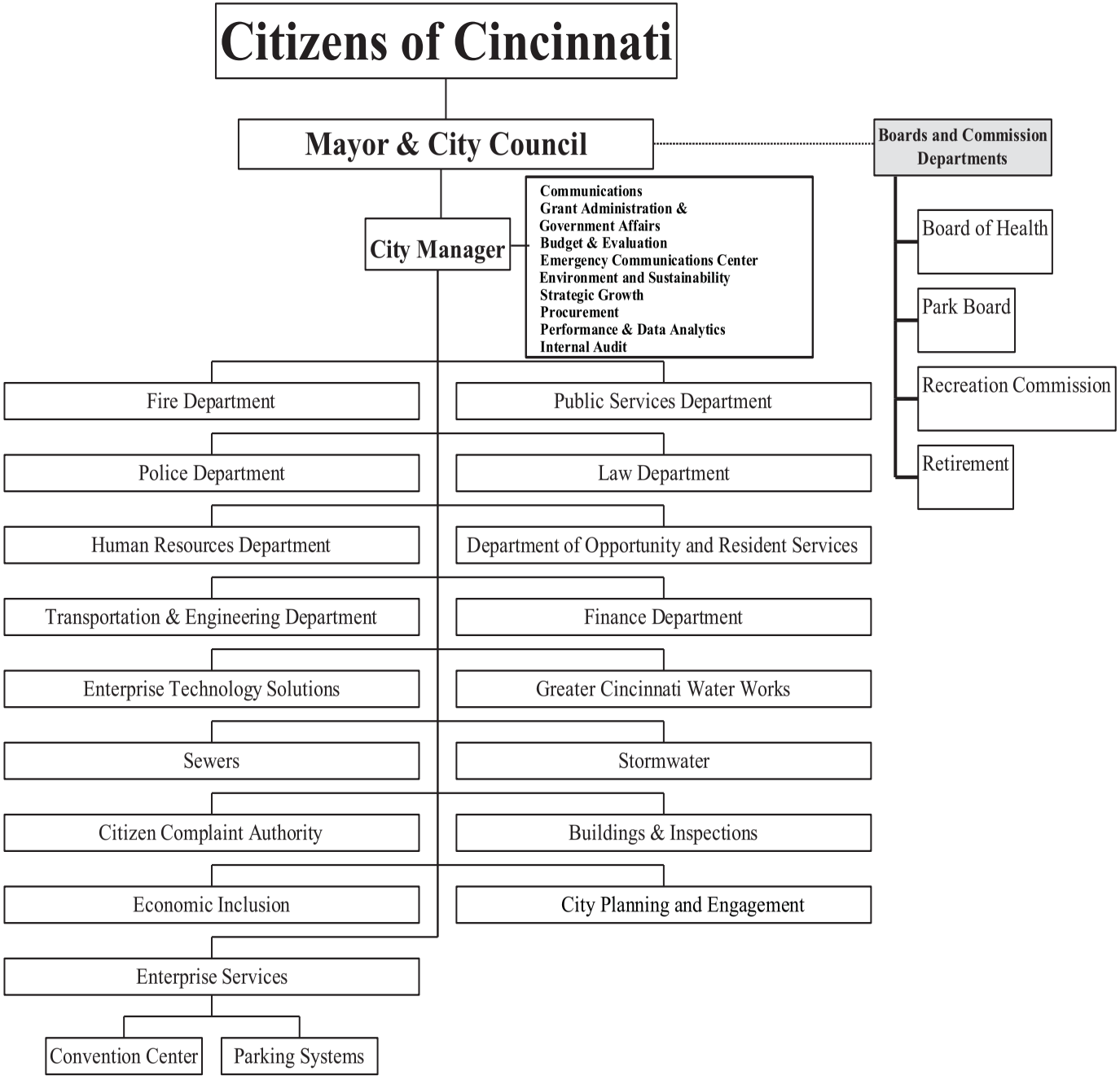
City of Cincinnati
Ohio

For the Biennium Beginning

July 01, 2025

Christopher P. Morrill

Executive Director


Citizens of Cincinnati
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City Manager
Communications
Grant Administration & Government Affairs
Budget & Evaluation
Emergency Communications Center
Environment and Sustainability
Strategic Growth
Procurement
Performance & Data Analytics
Internal Audit
Board of Health
Park Board
Recreation Commission
Retirement
Fire Department
Public Services Department
Police Department
Law Department
Human Resources Department
Department of Opportunity and Resident Services
Transportation & Engineering Department
Finance Department
Enterprise Technology Solutions
Greater Cincinnati Water Works
Sewers
Stormwater
Citizen Complaint Authority
Buildings & Inspections
Economic Inclusion
City Planning and Engagement
Enterprise Services
Convention Center
Parking Systems

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The City of Cincinnati's Recommended Fiscal Year 2027 Budget Update is also available via the City of Cincinnati's web site – www.cincinnati-oh.gov. A copy has also been provided to the Cincinnati/Hamilton County Public Library's Main Branch.

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CITY OF CINCINNATI, OHIO

MISSION

Through collaboration with our community and partners, we will work to preserve and improve our residents' lives by delivering effective, friendly, and efficient services.

We will employ the following strategies in pursuit of our mission:

People | Create disciplined leaders at all levels of City operations that are passionate and committed to our mission, and who work effectively to accomplish it.

Accountability | Develop a culture and practice that understands the importance of setting performance goals, measuring our progress, and following through on direction and obligations.

Focus | Create strategic alignment around a common set of outcomes and prioritize resources and actions to advance them.

Collaboration | Develop a culture and practice of collaborating, listening, and communicating with our colleagues, elected officials, partners, and community.

Impact | Maximize impact through efficient use of resources, leveraging technology, optimizing revenues, and continual evaluation of the effectiveness of existing resource investments.

Equity | Adopt an intentional, aggressive, and transparent approach to addressing inequities in our community through action at every level of city operations.

HOW TO USE THE BUDGET DOCUMENT

The City of Cincinnati's Recommended FY 2027 Budget Update document is designed to help the residents of Cincinnati and the general public gain a better understanding of the City's budget process by highlighting the City's past, present, and future operations. This document contains one volume, divided into major sections. The sections are described below to assist the reader with understanding the budget document.

Recommended FY 2027 Budget Update

Manager's Message:

This section provides an overview of the entire budget and highlights how the City is responding to the needs of our community and the policy direction of the Mayor and the City Council.

Budget Summary:

This section provides an abridged overview of the City of Cincinnati's Recommended Fiscal Year (FY) 2027 Budget Update. Tables and charts show an overall picture of the City's budget from several perspectives. The section includes: budget assumptions describing various factors affecting the budget; information provided relating to the City's revenue sources and expenditures; and the City's departmental staffing plan and historical comparisons.

Financial Summaries:

This section includes various tables and charts that show the budget from various perspectives, such as: by fund; all funds by department; all departments by fund type; General Fund by department; and the non-departmental budgets. This section also includes fund tables for various principal restricted funds that summarize the revenues (resources), expenditures (uses), and fund balances for the respective funds. This section also includes an overview of the Consolidated Plan development process and related budget.

Departmental Budgets:

Following the City Council's, Mayor's, Clerk of Council's, and City Manager's Offices' budgets, each of the City's departments' budgets are alphabetically provided. The department budgets provide the respective department's agency budgets and include a breakdown between the General Fund and Other Funds that support the agency budgets.

Capital Budget Update:

The Recommended FY 2027 Capital Budget Update is based on the City Council Approved FY 2027 Capital Budget with modifications and updates. The update provides changes to the Approved FY 2027 Capital Budget, which is the second year of the Approved FY 2026-2027 Biennial Capital Budget.

Capital Budget Exhibits:

This section provides summary reports of updates to the Capital Improvement Program (CIP) projects as well as projects by expenditure category, department program, and neighborhood. Details for projects that are new in the FY 2027 Budget Update or adjusted from the Approved FY 2026-2027 Biennial Capital Budget are also provided.

Appendix:

Glossary of Terms - This section contains an alphabetical list of uncommon or specialized terms used throughout the budget document.

HISTORY[1]

The City of Cincinnati was founded on the north shore of the Ohio River in Hamilton County, Ohio in 1788, just after the American Revolution. It is the largest metropolitan area in a region totaling approximately 185 miles in diameter. Cincinnati was, for many years, the largest city west of the Appalachians. In Longfellow's commemoration, it was the "Queen City of the West." Churchill thought it was the "most beautiful inland city" in America.

Hamilton County is in the southwestern corner of the state and neighbors southeastern Indiana and Northern Kentucky, both of which are part of the 14-county region. To the east lies the Ohio county of Clermont, to the northeast is Warren, and to the north is Butler.

Development in Hamilton County was initially confined to a basin area consisting of 3.7 square miles that includes today's neighborhoods of Queensgate, West End, Over-the-Rhine, and the CBD-Riverfront (Central Business District-Riverfront). This basin area is surrounded by some of Cincinnati's best-known hills: Price Hill, Clifton, Mt. Auburn, Mt. Adams, and Walnut Hills. Cincinnatians eventually developed these hilltops and the riverfront to the west and the east. However, before this happened, the basin area was one of the most densely populated urban areas in the world. It was primarily the well-to-do who could initially move to these hilltops; people who did not have to descend into the congested, polluted basin each day. The geographic barrier represented by the hills of the Ohio River Valley continues to separate and define our neighborhoods today.

Cincinnati began as a river town. Its busy port justified later investments in canals and then railroads, necessary adjuncts to the river transport system and ancillary warehouses along the river. While the river still handles more cargo than the Panama Canal, it is now merely an important component in the regional transportation system, and not the key component. As a result, the riverfront property that was dedicated to commerce 100 years ago has been gradually redeveloped for residential, recreational, and entertainment use. Neighborhoods with direct access to the Ohio River include Sayler Park, Riverside, Sedamsville, Lower Price Hill, Queensgate, the CBD, East End, Linwood, and California.

Cincinnati was initially dependent upon river traffic and later benefited from the construction of the Miami-Erie Canal. Currently, the Ohio River remains an integral part of the 25,543-mile system of inland and intercoastal waterways in the United States. There are 52 barge facilities along the banks of the Ohio and Licking Rivers in the Cincinnati area.

While most of Cincinnati lies between the floodplains of the Great and the Little Miami Rivers, another tributary of the Ohio played a more important role in the City's development than either of the Miami Rivers: the Mill Creek. The Mill Creek is heavily shaped by decades of flood control projects, and supplemented by storm water sewers, that one may discount its significance, and yet the Mill Creek Valley is as closely involved in Cincinnati's history as the Ohio River.

[1]Plan Cincinnati, History and Past Plans, (2013):

https://www.cincinnati-oh.gov/sites/planning/assets/2012%20-%20Plan%20Cincinnati.pdf

Along the Mill Creek Valley are situated the Cincinnati neighborhoods of Lower Price Hill and North and South Fairmount to the west and West End and Camp Washington to the east. The Mill Creek hugs the base of the Clifton hill, with South Cumminsville, Northside, and Spring Grove Village on its western bank. It continues through the municipality of St. Bernard, which is completely surrounded by the City, and runs north between Roselawn on the east and Carthage and Hartwell on the west.

The Mill Creek provided an avenue for industrial development growing out of the basin in the 19th century, and all of the communities on the valley floor except for Roselawn are 19th century working-class communities. The industrialization of the valley was facilitated by the canal which ran through it and, later, Interstate 75, which traces its course.

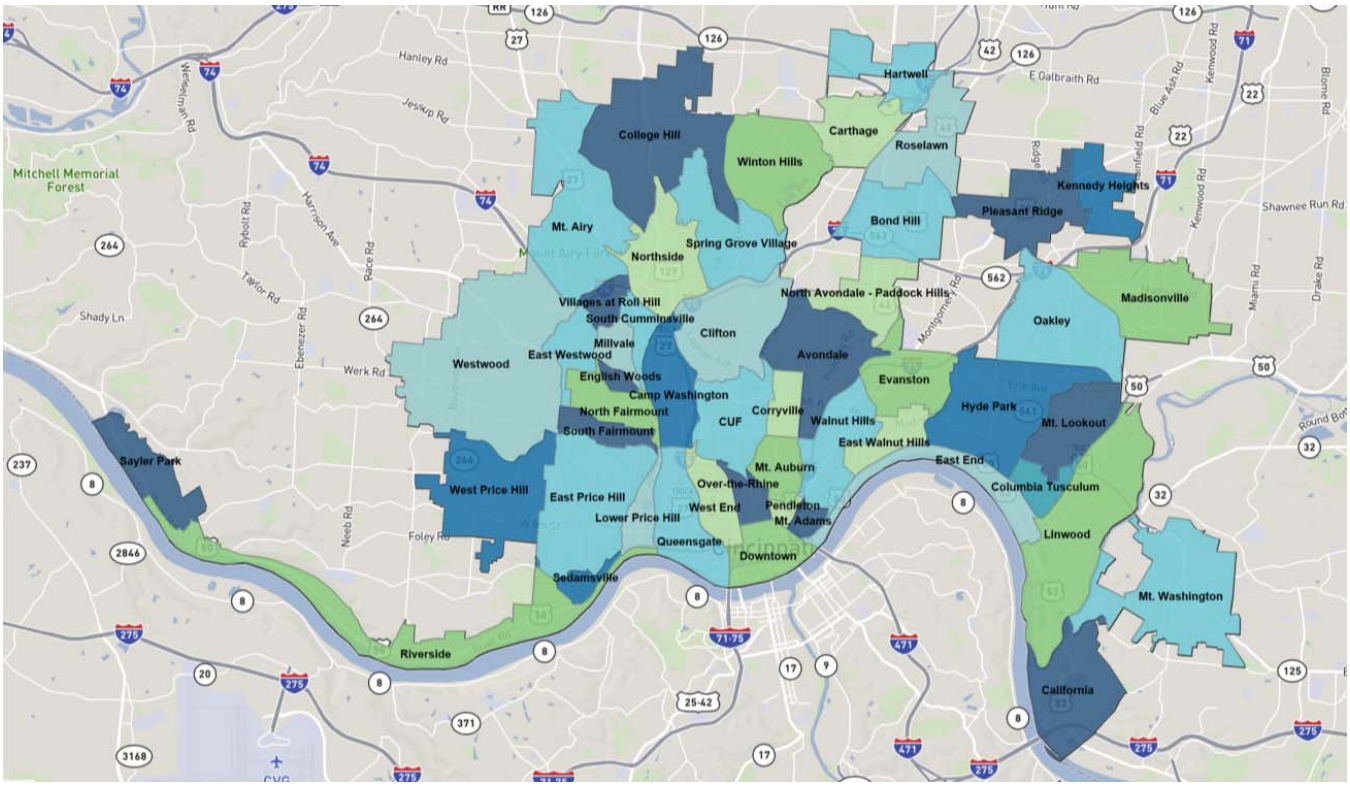
The first railroad in the Cincinnati area was the Little Miami Railroad. Charted in 1836, it connected Cincinnati with Springfield, Ohio. Railroads continue to play an important role in the region's transportation and economy. The north-south rail corridor has the most activity with lines connecting Detroit to Atlanta. Even today, Queensgate Yards handles over 5,000 cars a day. The railroads permitted the development of the first true commuter suburbs to the north. The City itself benefited most from these new transport technologies. Canals and railroads allowed Cincinnati to extend its economic reach to the north. After inclined railways were constructed to tie the basin area to the tops of Price Hill, Clifton Heights, Mt. Auburn, and Mt. Adams, the working class could finally live on the hilltops. The streetcar extended the urbanized area out as far as East Price Hill, Northside, Spring Grove Village, Madisonville, North Avondale, Oakley, and Hyde Park. Residents could travel downtown in 30-45 minutes from any of these communities. The streetcar system, with 222 miles of track in Cincinnati and Northern Kentucky, was dismantled in 1951.

The City grew by annexation and was largely built out to the edges of these neighborhoods by 1920. The automobile facilitated the development of Cincinnati's outermost ring of communities: Westwood, Mt. Airy, College Hill, Roselawn, Pleasant Ridge, and Mt. Washington. For a brief period from 1930 to 1950, Cincinnatians were building and occupying large numbers of single-family detached homes. Traffic congestion soon followed. Although there was an attempt to construct a subway immediately after World War I, the plan was aborted and today Cincinnati's primary form of mass transit is the bus. The emphasis on automobile traffic, however, did produce the beautiful parkways of Cincinnati: Columbia (along the river), Central (up the Mill Creek Valley) and Victory (to the northeast). In September 2016, the Cincinnati Bell Connector Streetcar (now The Connector) became operational. It is a modern streetcar system designed to link major employment centers in downtown with the historic Over-the-Rhine neighborhood. The route is 3.6 miles long and operates 16 hours most days, with a modified schedule on weekends and holidays.

The 1950s saw the beginning of the interstate system, and while the circle freeway (Interstate 275) was not completed until the late 1970s, the expressways eventually made it possible for people from well outside of Hamilton County to travel comfortably to work downtown in 30 minutes or less. The expressways also opened the "greenfields" of the surrounding area to a building boom that has lasted for more than 50 years and continues today.

LOCATION

The City of Cincinnati is located in southwestern Ohio on the north side of the confluence of the Licking River and the Ohio River. The Ohio River forms the border between the states of Ohio and Kentucky. Cincinnati is a city and the county seat of Hamilton County, Ohio.



PROFILE

City	Seat of Hamilton County, Ohio Chartered as a Village in 1802 Incorporated as a City in 1819	
Area	79.54 square miles	
Form of Government	Stronger Mayor-Council	
Land Use[1]	**Zone Type**	**Sq/mi**
	Residential	28.67
	Industrial	4.50
	Institutional/Educational	6.60
	Commercial	5.60
	Publicly Owned	19.68
	Vacant	4.70
	Other	9.79
Major Employers[2]	The Kroger Co. Cincinnati Children's Hospital TriHealth Inc. Mercy Health-Cincinnati University of Cincinnati Procter & Gamble UC Health St. Elizabeth Healthcare GE Aerospace The Christ Hospital	
Hospitals	The Christ Hospital Mercy Health (West) Cincinnati Children's Hospital Good Samaritan Hospital Bethesda North Hospital University of Cincinnati Medical Center Cincinnati Veterans Affairs Medical Center Jewish Hospital Mercy Health Mercy Health Anderson Hospital Summit Behavioral Healthcare	

Transportation	**Interstates in Cincinnati**	
	I-71, I-75, I-74	
	Public Transportation	
	Southwest Ohio Regional Transit Authority (SORTA)	
	The Connector (Streetcar)	
	Airport	
	Cincinnati Municipal Lunken Airport	
Educational Facilities	Cincinnati Public Schools	69
	Elementary schools	49
	Combined K-12 schools	7
	High Schools	13
	Charter Schools	39
	Private Schools	125
	Higher Education	15
	Art Academy of Cincinnati	
	ATA College	
	Athenaeum of Ohio	
	Chatfield College	
	Christ College of Nursing and Health Services	
	Cincinnati College of Mortuary Science	
	Cincinnati State Technical and Community College	
	Galen College of Nursing	
	God's Bible School and College	
	Good Samaritan College of Nursing and Health Science	
	Hebrew Union College, Jewish Institute of Religion	
	Mount St. Joseph University	
	University of Cincinnati	
	Wilmington College (at Cincinnati State)	
	Xavier University	

CINCINNATI AT A GLANCE

DEMOGRAPHICS [3]

Population	
2020	309,317
2024	311,224
% Change	0.6%

Cincinnati Resident Education Level (25 Years+)	
High School Graduate or Higher	90.0%
Some College	17.6%
Associate's Degree	6.9%
Bachelor's Degree	23.7%
Graduate / Professional Degree	18.1%

Racial Composition

	2020	2024	% Change
White	52.0%	49.0%	-5.8%
Black of African American	42.6%	36.5%	-14.3%
Asian	2.6%	2.7%	3.8%
Other	2.8%	11.8%	321.4%
Hispanic or Latino	4.2%	6.1%	45.2%

City of Cincinnati School Enrollment	
Nursery/Preschool	4,869
Kindergarten	3,696
Elementary (1-8)	26,780
High School (9-12)	13,291
College or Professional School	33,088
Total Enrollment	81,724

Labor Market Information

	2020	2024	% Change
Civilian Labor Force	162,181	167,274	3.1%
Employment	150,305	155,906	3.7%
Avg. Unemployment Rate	7.3%	6.8%	-6.8%

Age Distribution

	2020	2024	% Change
Under 5	7.1%	6.4%	-9.9%
5-19	18.8%	19.0%	-0.5%
20-44	39.4%	41.0%	4.1%
45-64	22.2%	20.6%	-7.2%
65 and Over	12.5%	13.5%	8.0%
Median Age	32.4	33.2	2.5%

Household Statistics

	City of Cincinnati	Hamilton County	Ohio	United States
Number of Households	144,297	354,739	4,863,191	129,227,496
Number of Families	62,614	199,040	2,976,515	82,990,528
Average Household Size	2.06	2.29	2.37	2.53
Median Home Value*	255,700	250,000	231,100	365,400
Median Household Income	52,909	72,470	71,389	80,734
Per Capita Income	40,324	45,936	40,552	44,673

SERVICE STATISTICS [4]

Utilities	
Water Customers	241,789
Sewer Customers	232,000
Service Area	290+ sq miles
Pump Stations	100
Garbage (tons per year)	73,683
Recycling (tons per year)[5]	17,084
Streets, Sidewalks, and Bridges	
Paved Lane Miles	2,917
Sidewalk Square Feet	45,930,205
Bridges	71
Street Lights [6]	10,000
Traffic Signs	800
City-Owned Facilities Maintained [7]	88
Fleet (# of units) [8]	2,668
Health Department	
Patients	43,065
Visits	143,854
Food Facilities Inspections	27,629
Public Safety [9,10]	
Police	
Sworn	1,059.00
Civilian Employees	160.00
Neighborhood Police Districts	5
Fire	
Sworn	859.00
Civilian Employees	28.00
Fire Districts	4
Fire Stations	26
Emergency Communications Center	
ECC Employees	194.19
ETS Employees	4.00

(1) Department of City Planning and Engagement, 2026
(2) Cincinnati Business Courier, Book of Lists, "Largest Cincinnati Area Employers" October 2025
(3) Demographic, Labor Market, and Educational Data: Census Bureau American Community Survey (2024 Estimate)
* Median Home Value for housing units with mortgage
(4) Information as of FY 2024 unless otherwise specified.
(5) Calendar Year 2025.
(6) Approximate number of streetlights maintained by the City of Cincinnati.
(7) Number of facilities maintained by the Department of Public Services Division of City Facility Management (CFM). Does not include Metropolitan Sewer District or Greater Cincinnati Water Works facilities.
(8) Fleet assets include vehicles, mowing equipment, construction equipment, and other various specialty units as of May 2026.
(9) Information from Recommended FY 2027 Budget Update.
(10) Emergency Communications Center (ECC) includes ECC employees as well as Enterprise Technology Solutions (ETS) employees assigned to ECC.

PARKS

East Region

Alms Park	Fechheimer Park	Larz Anderson Park	Stanberry Park
Annwood Park	Fleischmann Gardens	Little Duck Creek Park	Stella Park
Ault Park	French Park	Madison Park	Stowe Park
Avon Woods	Geier Esplanade	Magrish Preserve	Walnut Woods of Evanston
Bettman Preserve	Hauck Botanical Gardens	MLK Jr. Park	Wulsin Triangle
Burnet Woods	Hyde Park Square	Morris Park	
California Woods	Jackson Hill Park	Otto Armleder Memorial Park	
Daniel Drake Park	Johnson Woods	Owls Nest Park	
Eden Park	Kennedy Heights Park	Seasongood Square Park	

West Region

Badgley Run Park	Gallagher Park	Miles-Edwards Park	Rawson Woods
Bellevue Park	Glenway Park	Mt. Airy Arboretum	Seymour Preserve
Bowdle Park	Glenway Woods	Mt. Airy Forest	Stuart Park
Buttercup Valley	Hoffner Park	Mt. Echo Park	Thornton Triangle
Caldwell Nature Preserve	Inwood Park	Mt. Storm Park	Valley Park
Dunore Park	Jergens Park	Nelson Sayler Memorial Park	Westwood Town Hall
Ezzard Charles Park	LaBoiteaux Woods	Olden View Park	Wilson Commons
Fairview Park	Mayfield Park	Parkers Woods	
Fernbank Park	McEvoy Park	Rapid Run Park	

Waterfront/Downtown Parks

Carol Ann's Carousel
Hopkins Park
Lytle Park
Piatt Park
Sawyer Point & Yeatman's Cove
Smale Riverfront Park
Theodore M. Berry International Friendship Park
Washington Park
Ziegler Park

NATURE CENTERS

Avon Woods Nature Center
Bettman Nature Center
Caldwell Nature Center
California Woods Nature Center
Krohn Conservatory
LaBoiteaux Woods Nature Center
Trailside Nature Center

RECREATION CENTERS

Bond Hill	Hartwell	North Avondale
Bush	Hirsch	Over-the-Rhine
Clifton	LeBlond	Pleasant Ridge
College Hill	Lincoln	Price Hill
Corryville	Madisonville	Sayler Park
Dunham	McKie	Westwood Town Hall
Eastside	Millvale	Winton Hills
Evanston	Mt. Washington	

POOLS AND SPRAYGROUNDS

Deep Water Pool

Bond Hill	Hartwell	Mt. Washington
Bush	Lincoln	Oakley
Camp Washington	Madisonville	Pleasant Ridge
Dickman	McKie	Ryan
Filson	Millvale	Winton Hills

Shallow Water Pool

Dempsey	Hanna-Otto Armleder	Mt. Adams
Dunham-Otto Armleder	Hirsch-Otto Armleder	Spring Grove Village
Evanston	LeBlond	

Indoor Pool

Mt. Auburn

Spraygrounds

Caldwell	Evanston	Oakley
College Hill	Hanna: Otto Armleder	Oyler
Dempsey	Hirsch: Otto Armleder	Pleasant Ridge
Dunham-Otto Armleder	McKie	South Fairmount
Dyer	North Fairmount	

COMMUNITY HEALTH CENTERS

HEALTH CENTER	DENTAL CLINIC	PHARAMACY
Ambrose H. Clement Health Center	No	Yes
Bobbie Sterne (Elm Street) Health Center	Yes	Yes
Braxton F. Cann Memorial Medical Center	Yes	Yes
Crest Smile Shoppe (Dental Only)	Yes	No
Millvale at Hopple Street Health Center	Yes	Yes
Northside Health Center	Yes	Yes
Price Hill Health Center	Yes	Yes

BUDGET DEVELOPMENT PRINCIPLES

The Biennial Budget development process emphasizes budget policy review, budget education, and citizen involvement. The following principles guided the development of the City's Biennial Budget:

- The Recommended FY 2027 General Fund Operating Budget Update is structurally balanced.
- The City government encouraged citizen participation in budget development.
- The City government reflected efficiency and effectiveness in service delivery, asset maintenance, and capital improvements in the budget.
- The City government, at all times, emphasized sound financial planning and management.
- The Biennial Budget includes a multi-year General Fund forecast, with adjustments in the Budget Update.

Budget Engagement

The City revamped the budget citizen engagement process to gather a variety of information from the City Council, the Mayor, and Administration to rely on as the Approved FY 2026-2027 Biennial Budget was created. The same citizen engagement process was relied upon for the creation of the Recommended FY 2027 Budget Update.

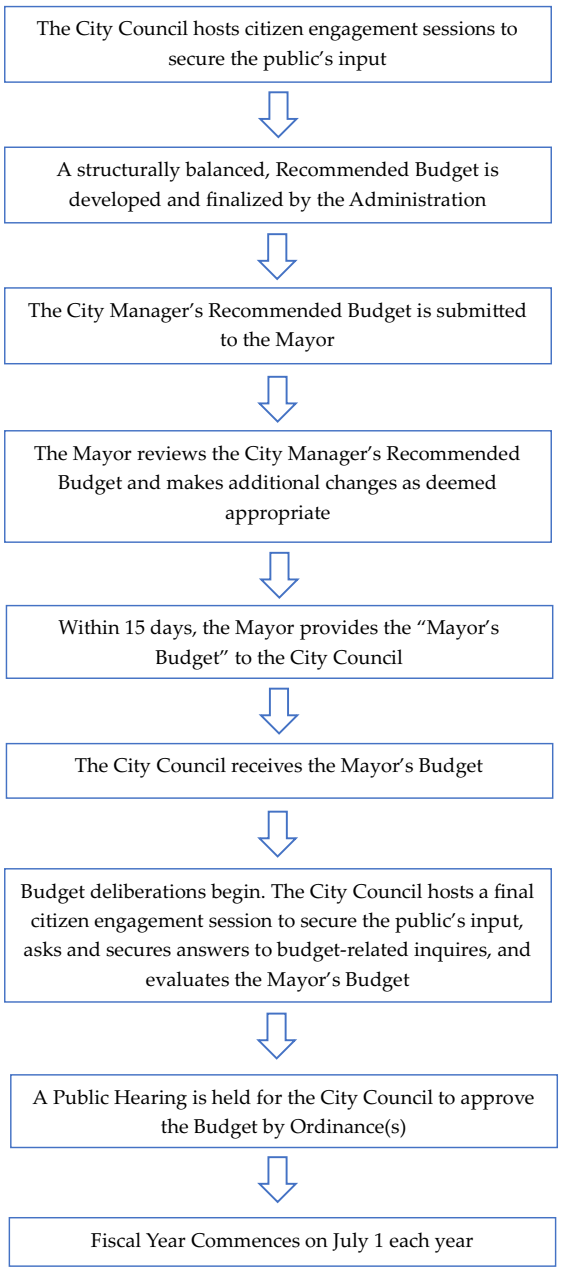
The public engagement process included various information gathering techniques to maximize the input received including:

- Continuing use of the budget engagement website kept citizens informed of upcoming opportunities.
- Budget Basics presentations for various community and civic groups were held in person and virtually and made available by request. These presentations educated community organizations, boards and commissions and helped to collect feedback.
- Presenting "Balance: The City Budget Game Show - Community Budget Request (CBR) Edition" at the 2026 Neighborhood Summit.
- Coordinating with the Office of Performance and Data Analytics on the presentation of the Community Survey results as well as department budget and performance agreement presentations.
- Three Public Input Forums were held to collect citizen input prior to the creation of City Council's Budget Policy Motion and the City Manager's Recommended FY 2027 Budget Update.
- Holding a public hearing on the FY 2027 City Council Budget Policy Motion.

- A fourth Public Input Forum will be held to receive input from the public regarding the City Manager's Recommended FY 2027 Budget Update. This forum will be held in person and the public will be able to provide comments to the City Council at the forum.

BUDGET PROCESS

The following steps summarize the activities that took place during the budget development process.

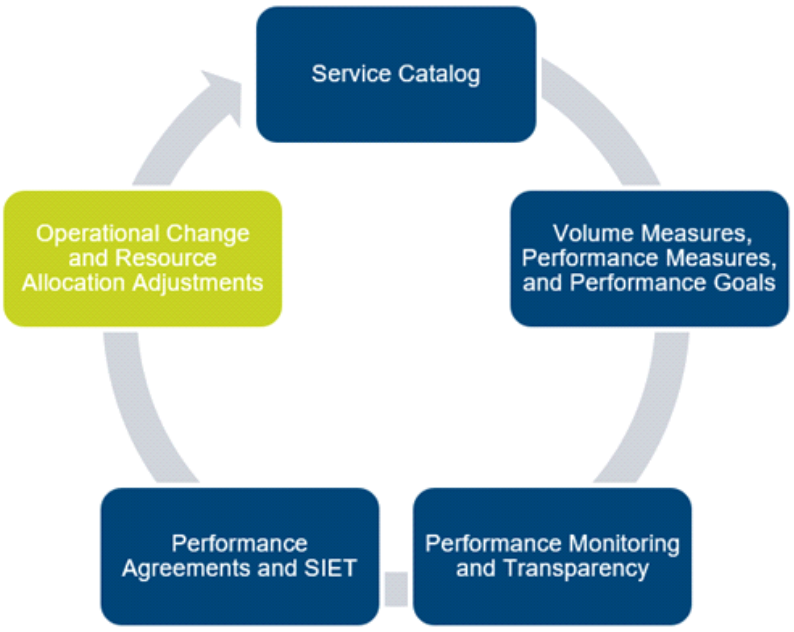


The City of Cincinnati's fiscal year starts on July 1 and runs through June 30. Every other year, the City develops a biennial budget. Following approval of the biennial budget, an update to the second year of the biennium is developed and approved.

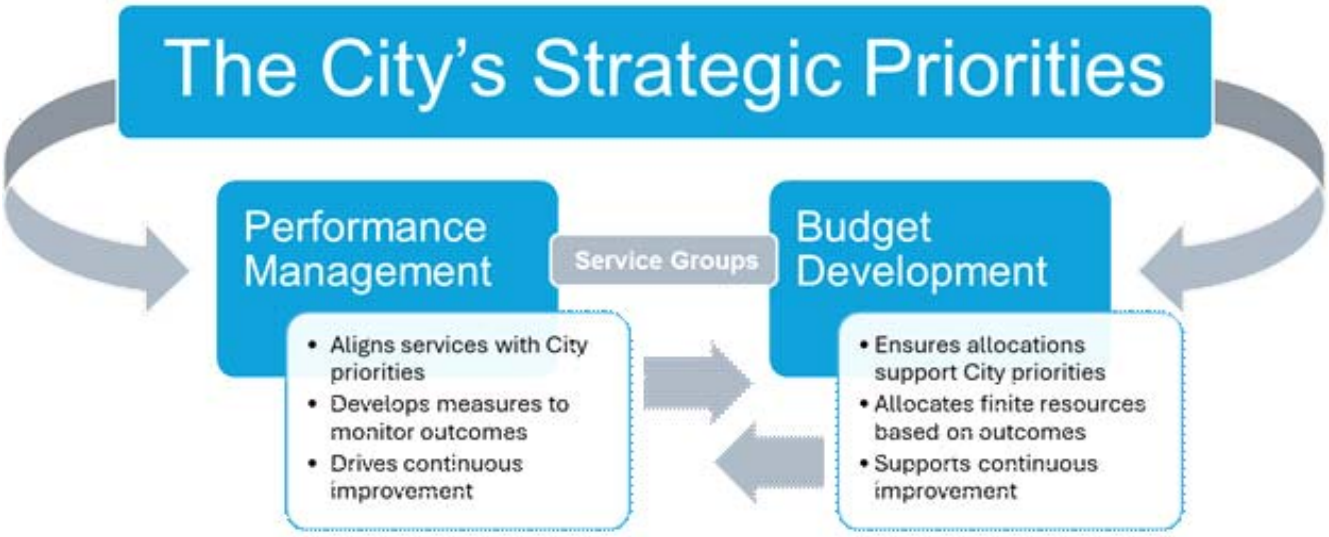
Implementation of Performance Based Budgeting (PBB)

In anticipation of the FY 2026-2027 Biennial Budget, the City embarked on implementing Performance Based Budgeting (PBB). This was a critical period as it represented the first budget cycle since the COVID-19 pandemic when American Rescue Plan (ARP) Act resources would be unavailable to serve as revenue replacement. The City relied on ARP resources to balance the General Fund Budget from FY 2022 through FY 2025. This budgeting process provides a necessary and direct linkage between the City's performance management process and budgeting in order to make more informed resource allocation decisions in a post-ARP environment with projected budget deficits.

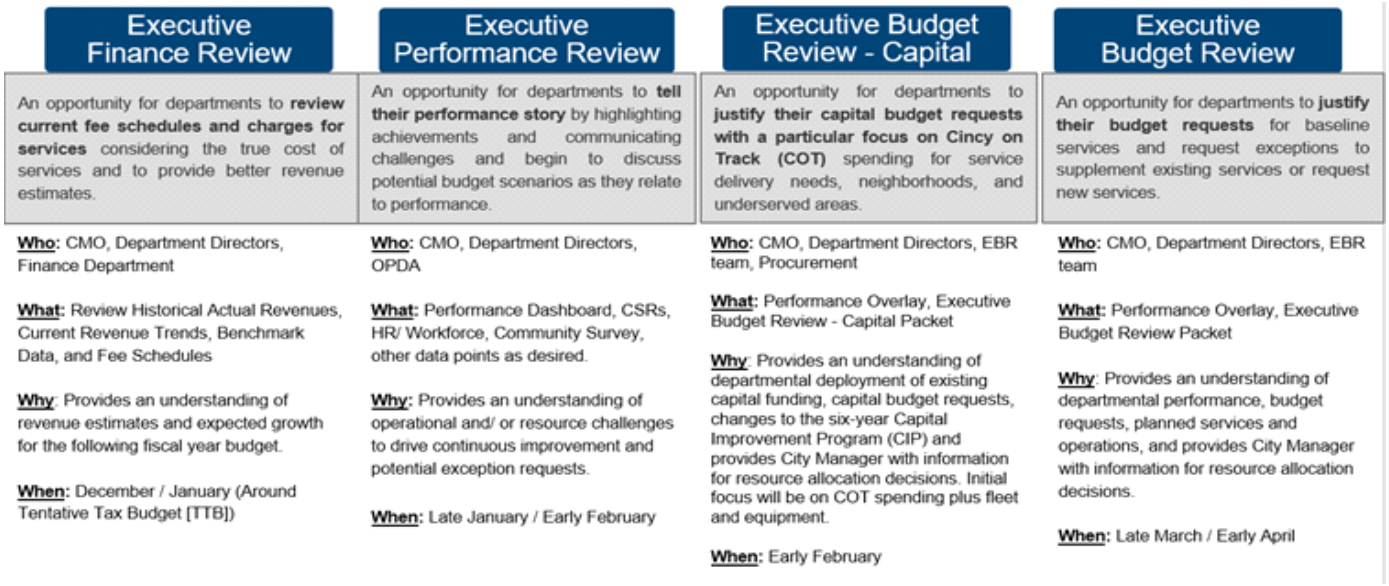
From a performance management standpoint, the City's Office of Performance and Data Analytics (OPDA) led each department through a process, over a two-year period, to develop a Service Catalog. The Service Catalog concept was designed to identify individual services that each department provides (both internally and externally) and then groups those services into categories (Service Groups). Performance measures, including data points (such as volume measures), and performance goals are identified for each service. Departments must track the data tied to their performance measures and provide quarterly reports to OPDA and the City Manager. A performance dashboard was created to provide insight and transparency into the process. Ultimately, each Department Director enters into a Performance Agreement for the upcoming fiscal year related to department strategic priorities which highlight both the milestones for success for each priority as well as data driven performance indicators that will inform the assessment process. Specific services that require a deeper evaluation may become a Strategic Initiatives Execution Team (SIET) Initiative which is a team-based approach to understanding a service's performance and making recommendations accordingly. Based on the quarterly performance tracking, operational changes and resource allocation adjustments may be necessary.



The linkage between performance management and the budget process is the Service Groups within each department's Service Catalog. The below graphic shows that linkage. The City's operating budget was then mapped by Service Group to show resource allocation.



From a process standpoint, Performance Based Budgeting incorporates four separate but linked processes to provide the necessary information for budget development. The first process is the Executive Finance Review (EFR), which allows the City to review various revenue streams including fees and charges for services. This is primarily the responsibility of the Department of Finance. The second process is the Executive Performance Review (EPR) which is led by the Office of Performance and Data Analytics. This process allows departments to provide information pertaining to their performance, which both highlights achievements but also identifies challenges that could be alleviated by process improvements or resource allocation changes. The third process, Executive Budget Review - Capital, was established in FY 2026. This process provided an opportunity for departments to justify their capital budget request with a particular focus on Cincy on Track (COT) spending. The fourth and final process is the already existing Executive Budget Review (EBR), which was revamped to incorporate performance management information and budget information by Service Group to aid in the resource allocation process.



The technical development of the budget commences with the assignment of available resources to a "continuation" budget. A continuation budget includes the resources necessary to continue the current level of services when adjusted for inflation, mandated rate increases, and/or applicable changes to salaries and benefits. The continuation budget is balanced with available resources and targets are established for each department.

Departments are directed to develop their proposed continuation budget within the established target resources. To meet this directive, departments conduct internal analyses of programs and services to determine service needs and delivery improvements, cost savings and opportunities, and required staffing levels. In addition, departments may identify possible trade-offs to balance resources between service and workload estimates.

Departments may find the resources provided are not sufficient to address new or enhanced programs, staff, or activities. They are given an opportunity to request on-going or one-time significant agency changes to the continuation budget. These are known as budget exceptions. One-time changes are expected to be requested and funded once. On-going changes are expected to be required annually and will result in a continuation expense in future years' budgets. As part of Performance Based Budgeting, departments may be requesting additional resources based on the performance management information reviewed as part of the Executive Performance Review.

Starting in FY 2025, budget exception requests incorporate performance management concepts. All departments are required to provide quantitative data to justify their requests, which is then used as an evaluation tool. Exception requests include information such as an explanation of current baseline metrics, an explanation of expected outcomes should funding be provided, an impact narrative explaining the service delivery issue(s), a budget neutral alternative solution to address the issue(s), etc. Approved exceptions may be incorporated into the department's annual performance agreement and related metrics. Departments are required to report on the metrics quarterly.

Departments submit their proposed budgets and supporting documentation to the Office of Budget and Evaluation. The Office of Budget and Evaluation performs an administrative review of all department budget proposals for consistency, reasonableness, and compliance with policies, direction, and guidelines.

The Office of Budget and Evaluation prepares executive summaries and analyses of each department's proposed operating and capital budgets and hosts Executive Budget Review (EBR) team reviews with each of the departments. The Office of Performance and Data Analytics prepares a performance overlay, which outlines performance metrics through quarter two of the current fiscal year to inform the budget presentation. The EBR team includes the City Manager, Assistant City Managers, Finance Director, Budget Director, Human Resources Director, Budget Division Managers, the Director of the Office of Performance and Data Analytics, and the Director of Grant Administration and Government Affairs. The EBR team review allows departments to provide updates on their performance, answer questions, and promote their proposed budget.

The City Manager reviews the recommendations of the EBR and, in turn, develops recommendations which are submitted to the Mayor for further consideration prior to submission to the City Council. Public comment is solicited during public hearings. The City Council approves the budget and immediately amends the budget during the same meeting of the City Council. The amendments are included in the Approved Budget.

BIENNIAL BUDGET

In Cincinnati, the City Council approves a biennial budget which covers a two-year period. The primary advantage of a biennial budget is that the multi-year horizon provides an opportunity to enhance planning for City programs and services. With a view toward the future, issues can be anticipated and resolved before they become crises. Programs can be phased in or out more readily and fluctuations in resources can be better managed. Another advantage of a biennial budget is the saving of time and effort by the City staff and the City Council in the second, or "off", year of the biennial cycle.

Although the City Council approves a multi-year budget, the State of Ohio requires cities to appropriate funds annually. For the first year of the biennium, the budget is "appropriated" by the City Council. The second year of the biennium is also "approved" by the City Council at that time. Subsequently, during the first year of the biennium, the City Council must formally appropriate the Approved FY 2027 Budget Update.

Operating Budget and Capital Budget

The Operating Budget covers the day-to-day delivery of City services. It is similar to a family budget for living expenses, such as rent and utilities. Operating expenditures cover the hours worked by City employees and the supplies they use to deliver services. Examples include activities such as police officer patrols, the filling of potholes, trash collection, and operating the water treatment system.

The Capital Budget is for the improvement, construction, or purchase of City assets that cost $5,000 or more and last at least five years, such as City buildings or fire trucks. The Capital Budget also includes investments in housing and economic development. Similar to a family that saves and borrows money to buy a house, the City uses a combination of cash and debt financing to invest in assets such as health clinic facilities, which serve citizens now and in the future.

The Operating and Capital Budgets are interrelated because many capital assets require operating resources to maintain them. If capital assets are not adequately maintained, the service life is decreased. In some cases, capital investments result in a decrease in operating costs to maintain a capital asset.

BASIS OF BUDGETING

Governments use fund accounting to keep different types of revenue and expenditures separated from other types, depending upon the purpose of each fund. Each fund has a fund title and accounting code for reference purposes. The budget for the City of Cincinnati is prepared on a cash basis, with the exception of certain accrued personnel services and employee benefit costs. Encumbrances, which are amounts of funding committed for the payment of goods or services ordered but not yet received, do not lapse at year-end. They are included as expenditures in the year for which the budget is adopted. The treatment of accounting and financial statement reporting for City funds is provided in the Measurement Focus section below.

There are more than 100 funds in use by the City of Cincinnati, and these funds are controlled by enabling legislation that sets the purpose and use of each fund. As an additional control, the City Council passes appropriation ordinances to approve the budgets for 22 of the largest and most active funds which are called principal restricted funds. An appropriation is a legislated authorization to make limited expenditures based on projected revenues.

In general, budgetary control for the use of a principal restricted fund's resources is established through the following expenditure account classifications: personnel services, non-personnel services, capital outlay, and debt service. Revisions of the appropriation level for any principal restricted fund must be approved by the City Council.

Measurement Focus

Except for budgetary purposes, the basis of accounting used by the City conforms to accounting principles generally accepted in the United States of America as applicable to governmental units formally known as Generally Accepted Accounting Principles (GAAP). The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

The government-wide and proprietary funds' financial statements are reported using the economic resources measurement focus. The government-wide and proprietary funds' financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Non-exchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, includes income taxes, property taxes, grants, shared revenues, and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the taxpayer's liability occurs and revenue from property taxes is recognized in the fiscal year for which the taxes are levied. On an accrual basis, revenue in the form of shared revenue is recognized when the provider government recognizes its liability to the City. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of

the current fiscal period. Expenditures generally are recorded when the related liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Inventories of materials and supplies may be considered expenditures either when purchased or when used, and prepaid expense items may be considered expenditures either when paid for or when consumed. Proceeds of general long-term debt are reported as other financing sources.

Income taxes, delinquent property taxes, liquor permits, fines, local government funds, gasoline taxes, and motor vehicle license fees for the current and prior periods are determined to be susceptible to accrual and are recognized as revenue in the current accounting period. All other major revenues of governmental funds are determined not to meet the criteria of either being measurable or available. The proprietary fund type statements are prepared utilizing the flow of economic resources measurement focus and the accrual basis of accounting for revenues, which are recognized when they are earned, and for expenses, which are recognized when they are incurred. Unbilled service receivables are recognized by proprietary funds when the services are provided.

The fiduciary fund types recognize revenue and expenditures/expenses on a basis consistent with the fund's accounting measurement objective. The pension trust fund and the mixed investment pool statements are prepared utilizing the flow of economic resources measurement focus and the accrual basis of accounting. Agency funds do not have a measurement focus. Their financial statements are prepared utilizing the accrual basis of accounting.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The City has elected not to follow subsequent private-sector guidance.

The City of Cincinnati's Recommended FY 2027 Budget Update was developed and is maintained by funds. The following table shows the All Funds Recommended FY 2027 Budget Update, which includes both Operating and Capital:

	Recommended FY 2027 Budget Update	% of Total Budget (All Funds)
OPERATING		
General Fund	593,289,560	32.9%
Restricted Funds		
9-1-1 Cell Phone Fees	1,936,610	0.1%
Bond Retirement	82,468,590	4.6%
Cincinnati Area Geographic Information Systems (CAGIS)	5,531,560	0.3%
Cincinnati Health District	23,488,150	1.3%
Cincinnati Riverfront Park	1,697,110	0.1%
Community Health Center Activities	33,600,760	1.9%
Convention Center	12,920,720	0.7%
County Law Enforcement Applied Regionally (CLEAR)	6,635,700	0.4%
General Aviation	2,700,870	0.1%
Hazard Abatement	1,249,780	0.1%
Income Tax-Infrastructure	28,485,190	1.6%
Metropolitan Sewer District	262,331,640	14.5%
Municipal Golf	8,100,410	0.4%
Municipal Motor Vehicle License Tax	4,855,610	0.3%
Parking Meter	5,371,810	0.3%
Parking System Facilities	6,118,450	0.3%
Recreation Special Activities	6,820,740	0.4%
Safe and Clean	50,000	0.0%
Sawyer Point	1,468,810	0.1%
Stormwater Management	34,536,930	1.9%
Street Construction Maintenance & Repair	17,501,990	1.0%
Streetcar Operations	6,640,200	0.4%
Water Works	185,893,060	10.3%
Other Restricted Funds	37,452,610	2.1%
TOTAL ALL FUNDS OPERATING BUDGET UPDATE	$ 1,371,146,860	75.9%
CAPITAL		
General Capital	144,850,000	8.0%
Restricted Capital Funds		
Convention Center	230,000	0.0%
General Aviation	61,000	0.0%
Municipal Golf	1,300,000	0.1%
Metropolitan Sewer District Capital Improvements	153,604,637	8.5%
Parking System Facilities	290,000	0.0%
Stormwater Management	800,000	0.0%
Telecommunications Services	30,000	0.0%
Water Works PIF	80,503,000	4.5%
Special Revenue Capital Funds		
Municipal Public Improvement Equivalent	4,500,000	0.2%
Special Housing PIF	4,000,000	0.2%
Grant and Matching Funds		
Alternate Transportation Grants	3,259,394	0.2%
Fed Aviation Grants	150,000	0.0%
Road/Bridges Grants	27,911,121	1.5%
Safety Improvement Grants	13,327,130	0.7%
TOTAL ALL FUNDS CAPITAL BUDGET UPDATE	$ 434,816,282	24.1%
TOTAL ALL FUNDS RECOMMENDED FY 2027 BUDGET UPDATE	$ 1,805,963,142	100.0%

Note: This table does not include Transfers Out. Refer to the Fund Tables in the Financial Summaries Section for more detailed information regarding Transfers Out.

The **General Fund** is the accounting entity in which all governmental activities, except those that are required to be accounted for in other funds, are accounted for. Its revenues consist primarily of taxes, intergovernmental shared revenues, charges for services, and investment income. General Fund

expenditures represent costs of general government, economic development, public safety, public services, public health, parks and recreation, and other costs.

The **General Capital Projects Fund** is used to account for resources designated to construct or acquire governmental fund capital assets. Such resources are derived principally from Cincinnati Southern Railway (CSR) Infrastructure Trust disbursements, property tax supported debt, general obligation debt, federal and state grants, and the City income tax. It is the City's policy to use the proceeds derived from the sale of bonds only for the capital improvement purpose detailed in the bond-authorizing ordinance and in accordance with state statutes. Any premium and accrued interest received from the sale of bonds is deposited into the Bond Retirement Fund. The Bond Retirement Fund accounts for the resources accumulated and payments made for principal and interest on general obligation debt and capital lease payments of the governmental funds.

The City reports the following major proprietary fund:

The **Water Works Enterprise Fund** accounts for all activities of the City's Water Works Department. The City collects, purifies, and sells water to Greater Cincinnati area and Northern Kentucky residents (either directly or indirectly through wholesale contracts) and businesses. Revenue consists primarily of user charges.

The City reports the following fund types:

Internal Service Funds account for reproduction and printing, automotive repairs and maintenance services, stores, land sales and leasing, workers' compensation, and data processing services to other City departments or agencies and to other governments. Internal service funds are used to account for the financing of goods or services provided by one department or agency to another department or agency of the government, generally on a cost reimbursement basis.

The **Pension, Investment, and Agency Funds** are reported in the Annual Comprehensive Financial Report and are not included in this budget document. The Pension Trust Fund is used to account for the receipts and expenditures of the City's Retirement System. The Investment Trust Fund is used to account for the Metropolitan Sewer District Fund portion of the City's pool of cash and investments. Agency funds are used to account for assets held by the City in a fiduciary capacity. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

FINANCIAL POLICIES

The City of Cincinnati is a political subdivision of the State of Ohio. It is governed with the powers of home rule by a directly elected mayor with a four-year term and a council of nine members who are elected at large for two-year terms. In 2001, Cincinnati converted from a city manager-council form of government, through which it had operated since 1926, to a stronger mayor-council form of government.

The City has long been recognized for its sound financial management. The Government Finance Officers Association (GFOA) has recognized the City for its annual financial report with the Certificate of Achievement for Excellence in Financial Reporting and for its budget document with the Distinguished Budget Presentation Award. The City's credit ratings are strong. What follows are the guiding financial policies for the City of Cincinnati concerning revenues, debt service, investments, accounting and auditing, reserves, and operating and capital budgeting.

Accounting and Auditing Policies

- The financial statements of the City of Cincinnati are prepared in accordance with standards promulgated by the Governmental Accounting Standards Board (GASB). These standards include the effective pronouncements of the American Institute of Certified Public Accountants (AICPA) which are considered to be "generally accepted accounting principles" for state and local entities, until they are altered, amended, supplemented, revoked, or superseded by a subsequent GASB pronouncement.

- The City performs periodic financial, program and contract internal audits to ensure departmental compliance of City policies and to improve the overall operating efficiency of the organization.

- An independent audit is performed annually to render an opinion on the City's general-purpose financial statements.

- A Comparative Statement of Revenue is presented to the City Council monthly.

- For appropriation and expenditure control purposes, budgeted expenditure classifications that may not be exceeded are personnel service, non-personnel service, capital outlay, and debt service. The City Council must approve revisions of or transfers between expenditure classifications.

Revenue Policies

- The City Council levies taxes or fees as specified in the City Charter, or as authorized under the laws of the State of Ohio, to generate revenue for service delivery and capital improvement purposes.

- The Biennial Budget is developed based on the current income tax and property tax structure in the City of Cincinnati.

- Income Tax: The City Income Tax is 1.8% of gross earnings by residents, non-residents who work in the City, and corporations located in the City. It is subdivided into three components: 1.55% for General Fund operating purposes, 0.15% for permanent improvements (capital), and 0.10% for maintenance of the City's infrastructure. Due to the passage of Issue 7 in FY

2020, the 2.1% locally levied income tax experienced a rollback of 0.3% during FY 2021. The 0.3% had been previously earmarked for public transit.

- Property Tax: The City's current property tax total is 13.6 mills per $1,000 of assessed value. Property tax is subdivided into two components: 6.1 mills for General Fund operating purposes, and 7.5 mills for debt requirements of the Capital Improvement Program for Calendar Year (CY) 2026. The CY 2027 Property Tax rate is 6.1 mills for General Fund operating purposes and 7.5 mills for debt requirements of the Capital Improvement Program.

- Intergovernmental revenues are sought from State, Federal, and other sources. The City is not obligated to continue financial support for non-City funded programs and projects after non-City funding has lapsed, except as agreed to as a condition of acceptance of intergovernmental revenues.

- The City ensures revenue collection through efficient collection systems.

Debt Policies

- The City will issue bonds for capital improvements and not for recurring operating expenditures.

- The City publishes an Official Statement for each bond issue in accordance with rules promulgated by the Securities and Exchange Commission (SEC).

- The City fulfills all obligations for secondary market disclosure to keep bond market participants informed of significant financial activities of the City as promulgated by the Securities and Exchange Commission.

- The City primarily utilizes dedicated property tax proceeds to support debt service payments on general obligation bonds and notes. It also levies taxes on property based on debt limitations in the Ohio Revised Code (ORC) and the City Charter as follows:

  - As a result of a prior Court decision, the City has the right to levy property taxes without limitation to support its lawfully issued bonds and notes, and the City's ability to incur debt will be limited only by the arithmetical (percentage) limitations set forth under Section 133.05 of the Ohio Revised Code.

  - Section 133.05 of the Ohio Revised Code provides that the principal amount of both voted and unvoted debt of the City may not exceed 10.5% of the City's assessed valuation, and that the principal amount of unvoted debt may not exceed 5.5% of the City's assessed valuation. The Code also provides several exemptions of debt from the 5.5% and 10.5% limitations.

- Administrative Regulation No. 66 - City of Cincinnati Debt Policy establishes additional guidelines on debt management and issuance.

- As of 6/30/2026, the City will retire approximately 77% of its long-term outstanding general obligation debt in 10 years.

- As of 12/3/2025, Moody's rates the City's general obligation bonds "Aa2", their third highest rating. As of 12/3/2025, the City's general obligation bond rating by S&P Global Ratings is "AA", their third highest rating. Both ratings reflect a stable outlook.

- Section #8, "Long-Term Debt" beginning on Page 73 of the City of Cincinnati's 2025 Annual Comprehensive Financial Report (ACFR) contains detail on the City's long-term debt structure. Please refer to the Annual Comprehensive Financial Report for further information.

Investment Policy

- Approved by the Mayor and the City Council, the City's foremost objective of the investment policy for the funds that are pooled and deposited in the General Bank Depository Account and other accounts authorized by the City Treasurer is safety of principal. The investment policy minimizes credit risk by limiting investments to the safest types of securities, pre-qualifying the financial institutions with which the City will do business, and diversifying investments to minimize potential losses.

Fund Balance Reserves Policy

- A revised Stabilization Funds Policy was established in 2026. The revised policy establishes a goal of setting aside 17.0% of general operating revenues as reserves. This reserve amount is based on the Government Finance Officers Association (GFOA) recommended minimum goal of two months of estimated revenues. Importantly, amongst other enhancements detailed below, the new policy provides a specific mechanism to help the City achieve compliance with its policy of 17.0% while still providing flexibility to deal with unexpected one-time expenditures that may arise within a given year. This policy provides a more detailed breakdown for the uses under the one-time expenditures category in the policy, which includes funding for affordable housing, the City of Cincinnati Retirement System, special events support, and capital project reserves. The City's Stabilization Funds Policy includes the following:

1. General Fund Carryover Balance: will maintain one and fifty one hundredths percent (1.50%) of estimated General Fund operating revenues.
2. General Fund Contingency Account: to be used for one-time unfunded events, shall have a balance which is two and three one hundredths percent (2.30%) of estimated general operating revenues.
3. Economic Downturn Reserve Account: to be used for unforeseen economic events or circumstances that cause unexpected drops in General Fund Income Tax Revenue, which result in a budgetary imbalance that cannot be resolved through immediate budgetary adjustments, has a balance which is five and zero one hundredths percent (5.00%) of estimated general operating revenues.
4. Working Capital Reserve: minimum reserve level of eight and twenty one hundredths percent (8.20%) of general operating revenues. Used only in the event of an emergency or a catastrophic need of the City.

Operating Budget Policies

- The City prepares a General Fund Multi-year Forecast every two years, which provides estimates of income tax and property tax revenue changes and expenditure changes for the forecast period. Explanations of revenue and expenditure assumptions are included in the forecast.

- Mid-year budget monitoring exercises are conducted each year to identify budget issues at the department level to ensure budgets remain within their appropriated funding level.

- The City prepares Final Adjustment Ordinances (FAO) for the General Fund and Principal Restricted Funds at the end of each year for the purpose of realigning accounts and providing funds for the on-going needs of City departments in order to ensure that all departments have balanced budgets by year-end.

- At the beginning of budget development, targets are established for Operating Budget expenditures. These targets reflect adjustments for program changes, any applicable increases in salaries and wages, and inflationary increases in non-personnel items and services. Budgetary requests in excess of the target amounts are considered exceptions and must meet one of the following criteria: legal mandates, City Council mandates, or City Manager initiatives.

- Starting with the FY 2025 Budget Update, performance management concepts were incorporated into the budget request process. All departments were required to provide quantitative data for all exception requests. This information is used as an evaluation tool by the Executive Budget Review team when making budgetary decisions. Approved exception requests may be incorporated in departments' fiscal year performance agreements and related metrics. Departments are required to report on these metrics quarterly.

- The City strives for a structurally balanced budget for the General Fund and each Principal Restricted Fund where annual total expenditures and encumbrances are equal to or less than the annual revenue estimate for the fund.

- A budget that provides for a positive net carryover balance in the fund at the end of the fiscal year is considered a balanced budget in order to comply with State Law.

Capital Budget Policies

- A capital improvement or capital project is defined as the purchase or improvement of a City asset, including construction or rehabilitation which provides an asset for the City's use or, in the case of an existing asset, increases the value of the public asset or extends its useful life. Capital improvements are made to improve the value of City assets and are relatively large expenditure items compared with operating budget items. The City Council may also designate a capital improvement through its authority to establish public policy and identify a public purpose when making capital improvement expenditures. A capital improvement is expected to have a useful life of at least five years, compared to operating budget items which are consumed in the daily delivery of City services.

- The following criteria were used in developing the Capital Budget, which are listed in descending priority sequence:

1. Hazard Elimination: to eliminate or reduce definite and immediate health and safety hazards;
2. Legal Mandates: to comply with a court order or other specific legal directive (consent decree, etc.);
3. Regulatory Compliance: self-initiated improvement in compliance with a federal, state, or local rule or regulation affecting capital assets;
4. Project Completion: to finish phased projects with related and already committed or expended funding;
5. Prevent Failure: to systematically, and according to schedule, improve assets that would fail if not periodically improved;
6. Extend Useful Life: to improve an asset by making a capital investment to increase the asset's service life;
7. Cost-Benefit Justified: to make a capital investment that is supported by benefits equal to or greater than the cost of investment (e.g., benefits may be in jobs, revenue, cost savings, matching funds, etc.);
8. Service Betterment: to accommodate growth in service demand, or to otherwise increase the quality of service provided by the capital asset.

PLANNING THE BUDGET

Under the leadership of the City Manager, five strategic priorities were identified that guided the FY 2016-2017 Biennial Budget development and have continued as the City's strategic focus for the FY 2027 Budget Update. The strategic priorities include:

The Department of Finance provides a multiyear economic forecast, which provides a fiscal context for the development of budget policies. In April 2026, the Department of Finance revised projections for City income tax for fiscal years 2027 to 2031.

In addition to the long-term financial planning, there are many other planning processes that have an impact on the development of the biennial and update budgets, which are described below:

In 2012, the City Council adopted "Plan Cincinnati," the City's first comprehensive plan in over 30 years. This Plan acts as a guide in future development of Cincinnati and has been implemented through the collaboration of many public and private stakeholders including residents, developers, businesses, City staff, and more. The comprehensive plan will also serve as a guide to developing the City's Capital Investment Program for years to come.

In addition to the comprehensive plan, the City adopted a five-year Consolidated Plan (2025-2029), which guides the use of the City's major federal funds, such as the Community Development Block Grant (CDBG). The five-year Consolidated Plan incorporates the City's Housing Policy and Economic Development strategies while focusing on three major objectives of providing decent affordable housing, creating suitable living environments, and creating economic opportunities. This document is considered and adopted as a separate process and not included in this document.

Since development of the FY 2013 budget, the City of Cincinnati implemented a citizen engagement process to ascertain the most important programs and services to the community. This tool provides data for prioritizing existing programs and services to identify opportunities for cost savings, revenue enhancements, and budget reductions based on community values. The process provides an ongoing foundation for examining services and programs for future budget development.

Additionally, City departments develop department-specific strategic priorities, which set benchmarks for success and data driven performance indicators to assess progress. These priorities build upon the five strategic priorities which lead budget development and assist with determining appropriations. Refer to the Departmental Budgets section for more information on department strategic priorities.

City departments also develop, update, and implement individual business plans focused around the areas of Public Safety, Neighborhood Investment, Economic Development, and Service Excellence. Departments receive feedback throughout the year from the 311Cincy (formerly Fix It Cincy) app, which allows the community access to departments by submitting service requests such as bulk-item trash pickup, pothole repairs, etc. The app QR codes from both the Apple App Store and Google Play can be found below:

This technology not only allows departments to engage with the public throughout the year, but also informs their business plans for upcoming budget cycles. Each department's business plan, which includes specific goals, objectives and performance measures, are presented in the Departmental Budgets section of this document.

Section 1: Budget Update Message

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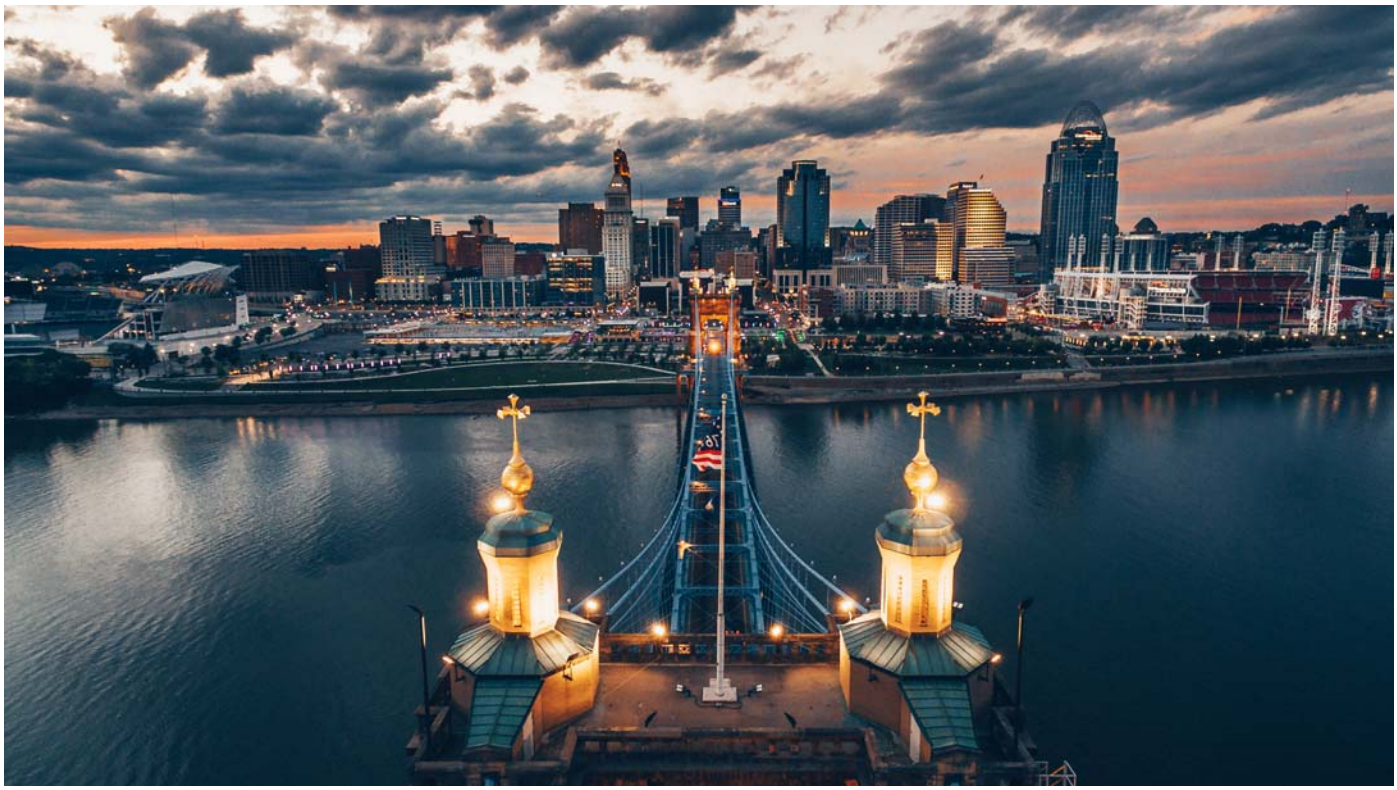


Mayor Aftab Pureval: **May 21, 2026**

I am proud to present my Recommended FY 2027 Budget Update. As we all know, this year presents significant financial challenges, with initial projections of close to a $30 million General Fund operating deficit. In our time working together as Mayor and City Manager, it is our leanest year yet. But we were prepared for this moment. The Administration's multi-year transition to Performance Based Budgeting, combined with my directive to "break things down to build them back up," has achieved systems and culture change for City budgeting.

Departments better understand their service delivery, are better equipped to make data-driven decisions, and are empowered to identify and undo inefficiencies. We made the intentional, incremental transition to Performance Based Budgeting with full awareness that more challenging days were ahead. Now that they have arrived-in Cincinnati, but also throughout the country and the world-we are ready.

Today, I deliver a structurally balanced recommended budget that avoids impactful service interruptions and makes smart investments of the resources we have available. This recommended budget delivers on the communicated goals of elected leadership, including public safety and economic development, and it provides the necessary resources to departments to continue to deliver and enhance excellent services to our citizens.

Operating Budget

My recommendations to resolve a $29.5 million General Fund operating budget deficit comprise approximately $20.2 million in reductions, balanced by additional revenues of approximately $17.2 million.

The largest portion of reductions ($8.5 million) is vacancy savings-leaving currently open City positions unfilled. I do not make this reduction recommendation lightly, as I know it will mean that our departments need to do more with less. I am heartened by the fact that our directors have embraced performance management, and so I do not anticipate this will result in significant service delivery decreases. I caution that any further cuts to positions will have a negative impact on service delivery.

The next largest savings ($3.3 million) are realized by the realignment of the next Cincinnati Fire Department (CFD) recruit class into fall 2027, with subsequent classes scheduled for each fall rather than each summer. This scheduling realignment will result in short-term and long-term savings. Up front, it relieves an expense for this year's operating budget. Longer term, the change will result in less overtime usage within CFD, as unbudgeted overtime has been a persistent challenge. Working to train our recruits requires additional work from CFD staff, and timing these additional responsibilities during a less popular time for paid vacation enables CFD to manage overtime more effectively.

Fire Chief Frank McKinley has been incredibly collaborative in the development of this common-sense recommendation, clearly understanding my directive to "look under the hood" of department operations and find opportunities to save resources without compromising service delivery. Chief McKinley has made and continues to identify additional budget-neutral changes in CFD that will both improve the department and lessen the need for tough decision-making in future budget cycles.

That nimble approach is not unique to CFD and is in fact the means by which all City departments identified millions of dollars in non-personnel savings. For example, the Office of Environment and Sustainability successfully pursued a $5 million federal grant to replace residential recycling carts, saving the City hundreds of thousands of dollars annually and securing new, high quality products for residents-not simply maintaining the status quo while reducing costs, but improving it. Changes like these would not be possible without Performance Based Budgeting and the culture shift on which it is based.

Another example of prudent, proactive financial planning: the City engages in fuel hedging to lock in an advantageous rate until 2027 and insulate us from volatile gas prices. My Administration is focused not just on balancing the numbers but on maximizing the return on every dollar spent.

On the revenue side, I am pleased to have achieved approximately $8 million in new revenue streams for the City, epitomized by programs such as the Ground Emergency Medical Transportation (GEMT) fee-for-service enhancement. This resource was pursued by the Administration following a recommendation from the Cincinnati Futures Commission. Through GEMT, the Ohio Department of Medicaid may make supplemental Medicaid payments to eligible emergency medical services organizations for providing ground ambulance services-including first responders here in Cincinnati. GEMT will provide an additional $6 million in resources to help close the deficit.

Revenue growth has benefited from our Performance Based Budgeting approach and our departments' improved understanding of their finances. Over several years, we have found ways to update fees, improve efficiency, and drive additional revenue from existing programs.

The operating budget also includes some new spending, focused on public safety and core services. I recommend $1.6 million for the Cincinnati Police Department's (CPD) drones as first responders program, which expands policing capacity and allows for more efficient deployment of uniformed officers. To bolster our commitment to the health and safety of Cincinnati firefighters, I also recommend $1.1 million to continue health and cancer screenings for sworn CFD staff.

Meanwhile, the reorganization of the Department of Community & Economic Development into the Office of Strategic Growth (OSG) and Department of Opportunity & Resident Services (DOORS) is a budget-neutral means of doubling down on our mission to grow the City and invest in our residents. Created in response to City Council's support for the Cincinnati Futures Commission recommendation, OSG is a lean, dedicated team tasked with frictionless support for businesses, developers, and growth agents interested in shaping Cincinnati's future. Meanwhile, DOORS leverages the power of local government to improve residents' lives-growing their wealth, their neighborhoods, and their livelihoods.

Capital Budget

As part of Performance Based Budgeting, the City has undergone substantial change in our capital expense planning. Mirroring the detailed and transparent approach taken on the operating budget side, departments are now able to better understand existing capital portfolios and make sustainable plans for future appropriations.

Another parallel between the operating and capital budgets is my mandate for departments to root out inefficiency and avoid being protective of historical practices or maintenance of the status quo. In that spirit, Finance has responded to an ask from City Council to update our borrowing capacity policies. Resulting from these changes, I recommend more than $25 million in additional investment for fleet services and facilities maintenance, as well as a $13 million neighborhood development fund. These are significant additions to two of our most critical missions: taking care of physical infrastructure and putting down payments on Cincinnati's future.

This year, disbursements from the Cincinnati Southern Railway trust will total $58 million (up from $56 million last year). As you know, our stewardship of railroad sale dollars is planned, tracked, and shared publicly under the Cincy on Track initiative, catalogued online on the Cincy Insights webpage. Major Cincy on Track investments in this fiscal year include land acquisition for replacement of two fire stations and the continuing renovation of Dunham Rec Center.

Of course, street rehabilitation is the core of Cincy on Track, as it reflects one of our largest infrastructure needs and is consistently identified as the most important area of investment by City residents. I am exceptionally proud of the Department of Transportation and Engineering (DOTE) for undoing a "business as usual" practice of combining numerous street rehabilitation projects into very large bid packages, which resulted in few contractors being able to respond and virtually no options for the City to combat rising prices. By halting this aggregate approach, as well as applying a more rigorous long-term planning philosophy, the department is equipped to increase the number of rehabilitated lane miles by 20% this fiscal year. Additionally, DOTE has taken great care to shift its planning and design work for street rehabilitation projects to cleanly align with Cincy on Track resources being available; in 2026, such pre-work enabled three projects to be construction-ready on July 1, the first day of the fiscal year.

Conclusion

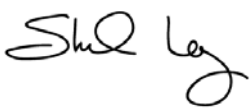
We continue to operate in an environment where expenses outpace revenues, making difficult choices unavoidable. But the work we have done as a team-Administration, Mayor, and City Council-allows us to approach those choices with full understanding of what we do, how we do it, and whether our investments are benefiting residents to the highest level of efficiency.

Through the development of Performance Based Budgeting, executive budget review, and executive performance review, we now have a structure that supports continuous, data-driven dialogue about the

best use of City resources. In a lean year like the one we're facing, we can prioritize key investments and pull back where appropriate, doing so without disrupting core services.

That is what this recommended budget reflects. We are (and continue to grow our ability to be) intentional, accountable, and sustainable.

I am incredibly grateful for the work of City leadership, our department heads, the Office of Performance & Data Analytics, the Department of Finance, and especially the Office of Budget & Evaluation in developing this recommended budget. And I remain proud to serve as City Manager-a role defined by close collaboration with our elected officials and tireless commitment to the needs of Cincinnati residents.



Sheryl M. M. Long, City Manager

Section 2: Operating Budget Update

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ALL FUNDS BUDGET

The Recommended FY 2027 Budget Update totals $1.8 billion and includes a $1.4 billion Operating Budget and a Capital Budget totaling $434.8 million. As required by state law, all funds are balanced.

Table I - Recommended FY 2027 All Funds Budget Update

	FY 2026-2027 Biennial Budget			From Approved FY 2026 Biennial		From Approved FY 2027 Biennial	
($ in Millions)	Approved FY 2026	Approved FY 2027	Recommended FY 2027 Update	$ Change	% Change	$ Change	% Change
Operating Budget							
General Fund[1][2]	$548.0	$548.1	$593.3	$45.3	8.3%	$45.2	8.2%
Restricted Funds[3]	$739.5	$758.3	$777.9	$38.4	5.2%	$19.6	2.6%
Subtotal Operating Budget	$1,287.5	$1,306.4	$1,371.1	$83.6	6.5%	$64.7	5.0%
Capital Budget							
General Capital Budget	$136.0	$117.1	$144.9	$8.8	6.5%	$27.8	23.7%
Restricted Funds Capital	$571.9	$289.9	$236.8	-$335.1	-58.6%	-$53.1	-18.3%
Special Revenue/Matching Capital	$71.4	$30.4	$53.1	-$18.3	-25.6%	$22.7	74.8%
Subtotal Capital Budget	$779.3	$437.4	$434.8	-$344.5	-44.2%	-$2.6	-0.6%
Total All Funds Budget	**$2,066.8**	**$1,743.8**	**$1,806.0**	**-$260.8**	**-12.6%**	**$62.2**	**3.6%**

[1]The Approved FY 2026 and Approved FY 2027 General Fund Budgets do not include $21.4 million and $22.4 million respectively in Health Department funding that is transferred out to the Cincinnati Health District Fund. Additionally, the Approved FY 2026 and Approved FY 2027 General Fund Budgets do not include $5.0 million and $5.1 million respectively in transfers out for debt service and to other funds.

[2]The Recommended FY 2027 General Fund Budget Update does not include $22.9 million in Health Department funding that is transferred out to the Cincinnati Health District Fund. Additionally, the Recommended 2027 General Fund Budget Update does not include $5.0 million and $5.1 million respectively in transfer out for debt service and to other funds.

[3]The Approved FY 2026 Restricted Funds Budget reflects what was recommended for the Metropolitan Sewer District Fund at the time of the FY 2026-2027 Biennial Budget. It does not reflect the final Approved CY 2026 Budget for the fund.

The All Funds Operating Budget is summarized in this section and is followed by Financial Summaries and Departmental Budgets. The All Funds Capital Budget is summarized in the Capital Budget Update section.

The Operating Budget Summary is intended to provide an abridged overview of the City of Cincinnati's Recommended Fiscal Year (FY) 2027 Budget Update.

Recommended FY 2027 Budget Update - Development Calendar

	2025 Dates
Executive Finance Review (EFR) Part I	November 18
Calendar Year (CY) 2027 Tentative Tax Budget Public Hearing Notice Posted in Clerk's Office	November 26
Calendar Year (CY) 2027 Tentative Tax Budget Submitted to City Council	December 3
Calendar Year (CY) 2027 Tentative Tax Budget Public Hearing & Presentation (Budget & Finance Committee)	December 8
Calendar Year (CY) 2027 Tentative Tax Budget Passage	December 10
Executive Finance Review (EFR) Part II	December 11
	2026 Dates
Tentative Tax Budget Deadline to County Auditor's Office	January 15
Executive Performance Reviews (EPR)	January 29 - February 6
Executive Budget Review - Capital (EBR-C)	February 4 - February 24
City Departments Developed Requested FY 2027 Budgets	February 13 - March 6
Leveraged Support Online Application Opened	March 2
Departments Submitted Requested FY 2027 Budgets	March 3 - 6
Budget Public Hearing #1 - City Hall Council Chambers	March 4
Office of Budget and Evaluation Analyzed Requested Budgets and Prepared for Executive Budget Review (EBR) Meetings	March 6 - April 10
City Manager and Office of Budget and Evaluation Prepared Recommended FY 2027 Budget Update	March 6 - May 21
Budget Public Hearing #2 - North Avondale Recreation Center	March 11
FY 2027 Leveraged Support Funding - Virtual Training hosted by the African American Chamber of Commerce	March 13
Budget Public Hearing #3 - Sayler Park Recreation Center	March 16
Department Budget Presentations at Budget, Finance & Governance Committee	March 16 - April 8
Budget Basics and Leveraged Support for Public - Virtual Sessions	March 23 & April 8
Leveraged Support Online Application Closed	April 10
City Council Submitted Draft of Budget Policy Motion to Committee	April 13
Budget Policy Motion Public Hearing	April 13
City Council Approved the Budget Policy Motion at City Council	April 15
Neighborhood Summit - FY 2027 Budget Update - Interactive Session - Balance: The City Budget Gameshow - CBR Edition	April 25
City Manager's FY 2027 Recommended Budget Update Presented to Mayor Aftab Pureval	May 21
Mayor Provided the City Council with the Recommended FY 2027 Budget Update	May 22
City Manager's Recommended FY 2027 Budget Update Presentation at Budget, Finance & Governance Committee	May 26
Cincy On Track (COT) Presentation at Budget, Finance & Governance Committee	May 26
State of the Fleet Presentation at Budget, Finance & Governance Committee	May 26
Budget Public Hearing - City Hall Council Chambers	June 1
Council Motions Due to Budget, Finance & Governance Committee Chair	June 5
Budget, Finance & Governance Committee Meetings to Discuss Recommended Budget	June 8 & 15
City Council Adopts FY 2027 Budget Update	June 17
FY 2027 Commences	July 1

OPERATING BUDGET SUMMARY

Table II - Recommended FY 2027 All Funds Operating Budget Update

	FY 2026-2027 Biennial Budget			From Approved FY 2026 Biennial		From Approved FY 2027 Biennial	
($ in Millions)	Approved FY 2026	Approved FY 2027	Recommended FY 2027 Update	$ Change	% Change	$ Change	% Change
Operating Budget							
General Fund[1][2]	$569.4	$570.5	$616.2	$46.8	8.2%	$45.7	7.4%
Restricted Funds[3][4][5]	$718.1	$735.9	$755.0	$36.9	5.1%	$19.1	2.5%
Grand Total	**$1,287.5**	**$1,306.4**	**$1,371.1**	**$83.6**	**6.5%**	**$64.7**	**4.7%**

[1] The Approved FY 2026 and Approved FY 2027 General Fund Budgets include $21.4 million and $22.4 million respectively in Health Department funding that is transferred out to the Cincinnati Health District Fund. Additionally, the Approved FY 2026 and Approved FY 2027 General Fund Budgets do not include $5.0 million and $5.1 million respectively in transfers out for debt service and to other funds.

[2] The Recommended FY 2027 General Fund Budget Update includes $22.9 million in Health Department funding that is transferred out to the Cincinnati Health District Fund. Additionally, the Recommended FY 2027 General Fund Budget Update does not include $4.7million in transfers out for debt service and to other funds.

[3] The Approved FY 2026 and Approved FY 2027 Restricted Funds Budgets do not include $21.4 million and $22.4 million respectively in Health Department funding that is transferred out to the Cincinnati Health District Fund.

[4] The Recommended FY 2027 Restricted Funds Budget Update does not include $22.9 million in Health Department funding that is transferred out to the Cincinnati Health District Fund.

[5]The Approved FY 2026 Restricted Funds Budget reflects what was recommended for the Metropolitan Sewer District Fund at the time of the FY 2026-2027 Biennial Budget. It does not reflect the final Approved CY 2026 Budget for the fund.

The Recommended FY 2027 All Funds Operating Expense Budget Update totals $1.4 billion and represents a 6.5% increase of $83.6 million when compared to the Approved FY 2026 Budget. This includes an increase of $46.8 million in the General Fund and a $36.9 million increase in the Restricted Funds.

This is primarily attributed to a $46.8 million increase in the General Fund, a $18.2 million increase in the Metropolitan Sewer District Fund, a $6.3 million increase in Water Works Fund, a $6.2 million increase in the Bond Retirement Fund, a $5.4 million increase in the Convention Center Fund, a $2.6 million in the Community Health Center Activities Fund, and a $2.5 million increase in the Income Tax-Infrastructure Fund. These increases are partially offset by a $1.3 million decrease in the Parking System Facilities Fund. Various other increases and decreases are budgeted in a variety of funds. All Restricted Funds' expenditure budgets are balanced to available resources. More details on the Restricted Funds are included in this section and the Financial Summaries section of the Recommended FY 2027 Budget Update document.

The Recommended FY 2027 General Fund Operating Expense Budget Update, including transfers out to the Cincinnati Health District Fund, totals $616.2 million, which represents a $46.8 million, or 8.2%, increase from the Approved FY 2026 Budget as shown in Table II.

Budget Assumptions

The City's Five Strategic Priorities guided and informed the development of the Recommended FY 2027 General Fund Operating Budget Update. The following summary includes the major assumptions used in developing the Recommended FY 2027 Budget Update.

1. For FY 2027, the following salary increases are budgeted:

   - AFSCME (American Federation of State, County and Municipal Employees), AFSCME Municipal Workers (MWs), Cincinnati Building Trades Council, and Teamsters represented employees are budgeted for a 4.0% wage adjustment during FY 2027 per the executed labor agreements.

   - CODE (Cincinnati Organized and Dedicated Employees) represented employees are budgeted for a 3.0% wage adjustment during FY 2027 per the executed labor agreement.

   - The IAFF (International Association of Fire Fighters) represented employees are budgeted for a 1.0% wage adjustment during FY 2027. The IAFF labor agreement expires in FY 2027.

   - The FOP (Fraternal Order of Police) represented employees are budgeted for a 2.0% wage adjustment during FY 2027. The FOP labor agreement expires in FY 2027.

   - There is a 3.0% wage adjustment budgeted for non-represented employees in FY 2027.

2. Step increases are funded pursuant to labor contracts, which range from less than 2.0% to over 4.0% for most represented positions that are not at the top of the respective salary range. Merit increases of up to 3.0% for non-represented employees are also funded for FY 2027. Note: 87.0% of all full-time employees are represented and 13.0% are non-represented.

3. Overtime expense is limited to emergencies for non-public safety staff in the General Fund. Table III provides the budgeted overtime expenses for all full-time employees in the General Fund, Non-General Fund (including Enterprise Funds), and in All Funds.

*Table III - Budgeted Overtime**

Department Type	General Fund	Restricted Funds	All Funds
Public Safety	$ 18,285,386	$ -	$ 18,285,386
Non-Public Safety	$ 432,511	$ 6,756,932	$ 7,189,443
Grand Total	**$ 18,717,897**	**$ 6,756,932**	**$ 25,474,829**

*Table III includes estimated overtime for the Metropolitan Sewer District.

4. The Ohio legislature has not voted to give an increase to the Hamilton County Board of Commissioners nor have two-thirds of the members of the City Council voted for a raise; therefore, the Recommended Budget does not include pay increases for the Mayor or the City Council.

5. The Recommended FY 2027 Budget Update includes a 19.25% employer pension contribution rate for members of the Cincinnati Retirement System (CRS), which is a 0.75 percentage point increase over the previous 18.5%. This increase will help address the current underfunding of the

CRS. The budget also provides for employer contributions to the Ohio Public Employees Retirement System (OPERS) at 14.0%, the Ohio Police & Fire Pension Fund at 19.5% for sworn police officers, and the Ohio Police & Fire Pension Fund at 24.0% for sworn firefighters. The match amount for Deferred Compensation is set at $400 for Cincinnati Building Trades Council members, $500 for AFSCME members, $350 for FOP Supervisor members, $500 for IAFF Assistant Chief members, and $750 for CODE and non-represented employees.

6. As part of the Collaborative Settlement Agreement (CSA), a Deferred Retirement Option Plan (DROP) was instituted. DROP is a voluntary plan for active members of the Cincinnati Retirement System (CRS) who are covered by the Collaborative Settlement Agreement. Those who enter the plan can delay their retirement and continue to work for the City of Cincinnati. Employees who enter the plan receive a lump sum payment for their accumulated leave balances as if they had retired on the date they enter the plan. Because of this, as well as increased retirements notwithstanding DROP, additional funds are needed on an ongoing basis to make these lump sum payments. The Recommended FY 2027 Budget Update includes $1,268,220 in the General Fund and $150,000 in the Income Tax-Infrastructure Fund for lump sum payments.

7. Any City employee who is enrolled in an Anthem health insurance plan, is either in the traditional 80/20 plan or the High Deductible Health Plan (HDHP). Under both plans, Anthem provides medical and pharmacy benefits, and the employee pays 100% of a deductible and then pays 20% of all in-network healthcare expenses up to an out-of-pocket maximum. FOP members hired before September 2016 and IAFF members hired before April 2016 have an in-network out-of-pocket maximum of $1,500 for a single plan and $3,000 for a family plan. All other employees have an in-network out-of-pocket maximum of $2,000 for a single plan and $4,000 for a family plan. The premium share for all employees is 10%. The 80/20 out-of-pocket maximum does not include prescription expenses. The 80/20 plan participants are enrolled in three-tier prescription drug coverage. The prescription tiers are $10/$20/$30 for FOP members and IAFF members, and $15/$30/$40 for all other employees. Under the HDHP, prescriptions are covered in the same manner as all other medical expenses in that the employee pays 100% of a deductible and then pays 20% of all in-network healthcare expenses up to an out-of-pocket maximum. For all employees, the HDHP in-network out-of-pocket maximum is $3,600 for a single plan and $7,200 for a family plan.

8. All City employees also have the option to enroll in the City's Integrated Health Reimbursement Arrangement (HRA) if they have other group health coverage available to them. This allows them to receive reimbursement from the City for premiums and out-of-pocket medical expenses when enrolled in another group health plan.

9. Calendar Year 2027 health care rates are budgeted to increase 4.5% over Calendar Year 2026 rates. Final rates will not be set until later in Calendar Year 2026.

10. Fuel costs are budgeted at $2.70 per gallon for unleaded and $3.30 per gallon for diesel fuel. The Administration continues to use fuel hedging as a tool to help with level budgeting for fuel purchases in FY 2027; however, fuel hedging is not a long-term savings method since the City will ultimately pay for variances in the fuel price.

11. The Fleet Services labor rate increased to $132 per hour, which is $15 over the FY 2026 rate of $117 per hour. This increase represents an adjustment to meet the current cost of labor, anticipated equipment and material costs, as well as a change in billing methodology.

12. The Health Department's General Fund budget was shifted to the Cincinnati Health District Fund starting in FY 2020. General Fund resources will continue to be transferred out to this fund to provide the necessary resources for the department's expenditures.

13. The Recommended FY 2027 Budget Update includes a 1.0% Consumer Price Index (CPI) inflationary increase across non-personnel expenses for FY 2027.

14. The Recommended FY 2027 Budget Update includes one department change that occurred during FY 2026. As outlined by Council Motion No. 202600232, the Office of Strategic Growth (OSG) was created within the City Manager's Office. In conjunction with the creation of OSG, the Department of Community and Economic Development has been dissolved, and the Department of Opportunity and Resident Services (DOORS) has been created. These changes resulted in positions being transferred from the Department of Community and Economic Development to the Office of Communications, Special Events, Grants Administration and Government Affairs, and the City Manager's Office, as well as OSG and DOORS.

15. During FY 2026, 18.0 FTE were transferred from the Cincinnati Fire Department to the Emergency Communications Center for Fire Dispatch Operations.

16. Effective during FY 2026, the Budget Director is now the City Manager's ex officio representative on the Internal Audit Committee.

17. The Recommended FY 2027 General Fund Budget Update includes $60,000 in additional planning and zoning fee revenue, which will be included in the FY 2027 Budget Update Ordinances for Council approval.

    • Processing and Administration of Notwithstanding Ordinance Applications Related to the Cincinnati Zoning Code increases from $1,000 to $2,500.

    • Processing and Administration of Text Amendment Applications Related to the Cincinnati Zoning Code increases from $1,500 to $2,500.

    • Processing and Administration of Zone Map Amendment Applications Related to the Cincinnati Zoning Code increases from $1,500 to $2,500.

    • Processing and Administration of Applications for the Establishment of Planned Development Concept Plans increases from $3,000 to $5,000.

    • Processing and Administration of Applications for Major Amendments to Planned Development Concept Plans increases from $3,000 to $5,000.

18. The Recommended FY 2027 Parking Meter Fund Budget Update includes an additional $147,000 in residential parking permit revenue and an additional $200,000 in transaction fee revenue. The specific rate increases are as follows:

    • Residential Parking Permit: An increase from $30 or $65 annually to $150 annually.

    •Transaction Fee: New parking meter credit card transaction fee of $0.35 to standardize fees with the mobile app.

19. Starting in FY 2024, organizations seeking financial support from the City are now subject to a competitive application process. To streamline the management and oversight of these contracts, the resources have been transferred to the Department of Opportunity and Resident Services. Refer to the Leveraged Support section below for more information.

20. Pending judicial approval of amendment of the Collaborative Settlement Agreement (CSA) that currently governs City and employee contributions to the Cincinnati Retirement System (CRS), the City will significantly increase its mandatory contributions to the Cincinnati Retirement System. This includes raising the City's employer contribution to 19.25% of eligible employees' payroll in FY 2027 with subsequent potential increases of 0.75 percentage points in each of FY 2028, FY 2029, and FY 2030. Additionally, an annual lump sum contribution of $2.0 million from the City's Restricted Funds will be made to CRS for which funding is included in the Recommended FY 2027 Budget Update

21. In September 2025, the City of Cincinnati and Duke Energy mutually agreed to early termination of the existing naming rights agreement for the Convention Center. A new naming rights agreement was secured in February 2026, and the Convention Center is now known as the First Financial Center.

LEVERAGED SUPPORT

The City of Cincinnati provides financial support to specific programs or for the general operations of organizations that perform a service benefiting Cincinnati residents. To expand the impact of limited City funds, recipient organizations are expected to leverage funding provided by the City with additional financial resources - either raised from other governmental or private entities or as earned revenue from providing a service.

City Council directed the City Administration to create an updated human services strategies and priorities plan for allocations from the Human Services Fund in Motion No. 202202006. In response, the Administration prepared Report No. 202300318, which planned a more comprehensive and transparent leveraged support funding process for FY 2024. The report detailed leveraged support eligibility parameters, identified funding categories, established performance metric requirements, and outlined a new funding application process. Additionally, the report formally defined "Leveraged Support" as follows:

Financial Support from the City of Cincinnati to an external private organization (i) as general operating support to fund their work in the City or (ii) as funding for a specific program aimed at addressing a public need in the City.

Starting in FY 2025, the Administration organized leveraged support recipients into seven categories (Arts, Economic Development and Neighborhood Support, Environment, Equity and Inclusion, Homelessness and Eviction Prevention, Human Services and Violence Prevention, and Workforce Programming and Poverty Reduction). Pursuant to Ordinance No. 0036-2025, the following three categories are now managed by the Human Services Advisory Board beginning in FY 2026: 1) Homelessness and Eviction Prevention, 2) Human Services and Violence Prevention, and 3) Workforce Programming and Poverty Reduction.

For FY 2027, a similar Leveraged Support application process was used as in FY 2026. Applications were accepted for the following three categories: Arts, Environment, and Equity and Inclusion. The Economic Development and Neighborhood Support category is no longer part of the competitive Leveraged Support application process. The FY 2027 leveraged support application opened on March 2, 2026 and closed on April 10, 2026. The applications are currently under review. Applicants will be notified of award decisions in early August 2026. The City Manager's Recommended FY 2027 Budget Update includes $1,589,575 in leveraged support funding, which includes a 5.1% reduction ($85,425) utilized to balance the FY 2027 Budget Update.

Minimum Eligibility Criteria

The City Administration established the following minimum eligibility criteria and request parameters:

1. Existing Organization: The applicant must be an existing organization that has at minimum three years of audited financial statements or federal tax returns and must not be debarred from contracting or subcontracting with the City. Start-up organizations are not eligible to apply and should instead apply under the City's Boots on the Ground program, administered by the Greater Cincinnati Foundation. Applications requesting funding for new programs of existing organizations are acceptable.

2. Amount: Applicants should not request more than $500,000 or less than $50,000. Only in extraordinary circumstances will an award be granted in excess of $500,000.

3. Services: Applicants must offer a service that directly benefits City residents under one of the categories identified below.

Leveraged Support Categories

For the Recommended FY 2027 Budget Update the remaining categories for the Leveraged Support program are as follows::

1. Arts: Initiatives that promote, enhance, and provide access to the arts and cultural activities.

2. Environment: Initiatives that protect and enhance the natural environment, promote sustainability, and address climate change.

3. Equity and Inclusion: Initiatives that promote diversity, equity, and inclusion within communities and organizations.

Performance Metrics

As part of the leveraged support funding application, organizations were required to provide three output metrics to evaluate past performance and future goals. Organizations seeking leveraged support funding provided the following information:

1. Output Metrics: Organizations chose three output metrics on either a programmatic or organization-wide basis.

2. History of Performance: Organizations provided three years of past performance, based on the three selected output metrics to the extent possible.

3. Projected Performance with City Funds: Organizations provided annual performance goals for the requested City funds, using the three output metrics previously selected.

4. Funding Period: The Funding Period is now October 1, 2026 to September 30, 2027. Proposed activities and budgets should align with this funding period.

FUNDING FOR COMPETITIVE GRANTS PROGRAMS

Beyond Leveraged Support, the City also provides competitive grant funding for Human Services and other programs, totaling $10,572,860 in the Recommended FY 2027 Budget Update, as shown in the table titled, "Funding for Competitive Grant Programs." The City Human Services Fund represents 1.5% of the General Fund Operating Budget revenues, as stipulated in Ordinance No. 0153-2017. Because of the Ordinance, unlike leveraged support funding, the City Human Services Fund was not subject to a 5.1% reduction. Pursuant to Ordinance No. 0036-2025, funding for the following categories moved from Leveraged Support to Human Services Advisory Board management beginning in FY 2026: 1) Homelessness and Eviction Prevention, 2) Human Services and Violence Prevention, and 3) Workforce Programming and Poverty Reduction. Organizations are not permitted to receive both Human Services Funds and Leveraged Support funds for the same program. The Recommended FY 2027 Budget Update includes a total of $10,269,180 in Human Services Funding. The City Manager's Recommended FY 2027 Budget Update also provides $303,680 for other competitive grant programming, not including Leveraged Support. Like Leveraged Support, a 5.1% reduction was applied to most Other Competitive Grant Programs in accordance with the across-the-board reduction exercise needed to close the General Fund deficit.

Table IV - Funding for Competitive Grant Programs

Funding for Competitive Grant Programs	City Manager Recommended FY 2027 Budget Update
Human Services Funding	
City Human Services Fund (administered by United Way)	$9,277,000
Additional Funding Managed by Human Services Advisory Board*	$992,180
Total Human Services Funding	**$10,269,180**
Other Competitive Grant Programs	
Boots on the Ground Fund Program[1]	$142,350
Community Urban Agriculture	$18,980
Leveraged Support	$1,589,575
Safe and Clean[1]	$142,350
Total Other Competitive Grant Programs	**$1,893,255**
Grand Total	**$12,162,435**

* Leveraged support funding moved to the Human Services Advisory Board management, per Ordinance No. 0036-2025.

[1] Denotes full or partial one-time funding.

CITY OPERATIONS PROGRAMMATIC SUPPORT

The City also provides resources to third parties that either manage a City-owned asset or provide services for City-managed programs. The arrangement with these organizations is a "fee for service" model and requires a contract with a delineated scope of services provided to the City.

The Recommended FY 2027 Budget Update includes $5,632,900 for City Operations Programmatic Support and Recipients, as shown in the table entitled "City Operations Programmatic Support and Recipients." Like Leveraged Support, a 5.1% reduction is applied to most contracts in accordance with the across-the-board reduction exercise needed to close the General Fund deficit.

Table V - City Operations Programmatic Support and Recipients

City Operations Programmatic Support and Recipients	City Manager Recommended FY 2027 Budget Update
3CDC (For Fountain Square)	$100,000
3CDC (Operating Support for Washington Park and Ziegler Park)[1]	$450,000
3CDC - GeneroCity*	$71,175
Career Pathways Initiative (CPI) (formerly Summer Youth Jobs Initiative - HR Portion)	$1,007,960
Center for Closing the Health Gap*	$474,500
Findlay Market Operating Budget Support	$366,610
Greater Cincinnati and Northern Kentucky Film Commission (dba Film Commission)*	$47,450
Keep Cincinnati Beautiful	$189,800
Needle Exchange Program	$142,350
Neighborhood Business Districts	$113,880
Neighborhood Support Program / Community Councils	$521,950
REDI Cincinnati*	$237,250
Shelterhouse Volunteer Group*	$308,425
Summer Youth Jobs Initiative - CRC Portion	$237,250
The Port (formerly Greater Cincinnati Redevelopment Authority/Port Authority of Greater Cincinnati)	$700,000
Urban League of Greater Southwestern Ohio*	$94,900
WarmUp Cincy	$332,150
Women Helping Women Domestic Violence Enhanced Response Team (WHW DVERT)	$237,250
Grand Total	**$5,632,900**

[1] In FY 2026, funding for 3CDC was reduced by $75,000 as a revenue offset, and $150,000 was transferred to the capital budget for Civic Space Improvements. These adjustments continue in FY 2027. Starting in FY 2027, $200,000 in existing resources from the Parks Department were transferred to the City Manager's Office for this purpose. This does not represent new resources.

* Moved from Leveraged Support to City Operations Programmatic Support starting in FY 2026

REVENUES

General Fund Revenues

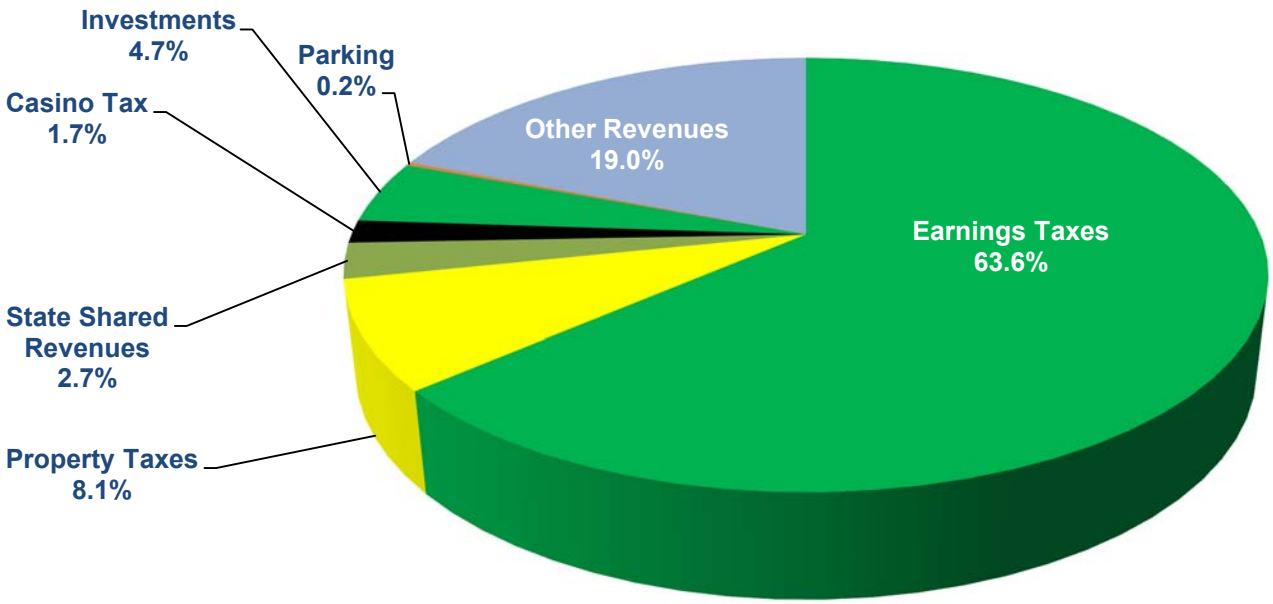
The General Fund revenue estimate for the Recommended FY 2027 Budget Update in Table VI totals $618.5 million, which is an 8.6% (or $49.0 million) increase from the Approved FY 2026 Budget amount of $569.5 million.

Table VI - Recommended FY 2027 Budget Update General Fund Revenue Estimates

(Amounts in Thousands)

	Biennial Budget				
Category	Approved FY 2026	Approved FY 2027	Recommended FY 2027 Update	Approved FY 2026 to Recommended FY 2027 Update	Approved FY 2027 to Recommended FY 2027 Update
Earnings Taxes	370,770	376,790	393,529	6.1%	4.4%
Property Taxes	47,928	47,928	49,990	4.3%	4.3%
Investments	24,817	24,817	28,756	15.9%	15.9%
State Shared Revenues	16,171	16,171	16,470	1.8%	1.8%
Casino Tax	10,000	10,000	10,500	5.0%	5.0%
Parking Meter	1,500	1,500	1,500	0.0%	0.0%
Other Revenues	98,294	98,318	117,722	19.8%	19.7%
Total	569,480	575,524	618,467	8.6%	7.5%

Graph I - Recommended FY 2027 Budget Update General Fund Operating Revenue



City Earnings Tax

The Department of Finance reviewed and updated the earnings tax estimate in April 2026. The revenue estimate for FY 2027 for the Tentative Tax Budget (TTB) was $385.0 million but has been revised to $393.5 million. This amount is $22.8 million higher than the Approved FY 2026 Budget amount of $370.8 million and $8.5 million higher than the TTB estimate.

The General Fund receives 1.55% of the 1.8% locally levied tax applied to gross salaries, wages and other personal service compensation earned by residents of the City, and earnings of non-residents earned in the City. It also applies to net income of business organizations for business conducted in the City. The earnings tax is the largest single source of General Fund revenue and accounts for approximately 63.6% of those revenues in FY 2027.

Property Tax

Property taxes are levied on real property, which consists of residential, commercial, and industrial property. The City Charter authorizes a property tax levy of up to 6.1 mills for General Fund operating purposes. The Calendar Year (CY) 2026 and CY 2027 Tentative Tax Budgets set the property tax millage for operating purposes to 6.1 mills which, combined with Hamilton County Auditor's current assessed property values, are projected to generate $50.0 million in revenue. This represents a 4.3% increase when compared to the Approved FY 2026 Budget. Property tax is the second largest revenue source at approximately 8.1% of the Recommended FY 2027 General Fund estimated revenue.

Investments

Investment earnings on short-term interim funds account for $28.8 million or 4.7% of the General Fund revenue for FY 2027, which is a 15.9% increase from the Approved FY 2026 Budget. Starting in FY 2025, the Finance Department has increased its cash management to take advantage of market conditions. This is expected to continue in FY 2027.

State Shared Revenues

State Shared Revenues account for approximately 2.7% of General Fund revenues for FY 2027. There is one major source of these revenues: the Local Government Fund.

The Local Government Fund revenues consist of portions of the State income, sales and use, public utilities, and corporate franchise taxes allocated to a fund for distribution to local governments. For FY 2027, the total allocated to the City is approximately $16.5 million, which has been reduced significantly since the State imposed cuts in 2011 as shown in the following chart:

Table VII - State Reductions from 2011 to 2025 on a Calendar Year Basis

State Reductions from 2011 to 2025 on a Calendar Year Basis

	Base Year CY 2011	CY 2012	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017
Local Government Fund	$ 21,533,062	$ 14,735,401	$ 11,171,423	$ 10,922,828	$ 11,945,974	$ 11,670,956	$ 11,793,767
Local Government Fund - State	$ 4,021,586	$ 2,797,064	$ 2,279,603	$ 2,251,989	$ 1,769,630	$ 810,004	$ 301,591
Estate Tax	$ 15,174,153	$ 15,163,444	$ 10,655,794	$ 1,362,973	$ 825,483	$ -	$ -
Total	$ 40,728,801	$ 32,695,909	$ 24,106,820	$ 14,537,790	$ 14,541,086	$ 12,480,960	$ 12,095,358
Reduction from Base Year		$ 8,032,893	$ 16,621,982	$ 26,191,011	$ 26,187,715	$ 28,247,841	$ 28,633,443
Percentage Cut from CY 2011		19.7%	40.8%	64.3%	64.3%	69.4%	70.3%
Cumulative Amount of Reductions		$ 8,032,893	$ 24,654,874	$ 50,845,886	$ 77,033,601	$ 105,281,442	$ 133,914,885

	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
Local Government Fund	$ 11,877,839	$ 12,894,927	$ 11,892,689	$ 14,565,528	$ 15,666,719	$ 16,045,108	$ 15,260,932	$ 16,643,975
Local Government Fund - State	$ -	$ 244,697	$ 178,926	$ 229,613	$ 251,307	$ 261,284	$ 246,162	$ 275,406
Estate Tax	$ 947	$ 348	$ 2,058	$ -	$ -	$ -	$ -	$ -
Total	$ 11,878,786	$ 13,139,972	$ 12,073,673	$ 14,795,141	$ 15,918,025	$ 16,306,393	$ 15,507,094	$ 16,919,381
Reduction from Base Year	$ 28,850,015	$ 27,588,829	$ 28,655,128	$ 25,933,660	$ 24,810,776	$ 24,422,409	$ 25,221,708	$ 23,809,420
Percentage Cut from CY 2011	70.8%	67.7%	70.4%	63.7%	60.9%	60.0%	61.9%	58.5%
Cumulative Amount of Reductions	$ 162,764,900	$ 190,353,730	$ 219,008,858	$ 244,942,518	$ 269,753,295	$ 294,175,703	$ 319,397,411	

* CY 2012 Estate Tax has been reduced by $6.2 million due to County error in distribution, which was not identified until 2015, and paid back by the City over

Casino Tax

In FY 2027, it is estimated that the Casino Tax will generate $10.5 million. This represents a $500,000, or 5.0%, change compared to the Approved FY 2026 Budget. The Casino Tax accounts for 1.7% of General Fund revenue in FY 2027.

Parking Meter

FY 2027 Parking Meter revenue estimates in the General Fund total $1.5 million. This represents no change from the Approved FY 2026 Budget. Parking Meter revenue accounts for 0.2% of the General Fund revenue.

Other Revenues

These various revenues included in the Other Revenue category comprise 19.0% of the General Fund revenues in the Recommended FY 2027 Budget Update. When compared to the Approved FY 2026 Budget, the revenues have increased $19.4 million, or 19.8%. Other General Fund revenues and their variances are highlighted in the following chart:

Table VIII - FY 2027 Budget Update General Fund Other Revenues

	Approved FY 2026 Budget	Recommended FY 2027 Budget Update	Difference
Public Safety	20,951,790	34,642,290	13,690,500
Buildings & Inspections Fees and Permits	23,142,180	21,862,960	(1,279,220)
Charges for Services	15,728,000	16,054,500	326,500
License & Permits	14,955,390	15,710,400	755,010
Admission Taxes	10,205,500	13,390,000	3,184,500
Miscellaneous	5,388,430	5,829,430	441,000
Fines, Forfeits and Penalties	5,219,000	5,432,000	213,000
Short Term Rental Excise Taxes	2,100,000	2,450,000	350,000
Cannabis Tax	0	1,600,000	1,600,000
Public Services	300,000	300,000	-
Revenue from Other Agencies	174,600	300,000	125,400
Rent & Investments	119,440	130,400	10,960
Payment in Lieu of Taxes	10,000	20,000	10,000
Total Other Revenues	**$ 98,294,330**	**$ 117,721,980**	**$ 19,427,650**

Public Safety

This revenue category includes various revenues from the Police and Fire departments including emergency transport services, impounded vehicle fees, police detail charges, fire inspection fees, false alarm fees, and police auction proceeds. The Recommended FY 2027 Budget Update reflects a 65.3% increase in public safety revenues when compared to the Approved FY 2026 Budget primarily due to revenue generated by Police Off Duty Details and an anticipated $6.0 million in additional Ground Emergency Medical Transportation (GEMT) reimbursements from Medicaid through the state's Ambulance Supplemental Payment Program (ASPP). As recommended by the Cincinnati Futures Commission, this revenue source was pursued to increase revenue the City receives from eligible medical runs. This will be the first year that this additional revenue is received.

Buildings & Inspections Fees and Permits

The Recommended FY 2027 Budget Update revenue for Buildings & Inspections Fee and Permits is expected to decrease by 5.5% compared to the Approved FY 2026 Budget. The anticipated decrease in revenue is due primarily to expected decreases in Heating and Ventilation Inspection revenue and Plumbing Inspection revenue as well as decreased special activities and projects relative to FY 2026, including the Convention Center Hotel. FY 2027 revenue estimates in this category also reflect a 2.4% consumer price index (CPI) inflationary factor on permit fees within the Department of Buildings and Inspections.

Charges for Services

This category includes overhead charges from restricted and enterprise funds. The Recommended FY 2027 Budget Update reflects a 2.1% increase in charges for services when compared to the Approved FY 2026 Budget.

License & Permits

This revenue category includes fees charged for a variety of professional and occupational licenses. Some of the major revenue sources in this category include street privilege permits for gas, electric, and cable television, gas and electric aggregation permits, commercial solid waste permits, a variety of transportation related licenses (including chauffeurs, valets, taxicabs, pedicabs, and other livery vehicles), a variety of miscellaneous business licenses (including parking garages and lots, pawnbrokers, second hand dealers, peddlers, scrap processors, massage establishments and practitioners, and ticket sellers), and special events permit fees. This revenue category is expected to increase by 5.0% as compared to the Approved FY 2026 Budget.

Admission Taxes

This category includes projected revenues from a charge paid for the right or privilege to enter into a temporary or permanent place or event or participate in any tour or itinerant form of amusement within the City. This revenue category is expected to increase by $3.2 million, or 31.2%, as compared to the Approved FY 2026 Budget. This increase is driven by expected increases in both athletics and performing arts related admissions.

Miscellaneous

This revenue category includes projected refunds of prior year expenditures, tax abatement application fees, vendor registration fees, interest from other sources, union chargeable time, and other miscellaneous revenues not otherwise classified. The miscellaneous revenues are projected to increase by 8.2% in the Recommended FY 2027 Budget Update.

Fines, Forfeits and Penalties

When compared to the Approved FY 2026 Budget, this revenue category is projected to increase by 4.1% in FY 2027. This category includes parking, civil, and lot abatement fines as well as moving violation charges.

Short-Term Rental Excise Tax

This revenue category accounts for revenue from taxing residential dwelling units offered to the public for rent for a duration of less than thirty consecutive days. This category is expected to increase by $350,000 or 16.7% as compared to the Approved FY 2026 Budget.

Cannabis Tax

The FY 2027 Budget Update includes $1.6 million in estimated Cannabis Tax revenue. The City will receive a portion of state revenue generated by the State of Ohio Cannabis Excise Tax. This represents the first fiscal year with budgeted Cannabis Tax revenue.

Public Services

This category includes fees from the Department of Public Services and the Office of Environment and Sustainability, which includes recycling incentive fees and revenues from the Rumpke recycling contract. This category is expected to remain at $300,000 in FY 2027.

Revenue from Other Agencies

This revenue category accounts for revenue from other government entities. This category is expected to increase by $125,400, or 71.8%, from the Approved FY 2026 Budget due primarily to Police Department collaboration with other local governments and governmental entities.

Rents & Investments

This revenue category accounts for revenue from land, buildings, and otherwise not classified rent and investments. This category is expected to increase from the Approved FY 2026 Budget by 9.2%.

Payments in Lieu of Taxes

This revenue category accounts for revenue from metropolitan housing payments in lieu of taxes. The Recommended FY 2027 Budget Update amount in this category is expected to increase from $10,000 in the Approved FY 2026 Budget to $20,000.

Restricted Funds Revenues

The Principal Restricted Funds' revenue available to support the Recommended FY 2027 Operating Budget Update totals $834.0 million, which is a $65.6 million, or an 8.5% increase in revenues as compared to the Approved FY 2026 Budget.

Table IX - Recommended FY 2027 Budget Update Principal Restricted Funds' Revenues

Principal Restricted Funds	Approved FY 2026 Budget	Recommended FY 2027 Budget Update	Difference
9-1-1 Cell Phone Fees	1,300,000	1,300,000	0
Bond Retirement	88,062,150	108,517,060	20,454,910
Cincinnati Area Geographic Information System (CAGIS)	4,713,220	4,683,220	(30,000)
Cincinnati Health District	620,000	575,000	0
Cincinnati Riverfront Park	1,556,000	1,001,140	(554,860)
Community Health Center Activities	30,030,910	32,460,560	2,429,650
Convention Center	6,665,600	12,092,620	5,427,020
County Law Enforcement Applied Regionally (CLEAR)	6,355,880	6,498,880	143,000
General Aviation	2,640,000	2,890,000	250,000
Hazard Abatement	383,580	464,860	81,280
Income Tax-Infrastructure	23,920,650	25,388,960	1,468,310
Metropolitan Sewer District*	291,734,000	330,733,360	38,999,360
Municipal Golf	8,489,500	9,262,000	772,500
Municipal Motor Vehicle License Tax	4,114,000	4,114,000	0
Parking Meter	3,980,000	5,269,260	1,289,260
Parking System Facilities	6,234,560	5,839,750	(394,810)
Recreation Special Activities	5,731,160	6,090,400	359,240
Safe and Clean	45,830	45,830	0
Sawyer Point	773,500	1,211,000	437,500
Stormwater Management	30,752,430	30,752,480	50
Street Construction Maintenance & Repair	15,467,300	15,467,300	0
Streetcar Operations	5,539,750	5,911,120	371,370
Water Works	229,336,000	223,454,010	(5,881,990)
Total Principal Restricted Funds	$ 768,446,020	$ 834,022,810	$ 65,621,790

*The Metropolitan Sewer District Fund Approved FY 2026 Budget reflects what was recommended at the time of the FY 2026-2027 Biennial Budget. It does not reflect the final Approved CY 2026 Budget.

The following Principal Restricted Fund revenue changes in the Recommended FY 2027 Budget Update are highlighted below because the change is +/- $1.0 million when compared to the Approved FY 2026 Budget.

Bond Retirement

The revenue projection for the Bond Retirement Fund is $20.4 million higher than the Approved FY 2026 Budget. The Recommended FY 2027 Budget Update revenue estimate is based on actual tax revenue estimates and estimated bond sale amounts.

Community Health Center Activities

Community Health Center Activities Fund revenue is projected to increase by $2.4 million. This is primarily due to higher revenue generated from school-based health center clinic fees, which is reimbursed through Medicaid Maximization resources.

Convention Center

The revenue projection for the Convention Center Fund is $5.4 million higher than the Approved FY 2026 Budget. This is primarily due to the reopening of the Convention Center, which will be operational for the entire fiscal year as opposed to the partial year reflected in the Approved FY 2026 Budget.

Income Tax-Infrastructure Fund

Income Tax-Infrastructure Fund revenue is projected to increase by $1.5 million in the Recommended FY 2027 Budget Update when compared to the Approved FY 2026 Budget. This is due to a projected increase in income tax revenue based on projections through April 2026.

Metropolitan Sewer District

The Metropolitan Sewer District Fund is projecting a $39.0 million increase in CY 2027 as compared to CY 2026 primarily due to an increase in charges for services related to an adjustment in the Commodity Charge, which impacts industrial and commercial rate payers. The Metropolitan Sewer District's annual budget is approved by the Hamilton County Board of County Commissioners in December of each year. The County budget (including MSD) is on a calendar year basis, which runs from January 1st through December 31st. Therefore, revenue projections for MSD will be updated closer to the start of their CY 2027 budget.

Parking Meter

Parking Meter Fund revenue is projected to increase by $1.3 million in the Recommended FY 2027 Budget Update when compared to the Approved FY 2026 Budget. This is due to increases in the residential parking permit fee and the parking meter financial transaction fee. The increase is also based on expectations of increasing parking meter revenues uponcompletion of the parking meter audit and strategic plan.

Water Works

The revenue forecast for the Water Works Fund is $5.9 million lower in the Recommended FY 2027 Budget Update than in the Approved FY 2026 Budget. This is primarily due to a change in the schedule of legal settlement payments related to perfluorooctanoic acid (PFOA) and perfluorooctane sulfonate (PFOS) litigation.

BALANCING THE RECOMMENDED FY 2027 BUDGET UPDATE

The Approved FY 2026 General Fund Budget totaled $574.5 million, including transfers out. In December 2025, the City submitted a Tentative Tax Budget (TTB), which forecasted a FY 2027 General Fund Continuation Budget (a budget to provide the same level of services in FY 2027 as in FY 2026, which included anticipated assumptions for wages and wage-based benefit increases) of $629.8 million in expenses and $597.7 million in revenues, which resulted in a deficit of $32.1 million.

For the past several years, the City's continuation budget at the time of the TTB has resulted in a projected budget deficit ranging from $16 million to $33 million. For FY 2027, the continuation budget deficit was estimated at $32.1 million.

Included in the projected FY 2027 continuation budget deficit of $32.1 million were material changes to expenditures that occurred during FY 2026 as well as a 6.0% increase in health care premiums for Calendar Year 2027 and a 0.75 percentage point increase in the employer pension contribution for the Cincinnati Retirement System (CRS). The employer contribution percentage is increasing by 0.75 from 18.50% to 19.25%.

The Cincinnati Organized and Dedicated Employees (CODE), American Federation of State, County, and Municipal Employees (AFSCME), American Federation of State, County, and Municipal Employees (AFSCME) Municipal Workers (MWs), and Building Trades contracts were negotiated in early Fiscal Year 2026. Wage increases of 5.0%, 4.0%, and 3.0% over a three-year period were agreed upon. 4.0% is included in the FY 2027 continuation budget projection for AFSCME, AFSCME MWs, and Building Trades in accordance with the new contracts. 3.0% is included in the FY 2027 continuation budget projection for CODE in accordance with the new contracts and aligned with contract years. Additionally, a grievance settlement was reached with the International Association of Fire Fighters (IAFF) during FY 2026 and the impact of that settlement on wages is included in the FY 2027 continuation budget projection.

A 1.0% wage increase is included for members of the International Association of Fire Fighters (IAFF) for FY 2027, which is subject to negotiation as their contract will expire prior to the end of calendar year 2026. A 2.0% wage increase is included for members of the Fraternal Order of Police (FOP) as their contract will expire during calendar year 2027. Non-represented employees are budgeted for a 3.0% wage increase. These wage increases also contributed to the continuation budget deficit.

An inflation factor of 1.0% was applied to most non-personnel line items for the FY 2027 continuation budget. For the FY 2027 continuation budget, human services funding increased by $329,900 to $8.9 million, which is 1.5% of estimated General Fund Operating Budget revenues.

Since the TTB, there were material revisions to revenues that were partially offset by expenditure increases that decreased the FY 2027 projected deficit by $2.6 million. Revenue adjustments were the result of the Executive Finance Review (EFR) as part of Performance Based Budgeting (PBB). The City's income tax revenue showed growth during FY 2026. At the time of the TTB, corporate net profits were trending below estimate, but showed signs of rebounding in the subsequent months, resulting in an increase in estimated revenue. Cannabis Tax revenue of $1.6 million was newly added as distributions from the State of Ohio occurred during FY 2026. The net result of these changes reduced the deficit to $29.5 million.

Changes in revenue estimates netted an additional $17.2 million and include:

+$8.5 million: Revision of City Income Tax Revenue

In April 2026, the Department of Finance revised projections for City income tax for fiscal years 2027 to 2031. The revised forecast includes an increase of General Fund income tax revenue of $8.5 million for FY 2027 primarily due to FY 2026 trends. The original revenue estimate for income tax in FY 2027 was $385.0 million which has since increased to $393.5 million.

+$6.0 million: Ground Emergency Medical Transportation (GEMT) Revenue

Ground Emergency Medical Transportation (GEMT) is a Federal opt-in program that provides Medicaid reimbursements to States. The State of Ohio has opted in to the program which provides Emergency Medical Services (EMS) providers with a supplemental reimbursement for the uncompensated costs of transporting Medicaid beneficiaries. The Ohio Department of Medicaid (ODM) expects to begin providing GEMT revenue during FY 2027. The estimate is based on the number of qualifying EMS runs expected to be made by the Cincinnati Fire Department. In April 2024, the Cincinnati Futures Commission report recommended pursuing this revenue stream at the state level.

+$4.5 million: Revision of Investment Revenue

A net increase of $4.5 million was included due to revised revenue estimates from the City's investment portfolio. Reinvestment rates continue to trend higher than expected and more cash was actively managed during FY 2026 to take advantage of current market conditions. This is expected to continue in FY 2027.

+$1.4 million: Revision of Admission Tax Revenue

Revenue projections for the Admission Tax were revised to account for anticipated increases for various events. An increase of $1.4 million is included for FY 2027 based on increases from athletic events (baseball and soccer), concerts, and theatre productions.

-$3.1 million: Revision of Property Tax Revenue

A decrease of $3.1 million was included due to revised property tax revenue estimates. The Hamilton County Auditor's Office provided a revised estimate after a review of the original estimate, which was overstated.

-$0.1 million: Revenue and Sources Adjustments

A net decrease of $0.1 million was included due to revised revenue estimates from various departments, many of which are related to a more thorough review of various revenue trends by the Administration as part of the Executive Finance Review (EFR) portion of the Performance Based Budgeting (PBB) process. Adjustments include decreased street and sidewalk permit revenue and local government funds. These decreases were partially offset by increased Short Term Rental Excise Tax revenue, increased parking fine revenue, and minor increases to various fee revenue.

To balance the deficit, expenditure reductions are included in the Recommended FY 2027 Budget Update:

Expenditure decreases total $20.2 million and include:

-$8.5 million: Position Vacancy Savings

Additional position vacancy savings is budgeted in the City Manager's Office, the Citizen Complaint Authority, the Department of City Planning and Engagement, the Department of Economic Inclusion, Enterprise Technology Solutions, the Department of Finance, the Cincinnati Fire Department, the Law Department, the Cincinnati Parks Department, the Cincinnati Police Department, the Department of Public Services, the Cincinnati Recreation Commission, and the Department of Transportation and Engineering. Positions will be held vacant for all or part of FY 2027 and will be reviewed as part of the FY 2028-2029 Biennial Budget development process to determine if the positions can be permanently reduced.

-$3.3 million: Realignment of Fire Recruit Class Timing

The Cincinnati Fire Department's next recruit class is now slated to begin in early FY 2028 (the fall of calendar year 2027). This will allow the department to re-align the start dates of future recruit classes to avoid having recruit classes scheduled during the summer months. Backfill overtime is required to train recruits which strains existing staff during a period of high demand from sworn firefighters for casual leave during the summer months.

-$2.4 million: Transfer In of Judgment Bond Resources

A transfer in of $2.4 million is included from judgment bonds related to additional pension contribution expenses based on the City's pending litigation settlement for the Cincinnati Retirement System.

-$1.2 million: Miscellaneous Non-Personnel Reductions

The reduction of miscellaneous non-personnel items and adjustments to costs within multiple departments will result in savings of $1.2 million in FY 2027 primarily due to reductions in contractual services. In the Department of Buildings and Inspections, the annual $0.5 million transfer out to the Emergency Remediation of Defects in Rental Housing Fund will not be made in FY 2027 as there is sufficient existing fund balance for the program's needs.

-$1.1 million: Transfer of Expenditures to Other Eligible Funds

Various expenses are being transferred to various Restricted Funds as part of the FY 2027 Recommended Budget Update. This includes transfers in the City Manager's Office (Cable Access Management Fund), the Department of Human Resources (Citizens Job Fund), and the Cincinnati Parks Department (various expenses) as these are eligible expenses that can be shifted to other funds.

-$1.0 million: Reduction of Fire Overtime

The reduction of overtime in the Cincinnati Fire Department will result in savings of $1.0 million in FY 2027. Staffing in the Cincinnati Fire Department is expected to be at or above the budgeted complement of 859 sworn FTE during the majority of FY 2027. Overtime mitigation strategies have been implemented by the Fire Chief during FY 2026 and will continue in FY 2027.

-$1.0 million: Service Reductions

The Recommended Budget includes several service reductions including training resources in the Department of Human Resources, as well as reductions of various contractual services. The Cincinnati Recreation Commission is reducing certain recreation center hours and services based on data regarding utilization of centers and programming along with a reduction of part-time maintenance staff. Based on utilization data, all Cincinnati Recreation Commission pools are opening one week later as compared to FY 2026.

-$0.5 million: Employer Health Care Premium Reduction

After a review of all health insurance claims for CY 2025, the projected 6.0% increase in employer health care premiums for Calendar Year 2027 included as part of the FY 2027 continuation budget was reduced to a 4.5% increase.

-$0.5 million: Increased Reimbursements

The Recommended Budget includes an increase of $0.2 million in reimbursements to Enterprise Technology Solutions from the Enterprise Technology Solutions Fund. Additional reimbursements from eligible sources are included for the City Manager's Office, the Emergency Communications Center, and the Law Department.

-$0.3 million: Reduction of Funding to External Organizations

To address the budget deficit, City departments were asked to provide 5.1% reduction scenarios. Similarly, budgets to provide leveraged support and funding to organizations who provide city programmatic and operational support were also reduced. The Recommended Budget includes a 5.1% across-the-board reduction to most of these organizations and programs for FY 2027.

-$0.2 million: Service Eliminations

The Recommended Budget includes several service eliminations, totaling $0.2 million including printing reproduction services in the Cincinnati Health Department and the reduction of funds to replace broken recycling carts in the Office of Environment and Sustainability. A Federal grant will now cover the replacement of broken recycling carts.

-$0.2 million: Mayor, Clerk, and Council Reductions

This reduction includes a 5.1% reduction to the budgets of the Mayor's Office, the Clerk of Council's Office, and City Councilmember Offices primarily in personnel.

Expenditure increases total $7.8 million and include:

+$5.9 million: Various Department Budget Exceptions

Budget exceptions are recommended for additional needs in FY 2027 for a variety of non-personnel items, which include contractual services expenses for the Cincinnati Police Department's Drones as First Responders program in the amount of $1.6 million and $1.1 million is included for wellness screenings in the Cincinnati Fire Department. An additional $1.0 million is included in the Enterprise Software and Licenses Non-Departmental account as costs for various information technology products are increasing.

An additional $0.5 million is included in the Judgments Against the City Non-Departmental account for a judgment that will be paid in FY 2027. Funds are included for consultants to audit the Commercial Solid Waste Hauling program, to conduct a parking study, and for outside counsel for the Law Department. $0.1 million is included to continue the Sidewalk Repair pilot program that began in FY 2026. Funds are also included for the additional resources needed for Human Services funding to meet the 1.5% of General Fund Operating Budget revenues requirement. Funds are also included for the Boots on the Ground and Safe and Clean programs. Budget exceptions for miscellaneous items include funds for greenspace maintenance, in-car printers and weekend rotational towing for the Cincinnati Police Department, and travel and training expenses. Contractor support expenses to maintain HighViz roadway areas are being transferred to the General Fund from the Street Construction, Maintenance & Repair Fund.

+$1.0 million: Reserve for Contingencies

An allocation of $1.0 million is included in the Reserve for Contingencies Non-Departmental account.

+$0.1 million: Staffing Related Increases Net of Reimbursements

Staffing-related increases in various departments are part of the Recommended Budget and include additional full-time positions such as a Senior Computer Programmer Analyst position in the Department of Enterprise Technology Solutions for cybersecurity and a Buyer for the Office of Procurement that will be dedicated to procurement for Cincy on Track (COT) projects. Both positions will be fully reimbursed. Other miscellaneous staffing increases are included, which are primarily the result of reimbursements that will no longer be realized in FY 2027.

General Fund Expenditures

Table X - General Fund Approved FY 2026 Budget & Recommended FY 2027 Budget Update Comparison

($ in Millions)	Approved FY 2026 Budget	Recommended FY 2027 Budget Update	Increase / (Decrease)	% Change Approved FY 2026 to Recommended FY 2027 Update
Expenditures				
Public Safety Total	$367.3	$407.5	$40.2	10.9%
Non-Public Safety Total	$155.2	$156.7	$1.5	1.0%
Total Departmental Budgets	**$522.5**	**$564.2**	**$41.7**	**8.0%**
Non-Departmental Total	$25.5	$29.1	$3.6	14.1%
Transfers Out	$26.5	$27.6	$1.1	4.2%
Total General Fund Expenditures	**$574.5**	**$620.9**	**$46.4**	**8.1%**

Public safety departments include Police, Fire, and the Emergency Communications Center (ECC). Public safety departments comprised a total of $407.5 million and non-public safety departments comprised a total of $156.7 million of the Recommended FY 2027 General Fund Operating Budget Update total of $620.9 million. In contrast, the Approved FY 2026 General Fund Operating Budget totaled $574.5 million and included $367.3 million for public safety departments and $155.2 million for non-public safety departments. General Fund support for the Cincinnati Health Department is represented as a transfer out of $22.9 million from the General Fund to the Cincinnati Health District Fund in FY 2027. The public safety departments reflect budget increases of $40.2 million or 10.9% when compared to the Approved FY 2026 Budget. The non-public safety departments reflect budget increases of $1.5 million or 1.0% as compared to the Approved FY 2026 Budget.

Table XI provides a comparison of each department's General Fund Approved FY 2026 Budget to the Recommended FY 2027 Budget Update.

Table XI - General Fund Budget Comparison by Department

		Approved FY 2026 Budget		Recommended FY 2027 Budget Update	% Change Approved FY 2026 Budget to Recommended FY 2027 Budget Update
Police	$	188,459,180		217,140,230	15.2%
Fire		160,289,900		168,413,950	5.1%
Public Safety Sub-Total	$	348,749,080	$	385,554,180	10.6%
City Manager's Office[1]	$	52,602,451	$	41,288,740	-21.5%
Recreation		20,093,860		20,480,050	1.9%
Public Services		18,778,790		19,144,520	1.9%
Buildings & Inspections		16,778,950		19,122,430	14.0%
Opportunity and Resident Services[2]		5,196,610		16,002,260	207.9%
Law		12,732,380		13,365,330	5.0%
Parks		12,139,550		12,831,700	5.7%
Finance		8,420,640		8,721,200	3.6%
Enterprise Technology Solutions		7,809,610		7,973,230	2.1%
Human Resources		5,479,920		5,429,720	-0.9%
Transportation & Engineering		4,152,760		4,178,890	0.6%
City Council		2,436,430		2,461,570	1.0%
City Planning & Engagement		2,115,870		2,169,560	2.5%
Economic Inclusion		1,543,880		1,579,090	2.3%
Citizen Complaint Authority		1,326,220		1,467,170	10.6%
Office of the Mayor		1,152,800		1,189,590	3.2%
Clerk of Council		822,080		780,770	-5.0%
Enterprise Services Division of Parking Facilities		203,900		462,920	127.0%
Non-Public Safety Sub-Total	$	173,786,701	$	178,648,740	2.8%
Total Departmental Budgets	$	522,535,781	$	564,202,920	8.0%
Non-Departmental	$	25,463,080	$	29,086,640	14.2%
Transfers Out	$	26,478,530	$	27,577,040	4.1%
Total General Fund Budget	$	574,477,391	$	620,866,600	8.1%

[1] The City Manager's Office includes the Emergency Communications Center.

[2] During FY 2026, the Department of Community and Economic Development was restructured to the Department of Opportunity and Resident Services. For FY 2027, Leveraged Support and Human Services funding was transferred from the City Manager's Office to the Department of Opportunity and Resident Services.

General Fund Budget by Strategic Priority

Each agency is assigned the Strategic Priority that most closely aligns with the agency's mission and goals. Table XII organizes the Recommended FY 2027 General Fund Budget Update by Strategic Priority.

Table XII - Recommended FY 2027 General Fund Budget Update by Strategic Priority

Strategic Priority	Recommended FY 2027 General Fund Budget Update
Excellent & Equitable Service Delivery	$ 47,759,610
Fiscal Sustainability	30,174,450
Growing Economic Opportunities	22,542,350
Public Safety & Health	416,588,990
Thriving Neighborhoods	42,705,590
General Government	33,518,570

Additionally, each one-time or ongoing budget exception is assigned a Strategic Priority that best aligns with the nature of the budgetary increase or decrease. General Fund reductions are not included. The table below provides the Recommended FY 2027 General Fund Budget Update adjustment total by Strategic Priority. Budget adjustments that were administrative in nature (e.g., realigning resources within a department) are captured in the "Other" category.

Table XIII - Recommended FY 2027 General Fund Budget Update Adjustments by Strategic Priority

Strategic Priority	Recommended FY 2027 General Fund Budget Update Adjustments
Excellent & Equitable Service Delivery	$ 1,424,015
Fiscal Sustainability	992,804
Growing Economic Opportunities	250,000
Public Safety & Health	4,563,007
Thriving Neighborhoods	3,447,300
Other	386,856

Restricted Funds Expenditures

The Recommended FY 2027 Restricted Funds Operating Expenditure Budget Update increases by $38.3 million or 5.2% from the Approved FY 2026 Budget. This is primarily due to expenditure increases in the Bond Retirement Fund, the Cincinnati Health District Fund, the Community Health Center Activities Fund, the Convention Center Fund, the Income Tax-Infrastructure Fund, the Metropolitan Sewer District Fund, and the Water Works Fund. These increases are partially offset by decreases in the Parking System Facilities Fund.

Table XIV - Restricted Funds' Operating Expenditure Budgets

	Approved FY 2026 Budget	Recommended FY 2027 Budget Update	Difference	% Change Approved FY 2026 Budget to Recommended FY 2027 Budget Update
Principal Restricted Funds				
9-1-1 Cell Phone Fees	$1,612,010	$1,936,610	$324,600	20.1%
Bond Retirement	76,233,280	82,468,590	6,235,310	8.2%
Cincinnati Area Geographic Information System (CAGIS)	5,274,480	5,531,560	257,080	4.9%
Cincinnati Health District	22,301,660	23,488,150	1,186,490	5.3%
Cincinnati Riverfront Park	1,691,700	1,697,110	5,410	0.3%
Community Health Center Activities	31,042,320	33,600,760	2,558,440	8.2%
Convention Center	7,478,310	12,920,720	5,442,410	72.8%
County Law Enforcement Applied Regionally (CLEAR)	6,631,730	6,635,700	3,970	0.1%
General Aviation	2,517,310	2,700,870	183,560	7.3%
Hazard Abatement	798,170	1,249,780	451,610	56.6%
Income Tax-Infrastructure	25,985,790	28,485,190	2,499,400	9.6%
Metropolitan Sewer District*	244,151,520	262,331,640	18,180,120	7.4%
Municipal Golf	7,871,360	8,100,410	229,050	2.9%
Municipal Motor Vehicle License Tax	5,107,480	4,855,610	(251,870)	-4.9%
Parking Meter	5,113,310	5,371,810	258,500	5.1%
Parking System Facilities	7,424,700	6,118,450	(1,306,250)	-17.6%
Recreation Special Activities	6,393,140	6,820,740	427,600	6.7%
Safe and Clean	50,000	50,000	-	0.0%
Sawyer Point	1,328,360	1,468,810	140,450	10.6%
Stormwater Management	34,542,060	34,536,930	(5,130)	0.0%
Street Construction Maintenance & Repair	18,405,440	17,501,990	(903,450)	-4.9%
Streetcar Operations	6,412,530	6,640,200	227,670	3.6%
Water Works	179,626,160	185,893,060	6,266,900	3.5%
Subtotal Principal Restricted Funds	$697,992,820	$740,404,690	$42,411,870	6.1%
Other Restricted Funds	41,517,020	37,452,610	(4,064,410)	-9.8%
Restricted Fund Grand Total	$739,509,840	$777,857,300	$38,347,460	5.2%

*The Metropolitan Sewer District Fund Approved FY 2026 Budget reflects what was recommended at the time of the FY 2026-2027 Biennial Budget. It does not reflect the final Approved CY 2026 Budget. The Recommended FY 2027 Budget Update amount is a projection and has not been approved by the Hamilton County Board of County Commissioners.

Bond Retirement

Expenditures for the Bond Retirement Fund vary annually depending on the amount of principal and interest to be paid and refunds. The Recommended FY 2027 Budget Update includes a $6.2 million increase, which is primarily driven by an increase to pay one or more final judgments rendered against the City, including settlement of claims approved by a court. As in FY 2026, the debt service previously paid from the General Fund and other Special Revenue funds will be categorized as "Transfers Out" to the Bond Retirement Fund and as debt service expenses in the Bond Retirement Fund.

Cincinnati Health District

The Cincinnati Health District Fund's expenditures are increasing by $1.1 million primarily due to wage adjustments and fringe benefit increases related to healthcare and pension. This increase is partially offset by one-time FY 2027 reductions and the reversal of FY 2026 exceptions.

Community Health Center Activities

The Community Health Center Activities Fund's expenditures are increasing by $2.5 million, primarily due increased staffing related to the completion of the Roberts Academy Dental Center. This increase also includes wage adjustments, fringe benefit increases, and an inflationary increase in non-personnel costs.

Convention Center

The Convention Center Fund's expenditures are increasing by $5.4 million primarily due to the reopening of the Convention Center, which will be operational for the entire fiscal year as opposed to the partial year reflected in the Approved FY 2026 Budget. Additionally, the increase is driven by the expenses associated with the operation of the new Elm Street Plaza, as well as one-time resources provided for the Sports Commission.

Income Tax-Infrastructure

The Income Tax-Infrastructure Fund's expenditures are increasing by $2.5 million primarily due to wage adjustments, fringe benefit increases, an inflationary increase for non-personnel expenses, and the reversal of one-time FY 2026 budget reductions.

Metropolitan Sewer District

The Metropolitan Sewer District's (MSD) budget information contained in this budget document is for informational purposes only. The MSD's annual budget is approved by the Hamilton County Board of County Commissioners. MSD's budget is based on a calendar year (January 1 through December 31) not the City's fiscal year (July 1 through June 30). The $18.1 million projected increase is due to increased personnel, non-personnel, and debt service expenses.

Parking System Facilities

The Parking System Facilities Fund's expenditures are decreasing by $1.3 million primarily due to a reduction in debt service. This is due to a correction in the debt service budget as well as a debt service payment adjustment for the VP3 garage from the Parking System Facilities Fund to the Corryville Equivalent (TIF) Fund.

Water Works

The Water Works Fund's expenditures are increasing by $6.2 million primarily due to increased electrical utility charges, increased costs for water treatment chemicals, and charges related to waste removal. Additionally, this increase includes wage adjustments and fringe benefit increases.

Staffing Plan

The Recommended FY 2027 Budget Update does not include the displacement or layoff of City employees. The Recommended staffing plan includes Full-Time Equivalent (FTE) increases in a number of departments. Most of the increases are in the Restricted Funds. The General Fund increases by 24.08 FTE. The largest General Fund increases are included in the various agencies of the City Manager's Office. These staffing increases focus on improving efficiency and service delivery for core programs such as Alternative Response programs in the Emergency Communications Center and the newly established Office of Strategic Growth. Additionally, this budget includes resources for the continuation of the Building Inspector Training Academy in the Department of Buildings and Inspections. The Restricted Funds changes are primarily the result of a correction in part-time staffing FTE in the Cincinnati Recreation Commission, staffing increases in the Health Department related to the completion of the Roberts Academy Dental Clinic, and additional project manager positions in the Department of Public Services to manage Cincy on Track Projects.

All Funds Staffing Summary

The Recommended FY 2027 Budget Update provides for a net, all funds increase of 88.56 FTE over the Approved FY 2026 Budget. Ten departments are increasing FTE in the amount of 136.23 FTE, and six departments are reducing FTE in the amount of 47.67 FTE. The Recommended FY 2027 All Funds Budget Update supports a total of 6,478.61 FTE.

General Fund Staffing Summary

General Fund positions increase by a net 24.08 FTE in the Recommended FY 2027 Budget Update. These General Fund FTE increases are shared by eight departments and total 62.66 FTE. Six departments have FTE reductions in the General Fund totaling 38.58 FTE. The Recommended FY 2027 General Fund Budget Update supports a total of 3,503.98 FTE.

Restricted Funds Staffing Summary

The Restricted Funds show a net increase of 64.48 FTE in the Recommended FY 2027 Budget Update. Five departments show a total increase of 94.35 FTE, which is partially offset by a reduction of 29.87 FTE in four departments. The Recommended FY 2027 Restricted Funds Budget Update supports a total of 2,974.63 FTE.

Table XV – Recommended FY 2027 Budget Update City Staffing Plan

(in Full-Time Equivalents, FTE)	Approved FY 2026 Budget	Recommended FY 2027 Budget Update	Change From FY 2026
General Fund	3,479.90	3,503.98	24.08
Restricted Funds	2,910.15	2,974.63	64.48
Total City Staffing	6,390.05	6,478.61	88.56

General Fund: Changes by Department/Agency

The overall General Fund increase of 24.08 FTE in the Recommended FY 2027 Budget Update is primarily the result of increases in the City Manager's Office, the Department of Public Services, the Law Department, and the Police Department. These departments represent 58.46 FTE of General Fund increases. Four other departments have small increases totaling 4.2 FTE. These FTE increases are offset by reductions in five departments totaling 23.80 FTE. The largest General Fund reduction of 17.0 FTE is in the Cincinnati Fire Department.

City Manager's Office

The City Manager's Office shows a 44.0 FTE increase, which is influenced by changes in various agencies within the City Manager's Office. The City Manager's Office is comprised of eight agencies: 1. City Manager's Office; 2. Office of Budget & Evaluation; 3. Emergency Communications Center; 4. Office of Environment and Sustainability; 5. Office of Strategic Growth; 6. Procurement; 7. Performance and Data Analytics; 8. Internal Audit. The FTE changes are related to the following agencies:

- City Manager's Office - This agency increases by 6.0 FTE. Due to the dissolution of the Department of Community and Economic Development, the City Manager's Office receives 10.0 FTE. This includes 1.0 FTE in the City Manager's Office, 1.0 FTE in the Office of Communications, 2.0 FTE in the Special Events Office, and 6.0 FTE in the Office of Grant Administration and Government Affairs. These increases are partially offset by 3.0 FTE that are transferred from the City Manager's Office to the Department of Opportunity and Resident Services, and 1.0 FTE was deleted following a promotion during FY 2026.

- Emergency Communications Center - This agency increased by 24.0 FTE. This is due to 18.0 FTE that were transferred from the Cincinnati Fire Department to the Emergency Communications Center for Fire Dispatch Operations during FY 2026. Additionally, 6.0 FTE were added to support and expand the Alternative Response programs.

- Office of Strategic Growth - This agency was created with 12.0 FTE.

- Office of Procurement - This agency increases by 1.0 FTE due to the addition of a City Buyer for FY 2027 to support procurement activities associated with Cincy on Track projects.

- Office of Performance and Data Analytics - This agency increases by 1.0 FTE for a Senior Management Analyst added during FY 2026.

Public Services Department

The Public Services Department increases by 10.0 FTE. These increases are due to a reorganization that transfers 7.0 FTE from Restricted Funds to the General Fund, and are offset by reimbursements, the transfer of a Senior Accountant from the Enterprise Services Division of Parking Facilities, and the transfer of 2.0 FTE Commercial Driver's License (CDL) Instructors from the Human Resources Department.

Law Department

The Law Department increases by 2.46 FTE resulting from the addition of positions that are reimbursed by a FY 2024 Smart Prosecution Innovative Prosecution Solutions Program (IPSP) Grant. The 2.46 FTE addition includes two part-time Assistant City Solicitor positions and a full-time Legal Assistant position.

Police Department

The Police Department increases by 2.0 FTE due to addition of a Senior Crime Analyst during FY 2026 and a temporary double fill.

Fire Department

The Fire Department decreases by 17.0 FTE. This decrease is the result of the transfer of the Fire Dispatch team to the Emergency Communications Center. This General Fund reduction is offset by the addition of a Chief of Staff position added during FY 2026.

Cincinnati Recreation Commission

The Cincinnati Recreation Commission decreases by 14.78 FTE due to the transfer of positions to the Restricted Funds.

Opportunity and Resident Services

During FY 2026, the Department of Community and Economic Development was dissolved, and the Department of Opportunity and Resident Services was created. The Recommended FY 2027 Budget Update reflects this change and the net transfer of 5.0 FTE to various programs in the City Manager's Office.

Other General Fund Department Changes

The Enterprise Services Division of Parking Facilities increases by 1.0 FTE due to the addition of a Private Parking Lot Inspector position, which was added during FY 2026. Enterprise Technology Solutions increases by 1.20 FTE primarily due to the addition of a Senior Computer Programmer Analyst for cybersecurity. The Finance Department increases by 1.0 FTE due to the addition of a Division Manager position for payroll added during FY 2026. The Human Resources Department decreases by a net 0.97 FTE due to the transfer of two CDL Instructors to the Department of Public Services, which is partially offset by the transfer of an Administrative Specialist from the Department of Public Services. The Cincinnati Parks Department increases by 1.0 FTE as a result of an FTE correction. There are various minor adjustments to other departmental staffing plans.

Restricted Funds: Changes by Department/Agency

In the Recommended FY 2027 Budget Update, the Restricted Funds staffing plan increases by a net 64.48 FTE affecting nine departments. Five departments show increases and four departments experience decreases.

Cincinnati Recreation Commission

The largest Restricted Funds increase is in the Cincinnati Recreation Commission. For the Recommended FY 2027 Budget Update, the Cincinnati Recreation Commission conducted a reassessment of the part-time workforce across all facilities and programs. As a result, several positions were transferred from the General Fund to Restricted Funds. Additionally, the part-time FTE was corrected to reflect actual part-time staff usage.

Cincinnati Health Department

The Cincinnati Health Department increases by 7.15 FTE primarily due to the expansion of staffing related to the completion of the Roberts Academy Dental Clinic.

Cincinnati Parks Department

The Cincinnati Parks Department increases by 2.7 FTE due to the addition of two arborist positions added during FY 2026, and the addition of a part-time position for landscaping downtown.

Opportunity and Resident Services

During FY 2026, the Department of Community and Economic Development was dissolved, and the Department of Opportunity and Resident Services was created. As part of that process, various positions were transferred to the General Fund from various Restricted Funds and are now offset with reimbursements. Several of these positions were also transferred to the City Manager's Office.

Greater Cincinnati Water Works

Greater Cincinnati Water Works decreases by 9.87 FTE due to the consolidation of part-time staff across several divisions.

Department of Public Services

The Department of Public Services decreases by 5.0 FTE in the Restricted Funds resulting from a transfer of staff from Restricted Funds to the Director's Office in the General Fund. These positions are now offset with reimbursements. This reduction is partially offset by the addition of 2.0 FTE for additional project manager positions to manage Cincy on Track Projects.

Other Restricted Funds Department Changes

The Enterprise Services Division of Parking Facilities decreases by 1.0 FTE as the result of the transfer of a Senior Accountant from the Enterprise Services Division of Parking Facilities to the Department of Public Services Director's Office. This position is offset with reimbursements. The Finance Department shows an increase of 1.75 FTE in the Restricted Funds resulting from the addition of an Administrative Technician and an Administrative Specialist in Risk Management. The Department of Buildings and Inspections increases by 1.0 FTE due to the addition of a Service Area Coordinator position added during FY 2026.

Table XVI - Approved FY 2026 to Recommended 2027 Update City Staffing Plan by Department

Department	General Fund Change from FY2026	Restricted Funds Change from FY2026	All Funds Change from FY2026
City Council	0.00	0.00	0.00
Office of the Mayor	0.00	0.00	0.00
Clerk of Council	(0.10)	0.00	(0.10)
City Manager	44.00	0.00	44.00
Buildings & Inspections	0.00	1.00	1.00
Citizen Complaint Authority	0.00	0.00	0.00
City Planning and Engagement	0.00	0.00	0.00
Opportunity and Resident Services	(5.00)	(14.00)	(19.00)
Enterprise Services	1.00	(1.00)	0.00
Economic Inclusion	0.00	0.00	0.00
Enterprise Technology Solutions	1.20	0.00	1.20
Finance	1.00	1.75	2.75
Fire	(17.00)	0.00	(17.00)
Health	0.00	7.15	7.15
Human Resources	(0.97)	0.00	(0.97)
Law	2.46	0.00	2.46
Parks	1.00	2.70	3.70
Police	2.00	0.00	2.00
Public Services	10.00	(5.00)	5.00
Recreation	(14.78)	81.75	66.97
Sewers	0.00	0.00	0.00
Stormwater Management Utility	0.00	0.00	0.00
Transportation & Engineering	(0.73)	0.00	(0.73)
Water Works	0.00	(9.87)	(9.87)
Total	**24.08**	**64.48**	**88.56**

Public Safety Staffing

Public Safety FTE includes all positions in both the Fire and Police Departments (sworn and non-sworn). It is important to note that the Public Safety FTE total also includes 194.19 FTE in the Emergency Communications Center and 4.0 FTE in Enterprise Technology Solutions (ETS), which provide information technology services to the Emergency Communications Center. Non-Public Safety FTE consists of all City FTE not included in the Public Safety total.

The Recommended FY 2027 Budget Update provides a Public Safety workforce of 2,304.19 FTE. In the Recommended FY 2027 Budget Update, the Public Safety workforce increases by 9.0 FTE as a result of a 2.0 FTE increase in the Police Department and a 7.0 FTE increase at the Emergency Communications Center to expand the Alternate Response programs. The Fire Department decreases by a net 17.0 FTE due to the transfer of the Fire Dispatch team to the Emergency Communications Center. This General Fund reduction

is offset by the addition of a Chief of Staff position. In comparison, the City's Non-Public Safety FTE increases by 79.56 FTE across all funds.

Table XVII - All Funds Public Safety FTE Compared to Non-Public Safety FTE

(in Full-Time Equivalents, FTE)	Approved FY 2026 Budget	Recommended FY 2027 Budget Update	Change From FY 2026
Public Safety FTE	2,295.19	2,304.19	9.00
Non-Public Safety FTE	4,094.86	4,174.42	79.56
Total All Funds FTE	6,390.05	6,478.61	88.56

General Fund: Public Safety FTE and Non-Public Safety FTE

Concentrating on the General Fund, Table XVIII below shows that public safety staffing trends in the General Fund are consistent with the total General Fund budget since all public safety FTE are concentrated in the General Fund. Furthermore, it is important to note that public safety is the primary focus of General Fund expenditures. Public Safety FTE represent approximately 36% of the All Funds total workforce in the Recommended FY 2027 Budget Update, but approximately 66% of the total General Fund workforce in the Recommended FY 2027 Budget Update. Public Safety positions increase by 9.0 FTE in the Recommended FY 2027 Budget Update. General Fund non-public safety positions increase by 15.08 FTE. Overall, the General Fund increases by 24.08 FTE in the Recommended FY 2027 Budget Update.

Table XVIII - General Fund Public Safety FTE Compared to Non-Public Safety FTE

(in Full-Time Equivalents, FTE)	Approved FY 2026 Budget	Recommended FY 2027 Budget Update	Change From FY 2026
General Fund Public Safety	2,295.19	2,304.19	9.00
General Fund Non-Public Safety	1,184.71	1,199.79	15.08
Total General Fund Staffing	3,479.90	3,503.98	24.08

As shown in Table XIX, the level of sworn FTE is unchanged in both the Police and Fire Departments in the Recommended FY 2027 Budget Update compared to the Approved FY 2026 Budget.

Table XIX - Recommended FY 2027 Budget Update Sworn Strength Staffing Summary

(in Full-Time Equivalents, FTE)	Approved FY 2026 Budget	Recommended FY 2027 Budget Update	Change From FY 2026
Police Sworn	1,059.00	1,059.00	0.00
Fire Sworn	859.00	859.00	0.00
Total Sworn	1,918.00	1,918.00	0.00

The Recommended FY 2027 Budget Update includes a 50-member Police recruit class slated to graduate in November 2026. A 50-member Police recruit class is also slated to start in February 2027 and graduate in Fiscal Year 2028. Existing federal Community Oriented Policing Services (COPS) Hiring Grant resources are available to support 150 officers, and the department is continuing to pursue COPS Hiring Grants to offset the cost of future recruit classes.

The Cincinnati Fire Department's next recruit class is now slated to begin in early FY 2028 (the fall of calendar year 2027). This will allow the department to re-align the start dates of future recruit classes to avoid having recruit classes scheduled during the summer months. Backfill overtime is required to train recruits, which strains existing staff during a period of high demand from sworn firefighters for casual leave during the summer months. Grant resources are not currently included for the upcoming recruit classes; however, the department continues to apply for federal Staffing for Adequate Fire and Emergency Response (SAFER) Grants.

The chart below shows the estimated sworn strength for both Police and Fire between July 2026 and June 2027. The estimate takes into account the expected graduation of recruits as well as projected attrition of sworn staff throughout the year.

Table XX - Projected Sworn Staffing Summary During FY 2027

Sworn FTE	July 1, 2026	November 2026 Police Recruit Class Graduation	June 30, 2027
POLICE	1,008	1,031	992

Sworn FTE	July 1, 2026	July 2026 Fire Recruit Class Graduation	June 30, 2027
FIRE	854	901	848

Longer Term Staffing Trends

A longer perspective is shown in Table XXI. The total public safety FTE supported by the General Fund has increased by 109.29 FTE since the year 2000 which represents a 4.98% increase while non-public safety positions have decreased by 773.41 FTE or 39.2% during the same period. Overall, General Fund FTE has declined by 15.93% since 2000.

XXI - General Fund FTE Change 2000-2027

(in Full-Time Equivalents, FTE)	Approved CY 2000 Budget	Recommended FY 2027 Budget Update	FTE Change From CY 2000 Budget	Percentage Change
General Fund Public Safety	2,194.90	2,304.19	109.29	4.98%
General Fund Non-Public Safety	1,973.20	1,199.79	(773.41)	-39.20%
Total General Fund Staffing	4,168.10	3,503.98	(664.21)	-15.93%

In Table XXII, sworn public safety positions have increased by 131.00 FTE since the year 2000. This represents a 7.33% increase in sworn staff since 2000.

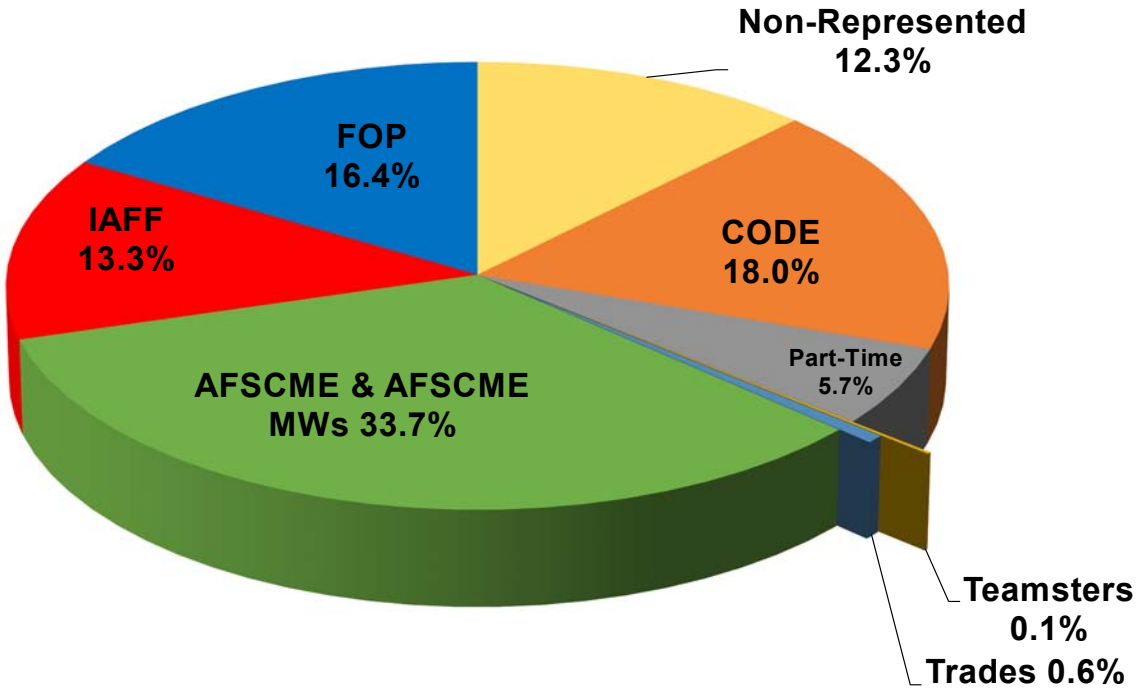
XXII - Public Safety Sworn FTE Change 2000-2027

(in Full-Time Equivalents, FTE)	Approved CY 2000 Budget	Recommended FY 2027 Budget Update	FTE Change From 2000 Budget	Percentage Change
Public Safety Sworn FTE	1,787.00	1,918.00	131.00	7.33%

Distribution of FTE by Bargaining Unit

There are six bargaining units that represent employees. Those six units include: the American Federation of State, County and Municipal Employees (AFSCME) (which includes a separate contract for part-time Municipal Workers (MW)) the Cincinnati Building Trades Council, Cincinnati Organized and Dedicated Employees (CODE), the Fraternal Order of Police (FOP), the International Association of Fire Fighters (IAFF), and the Teamsters. Across all funds, represented employees account for 82.0% of all FTE.

Graph II - Recommended FY 2027 Update All Funds Budget Bargaining Unit Representation



Staffing Plan - Update

	General Fund			Restricted Funds			All Funds		
	FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
City Council	27.00	27.00	27.00	0.00	0.00	0.00	27.00	27.00	27.00
Office of the Mayor	12.00	12.00	12.00	0.00	0.00	0.00	12.00	12.00	12.00
Clerk of Council	7.00	7.00	6.90	0.00	0.00	0.00	7.00	7.00	6.90
City Manager	253.19	262.19	306.19	24.00	24.00	24.00	277.19	286.19	330.19
Buildings & Inspections	132.50	140.50	140.50	4.00	3.00	4.00	136.50	143.50	144.50
Citizen Complaint Authority	11.00	11.00	11.00	0.00	0.00	0.00	11.00	11.00	11.00
City Planning and Engagement	18.00	19.00	19.00	0.00	0.00	0.00	18.00	19.00	19.00
Enterprise Services	0.00	2.00	3.00	41.00	41.00	40.00	41.00	43.00	43.00
Economic Inclusion	12.00	12.00	12.00	2.00	2.00	2.00	14.00	14.00	14.00
Enterprise Technology Solutions	54.89	54.99	56.19	18.00	20.00	20.00	72.89	74.99	76.19
Finance	59.00	59.00	60.00	51.66	53.67	55.42	110.66	112.67	115.42
Fire	904.00	904.00	887.00	0.00	0.00	0.00	904.00	904.00	887.00
Health	0.00	0.00	0.00	597.04	595.11	602.26	597.04	595.11	602.26
Human Resources	52.10	54.16	53.19	2.00	2.00	2.00	54.10	56.16	55.19
Law	89.70	93.20	95.66	12.00	12.00	12.00	101.70	105.20	107.66
Opportunity and Resident Services	24.00	24.00	19.00	14.00	14.00	0.00	38.00	38.00	19.00
Parks	167.14	157.42	158.42	83.99	85.95	88.65	251.13	243.37	247.07
Police	1,248.00	1,217.00	1,219.00	0.00	0.00	0.00	1,248.00	1,217.00	1,219.00
Public Services	119.00	121.00	131.00	306.00	307.00	302.00	425.00	428.00	433.00
Recreation	287.27	288.71	273.93	113.54	111.79	193.54	400.81	400.50	467.47
Sewers	0.00	0.00	0.00	740.00	740.00	740.00	740.00	740.00	740.00
Stormwater Management Utility	0.00	0.00	0.00	35.00	38.00	38.00	35.00	38.00	38.00
Transportation & Engineering	13.00	13.73	13.00	193.92	192.92	192.92	206.92	206.65	205.92
Water Works	0.00	0.00	0.00	636.79	667.71	657.84	636.79	667.71	657.84
Total	3,490.79	3,479.90	3,503.98	2,874.94	2,910.15	2,974.63	6,365.73	6,390.05	6,478.61
Police Sworn	1,059.00	1,059.00	1,059.00	0.00	0.00	0.00	1,059.00	1,059.00	1,059.00
Fire Sworn	859.00	859.00	859.00	0.00	0.00	0.00	859.00	859.00	859.00
Non-Sworn	1,572.79	1,561.90	1,585.98	2,874.94	2,910.15	2,974.63	4,447.73	4,472.05	4,560.61

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Section 3: Financial Summaries

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The City of Cincinnati's Operating Budget is developed by fund. By law, each fund is balanced to its resources. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Recommended FY 2027 Budget Update includes: the General Fund; (Principal) Restricted Funds; and Other Restricted Funds.

General Fund

In governmental accounting, the General Fund is the primary operating fund. Many of the usual activities of a municipality are supported by the General Fund. The General Fund accounts for 45.0% of the total Recommended FY 2027 Operating Budget Update. Table XXIII Multi-Year General Fund Forecast FY 2027-2031 includes total revenues, total expenditures, and total deficits for the indicated time period. Table XXIV Multi-Year General Fund Forecast FY 2027-2031 includes FY 2024 and FY 2025 Actual Revenues and Expenditures, FY 2026 Approved Budget, the Recommended FY 2027 Budget Update, and projected revenues and expenditures for Fiscal Years 2028, 2029, 2030, and 2031. The Recommended FY 2027 Budget Update is structurally balanced and does not rely on one-time sources to balance. From FY 2023 through FY 2025, the budget relied on American Rescue Plan funding to address revenue shortfalls. Those funds have expired.

The City's reliance on the income tax cannot be overstated. Over the past two years, the City has seen income tax revenue growth. Beginning in FY 2026, the City transitioned from the University of Cincinnati Economics Center for a multi-year economic forecast which is now produced in-house using a Department of Finance algorithm. From 2028 to 2031, the Department of Finance predicts that income tax revenues will grow nearly 3.0% annually with a compound annual growth rate of 2.83%. Since the previous forecast, the biggest change in economic conditions is global instability. Concerns remain regarding economic policy uncertainty, notably the impact of policies at the Federal level. The forecast for FY 2028-2031 shows expenditures growing at a faster pace than revenues. However, the Administration will recommend a structurally balanced budget for FY 2028-FY 2031 thereby eliminating the deficits reflected below.

Table XXIII - Multi-Year General Fund Forecast FY 2027-2031

	FY 2027 Recommended	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Total Revenues / Sources	$620,866,600	$633,232,695	$648,020,622	$662,847,052	$677,690,146
Total Expenditures / Uses	$620,866,600	$648,891,246	$665,009,993	$686,270,633	$707,032,758
Required Expenditure Reductions and/or Revenue Increases	$0	($15,658,551)	($16,989,371)	($23,423,581)	($29,342,612)

A fuller accounting of the General Fund FY 2027-2031 forecast is provided in the table on the following page.

Table XXIV- General Fund Forecast FY 2027-2031

Budget Basis[1]	FY 2024[2] Actuals	FY 2025[2] Actuals	FY 2026 Approved	FY 2027 Recommended	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Total Revenues[3]	$533,834,710	$584,994,480	$569,480,270	$618,466,600	$629,632,695	$644,420,622	$659,247,052	$674,090,146
Total Expenditures[4]	$502,369,491	$556,529,881	$547,998,861	$593,289,560	$619,348,169	$634,216,410	$654,003,842	$673,396,897
Total Expenditure Reduction from American Rescue Plan (ARP) Funds[5]	$27,247,831	$25,516,414	$0	$0	$0	$0	$0	$0
Revenues over Expenditures	**$58,713,050**	**$53,981,013**	**$21,481,409**	**$25,177,040**	**$10,284,526**	**$10,204,212**	**$5,243,210**	**$693,249**
Transfers								
Transfers In[6]	$41,322,145	$10,307,650	$4,997,121	$2,400,000	$3,600,000	$3,600,000	$3,600,000	$3,600,000
GF Reserves Transfers (net)								
GF Uses of Carryover Balance (Application of Waterfall)[7]	($7,973,647)	($8,872,311)						
Operating Transfers Out to Health Fund (net)[8]	($20,467,640)	($21,344,750)	($21,429,160)	($22,868,310)	($24,287,259)	($24,985,208)	($25,900,332)	($26,705,737)
Operating Transfers Out[9]	($4,391,230)	($13,191,783)	($5,049,370)	($4,708,730)	($5,255,817)	($5,808,375)	($6,366,459)	($6,930,124)
Operating Transfers Out to Capital Projects [10]	($12,000,670)	($18,350,000)						
Operating Transfers Out to Infrastructure and Capital Project Reserve[11]	($10,945,646)	($18,290,000)						
Operating Transfers Out to Discretionary Reserve[12]	($8,275,982)	($9,643,561)						
Total Transfers	**($22,732,670)**	**($79,384,755)**	**($21,481,409)**	**($25,177,040)**	**($25,943,076)**	**($27,193,583)**	**($28,666,791)**	**($30,035,861)**
Cancellation of Prior Year's Encumbrances	$2,871,190	$2,487,093						
Subtotal Fund Balance Net Increase/Decrease	$38,851,570	($22,916,649)	$0	$0	($15,658,551)	($16,989,371)	($23,423,581)	($29,342,612)
Fund Balance at Beginning of Year	**$26,239,980**	**$65,091,550**	**$42,174,901**	**$42,174,901**	**$42,174,901**	**$42,174,901**	**$42,174,901**	**$26,516,350**
Fund Balance at End of Year[13]	**$65,091,550**	**$42,174,901**	**$42,174,901**	**$42,174,901**	**$26,516,350**	**$25,185,529**	**$18,751,320**	**($2,826,262)**

1. This table is for budgeting purposes. For official financial statements, please refer to the Annual Comprehensive Financial Report (ACFR).
2. Actual revenues and expenditures per the Year End Report for June 30, 2024 and June 30, 2025.
3. FY 2027 through FY 2031 Income Tax Revenues based on forecast from Department of Finance updated April 2026 and sets FY 2028-FY 2031 "Other Revenue" with a 1.0% growth factor.
4. FY 2028 through FY 2029 Expenditures assumes a 2.0% annual increase on all personnel; FY 2030 through FY 2031 Expenditures assumes a 3.0% annual increase on all personnel; FY 2028 through FY 2031 Expenditures assumes a 5.0% increase in health care expenses and a 2.0% increase for all non-personnel expenditures; FY 2028 through FY 2030 Expenditures assumes a 0.75 percentage point increase in Cincinnati Retirement System (CRS) employer pension contributions; and FY 2028 through FY 2031 Expenditures assumes all one-time budget reductions taken in FY 2027 are restored.
5. FY 2024 through FY 2025 uses American Rescue Plan (ARP) revenue replacement funds as a one-time source; for FY 2024, $28.2 million was budgeted, but $27,247,831 was for direct General Fund operating budget support (with the remaining $952,169 being a direct payment from the ARP project account for workers' compensation premiums); for FY 2025, $8,806,414 was for direct operating budget support and a net $16,710,000 was utilized to make General Fund resources available for the capital budget.
6. FY 2024 Transfers In includes budgeted transfers of $200,000 from capital projects funded with General Fund dollars to be used for Community Budget Request (CBR) projects that are not capital eligible and an additional transfer in of $3,815,000 from capital projects funded with General Fund dollars to be used for a variety of budget adjustments from the Mayor and the City Council. FY 2025 Transfers In includes budgeted transfers in of $60,000 from the General Fund "Reserve for Operating Budget Contingencies" balance sheet reserve account to be used to partially fund budget adjustments made by the City Council as well as $1,640,000 in General Fund Capital Project reprogramming included as budget adjustments made by the City Council. FY 2026 Transfers In includes budgeted transfers of $1,782,421 from the General Fund Discretionary Reserve balance sheet reserve account and $743,579 from capital projects funded with General Fund dollars to be used to fund budget adjustments made by the Mayor and budgeted transfers of $2,471,121 from capital projects funded with General Fund dollars to be used to fund budget adjustments made by the City Council. FY 2027 through FY 2031 includes budgeted Transfers In for resources from Pension Judgement Bonds.
7. FY 2024 and FY 2025 GF Uses of Carryover Balance (Application of Waterfall) includes various transfers as part of the City's revised Stabilization Funds Policy waterfall per Ordinance No. 0323-2022. Transfers to the Infrastructure and Capital Project Reserve are included separately.
8. FY 2024 through FY 2031 Transfers Out of the General Fund to the Cincinnati Health District Fund; assumes a 2.0% annual increase on all personnel for FY 2028 through FY 2029 and a 3.0% annual increase for FY 2030 through FY 2031, a 5.0% increase in health care expenses for FY 2028 through FY 2031, a 0.75 percentage point increase in Cincinnati Retirement System (CRS) employer pension contributions for FY 2028 through FY 2030, and a 2.0% increase for all non-personnel expenditures for FY 2028 through FY 2031.
9. FY 2024 through FY 2031 includes Transfers Out of the General Fund to the Bond Retirement Fund for the Police & Fire Pension debt service and the judgment bonds related to the Collaborative Settlement Agreement (CSA). FY 2024 to FY 2031 includes Transfers Out of the General Fund to the Cincinnati Retirement System (CRS) for the Early Retirement Incentive Program (ERIP) and to the Citizen Jobs Fund for the Career Pathways Program. FY 2025 through FY 2026 and FY 2028 through FY 2031 includes a Transfer Out of the General Fund to the Emergency Remediation of Defects in Rental Housing Fund for the Essential Services Program.
10. FY 2024 through FY 2025 Transfers Out of the General Fund to various capital project priorities (one-time only) of which a net $16.71 million in FY 2025 was available due to General Fund revenue replacement from American Rescue Plan funds.
11. FY 2024 and FY 2025 Transfers Out to the Infrastructure and Capital Projects Reserve was used as part of the FY 2023 and FY 2024 Closeout process. These resources were later transferred out for capital projects.
12. FY 2024 Transfers Out to Deferred Appropriations Reserve was used to set aside funds for Financial Freedom initiatives to be allocated during FY 2024 as well as to make FY 2024 funds available in FY 2025. FY 2025 Transfers Out to Discretionary Reserve was used to make FY 2025 funds available in FY 2026. The Deferred Appropriations Reserve was renamed Discretionary Reserve during FY 2025.
13. See Table XXV General Fund Reserves for further explanation of fund balance.

Estimated General Fund Reserves

The chart below shows the estimated balance of reserve funds based on revenue and expenditures for FY 2026. The chart does not include any transfers related to the FY 2026 closeout process. The estimated reserve balance is 18.70% of revenue.

Table XXV - General Fund Reserves as of June 30, 2026

Estimated General Fund Revenue FY 2026				$ 546,952,449
		Estimated Balance	Estimated Percentage	Policy Percentage
Working Capital Reserve		$ 51,432,677	9.40%	8.20%
General Fund Contingency Account		$ 12,112,963	2.21%	2.30%
Economic Downturn		$ 30,527,039	5.58%	5.00%
General Fund Carryover		$ 8,204,287	1.50%	1.50%
	Total	$ 102,276,965	18.70%	17.00%

Revised Stabilization Funds Policy

The City's Stabilization Funds Policy was established in 2015, amended in 2019, and amended in 2022. A revised Stabilization Funds Policy was established in 2026 via Ordinance No. 0028-2026. Due to the careful financial management of the City since 2022, the City has been able to achieve and then exceed the previous target minimum policy reserve balance of two months (approximately 16.7 percent) of prior year General Fund operating revenues and achieved a reserve balance of seventeen percent of prior year General Fund operating revenues since the FY 2024 Carryover. This reserve level provides for a healthy balance to address unforeseen expenses that arise, and mitigates risk against fluctuations in income tax receipts, the City's primary General Fund operating revenue source.

The revised Stabilization Funds Policy recognizes the excellent progress that the City has made in establishing a healthy reserve balance at seventeen percent by formally establishing the target minimum General Fund Contingency Account policy balance at 2.3 percent of prior year General Fund operating revenues, and better defines parameters for allocation of the remaining carryover balance, once the financial reserve balances are achieved. The amended policy has an established goal of setting aside 17.0% of general operating revenues as reserves. This reserve amount exceeds the Government Finance Officers Association (GFOA) recommended minimum goal of two months of estimated revenues. Fund Balance is arguably the single most important financial metric to the Bond Rating Agencies and being able to show compliance with this policy goal is a critical factor for the City's credit ratings. The City also maintains a minimum fund balance of 10% which provides assurance that a portion of reserve funding will remain intact based on interaction with Rating Agencies. It is reasonable to expect that a trend of decreasing fund balance will be a credit negative for the Rating Agencies and could lead to a downgrade. It is also reasonable to expect that an inability to make progress towards the City's policy could lead to negative credit pressure. Negative credit pressure - or a full downgrade - will increase the cost of financing the City's entire capital program and decrease the City's capacity to finance capital in the future.

The policy continues to provide a specific mechanism to help the City achieve compliance with its existing policy of 17.0% while still providing flexibility to deal with unexpected one-time expenditures that may arise within a given year. The City Administration and its Financial Advisor recommended that the City adopt this policy as a means to further ensure its long-term financial strength and stability, which will help to maximize Cincinnati's capacity to finance its important Capital Improvement Program (CIP) projects.

The revised Stabilization Funds Policy updates and enhances the City's existing policy with regards to the "Waterfall Funding Mechanism" to enable the City to address additional funding priorities. The policy was amended to better define the parameters for allocation of any remaining carryover balance now that the financial reserve balances are materially achieved.

A summary of the revised Stabilization Funds Policy is provided below:

·**General Fund Carryover Balance Goal at 1.5%**

» Required for cash flow purposes and offsets seasonality of revenues.

·**General Fund Contingency Account Goal to 2.3%**

» Used by the City for one-time unfunded events. If used, goal is to be replenished to the approved level in the next fiscal year closeout.

·**Economic Downturn Reserve Account Goal at 5.0%**

» Used for unforeseen economic events or circumstances that cause unexpected drops in General Fund Income Tax Revenues which result in a budgetary imbalance that cannot be resolved through immediate budgetary adjustments.

·**Working Capital Reserve Fund Goal at 8.2%**

» Used only in the event of an emergency or catastrophic need of the City.

» If used, goal is to be replenished in total in the next fiscal year. If there is insufficient carryover balance to replenish, then the goal will be to appropriate funds from the next fiscal year's budget.

·**Waterfall Funding Mechanism for funding to enable the City to:**

» Replenish any uses of the Stabilization Funds in the prior year;

» Maintain the Stabilization Funds at the Goal levels;

» Realistically achieve its Overall Policy Goal and Specific Component Goals over time; and

» Have defined Carryover each year for funding the following priorities:

-Affordable Housing Trust Fund (up to $5.0 million annually)

-Unfunded Pension Obligations (up to $2.0 million annually)

-Operating Budget Contingencies Account (up to $0.5 million annually)

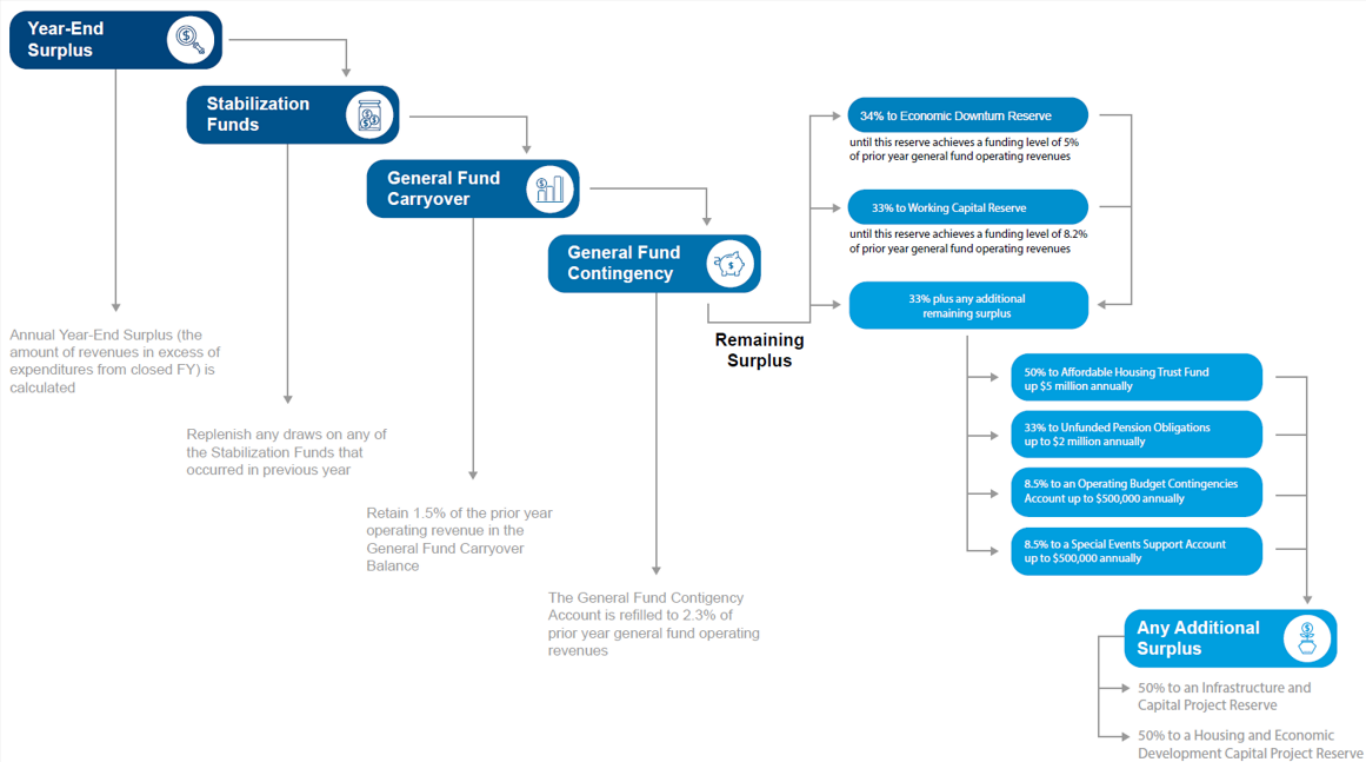
-Special Events Support Account (up to $0.5 million annually)

» Any remaining surplus will be allocated as follows:

-Infrastructure and Capital Project Reserve (50% of any remaining surplus)

-Housing and Economic Development Capital Project Reserve (50% of any remaining surplus)

See the diagram below for the Waterfall Funding Mechanism:



Significant changes in fund revenues, resources, expenditures, or balances in each fund are described in this section of the Recommended FY 2027 Budget Update document. This section includes the following tables and narratives:

1. **All Funds Operating Budget by Fund** lists the Approved FY 2026 Budget, the Approved FY 2027 Budget, the Recommended FY 2027 Budget Update, and the change between the Approved FY 2027 Budget and the Recommended FY 2027 Budget Update. Transfers out are not included.

2. **All Funds Operating Budget Summary by Department** is similar to the All Funds Operating Budget by Fund, but it provides the budget comparison by department rather than by fund. Transfers out are not included.

3. **All Funds Operating Budget Summary by Type** lists the Recommended FY 2027 Budget Update for each department by General Fund, Principal Restricted Funds, Other Restricted Funds, and the Total Operating Budget. Transfers out are not included.

4. **General Fund Operating Budget Summary by Department** lists the General Fund Approved FY 2026 Budget, the Approved FY 2027 Budget, the Recommended FY 2027 Budget Update, and the change between the Approved FY 2027 Budget and the Recommended FY 2027 Budget Update.

Note: This table does not include "Transfers Out" which, if included, would result in a General Fund total of $620.9 million in the FY 2027 Recommended column.

5. **Restricted Funds Operating Budget** lists the operating budget funded by Principal Restricted Funds for the Approved FY 2026 Budget, the Approved FY 2027 Budget, the Recommended FY 2027 Budget Update, and the change between the Approved FY 2027 Budget and the Recommended FY 2027 Budget Update. Transfers out are not included.

6. **Other Restricted Funds Operating Budget by Fund** lists various other restricted funds for the Approved FY 2026 Budget, the Approved FY 2027 Budget, the Recommended FY 2027 Budget Update, and the change between the Approved FY 2027 Budget and the Recommended FY 2027 Budget Update. Transfers out are not included.

7. **All Funds Non-Departmental Budget Summary** lists all Non-Departmental accounts for all funds for the Approved FY 2026 Budget, the Approved FY 2027 Budget, the Recommended FY 2027 Budget Update, and the change between the Approved FY 2027 Budget and the Recommended FY 2027 Budget Update. These accounts contain expenditures that are important to the operation of the City government that do not fall within the functional assignment of any department or agency, or which provide for expenditures related to more than one department or agency. There are four categories:

- **Non-Departmental Benefits:** include employee-benefit related expenses such as the Public Employees Assistance Program (PEAP), Workers' Compensation, Unemployment Compensation, and Lump Sum Payments paid to employees at termination or retirement for accumulated leave balances.

- **General Fund Overhead:** includes resources for annual amounts charged to funds to reimburse the General Fund for support services provided to each of the respective funds.

- **Non-Departmental Accounts:** include various citywide expenditures such as fees paid to Hamilton County, Audit & Examiner's Fees, Enterprise Software and Licenses, and more.

- **Reserve for Contingencies:** an amount set aside in the operating budget for unforeseen events or damages.

Notes About the Non-Departmental Accounts

A glossary listing of the non-departmental accounts is provided below:

911 - Contributions to City Pension - This account is used by all funds for debt service and payments to the City of Cincinnati Retirement System (CRS) for the Early Retirement Incentive Program (ERIP).

915 - Contribution to Total Benefit Arrangement (Cincinnati Retirement System (CRS)) - The Internal Revenue Service (IRS) limits the maximum employee benefit received from a defined contribution retirement plan. Per the Cincinnati Municipal Code (CMC), the City is responsible for covering the excess benefit amount which is paid from this account.

919 - Public Employees Assistance Program (PEAP) - An annual charge to funds to subsidize the PEAP program which is a professional, confidential counseling service designed to help employees and their family members manage work and personal problems. PEAP services are provided at the direct request of an employee or member of an employee's family, or upon disciplinary referral by an employee's supervisor.

921 - Workers' Compensation Insurance - An annual charge to funds to cover expenses related to the Workers' Compensation program and Employee Safety program.

922 - Police and Fire Fighters' Insurance - General Fund account that pays beneficiaries of current and retired sworn Police and Fire Fighters who have passed away. Amounts paid are based on the terms included in current Fraternal Order of Police (FOP) and International Association of Fire Fighters (IAFF) labor contracts.

923 - State Unemployment Compensation - Monthly payments to the State of Ohio for unemployment claims of the City of Cincinnati.

924 - Lump Sum Payments - Payments made upon retirement for outstanding vacation, sick, and other accruals. Funds for these payments are not included in departmental budgets but are paid from this account in the employee's home fund.

928 - Tuition Reimbursement - Reimbursements provided to employees for eligible educational expenses. Funds for these payments are not included in departmental budgets but are paid from this account in the employee's home fund.

931 - Contribution to City Pension - Lump Sum Payments - Restricted Funds charges for the changes to the City of Cincinnati Retirement System (CRS) Collaborative Settlement Agreement (CSA) which include annual lump sum contributions from the Restricted Funds to CRS to address the City's unfunded pension liability.

941 - Audit & Examiner's Fees - General Fund charges for the annual audit of the City of Cincinnati and related expenses based on the Annual Comprehensive Financial Report (ACFR).

942 - Hamilton County Auditor & Treasurer Fees - Fees paid to Hamilton County for work on Property Tax, Tax Increment Financing (TIF) payments in lieu of taxes, and special assessments.

943 - County Clerk Fees - General Fund payments to the Hamilton County Clerk of Courts for services related to collection of parking tickets. The contract for this service was terminated during FY 2020 and is now provided directly by the City. Expenses for these services are included in the Law Department's budget.

944 - General Fund Overhead - An annual amount is charged to funds to reimburse the General Fund for support services provided to each of those funds. This account is also used to charge funds to reimburse the home funds of the three full-time American Federation of State, County and Municipal Employees (AFSCME) full-time release union Presidents.

946 - Election Expense - Payment to the Hamilton County Board of Elections for the City's portion of election expenses. Other miscellaneous election expenses incurred by the Clerk of Council's Office also are paid from this account.

947 - CRA Application Fees - This account is used for Community Reinvestment Area (CRA) application fees.

951 - Judgments Against the City - This account is used to cover the expenses attributable to claims against the City due to liability suits, court judgments, and out of court settlements.

952 - Enterprise Software and Licenses - This account is used to cover software licensing and maintenance agreement expenses needed to support the cost of software that is used citywide.

953 - Memberships & Publications - This account is used to cover expenses related to annual City membership fees for professional organizations such as the Ohio Municipal League and the Hamilton County Municipal League as well as the costs of the City's Federal and State lobbyists.

954 - Special Investigations/Studies - This account is used to cover expenses related to special investigations or studies as deemed necessary by the City.

959 - Other City Obligations - The name of this account was changed in the Approved FY 2019 Budget Update from "959 - City Manager's Obligations" to reflect the consolidation of the "959 - City Manager's Office Obligations" and the "957 - Mayor's Office Obligations" into one account. This funding is appropriated to cover the cost of miscellaneous expenses related to the Mayor's and City Manager's office operations.

961 - ETS Information Infrastructure Security - This account is used to cover citywide information technology infrastructure security costs and represents the Information Security Capital match. These funds provide additional resources for Information Security Capital needs.

963 - Downtown Special Improvement District - Special assessment payments by General Fund departments with property holdings within the Downtown Special Improvement District are made from this account.

965 - Cincinnati Public Schools Reserve - Payment of $5,000,000 annually to the Cincinnati Public Schools (CPS) based on an agreement from 1999 and amended in 2002 with the School Board. The agreement expired at the end of calendar year 2019. (Note: This expenditure was shifted to the Capital Budget in FY 2019.)

966 - Cincinnati Music Hall - Payment of $100,000 annually from the Parking System Facilities Fund (Town Hall Garage) to the Cincinnati Arts Association per the Corbett Agreement. This agreement has been terminated.

968 - Greater Cincinnati Redevelopment Authority - Payment to The Port, formerly the Greater Cincinnati Redevelopment Authority and formerly the Port Authority of Greater Cincinnati, from the General Fund for operating expenses.

969 - Property Investment Reimbursement Agreements (PIRAs) - Property Investment Reimbursement Agreement payments are made from this account. PIRAs are agreements between the City and employers which provide incentives to create and retain jobs as a result of investments in personal and/or real property. These agreements generally involve the reimbursement of a portion of the income taxes paid for new employees or transferred employees up to a pre-determined maximum amount.

981 - Motorized and Construction Equipment Account (MCEA) - This is an equipment account used for purchases of automobiles, trucks, backhoes, etc.

982 - Office and Technical Equipment Account (OTEA) - This is an equipment account used for purchases of desks, office partitions, calculators, etc.

990 - Reserve for Contingencies - An amount included in the annual budget of a fund for contingencies that might arise during the fiscal year. Expenditure of these funds requires an ordinance from the City Council to be used. An ordinance would need to transfer an amount from the reserve to an account where it would be spent.

991 - Mediation and Arbitration Reserve - This account includes funds held in reserve pending the outcome of expenses awarded through labor mediation or arbitration.

The Departmental Budgets section of the document contains a tab for the Non-Departmental Budgets by Agency.

Financial Summaries

Financial Summaries (otherwise known as 'Fund Tables') for the General Fund and each Principal Restricted Fund follow the Non-Departmental Budget Summary. The Fund Tables include a description of the fund and a table that includes the respective funds' revenues, expenditures and fund balance information. Actual revenues and expenditures for FY 2025 are provided. Estimated revenues and expenditures for FY 2026 are provided. Also provided are the FY 2027 Approved Budget, the FY 2027 Recommended Budget Update, and the change from the FY 2027 Approved Budget to the FY 2027 Recommended Budget Update.

The Principal Restricted Funds are provided alphabetically and include: 9-1-1 Cell Phone Fees; Bond Retirement; Cincinnati Area Geographic Information Systems (CAGIS); Cincinnati Health District; Cincinnati Riverfront Park (Smale); Community Health Center Activities; Convention Center; County Law Enforcement Applied Regionally (CLEAR); General Aviation; Hazard Abatement; Income Tax-Infrastructure; Metropolitan Sewer District*; Municipal Golf; Municipal Motor Vehicle License Tax; Parking Meter; Parking Systems Facilities; Recreation Special Activities; Safe and Clean; Sawyer Point; Stormwater Management; Street Construction Maintenance & Repair; Streetcar Operations; and Water Works.

Notes About the Fund Tables

The Fund Tables for each Principal Restricted Fund contain five columns:

- The first column is for the "FY 2025 Actual" amounts.
- The second column is for the "FY 2026 Estimate" amounts.
- The third column is for the "FY 2027 Approved" amounts. This refers to the budget amounts that were approved in the FY 2026-2027 Biennial Budget for the second year of the biennium.
- The fourth column is for the "FY 2027 Recommended" amounts. This is for the FY 2027 Recommended Budget Update.

- The final column is for the "Change FY 2027 Approved to FY 2027 Recommended" amounts. This reflects the change from the amounts approved for the FY 2027 Approved Budget to the amounts for the Recommended FY 2027 Budget Update.

General Fund

The FY 2026 Estimate transfers out reflect changes in reserve accounts. Of note, Ordinance No. 0050-2026 authorized the transfer and appropriation of $50 million from the Income Tax Reserve for Refunds to the City Manager's Office fringe benefit operating budget to provide resources for a one-time payment, upon receipt of appropriate court orders, to the Cincinnati Retirement System to reduce the City's unfunded pension liability.

Parking Meter Fund

The FY 2026 Estimate includes a $600,000 fund advance that is converted to a permanent transfer. A $400,00 fund advance was also provided in the FY 2026 Final Adjustment Ordinance. The fund advance must be repaid by June 30, 2027 or reclassified as a permanent transfer out from the General Fund. This fund will be monitored closely. Adjustments may be required to ensure the fund does not go negative.

Parking System Facilities Fund

Resources for the VP3 Garage debt service are now budgeted in the Corryville Equivalent (TIF) Fund rather than the Parking System Facilities Fund.

Street Construction Maintenance & Repair Fund

The Recommended FY 2027 Budget Update ending fund balance does not meet recommended fund balance minimums. This fund will be monitored closely. Adjustments may be required during FY 2027 to ensure the fund does not go negative.

Water Works Fund

The FY 2026 Estimate reflects $120 million in transfers out. In December 2025, $85.0 million in Water Works Fund resources were transferred to the Water Works Capital Improvement Fund to continue funding for the capital improvement program, which includes new water mains, water main replacements, treatment plant improvements, system development, tanks, pumping stations, private development, equipment, and other water system improvements.

Metropolitan Sewer District Fund

The CY 2025 beginning fund balance shows the fund's equity as of December 31, 2024, which includes resources within reserve accounts.

**Note: The Metropolitan Sewer District (MSD) Fund is provided for reference purposes only. MSD's budget is approved by the Hamilton County Board of County Commissioners in December of each year. The County budget (including MSD) is on a calendar year basis, which runs from January 1st through December 31st.*

All Funds Operating Budget by Fund

	FY 2026 Approved Budget	FY 2027 Approved Budget	FY 2027 Recommended Update	Change FY 2027 Approved to FY 2027 Update
General Fund	547,998,860	548,081,010	593,289,560	45,208,550
Principal Restricted Funds				
9-1-1 Cell Phone Fees	1,612,010	1,647,080	1,936,610	289,530
Bond Retirement	76,233,280	78,722,050	82,468,590	3,746,540
Cincinnati Area Geographic Information System (CAGIS)	5,274,480	5,448,230	5,531,560	83,330
Cincinnati Health District	22,301,660	23,007,660	23,488,150	480,490
Cincinnati Riverfront Park	1,691,700	1,739,730	1,697,110	(42,620)
Community Health Center Activities	31,042,320	31,947,280	33,600,760	1,653,480
Convention Center	7,478,310	10,254,450	12,920,720	2,666,270
County Law Enforcement Applied Regionally (CLEAR)	6,631,730	6,778,420	6,635,700	(142,720)
General Aviation	2,517,310	2,572,690	2,700,870	128,180
Hazard Abatement	798,170	818,910	1,249,780	430,870
Income Tax-Infrastructure	25,985,790	27,144,020	28,485,190	1,341,170
Metropolitan Sewer District	244,140,800	247,493,800	262,331,640	14,837,840
Municipal Golf	7,871,360	7,871,740	8,100,410	228,670
Municipal Motor Vehicle License Tax	5,107,480	5,245,260	4,855,610	(389,650)
Parking Meter	5,113,310	5,285,050	5,371,810	86,760
Parking System Facilities	7,424,700	7,498,650	6,118,450	(1,380,200)
Recreation Special Activities	6,393,140	6,529,930	6,820,740	290,810
Safe and Clean	50,000	50,500	50,000	(500)
Sawyer Point	1,328,360	1,357,070	1,468,810	111,740
Stormwater Management	34,542,060	34,258,750	34,536,930	278,180
Street Construction Maintenance & Repair	18,405,440	19,027,970	17,501,990	(1,525,980)
Streetcar Operations	6,412,530	6,735,850	6,640,200	(95,650)
Water Works	179,626,160	184,570,860	185,893,060	1,322,200
Principal Restricted Total	697,982,100	716,005,950	740,404,690	24,398,740
Other Restricted Funds	41,517,020	42,294,080	37,452,610	(4,841,470)
Grand Total	1,287,497,980	1,306,381,040	1,371,146,860	64,765,820

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All Funds Operating Budget Summary by Department

	FY 2026 Approved Budget	FY 2027 Approved Budget	FY 2027 Recommended Update	Change FY 2027 Approved to FY 2027 Update
City Council	2,436,430	2,429,440	2,461,570	32,130
Office of the Mayor	1,152,800	1,164,090	1,189,590	25,500
Clerk of Council	822,080	830,900	780,770	(50,130)
City Manager	63,516,600	59,969,540	53,515,060	(6,454,480)
Buildings & Inspections	19,543,520	20,915,920	22,289,520	1,373,600
Citizen Complaint Authority	1,326,220	1,360,020	1,467,170	107,150
City Planning and Engagement	2,115,870	2,074,130	2,169,560	95,430
Enterprise Services	19,351,600	22,370,110	24,070,750	1,700,640
Economic Inclusion	1,815,000	1,880,810	1,871,830	(8,980)
Enterprise Technology Solutions	14,258,890	14,515,940	14,385,070	(130,870)
Finance	91,215,130	93,983,860	97,902,840	3,918,980
Fire	160,289,900	160,879,070	168,413,950	7,534,880
Health	73,163,490	75,614,150	71,072,820	(4,541,330)
Human Resources	6,763,230	6,365,420	6,662,240	296,820
Law	12,977,010	13,326,750	13,646,950	320,200
Opportunity and Resident Services	5,974,210	5,488,910	16,002,260	10,513,350
Parks	26,456,750	27,016,280	28,689,650	1,673,370
Police	190,043,650	191,956,400	218,740,540	26,784,140
Public Services	52,288,530	53,266,130	52,620,760	(645,370)
Recreation	36,633,220	37,110,750	37,220,890	110,140
Sewers	237,255,600	240,546,670	255,216,760	14,670,090
Stormwater Management Utility	17,213,200	16,484,550	16,601,320	116,770
Transportation & Engineering	29,317,400	30,314,200	30,731,450	417,250
Water Works	171,572,510	176,395,240	177,270,630	875,390
Department Total	1,237,502,840	1,256,259,280	1,314,993,950	58,734,670
Non-Departmental Benefits	14,735,450	15,191,300	15,695,340	(504,040)
General Fund Overhead	15,018,580	15,163,530	16,878,290	1,714,760
Non-Departmental Accounts	19,641,110	19,166,930	21,979,290	2,812,360
Reserve for Contingencies	600,000	600,000	1,600,000	1,000,000
Non-Departmental Budgets Total	49,995,140	50,121,760	56,152,920	6,031,160
Total	1,287,497,980	1,306,381,040	1,371,146,870	64,765,830

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All Funds Operating Budget Summary by Type - FY 2027

Agency/Account	General Fund	Principal Restricted Funds	Other Restricted Funds	Total Operating
City Council	2,461,570	0	0	2,461,570
Office of the Mayor	1,189,590	0	0	1,189,590
Clerk of Council	780,770	0	0	780,770
City Manager	41,288,740	11,810,360	415,960	53,515,060
Buildings & Inspections	19,122,430	3,167,090	0	22,289,520
Citizen Complaint Authority	1,467,170	0	0	1,467,170
City Planning and Engagement	2,169,560	0	0	2,169,560
Enterprise Services	462,920	23,607,830	0	24,070,750
Economic Inclusion	1,579,090	292,740	0	1,871,830
Enterprise Technology Solutions	7,973,230	6,389,090	22,750	14,385,070
Finance	8,721,200	82,770,520	6,411,120	97,902,840
Fire	168,413,950	0	0	168,413,950
Health	0	54,233,640	16,839,180	71,072,820
Human Resources	5,429,720	224,560	1,007,960	6,662,240
Law	13,365,330	281,620	0	13,646,950
Opportunity and Resident Services	16,002,260	0	0	16,002,260
Parks	12,831,700	7,279,440	8,578,510	28,689,650
Police	217,140,230	0	1,600,310	218,740,540
Public Services	19,144,520	33,476,240	0	52,620,760
Recreation	20,480,050	16,425,480	315,360	37,220,890
Sewers	0	255,216,760	0	255,216,760
Stormwater Management Utility	0	16,601,320	0	16,601,320
Transportation & Engineering	4,178,890	25,564,610	987,950	30,731,450
Water Works	0	177,270,630	0	177,270,630
Department Total	564,202,920	714,611,930	36,179,100	1,314,993,950
Non-Departmental Benefits	9,263,970	5,783,420	647,950	15,695,340
General Fund Overhead	96,970	16,155,760	625,560	16,878,290
Non-Departmental Accounts	18,725,700	3,253,590	0	21,979,290
Reserve for Contingencies	1,000,000	600,000	0	1,600,000
Non-Departmental Budgets Total	29,086,640	25,792,770	1,273,510	56,152,920
Grand Total	593,289,560	740,404,700	37,452,610	1,371,146,870

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General Fund Operating Budget Summary by Department

	FY 2026 Approved Budget	FY 2027 Approved Budget	FY 2027 Recommended Update	Change FY 2027 Approved to FY 2027 Update
City Council	2,436,430	2,429,440	2,461,570	32,130
Office of the Mayor	1,152,800	1,164,090	1,189,590	25,500
Clerk of Council	822,080	830,900	780,770	(50,130)
City Manager	52,602,450	48,791,980	41,288,740	(7,503,240)
Buildings & Inspections	16,778,950	18,080,360	19,122,430	1,042,070
Citizen Complaint Authority	1,326,220	1,360,020	1,467,170	107,150
City Planning and Engagement	2,115,870	2,074,130	2,169,560	95,430
Enterprise Services	203,900	207,800	462,920	255,120
Economic Inclusion	1,543,880	1,591,060	1,579,090	(11,970)
Enterprise Technology Solutions	7,809,610	7,922,710	7,973,230	50,520
Finance	8,420,640	8,512,680	8,721,200	208,520
Fire	160,289,900	160,879,070	168,413,950	7,534,880
Health	0	0	0	0
Human Resources	5,479,920	5,596,340	5,429,720	(166,620)
Law	12,732,380	13,059,260	13,365,330	306,070
Opportunity and Resident Services	5,196,610	4,695,930	16,002,260	11,306,330
Parks	12,139,550	12,271,320	12,831,700	560,380
Police	188,459,180	190,356,050	217,140,230	26,784,180
Public Services	18,778,790	18,599,810	19,144,520	544,710
Recreation	20,093,860	20,368,020	20,480,050	112,030
Transportation & Engineering	4,152,760	4,009,750	4,178,890	169,140
Department Total	522,535,780	522,800,720	564,202,920	41,402,200
Non-Departmental Benefits	8,902,530	9,196,500	9,263,970	67,470
Non-Departmental Accounts	16,560,550	16,083,790	18,822,670	2,738,880
Reserve for Contingencies	0	0	1,000,000	1,000,000
Non-Departmental Budgets Total	25,463,080	25,280,290	29,086,640	3,806,350
	547,998,860	548,081,010	593,289,560	45,208,550

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Restricted Funds Operating Budget

	FY 2026 Approved Budget	FY 2027 Approved Budget	FY 2027 Recommended Update	Change FY 2027 Approved to FY 2027 Update
Principal Restricted Funds				
9-1-1 Cell Phone Fees	1,612,010	1,647,080	1,936,610	289,530
Bond Retirement	76,233,280	78,722,050	82,468,590	3,746,540
Cincinnati Area Geographic Information System (CAGIS)	5,274,480	5,448,230	5,531,560	83,330
Cincinnati Health District	22,301,660	23,007,660	23,488,150	480,490
Cincinnati Riverfront Park	1,691,700	1,739,730	1,697,110	(42,620)
Community Health Center Activities	31,042,320	31,947,280	33,600,760	1,653,480
Convention Center	7,478,310	10,254,450	12,920,720	2,666,270
County Law Enforcement Applied Regionally (CLEAR)	6,631,730	6,778,420	6,635,700	(142,720)
General Aviation	2,517,310	2,572,690	2,700,870	128,180
Hazard Abatement	798,170	818,910	1,249,780	430,870
Income Tax-Infrastructure	25,985,790	27,144,020	28,485,190	1,341,170
Metropolitan Sewer District	244,140,800	247,493,800	262,331,640	14,837,840
Municipal Golf	7,871,360	7,871,740	8,100,410	228,670
Municipal Motor Vehicle License Tax	5,107,480	5,245,260	4,855,610	(389,650)
Parking Meter	5,113,310	5,285,050	5,371,810	86,760
Parking System Facilities	7,424,700	7,498,650	6,118,450	(1,380,200)
Recreation Special Activities	6,393,140	6,529,930	6,820,740	290,810
Safe and Clean	50,000	50,500	50,000	(500)
Sawyer Point	1,328,360	1,357,070	1,468,810	111,740
Stormwater Management	34,542,060	34,258,750	34,536,930	278,180
Street Construction Maintenance & Repair	18,405,440	19,027,970	17,501,990	(1,525,980)
Streetcar Operations	6,412,530	6,735,850	6,640,200	(95,650)
Water Works	179,626,160	184,570,860	185,893,060	1,322,200
Principal Restricted Total	697,982,100	716,005,950	740,404,690	24,398,740
Other Restricted Funds	41,517,020	42,294,080	37,452,610	(4,841,470)
Grand Total	739,499,120	758,300,030	777,857,300	19,557,270

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Other Restricted Funds Operating Budget by Fund

Fund - Fund Name	FY 2026 Approved Budget	FY 2027 Approved Budget	FY 2027 Recommended Update	Change FY 2027 Approved to FY 2027 Update
308 - Citizens Jobs	1,057,630	533,290	1,007,960	474,670
317 - Urban Development Property Operations	410,270	421,980	429,210	7,230
319 - Contributions For Recreation Purposes	307,650	311,620	129,690	(181,930)
324 - Recreation Federal Grant Project	402,980	409,110	186,360	(222,750)
326 - Park Donations/Special Activities	1,514,550	1,551,010	1,984,400	433,390
327 - W.M. Ampt Free Concerts	17,380	17,560	17,550	(10)
328 - Groesbeck Endowments	20,440	20,650	20,640	(10)
330 - Park Lodge/Pavilion Deposits	301,530	310,750	419,440	108,690
332 - Krohn Conservatory	2,113,190	2,168,180	2,355,060	186,880
336 - Telecommunications Services	22,520	22,750	22,750	0
349 - Urban Renewal Debt Retirement	1,217,200	1,239,600	1,244,050	4,450
350 - Public Health Research	2,457,200	2,541,980	2,545,440	3,460
353 - Home Health Services	8,551,340	8,886,620	4,633,700	(4,252,920)
354 - Household Sewage Treatment System Fees	54,220	54,760	51,800	(2,960)
363 - Solid Waste Disposal Control	130,950	135,010	139,100	4,090
366 - Federal Asset Forfeiture - Treasury	246,360	248,830	248,830	0
367 - Federal Asset Forfeiture - Justice	729,240	736,540	736,520	(20)
369 - Criminal Activity Forfeiture State	456,970	461,550	461,540	(10)
370 - Drug Offender Fines Forfeiture	62,010	62,640	62,630	(10)
372 - DUI Enforcement	89,890	90,790	90,790	0
391 - Women & Infants Food Grant Program	4,350,080	4,535,080	4,612,670	77,590
412 - Food Service License Fees	1,726,050	1,790,700	1,840,740	50,040
413 - Swimming Pool License Fees	72,880	72,990	73,800	810
415 - Immunization Action Plan	360,070	371,160	402,660	31,500
420 - Public Employee Assistance Program	1,167,390	1,228,270	1,417,330	189,060
428 - Urban Forestry	335,080	345,960	536,950	190,990
446 - Health Network	4,708,420	4,885,490	3,099,190	(1,786,300)
448 - Health Care For The Homeless	218,400	231,030	1,130	(229,900)
630 - Cable Access Management	100,000	100,000	0	(100,000)
748 - Qualified Employee Benefit Arrangement (QEBA)	0	0	130,000	130,000
749 - Retirement	4,002,200	4,091,730	3,874,000	(217,730)
791 - Sidewalk Assessments	160,830	162,440	167,170	4,730
792 - Forestry Assessments	3,332,300	3,409,330	3,645,800	236,470
793 - BLEM Assessment	819,800	844,680	863,710	19,030
Other Restricted Total	41,517,020	42,294,080	37,452,610	(4,841,470)

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Non-Departmental Budget Summary

	FY 2026 Approved Budget	FY 2027 Approved Budget	FY 2027 Recommended Update	Change FY 2027 Approved to FY 2027 Update
Non-Departmental Benefits				
Prior Year Pension Obligations	3,093,150	3,154,410	3,014,020	(140,390)
Contribution to Total Benefit Arrangement	106,000	105,690	130,000	24,310
Contribution to City Pension - Lump Sum Payments	0	0	1,198,120	1,198,120
Public Employee Assistance Program	913,700	919,150	973,500	54,350
Workers Compensation	8,328,490	8,399,470	8,391,480	(7,990)
Police and Firefighters Insurance	320,000	312,860	320,000	7,140
Unemployment Compensation	150,000	149,560	150,000	440
Lump Sum Payments	1,724,110	2,052,390	1,418,220	(634,170)
Tuition Reimbursement	100,000	97,770	100,000	2,230
Non-Departmental Benefits Total	14,735,450	15,191,300	15,695,340	504,040
General Fund Overhead	15,018,580	15,163,530	16,878,290	1,714,760
Non-Departmental Accounts				
Audit and Examiner's Fees	460,180	445,600	454,180	8,580
Hamco Auditor & Treasurer Fees	500,000	488,840	500,000	11,160
County Clerk Fees	0	0	0	0
Election Expense	560,000	547,500	250,000	(297,500)
CRA Application Fees	15,000	14,670	15,000	330
Judgments Against the City	900,000	879,910	1,400,000	520,090
Enterprise Software and Licenses	12,683,730	12,403,250	14,842,450	2,439,200
Memberships & Publications	265,000	259,080	265,000	5,920
HUD Section 108 Debt Service	0	0	0	0
Mayor's Office Obligations	0	0	0	0
Other City Obligations	286,200	279,800	289,070	9,270
Downtown Spec Improve District	10,000	9,680	10,000	320
ETS Information Infrastructure Security	0	0	0	0
Cincinnati Public Schools	0	0	0	0
Cincinnati Music Hall	100,000	100,000	0	(100,000)
Greater Cincinnati Redevelopment Authority	800,000	677,600	700,000	22,400
Property Investment Reim. Agreements	0	0	0	0
Motorized & Construction Equip	1,861,000	1,861,000	1,974,390	113,390
Office & Technical Equip	1,200,000	1,200,000	1,279,200	79,200
Non-Departmental Accounts Total	19,641,110	19,166,930	21,979,290	2,812,360
Reserve for Contingencies	600,000	600,000	1,600,000	1,000,000
Total	49,995,140	50,121,760	56,152,920	6,031,160

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General Fund

This fund accounts for receipts from the operating portion of property taxes, 1.55% of the City income tax, and licenses, permits and other receipts which provide monies for operations of all City departments not provided for by other funds or means.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	437,809,230	428,193,950	434,213,950	455,278,940	21,064,990
Licenses & Permits	31,828,370	32,700,100	32,719,000	32,380,360	(338,640)
Courts & Use of Money & Property	28,456,860	30,147,410	30,147,410	34,311,080	4,163,670
Revenue from Other Agencies	38,739,080	31,628,480	30,220,130	35,010,500	4,790,370
Charges for Services	44,508,060	43,703,250	43,708,200	56,820,290	13,112,090
Miscellaneous	3,652,840	5,163,190	4,515,430	4,665,430	150,000
Revenue Subtotal	584,994,440	571,536,380	575,524,120	618,466,600	42,942,480
Prior Year Cancellations	2,487,090	2,789,310	0	0	0
Transfers In	10,307,650	5,769,700	0	2,400,000	2,400,000
Subtotal	12,794,740	8,559,010	0	2,400,000	2,400,000
Total Revenues/Resources	597,789,180	580,095,390	575,524,120	620,866,600	45,342,480
Expenditures/Uses					
Personnel Services	298,559,720	318,680,210	322,322,880	353,709,330	31,386,450
Employee Benefits	123,201,070	174,903,560	125,735,590	131,998,430	6,262,840
Non-Personnel	109,232,680	127,971,730	100,002,790	107,571,800	7,569,010
Properties	20,000	20,400	19,750	10,000	(9,750)
Debt Service	0	0	0	0	0
Expenditures Subtotal	531,013,470	621,575,900	548,081,010	593,289,560	45,208,550
Transfers Out	89,692,400	(12,419,840)	27,443,110	27,577,040	133,930
Subtotal	89,692,400	(12,419,840)	27,443,110	27,577,040	133,930
Total Expenditures/Uses	620,705,870	609,156,060	575,524,120	620,866,600	45,342,480
Net Increase (Decrease) in Fund Balance	(22,916,690)	(29,060,670)	0	0	0
FY Beginning Balance	65,091,550	42,174,860	42,174,860	13,114,190	(29,060,670)
FY Ending Balance	42,174,860	13,114,190	42,174,860	13,114,190	(29,060,670)

9-1-1 Cell Phone Fees

This fund accounts for the receipts of all fees in accordance with the Federal Communications Commission's rules relating to the collection of 9-1-1 wireless surcharge fees.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0
Revenue from Other Agencies	0	0	0	0	0
Charges for Services	2,135,980	1,450,320	1,300,000	1,300,000	0
Miscellaneous	0	0	0	0	0
Revenue Subtotal	2,135,980	1,450,320	1,300,000	1,300,000	0
Prior Year Cancellations	0	49,830	0	0	0
Transfers In	0	0	0	0	0
Subtotal	0	49,830	0	0	0
Total Revenues/Resources	2,135,980	1,500,150	1,300,000	1,300,000	0
Expenditures/Uses					
Personnel Services	0	662,780	682,660	881,040	198,380
Employee Benefits	0	283,480	291,990	383,160	91,170
Non-Personnel	354,650	1,001,050	672,430	672,410	(20)
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	354,650	1,947,310	1,647,080	1,936,610	289,530
Transfers Out	0	0	0	0	0
Subtotal	0	0	0	0	0
Total Expenditures/Uses	354,650	1,947,310	1,647,080	1,936,610	289,530
Net Increase (Decrease) in Fund Balance	1,781,330	(447,160)	(347,080)	(636,610)	(289,530)
FY Beginning Balance	2,900,170	4,681,500	4,369,490	4,234,340	(135,150)
FY Ending Balance	4,681,500	4,234,340	4,022,410	3,597,730	(424,680)

Bond Retirement

This fund is utilized to pay the debt service on general obligation bonds and notes issued to raise capital improvement funding. The primary source of revenue for the fund is a portion of the property tax (over and above the operating budget millage).

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	55,933,440	44,518,630	44,518,630	60,848,540	16,329,910
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	9,579,050	2,948,770	2,000,510	2,000,510	0
Revenue from Other Agencies	6,087,890	3,868,950	3,868,950	3,868,950	0
Charges for Services	0	0	0	0	0
Miscellaneous	5,332,520	37,674,060	41,799,060	41,799,060	0
Revenue Subtotal	76,932,900	89,010,410	92,187,150	108,517,060	16,329,910
Prior Year Cancellations	42,240	38,810	0	0	0
Transfers In	20,891,980	19,558,730	17,082,870	25,807,870	8,725,000
Subtotal	20,934,220	19,597,540	17,082,870	25,807,870	8,725,000
Total Revenues/Resources	97,867,120	108,607,950	109,270,020	134,324,930	25,054,910
Expenditures/Uses					
Personnel Services	289,630	350,930	365,630	362,130	(3,500)
Employee Benefits	91,510	141,030	149,090	145,960	(3,130)
Non-Personnel	1,559,240	3,188,930	3,192,470	11,097,450	7,904,980
Properties	0	0	0	0	0
Debt Service	58,161,450	72,552,390	75,014,860	70,863,050	(4,151,810)
Expenditures Subtotal	60,101,830	76,233,280	78,722,050	82,468,590	3,746,540
Transfers Out	15,439,170	14,139,020	12,235,200	12,235,200	0
Subtotal	15,439,170	14,139,020	12,235,200	12,235,200	0
Total Expenditures/Uses	75,541,000	90,372,300	90,957,250	94,703,790	3,746,540
Net Increase (Decrease) in Fund Balance	22,326,120	18,235,650	18,312,770	39,621,140	21,308,370
FY Beginning Balance	70,129,640	92,455,760	109,704,330	110,691,410	987,080
FY Ending Balance	92,455,760	110,691,410	128,017,100	150,312,550	22,295,450

Cincinnati Area Geographic Information System (CAGIS)

This fund accounts for the receipts and disbursements from Hamilton County and utility companies to fund an area-wide geographic information system. Fund expenditures are used for the CAGIS system.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	69,420	79,790	79,790	79,790	0
Revenue from Other Agencies	0	0	0	0	0
Charges for Services	4,598,590	4,633,430	4,633,430	4,603,430	(30,000)
Miscellaneous	0	0	0	0	0
Revenue Subtotal	4,668,010	4,713,220	4,713,220	4,683,220	(30,000)
Prior Year Cancellations	241,260	729,280	0	0	0
Transfers In	0	0	0	0	0
Subtotal	241,260	729,280	0	0	0
Total Revenues/Resources	4,909,270	5,442,500	4,713,220	4,683,220	(30,000)
Expenditures/Uses					
Personnel Services	1,879,470	2,188,800	2,286,670	2,329,530	42,860
Employee Benefits	681,800	785,150	836,220	850,640	14,420
Non-Personnel	2,198,260	2,300,530	2,325,340	2,351,390	26,050
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	4,759,530	5,274,480	5,448,230	5,531,560	83,330
Transfers Out	0	0	0	0	0
Subtotal	0	0	0	0	0
Total Expenditures/Uses	4,759,530	5,274,480	5,448,230	5,531,560	83,330
Net Increase (Decrease) in Fund Balance	149,740	168,020	(735,010)	(848,340)	(113,330)
FY Beginning Balance	1,373,610	1,523,350	962,090	1,691,370	729,280
FY Ending Balance	1,523,350	1,691,370	227,080	843,030	615,950

Cincinnati Health District

This fund accounts for General Fund support of the Board of Health, certificate revenues, other revenues not reported in other health funds and related expenses.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	180	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0
Revenue from Other Agencies	0	0	0	0	0
Charges for Services	582,700	620,000	620,000	575,000	(45,000)
Miscellaneous	80,460	5,080	0	0	0
Revenue Subtotal	663,340	625,080	620,000	575,000	(45,000)
Prior Year Cancellations	162,350	265,780	0	0	0
Transfers In	21,344,750	21,429,160	22,387,660	22,868,310	480,650
Subtotal	21,507,100	21,694,940	22,387,660	22,868,310	480,650
Total Revenues/Resources	22,170,440	22,320,020	23,007,660	23,443,310	435,650
Expenditures/Uses					
Personnel Services	13,240,670	14,727,910	15,308,840	15,568,980	260,140
Employee Benefits	4,902,130	5,819,750	5,985,930	6,315,830	329,900
Non-Personnel	2,368,940	2,016,320	1,709,920	1,600,270	(109,650)
Properties	570	3,070	2,970	3,070	100
Debt Service	0	0	0	0	0
Expenditures Subtotal	20,512,310	22,567,050	23,007,660	23,488,150	480,490
Transfers Out	40,000	0	0	0	0
Subtotal	40,000	0	0	0	0
Total Expenditures/Uses	20,552,310	22,567,050	23,007,660	23,488,150	480,490
Net Increase (Decrease) in Fund Balance	1,618,130	(247,030)	0	(44,840)	(44,840)
FY Beginning Balance	6,242,650	7,860,780	7,608,290	7,613,750	5,460
FY Ending Balance	7,860,780	7,613,750	7,608,290	7,568,910	(39,380)

Cincinnati Riverfront Park

This fund accounts for the receipts related to the Cincinnati Smale Riverfront Park including donations, program funds, event funds, lease revenues, and common area maintenance income from public and private entities.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	226,960	135,000	135,000	80,000	(55,000)
Revenue from Other Agencies	0	54,480	0	54,450	54,450
Charges for Services	1,218,110	1,421,000	1,346,000	866,690	(479,310)
Miscellaneous	0	0	0	0	0
Revenue Subtotal	1,445,070	1,610,480	1,481,000	1,001,140	(479,860)
Prior Year Cancellations	48,230	21,730	0	0	0
Transfers In	0	0	0	0	0
Subtotal	48,230	21,730	0	0	0
Total Revenues/Resources	1,493,300	1,632,210	1,481,000	1,001,140	(479,860)
Expenditures/Uses					
Personnel Services	775,090	798,330	822,300	802,350	(19,950)
Employee Benefits	370,850	385,220	404,190	380,010	(24,180)
Non-Personnel	449,560	563,230	513,240	514,750	1,510
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	1,595,500	1,746,780	1,739,730	1,697,110	(42,620)
Transfers Out	0	0	0	0	0
Subtotal	0	0	0	0	0
Total Expenditures/Uses	1,595,500	1,746,780	1,739,730	1,697,110	(42,620)
Net Increase (Decrease) in Fund Balance	(102,200)	(114,570)	(258,730)	(695,970)	(437,240)
FY Beginning Balance	2,928,700	2,826,500	2,690,800	2,711,930	21,130
FY Ending Balance	2,826,500	2,711,930	2,432,070	2,015,960	(416,110)

Community Health Center Activities

This fund receives revenue from third party claims and patient co-payments at all health center sites included in the Federally Qualified Health Centers' scope of operation. This fund supports wellness and preventive health maintenance for citizens.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0
Revenue from Other Agencies	14,000	2,034,950	2,034,950	2,034,950	0
Charges for Services	26,082,670	27,995,960	27,995,960	30,425,610	2,429,650
Miscellaneous	0	0	0	0	0
Revenue Subtotal	26,096,670	30,030,910	30,030,910	32,460,560	2,429,650
Prior Year Cancellations	960,700	961,970	0	0	0
Transfers In	0	0	0	0	0
Subtotal	960,700	961,970	0	0	0
Total Revenues/Resources	27,057,370	30,992,880	30,030,910	32,460,560	2,429,650
Expenditures/Uses					
Personnel Services	13,433,600	15,070,220	15,672,560	16,639,870	967,310
Employee Benefits	5,547,180	6,326,970	6,744,350	7,228,880	484,530
Non-Personnel	9,744,990	11,645,130	9,530,370	9,732,010	201,640
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	28,725,770	33,042,320	31,947,280	33,600,760	1,653,480
Transfers Out	0	0	0	0	0
Subtotal	0	0	0	0	0
Total Expenditures/Uses	28,725,770	33,042,320	31,947,280	33,600,760	1,653,480
Net Increase (Decrease) in Fund Balance	(1,668,400)	(2,049,440)	(1,916,370)	(1,140,200)	776,170
FY Beginning Balance	7,310,260	5,641,860	4,630,440	3,592,420	(1,038,020)
FY Ending Balance	5,641,860	3,592,420	2,714,070	2,452,220	(261,850)

Convention Center

This fund receives the fees charged for the use of the privately-managed Convention Center and revenue from a portion of the Transient Occupancy Tax to pay for its operation, utilities, maintenance, and capital improvements.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	2,810,320	3,000,000	3,120,000	3,300,000	180,000
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	28,500	448,600	665,100	641,700	(23,400)
Revenue from Other Agencies	0	0	0	0	0
Charges for Services	1,165,700	3,079,400	6,274,060	7,901,920	1,627,860
Miscellaneous	770,960	272,870	329,600	249,000	(80,600)
Revenue Subtotal	4,775,480	6,800,870	10,388,760	12,092,620	1,703,860
Prior Year Cancellations	0	0	0	0	0
Transfers In	0	442,950	0	0	0
Subtotal	0	442,950	0	0	0
Total Revenues/Resources	4,775,480	7,243,820	10,388,760	12,092,620	1,703,860
Expenditures/Uses					
Personnel Services	83,380	90,000	92,700	90,000	(2,700)
Employee Benefits	35,890	40,000	41,200	40,000	(1,200)
Non-Personnel	4,098,040	8,861,670	9,833,910	12,548,980	2,715,070
Properties	0	0	0	0	0
Debt Service	292,860	286,640	286,640	241,740	(44,900)
Expenditures Subtotal	4,510,170	9,278,310	10,254,450	12,920,720	2,666,270
Transfers Out	12,330	684,990	241,760	241,760	0
Subtotal	12,330	684,990	241,760	241,760	0
Total Expenditures/Uses	4,522,500	9,963,300	10,496,210	13,162,480	2,666,270
Net Increase (Decrease) in Fund Balance	252,980	(2,719,480)	(107,450)	(1,069,860)	(962,410)
FY Beginning Balance	7,584,890	7,837,870	6,783,130	5,118,390	(1,664,740)
FY Ending Balance	7,837,870	5,118,390	6,675,680	4,048,530	(2,627,150)

County Law Enforcement Applied Regionally (CLEAR)

This fund accounts for the revenues and expenditures associated with the County Law Enforcement Applied Regionally program system administered by the City.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0
Revenue from Other Agencies	4,029,340	6,355,880	6,498,880	6,498,880	0
Charges for Services	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Revenue Subtotal	4,029,340	6,355,880	6,498,880	6,498,880	0
Prior Year Cancellations	52,830	171,810	0	0	0
Transfers In	0	0	0	0	0
Subtotal	52,830	171,810	0	0	0
Total Revenues/Resources	4,082,170	6,527,690	6,498,880	6,498,880	0
Expenditures/Uses					
Personnel Services	1,073,970	1,768,380	1,838,590	1,915,940	77,350
Employee Benefits	359,320	591,490	628,240	678,340	50,100
Non-Personnel	2,527,900	4,271,860	4,311,590	4,041,420	(270,170)
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	3,961,190	6,631,730	6,778,420	6,635,700	(142,720)
Transfers Out	19,440	19,420	19,420	19,450	30
Subtotal	19,440	19,420	19,420	19,450	30
Total Expenditures/Uses	3,980,630	6,651,150	6,797,840	6,655,150	(142,690)
Net Increase (Decrease) in Fund Balance	101,540	(123,460)	(298,960)	(156,270)	142,690
FY Beginning Balance	653,730	755,270	460,000	631,810	171,810
FY Ending Balance	755,270	631,810	161,040	475,540	314,500

General Aviation

This fund accounts for revenues from hangar rental and other fees at Lunken Airport. Expenditures from this fund support maintenance and general operation of the municipally-owned Lunken Airport.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	140,680	139,830	75,000	75,000	0
Revenue from Other Agencies	0	0	0	0	0
Charges for Services	2,601,860	2,565,000	2,565,000	2,815,000	250,000
Miscellaneous	16,520	41,470	0	0	0
Revenue Subtotal	2,759,060	2,746,300	2,640,000	2,890,000	250,000
Prior Year Cancellations	42,780	59,180	0	0	0
Transfers In	591,790	0	0	0	0
Subtotal	634,570	59,180	0	0	0
Total Revenues/Resources	3,393,630	2,805,480	2,640,000	2,890,000	250,000
Expenditures/Uses					
Personnel Services	924,210	1,010,170	1,046,740	1,084,350	37,610
Employee Benefits	329,200	413,810	437,330	434,330	(3,000)
Non-Personnel	829,900	1,051,890	1,059,280	1,153,070	93,790
Properties	0	0	0	0	0
Debt Service	45,170	41,440	29,340	29,120	(220)
Expenditures Subtotal	2,128,480	2,517,310	2,572,690	2,700,870	128,180
Transfers Out	737,620	340,810	340,820	340,800	(20)
Subtotal	737,620	340,810	340,820	340,800	(20)
Total Expenditures/Uses	2,866,100	2,858,120	2,913,510	3,041,670	128,160
Net Increase (Decrease) in Fund Balance	527,530	(52,640)	(273,510)	(151,670)	121,840
FY Beginning Balance	1,844,630	2,372,160	2,154,020	2,319,520	165,500
FY Ending Balance	2,372,160	2,319,520	1,880,510	2,167,850	287,340

Hazard Abatement

This fund accounts for the receipts of all Vacant Building Maintenance License fees and Residential Rental Registration program fees. Expenditures support the remediation of substandard or hazardous conditions of vacant buildings and rental housing.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0
Revenue from Other Agencies	0	0	0	0	0
Charges for Services	189,040	383,580	383,910	464,860	80,950
Miscellaneous	154,590	8,940	0	0	0
Revenue Subtotal	343,630	392,520	383,910	464,860	80,950
Prior Year Cancellations	0	49,330	0	0	0
Transfers In	0	0	0	0	0
Subtotal	0	49,330	0	0	0
Total Revenues/Resources	343,630	441,850	383,910	464,860	80,950
Expenditures/Uses					
Personnel Services	281,830	434,320	449,020	437,000	(12,020)
Employee Benefits	95,850	203,160	210,040	200,480	(9,560)
Non-Personnel	15,350	160,690	159,850	612,300	452,450
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	393,030	798,170	818,910	1,249,780	430,870
Transfers Out	0	0	0	0	0
Subtotal	0	0	0	0	0
Total Expenditures/Uses	393,030	798,170	818,910	1,249,780	430,870
Net Increase (Decrease) in Fund Balance	(49,400)	(356,320)	(435,000)	(784,920)	(349,920)
FY Beginning Balance	2,497,790	2,448,390	2,033,800	2,092,070	58,270
FY Ending Balance	2,448,390	2,092,070	1,598,800	1,307,150	(291,650)

Income Tax-Infrastructure

This fund accounts for receipts from the 0.1% increase in the Income Tax approved by voters in 1988 and for expenses for repair, upkeep, and improvements of the City's infrastructure. The City must spend a minimum amount for yearly infrastructure needs.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	24,421,550	23,920,650	24,309,030	25,388,960	1,079,930
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0
Revenue from Other Agencies	4,550	2,100	0	0	0
Charges for Services	105,190	72,580	0	0	0
Miscellaneous	32,990	100,060	0	0	0
Revenue Subtotal	24,564,280	24,095,390	24,309,030	25,388,960	1,079,930
Prior Year Cancellations	125,540	223,300	0	0	0
Transfers In	0	205,300	0	0	0
Subtotal	125,540	428,600	0	0	0
Total Revenues/Resources	24,689,820	24,523,990	24,309,030	25,388,960	1,079,930
Expenditures/Uses					
Personnel Services	12,726,890	14,408,060	14,893,720	15,413,860	520,140
Employee Benefits	4,804,020	5,390,270	5,757,400	6,057,540	300,140
Non-Personnel	5,568,390	6,187,460	6,492,900	7,013,790	520,890
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	23,099,300	25,985,790	27,144,020	28,485,190	1,341,170
Transfers Out	798,670	1,794,050	768,790	188,140	(580,650)
Subtotal	798,670	1,794,050	768,790	188,140	(580,650)
Total Expenditures/Uses	23,897,970	27,779,840	27,912,810	28,673,330	760,520
Net Increase (Decrease) in Fund Balance	791,850	(3,255,850)	(3,603,780)	(3,284,370)	319,410
FY Beginning Balance	11,149,310	11,941,160	9,107,220	8,685,310	(421,910)
FY Ending Balance	11,941,160	8,685,310	5,503,440	5,400,940	(102,500)

Metropolitan Sewer District

This fund supports the management and operation of the Metropolitan Sewer District (MSD). MSD is run by the City on behalf of Hamilton County. User fees charged to customers fund operating expenses and capital improvements.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	70,870	52,000	43,000	54,080	11,080
Courts & Use of Money & Property	5,834,930	3,878,000	1,226,000	3,878,000	2,652,000
Revenue from Other Agencies	2,789,250	0	0	0	0
Charges for Services	300,909,110	313,672,000	289,907,000	326,218,880	36,311,880
Miscellaneous	595,800	560,000	558,000	582,400	24,400
Revenue Subtotal	310,199,960	318,162,000	291,734,000	330,733,360	38,999,360
Prior Year Cancellations	0	0	0	0	0
Transfers In	0	0	0	0	0
Subtotal	0	0	0	0	0
Total Revenues/Resources	310,199,960	318,162,000	291,734,000	330,733,360	38,999,360
Expenditures/Uses					
Personnel Services	47,315,030	54,216,270	51,485,010	55,842,760	4,357,750
Employee Benefits	17,183,740	20,430,890	20,571,410	21,043,810	472,400
Non-Personnel	82,654,500	89,506,290	87,176,370	92,191,480	5,015,110
Properties	2,983,270	3,158,820	3,061,000	3,253,590	192,590
Debt Service	75,698,210	88,200,000	85,200,000	90,000,000	4,800,000
Expenditures Subtotal	225,834,750	255,512,270	247,493,790	262,331,640	14,837,850
Transfers Out	69,000,000	77,000,000	55,000,000	77,000,000	22,000,000
Subtotal	69,000,000	77,000,000	55,000,000	77,000,000	22,000,000
Total Expenditures/Uses	294,834,750	332,512,270	302,493,790	339,331,640	36,837,850
Net Increase (Decrease) in Fund Balance	15,365,210	(14,350,270)	(10,759,790)	(8,598,280)	2,161,510
FY Beginning Balance	93,091,100	108,456,310	83,610,930	94,106,040	10,495,110
FY Ending Balance	108,456,310	94,106,040	72,851,140	85,507,760	12,656,620

Municipal Golf

This fund supports the operation and maintenance of the City's privately managed golf courses, using receipts from fees charged for the use of golf courses, driving ranges, golf carts, and concessions purchased by golf patrons.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	226,770	244,480	37,000	150,000	113,000
Revenue from Other Agencies	0	0	0	0	0
Charges for Services	9,735,630	8,452,500	8,452,500	9,112,000	659,500
Miscellaneous	2,380	13,070	0	0	0
Revenue Subtotal	9,964,780	8,710,050	8,489,500	9,262,000	772,500
Prior Year Cancellations	760	800	0	0	0
Transfers In	0	0	0	0	0
Subtotal	760	800	0	0	0
Total Revenues/Resources	9,965,540	8,710,850	8,489,500	9,262,000	772,500
Expenditures/Uses					
Personnel Services	201,790	267,300	277,300	275,460	(1,840)
Employee Benefits	71,630	99,330	104,590	111,810	7,220
Non-Personnel	6,953,460	7,232,960	6,738,080	6,964,420	226,340
Properties	0	0	0	0	0
Debt Service	615,500	751,770	751,770	748,720	(3,050)
Expenditures Subtotal	7,842,380	8,351,360	7,871,740	8,100,410	228,670
Transfers Out	1,565,000	2,500,000	0	1,300,000	1,300,000
Subtotal	1,565,000	2,500,000	0	1,300,000	1,300,000
Total Expenditures/Uses	9,407,380	10,851,360	7,871,740	9,400,410	1,528,670
Net Increase (Decrease) in Fund Balance	558,160	(2,140,510)	617,760	(138,410)	(756,170)
FY Beginning Balance	6,978,200	7,536,360	8,154,510	5,395,850	(2,758,660)
FY Ending Balance	7,536,360	5,395,850	8,772,270	5,257,440	(3,514,830)

Municipal Motor Vehicle License Tax

This fund accounts for the receipts from the Motor Vehicle License Tax levied by the City and 50% of the receipts from the tax levied by Hamilton County. Fund expenditures are dedicated to repair, upkeep, and improvements to the City's right-of-way.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0
Revenue from Other Agencies	4,042,920	3,900,000	3,900,000	3,900,000	0
Charges for Services	284,380	220,830	214,000	214,000	0
Miscellaneous	43,700	16,230	0	0	0
Revenue Subtotal	4,371,000	4,137,060	4,114,000	4,114,000	0
Prior Year Cancellations	107,690	22,910	0	0	0
Transfers In	0	0	0	0	0
Subtotal	107,690	22,910	0	0	0
Total Revenues/Resources	4,478,690	4,159,970	4,114,000	4,114,000	0
Expenditures/Uses					
Personnel Services	1,627,770	2,005,650	2,076,600	1,974,740	(101,860)
Employee Benefits	670,860	864,780	908,140	908,410	270
Non-Personnel	2,995,810	2,237,050	2,260,520	1,972,460	(288,060)
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	5,294,440	5,107,480	5,245,260	4,855,610	(389,650)
Transfers Out	538,470	38,390	38,390	38,410	20
Subtotal	538,470	38,390	38,390	38,410	20
Total Expenditures/Uses	5,832,910	5,145,870	5,283,650	4,894,020	(389,630)
Net Increase (Decrease) in Fund Balance	(1,354,220)	(985,900)	(1,169,650)	(780,020)	389,630
FY Beginning Balance	4,157,950	2,803,730	1,771,850	1,817,830	45,980
FY Ending Balance	2,803,730	1,817,830	602,200	1,037,810	435,610

Parking Meter

This fund accounts for receipts from parking meters throughout the City. Expenditures include the operation and maintenance of the on-street parking system. A portion of parking meter revenue is transferred to the General Fund which is not reflected here.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	79,790	59,580	50,000	197,000	147,000
Courts & Use of Money & Property	0	0	0	0	0
Revenue from Other Agencies	0	0	0	0	0
Charges for Services	4,415,520	3,930,000	4,072,260	5,072,260	1,000,000
Miscellaneous	0	0	0	0	0
Revenue Subtotal	4,495,310	3,989,580	4,122,260	5,269,260	1,147,000
Prior Year Cancellations	62,120	66,450	0	0	0
Transfers In	0	600,000	0	0	0
Subtotal	62,120	666,450	0	0	0
Total Revenues/Resources	4,557,430	4,656,030	4,122,260	5,269,260	1,147,000
Expenditures/Uses					
Personnel Services	2,039,810	1,921,950	2,011,820	2,135,020	123,200
Employee Benefits	848,510	948,000	1,005,660	943,790	(61,870)
Non-Personnel	2,396,230	2,293,110	2,267,570	2,293,000	25,430
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	5,284,550	5,163,060	5,285,050	5,371,810	86,760
Transfers Out	0	0	0	0	0
Subtotal	0	0	0	0	0
Total Expenditures/Uses	5,284,550	5,163,060	5,285,050	5,371,810	86,760
Net Increase (Decrease) in Fund Balance	(727,120)	(507,030)	(1,162,790)	(102,550)	1,060,240
FY Beginning Balance	1,400,090	672,970	(460,350)	165,940	626,290
FY Ending Balance	672,970	165,940	(1,623,140)	63,390	1,686,530

Parking System Facilities

This fund supports the operations of and improvements to the City's public garages and parking lots (off-street). The Parking System operates as a system whereby the more profitable garages and parking lots support those in less profitable locations.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	364,040	368,890	115,000	115,000	0
Revenue from Other Agencies	0	0	0	0	0
Charges for Services	6,779,780	6,119,560	6,341,250	5,724,750	(616,500)
Miscellaneous	2,150	0	0	0	0
Revenue Subtotal	7,145,970	6,488,450	6,456,250	5,839,750	(616,500)
Prior Year Cancellations	323,070	473,560	0	0	0
Transfers In	17,000	0	0	0	0
Subtotal	340,070	473,560	0	0	0
Total Revenues/Resources	7,486,040	6,962,010	6,456,250	5,839,750	(616,500)
Expenditures/Uses					
Personnel Services	354,250	394,330	407,680	403,920	(3,760)
Employee Benefits	104,930	174,170	184,500	202,780	18,280
Non-Personnel	4,593,780	5,123,950	5,174,220	5,078,930	(95,290)
Properties	0	0	0	0	0
Debt Service	926,740	1,732,250	1,732,250	432,820	(1,299,430)
Expenditures Subtotal	5,979,700	7,424,700	7,498,650	6,118,450	(1,380,200)
Transfers Out	87,000	1,470,000	270,000	360,000	90,000
Subtotal	87,000	1,470,000	270,000	360,000	90,000
Total Expenditures/Uses	6,066,700	8,894,700	7,768,650	6,478,450	(1,290,200)
Net Increase (Decrease) in Fund Balance	1,419,340	(1,932,690)	(1,312,400)	(638,700)	673,700
FY Beginning Balance	9,498,180	10,917,520	8,257,390	8,984,830	727,440
FY Ending Balance	10,917,520	8,984,830	6,944,990	8,346,130	1,401,140

Recreation Special Activities

This fund accounts for the receipts and operating expenditures of recreation facility rentals, day camps, swimming pools, the Schmidt boat ramp, concessions, and recreation center contract classes.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	160,400	98,400	98,400	165,400	67,000
Revenue from Other Agencies	13,100	1,260,000	1,260,000	0	(1,260,000)
Charges for Services	6,024,070	4,183,010	4,183,010	5,905,000	1,721,990
Miscellaneous	21,320	189,750	189,750	20,000	(169,750)
Revenue Subtotal	6,218,890	5,731,160	5,731,160	6,090,400	359,240
Prior Year Cancellations	47,610	104,340	0	0	0
Transfers In	7,500	0	0	0	0
Subtotal	55,110	104,340	0	0	0
Total Revenues/Resources	6,274,000	5,835,500	5,731,160	6,090,400	359,240
Expenditures/Uses					
Personnel Services	4,348,460	4,530,280	3,586,880	3,652,870	65,990
Employee Benefits	333,380	263,650	265,610	289,600	23,990
Non-Personnel	2,982,450	2,759,070	2,663,300	2,878,270	214,970
Properties	464,380	14,140	14,140	0	(14,140)
Debt Service	0	0	0	0	0
Expenditures Subtotal	8,128,670	7,567,140	6,529,930	6,820,740	290,810
Transfers Out	0	0	0	0	0
Subtotal	0	0	0	0	0
Total Expenditures/Uses	8,128,670	7,567,140	6,529,930	6,820,740	290,810
Net Increase (Decrease) in Fund Balance	(1,854,670)	(1,731,640)	(798,770)	(730,340)	68,430
FY Beginning Balance	5,184,790	3,330,120	2,668,160	1,598,480	(1,069,680)
FY Ending Balance	3,330,120	1,598,480	1,869,390	868,140	(1,001,250)

Safe and Clean

This fund accounts for the receipts of revenues generated by the City's billboard leases up to $50,000 annually.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	42,540	45,830	45,830	45,830	0
Revenue from Other Agencies	0	0	0	0	0
Charges for Services	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Revenue Subtotal	42,540	45,830	45,830	45,830	0
Prior Year Cancellations	6,630	0	0	0	0
Transfers In	0	0	0	0	0
Subtotal	6,630	0	0	0	0
Total Revenues/Resources	49,170	45,830	45,830	45,830	0
Expenditures/Uses					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	51,010	50,000	50,500	50,000	(500)
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	51,010	50,000	50,500	50,000	(500)
Transfers Out	0	0	0	0	0
Subtotal	0	0	0	0	0
Total Expenditures/Uses	51,010	50,000	50,500	50,000	(500)
Net Increase (Decrease) in Fund Balance	(1,840)	(4,170)	(4,670)	(4,170)	500
FY Beginning Balance	68,670	66,830	59,740	62,660	2,920
FY Ending Balance	66,830	62,660	55,070	58,490	3,420

Sawyer Point

The revenue from this fund is generated from waterfront fee-based programs, waterfront special activities and events, concession commissions, and parking fees.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	46,420	56,840	20,000	48,000	28,000
Revenue from Other Agencies	0	256,120	0	244,500	244,500
Charges for Services	964,140	753,500	678,500	918,500	240,000
Miscellaneous	0	125,000	0	0	0
Revenue Subtotal	1,010,560	1,191,460	698,500	1,211,000	512,500
Prior Year Cancellations	79,800	93,890	0	0	0
Transfers In	206,270	4,110	0	0	0
Subtotal	286,070	98,000	0	0	0
Total Revenues/Resources	1,296,630	1,289,460	698,500	1,211,000	512,500
Expenditures/Uses					
Personnel Services	361,680	731,420	590,790	622,030	31,240
Employee Benefits	147,920	143,950	150,870	224,600	73,730
Non-Personnel	570,220	709,110	615,410	622,180	6,770
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	1,079,820	1,584,480	1,357,070	1,468,810	111,740
Transfers Out	0	125,000	0	0	0
Subtotal	0	125,000	0	0	0
Total Expenditures/Uses	1,079,820	1,709,480	1,357,070	1,468,810	111,740
Net Increase (Decrease) in Fund Balance	216,810	(420,020)	(658,570)	(257,810)	400,760
FY Beginning Balance	1,099,600	1,316,410	761,560	896,390	134,830
FY Ending Balance	1,316,410	896,390	102,990	638,580	535,590

Stormwater Management

This fund supports the operations, maintenance and capital improvements for the City's Stormwater mitigation efforts. Revenues are generated by a user fee determined by property area and land use based on an intensity of development factor formula.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	1,695,920	1,300,000	1,300,000	1,300,000	0
Revenue from Other Agencies	0	0	0	0	0
Charges for Services	28,915,430	29,452,430	29,452,480	29,452,480	0
Miscellaneous	122,410	172,250	0	0	0
Revenue Subtotal	30,733,760	30,924,680	30,752,480	30,752,480	0
Prior Year Cancellations	60,870	300,550	0	0	0
Transfers In	2,395,680	126,800	0	0	0
Subtotal	2,456,550	427,350	0	0	0
Total Revenues/Resources	33,190,310	31,352,030	30,752,480	30,752,480	0
Expenditures/Uses					
Personnel Services	9,532,540	10,531,510	10,827,780	11,017,970	190,190
Employee Benefits	3,550,590	4,439,530	4,691,670	4,829,850	138,180
Non-Personnel	14,478,740	18,920,730	16,618,010	16,550,810	(67,200)
Properties	0	930,000	0	15,000	15,000
Debt Service	2,240,300	2,185,290	2,121,290	2,123,300	2,010
Expenditures Subtotal	29,802,170	37,007,060	34,258,750	34,536,930	278,180
Transfers Out	257,770	220,000	800,000	800,000	0
Subtotal	257,770	220,000	800,000	800,000	0
Total Expenditures/Uses	30,059,940	37,227,060	35,058,750	35,336,930	278,180
Net Increase (Decrease) in Fund Balance	3,130,370	(5,875,030)	(4,306,270)	(4,584,450)	(278,180)
FY Beginning Balance	16,923,730	20,054,100	16,164,480	14,179,070	(1,985,410)
FY Ending Balance	20,054,100	14,179,070	11,858,210	9,594,620	(2,263,590)

Street Construction Maintenance & Repair

This fund is used by the City to supplement the maintenance and repair of the City's street system and traffic control devices. The funds are received from the State of Ohio from the motor vehicle license tax and gasoline taxes.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0
Revenue from Other Agencies	15,057,110	15,427,300	15,427,300	15,427,300	0
Charges for Services	129,800	78,380	40,000	40,000	0
Miscellaneous	672,310	375,560	0	0	0
Revenue Subtotal	15,859,220	15,881,240	15,467,300	15,467,300	0
Prior Year Cancellations	419,640	158,220	0	0	0
Transfers In	0	0	0	0	0
Subtotal	419,640	158,220	0	0	0
Total Revenues/Resources	16,278,860	16,039,460	15,467,300	15,467,300	0
Expenditures/Uses					
Personnel Services	6,571,070	7,460,020	7,804,320	7,426,820	(377,500)
Employee Benefits	2,602,010	3,010,050	3,191,190	3,150,830	(40,360)
Non-Personnel	8,087,390	7,935,370	8,032,460	6,924,340	(1,108,120)
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	17,260,470	18,405,440	19,027,970	17,501,990	(1,525,980)
Transfers Out	107,970	107,250	107,250	106,670	(580)
Subtotal	107,970	107,250	107,250	106,670	(580)
Total Expenditures/Uses	17,368,440	18,512,690	19,135,220	17,608,660	(1,526,560)
Net Increase (Decrease) in Fund Balance	(1,089,580)	(2,473,230)	(3,667,920)	(2,141,360)	1,526,560
FY Beginning Balance	5,714,470	4,624,890	1,579,500	2,151,660	572,160
FY Ending Balance	4,624,890	2,151,660	(2,088,420)	10,300	2,098,720

Streetcar Operations

This fund is used by the City to provide funding for the operations and maintenance of the Cincinnati Streetcar.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	11,650	0	0	0	0
Courts & Use of Money & Property	468,340	416,700	400,000	475,000	75,000
Revenue from Other Agencies	1,029,450	2,029,750	2,029,750	2,141,120	111,370
Charges for Services	3,896,900	3,110,000	3,160,000	3,295,000	135,000
Miscellaneous	390	0	0	0	0
Revenue Subtotal	5,406,730	5,556,450	5,589,750	5,911,120	321,370
Prior Year Cancellations	45,950	170,310	0	0	0
Transfers In	0	0	0	0	0
Subtotal	45,950	170,310	0	0	0
Total Revenues/Resources	5,452,680	5,726,760	5,589,750	5,911,120	321,370
Expenditures/Uses					
Personnel Services	565,570	599,380	626,330	643,150	16,820
Employee Benefits	184,830	228,220	240,070	250,590	10,520
Non-Personnel	5,339,110	5,612,710	5,869,450	5,746,460	(122,990)
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Expenditures Subtotal	6,089,510	6,440,310	6,735,850	6,640,200	(95,650)
Transfers Out	0	0	0	0	0
Subtotal	0	0	0	0	0
Total Expenditures/Uses	6,089,510	6,440,310	6,735,850	6,640,200	(95,650)
Net Increase (Decrease) in Fund Balance	(636,830)	(713,550)	(1,146,100)	(729,080)	417,020
FY Beginning Balance	2,334,520	1,697,690	824,910	984,140	159,230
FY Ending Balance	1,697,690	984,140	(321,190)	255,060	576,250

Water Works

This fund supports the operations, capital improvements, repairs, and debt service expenditures of the Greater Cincinnati Water Works (GCWW). The City owns and operates the entire system, which is funded mainly by water user fees paid by GCWW customers.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Approved	FY 2027 Recommended	Change FY 2027 Approved to FY 2027 Recommended
Revenue/Resources					
Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Courts & Use of Money & Property	7,812,210	8,831,740	2,500,000	2,655,870	155,870
Revenue from Other Agencies	216,050	63,230	0	0	0
Charges for Services	215,344,420	208,300,000	210,150,000	218,599,420	8,449,420
Miscellaneous	916,140	21,258,850	13,345,000	2,198,720	(11,146,280)
Revenue Subtotal	224,288,820	238,453,820	225,995,000	223,454,010	(2,540,990)
Prior Year Cancellations	969,660	2,618,620	0	0	0
Transfers In	0	0	0	0	0
Subtotal	969,660	2,618,620	0	0	0
Total Revenues/Resources	225,258,480	241,072,440	225,995,000	223,454,010	(2,540,990)
Expenditures/Uses					
Personnel Services	41,735,190	52,998,610	54,617,480	55,539,330	921,850
Employee Benefits	15,915,600	22,330,580	23,632,680	23,122,870	(509,810)
Non-Personnel	51,890,500	56,465,560	57,209,290	61,897,870	4,688,580
Properties	0	0	0	0	0
Debt Service	47,661,250	47,831,410	49,111,410	45,332,990	(3,778,420)
Expenditures Subtotal	157,202,540	179,626,160	184,570,860	185,893,060	1,322,200
Transfers Out	40,000,000	120,000,000	25,000,000	45,190,000	20,190,000
Subtotal	40,000,000	120,000,000	25,000,000	45,190,000	20,190,000
Total Expenditures/Uses	197,202,540	299,626,160	209,570,860	231,083,060	21,512,200
Net Increase (Decrease) in Fund Balance	28,055,940	(58,553,720)	16,424,140	(7,629,050)	(24,053,190)
FY Beginning Balance	181,074,500	209,130,440	233,840,290	150,576,720	(83,263,570)
FY Ending Balance	209,130,440	150,576,720	250,264,430	142,947,670	(107,316,760)

Consolidated Plan Summary

The City of Cincinnati is an entitlement jurisdiction that receives annual grants from the United States Department of Housing and Urban Development (HUD). These resources are used for a variety of activities such as affordable housing and community development with a preference to programs that benefit low and very low-income residents, businesses that employ them, and organizations that support them.

The Consolidated Plan is a five-year plan for resources received through the Community Development Block Grant (CDBG) Program, HOME Investment Partnership (HOME) Program, Emergency Solutions Grant (ESG) Program, and Housing Opportunities for Persons with AIDS (HOPWA) Program. The Consolidated Plan is implemented on an annual basis through Annual Action Plans. The City Council approves the Annual Action Plan through a series of Ordinances, which accept and appropriate the federal resources and allocate them to specific projects or operating budget accounts for the programs outlined above.

The Annual Action Plan is managed by the Office of Grant Administration and Government Affairs in the City Manager's Office. The Office of Grant Administration and Government Affairs has an independent process for developing the Consolidated Plan and Annual Action Plans, which includes input from the City's Community Development Advisory Board (CDAB) and the public. Therefore, the Annual Action Plan is not included in the Recommended FY 2027 Budget Update.

Four ordinances will be introduced to the City Council prior to the end of FY 2026. Pending City Council approval, these ordinances will collectively be considered the Program Year 2026 Annual Action Plan. The budget schedules will be presented in the Approved FY 2027 Budget Update.

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Section 4: Departmental Budgets

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DEPARTMENTAL BUDGETS

This section of the City Manager's Recommended FY 2027 Operating Budget Update contains the individual City department budgets.

The **All Funds Operating Budget Summary by Agency** report begins this section. The report presents the City departments' budgets by agency and includes a breakdown between the General Fund, Other Funds, and All Funds that support the agency budgets. It also includes a Staffing Plan FTE summary by General Fund, Other Funds, and All Funds.

Note: This table includes funding from the General Fund and Restricted Funds only. It does not include Internal Service or Consolidated Plan funding. Transfers In and Transfers Out are also not included.

Department Budgets
Each Departmental Budget is separated by a tab. The layout of the Departmental Budget sheets is described below.

Mission Statement: The mission of the department is provided.

Organizational Chart: This chart depicts how the department is organized.

Departmental Budget Summary: This section provides a departmental total Operating Budget table that includes the Approved FY 2026 Budget, the FY 2027 Budget, the Recommended FY 2027 Budget Update, and the change from the FY 2027 Budget to the Recommended FY 2027 Budget Update, The expenditure budget is summarized in the following categories:

Operating Budget
Personnel Services – includes salary-related expenditures such as regular hours, sick, vacation, overtime, and other pay.

Employee Benefits – includes fringe benefits such as pension contribution, health care, Medicare, dental, and vision insurances.

Non-Personnel (Services, Material, and Fixed Costs) – includes purchased goods and services such as contractual services, travel, materials and supplies, tools, rent, insurance (i.e. liability and property), payment to other governmental entities, etc.

Properties – includes furniture, equipment and other assets where the individual or collective value do not warrant inclusion in the Capital Budget.

Debt Service – principal, interest, and other expenditures related to debt.

The Operating Total is provided for each of the years for both the General Fund and Restricted Funds. It is followed by an "Internal Service Funds" row for operations serving other funds or departments within a government on a cost-reimbursed basis. The table then provides a sum Total for the operating budget.

If the department or agency has any Consolidated Plan Projects (CDBG), an amount will be provided for informational purposes only. The Consolidated Plan budget is not included in the Recommended FY 2027 Operating Budget Update as it is approved separately.

Department Revenue attributed to the department's roles and responsibilities are provided.

Total Full-time Equivalent Positions assigned to the department are provided in the last row of the budget summary table.

Department Agencies

Following the Departmental Budget Summary page, a numeric list of one or more agencies included in the respective department's budget is provided.

Agency Summaries: Each of the agency summaries will include the agency name and a description.

Agency Budget Summary: Similar to the Departmental Budget Summary, the Agency Budget Summary includes the Approved FY 2026 Budget, the FY 2027 Budget, the Recommended FY 2027 Budget Update, and the change from the FY 2027 Budget to the Recommended FY 2027 Budget Update. The expenditures are summarized by the major expenditure categories described previously. In addition, the Operating Total, Internal Service Funds, Consolidated Plan Projects, Agency Revenue, and Total Full-time Equivalent Positions related to the agency are included.

Adjustments to Costs to Maintain Current Budget: This section reflects any changes that have been made that are required to maintain current services, such as inflation, wage increases, and benefits increases. Each change to the budget, whether an increase (positive number) or a decrease (negative number), is reflected along with the FTE related to the change, and a brief description of the change. The change to the budget does not include changes to Internal Service Funds within that agency. Additionally, the change to the budget is net of any On-Going or One-Time Significant Agency Changes.

On-Going or One-Time Significant Agency Changes: This section reflects any changes above or below the budget. Changes may either be an increase or a decrease to the prior-year's budget. This section includes the amount of the budget change, any FTE-related change, the fund name(s) impacted by the change, as well as a brief description of the change.

Notes About the Departmental Budgets

Sewers

Please note that the total Sewers budget amount included in the Departmental Budgets section does not include amounts budgeted in the non-departmental accounts. Amounts budgeted in the Motorized & Construction Equipment account (MCEA) and the Office & Technical Equipment Account (OTEA) for Sewers can be found in the Non-Departmental Accounts Departmental Budgets section in those specific agencies. Sewers is the only department currently using those agency accounts.

All Funds Operating Budget Summary by Agency

All Funds Operating Budget Summary - Update

		Operating Budget Summary			Staffing Plan		
Department	Agency	General Fund	Other Funds	All Funds	General Fund	Other Funds	All Funds
City Council	Councilmember E. Nolan	139,980	0	139,980	0.00	0.00	0.00
	Councilmember S. Walsh	139,980	0	139,980	0.00	0.00	0.00
	Councilmember A. Albi	139,980	0	139,980	0.00	0.00	0.00
	Councilmember R. James	139,980	0	139,980	0.00	0.00	0.00
	Councilmember J. Cramerding	139,980	0	139,980	0.00	0.00	0.00
	City Councilmembers	1,201,750	0	1,201,750	27.00	0.00	27.00
	Councilmember M. Jeffreys	139,980	0	139,980	0.00	0.00	0.00
	Councilmember S. Johnson	139,980	0	139,980	0.00	0.00	0.00
	Councilmember M. Owens	139,980	0	139,980	0.00	0.00	0.00
	Councilmember V. Parks	0	0	0	0.00	0.00	0.00
	Councilmember J-M Kearney	139,980	0	139,980	0.00	0.00	0.00
	Total	2,461,570	0	2,461,570	27.00	0.00	27.00
Office of the Mayor	Office of The Mayor	1,189,590	0	1,189,590	12.00	0.00	12.00
Clerk of Council	Office of The Clerk Of Council	780,770	0	780,770	6.90	0.00	6.90
City Manager	City Manager's Office	8,138,700	1,019,840	9,158,540	38.00	4.00	42.00
	Office of Budget & Evaluation	1,359,290	183,660	1,542,950	10.00	0.00	10.00
	Emergency Communications Center	21,266,620	1,915,150	23,181,770	194.19	0.00	194.19
	Office of Environment and Sustainability	4,261,840	2,895,750	7,157,590	12.00	0.00	12.00
	Office of Strategic Growth	1,840,830	793,680	2,634,510	12.00	0.00	12.00
	Office of Procurement	1,663,900	311,800	1,975,700	20.00	2.00	22.00
	Performance and Data Analytics	2,218,410	6,257,010	8,475,420	16.00	18.00	34.00
	Internal Audit	539,150	0	539,150	4.00	0.00	4.00
	Total	41,288,740	13,376,890	54,665,630	306.19	24.00	330.19
Buildings & Inspections	Buildings & Inspections, Licenses & Permits	19,122,430	53,020	19,175,450	140.50	0.00	140.50
	Property Maintenance Code Enforcement	0	3,114,070	3,114,070	0.00	4.00	4.00
	Total	19,122,430	3,167,090	22,289,520	140.50	4.00	144.50
Citizen Complaint Authority	Citizen Complaint Authority	1,467,170	0	1,467,170	11.00	0.00	11.00
City Planning and Engagement	City Planning & Zoning	2,169,560	0	2,169,560	19.00	0.00	19.00
Enterprise Services	Convention Center	0	12,620,720	12,620,720	0.00	0.00	0.00
	Parking Facilities	462,920	10,987,110	11,450,030	3.00	40.00	43.00
	Total	462,920	23,607,830	24,070,750	3.00	40.00	43.00
Economic Inclusion	Economic Inclusion	1,579,090	292,740	1,871,830	12.00	2.00	14.00
Enterprise Technology Solutions	Enterprise Technology Solutions	7,973,230	5,440,940	13,414,170	56.19	5.00	61.19
	CLEAR	0	6,367,630	6,367,630	0.00	15.00	15.00
	Total	7,973,230	11,808,570	19,781,800	56.19	20.00	76.19
Finance	Office of The Director	438,210	197,770	635,980	3.00	0.00	3.00
	Accounts and Audits	2,066,240	1,271,270	3,337,510	16.00	3.00	19.00
	Treasury	1,451,670	82,615,040	84,066,710	10.00	4.00	14.00
	Risk Management	578,930	5,040,480	5,619,410	0.00	32.42	32.42

All Funds Operating Budget Summary - Update

		Operating Budget Summary			Staffing Plan		
Department	Agency	General Fund	Other Funds	All Funds	General Fund	Other Funds	All Funds
	Income Tax	4,186,150	0	4,186,150	31.00	0.00	31.00
	Retirement	0	3,874,000	3,874,000	0.00	16.00	16.00
	Total	8,721,200	92,998,560	101,719,760	60.00	55.42	115.42
Fire	Fire - Response	152,772,380	0	152,772,380	825.00	0.00	825.00
	Fire - Support Services	15,641,570	0	15,641,570	62.00	0.00	62.00
	Total	168,413,950	0	168,413,950	887.00	0.00	887.00
Health	Office of The Commissioner	0	3,554,310	3,554,310	0.00	27.00	27.00
	Technical Resources	0	3,854,210	3,854,210	0.00	26.00	26.00
	Community Health Services	0	7,823,400	7,823,400	0.00	77.00	77.00
	Primary Health Care - Programs	0	10,294,790	10,294,790	0.00	92.50	92.50
	Primary Health Care - Centers	0	32,292,380	32,292,380	0.00	228.95	228.95
	School & Adolescent Health	0	13,253,730	13,253,730	0.00	150.81	150.81
	Total	0	71,072,820	71,072,820	0.00	602.26	602.26
Human Resources	Human Resources	5,429,720	1,232,520	6,662,240	53.19	2.00	55.19
Law	Law - Civil	7,997,290	281,620	8,278,910	53.20	3.00	56.20
	Law - Administrative Hearings & Prosecution	5,368,040	0	5,368,040	42.46	0.00	42.46
	Law - Real Estate	0	1,751,130	1,751,130	0.00	9.00	9.00
	Total	13,365,330	2,032,750	15,398,080	95.66	12.00	107.66
Opportunity and Resident Services	Opportunity and Resident Services	16,002,260	0	16,002,260	19.00	0.00	19.00
	Housing Division	0	0	0	0.00	0.00	0.00
	Economic Development and Major/ Special Projects Division	0	0	0	0.00	0.00	0.00
	Total	16,002,260	0	16,002,260	19.00	0.00	19.00
Parks	Office of the Director	765,760	0	765,760	5.00	0.00	5.00
	Operations and Facility Management	9,415,760	14,719,370	24,135,130	116.52	83.52	200.04
	Administration and Program Services	2,650,180	1,138,580	3,788,760	36.90	5.13	42.03
	Total	12,831,700	15,857,950	28,689,650	158.42	88.65	247.07
Police	Patrol Bureau	124,905,120	916,390	125,821,510	742.00	0.00	742.00
	Investigations Bureau	31,289,350	289,870	31,579,220	161.00	0.00	161.00
	Strategic Innovations Bureau	14,878,260	76,810	14,955,070	91.00	0.00	91.00
	Administration Bureau	46,067,500	317,240	46,384,740	225.00	0.00	225.00
	Total	217,140,230	1,600,310	218,740,540	1,219.00	0.00	1,219.00
Public Services	Office of The Director	2,019,530	140,430	2,159,960	22.00	1.00	23.00
	Traffic And Road Operations	0	17,687,370	17,687,370	0.00	115.00	115.00
	Neighborhood Operations	13,768,210	11,986,890	25,755,100	107.00	91.00	198.00
	City Facility Management	3,356,780	3,661,550	7,018,330	2.00	30.00	32.00
	Fleet Services	0	21,637,360	21,637,360	0.00	65.00	65.00
	Total	19,144,520	55,113,600	74,258,120	131.00	302.00	433.00
Recreation	West Region	3,089,390	1,186,430	4,275,820	35.71	51.33	87.04
	East Region	2,674,410	1,178,720	3,853,130	30.25	52.49	82.74
	Central Region	3,135,710	1,263,730	4,399,440	38.01	52.30	90.31
	Maintenance	4,704,860	2,076,620	6,781,480	55.01	14.00	69.01
	Golf	0	8,061,690	8,061,690	0.00	2.00	2.00
	Athletics	3,210,010	2,606,450	5,816,460	76.70	21.42	98.12
	Support Services	3,665,670	400,390	4,066,060	38.25	0.00	38.25

All Funds Operating Budget Summary - Update

		Operating Budget Summary			Staffing Plan		
Department	Agency	General Fund	Other Funds	All Funds	General Fund	Other Funds	All Funds
	Total	20,480,050	16,774,030	37,254,080	273.93	193.54	467.47
Sewers	Office of the Director	0	3,006,190	3,006,190	0.00	27.00	27.00
	Wastewater Engineering	0	11,976,120	11,976,120	0.00	127.00	127.00
	Wastewater Administration	0	14,365,700	14,365,700	0.00	57.00	57.00
	Information Technology	0	9,650,080	9,650,080	0.00	28.00	28.00
	Wastewater Treatment	0	3,803,130	3,803,130	0.00	23.00	23.00
	MSD Millcreek Section	0	27,918,690	27,918,690	0.00	74.00	74.00
	MSD Little Miami Section	0	10,569,510	10,569,510	0.00	27.00	27.00
	MSD Muddy Creek	0	6,266,850	6,266,850	0.00	18.00	18.00
	MSD Sycamore Section	0	3,298,700	3,298,700	0.00	15.00	15.00
	MSD Taylor Creek Section	0	3,248,120	3,248,120	0.00	11.00	11.00
	MSD Polk Run Section	0	2,849,680	2,849,680	0.00	9.00	9.00
	WWT - Watershed	0	3,594,840	3,594,840	0.00	0.00	0.00
	MSD Maintenance Section	0	11,585,610	11,585,610	0.00	82.00	82.00
	Wastewater Collection	0	29,953,490	29,953,490	0.00	163.00	163.00
	CS - Compliance Services	0	12,943,080	12,943,080	0.00	70.00	70.00
	Sewer Backups (SBU)	0	9,362,990	9,362,990	0.00	9.00	9.00
	Debt Service	0	90,824,000	90,824,000	0.00	0.00	0.00
	Total	0	255,216,760	255,216,760	0.00	740.00	740.00
Stormwater Management Utility	Stormwater Management Utility	0	16,601,320	16,601,320	0.00	38.00	38.00
Transportation & Engineering	Office of The Director	1,030,970	1,744,960	2,775,930	10.00	10.73	20.73
	Transportation Planning	214,940	4,306,210	4,521,150	2.00	40.73	42.73
	Engineering	203,190	1,731,430	1,934,620	1.00	52.00	53.00
	Aviation	0	2,545,720	2,545,720	0.00	12.00	12.00
	Streetcar Operations	0	6,251,720	6,251,720	0.00	2.00	2.00
	Traffic Services	0	6,147,420	6,147,420	0.00	46.00	46.00
	Traffic Engineering	2,729,790	3,825,100	6,554,890	0.00	29.46	29.46
	Total	4,178,890	26,552,560	30,731,450	13.00	192.92	205.92
Water Works	Business Services	0	6,253,310	6,253,310	0.00	33.00	33.00
	Commercial Services	0	17,001,480	17,001,480	0.00	115.84	115.84
	Water Supply	0	36,248,220	36,248,220	0.00	138.00	138.00
	Water Distribution	0	25,924,440	25,924,440	0.00	138.00	138.00
	Water Quality and Treatment	0	13,781,570	13,781,570	0.00	45.00	45.00
	Engineering	0	9,879,240	9,879,240	0.00	102.00	102.00
	Information Technology	0	12,353,770	12,353,770	0.00	38.00	38.00
	Division of Administration	0	10,828,600	10,828,600	0.00	48.00	48.00
	Water Works Debt Service	0	45,000,000	45,000,000	0.00	0.00	0.00
	Total	0	177,270,630	177,270,630	0.00	657.84	657.84

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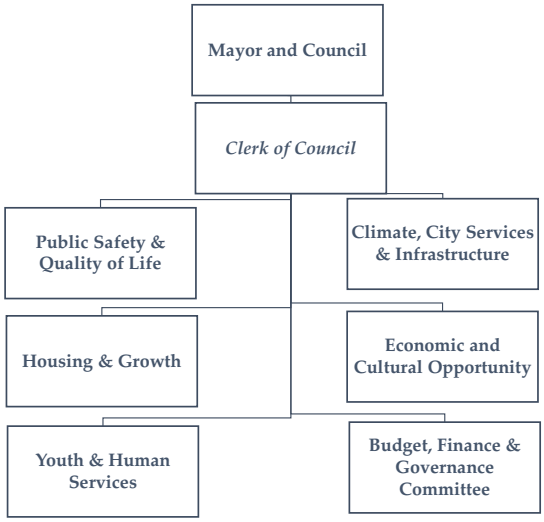
City Council

The mission of the City Council is to effectively conduct all legislative functions of the City of Cincinnati. All legislative powers of the City are vested in the City Council subject to terms of the City Charter and terms of the Constitution of the State of Ohio.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,822,010	1,817,310	1,817,330	20
Employee Benefits	591,020	589,270	620,570	31,300
Non-Personnel	23,400	22,860	23,670	810
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,436,430	2,429,440	2,461,570	32,130
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	2,436,430	2,429,440	2,461,570	32,130
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	0	0	0	0
Total Full-time Equivalent Positions	27.00	27.00	27.00	0.00

Department Agencies

1. Councilmember E. Nolan
2. Councilmember S. Walsh
3. Councilmember A. Albi
4. Councilmember R. James
5. Councilmember J. Cramerding
6. City Councilmembers
7. Councilmember M. Jeffreys
8. Councilmember S. Johnson
9. Councilmember M. Owens
10. Councilmember V. Parks
11. Councilmember J-M Kearney

Agency Summaries

Agency 1: Councilmember E. Nolan

Description: City Council's committees enable citizens to be heard on matters of particular interest to them at scheduled meetings and it provides the means for committees to thoroughly consider items before them and recommend action to the full City Council.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	137,870	137,550	137,350	(200)
Employee Benefits	0	0	0	0
Non-Personnel	2,600	2,540	2,630	90
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	140,470	140,090	139,980	(110)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	140,470	140,090	139,980	(110)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
7,410	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and an inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(7,520)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 2: Councilmember S. Walsh

Description: City Council's committees enable citizens to be heard on matters of particular interest to them at scheduled meetings and it provides the means for committees to thoroughly consider items before them and recommend action to the full City Council.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	137,870	137,550	137,350	(200)
Employee Benefits	0	0	0	0
Non-Personnel	2,600	2,540	2,630	90
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	140,470	140,090	139,980	(110)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	140,470	140,090	139,980	(110)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
7,410	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and an inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(7,520)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 3: Councilmember A. Albi

Description: City Council's committees enable citizens to be heard on matters of particular interest to them at scheduled meetings and it provides the means for committees to thoroughly consider items before them and recommend action to the full City Council.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	137,870	137,550	137,350	(200)
Employee Benefits	0	0	0	0
Non-Personnel	2,600	2,540	2,630	90
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	140,470	140,090	139,980	(110)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	140,470	140,090	139,980	(110)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
7,410	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and an inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(7,520)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 4: Councilmember R. James

Description: City Council's committees enable citizens to be heard on matters of particular interest to them at scheduled meetings and it provides the means for committees to thoroughly consider items before them and recommend action to the full City Council.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	137,350	137,350
Employee Benefits	0	0	0	0
Non-Personnel	0	0	2,630	2,630
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	139,980	139,980
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	0	0	139,980	139,980
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
147,500	0.00	All Funds	This agency reflects a General Fund increase due to the election of the Councilmember. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(7,520)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 5: Councilmember J. Cramerding

Description: City Council's committees enable citizens to be heard on matters of particular interest to them at scheduled meetings and it provides the means for committees to thoroughly consider items before them and recommend action to the full City Council.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	137,870	137,550	137,350	(200)
Employee Benefits	0	0	0	0
Non-Personnel	2,600	2,540	2,630	90
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	140,470	140,090	139,980	(110)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	140,470	140,090	139,980	(110)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
7,410	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and an inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(7,520)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 6: City Councilmembers

Description: City Council's committees enable citizens to be heard on matters of particular interest to them at scheduled meetings and it provides the means for committees to thoroughly consider items before them and recommend action to the full City Council.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	581,180	579,460	581,180	1,720
Employee Benefits	591,020	589,270	620,570	31,300
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,172,200	1,168,730	1,201,750	33,020
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	1,172,200	1,168,730	1,201,750	33,020
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	27.00	27.00	27.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
33,020	0.00	All Funds	This agency reflects a General Fund increase due to wage and benefit increases. There is no change in FTE.

Agency 7: Councilmember M. Jeffreys

Description: City Council's committees enable citizens to be heard on matters of particular interest to them at scheduled meetings and it provides the means for committees to thoroughly consider items before them and recommend action to the full City Council.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	137,870	137,550	137,350	(200)
Employee Benefits	0	0	0	0
Non-Personnel	2,600	2,540	2,630	90
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	140,470	140,090	139,980	(110)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	140,470	140,090	139,980	(110)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
7,410	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and an inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(7,520)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 8: Councilmember S. Johnson

Description: City Council's committees enable citizens to be heard on matters of particular interest to them at scheduled meetings and it provides the means for committees to thoroughly consider items before them and recommend action to the full City Council.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	137,870	137,550	137,350	(200)
Employee Benefits	0	0	0	0
Non-Personnel	2,600	2,540	2,630	90
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	140,470	140,090	139,980	(110)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	140,470	140,090	139,980	(110)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
7,410	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and an inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(7,520)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 9: Councilmember M. Owens

Description: City Council's committees enable citizens to be heard on matters of particular interest to them at scheduled meetings and it provides the means for committees to thoroughly consider items before them and recommend action to the full City Council.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	137,870	137,450	137,350	(100)
Employee Benefits	0	0	0	0
Non-Personnel	2,600	2,540	2,630	90
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	140,470	139,990	139,980	(10)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	140,470	139,990	139,980	(10)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
7,510	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and an inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(7,520)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 10: Councilmember V. Parks

Description: City Council's committees enable citizens to be heard on matters of particular interest to them at scheduled meetings and it provides the means for committees to thoroughly consider items before them and recommend action to the full City Council.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	137,870	137,550	0	(137,550)
Employee Benefits	0	0	0	0
Non-Personnel	2,600	2,540	0	(2,540)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	140,470	140,090	0	(140,090)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	140,470	140,090	0	(140,090)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(140,090)	0.00	All Funds	This agency is no longer active. The prior Councilmember is no longer in office.

Agency 11: Councilmember J-M Kearney

Description: City Council's committees enable citizens to be heard on matters of particular interest to them at scheduled meetings and it provides the means for committees to thoroughly consider items before them and recommend action to the full City Council.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	137,870	137,550	137,350	(200)
Employee Benefits	0	0	0	0
Non-Personnel	2,600	2,540	2,630	90
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	140,470	140,090	139,980	(110)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	140,470	140,090	139,980	(110)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
7,410	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and an inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(7,520)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

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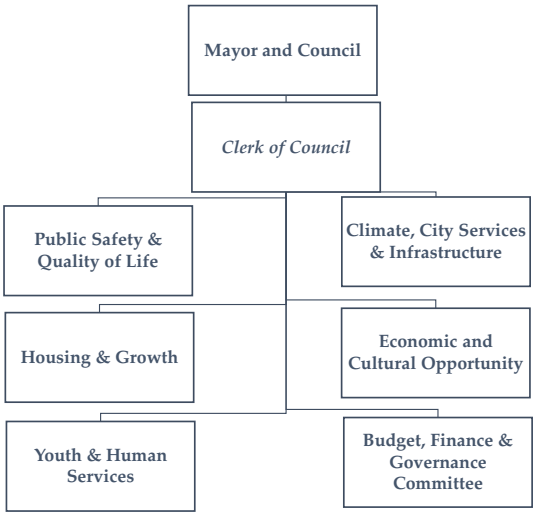
Office of the Mayor

The mission of the Mayor's Office is to serve the citizens of Cincinnati by providing the highest quality constituency service and by proposing and implementing programs that improve the quality of life for people and neighborhoods.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	727,770	730,870	754,710	23,840
Employee Benefits	407,930	416,510	417,600	1,090
Non-Personnel	17,100	16,710	17,280	570
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,152,800	1,164,090	1,189,590	25,500
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	1,152,800	1,164,090	1,189,590	25,500
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	0	0	0	0
Total Full-time Equivalent Positions	12.00	12.00	12.00	0.00

Department Agencies

1. Office of The Mayor

Agency Summaries

Agency 1: Office of The Mayor

Description: The Mayor presides at the City Council meetings and is responsible for conducting the business of the City Council in an orderly and efficient manner. The Mayor appoints the Vice-Mayor and Council Committee Chairs.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	727,770	730,870	754,710	23,840
Employee Benefits	407,930	416,510	417,600	1,090
Non-Personnel	17,100	16,710	17,280	570
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,152,800	1,164,090	1,189,590	25,500
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	1,152,800	1,164,090	1,189,590	25,500
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	12.00	12.00	12.00	0.00

Adjustments to Costs to Maintain Current Budget

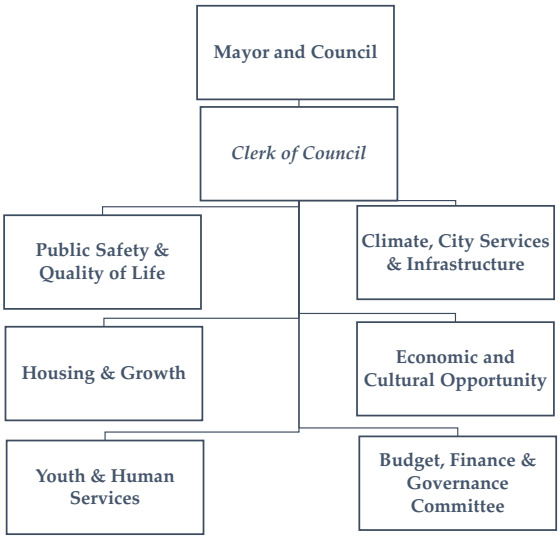
Budget	FTE	Fund	Description
89,550	0.00	All Funds	This agency reflects a General Fund increase due to wage and benefit increases and an inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(64,050)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Clerk of Council

The mission of the Clerk of Council is effective custodianship and safeguarding of all official records and documents of the City Council.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	448,390	454,580	421,540	(33,040)
Employee Benefits	213,070	219,270	196,990	(22,280)
Non-Personnel	160,620	157,050	162,240	5,190
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	822,080	830,900	780,770	(50,130)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	822,080	830,900	780,770	(50,130)
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	1,000	1,000	2,000	1,000
Total Full-time Equivalent Positions	7.00	7.00	6.90	(0.10)

Department Agencies

1. Office of The Clerk Of Council

Agency Summaries

Agency 1: Office of The Clerk Of Council

Description: The Clerk of Council prepares the agenda for each committee and the calendar for the weekly session of City Council. The weekly City Bulletin is the official publication of the City containing ordinances, resolutions, motions, and various legal notices.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	448,390	454,580	421,540	(33,040)
Employee Benefits	213,070	219,270	196,990	(22,280)
Non-Personnel	160,620	157,050	162,240	5,190
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	822,080	830,900	780,770	(50,130)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	822,080	830,900	780,770	(50,130)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	1,000	1,000	2,000	1,000
Total Full-time Equivalent Positions	7.00	7.00	6.90	(0.10)

Adjustments to Costs to Maintain Current Budget

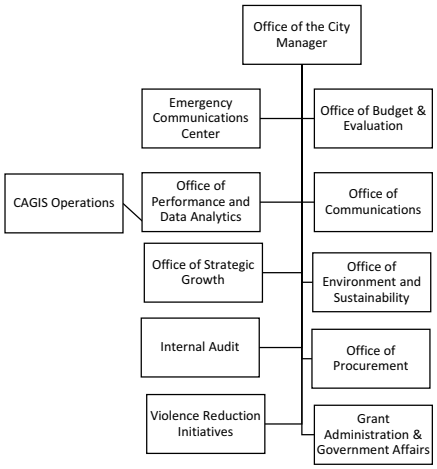
Budget	FTE	Fund	Description
(8,120)	(0.10)	All Funds	This agency reflects a General Fund decrease due to employee turnover, which is partially offset by an inflationary factor applied to non-personnel expenses. The change in FTE is due to a position moving from full-time to part-time.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(42,010)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

City Manager

The mission of the City Manager's Office is to provide and maintain essential City services through the efficient and effective management and operation of the City.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	20,371,200	20,656,080	23,439,460	2,783,380
Employee Benefits	7,472,330	7,759,260	8,651,670	892,410
Non-Personnel	24,758,920	20,376,640	9,197,610	(11,179,030)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	52,602,450	48,791,980	41,288,740	(7,503,240)
Operating Budget Restricted				
Personnel Services	3,208,490	3,341,750	3,712,740	370,990
Employee Benefits	1,126,210	1,190,010	1,273,300	83,290
Non-Personnel	6,579,450	6,645,800	7,240,280	594,480
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	10,914,150	11,177,560	12,226,320	1,048,760
Internal Service Funds	1,142,110	1,166,720	1,150,570	(16,150)
Total	64,658,710	61,136,260	54,665,630	(6,470,630)
Consolidated Plan Projects (CDBG)	0	0	618,000	618,000
Department Revenue	11,193,220	11,193,220	12,221,220	1,028,000
Total Full-time Equivalent Positions	286.19	286.19	330.19	44.00

Department Agencies

1. City Manager's Office
2. Office of Budget & Evaluation
3. Emergency Communications Center
4. Office of Environment and Sustainability
5. Office of Strategic Growth
6. Office of Procurement
7. Performance and Data Analytics
8. Internal Audit

Agency Summaries

Agency 1: City Manager's Office

Description: This program provides top-level management of City operations; strategic communication via outlets like the news, internet, and Citicable; oversight of Violence Reduction Initiatives; and support for marginalized individuals.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	3,602,050	3,677,980	3,426,270	(251,710)
Employee Benefits	1,149,760	1,200,710	1,164,140	(36,570)
Non-Personnel	19,945,760	15,768,330	3,548,290	(12,220,040)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	24,697,570	20,647,020	8,138,700	(12,508,320)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	100,000	100,000	0	(100,000)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	100,000	100,000	0	(100,000)
Internal Service Funds	1,011,380	1,032,070	1,019,840	(12,230)
Total	25,808,950	21,779,090	9,158,540	(12,620,550)
Consolidated Plan Projects (CDBG)	0	0	618,000	618,000
Agency Revenue	3,150,000	3,150,000	3,050,000	(100,000)
Total Full-time Equivalent Positions	36.00	36.00	42.00	6.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(12,266,610)	(1.00)	All Funds	This agency reflects an all funds decrease due to the transfer of Leveraged Support, Human Services Fund, and Access to Counsel funding to DOORS. The decrease in FTE is due to a vacant position that was deleted following a promotion.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
(617,970)	0.00	General Fund	This decrease represents the shift of U.S. Department of Housing and Urban Development (HUD) Entitlement Grant reimbursements to the Office of Grant Administration and Government Affairs.
98,530	1.00	General Fund	This increase represents resources for an Administrative Specialist in the Office of Communications.
722,480	6.00	General Fund	This increase represents resources for a Supervising Management Analyst, two Management Analysts, an Administrative Specialist, and two Division Managers in the Office of Grant Administration and Government Affairs.
197,040	2.00	General Fund	This increase represents resources for a new Administrative Specialist position and a Management Analyst position in the Office of Special Events.
98,530	1.00	General Fund	This increase represents resources for an Administrative Specialist in the City Manager's Office.
200,000	0.00	General Fund	This increase represents the transfer of resources for the operation of Washington Park and Ziegler Park from the Parks Department.
(500,530)	(3.00)	General Fund	This decrease represents the shift of three positions to the Department of Opportunity and Resident Services.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(100,000)	0.00	General Fund	This represents a reduction to the department's non-personnel budget by a transfer of non-personnel resources for CitiCable program management from the General Fund to the Cable Access Management Fund.
(1,100)	0.00	General Fund	This represents a reduction to professional services in the Office of Grants Administration and Government Affairs.
(55,670)	0.00	General Fund	This represents a reduction to the resources available for local event support in the Office of Special Events.
(100,000)	0.00	General Fund	This reduction represents a reduction to the resources for professional services contracts.
(72,210)	0.00	General Fund	This represents a reduction to the personnel budget due to reimbursements from the Printing Services/Stores Fund for administrative support provided to Printing Services.
(144,470)	0.00	General Fund	This represents a reduction to the personnel budget for a vacant Assistant to the City Manager position.
(66,300)	0.00	General Fund	This represents a reduction to various City operations and programmatic support recipients.

Agency 2: Office of Budget & Evaluation

Description: The Office of Budget and Evaluation develops, executes, and monitors the Cityís operating and capital budgets and provides budgetary and management analyses to facilitate the development of policy priorities of the Administration and the City Council.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	970,190	988,740	1,001,740	13,000
Employee Benefits	267,700	277,760	267,650	(10,110)
Non-Personnel	88,990	86,990	89,900	2,910
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,326,880	1,353,490	1,359,290	5,800
Operating Budget Restricted				
Personnel Services	148,940	153,410	183,660	30,250
Employee Benefits	60,600	62,420	0	(62,420)
Non-Personnel	6,460	6,530	0	(6,530)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	216,000	222,360	183,660	(38,700)
Internal Service Funds	0	0	0	0
Total	1,542,880	1,575,850	1,542,950	(32,900)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	10.00	10.00	10.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
72,620	0.00	All Funds	This agency reflects an all funds increase due to wage and benefit increases and an inflationary factor applied to the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(6,520)	0.00	Income Tax-Infrastructure	This represents a reduction to the Office of Budget and Evaluation's non-personnel budget within the Income-Tax Infrastructure Fund.
(25,880)	0.00	Income Tax-Infrastructure	This represents a reduction to the Office of Budget and Evaluation's Income-Tax Infrastructure Fund reimbursements to the General Fund.
(73,110)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 3: Emergency Communications Center

Description: The Emergency Communications Center's responsibilities focus on public safety by directly supporting the mission of emergency responders, including law enforcement, fire, and emergency medical services.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	11,933,040	12,055,020	14,242,560	2,187,540
Employee Benefits	4,816,760	4,978,030	5,684,750	706,720
Non-Personnel	1,261,150	1,233,020	1,339,310	106,290
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	18,010,950	18,266,070	21,266,620	3,000,550
Operating Budget Restricted				
Personnel Services	662,780	682,660	881,040	198,380
Employee Benefits	283,480	291,990	383,160	91,170
Non-Personnel	644,500	650,960	650,950	(10)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,590,760	1,625,610	1,915,150	289,540
Internal Service Funds	0	0	0	0
Total	19,601,710	19,891,680	23,181,770	3,290,090
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	1,300,000	1,300,000	1,485,000	185,000
Total Full-time Equivalent Positions	170.19	170.19	194.19	24.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
4,171,640	24.00	All Funds	This agency reflects an all funds increase due to personnel and non-personnel inflationary increases, and reversal of one-time reductions in FY 2027. The change in FTE is due to the Fire Dispatch transfer and expansion of the Alternate Response program.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(90,030)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
(67,940)	0.00	General Fund	This represents a reduction to the General Fund personnel and benefits budget by increasing reimbursements to the 9-1-1 Cell Phone Fees Fund.
67,940	0.00	9-1-1 Cell Phone Fees	
(97,450)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
(694,070)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 4: Office of Environment and Sustainability

Description: OES is responsible for programs that reduce the carbon footprint of City government and the community, assess and remediate contaminated property, advise City Departments on their environmental obligations, and manage the City's energy usage.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,010,470	1,027,520	1,098,480	70,960
Employee Benefits	385,310	403,100	393,720	(9,380)
Non-Personnel	3,055,230	2,890,320	2,769,640	(120,680)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	4,451,010	4,320,940	4,261,840	(59,100)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	2,737,640	2,765,010	2,765,020	10
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,737,640	2,765,010	2,765,020	10
Internal Service Funds	130,730	134,650	130,730	(3,920)
Total	7,319,380	7,220,600	7,157,590	(63,010)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	1,280,000	1,280,000	1,320,000	40,000
Total Full-time Equivalent Positions	12.00	12.00	12.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
137,230	0.00	All Funds	This agency reflects an all funds increase due to wage increases and an inflationary factor applied to the non-personnel budget. There is no change in FTE.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
50,000	0.00	General Fund	This increase represents resources for a Commercial Waste financial audit.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(27,450)	0.00	General Fund	This represents a reduction to the non-personnel budget for Recycling Program services provided in Neighborhood Business Districts.
(100,000)	0.00	General Fund	This represents a reduction to the non-personnel budget by eliminating the provision of recycling carts to new residents as part of the Recycling Program.
(18,870)	0.00	General Fund	This represents a reduction to Warm Up Cincy and the Community Urban Agriculture program.
(100,000)	0.00	General Fund	This represents a reduction to the non-personnel budget for the handling and repair of broken recycling carts. A Federal grant will cover the cost of replacing the City's recycling cart fleet.

Agency 5: Office of Strategic Growth

Description: The Office of Strategic Growth is responsible for facilitating projects that increase housing and economic growth of the City through job creation and retention activities and the development of real estate, including affordable housing development.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	629,610	629,610
Employee Benefits	0	0	261,980	261,980
Non-Personnel	0	0	949,240	949,240
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	1,840,830	1,840,830
Operating Budget Restricted				
Personnel Services	0	0	96,110	96,110
Employee Benefits	0	0	43,890	43,890
Non-Personnel	0	0	653,680	653,680
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	793,680	793,680
Internal Service Funds	0	0	0	0
Total	0	0	2,634,510	2,634,510
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	583,000	583,000
Total Full-time Equivalent Positions	0.00	0.00	12.00	12.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
2,634,510	12.00	All Funds	This agency was established during FY 2026.

Agency 6: Office of Procurement

Description: Performs competitive bids, reverse auctions, demolition bids, professional services proposals, procurement cards, citywide vendor registration, and record management for all City contracts.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	905,530	935,250	1,063,300	128,050
Employee Benefits	273,330	298,570	323,100	24,530
Non-Personnel	274,740	268,760	277,500	8,740
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,453,600	1,502,580	1,663,900	161,320
Operating Budget Restricted				
Personnel Services	207,970	219,010	222,400	3,390
Employee Benefits	69,220	73,780	89,400	15,620
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	277,190	292,790	311,800	19,010
Internal Service Funds	0	0	0	0
Total	1,730,790	1,795,370	1,975,700	180,330
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	750,000	750,000	1,100,000	350,000
Total Full-time Equivalent Positions	21.00	21.00	22.00	1.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
64,170	0.00	All Funds	This agency reflects an all funds increase due to wage and benefit increases and an inflationary factor applied to the non-personnel budget. There is no change in FTE.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
11,320	0.00	General Fund	This increase represents resources for a Deputy Director position, which will be partially offset by the deletion of a Division Manager position.
111,710	1.00	General Fund	This increase represents resources for a City Buyer position dedicated to supporting procurement activities associated with Cincy on Track (COT) projects.
72,210	0.00	General Fund	This increase represents resources for a transfer of personnel reimbursements for Printing Services from the Office of Procurement to the City Manager's Office.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(79,070)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 7: Performance and Data Analytics

Description: The Office of Performance and Data Analytics is responsible for maintaining performance agreements with City departments and measuring data on program performance.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,547,670	1,559,630	1,583,470	23,840
Employee Benefits	435,680	451,880	424,800	(27,080)
Non-Personnel	118,580	115,100	210,140	95,040
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,101,930	2,126,610	2,218,410	91,800
Operating Budget Restricted				
Personnel Services	2,188,800	2,286,670	2,329,530	42,860
Employee Benefits	712,910	761,820	756,850	(4,970)
Non-Personnel	3,090,850	3,123,300	3,170,630	47,330
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	5,992,560	6,171,790	6,257,010	85,220
Internal Service Funds	0	0	0	0
Total	8,094,490	8,298,400	8,475,420	177,020
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	4,713,220	4,713,220	4,683,220	(30,000)
Total Full-time Equivalent Positions	33.00	33.00	34.00	1.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
247,440	1.00	All Funds	This agency reflects an all funds increase due to wage and benefit increases and an inflationary factor applied to non-personnel expenses. The increase in FTE is due to the addition of a Senior Management Analyst.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
48,860	0.00	Income Tax-Infrastructure	This increase represents resources for continued support of the Cincinnati Area Geographic Information System (CAGIS).

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(70,130)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
(49,160)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 8: Internal Audit

Description: Performs operational and performance audits in order to examine and evaluate the effectiveness and efficiency of management controls in all City departments and independent boards and commissions.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	402,250	411,940	394,030	(17,910)
Employee Benefits	143,790	149,210	131,530	(17,680)
Non-Personnel	14,470	14,120	13,590	(530)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	560,510	575,270	539,150	(36,120)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	560,510	575,270	539,150	(36,120)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	4.00	4.00	4.00	0.00

Adjustments to Costs to Maintain Current Budget

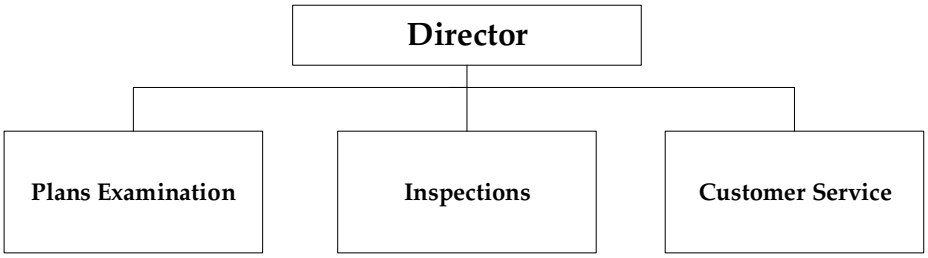
Budget	FTE	Fund	Description
(35,120)	0.00	All Funds	This agency reflects a General Fund decrease due to employee turnover, which is offset by wage and benefit increases and an inflationary factor applied to the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(1,000)	0.00	General Fund	This represents a reduction to the training budget.

Buildings & Inspections

The mission of the Department of Buildings and Inspections is to ensure excellent customer service delivery, administer the life and fire safety standards in our building stock, conserve the rich architectural history of Cincinnati, and foster sustainable and environmentally sensitive developments.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	9,974,120	10,815,270	11,662,160	846,890
Employee Benefits	3,913,560	4,440,760	4,500,340	59,580
Non-Personnel	2,891,270	2,824,330	2,959,930	135,600
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	16,778,950	18,080,360	19,122,430	1,042,070
Operating Budget Restricted				
Personnel Services	1,245,250	1,287,350	1,329,240	41,890
Employee Benefits	549,020	568,960	557,380	(11,580)
Non-Personnel	970,300	979,250	1,280,470	301,220
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,764,570	2,835,560	3,167,090	331,530
Internal Service Funds	0	0	0	0
Total	19,543,520	20,915,920	22,289,520	1,373,600
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	23,042,890	23,063,120	21,892,300	(1,170,820)
Total Full-time Equivalent Positions	143.50	143.50	144.50	1.00

Department Agencies

1. Buildings & Inspections, Licenses & Permits
2. Property Maintenance Code Enforcement

Agency Summaries

Agency 1: Buildings & Inspections, Licenses & Permits

Description: This agency is responsible for plan examinations, zoning plan reviews, construction inspections, plumbing inspections, and elevator inspections. The agency is also responsible for related administrative, customer service, and permit issuance functions.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	9,974,120	10,815,270	11,662,160	846,890
Employee Benefits	3,913,560	4,440,760	4,500,340	59,580
Non-Personnel	2,891,270	2,824,330	2,959,930	135,600
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	16,778,950	18,080,360	19,122,430	1,042,070
Operating Budget Restricted				
Personnel Services	42,250	43,520	36,400	(7,120)
Employee Benefits	20,130	20,730	16,620	(4,110)
Non-Personnel	100,000	100,000	0	(100,000)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	162,380	164,250	53,020	(111,230)
Internal Service Funds	0	0	0	0
Total	16,941,330	18,244,610	19,175,450	930,840
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	22,596,880	22,616,730	21,364,960	(1,251,770)
Total Full-time Equivalent Positions	140.50	140.50	140.50	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(387,850)	0.00	All Funds	This agency reflects an all funds decrease related to employee benefit decreases and the transfer of Graffiti Abatement Program resources to another Agency. There is no change in FTE.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
0	0.00	General Fund	This represents the transfer of Fleet Services charges from the Stormwater Management Fund to the General Fund, offset by a reduction in contractual services.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
394,180	0.00	General Fund	This increase represents resources for a 13-member Cohort 4 of the Building Inspector Training Academy scheduled to begin in April 2027.
0	0.00	General Fund	This represents a reduction to the department's Restricted Funds budget. This reduction will decrease reimbursements into the General Fund from Income Tax-Infrastructure Fund 302 and increase position vacancy savings.
(9,350)	0.00	Income Tax-Infrastructure	
933,880	0.00	General Fund	This increase represents resources for personnel expenses related to upcoming Building Inspector Training Academy Cohort 3 starting in April 2026 and continuing into Fiscal Year 2027.

Agency 2: Property Maintenance Code Enforcement

Description: This agency addresses complaints of sub-standard housing, zoning violations, and blight/ code violations through inspections of commercial and residential premises. The agency is also responsible for related customer service and permit issuance functions.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	1,203,000	1,243,830	1,292,840	49,010
Employee Benefits	528,890	548,230	540,760	(7,470)
Non-Personnel	870,300	879,250	1,280,470	401,220
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,602,190	2,671,310	3,114,070	442,760
Internal Service Funds	0	0	0	0
Total	2,602,190	2,671,310	3,114,070	442,760
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	446,010	446,390	527,340	80,950
Total Full-time Equivalent Positions	3.00	3.00	4.00	1.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
23,570	1.00	All Funds	This agency reflects an all funds increase due to wage increases and the transfer of Graffiti Abatement Program expenses which is offset by a one-time exception reversal. The change in FTE is due to the addition of a Service Area Coordinator position.

On-Going Significant Agency Changes

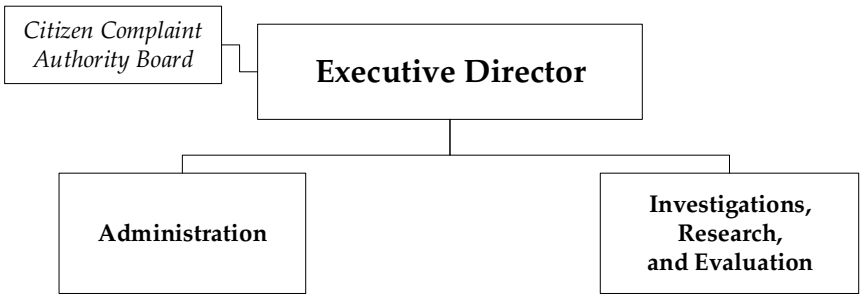
Budget	FTE	Fund	Description
150,000	0.00	Hazard Abatement	This increase represents additional resources for graffiti removal across the City of Cincinnati.
(30,810)	0.00	Stormwater Management	This represents the transfer of Fleet Services charges from the Stormwater Management Fund to the General Fund.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
300,000	0.00	Hazard Abatement	This increase represents resources for additional expert services for hazard abatement projects.

Citizen Complaint Authority

The mission of the Department of Citizen Complaint Authority is to investigate serious interventions by police officers, including but not limited to: allegations of discharging of firearms, death in custody, use of excessive force, improper pointing of firearms, improper search and seizures, and to resolve all citizen complaints in a fair and efficient manner.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	956,960	979,750	1,059,040	79,290
Employee Benefits	315,350	327,570	354,920	27,350
Non-Personnel	53,910	52,700	53,210	510
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,326,220	1,360,020	1,467,170	107,150
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	1,326,220	1,360,020	1,467,170	107,150
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	0	0	0	0
Total Full-time Equivalent Positions	11.00	11.00	11.00	0.00

Department Agencies

1. Citizen Complaint Authority

Agency Summaries

Agency 1: Citizen Complaint Authority

Description: Provides the community with an investigation that is clear, concise, focused, and understandable.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	956,960	979,750	1,059,040	79,290
Employee Benefits	315,350	327,570	354,920	27,350
Non-Personnel	53,910	52,700	53,210	510
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,326,220	1,360,020	1,467,170	107,150
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	1,326,220	1,360,020	1,467,170	107,150
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	11.00	11.00	11.00	0.00

Adjustments to Costs to Maintain Current Budget

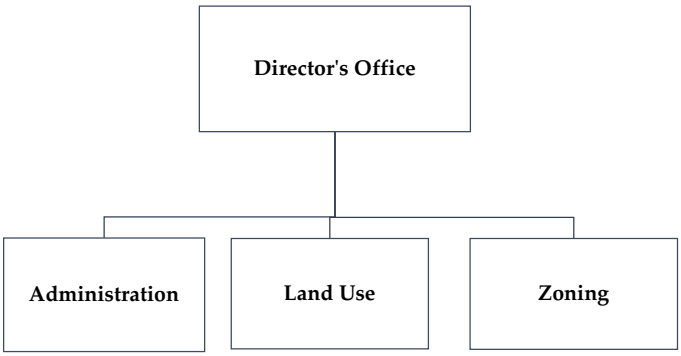
Budget	FTE	Fund	Description
186,070	0.00	All Funds	This agency reflects a General Fund increase due to personnel and fringe benefit increases as well as an inflationary increase to the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(78,920)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.

City Planning and Engagement

The Department of City Planning and Engagement is a high-performance team that guides land use and zoning. Through sound planning practices, City Planning ensures that our great city is enriched with vitality, thrives as an urban center, and is a model to other cities nationwide.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,445,080	1,483,220	1,575,300	92,080
Employee Benefits	477,270	499,470	498,550	(920)
Non-Personnel	193,520	91,440	95,710	4,270
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,115,870	2,074,130	2,169,560	95,430
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	2,115,870	2,074,130	2,169,560	95,430
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	160,000	160,000	200,000	40,000
Total Full-time Equivalent Positions	19.00	19.00	19.00	0.00

Department Agencies

1. City Planning & Zoning

Agency Summaries

Agency 1: City Planning & Zoning

Description: Develops Comprehensive Plan & neighborhood plans; facilitates community engagement; reviews subdivisions, zoning amendments, developments for conformance & requests for relief; enforces/ interprets Zoning Code; administers historic preservation program.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,445,080	1,483,220	1,575,300	92,080
Employee Benefits	477,270	499,470	498,550	(920)
Non-Personnel	193,520	91,440	95,710	4,270
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,115,870	2,074,130	2,169,560	95,430
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	2,115,870	2,074,130	2,169,560	95,430
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	160,000	160,000	200,000	40,000
Total Full-time Equivalent Positions	19.00	19.00	19.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
206,880	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and employee benefit increases and the reversal of one-time FY 2026 reductions. There is no change in FTE.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
5,000	0.00	General Fund	This increase represents resources for continuous education and training opportunities for career development, such as the Allor and Miami Valley Planning and Zoning Workshop and the annual American Planning Association (APA) Ohio Conference.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(112,710)	0.00	General Fund	This represents a reduction to the department's personnel budget. This reduction will increase position vacancy savings.
(3,740)	0.00	General Fund	This represents a reduction to postage expenses.

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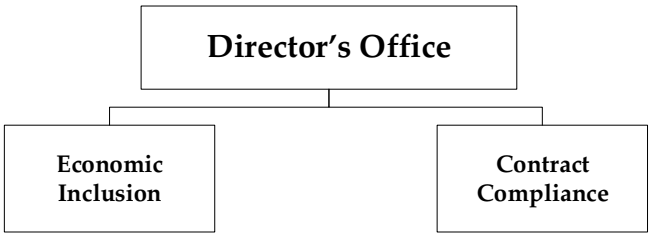
Economic Inclusion

The mission of the Department of Economic Inclusion is to ensure economic opportunity and inclusion for all citizens seeking to do business with the City of Cincinnati and serve as a catalyst for the growth of minority-and women-owned businesses in the City and throughout the region.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,058,640	1,091,120	1,043,190	(47,930)
Employee Benefits	349,040	366,770	398,060	31,290
Non-Personnel	136,200	133,170	137,840	4,670
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,543,880	1,591,060	1,579,090	(11,970)
Operating Budget Restricted				
Personnel Services	209,980	223,290	216,380	(6,910)
Employee Benefits	61,140	66,460	76,360	9,900
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	271,120	289,750	292,740	2,990
Internal Service Funds	0	0	0	0
Total	1,815,000	1,880,810	1,871,830	(8,980)
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	0	0	0	0
Total Full-time Equivalent Positions	14.00	14.00	14.00	0.00

Department Agencies

1. Economic Inclusion

Agency Summaries

Agency 1: Economic Inclusion

Description: The Department of Economic Inclusion promotes economic opportunity and inclusion for those seeking to do business with the City and serves as a catalyst for the growth of minority-and women-owned businesses in the City and throughout the region.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,058,640	1,091,120	1,043,190	(47,930)
Employee Benefits	349,040	366,770	398,060	31,290
Non-Personnel	136,200	133,170	137,840	4,670
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,543,880	1,591,060	1,579,090	(11,970)
Operating Budget Restricted				
Personnel Services	209,980	223,290	216,380	(6,910)
Employee Benefits	61,140	66,460	76,360	9,900
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	271,120	289,750	292,740	2,990
Internal Service Funds	0	0	0	0
Total	1,815,000	1,880,810	1,871,830	(8,980)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	14.00	14.00	14.00	0.00

Adjustments to Costs to Maintain Current Budget

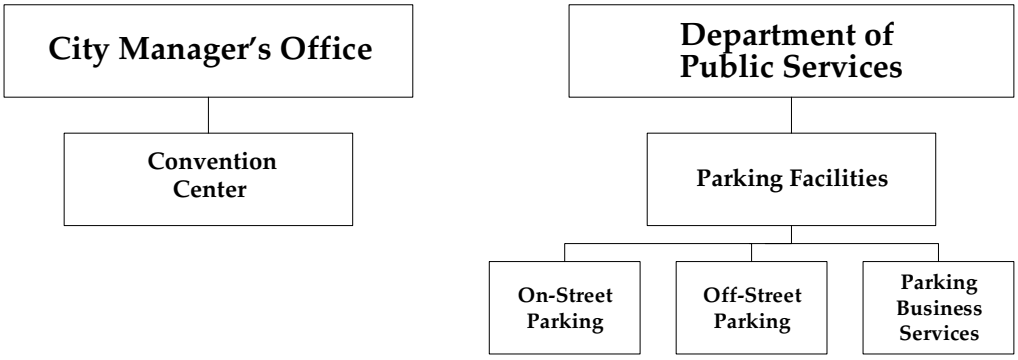
Budget	FTE	Fund	Description
99,740	0.00	All Funds	This agency reflects an all funds increase due to the reversal of one-time FY 2026 reductions, wage and benefit increases, and inflationary increases for the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(84,970)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
0	0.00	General Fund	This represents a reduction to the department's budget. This reduction will decrease reimbursements to the General Fund from the Income Tax-Infrastructure Fund and increase position vacancy savings.
(23,760)	0.00	Income Tax-Infrastructure	

Enterprise Services

The mission of the Department of Enterprise Services is to contribute to the economic growth and stability of Cincinnati by providing a premier convention center facility and professional management of the City's parking assets.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	133,620	135,530	134,870	(660)
Employee Benefits	70,280	72,270	78,050	5,780
Non-Personnel	0	0	250,000	250,000
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	203,900	207,800	462,920	255,120
Operating Budget Restricted				
Personnel Services	2,364,810	2,469,630	2,592,610	122,980
Employee Benefits	1,053,600	1,119,520	1,057,080	(62,440)
Non-Personnel	13,745,230	16,589,100	19,318,470	2,729,370
Properties	0	0	0	0
Debt Service	1,984,060	1,984,060	639,670	(1,344,390)
Operating Total	19,147,700	22,162,310	23,607,830	1,445,520
Internal Service Funds	0	0	0	0
Total	19,351,600	22,370,110	24,070,750	1,700,640
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	17,147,160	21,234,270	23,413,630	2,179,360
Total Full-time Equivalent Positions	43.00	43.00	43.00	0.00

Department Agencies

1. Convention Center
2. Parking Facilities

Agency Summaries

Agency 1: Convention Center

Description: The Convention Center program oversees the management agreement between Legends Global and the City of Cincinnati.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	90,000	92,700	90,000	(2,700)
Employee Benefits	40,000	41,200	40,000	(1,200)
Non-Personnel	6,761,670	9,533,910	12,248,980	2,715,070
Properties	0	0	0	0
Debt Service	286,640	286,640	241,740	(44,900)
Operating Total	7,178,310	9,954,450	12,620,720	2,666,270
Internal Service Funds	0	0	0	0
Total	7,178,310	9,954,450	12,620,720	2,666,270
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	6,665,600	10,388,760	12,092,620	1,703,860
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
2,466,270	0.00	All Funds	This agency reflects an all funds increase due to increased contractual services costs related to the Convention Center being operational for the entire fiscal year after its recent re-opening. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
200,000	0.00	Convention Center	This increase represents resources for the Sports Commission.

Agency 2: Parking Facilities

Description: The Parking Facilities agency is responsible for the administration, enforcement, operation, management and maintenance of on-street parking and off-street parking.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	133,620	135,530	134,870	(660)
Employee Benefits	70,280	72,270	78,050	5,780
Non-Personnel	0	0	250,000	250,000
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	203,900	207,800	462,920	255,120
Operating Budget Restricted				
Personnel Services	2,274,810	2,376,930	2,502,610	125,680
Employee Benefits	1,013,600	1,078,320	1,017,080	(61,240)
Non-Personnel	6,983,560	7,055,190	7,069,490	14,300
Properties	0	0	0	0
Debt Service	1,697,420	1,697,420	397,930	(1,299,490)
Operating Total	11,969,390	12,207,860	10,987,110	(1,220,750)
Internal Service Funds	0	0	0	0
Total	12,173,290	12,415,660	11,450,030	(965,630)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	10,481,560	10,845,510	11,321,010	475,500
Total Full-time Equivalent Positions	43.00	43.00	43.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(715,630)	1.00	All Funds	This agency reflects an all funds decrease due to personnel and non-personnel inflationary increases and reversal of one-time FY 2026 reductions, offset by a debt service reduction. The increase in FTE is due to the addition of a Private Parking Lot Inspector.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
0	(1.00)	Parking System Facilities	This budget neutral request represents resources for the transfer of a Senior Accountant position from the Parking System Facilities Fund to the General Fund in the Department of Public Services.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
250,000	0.00	General Fund	This increase represents resources for a parking meter audit and strategic plan.
(225,000)	0.00	Parking Meter	This represents a reduction to the department's budget. This decrease represents additional position vacancy savings.
(100,000)	0.00	General Fund	This represents a reduction to the department's budget. This decrease represents additional position vacancy savings.
(175,000)	0.00	Parking Meter	This represents a reduction to the department's budget. This decrease represents a reduction in contractual services.

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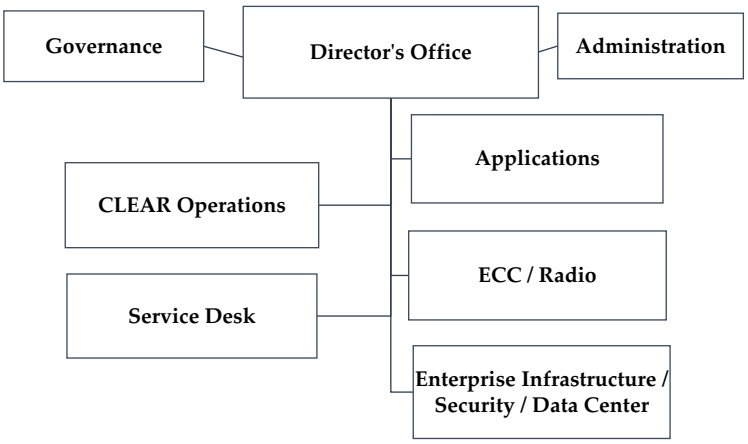
Enterprise Technology Solutions

The mission of Enterprise Technology Solutions (ETS) is to deliver, maintain, and secure innovative, high quality, and cost-effective technology solutions that delight our customers by realizing new value and efficiencies. ETS joins forces with all City departments, breaks down barriers, and helps procure and implement elegant technology solutions that align with the City's strategic goals.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	5,254,410	5,317,560	5,413,590	96,030
Employee Benefits	1,690,630	1,759,500	1,876,220	116,720
Non-Personnel	864,570	845,650	683,420	(162,230)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	7,809,610	7,922,710	7,973,230	50,520
Operating Budget Restricted				
Personnel Services	1,768,380	1,838,590	1,915,940	77,350
Employee Benefits	545,690	581,060	619,320	38,260
Non-Personnel	4,135,210	4,173,580	3,876,580	(297,000)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	6,449,280	6,593,230	6,411,840	(181,390)
Internal Service Funds	5,449,400	5,533,860	5,396,730	(137,130)
Total	19,708,290	20,049,800	19,781,800	(268,000)
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	12,350,460	12,493,460	12,464,860	(28,600)
Total Full-time Equivalent Positions	74.99	74.99	76.19	1.20

Department Agencies

1. Enterprise Technology Solutions
2. CLEAR

Agency Summaries

Agency 1: Enterprise Technology Solutions

Description: Enterprise Technology Solutions provides Information Technology solutions including consulting, implementation, governance, and support services for enterprise business systems and supports the City's data, radio, and telephone communications networks.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	5,254,410	5,317,560	5,413,590	96,030
Employee Benefits	1,690,630	1,759,500	1,876,220	116,720
Non-Personnel	864,570	845,650	683,420	(162,230)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	7,809,610	7,922,710	7,973,230	50,520
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	43,770	44,220	44,210	(10)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	43,770	44,220	44,210	(10)
Internal Service Funds	5,449,400	5,533,860	5,396,730	(137,130)
Total	13,302,780	13,500,790	13,414,170	(86,620)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	5,994,580	5,994,580	5,965,980	(28,600)
Total Full-time Equivalent Positions	59.99	59.99	61.19	1.20

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
479,440	0.20	All Funds	This agency reflects an all funds increase due to the reversal of FY 2026 reductions, wage and benefit increases, and an inflationary factor applied to non-personnel expenses. The change in FTE is due to a position increasing from part-time to full-time.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
129,730	1.00	General Fund	This increase represents resources for a Senior Computer Programmer Analyst for the Security Section.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(129,740)	0.00	General Fund	This decrease represents resources to reimburse the costs of a Senior Computer Programmer Analyst position for the Security Section.
(219,100)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will decrease expert services for security expenses, which will instead be reimbursed.
(209,840)	0.00	General Fund	The represents a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 2: CLEAR

Description: County Law Enforcement Applied Regionally (CLEAR) provides a computerized police information system for all Hamilton County law enforcement agencies. This program is funded entirely by a levy assessed to Hamilton County property owners.

Agency Budget Summary

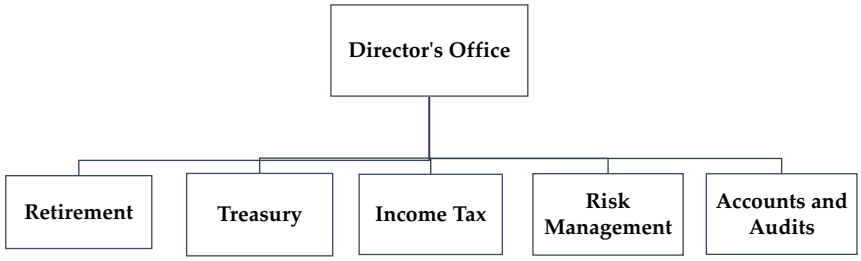
	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	1,768,380	1,838,590	1,915,940	77,350
Employee Benefits	545,690	581,060	619,320	38,260
Non-Personnel	4,091,440	4,129,360	3,832,370	(296,990)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	6,405,510	6,549,010	6,367,630	(181,380)
Internal Service Funds	0	0	0	0
Total	6,405,510	6,549,010	6,367,630	(181,380)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	6,355,880	6,498,880	6,498,880	0
Total Full-time Equivalent Positions	15.00	15.00	15.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(181,380)	0.00	All Funds	This agency reflects an all funds decrease due to the reversal of a one-time FY 2026 exception, which is partially offset by wage and benefit increases. There is no change in FTE.

Finance

The mission of the Finance Department is to serve as a strong steward of public financial resources, contribute to the financial strength of the City, and provide quality financial services to customers. This mission is accomplished through the functions and duties of: the Office of the Director, Accounts & Audits, City Treasury, Income Tax, and Risk Management.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	5,147,560	5,207,240	5,376,510	169,270
Employee Benefits	1,732,890	1,794,910	1,752,410	(42,500)
Non-Personnel	1,540,190	1,510,530	1,592,280	81,750
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	8,420,640	8,512,680	8,721,200	208,520
Operating Budget Restricted				
Personnel Services	3,329,730	3,462,640	3,363,180	(99,460)
Employee Benefits	1,202,030	1,259,440	1,321,180	61,740
Non-Personnel	5,222,730	5,246,640	13,156,680	7,910,040
Properties	0	0	0	0
Debt Service	73,040,000	75,502,470	71,340,600	(4,161,870)
Operating Total	82,794,490	85,471,190	89,181,640	3,710,450
Internal Service Funds	3,685,440	3,824,340	3,816,920	(7,420)
Total	94,900,570	97,808,210	101,719,760	3,911,550
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	773,267,230	784,355,130	833,063,060	48,707,930
Total Full-time Equivalent Positions	112.67	112.67	115.42	2.75

Department Agencies

1. Office of The Director
2. Accounts and Audits
3. Treasury
4. Risk Management
5. Income Tax
6. Retirement

Agency Summaries

Agency 1: Office of The Director

Description: Consists of the Finance Director, Assistant Finance Director, and an Administrative Specialist.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	345,680	346,990	350,990	4,000
Employee Benefits	58,660	62,440	46,580	(15,860)
Non-Personnel	27,670	27,740	40,640	12,900
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	432,010	437,170	438,210	1,040
Operating Budget Restricted				
Personnel Services	65,710	67,680	72,700	5,020
Employee Benefits	46,130	47,530	49,730	2,200
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	111,840	115,210	122,430	7,220
Internal Service Funds	60,060	61,870	75,340	13,470
Total	603,910	614,250	635,980	21,730
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	3.00	3.00	3.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
8,260	0.00	All Funds	This agency reflects an all funds increase due to wage increases and inflationary increases to the non-personnel budget. There is no change in FTE.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
0	0.00	General Fund	This increase represents resources for the promotion of an Administrative Specialist to a Senior Administrative Specialist in the Director's Office.
10,260	0.00	Risk Management	

Agency 2: Accounts and Audits

Description: Prepares revenue estimates, financial analyses, and the City's annual report. Reconciles employee deductions and tax deposits, and property tax revenue. Processes biweekly payroll for approximately 6,500 employees, and implements government regulations.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,311,910	1,327,790	1,492,280	164,490
Employee Benefits	420,270	436,980	446,260	9,280
Non-Personnel	132,700	129,830	127,700	(2,130)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,864,880	1,894,600	2,066,240	171,640
Operating Budget Restricted				
Personnel Services	368,770	391,060	252,630	(138,430)
Employee Benefits	135,530	145,830	112,450	(33,380)
Non-Personnel	424,400	428,660	428,640	(20)
Properties	0	0	0	0
Debt Service	487,610	487,610	477,550	(10,060)
Operating Total	1,416,310	1,453,160	1,271,270	(181,890)
Internal Service Funds	0	0	0	0
Total	3,281,190	3,347,760	3,337,510	(10,250)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	70,678,950	71,233,470	75,098,130	3,864,660
Total Full-time Equivalent Positions	19.00	19.00	19.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
295,240	1.00	All Funds	This agency reflects an all funds increase due to wage increases and employee benefit increases and the reversal of one-time reductions in FY 2026. The increase in FTE is due to the addition of a Division Manager.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
(148,560)	(1.00)	Urban Renewal Debt Retirement	This is a budget neutral transfer of an employee from Accounts and Audits to Treasury.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(30,000)	0.00	General Fund	This represents a reduction to the Accounts & Audits non-personnel budget for contractual services.
(42,790)	0.00	Income Tax-Infrastructure	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
(84,140)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 3: Treasury

Description: Performs cash management and banking activities, manages the City's investment portfolio, issues business permits, collects admission taxes and transient occupancy tax, and pursues delinquent account collection. Manages general obligation debt repayment.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	793,570	807,160	806,290	(870)
Employee Benefits	295,080	306,340	282,210	(24,130)
Non-Personnel	287,180	285,490	363,170	77,680
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,375,830	1,398,990	1,451,670	52,680
Operating Budget Restricted				
Personnel Services	350,540	365,240	455,790	90,550
Employee Benefits	125,780	133,370	170,130	36,760
Non-Personnel	3,217,270	3,221,100	11,126,070	7,904,970
Properties	0	0	0	0
Debt Service	72,552,390	75,014,860	70,863,050	(4,151,810)
Operating Total	76,245,980	78,734,570	82,615,040	3,880,470
Internal Service Funds	0	0	0	0
Total	77,621,810	80,133,560	84,066,710	3,933,150
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	216,541,880	220,666,880	247,923,680	27,256,800
Total Full-time Equivalent Positions	13.00	13.00	14.00	1.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(4,832,590)	0.00	All Funds	This agency reflects an all funds decrease primarily due to a decrease in debt service. This decrease is partially offset by increases in wages and benefits. There is no change in FTE.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
148,560	1.00	Urban Renewal Debt Retirement	This is a budget neutral transfer of an employee from Accounts and Audits to Treasury.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(7,900)	0.00	Parking Meter	This represents a reduction to the Treasury personnel budget.
8,725,000	0.00	Bond Retirement	This increase represents resources to pay one or more final judgments rendered against the City, including settlements of claims approved by a court.
(99,940)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 4: Risk Management

Description: Monitors the City's insurance program. Provides employee safety services to departments in field audits and training. Provides employee health services. Maintains current benefits and workers' compensation rates.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	603,390	589,930	578,930	(11,000)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	603,390	589,930	578,930	(11,000)
Operating Budget Restricted				
Personnel Services	730,310	769,820	892,060	122,240
Employee Benefits	259,590	278,660	324,870	46,210
Non-Personnel	81,140	81,960	81,970	10
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,071,040	1,130,440	1,298,900	168,460
Internal Service Funds	3,625,380	3,762,470	3,741,580	(20,890)
Total	5,299,810	5,482,840	5,619,410	136,570
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	91,355,750	91,355,750	91,355,750	0
Total Full-time Equivalent Positions	30.67	30.67	32.42	1.75

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
187,960	1.75	All Funds	This agency reflects an all funds increase due to wage increases and employee benefit increases and the reversal of one-time reductions in FY 2026. The increase in FTE is due to the double fill of a PEAP Counselor and FTE status changes.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(30,500)	0.00	General Fund	This represents a reduction to the Risk Management citywide property and machinery insurance premiums.

Agency 5: Income Tax

Description: Provides taxpayer service and education, ensures taxpayer compliance with the City's tax code, pursues payment of past due tax liabilities, and processes income tax forms and payments.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	2,696,400	2,725,300	2,726,950	1,650
Employee Benefits	958,880	989,150	977,360	(11,790)
Non-Personnel	489,250	477,540	481,840	4,300
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	4,144,530	4,191,990	4,186,150	(5,840)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	4,144,530	4,191,990	4,186,150	(5,840)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	394,690,650	401,099,030	418,685,500	17,586,470
Total Full-time Equivalent Positions	31.00	31.00	31.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
218,660	0.00	All Funds	This agency reflects a General Fund increase due to wage and benefit increases and inflationary increases to the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(12,940)	0.00	General Fund	This represents a reduction to the department's non-personnel budget for software maintenance and licenses.
(128,350)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
(83,210)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 6: Retirement

Description: The Cincinnati Retirement Division is governed by a Board of Trustees. The Manager implements policies and manages daily operations. The Cincinnati Retirement System is funded by employee and employer contributions, and investment gains from assets.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	1,814,400	1,868,840	1,690,000	(178,840)
Employee Benefits	635,000	654,050	664,000	9,950
Non-Personnel	1,499,920	1,514,920	1,520,000	5,080
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	3,949,320	4,037,810	3,874,000	(163,810)
Internal Service Funds	0	0	0	0
Total	3,949,320	4,037,810	3,874,000	(163,810)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	16.00	16.00	16.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(163,800)	0.00	All Funds	The Operating Budget for this program is developed separately on a calendar year basis and is subject to the approval of the Retirement Board. There is no change in FTE.

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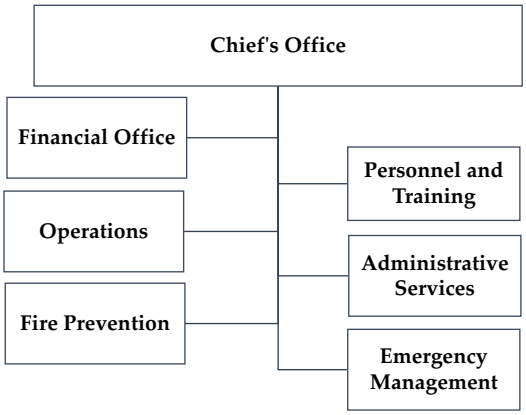
Fire

The mission of the Cincinnati Fire Department is to protect lives and property, and to minimize the suffering of its customers during emergencies. The Cincinnati Fire Department strives to quickly restore normalcy to its customers' lives by responding to their needs in an expeditious manner.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	104,624,550	105,135,650	111,162,710	6,027,060
Employee Benefits	42,768,290	43,117,710	44,154,190	1,036,480
Non-Personnel	12,897,060	12,625,710	13,097,050	471,340
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	160,289,900	160,879,070	168,413,950	7,534,880
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	160,289,900	160,879,070	168,413,950	7,534,880
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	10,896,000	10,900,000	18,238,500	7,338,500
Total Full-time Equivalent Positions	904.00	904.00	887.00	(17.00)

Department Agencies

1. Fire - Response
2. Fire - Support Services

Agency Summaries

Agency 1: Fire - Response

Description: This program is reactionary and provides effective fire response, emergency medical services (EMS), and other emergency response services such as hazardous materials response and specialized rescue services.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	92,921,650	93,428,360	100,919,560	7,491,200
Employee Benefits	38,117,090	38,406,550	41,194,130	2,787,580
Non-Personnel	10,706,270	10,489,750	10,658,690	168,940
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	141,745,010	142,324,660	152,772,380	10,447,720
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	141,745,010	142,324,660	152,772,380	10,447,720
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	9,650,000	9,650,000	16,900,000	7,250,000
Total Full-time Equivalent Positions	825.00	825.00	825.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
11,690,600	0.00	All Funds	This agency reflects a General Fund increase due to wage increases related to a labor union grievance settlement agreement, inflationary increases in the non-personnel budget, and the reversal of one-time FY 2026 budget reductions. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(242,890)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy allowance due to an expected increase in sworn member attrition.
(1,000,000)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will reduce overtime expenses.

Agency 2: Fire - Support Services

Description: This agency is responsible for financial management and human resources for the Fire Department, as well as prevention and education for the public.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	11,702,900	11,707,290	10,243,150	(1,464,140)
Employee Benefits	4,651,200	4,711,160	2,960,060	(1,751,100)
Non-Personnel	2,190,790	2,135,960	2,438,360	302,400
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	18,544,890	18,554,410	15,641,570	(2,912,840)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	18,544,890	18,554,410	15,641,570	(2,912,840)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	1,246,000	1,250,000	1,338,500	88,500
Total Full-time Equivalent Positions	79.00	79.00	62.00	(17.00)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(4,012,840)	(17.00)	All Funds	This agency reflects a General Fund decrease primarily due to the reversal of one-time FY 2026 exceptions for recruit classes and wage and benefit decreases. The change in FTE is due to the transfer of dispatch personnel to the Emergency Communications Center.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
1,100,000	0.00	General Fund	This increase represents resources for wellness screenings for sworn personnel.

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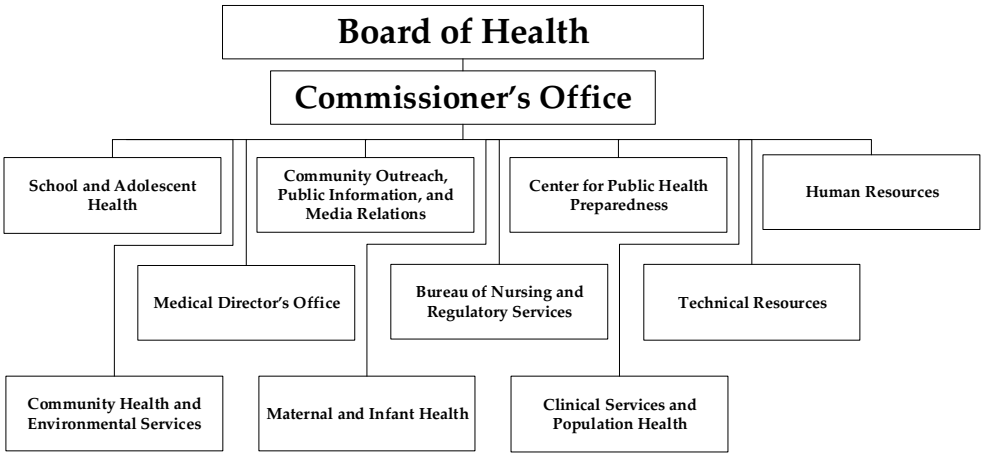
Health

The mission of the Health Department is to work for the health and wellness of Cincinnati citizens, employing methods that include surveillance, assessment, disease prevention, health education and assuring access to public health services. The Health Department is committed to providing programs and services, facilitating partnerships, promoting wellness and advocating prudent, ethical and effective public health policies.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	43,898,420	45,571,780	42,564,700	(3,007,080)
Employee Benefits	17,328,680	18,256,140	16,838,580	(1,417,560)
Non-Personnel	11,933,320	11,783,260	11,666,470	(116,790)
Properties	3,070	2,970	3,070	100
Debt Service	0	0	0	0
Operating Total	73,163,490	75,614,150	71,072,820	(4,541,330)
Internal Service Funds	0	0	0	0
Total	73,163,490	75,614,150	71,072,820	(4,541,330)
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	53,584,730	53,584,730	45,784,060	(7,800,670)
Total Full-time Equivalent Positions	595.11	595.11	602.26	7.15

Department Agencies

1. Office of The Commissioner
2. Technical Resources
3. Community Health Services
4. Primary Health Care - Programs
5. Primary Health Care - Centers
6. School & Adolescent Health

Agency Summaries

Agency 1: Office of The Commissioner

Description: Provides professional and administrative support to the Board of Health and Office of the Commissioner.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	2,336,420	2,858,120	2,395,120	(463,000)
Employee Benefits	762,470	792,740	849,960	57,220
Non-Personnel	564,960	550,430	306,160	(244,270)
Properties	3,070	2,970	3,070	100
Debt Service	0	0	0	0
Operating Total	3,666,920	4,204,260	3,554,310	(649,950)
Internal Service Funds	0	0	0	0
Total	3,666,920	4,204,260	3,554,310	(649,950)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	595,000	595,000	612,850	17,850
Total Full-time Equivalent Positions	26.00	26.00	27.00	1.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(432,270)	1.00	All Funds	This agency reflects an all funds decrease primarily due to a reduction in federal grant funding and the expiration of a school-based nursing contract. The increase in FTE is due to the transfer of a position.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(91,440)	0.00	Cincinnati Health District	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.
(111,240)	0.00	Cincinnati Health District	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
(15,000)	0.00	Cincinnati Health District	This represents a reduction to the department's non-personnel office supply budget.

Agency 2: Technical Resources

Description: Provides technical resources and support to the Board of Health and staff.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	2,062,240	2,090,460	2,240,450	149,990
Employee Benefits	839,760	866,390	903,400	37,010
Non-Personnel	592,810	579,600	710,360	130,760
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	3,494,810	3,536,450	3,854,210	317,760
Internal Service Funds	0	0	0	0
Total	3,494,810	3,536,450	3,854,210	317,760
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	26.00	26.00	26.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
317,760	0.00	All Funds	This agency reflects an all funds increase due to wage increases and employee benefit increases and the reversal of one-time reductions in FY 2026. There is no change in FTE.

Agency 3: Community Health Services

Description: This program operates the Health Promotion grant, the Immunization Action Plan grant, the lead inspection and abatement program and grants, the Environmental Health programs, and Vital Records.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	5,144,270	5,210,940	5,383,170	172,230
Employee Benefits	2,019,610	2,094,810	2,062,220	(32,590)
Non-Personnel	386,400	380,510	378,010	(2,500)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	7,550,280	7,686,260	7,823,400	137,140
Internal Service Funds	0	0	0	0
Total	7,550,280	7,686,260	7,823,400	137,140
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	2,881,450	2,881,450	2,978,450	97,000
Total Full-time Equivalent Positions	77.00	77.00	77.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
336,040	0.00	All Funds	This agency reflects an all funds increase due to wage increases and employee benefit increases. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(90,030)	0.00	Cincinnati Health District	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
(108,870)	0.00	Cincinnati Health District	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 4: Primary Health Care - Programs

Description: Provides support to the Board of Health. Provides preventive and primary care services to Cincinnatians who are uninsured or underinsured. Operates the Community Nursing program; Women, Infants, and Children (WIC) grant and the Reproductive Health grant.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	5,774,780	5,933,980	6,307,800	373,820
Employee Benefits	2,418,630	2,550,660	2,638,730	88,070
Non-Personnel	1,334,890	1,343,670	1,348,260	4,590
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	9,528,300	9,828,310	10,294,790	466,480
Internal Service Funds	0	0	0	0
Total	9,528,300	9,828,310	10,294,790	466,480
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	6,115,180	6,115,180	6,415,180	300,000
Total Full-time Equivalent Positions	89.25	89.25	92.50	3.25

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
600,870	3.25	All Funds	This agency reflects an all funds increase due to wage increases and employee benefit increases. The increase in FTE is due to a departmental reorganization to better align staffing with needs.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(134,380)	0.00	Cincinnati Health District	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 5: Primary Health Care - Centers

Description: Elm Street, Cann, Millvale, Northside, Price Hill and Clement Health Centers provide safety net preventive and primary care services to all Cincinnatians who are uninsured or underinsured.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	16,789,790	17,293,740	17,915,820	622,080
Employee Benefits	6,323,500	6,685,490	6,797,540	112,050
Non-Personnel	7,722,930	7,588,130	7,579,020	(9,110)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	30,836,220	31,567,360	32,292,380	725,020
Internal Service Funds	0	0	0	0
Total	30,836,220	31,567,360	32,292,380	725,020
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	29,447,340	29,447,340	27,777,560	(1,669,780)
Total Full-time Equivalent Positions	213.45	213.45	228.95	15.50

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
870,730	15.50	All Funds	This agency reflects an all funds increase due to wage and benefit increases, which is partially offset by a reduction in federal grant resources. The increase in FTE is due to a departmental reorganization to better align staffing with needs.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(8,120)	0.00	Cincinnati Health District	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
(26,920)	0.00	Cincinnati Health District	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
(110,680)	0.00	Cincinnati Health District	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 6: School & Adolescent Health

Description: School & Adolescent Health programs provide vision and hearing screenings, health assessments, medical referrals, immunizations, lead testing, and follow up for children who attend 43 targeted Cincinnati Public Schools.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	11,790,920	12,184,540	8,322,340	(3,862,200)
Employee Benefits	4,964,710	5,266,050	3,586,730	(1,679,320)
Non-Personnel	1,331,330	1,340,920	1,344,660	3,740
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	18,086,960	18,791,510	13,253,730	(5,537,780)
Internal Service Funds	0	0	0	0
Total	18,086,960	18,791,510	13,253,730	(5,537,780)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	14,545,760	14,545,760	8,000,020	(6,545,740)
Total Full-time Equivalent Positions	163.41	163.41	150.81	(12.60)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(5,537,780)	(12.60)	All Funds	This agency reflects an all funds decrease primarily due to the expiration of a school-based nursing contract and the transfer of FTE. The decrease in FTE is due to a departmental reorganization to better align staffing with needs.

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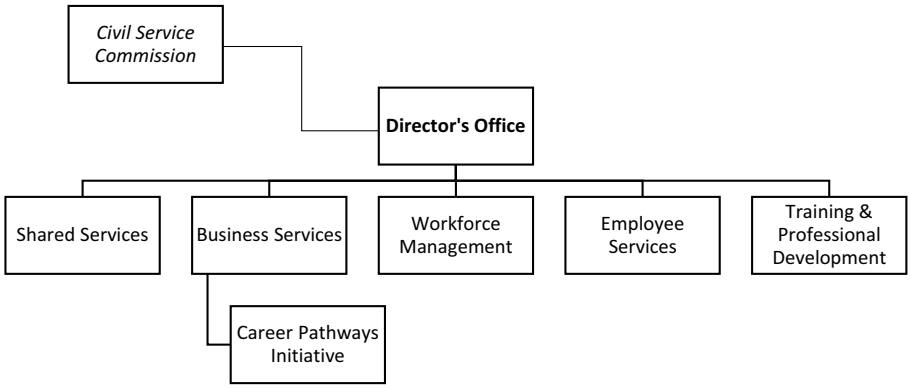
Human Resources

The mission of the Human Resources Department, in collaboration with its partners, is to promote, grow, hire, and sustain a diverse workforce that is skilled, valued, recognized and engaged in building tomorrow's government today.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	3,698,800	3,727,320	3,732,860	5,540
Employee Benefits	1,070,380	1,108,050	1,021,280	(86,770)
Non-Personnel	710,740	760,970	675,580	(85,390)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	5,479,920	5,596,340	5,429,720	(166,620)
Operating Budget Restricted				
Personnel Services	577,500	583,000	882,880	299,880
Employee Benefits	102,180	106,790	289,640	182,850
Non-Personnel	603,630	79,290	60,000	(19,290)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,283,310	769,080	1,232,520	463,440
Internal Service Funds	0	0	0	0
Total	6,763,230	6,365,420	6,662,240	296,820
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	107,000	107,000	47,000	(60,000)
Total Full-time Equivalent Positions	56.16	56.16	55.19	(0.97)

Department Agencies

1. Human Resources

Agency Summaries

Agency 1: Human Resources

Description: Includes Workforce Management, Employee Services, Shared Services, and Administration. Primary functions are position management; classification/compensation including salary studies; hiring/ selection; labor negotiations; and civil service testing.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	3,698,800	3,727,320	3,732,860	5,540
Employee Benefits	1,070,380	1,108,050	1,021,280	(86,770)
Non-Personnel	710,740	760,970	675,580	(85,390)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	5,479,920	5,596,340	5,429,720	(166,620)
Operating Budget Restricted				
Personnel Services	577,500	583,000	882,880	299,880
Employee Benefits	102,180	106,790	289,640	182,850
Non-Personnel	603,630	79,290	60,000	(19,290)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,283,310	769,080	1,232,520	463,440
Internal Service Funds	0	0	0	0
Total	6,763,230	6,365,420	6,662,240	296,820
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	107,000	107,000	47,000	(60,000)
Total Full-time Equivalent Positions	56.16	56.16	55.19	(0.97)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
902,850	1.03	All Funds	This agency reflects an all funds increase due to wage and benefit increases and the reversal of FY 2026 reductions. The increase in FTE is due to the addition of an Administrative Specialist and a status change for part-time Civil Service Commissioners.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
(260,260)	(2.00)	General Fund	This decrease represents the transfer of two Commercial Driver's License (CDL) Training Coordinator positions to the Department of Public Services. As such, this transfer is budget neutral to the General Fund.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(39,680)	0.00	Income Tax-Infrastructure	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.
(4,680)	0.00	General Fund	This represents a reduction to non-personnel expenses related to training.
(301,420)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase reimbursements for personnel costs associated with Career Pathways Initiative (CPI) positions by leveraging existing savings in the Citizens Jobs Fund.

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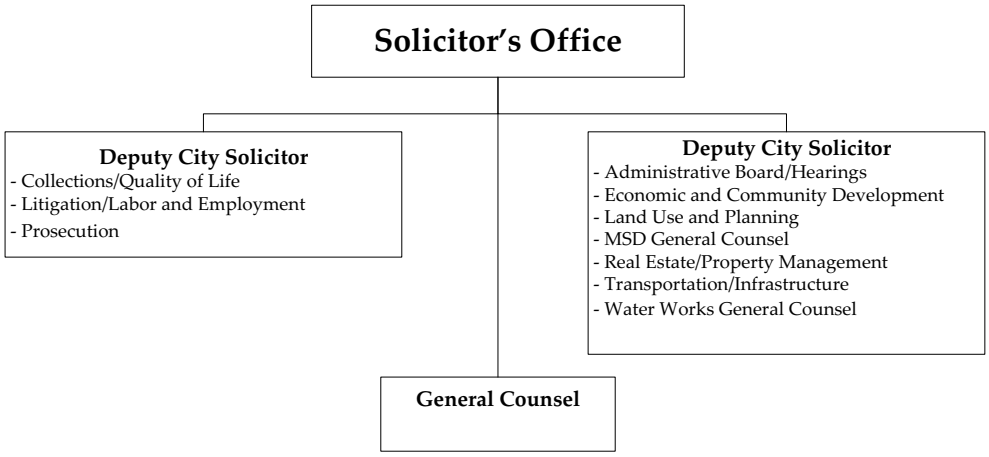
Law

The mission of the Law Department is to provide the highest quality legal services to all City of Cincinnati departments and officials in service of the citizens of Cincinnati, to do justice for the community, and to protect and defend the Charter and the Municipal Code.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	8,828,100	9,046,360	9,349,640	303,280
Employee Benefits	2,954,230	3,084,920	3,142,060	57,140
Non-Personnel	950,050	927,980	873,630	(54,350)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	12,732,380	13,059,260	13,365,330	306,070
Operating Budget Restricted				
Personnel Services	179,660	195,070	204,830	9,760
Employee Benefits	62,850	70,280	74,650	4,370
Non-Personnel	2,120	2,140	2,140	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	244,630	267,490	281,620	14,130
Internal Service Funds	1,640,280	1,725,250	1,751,130	25,880
Total	14,617,290	15,052,000	15,398,080	346,080
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	1,949,900	1,949,900	1,901,000	(48,900)
Total Full-time Equivalent Positions	105.20	105.20	107.66	2.46

Department Agencies

1. Law - Civil
2. Law - Administrative Hearings & Prosecution
3. Law - Real Estate

Agency Summaries

Agency 1: Law - Civil

Description: The Civil section drafts legislation for City Council, the Mayor, and the Administration, provides legal advice to the City's officials and agencies, and ensures that municipal civil code violations are enforced by conducting administrative hearings.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	5,241,900	5,376,770	5,438,030	61,260
Employee Benefits	1,809,080	1,891,170	1,909,580	18,410
Non-Personnel	667,830	652,820	649,680	(3,140)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	7,718,810	7,920,760	7,997,290	76,530
Operating Budget Restricted				
Personnel Services	179,660	195,070	204,830	9,760
Employee Benefits	62,850	70,280	74,650	4,370
Non-Personnel	2,120	2,140	2,140	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	244,630	267,490	281,620	14,130
Internal Service Funds	0	0	0	0
Total	7,963,440	8,188,250	8,278,910	90,660
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	17,000	17,000	51,000	34,000
Total Full-time Equivalent Positions	56.20	56.20	56.20	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
574,290	0.00	All Funds	This agency reflects an all funds increase due to wage and employee benefit increases and non-personnel inflationary increases. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(132,640)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase reimbursements from the Career Pathways Initiative (CPI) for the summer Law Clerk and Law Fellow positions.
75,000	0.00	General Fund	This increase represents additional resources for outside legal counsel.
(19,000)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase reimbursements from the Career Pathways Initiative (CPI) for the summer intern positions.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(19,840)	0.00	Income Tax-Infrastructure	This reflects a reduction to the department's budget. This decrease represents additional reimbursements from the Property Management Fund to the Income Tax-Infrastructure Fund.
(387,140)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Agency 2: Law - Administrative Hearings & Prosecution

Description: Prosecuting misdemeanors, including all traffic and criminal cases brought before the Municipal Court for violation of criminal offenses occurring within the City, as well as staffing and managing several of the City's administrative boards.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	3,586,200	3,669,590	3,911,610	242,020
Employee Benefits	1,145,150	1,193,750	1,232,480	38,730
Non-Personnel	282,220	275,160	223,950	(51,210)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	5,013,570	5,138,500	5,368,040	229,540
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	5,013,570	5,138,500	5,368,040	229,540
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	1,500,000	1,500,000	1,450,000	(50,000)
Total Full-time Equivalent Positions	40.00	40.00	42.46	2.46

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
229,540	2.46	All Funds	This agency reflects a General Fund increase due to wage and employee benefit increases and non-personnel inflationary increases. The change in FTE is due to positions added for a FY 2024 Smart Prosecution ñ Innovative Prosecution Solutions Program (IPSP) Grant.

Agency 3: Law - Real Estate

Description: Manage, lease and sell all City owned or leased real property. In addition, appraise, negotiate, and acquire all real property needed by the City.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	1,640,280	1,725,250	1,751,130	25,880
Total	1,640,280	1,725,250	1,751,130	25,880
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	432,900	432,900	400,000	(32,900)
Total Full-time Equivalent Positions	9.00	9.00	9.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
0	0.00	All Funds	This agency is budgeted as an Internal Service Fund which reflects a Property Management Fund increase due to wage and employee benefit increases, and non-personnel inflationary increases. There is no change in FTE.

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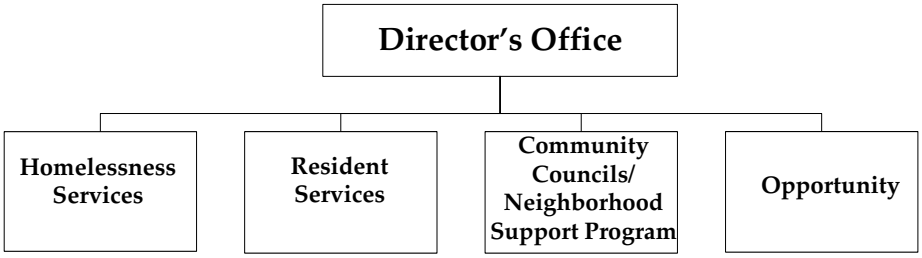
Opportunity and Resident Services

The mission of the Department of Opportunity and Resident Services is to facilitate services within the community that improve the lives of residents and support City neighborhoods.

Note: This department was restructured and renamed during FY 2026. Prior year budget information is presented for the Department of Community and Economic Development.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,910,520	1,953,430	1,237,200	(716,230)
Employee Benefits	551,380	581,970	515,840	(66,130)
Non-Personnel	2,734,710	2,160,530	14,249,220	12,088,690
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	5,196,610	4,695,930	16,002,260	11,306,330
Operating Budget Restricted				
Personnel Services	100,830	107,250	0	(107,250)
Employee Benefits	25,900	28,350	0	(28,350)
Non-Personnel	650,870	657,380	0	(657,380)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	777,600	792,980	0	(792,980)
Internal Service Funds	0	0	0	0
Total	5,974,210	5,488,910	16,002,260	10,513,350
Consolidated Plan Projects (CDBG)	1,093,240	1,600,600	969,670	(630,930)
Department Revenue	1,008,000	1,033,000	500,000	(533,000)
Total Full-time Equivalent Positions	38.00	38.00	19.00	(19.00)

Department Agencies

1. Opportunity and Resident Services
2. Housing Division
3. Economic Development and Major/ Special Projects Division

Agency Summaries

Agency 1: Opportunity and Resident Services

Description: This agency is responsible for improving residents' economic mobility, human services administration, workforce opportunities, small business and WBE/MBE support, homeowner and tenant/renter support, homelessness initiatives, and neighborhood support.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	771,990	782,970	1,237,200	454,230
Employee Benefits	259,960	271,300	515,840	244,540
Non-Personnel	682,040	397,950	14,249,220	13,851,270
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,713,990	1,452,220	16,002,260	14,550,040
Operating Budget Restricted				
Personnel Services	100,830	107,250	0	(107,250)
Employee Benefits	25,900	28,350	0	(28,350)
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	126,730	135,600	0	(135,600)
Internal Service Funds	0	0	0	0
Total	1,840,720	1,587,820	16,002,260	14,414,440
Consolidated Plan Projects (CDBG)	0	444,210	969,670	525,460
Agency Revenue	450,000	450,000	500,000	50,000
Total Full-time Equivalent Positions	14.00	14.00	19.00	5.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
13,688,540	2.00	All Funds	This agency reflects an all funds increase due to the dissolution of the Department of Community and Economic Development and the creation of the Department of Opportunity and Resident Services (DOORS). The change in FTE is due to the creation of DOORS.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
282,700	0.00	General Fund	This increase represents additional resources for the Human Services Fund.
500,500	3.00	General Fund	This increase represents the shift of three positions from the City Manager's Office to the Department of Opportunity and Resident Services.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(53,320)	0.00	General Fund	This represents a reduction to the additional funding administered by the Human Services Advisory Board.
142,350	0.00	General Fund	This increase represents resources for the Safe and Clean program.
(85,430)	0.00	General Fund	This represents a reduction to leveraged support resources.
142,350	0.00	General Fund	This increase represents resources for the Boots on the Ground program.
(149,000)	0.00	General Fund	This represents a reduction in non-personnel resources for external programming.
(20,100)	0.00	General Fund	This represents a reduction in non-personnel resources for expert services.
(34,170)	0.00	General Fund	This represents a reduction in City Operations Programmatic Support for Neighborhood Business Districts and Neighborhood Support Program for Community Councils.

Agency 2: Housing Division

Description: This agency is no longer in use; however, historical budget information is provided.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	142,580	146,190	0	(146,190)
Employee Benefits	58,840	61,040	0	(61,040)
Non-Personnel	1,051,840	784,080	0	(784,080)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,253,260	991,310	0	(991,310)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	82,740	83,570	0	(83,570)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	82,740	83,570	0	(83,570)
Internal Service Funds	0	0	0	0
Total	1,336,000	1,074,880	0	(1,074,880)
Consolidated Plan Projects (CDBG)	1,093,240	1,156,390	0	(1,156,390)
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	11.00	11.00	0.00	(11.00)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(1,074,880)	(11.00)	All Funds	This agency has been dissolved due to the dissolution of the Department of Community and Economic Development.

Agency 3: Economic Development and Major/Special Projects Division

Description: This agency is no longer in use; however, historical budget information is provided.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	995,950	1,024,270	0	(1,024,270)
Employee Benefits	232,580	249,630	0	(249,630)
Non-Personnel	1,000,830	978,500	0	(978,500)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,229,360	2,252,400	0	(2,252,400)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	568,130	573,810	0	(573,810)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	568,130	573,810	0	(573,810)
Internal Service Funds	0	0	0	0
Total	2,797,490	2,826,210	0	(2,826,210)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	558,000	583,000	0	(583,000)
Total Full-time Equivalent Positions	13.00	13.00	0.00	(13.00)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(2,826,210)	(13.00)	All Funds	This agency has been dissolved due to the dissolution of the Department of Community and Economic Development.

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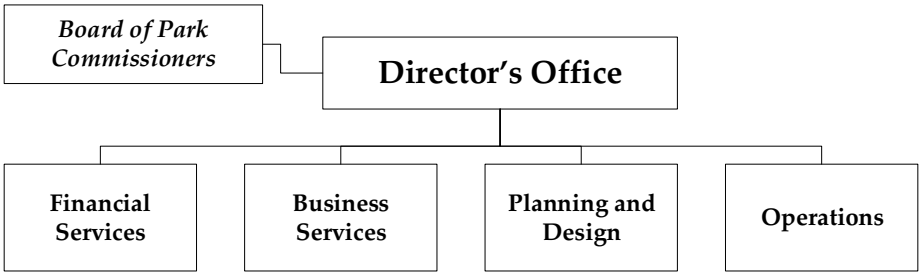
Parks

The mission of the Department of Parks is to conserve, manage, sustain, and enhance parks' natural and cultural resources and public green spaces for the enjoyment, enlightenment, and enrichment of the Cincinnati community.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	6,074,620	6,164,430	6,746,360	581,930
Employee Benefits	2,283,750	2,371,410	2,485,290	113,880
Non-Personnel	3,781,180	3,735,480	3,600,050	(135,430)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	12,139,550	12,271,320	12,831,700	560,380
Operating Budget Restricted				
Personnel Services	7,094,190	7,318,540	7,749,860	431,320
Employee Benefits	2,813,000	2,971,880	3,126,720	154,840
Non-Personnel	4,355,940	4,400,470	4,911,370	510,900
Properties	54,070	54,070	70,000	15,930
Debt Service	0	0	0	0
Operating Total	14,317,200	14,744,960	15,857,950	1,112,990
Internal Service Funds	0	0	0	0
Total	26,456,750	27,016,280	28,689,650	1,673,370
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	8,024,530	7,874,530	10,306,100	2,431,570
Total Full-time Equivalent Positions	243.37	243.37	247.07	3.70

Department Agencies

1. Office of the Director
2. Operations and Facility Management
3. Administration and Program Services

Agency Summaries

Agency 1: Office of the Director

Description: The Director's Office manages the entire department according to the Park Board's annual Business Plan approved by the Board of Park Commissioners.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	608,920	617,890	556,430	(61,460)
Employee Benefits	219,240	227,500	196,290	(31,210)
Non-Personnel	12,910	12,620	13,040	420
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	841,070	858,010	765,760	(92,250)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	841,070	858,010	765,760	(92,250)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	24,000	24,000	262,000	238,000
Total Full-time Equivalent Positions	6.00	6.00	5.00	(1.00)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(92,250)	(1.00)	All Funds	This agency reflects a General Fund decrease due to wage and benefit decreases, which is partially offset by an increase to the non-personnel budget. The change in FTE is due to a department reorganization.

Agency 2: Operations and Facility Management

Description: This program manages over 80,000 trees in the City's Street Tree program and provides ongoing maintenance to the park system, which includes mowing, trimming, weeding, planting, watering, pruning, and litter control per the Park Board's guidelines.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	4,188,500	4,259,000	4,341,170	82,170
Employee Benefits	1,643,620	1,707,830	1,671,000	(36,830)
Non-Personnel	3,592,580	3,551,090	3,403,590	(147,500)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	9,424,700	9,517,920	9,415,760	(102,160)
Operating Budget Restricted				
Personnel Services	6,542,140	6,751,290	7,120,100	368,810
Employee Benefits	2,615,500	2,764,090	2,892,160	128,070
Non-Personnel	4,090,290	4,131,970	4,637,110	505,140
Properties	54,070	54,070	70,000	15,930
Debt Service	0	0	0	0
Operating Total	13,302,000	13,701,420	14,719,370	1,017,950
Internal Service Funds	0	0	0	0
Total	22,726,700	23,219,340	24,135,130	915,790
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	5,031,650	4,881,650	9,512,100	4,630,450
Total Full-time Equivalent Positions	200.34	200.34	200.04	(0.30)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
1,317,640	(1.00)	All Funds	This agency reflects an all funds increase due to wage and benefit increases as well as an inflationary increase to the non-personnel budget. The change in FTE is due to a department reorganization.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
(200,000)	0.00	General Fund	This decrease represents the transfer of resources for the operation of Washington Park and Ziegler Park to the City Manager's Office.
20,000	0.00	General Fund	This increase represents resources for maintaining the horticultural planting beds in the right-of-way along the renovated Liberty Street.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(173,140)	0.00	Income Tax-Infrastructure	This represents a reduction to the personnel, benefits, and supplies budget within the Income Tax-Infrastructure Fund.
(140,810)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
150,000	0.00	Krohn Conservatory	This represents a reduction in General Fund expenses related to operations at the Krohn Conservatory. An already approved increase in the admission fee will cover the additional expense in the Krohn Conservatory Fund.
(150,000)	0.00	General Fund	
94,400	0.00	Park Donations/Special Activities	This increase represents resources for the removal of invasive species and trail improvements in French Park as funded via Ordinance No. 0305-2025.
(57,500)	0.00	General Fund	This represents a reduction in General Fund expenses related to operations at Sawyer Point. An already approved increase in the event and rental fee schedule will cover the additional expense in the Sawyer Point Fund.
57,500	0.00	Sawyer Point	
(34,350)	0.00	Street Construction Maintenance & Repair	This represents a reduction to the personnel and benefits budget for the Greenspace Team in the Street Construction Maintenance & Repair Fund.
20,050	0.70	Park Donations/Special Activities	This increase represents resources for downtown landscaping work as funded via Ordinance No. 0381-2025.
(50,000)	0.00	General Fund	This represents a reduction in General Fund expenses related to operations at Sawyer Point. The installation of a new parking ticketing and payment system as well as an updated parking rate schedule will cover the additional expense in the Sawyer Point Fund.
50,000	0.00	Sawyer Point	
12,000	0.00	Park Donations/Special Activities	This increase represents resources for needed maintenance of irrigation lines for flower beds along Fort Washington Way.

Agency 3: Administration and Program Services

Description: This program provides capital improvement and maintenance to park infrastructure, implements the Park Board's Master Plan, provides managerial oversight for the Park Board, offers nature programs, and oversees customer service and special permitting.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,277,200	1,287,540	1,848,760	561,220
Employee Benefits	420,890	436,080	618,000	181,920
Non-Personnel	175,690	171,770	183,420	11,650
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,873,780	1,895,390	2,650,180	754,790
Operating Budget Restricted				
Personnel Services	552,050	567,250	629,760	62,510
Employee Benefits	197,500	207,790	234,560	26,770
Non-Personnel	265,650	268,500	274,260	5,760
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,015,200	1,043,540	1,138,580	95,040
Internal Service Funds	0	0	0	0
Total	2,888,980	2,938,930	3,788,760	849,830
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	2,968,880	2,968,880	532,000	(2,436,880)
Total Full-time Equivalent Positions	37.03	37.03	42.03	5.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
849,830	5.00	All Funds	This agency reflects an all funds increase due to wage and benefit increases as well as an inflationary increase to the non-personnel budget. The change in FTE is due to a department reorganization as well as additional positions added during FY 2026.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(100,000)	0.00	General Fund	This represents a reduction in General Fund expenses related to summer camp and nature education programming. An already approved increase in summer camp and nature education programming fees will cover the additional expense in the Park Donations/Special Activities Fund.
100,000	0.00	Park Donations/Special Activities	

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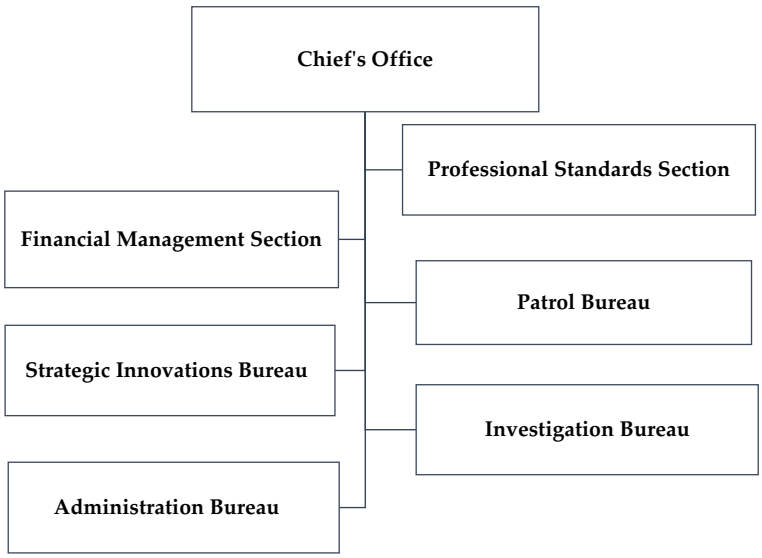
Police

The Cincinnati Police Department will develop personnel and manage resources to promote effective partnerships with the community to improve the quality of life through the delivery of fair and impartial police services while maintaining an atmosphere of respect for human dignity.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	123,739,960	125,395,970	146,685,670	21,289,700
Employee Benefits	42,521,120	43,364,970	46,353,970	2,989,000
Non-Personnel	22,198,100	21,595,110	24,100,590	2,505,480
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	188,459,180	190,356,050	217,140,230	26,784,180
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	1,584,470	1,600,350	1,600,310	(40)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,584,470	1,600,350	1,600,310	(40)
Internal Service Funds	0	0	0	0
Total	190,043,650	191,956,400	218,740,540	26,784,140
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	12,372,490	12,372,490	19,835,490	7,463,000
Total Full-time Equivalent Positions	1,217.00	1,217.00	1,219.00	2.00

Department Agencies

1. Patrol Bureau
2. Investigations Bureau
3. Strategic Innovations Bureau
4. Administration Bureau

Agency Summaries

Agency 1: Patrol Bureau

Description: This agency provides for the prevention, suppression, and investigation of crime through highly visible patrol activities and community partnerships in the Department's four Police Districts and the Central Business Section.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	75,518,950	76,810,470	91,645,260	14,834,790
Employee Benefits	25,015,490	25,453,690	26,646,590	1,192,900
Non-Personnel	6,154,000	6,013,520	6,613,270	599,750
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	106,688,440	108,277,680	124,905,120	16,627,440
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	907,320	916,390	916,390	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	907,320	916,390	916,390	0
Internal Service Funds	0	0	0	0
Total	107,595,760	109,194,070	125,821,510	16,627,440
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	1,305,180	1,305,180	1,406,180	101,000
Total Full-time Equivalent Positions	732.00	732.00	742.00	10.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
20,472,350	10.00	All Funds	This agency reflects an all funds increase due to personnel increases, including Off-Duty Detail Overtime, non-personnel inflationary increases, and reversal of FY 2026 reductions. The increase in FTE is due to internal position transfers.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(65,200)	0.00	General Fund	This represents a reduction to contractual services.
(3,779,720)	0.00	General Fund	This represents a reduction to the personnel budget by increasing position vacancy savings.

Agency 2: Investigations Bureau

Description: This agency prevents and solves crime through a variety of crime-specific units such as Homicide and Vice and specialized techniques including scientific investigative services.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	16,354,690	16,530,970	19,808,690	3,277,720
Employee Benefits	5,223,830	5,304,440	6,532,490	1,228,050
Non-Personnel	1,922,910	1,869,420	4,948,170	3,078,750
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	23,501,430	23,704,830	31,289,350	7,584,520
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	287,000	289,890	289,870	(20)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	287,000	289,890	289,870	(20)
Internal Service Funds	0	0	0	0
Total	23,788,430	23,994,720	31,579,220	7,584,500
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	216,160	216,160	326,160	110,000
Total Full-time Equivalent Positions	135.00	135.00	161.00	26.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
6,013,400	26.00	All Funds	This agency reflects an all funds increase due to expense transfers from other agencies, wage and benefit increases, and inflationary increases in the non-personnel budget. The increase in FTE is due to internal position transfers.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
1,602,850	0.00	General Fund	This increase represents resources for the contract amendment with Axon to fund the Drones as First Responders program.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(19,000)	0.00	General Fund	This represents a reduction to contractual services.
(12,750)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will reduce contractual services with Women Helping Women (WHW) for the Domestic Violence Enhanced Response Team (DVERT).

Agency 3: Strategic Innovations Bureau

Description: This agency supports the line operations of the Department through supplies, transportation, police records, and custody of property involved in criminal activity.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	8,315,270	8,414,450	10,369,680	1,955,230
Employee Benefits	2,834,150	2,879,040	3,653,190	774,150
Non-Personnel	1,662,980	1,619,560	855,390	(764,170)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	12,812,400	12,913,050	14,878,260	1,965,210
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	76,050	76,810	76,810	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	76,050	76,810	76,810	0
Internal Service Funds	0	0	0	0
Total	12,888,450	12,989,860	14,955,070	1,965,210
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	113,150	113,150	18,150	(95,000)
Total Full-time Equivalent Positions	76.00	76.00	91.00	15.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
1,982,210	15.00	All Funds	This agency reflects an all funds increase due to personnel increases, offset by non-personnel transfers to other agencies. The increase in FTE is due to internal position transfers and the addition of a Senior Crime Analyst.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(17,000)	0.00	General Fund	This represents a reduction to contractual services.

Agency 4: Administration Bureau

Description: This agency directs and controls all Department activities and fiscal affairs; provides in-service training; and administers the recruiting selection and training of new officers.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	23,551,050	23,640,080	24,862,040	1,221,960
Employee Benefits	9,447,650	9,727,800	9,521,700	(206,100)
Non-Personnel	12,458,210	12,092,610	11,683,760	(408,850)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	45,456,910	45,460,490	46,067,500	607,010
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	314,100	317,260	317,240	(20)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	314,100	317,260	317,240	(20)
Internal Service Funds	0	0	0	0
Total	45,771,010	45,777,750	46,384,740	606,990
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	10,738,000	10,738,000	18,085,000	7,347,000
Total Full-time Equivalent Positions	274.00	274.00	225.00	(49.00)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(3,634,610)	(49.00)	All Funds	This agency reflects an all funds decrease due to the transfer of FTE and non-personnel expenses to other agencies and the reversal of one-time FY 2026 exceptions. The decrease in FTE is due to internal position transfers.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
10,000	0.00	General Fund	This increase represents resources for payments to tow companies for additional services during special events and weekend nights.

One-Time Significant Agency Changes

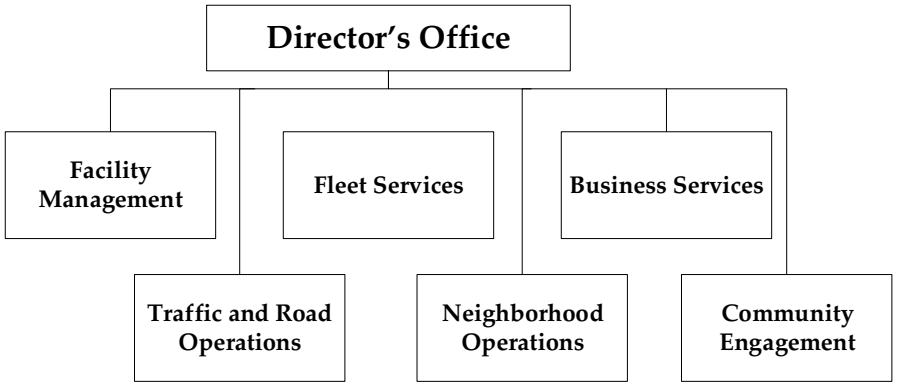
Budget	FTE	Fund	Description
1,884,000	0.00	General Fund	This increase represents resources for the 50-member Recruit Class 120, scheduled to start in February 2027 to help offset current attrition rates and decreased sworn staffing levels.
0	0.00	General Fund	This increase represents resources for salary and benefits spending to support the CPD Understudy Program, offset by increased position vacancy savings. This is budget neutral in the General Fund.
100,000	0.00	General Fund	This increase represents resources for recruits to receive a bonus upon completion of Recruit Class 119 based on Ordinance No. 0318-2022.
109,000	0.00	General Fund	This increase represents resources for in car printers for e-citations.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
701,590	0.00	General Fund	This increase represents resources for uniforms and equipment for the 50-member Recruit Class 120, scheduled to start in February 2027.
1,579,000	0.00	General Fund	This increase represents resources for the 50-member Recruit Class 119, scheduled to graduate in November 2026 to help offset current attrition rates and decreased sworn staffing levels.
(112,000)	0.00	General Fund	This represents a reduction to contractual services.
(30,000)	0.00	General Fund	This represents a reduction to credit card processing fees.

Public Services

The mission of the Public Services Department is to partner with the citizens of Cincinnati to provide a clean and safe City through efficient solid waste collection, neighborhood maintenance programs, effective street maintenance and fleet management, litter reduction programs, and management of the City's facility assets.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	6,517,210	6,620,430	6,983,350	362,920
Employee Benefits	2,377,400	2,476,950	2,678,650	201,700
Non-Personnel	9,884,180	9,502,430	9,482,520	(19,910)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	18,778,790	18,599,810	19,144,520	544,710
Operating Budget Restricted				
Personnel Services	15,214,600	15,883,220	15,596,130	(287,090)
Employee Benefits	5,882,940	6,233,260	6,205,960	(27,300)
Non-Personnel	12,412,200	12,549,840	11,674,150	(875,690)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	33,509,740	34,666,320	33,476,240	(1,190,080)
Internal Service Funds	21,132,580	21,629,710	21,637,360	7,650
Total	73,421,110	74,895,840	74,258,120	(637,720)
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	25,934,770	25,934,770	26,239,390	304,620
Total Full-time Equivalent Positions	428.00	428.00	433.00	5.00

Department Agencies

1. Office of The Director
2. Traffic And Road Operations
3. Neighborhood Operations
4. City Facility Management
5. Fleet Services

Agency Summaries

Agency 1: Office of The Director

Description: This agency provides administrative support to the Public Services Department including employee relations, community engagement, human resources, information technology, training, safety, accounting, procurement, and the budget.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,301,430	1,315,610	1,373,570	57,960
Employee Benefits	379,690	395,320	451,120	55,800
Non-Personnel	390,860	375,480	194,840	(180,640)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,071,980	2,086,410	2,019,530	(66,880)
Operating Budget Restricted				
Personnel Services	142,700	145,300	99,180	(46,120)
Employee Benefits	62,530	64,670	31,300	(33,370)
Non-Personnel	50,240	49,830	9,950	(39,880)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	255,470	259,800	140,430	(119,370)
Internal Service Funds	0	0	0	0
Total	2,327,450	2,346,210	2,159,960	(186,250)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	13.00	13.00	23.00	10.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(220,210)	7.00	All Funds	This agency reflects an all funds decrease due to the reversal of one-time FY 2026 exceptions and increased reimbursements. The increase in FTE is due to internal position transfers.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
0	1.00	General Fund	This budget neutral request represents resources for the transfer of the Senior Accountant from Parking System Facilities to the Department of Public Services Director's Office.
260,260	2.00	General Fund	This increase represents the transfer of two Commercial Driver's License (CDL) Training Coordinator positions from the Human Resources Department. As such, this transfer is budget neutral to the General Fund.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(185,500)	0.00	General Fund	This represents a reduction to personnel and benefits spending by increasing position vacancy savings.
(40,800)	0.00	Income Tax-Infrastructure	This represents a reduction to the Director's Office non-personnel budget.

Agency 2: Traffic And Road Operations

Description: This agency provides repair and maintenance for all roadway signage, potholes, pavement, curbs, guardrails, bridge maintenance, catch basin repairs and cleaning and other asphalt and concrete structures as well as Winter Operations services.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	500,000	484,000	0	(484,000)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	500,000	484,000	0	(484,000)
Operating Budget Restricted				
Personnel Services	6,700,140	7,008,750	7,312,750	304,000
Employee Benefits	2,547,560	2,702,750	2,919,340	216,590
Non-Personnel	7,865,820	7,960,510	7,455,280	(505,230)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	17,113,520	17,672,010	17,687,370	15,360
Internal Service Funds	0	0	0	0
Total	17,613,520	18,156,010	17,687,370	(468,640)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	254,000	254,000	254,000	0
Total Full-time Equivalent Positions	118.00	118.00	115.00	(3.00)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(146,920)	(3.00)	All Funds	This agency reflects an all funds decrease primarily due to the reversal of one-time FY 2026 exceptions, which is partially offset by wage and fringe benefit increases. The decrease in FTE is due to internal position transfers.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
40	0.00	Municipal Motor Vehicle License Tax	This represents a reduction to personnel and benefits spending by increasing position vacancy savings related to the Sign Shop.
(126,710)	0.00	Street Construction Maintenance & Repair	
0	0.00	Municipal Motor Vehicle License Tax	This represents a reduction to personnel and benefits spending by increasing position vacancy savings.
(75,190)	0.00	Street Construction Maintenance & Repair	
250,000	0.00	Income Tax-Infrastructure	This represents the transfer of Make It Happen funding from the Street Construction, Maintenance & Repair Fund to the Income Tax-Infrastructure Fund.
(250,000)	0.00	Street Construction Maintenance & Repair	
(119,860)	0.00	Street Construction Maintenance & Repair	This represents the transfer of contractual services for mowing and cutting of high visibility intersections from the Street Construction, Maintenance & Repair Fund to the General Fund.

Agency 3: Neighborhood Operations

Description: This agency provides curbside collection of solid waste, yard waste, tire collection, and litter pickup citywide; provides clean, safe and aesthetically pleasing neighborhoods, streets and green space; and conducts Street Sweeping services.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	5,063,070	5,150,550	5,415,100	264,550
Employee Benefits	1,923,780	2,005,680	2,139,380	133,700
Non-Personnel	5,835,620	5,555,000	6,213,730	658,730
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	12,822,470	12,711,230	13,768,210	1,056,980
Operating Budget Restricted				
Personnel Services	6,256,670	6,523,440	6,159,230	(364,210)
Employee Benefits	2,477,480	2,613,980	2,507,390	(106,590)
Non-Personnel	3,628,120	3,661,840	3,320,270	(341,570)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	12,362,270	12,799,260	11,986,890	(812,370)
Internal Service Funds	0	0	0	0
Total	25,184,740	25,510,490	25,755,100	244,610
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	45,830	45,830	45,830	0
Total Full-time Equivalent Positions	198.00	198.00	198.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
694,220	0.00	All Funds	This agency reflects an all funds increase due to wage and benefit increases and non-personnel inflationary increases. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(87,420)	0.00	Street Construction Maintenance & Repair	This represents a reduction to personnel and benefits spending by increasing position vacancy savings related to the Graffiti Removal Program.
(10,000)	0.00	General Fund	This represents a reduction to City Operations Programmatic Support for Keep Cincinnati Beautiful
(83,170)	(1.00)	Street Construction Maintenance & Repair	This represents the transfer of the Dead Animal Removal program from the Street Construction, Maintenance & Repair Fund to the Stormwater Management Fund.
83,170	1.00	Stormwater Management	
(406,530)	0.00	Street Construction Maintenance & Repair	This represents a reduction to personnel and benefits spending by increasing position vacancy savings related to Greenspace Services.
485,270	0.00	General Fund	This represents the transfer of contractual services for mowing and cutting of high visibility intersections from the Street Construction, Maintenance & Repair Fund to the General Fund.
(365,410)	0.00	Street Construction Maintenance & Repair	
(65,540)	0.00	General Fund	This represents a reduction to personnel and benefits spending by increasing position vacancy savings.

Agency 4: City Facility Management

Description: This agency provides management, architectural services and maintenance of all city-owned buildings including public safety facilities, City Hall, and major cultural institutions.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	152,710	154,270	194,680	40,410
Employee Benefits	73,930	75,950	88,150	12,200
Non-Personnel	3,157,700	3,087,950	3,073,950	(14,000)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	3,384,340	3,318,170	3,356,780	38,610
Operating Budget Restricted				
Personnel Services	2,115,090	2,205,730	2,024,970	(180,760)
Employee Benefits	795,370	851,860	747,930	(103,930)
Non-Personnel	868,020	877,660	888,650	10,990
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	3,778,480	3,935,250	3,661,550	(273,700)
Internal Service Funds	0	0	0	0
Total	7,162,820	7,253,420	7,018,330	(235,090)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	1,811,640	1,811,640	1,808,900	(2,740)
Total Full-time Equivalent Positions	30.00	30.00	32.00	2.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
214,130	0.00	All Funds	This agency reflects an all funds increase due to wage and benefit increases as well as building maintenance cost increases. There is no change in FTE.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
0	2.00	Income Tax-Infrastructure	This increase represents resources for additional project management staff to support Cincy On Track deployment, offset by increased reimbursements from the capital budget.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(190,000)	0.00	General Fund	This represents a reduction to building cleaning services.
(9,220)	0.00	Income Tax-Infrastructure	This represents a reduction to the Parts & Fittings budget.
(250,000)	0.00	Income Tax-Infrastructure	This represents a reduction to personnel and benefit spending by increasing reimbursements from capital projects.

Agency 5: Fleet Services

Description: This agency provides public safety and service excellence by providing City agencies with the necessary equipment, fuel, and maintenance and repair to perform their core service functions.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	21,132,580	21,629,710	21,637,360	7,650
Total	21,132,580	21,629,710	21,637,360	7,650
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	23,823,300	23,823,300	24,130,660	307,360
Total Full-time Equivalent Positions	69.00	69.00	65.00	(4.00)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
0	(4.00)	All Funds	This agency is budgeted as an Internal Service Fund which reflects an all funds increase due to salary and benefit increases and inflationary increases to the non-personnel budget. The decrease in FTE is due to internal position transfers.

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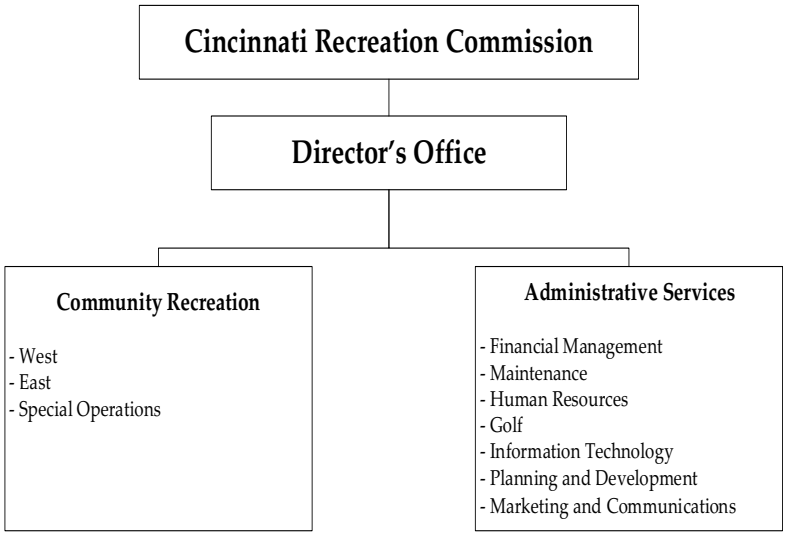
Recreation

The Cincinnati Recreation Commission embraces the spirit of the Cincinnati community by creating a culture of lifelong personal growth supported through reliable and sustainable funding sources that will move us from good to great.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	12,520,150	12,675,580	12,792,580	117,000
Employee Benefits	4,049,980	4,214,730	4,488,850	274,120
Non-Personnel	3,503,330	3,457,960	3,188,620	(269,340)
Properties	20,400	19,750	10,000	(9,750)
Debt Service	0	0	0	0
Operating Total	20,093,860	20,368,020	20,480,050	112,030
Operating Budget Restricted				
Personnel Services	5,323,440	5,356,470	5,307,060	(49,410)
Employee Benefits	818,700	842,270	908,840	66,570
Non-Personnel	9,631,310	9,778,080	9,776,220	(1,860)
Properties	14,140	14,140	0	(14,140)
Debt Service	751,770	751,770	748,720	(3,050)
Operating Total	16,539,360	16,742,730	16,740,840	(1,890)
Internal Service Funds	33,190	34,190	33,190	(1,000)
Total	36,666,410	37,144,940	37,254,080	109,140
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	14,920,660	14,920,660	15,793,990	873,330
Total Full-time Equivalent Positions	400.50	400.50	467.47	66.97

Department Agencies

1. West Region
2. East Region
3. Central Region
4. Maintenance
5. Golf
6. Athletics
7. Support Services

Agency Summaries

Agency 1: West Region

Description: The Community Center Operations Division is committed to the effective management of the City's recreation resources in order to provide residents in the western portion of the city with social, athletic, educational, and recreational activities.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,846,810	1,879,050	1,901,740	22,690
Employee Benefits	596,330	619,840	664,790	44,950
Non-Personnel	626,460	612,310	522,860	(89,450)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	3,069,600	3,111,200	3,089,390	(21,810)
Operating Budget Restricted				
Personnel Services	816,450	814,200	770,000	(44,200)
Employee Benefits	51,190	51,190	34,280	(16,910)
Non-Personnel	367,840	397,520	382,150	(15,370)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,235,480	1,262,910	1,186,430	(76,480)
Internal Service Funds	0	0	0	0
Total	4,305,080	4,374,110	4,275,820	(98,290)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	1,223,090	1,223,090	1,268,320	45,230
Total Full-time Equivalent Positions	62.29	62.29	87.04	24.75

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(38,290)	24.75	All Funds	This agency reflects an all funds decrease due to a transfer of non-personnel resources to other agencies, which is partially offset by wage and benefit increases. The change in FTE is due to a reorganization and a correction in part-time staffing estimates.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(60,000)	0.00	General Fund	This represents a reduction to certain recreation center hours and services based on data regarding utilization of centers and programming.

Agency 2: East Region

Description: The Community Center Operations Division is committed to the effective management of the City's recreation resources in order to provide residents in the eastern portion of the city with social, athletic, educational, and recreational activities.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,661,320	1,679,370	1,681,440	2,070
Employee Benefits	561,280	577,360	589,480	12,120
Non-Personnel	407,350	398,060	403,490	5,430
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,629,950	2,654,790	2,674,410	19,620
Operating Budget Restricted				
Personnel Services	1,272,380	1,270,420	790,630	(479,790)
Employee Benefits	57,720	57,720	35,200	(22,520)
Non-Personnel	353,910	380,670	352,890	(27,780)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,684,010	1,708,810	1,178,720	(530,090)
Internal Service Funds	0	0	0	0
Total	4,313,960	4,363,600	3,853,130	(510,470)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	1,795,820	1,795,820	2,058,000	262,180
Total Full-time Equivalent Positions	71.75	71.75	82.74	10.99

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(450,470)	10.99	All Funds	This agency reflects an all funds decrease due the transfer of resources to other agencies. The change in FTE is due to department reorganization and a correction in part-time staffing estimates.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(60,000)	0.00	General Fund	This represents a reduction to certain recreation center hours and services based on data regarding utilization of centers and programming.

Agency 3: Central Region

Description: The Community Center Operations Division is committed to the effective management of the City's recreation resources in order to provide residents in the central portion of the city with social, athletic, educational, and recreational activities.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,743,530	1,770,440	2,059,240	288,800
Employee Benefits	584,580	606,100	700,320	94,220
Non-Personnel	415,930	406,550	376,150	(30,400)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,744,040	2,783,090	3,135,710	352,620
Operating Budget Restricted				
Personnel Services	1,007,230	1,004,970	770,000	(234,970)
Employee Benefits	45,900	45,900	34,270	(11,630)
Non-Personnel	532,220	560,270	459,460	(100,810)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,585,350	1,611,140	1,263,730	(347,410)
Internal Service Funds	0	0	0	0
Total	4,329,390	4,394,230	4,399,440	5,210
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	1,750,830	1,750,830	1,910,930	160,100
Total Full-time Equivalent Positions	67.19	67.19	90.31	23.12

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
146,280	24.12	All Funds	This agency reflects an all funds increase due to wage and benefit increases, which is partially offset by a decrease in the non-personnel budget. The change in FTE is due to department reorganization and a correction in part-time staffing estimates.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(60,000)	0.00	General Fund	This represents a reduction to certain recreation center hours and services based on data regarding utilization of centers and programming.
(81,070)	(1.00)	General Fund	This represents a reduction to the Over-The-Rhine (OTR) Recreation Center's personnel expenses which is no longer operated by the Cincinnati Recreation Commission.

Agency 4: Maintenance

Description: The Maintenance Division maintains the infrastructure of the department and provides clean and safe playgrounds, athletic fields, and recreation sites to improve the quality of life for all citizens of Cincinnati through quality recreation opportunities.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	2,310,840	2,341,970	2,591,280	249,310
Employee Benefits	938,400	975,990	1,010,390	34,400
Non-Personnel	1,222,520	1,225,570	1,093,190	(132,380)
Properties	0	0	10,000	10,000
Debt Service	0	0	0	0
Operating Total	4,471,760	4,543,530	4,704,860	161,330
Operating Budget Restricted				
Personnel Services	1,323,570	1,353,000	1,323,240	(29,760)
Employee Benefits	518,400	536,820	587,690	50,870
Non-Personnel	187,980	202,280	132,500	(69,780)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,029,950	2,092,100	2,043,430	(48,670)
Internal Service Funds	33,190	34,190	33,190	(1,000)
Total	6,534,900	6,669,820	6,781,480	111,660
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	68.47	68.47	69.01	0.54

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
277,020	0.54	All Funds	This agency reflects an all funds increase due to wage and benefit increases, which is partially offset by a decrease in the non-personnel budget. The change in FTE is due to department reorganization and a correction in part time staffing estimates.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(72,000)	0.00	General Fund	This represents an increase in position vacancy savings for part-time maintenance staff.
(92,360)	0.00	Income Tax-Infrastructure	This represents a reduction of pool chemical expenses in the Income Tax-Infrastructure Fund. Expenses will be transferred to the Recreation Special Activities Fund.

Agency 5: Golf

Description: The Cincinnati Recreation Commission's Golf Division provides full service, high quality, and value-driven golf experiences to the citizens of Cincinnati.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	214,260	224,260	275,460	51,200
Employee Benefits	73,570	78,690	104,690	26,000
Non-Personnel	6,729,300	6,714,180	6,932,820	218,640
Properties	0	0	0	0
Debt Service	751,770	751,770	748,720	(3,050)
Operating Total	7,768,900	7,768,900	8,061,690	292,790
Internal Service Funds	0	0	0	0
Total	7,768,900	7,768,900	8,061,690	292,790
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	8,489,500	8,489,500	9,262,000	772,500
Total Full-time Equivalent Positions	2.00	2.00	2.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(157,210)	0.00	All Funds	This agency reflects an all funds decrease due to wage and benefit decreases as well as decreases in the non-personnel budget. There is no change in FTE.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
350,000	0.00	Municipal Golf	This increase represents resources for the golf course management contract.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
100,000	0.00	Municipal Golf	This represents Municipal Golf Fund reimbursements to the General Fund for management and oversight of Golf.

Agency 6: Athletics

Description: The Athletics, Aquatics (pools/spraygrounds), Therapeutics, and Athletic League Division provides a variety of fun, safe, and high quality programs. Special populations include seniors and individuals with disabilities.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	2,084,140	2,055,140	1,994,490	(60,650)
Employee Benefits	342,830	354,470	584,160	229,690
Non-Personnel	587,230	572,390	631,360	58,970
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	3,014,200	2,982,000	3,210,010	228,010
Operating Budget Restricted				
Personnel Services	634,320	634,320	1,377,730	743,410
Employee Benefits	50,210	50,230	112,710	62,480
Non-Personnel	923,120	930,410	1,116,010	185,600
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,607,650	1,614,960	2,606,450	991,490
Internal Service Funds	0	0	0	0
Total	4,621,850	4,596,960	5,816,460	1,219,500
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	1,343,060	1,343,060	1,095,100	(247,960)
Total Full-time Equivalent Positions	87.06	87.06	98.12	11.06

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
1,615,780	11.06	All Funds	This agency reflects an all funds increase due the transfer of wage, benefit, and non-personnel resources from other agencies. The change in FTE is due to a correction in part-time staffing estimates.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
180,000	0.00	Recreation Special Activities	This represents a reduction to the General Fund personnel budget. Expenses will be transferred to the Recreation Special Activities Fund.
(180,000)	0.00	General Fund	
92,360	0.00	Recreation Special Activities	This represents a reduction to the non-personnel budget. Pool Chemical expenses will be transferred to the Recreation Special Activities Fund.
(80,000)	0.00	General Fund	This represents a reduction to the aquatics budget. Based on utilization data, all Cincinnati Recreation Commission pools are opening one week later as compared to FY 2026.
(408,640)	0.00	General Fund	This represents a reduction to the aquatics budget based on a reduction of pool hours across all city pools, and a potential shortening of pool seasons for the least visited pools based on data regarding utilization.

Agency 7: Support Services

Description: The Support Services Division sets department policies and is responsible for public relations, master planning, information technology, comprehensive financial management, oversight of records, and administration of the capital improvement plan.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	2,873,510	2,949,610	2,564,390	(385,220)
Employee Benefits	1,026,560	1,080,970	939,710	(141,260)
Non-Personnel	243,840	243,080	161,570	(81,510)
Properties	20,400	19,750	0	(19,750)
Debt Service	0	0	0	0
Operating Total	4,164,310	4,293,410	3,665,670	(627,740)
Operating Budget Restricted				
Personnel Services	55,230	55,300	0	(55,300)
Employee Benefits	21,710	21,720	0	(21,720)
Non-Personnel	536,940	592,750	400,390	(192,360)
Properties	14,140	14,140	0	(14,140)
Debt Service	0	0	0	0
Operating Total	628,020	683,910	400,390	(283,520)
Internal Service Funds	0	0	0	0
Total	4,792,330	4,977,320	4,066,060	(911,260)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	318,360	318,360	199,640	(118,720)
Total Full-time Equivalent Positions	41.74	41.74	38.25	(3.49)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(811,260)	(3.49)	All Funds	This agency reflects an all funds decrease due to the transfer of wage, benefit, and non-personnel resources to other agencies. The change in FTE is due to department reorganization.

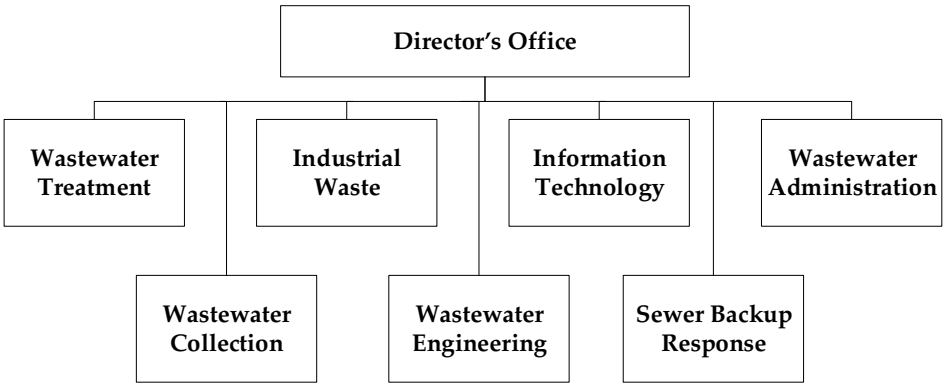
One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(100,000)	0.00	General Fund	This represents a reduction in the General Fund through Municipal Golf Fund reimbursements for management and oversight of Golf.

Sewers

The mission of the Department of Sewers is to protect and enhance water quality and the environment by providing safe and efficient wastewater collection and treatment to our customers.

* * * SEWERS' BUDGET IS PROVIDED FOR INFORMATION PURPOSES ONLY * * *



Departmental Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	49,985,440	51,485,010	55,842,760	4,357,750
Employee Benefits	18,999,620	19,949,600	20,478,520	528,910
Non-Personnel	83,070,540	83,912,050	88,895,480	4,983,430
Properties	0	0	0	0
Debt Service	85,200,000	85,200,000	90,000,000	4,800,000
Operating Total	237,255,600	240,546,660	255,216,760	14,670,090
Internal Service Funds	0	0	0	0
Total	237,255,600	240,546,660	255,216,760	14,670,090
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	291,734,000	291,734,000	330,733,360	38,999,360
Total Full-time Equivalent Positions	740.00	740.00	740.00	0.00

Department Agencies

1. Office of the Director
2. Wastewater Engineering
3. Wastewater Administration
4. Information Technology
5. Wastewater Treatment
6. MSD Millcreek Section
7. MSD Little Miami Section
8. MSD Muddy Creek
9. MSD Sycamore Section
10. MSD Taylor Creek Section
11. MSD Polk Run Section
12. WWT - Watershed
13. MSD Maintenance Section
14. Wastewater Collection
15. CS - Compliance Services
16. Sewer Backups (SBU)
17. Debt Service

Agency Summaries

Agency 1: Office of the Director

Description: Oversees the strategic direction of the utility, including directing programs and initiatives as outlined in the strategic plan. Manages organizational performance, budget, communications, community engagement, government affairs, governance and HR.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	1,389,600	1,431,280	1,664,830	233,550
Employee Benefits	462,650	485,780	529,100	43,320
Non-Personnel	796,500	804,470	812,260	7,790
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,648,750	2,721,530	3,006,190	284,660
Internal Service Funds	0	0	0	0
Total	2,648,750	2,721,530	3,006,190	284,660
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	291,734,000	291,734,000	330,733,360	38,999,360
Total Full-time Equivalent Positions	27.00	27.00	27.00	0.00

Agency 2: Wastewater Engineering

Description: Administration, Construction, Conveyance Project Management, Development Services, Facilities Project Management, Quality Assurance. Implements the Capital Improvement Plan and Wet Weather Improvement Plan as required by the Consent Decree.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	2,712,330	2,793,710	3,977,860	1,184,150
Employee Benefits	1,487,090	1,561,450	2,081,900	520,450
Non-Personnel	5,794,400	5,852,340	5,916,360	64,020
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	9,993,820	10,207,500	11,976,120	1,768,620
Internal Service Funds	0	0	0	0
Total	9,993,820	10,207,500	11,976,120	1,768,620
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	127.00	127.00	127.00	0.00

Agency 3: Wastewater Administration

Description: Manages the department's centralized support services along with the overall leadership of the organization.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	4,835,960	4,981,040	4,920,920	(60,120)
Employee Benefits	1,002,390	1,052,500	973,670	(78,830)
Non-Personnel	7,918,300	7,997,480	8,471,100	473,620
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	13,756,650	14,031,020	14,365,690	334,670
Internal Service Funds	0	0	0	0
Total	13,756,650	14,031,020	14,365,690	334,670
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	57.00	57.00	57.00	0.00

Agency 4: Information Technology

Description: Provides Information Systems planning, implementation and support services.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	3,170,450	3,265,560	3,233,040	(32,520)
Employee Benefits	1,114,550	1,170,280	1,084,930	(85,350)
Non-Personnel	4,943,680	4,993,120	5,332,120	339,000
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	9,228,680	9,428,960	9,650,090	221,130
Internal Service Funds	0	0	0	0
Total	9,228,680	9,428,960	9,650,090	221,130
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	28.00	28.00	28.00	0.00

Agency 5: Wastewater Treatment

Description: Provides operations and maintenance of all nine permitted wastewater treatment plants with an average daily flow of 202 MGD, as well as operational support of wet weather facilities.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	1,991,600	2,051,340	2,169,620	118,280
Employee Benefits	801,940	842,030	833,930	(8,100)
Non-Personnel	1,219,100	1,231,290	799,570	(431,720)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	4,012,640	4,124,660	3,803,120	(321,540)
Internal Service Funds	0	0	0	0
Total	4,012,640	4,124,660	3,803,120	(321,540)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	23.00	23.00	23.00	0.00

Agency 6: MSD Millcreek Section

Description: Reclaims wastewater and returns it to the environment in the Millcreek area.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	5,755,630	5,928,300	6,270,090	341,790
Employee Benefits	2,153,660	2,261,340	2,239,580	(21,760)
Non-Personnel	17,468,360	17,643,040	19,409,010	1,765,970
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	25,377,650	25,832,680	27,918,680	2,086,000
Internal Service Funds	0	0	0	0
Total	25,377,650	25,832,680	27,918,680	2,086,000
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	74.00	74.00	74.00	0.00

Agency 7: MSD Little Miami Section

Description: Reclaims wastewater and returns it to the environment in the Little Miami area.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	2,355,700	2,426,370	2,566,260	139,890
Employee Benefits	846,580	888,910	880,360	(8,550)
Non-Personnel	6,966,860	7,036,530	7,122,890	86,360
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	10,169,140	10,351,810	10,569,510	217,700
Internal Service Funds	0	0	0	0
Total	10,169,140	10,351,810	10,569,510	217,700
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	27.00	27.00	27.00	0.00

Agency 8: MSD Muddy Creek

Description: Reclaims wastewater and returns it to the environment in the Muddy Creek area.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	1,381,800	1,423,250	1,505,310	82,060
Employee Benefits	601,550	631,630	625,560	(6,070)
Non-Personnel	3,093,450	3,124,380	4,135,980	1,011,600
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	5,076,800	5,179,260	6,266,850	1,087,590
Internal Service Funds	0	0	0	0
Total	5,076,800	5,179,260	6,266,850	1,087,590
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	18.00	18.00	18.00	0.00

Agency 9: MSD Sycamore Section

Description: Reclaims wastewater and returns it to the environment in the Sycamore area.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	838,140	863,290	913,060	49,770
Employee Benefits	376,460	395,280	391,480	(3,800)
Non-Personnel	1,842,510	1,860,940	1,994,160	133,220
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	3,057,110	3,119,510	3,298,700	179,190
Internal Service Funds	0	0	0	0
Total	3,057,110	3,119,510	3,298,700	179,190
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	15.00	15.00	15.00	0.00

Agency 10: MSD Taylor Creek Section

Description: Reclaims wastewater and returns it to the environment in the Taylor Creek area.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	870,140	896,250	947,920	51,670
Employee Benefits	380,230	399,240	395,400	(3,840)
Non-Personnel	1,668,970	1,685,660	1,904,800	219,140
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,919,340	2,981,150	3,248,120	266,970
Internal Service Funds	0	0	0	0
Total	2,919,340	2,981,150	3,248,120	266,970
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	11.00	11.00	11.00	0.00

Agency 11: MSD Polk Run Section

Description: Reclaims wastewater and returns it to the environment in the Polk Run area.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	901,700	928,760	982,300	53,540
Employee Benefits	344,320	361,530	358,060	(3,470)
Non-Personnel	1,431,520	1,445,840	1,509,320	63,480
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,677,540	2,736,130	2,849,680	113,550
Internal Service Funds	0	0	0	0
Total	2,677,540	2,736,130	2,849,680	113,550
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	9.00	9.00	9.00	0.00

Agency 12: WWT - Watershed

Description: Charged with reducing MSD's impact on the environment during wet weather. Ensures proper operation of wet weather facilities.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	1,091,580	1,124,330	1,189,160	64,830
Employee Benefits	404,960	425,210	421,120	(4,090)
Non-Personnel	1,846,210	1,864,670	1,984,560	119,890
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	3,342,750	3,414,210	3,594,840	180,630
Internal Service Funds	0	0	0	0
Total	3,342,750	3,414,210	3,594,840	180,630
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Agency 13: MSD Maintenance Section

Description: Conducts routine maintenance, remedial maintenance and customer service.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	5,312,530	5,471,900	5,787,330	315,430
Employee Benefits	2,153,250	2,260,930	2,239,810	(21,120)
Non-Personnel	3,013,620	3,043,760	3,558,470	514,710
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	10,479,400	10,776,590	11,585,610	809,020
Internal Service Funds	0	0	0	0
Total	10,479,400	10,776,590	11,585,610	809,020
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	82.00	82.00	82.00	0.00

Agency 14: Wastewater Collection

Description: Operates, cleans, repairs and reconstructs all assets comprising the wastewater collection system including 3,000 miles of main sewers, 90,000 manholes, 225,000 building sewers in the public right-of-way, and a wide variety of mechanical gates and valves.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	11,881,840	12,238,300	13,396,030	1,157,730
Employee Benefits	4,718,420	4,954,340	5,078,100	123,760
Non-Personnel	11,248,400	11,371,590	11,479,360	107,770
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	27,848,660	28,564,230	29,953,490	1,389,260
Internal Service Funds	0	0	0	0
Total	27,848,660	28,564,230	29,953,490	1,389,260
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	163.00	163.00	163.00	0.00

Agency 15: CS - Compliance Services

Description: Provides regulatory compliance for all divisions and manages the Clean Water Act industrial pre-treatment program, which regulates commercial and industrial dischargers to the MSD collection system. Manages and implements safety and security programs.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	5,002,750	5,152,830	5,609,410	456,580
Employee Benefits	2,010,400	2,110,920	2,151,810	40,890
Non-Personnel	4,726,050	4,773,310	5,181,850	408,540
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	11,739,200	12,037,060	12,943,070	906,010
Internal Service Funds	0	0	0	0
Total	11,739,200	12,037,060	12,943,070	906,010
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	70.00	70.00	70.00	0.00

Agency 16: Sewer Backups (SBU)

Description: The Sewer Backup (SBU) Program provides 24/7/365 customer service response for all issues associated with the SBU program. Wastewater Collections manages the SBU Program to provide customer relief for capacity related sewer backups.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	493,690	508,500	709,620	201,130
Employee Benefits	141,170	148,230	193,710	45,480
Non-Personnel	8,284,610	8,367,630	8,459,660	92,030
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	8,919,470	9,024,360	9,362,990	338,640
Internal Service Funds	0	0	0	0
Total	8,919,470	9,024,360	9,362,990	338,640
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	9.00	9.00	9.00	0.00

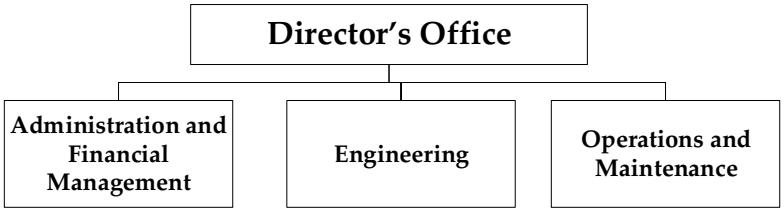
Agency 17: Debt Service

Description: This program manages debt service payments related to capital projects and loans.

Agency Budget Summary

	CY 2026 Budget	CY 2027 Budget	CY 2027 Recommended Update	Change CY 2027 Budget to CY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	808,000	816,000	824,000	8,000
Properties	0	0	0	0
Debt Service	85,200,000	85,200,000	90,000,000	4,800,000
Operating Total	86,008,000	86,016,000	90,824,000	4,808,000
Internal Service Funds	0	0	0	0
Total	86,008,000	86,016,000	90,824,000	4,808,000
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Stormwater Management Utility



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	3,691,370	3,775,680	3,963,130	187,450
Employee Benefits	1,415,940	1,495,700	1,502,710	7,010
Non-Personnel	9,898,890	9,100,170	9,005,480	(94,690)
Properties	30,000	0	15,000	15,000
Debt Service	2,177,000	2,113,000	2,115,000	2,000
Operating Total	17,213,200	16,484,550	16,601,320	116,770
Internal Service Funds	0	0	0	0
Total	17,213,200	16,484,550	16,601,320	116,770
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	29,790,000	29,790,000	29,790,000	0
Total Full-time Equivalent Positions	38.00	38.00	38.00	0.00

Department Agencies

1. Stormwater Management Utility

Agency Summaries

Agency 1: Stormwater Management Utility

Description: This program oversees operational and financial functions, plans and designs capital improvement projects related to the City's flood control system, provides customer support, and maintains the existing storm drainage infrastructure.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	3,691,370	3,775,680	3,963,130	187,450
Employee Benefits	1,415,940	1,495,700	1,502,710	7,010
Non-Personnel	9,898,890	9,100,170	9,005,480	(94,690)
Properties	30,000	0	15,000	15,000
Debt Service	2,177,000	2,113,000	2,115,000	2,000
Operating Total	17,213,200	16,484,550	16,601,320	116,770
Internal Service Funds	0	0	0	0
Total	17,213,200	16,484,550	16,601,320	116,770
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	29,790,000	29,790,000	29,790,000	0
Total Full-time Equivalent Positions	38.00	38.00	38.00	0.00

Adjustments to Costs to Maintain Current Budget

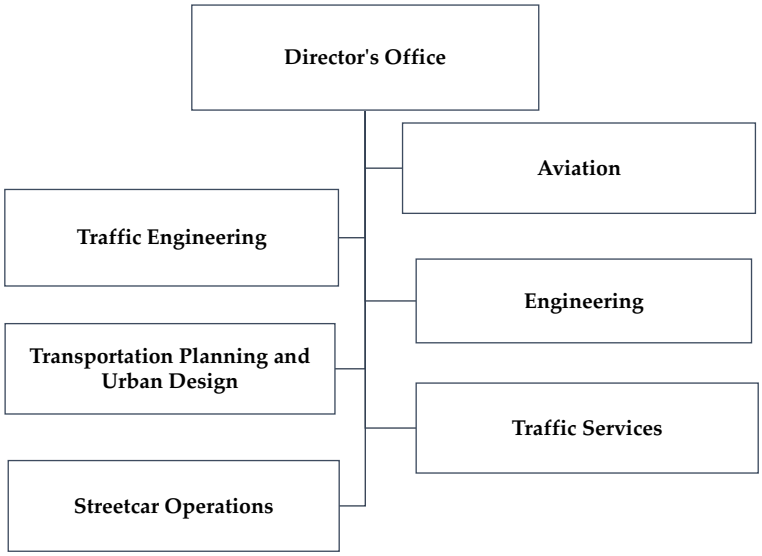
Budget	FTE	Fund	Description
1,770	0.00	All Funds	This agency reflects an all funds increase due to wage and benefit increases. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
115,000	0.00	Stormwater Management	This increase represents resources to fund a cost of service study for a future Stormwater rate increase to allow the City to fund drainage projects that improve the reliable performance of the stormwater collection system.

Transportation & Engineering

The mission of the Department of Transportation and Engineering is to provide a safe and balanced transportation system that supports neighborhood livability and economic vitality.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	926,290	933,620	956,070	22,450
Employee Benefits	267,240	281,340	237,170	(44,170)
Non-Personnel	2,959,230	2,794,790	2,985,650	190,860
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	4,152,760	4,009,750	4,178,890	169,140
Operating Budget Restricted				
Personnel Services	10,946,050	11,445,900	11,793,400	347,500
Employee Benefits	3,758,460	4,072,650	4,177,430	104,780
Non-Personnel	10,418,690	10,756,560	10,552,610	(203,950)
Properties	0	0	0	0
Debt Service	41,440	29,340	29,120	(220)
Operating Total	25,164,640	26,304,450	26,552,560	248,110
Internal Service Funds	0	0	0	0
Total	29,317,400	30,314,200	30,731,450	417,250
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	11,052,650	11,052,650	11,625,520	572,870
Total Full-time Equivalent Positions	206.65	206.65	205.92	(0.73)

Department Agencies

1. Office of The Director
2. Transportation Planning
3. Engineering
4. Aviation
5. Streetcar Operations
6. Traffic Services
7. Traffic Engineering

Agency Summaries

Agency 1: Office of The Director

Description: This agency provides leadership for the Department of Transportation and Engineering.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	589,240	596,890	749,660	152,770
Employee Benefits	153,780	165,820	176,650	10,830
Non-Personnel	103,550	101,180	104,660	3,480
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	846,570	863,890	1,030,970	167,080
Operating Budget Restricted				
Personnel Services	1,179,370	1,227,570	1,171,840	(55,730)
Employee Benefits	423,790	448,760	435,020	(13,740)
Non-Personnel	136,730	139,980	138,100	(1,880)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,739,890	1,816,310	1,744,960	(71,350)
Internal Service Funds	0	0	0	0
Total	2,586,460	2,680,200	2,775,930	95,730
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	21.46	21.46	20.73	(0.73)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
207,430	(0.73)	All Funds	This agency reflects an all funds increase due to wage and benefit increases and inflationary increases in the non-personnel budget. The FTE decrease is due to the elimination of a vacant part-time position.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
(111,700)	0.00	General Fund	This decrease represents resources for increased PVA.

Agency 2: Transportation Planning

Description: Responsible to improve citizens, mobility and quality of life through the City's vehicular, rail, bicycle, and pedestrian transportation systems. This program coordinates, designs, and prepares short and long-term plans for infrastructure improvements.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	253,100	251,340	125,190	(126,150)
Employee Benefits	94,220	94,630	42,690	(51,940)
Non-Personnel	48,830	47,270	47,060	(210)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	396,150	393,240	214,940	(178,300)
Operating Budget Restricted				
Personnel Services	2,442,020	2,587,030	3,001,880	414,850
Employee Benefits	871,970	957,920	1,022,020	64,100
Non-Personnel	272,850	274,960	282,310	7,350
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	3,586,840	3,819,910	4,306,210	486,300
Internal Service Funds	0	0	0	0
Total	3,982,990	4,213,150	4,521,150	308,000
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	275,000	275,000	275,000	0
Total Full-time Equivalent Positions	42.73	42.73	42.73	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
22,880	0.00	All Funds	This agency reflects an all funds increase due to wage increases and inflationary increases in the non-personnel budget. There is no change in FTE.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
375,000	0.00	Income Tax-Infrastructure	This increase represents resources for moving the capital budget for Neighborhood Transportation Strategies & OKI Reginal Coordination into the operating budget.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(87,630)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
(2,250)	0.00	General Fund	This represents a reduction to the department's lobbyist budget as the City Manager's Office now has primary responsibility for managing this function.

Agency 3: Engineering

Description: This agency preserves and enhances the City's multimodal transportation system, including public roadways, bridges, and retaining walls. The agency includes design, project management, construction review, and oversees private use of the right-of-way.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	83,950	85,390	81,220	(4,170)
Employee Benefits	19,240	20,890	17,830	(3,060)
Non-Personnel	104,090	3,970	104,140	100,170
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	207,280	110,250	203,190	92,940
Operating Budget Restricted				
Personnel Services	807,470	819,470	873,080	53,610
Employee Benefits	84,430	113,340	194,810	81,470
Non-Personnel	683,330	689,460	663,540	(25,920)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,575,230	1,622,270	1,731,430	109,160
Internal Service Funds	0	0	0	0
Total	1,782,510	1,732,520	1,934,620	202,100
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	1,660,900	1,660,900	1,642,400	(18,500)
Total Full-time Equivalent Positions	53.00	53.00	53.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
761,100	0.00	All Funds	This agency reflects an all funds increase due to wage and benefit increases. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(103,000)	0.00	Income Tax-Infrastructure	This represents an increase to the Department's capital reimbursement budget lines. This will increase savings from reimbursements from the capital budget.
100,000	0.00	General Fund	This represents one-time resources for a sidewalk repair pilot program.
(160,000)	0.00	Income Tax-Infrastructure	This represents a reduction to to the department's personnel budget. This reduction will increase position vacancy savings.
(95,000)	0.00	Income Tax-Infrastructure	This represents an increase to the Department's capital reimbursement budget lines. This will increase savings from reimbursements from the capital budget.
(103,000)	0.00	Income Tax-Infrastructure	This represents an increase to the Department's capital reimbursement budget lines. This will increase savings from reimbursements from the capital budget.
(103,000)	0.00	Income Tax-Infrastructure	This represents an increase to the Department's capital reimbursement budget lines. This will increase savings from reimbursements from the capital budget.
(95,000)	0.00	Income Tax-Infrastructure	This represents an increase to the Department's capital reimbursement budget lines. This will increase savings from reimbursements from the capital budget.

Agency 4: Aviation

Description: This agency includes the operational and administrative oversight of the Lunken Municipal Airport and its strategic placement in the national aviation system plan.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	1,009,320	1,045,890	1,083,460	37,570
Employee Benefits	388,020	410,770	399,490	(11,280)
Non-Personnel	949,730	956,100	1,033,650	77,550
Properties	0	0	0	0
Debt Service	41,440	29,340	29,120	(220)
Operating Total	2,388,510	2,442,100	2,545,720	103,620
Internal Service Funds	0	0	0	0
Total	2,388,510	2,442,100	2,545,720	103,620
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	2,640,000	2,640,000	2,890,000	250,000
Total Full-time Equivalent Positions	12.00	12.00	12.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(9,130)	0.00	All Funds	This agency reflects a General Aviation Fund decrease due to reductions in benefits and non-personnel. There is no change in FTE.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
40,000	0.00	General Aviation	This increase represent resources for utilities and property taxes related to the conversion of the former Macy's hanger into the Lunken permanent customs facility.
28,000	0.00	General Aviation	This increase represents resources for work performed by the Law Department for Lunken Airport.
44,750	0.00	General Aviation	This increase represents resources needed to pay the third party administrator for landing fee collections.

Agency 5: Streetcar Operations

Description: Responsible for management and oversight of the City's streetcar system, associated budget and third-party operator and maintenance contractor, Transdev. This agency coordinates with the FTA, ODOT State Safety Oversight and other transit providers.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	397,840	415,110	423,460	8,350
Employee Benefits	141,890	148,650	152,660	4,010
Non-Personnel	5,523,610	5,807,520	5,675,600	(131,920)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	6,063,340	6,371,280	6,251,720	(119,560)
Internal Service Funds	0	0	0	0
Total	6,063,340	6,371,280	6,251,720	(119,560)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	5,539,750	5,589,750	5,911,120	321,370
Total Full-time Equivalent Positions	2.00	2.00	2.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(228,820)	0.00	All Funds	This agency reflects a Streetcar Operations Fund decrease due to decreases in the non-personnel budget, which are partially offset by wage and benefit increases. There is no change in FTE.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
10,640	0.00	Streetcar Operations	This increase represents additional resources for electric supply expenses.
98,620	0.00	Streetcar Operations	This increase represents resources for operations of the Cincinnati Streetcar.

Agency 6: Traffic Services

Description: This agency is responsible for the installation, operation, and maintenance of street lighting circuits, traffic signals, pedestrian signals, school flashers, hazard signals, intelligent transportation systems infrastructure, and all associated equipment.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	3,156,640	3,298,590	3,314,250	15,660
Employee Benefits	1,128,480	1,215,340	1,280,010	64,670
Non-Personnel	1,703,460	1,720,520	1,553,160	(167,360)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	5,988,580	6,234,450	6,147,420	(87,030)
Internal Service Funds	0	0	0	0
Total	5,988,580	6,234,450	6,147,420	(87,030)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	46.00	46.00	46.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
235,480	0.00	All Funds	This agency reflects an all funds increase due to wage and benefit increases and inflationary increases in the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(108,120)	0.00	Street Construction Maintenance & Repair	This represents a reduction to the department's personnel budget. This reduction will increase position vacancy savings and shift two positions between the Street Construction Maintenance & Repair Fund and the Municipal Motor Vehicle License Tax Fund.
0	0.00	Municipal Motor Vehicle License Tax	
(40,000)	0.00	Income Tax-Infrastructure	This represents a reduction to the department's personnel budget. This reduction will increase position vacancy savings.
(174,410)	0.00	Street Construction Maintenance & Repair	This represents a reduction to the Pedestrian Safety materials budget which includes vertical delineators, Qwick Kurb, thermoplastic pavement markings, paint, concrete parking blocks, and associated hardware.

Agency 7: Traffic Engineering

Description: This agency is responsible for the design, review, and supervision of traffic control, street lighting, and traffic signal systems. This agency includes event and construction maintenance of traffic and requests for additional street lighting.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	2,702,760	2,642,370	2,729,790	87,420
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	2,702,760	2,642,370	2,729,790	87,420
Operating Budget Restricted				
Personnel Services	1,953,390	2,052,240	1,925,430	(126,810)
Employee Benefits	719,880	777,870	693,420	(84,450)
Non-Personnel	1,148,980	1,168,020	1,206,250	38,230
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	3,822,250	3,998,130	3,825,100	(173,030)
Internal Service Funds	0	0	0	0
Total	6,525,010	6,640,500	6,554,890	(85,610)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	937,000	887,000	907,000	20,000
Total Full-time Equivalent Positions	29.46	29.46	29.46	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
195,110	0.00	All Funds	This agency reflects an all funds increase due to wage and benefit increases and inflationary increases in the non-personnel budget. There is no change in FTE.

On-Going Significant Agency Changes

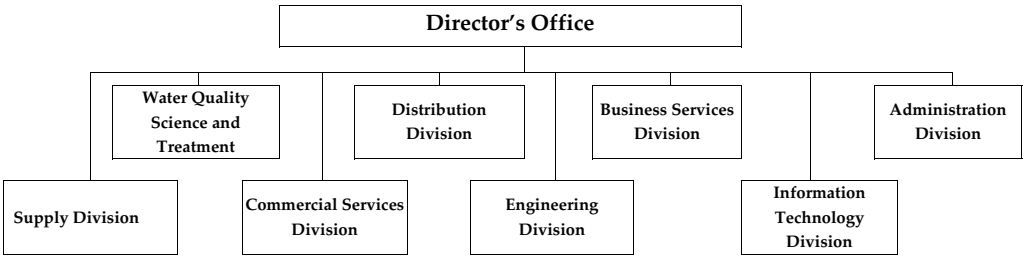
Budget	FTE	Fund	Description
26,000	0.00	BLEM Assessment	This increase represents additional resources for electric supply expenses.
16,530	0.00	Street Construction Maintenance & Repair	

One-Time Significant Agency Changes

Budget	FTE	Fund	Description
(95,360)	0.00	Income Tax-Infrastructure	This represents a reduction to the department's personnel budget. This reduction will increase position vacancy savings.
(227,890)	0.00	Income Tax-Infrastructure	This represents a reduction to the department's personnel budget. This reduction will increase position vacancy savings.

Water Works

The mission of the Greater Cincinnati Water Works is to provide customers with a plentiful supply of high quality water, support environmental sustainability, and deliver excellent services in a financially responsible manner.



Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	52,949,210	54,568,080	55,486,300	918,220
Employee Benefits	20,068,090	21,302,310	21,151,430	(150,880)
Non-Personnel	51,056,210	51,745,850	55,632,900	3,887,050
Properties	0	0	0	0
Debt Service	47,499,000	48,779,000	45,000,000	(3,779,000)
Operating Total	171,572,510	176,395,240	177,270,630	875,390
Internal Service Funds	0	0	0	0
Total	171,572,510	176,395,240	177,270,630	875,390
Consolidated Plan Projects (CDBG)	0	0	0	0
Department Revenue	229,336,000	225,995,000	223,454,010	(2,540,990)
Total Full-time Equivalent Positions	667.71	666.71	657.84	(8.87)

Department Agencies

1. Business Services
2. Commercial Services
3. Water Supply
4. Water Distribution
5. Water Quality and Treatment
6. Engineering
7. Information Technology
8. Division of Administration
9. Water Works Debt Service

Agency Summaries

Agency 1: Business Services

Description: This program provides the support services to the department, including employee relations, human resources, fleet maintenance, inventory management, procurement, employee safety, and training.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	8,494,760	8,670,790	3,903,210	(4,767,580)
Employee Benefits	3,015,130	3,189,910	1,454,930	(1,734,980)
Non-Personnel	3,898,410	3,625,290	895,170	(2,730,120)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	15,408,300	15,485,990	6,253,310	(9,232,680)
Internal Service Funds	0	0	0	0
Total	15,408,300	15,485,990	6,253,310	(9,232,680)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	229,336,000	225,995,000	223,454,010	(2,540,990)
Total Full-time Equivalent Positions	81.11	81.11	33.00	(48.11)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(9,232,680)	(48.11)	All Funds	This agency reflects an all funds decrease primarily due to a shift of positions from the Business Services Division to the newly established Division of Administration. The change in FTE is due to the shift to the Division of Administration.

Agency 2: Commercial Services

Description: This program is dedicated to promoting strong client relationships as well as creating and promoting new business and service opportunities.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	7,589,420	7,892,740	8,308,690	415,950
Employee Benefits	2,989,440	3,177,790	3,221,120	43,330
Non-Personnel	5,418,710	5,603,170	5,471,670	(131,500)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	15,997,570	16,673,700	17,001,480	327,780
Internal Service Funds	0	0	0	0
Total	15,997,570	16,673,700	17,001,480	327,780
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	113.84	113.84	115.84	2.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
327,780	2.00	All Funds	This agency reflects an all funds increase due to wage increases and inflationary non-personnel increases. The change in FTE is due to an increase in administrative staff to support the division.

Agency 3: Water Supply

Description: This program is responsible for the preventative, predictive, and reactive maintenance for all GCWW facilities and equipment.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	11,058,550	11,447,170	11,684,320	237,150
Employee Benefits	4,439,560	4,706,810	4,845,760	138,950
Non-Personnel	16,787,050	17,350,330	19,718,140	2,367,810
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	32,285,160	33,504,310	36,248,220	2,743,910
Internal Service Funds	0	0	0	0
Total	32,285,160	33,504,310	36,248,220	2,743,910
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	136.92	136.92	138.00	1.08

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
2,743,910	1.08	All Funds	This agency reflects an all funds increase due to a significant increase in electrical utilities costs, expert services costs, and waste removal services costs. The change in FTE is due to an increase in part-time staff.

Agency 4: Water Distribution

Description: This program is responsible for the maintenance and repair of the water distribution system.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	11,227,570	11,660,450	11,508,080	(152,370)
Employee Benefits	4,612,840	4,871,530	4,685,910	(185,620)
Non-Personnel	8,978,930	9,363,410	9,730,450	367,040
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	24,819,340	25,895,390	25,924,440	29,050
Internal Service Funds	0	0	0	0
Total	24,819,340	25,895,390	25,924,440	29,050
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	151.00	150.00	138.00	(12.00)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
29,050	(12.00)	All Funds	This agency reflects an all funds increase due to inflationary increases in the non-personnel budget. The change in FTE is due to the consolidation of part-time staff.

Agency 5: Water Quality and Treatment

Description: This program is responsible for source water quality activities and monitoring water quality throughout the distribution system.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	4,003,420	4,151,450	4,214,350	62,900
Employee Benefits	1,464,900	1,553,230	1,558,020	4,790
Non-Personnel	7,495,940	7,703,930	8,009,200	305,270
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	12,964,260	13,408,610	13,781,570	372,960
Internal Service Funds	0	0	0	0
Total	12,964,260	13,408,610	13,781,570	372,960
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	46.92	46.92	45.00	(1.92)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
372,960	(1.92)	All Funds	This agency reflects an all funds increase due to significant increases in treatment chemicals costs, utilities costs, as well as wage and benefit increases. The change in FTE is due a small reduction in part-time staff.

Agency 6: Engineering

Description: This program is dedicated to maintaining plant facility records and developing the distribution system plans for the Utility.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	6,103,800	6,226,260	5,938,240	(288,020)
Employee Benefits	2,171,330	2,341,110	2,150,500	(190,610)
Non-Personnel	1,661,920	1,196,830	1,790,500	593,670
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	9,937,050	9,764,200	9,879,240	115,040
Internal Service Funds	0	0	0	0
Total	9,937,050	9,764,200	9,879,240	115,040
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	99.46	99.46	102.00	2.54

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
115,040	2.54	All Funds	This agency reflects an all funds increase due to an increase in non-personnel, which is partially offset by decreases in personnel due to capital project reimbursements. The change in FTE is due to additional Utility Construction Inspectors.

Agency 7: Information Technology

Description: This program provides information technology solutions including implementation and support services for the department. This includes systems such as customer billing, asset management, workflow and data analytics.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	4,471,690	4,519,220	4,702,060	182,840
Employee Benefits	1,374,890	1,461,930	1,511,340	49,410
Non-Personnel	6,815,250	6,902,890	6,140,370	(762,520)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	12,661,830	12,884,040	12,353,770	(530,270)
Internal Service Funds	0	0	0	0
Total	12,661,830	12,884,040	12,353,770	(530,270)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	38.46	38.46	38.00	(0.46)

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(530,270)	(0.46)	All Funds	This agency reflects an all funds decrease due to a reduction in non-personnel subscription expenses, which is partially offset by wage and benefit increases. The change in FTE is due to a small reduction in part-time positions.

Agency 8: Division of Administration

Description: This program provides the support services to the department, including the GCWW executive team, lead service line removal, asset management, accounting and finance, legal services, marketing and community engagement, and strategic planning.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	0	0	5,227,350	5,227,350
Employee Benefits	0	0	1,723,850	1,723,850
Non-Personnel	0	0	3,877,400	3,877,400
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	10,828,600	10,828,600
Internal Service Funds	0	0	0	0
Total	0	0	10,828,600	10,828,600
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	48.00	48.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
10,828,600	48.00	All Funds	The Division of Administration is a newly established division for FY 2027.

Agency 9: Water Works Debt Service

Description: This program manages debt service payments related to capital projects and loans.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	47,499,000	48,779,000	45,000,000	(3,779,000)
Operating Total	47,499,000	48,779,000	45,000,000	(3,779,000)
Internal Service Funds	0	0	0	0
Total	47,499,000	48,779,000	45,000,000	(3,779,000)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(3,779,000)	0.00	All Funds	This agency reflects an all funds decrease due to changes in debt service payments.

Non-Departmental Accounts

Departmental Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,660,550	1,981,560	1,365,190	(616,370)
Employee Benefits	6,908,420	6,887,980	7,575,750	687,770
Non-Personnel	16,894,110	16,410,750	20,145,700	3,734,950
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	25,463,080	25,280,290	29,086,640	3,806,350
Operating Budget Restricted				
Personnel Services	267,570	271,630	275,280	3,650
Employee Benefits	5,289,330	5,446,710	5,905,190	458,480
Non-Personnel	15,520,570	15,668,540	17,256,040	1,587,500
Properties	3,061,000	3,061,000	3,253,590	192,590
Debt Service	393,590	393,590	376,180	(17,410)
Operating Total	24,532,060	24,841,470	27,066,280	2,224,810
Internal Service Funds	450,970	460,000	544,050	84,050
Total	50,446,110	50,581,760	56,696,970	6,115,210
Consolidated Plan Projects (CDBG)	3,190	3,190	0	(3,190)
Department Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Department Agencies

1. Contribution To City Pension
2. Contribution to Total Benefit Arrangement (CRS)
3. Public Employees Assistance Program (PEAP)
4. Workers' Compensation Insurance
5. Police & Fire Fighters' Insurance
6. State Unemployment Compensation
7. Lump Sum Payments
8. Tuition Reimbursement
9. Contribution to City Pension - Lump Sum Payments
10. Audit And Examiner's Fees
11. Hamilton County Auditor & Treasurer Fees
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15. Judgments Against The City
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17. Memberships & Publications
18. Other City Obligations
19. Downtown Special Improvement District
20. Cincinnati Music Hall
21. The Port (Greater Cincinnati Redevelopment Authority)
22. Motorized & Construction Equipment
23. Office & Technical Equipment
24. Reserve For Contingencies

Agency Summaries

Agency 1: Contribution To City Pension

Description: This account is currently being used by all funds for debt service and payments to the City of Cincinnati Retirement System (CRS) for the Early Retirement Incentive Program (ERIP).

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	836,760	834,280	836,760	2,480
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	836,760	834,280	836,760	2,480
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	1,862,800	1,926,540	1,801,080	(125,460)
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	393,590	393,590	376,180	(17,410)
Operating Total	2,256,390	2,320,130	2,177,260	(142,870)
Internal Service Funds	265,740	269,460	266,010	(3,450)
Total	3,358,890	3,423,870	3,280,030	(143,840)
Consolidated Plan Projects (CDBG)	3,190	0	0	0
Agency Revenue	0	0	0	0

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(140,390)	0.00	All Funds	This agency reflects an all funds decrease.

Agency 2: Contribution to Total Benefit Arrangement (CRS)

Description: The Internal Revenue Service (IRS) limits the maximum employee benefit received from a defined contribution retirement plan. Per the Cincinnati Municipal Code (CMC), the City is responsible for covering the excess benefit amount.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	106,000	105,690	0	(105,690)
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	106,000	105,690	0	(105,690)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	130,000	130,000
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	130,000	130,000
Internal Service Funds	0	0	0	0
Total	106,000	105,690	130,000	24,310
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
24,310	0.00	All Funds	This agency reflects an all funds increase.

Agency 3: Public Employees Assistance Program (PEAP)

Description: An annual charge to funds to subsidize the PEAP program which is a professional, confidential counseling service designed to help employees and their family members manage work and personal problems.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	639,000	637,110	675,700	38,590
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	639,000	637,110	675,700	38,590
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	274,700	282,040	297,800	15,760
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	274,700	282,040	297,800	15,760
Internal Service Funds	18,400	18,970	20,100	1,130
Total	932,100	938,120	993,600	55,480
Consolidated Plan Projects (CDBG)	0	3,190	0	(3,190)
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
54,350	0.00	All Funds	This agency reflects an all funds increase.

Agency 4: Workers' Compensation Insurance

Description: An annual charge to funds to cover expenses related to the Workers' Compensation program and Employee Safety program.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	5,176,660	5,161,340	5,913,290	751,950
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	5,176,660	5,161,340	5,913,290	751,950
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	3,151,830	3,238,130	2,478,190	(759,940)
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	3,151,830	3,238,130	2,478,190	(759,940)
Internal Service Funds	158,030	162,770	165,970	3,200
Total	8,486,520	8,562,240	8,557,450	(4,790)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(7,990)	0.00	All Funds	This agency reflects an all funds decrease.

Agency 5: Police & Fire Fighters' Insurance

Description: General Fund account that pays beneficiaries of current and retired sworn Police and Fire Fighters who have passed away.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	320,000	312,860	320,000	7,140
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	320,000	312,860	320,000	7,140
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	320,000	312,860	320,000	7,140
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
7,140	0.00	All Funds	This agency reflects a General Fund increase.

Agency 6: State Unemployment Compensation

Description: Monthly payments to the State of Ohio for unemployment claims of the City of Cincinnati.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	150,000	149,560	150,000	440
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	150,000	149,560	150,000	440
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	150,000	149,560	150,000	440
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
440	0.00	All Funds	This agency reflects a General Fund increase.

Agency 7: Lump Sum Payments

Description: Payments made upon retirement for outstanding vacation, sick, and other accruals. Funds for these payments are not included in departmental budgets but are paid from this account in the employee's home fund.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	1,574,110	1,897,890	1,268,220	(629,670)
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	1,574,110	1,897,890	1,268,220	(629,670)
Operating Budget Restricted				
Personnel Services	150,000	154,500	150,000	(4,500)
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	150,000	154,500	150,000	(4,500)
Internal Service Funds	0	0	0	0
Total	1,724,110	2,052,390	1,418,220	(634,170)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(634,170)	0.00	All Funds	This agency reflects an all funds decrease.

Agency 8: Tuition Reimbursement

Description: Reimbursements provided to employees for eligible educational expenses in the General Fund. Funds for these payments are not included in departmental budgets but are paid from this account.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	100,000	97,770	100,000	2,230
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	100,000	97,770	100,000	2,230
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	100,000	97,770	100,000	2,230
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
2,230	0.00	All Funds	This agency reflects a General Fund increase.

Agency 9: Contribution to City Pension - Lump Sum Payments

Description: Lump sum payments to Cincinnati Retirement System (CRS) to address unfunded liability.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	1,198,120	1,198,120
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	1,198,120	1,198,120
Internal Service Funds	0	0	82,730	82,730
Total	0	0	1,280,850	1,280,850
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
1,198,120	0.00	All Funds	This agency is newly established for FY 2027.

Agency 10: Audit And Examiner's Fees

Description: General Fund charges for the annual audit of the City of Cincinnati and related expenses based on the Annual Comprehensive Financial Report (ACFR).

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	454,180	439,790	454,180	14,390
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	454,180	439,790	454,180	14,390
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	6,000	5,810	0	(5,810)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	6,000	5,810	0	(5,810)
Internal Service Funds	0	0	0	0
Total	460,180	445,600	454,180	8,580
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
8,580	0.00	All Funds	This agency reflects an all funds increase.

Agency 11: Hamilton County Auditor & Treasurer Fees

Description: Fees paid to Hamilton County for work on Property Tax, Tax Increment Financing (TIF) payment in lieu of taxes, and special assessments.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	500,000	488,840	500,000	11,160
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	500,000	488,840	500,000	11,160
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	500,000	488,840	500,000	11,160
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
11,160	0.00	All Funds	This agency reflects a General Fund increase.

Agency 12: General Fund Overhead

Description: An annual amount is charged to funds to reimburse the General Fund for support services provided to each of those funds.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	86,440	83,670	96,970	13,300
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	86,440	83,670	96,970	13,300
Operating Budget Restricted				
Personnel Services	117,570	117,130	125,280	8,150
Employee Benefits	0	0	0	0
Non-Personnel	14,814,570	14,962,730	16,656,040	1,693,310
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	14,932,140	15,079,860	16,781,320	1,701,460
Internal Service Funds	8,800	8,800	9,240	440
Total	15,027,380	15,172,330	16,887,530	1,715,200
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
1,714,760	0.00	All Funds	This agency reflects an all funds increase.

Agency 13: Election Expense

Description: Payment to the Hamilton County Board of Elections for the City's portion of election expenses. Other miscellaneous election expenses incurred by the Clerk of Council's Office also are paid from this account.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	560,000	547,500	250,000	(297,500)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	560,000	547,500	250,000	(297,500)
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	560,000	547,500	250,000	(297,500)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(297,500)	0.00	All Funds	This agency reflects a General Fund decrease.

Agency 14: CRA Application Fees

Description: General Fund resources for Community Reinvestment Area (CRA) application fee waivers.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	15,000	14,670	15,000	330
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	15,000	14,670	15,000	330
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	15,000	14,670	15,000	330
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
330	0.00	All Funds	This agency reflects a General Fund increase.

Agency 15: Judgments Against The City

Description: This account is used to cover the expenses attributable to claims against the City due to liability suits, court judgments, and out of court settlements.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	900,000	879,910	1,400,000	520,090
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	900,000	879,910	1,400,000	520,090
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	900,000	879,910	1,400,000	520,090
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
520,090	0.00	All Funds	This agency reflects a General Fund increase.

Agency 16: Enterprise Software and Licenses

Description: This account is used to cover software licensing and maintenance agreement expenses needed to support the cost of software that is used citywide.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	12,683,730	12,403,250	14,842,450	2,439,200
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	12,683,730	12,403,250	14,842,450	2,439,200
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	12,683,730	12,403,250	14,842,450	2,439,200
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
1,439,200	0.00	All Funds	This agency reflects a General Fund increase.

On-Going Significant Agency Changes

Budget	FTE	Fund	Description
1,000,000	0.00	General Fund	This increase represents additional resources for enterprise software solutions due to contractual service increases.

Agency 17: Memberships & Publications

Description: This account is used to cover expenses related to annual City membership fees for professional organizations such as the Ohio Municipal League and the Hamilton County Municipal League as well as the costs of the City's federal and state lobbyists.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	265,000	259,080	265,000	5,920
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	265,000	259,080	265,000	5,920
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	265,000	259,080	265,000	5,920
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
5,920	0.00	All Funds	This agency reflects a General Fund increase.

Agency 18: Other City Obligations

Description: This funding is appropriated to cover the cost of miscellaneous expenses related to the Mayor and City Manager's office operations.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	286,200	279,800	289,070	9,270
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	286,200	279,800	289,070	9,270
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	286,200	279,800	289,070	9,270
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
9,270	0.00	All Funds	This agency reflects a General Fund increase.

Agency 19: Downtown Special Improvement District

Description: Special assessment payments by General Fund departments with property holdings within the Downtown Special Improvement District are made from this account.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	10,000	9,680	10,000	320
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	10,000	9,680	10,000	320
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	10,000	9,680	10,000	320
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
320	0.00	All Funds	This agency reflects a General Fund increase.

Agency 20: Cincinnati Music Hall

Description: Payment of $100,000 annually from the Parking System Facilities Fund (Town Hall Garage) to the Cincinnati Arts Association per the Corbett Agreement.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	100,000	100,000	0	(100,000)
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	100,000	100,000	0	(100,000)
Internal Service Funds	0	0	0	0
Total	100,000	100,000	0	(100,000)
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(100,000)	0.00	All Funds	There is no change in this agency.

Agency 21: The Port (Greater Cincinnati Redevelopment Authority)

Description: Payment to The Port, formerly the Greater Cincinnati Redevelopment Authority / Port Authority, from the General Fund for operating expenses.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	800,000	677,600	700,000	22,400
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	800,000	677,600	700,000	22,400
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Internal Service Funds	0	0	0	0
Total	800,000	677,600	700,000	22,400
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
22,400	0.00	All Funds	This agency reflects a General Fund increase.

Agency 22: Motorized & Construction Equipment

Description: This is an equipment account used for purchases of automobiles, trucks, backhoes, etc.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	1,861,000	1,861,000	1,974,390	113,390
Debt Service	0	0	0	0
Operating Total	1,861,000	1,861,000	1,974,390	113,390
Internal Service Funds	0	0	0	0
Total	1,861,000	1,861,000	1,974,390	113,390
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
113,390	0.00	All Funds	This agency reflects an all funds increase.

Agency 23: Office & Technical Equipment

Description: This is an equipment account used for purchases of desks, office partitions, calculators, etc.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	0	0
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	0	0
Properties	1,200,000	1,200,000	1,279,200	79,200
Debt Service	0	0	0	0
Operating Total	1,200,000	1,200,000	1,279,200	79,200
Internal Service Funds	0	0	0	0
Total	1,200,000	1,200,000	1,279,200	79,200
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
79,200	0.00	All Funds	This agency reflects an all funds increase.

Agency 24: Reserve For Contingencies

Description: An amount included in the annual budget of a fund for contingencies that might arise during the fiscal year.

Agency Budget Summary

	FY 2026 Budget	FY 2027 Budget	FY 2027 Recommended Update	Change FY 2027 Budget to FY 2027 Update
Operating Budget General Fund				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	0	0	1,000,000	1,000,000
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	0	0	1,000,000	1,000,000
Operating Budget Restricted				
Personnel Services	0	0	0	0
Employee Benefits	0	0	0	0
Non-Personnel	600,000	600,000	600,000	0
Properties	0	0	0	0
Debt Service	0	0	0	0
Operating Total	600,000	600,000	600,000	0
Internal Service Funds	0	0	0	0
Total	600,000	600,000	1,600,000	1,000,000
Consolidated Plan Projects (CDBG)	0	0	0	0
Agency Revenue	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
1,000,000	0.00	All Funds	This agency reflects an all funds increase.

Section 5: Capital Budget Update

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The Recommended FY 2027 Capital Budget Update is based on the City Council Approved FY 2027 Capital Budget with modifications as noted herein. The update provides recommended changes to the Approved FY 2027 Budget, which is the second year of the Approved FY 2026 - 2027 Biennial Capital Budget.

Please note: The Metropolitan Sewer District did not change its fiscal year in 2013 to align with the change in the City's fiscal year of July 1 through June 30. Therefore, the Recommended FY 2027 Restricted Funds Capital Budget Update includes the Calendar Year 2026 (January 1 through December 31, 2026) capital project amounts. The Capital Budget for the Metropolitan Sewer District is annually approved by the Hamilton County Board of County Commissioners each December.

ANALYSIS OF CAPITAL BUDGET EXPENDITURES

General Capital Fund Expenditures

Planned capital resource allocations for the Recommended FY 2027 General Capital Budget Update are shown in "Exhibit 2: General Capital Budget Update Summary" by expenditure category. This exhibit compares the expenditure category amounts included in the second year of the Approved FY 2026-2027 General Capital Budget with the expenditures included in the Recommended FY 2027 General Capital Budget Update. "Exhibit 3: General Capital Budget Update Projects by Expenditure Category" illustrates the General Capital projects included within each expenditure category by department. These categories include the following: Economic Development, Environment, Equipment, Housing and Neighborhood Development, Infrastructure (Smale Commission), New Infrastructure, as well as Software and Information Systems. [Note: Starting in FY 2025, Information Technology (IT) Infrastructure as well as Software and Hardware (IT) will no longer appear as expenditure categories. Expenditures previously assigned to these categories were reassigned to another existing category or the latest category, Software and Information Systems.]

Economic Development

Capital improvements in this category represent strategic allocations of public resources intended to spur commercial opportunities within the City.

Environment

Capital improvements within this category include investments necessary to protect and improve environmental health conditions within the City of Cincinnati.

Equipment

The equipment category primarily includes the fleet needs for the departments supported by the General Fund and extends to supplying public safety and other various departments with necessary items for performing their core service functions.

Housing and Neighborhood Development

Investments within this category support capital-eligible planning efforts, housing development, hazard abatement, and related improvements.

Infrastructure (Smale Commission)

Rehabilitation, replacement, and enhancement of existing, permanent improvement infrastructure is included in this expenditure category. Smale Commission infrastructure includes, but is not limited to, streets, roads, thoroughfares, avenues, expressways, parkways, sidewalks, plazas, parks, recreation areas, grounds, ways, bridges, viaducts, tunnels, walls, structures, buildings, fixtures, traffic signals, street lighting and marking, landscaping, signage, telecommunications, and information systems. (Note: Infrastructure supported by the "enumerated funds" are specially excluded from this category. The "enumerated funds" consist of the following: Metropolitan Sewer District, Water Works, Parking System Facilities, Stormwater Management, Convention Center, and General Aviation - Lunken Airport.)

New Infrastructure

Entirely new permanent improvement infrastructure including, but not limited to, streets, sidewalks, plazas, parks, recreation areas, bridges, viaducts, tunnels, walls, structures, buildings, traffic signals, street lighting and marking, landscaping, signage, or telecommunications is included in this category. Replacement, rehabilitation, or enhancement of existing infrastructure is excluded from this expenditure category.

Software and Information Systems

Support for new or significantly upgraded information technology programs, major software, and related hardware are included in this category.

Cincy On Track, the Cincinnati Southern Railway, and Existing Infrastructure

In June 2023, the Board of Trustees of the Cincinnati Southern Railway (the "Rail Board") entered into a First Amended and Restated Asset Purchase and Sale Agreement (the "Sale Agreement") with Norfolk Southern Railway Company ("Norfolk Southern"), and the Cincinnati, New Orleans, and Texas Pacific Railway Company ("CNOTP") proposing the sale of the Cincinnati Southern Railway (CSR) to Norfolk Southern for $1.6 billion, in addition to certain contractual payments owed by Norfolk Southern to the Rail Board. The sale of the Cincinnati Southern Railway was contingent on approval by the Cincinnati electorate, among other things.

On November 7, 2023, the Cincinnati electorate approved the sale of the Cincinnati Southern Railway (CSR) with the proceeds from the sale to be placed in a trust with annual disbursements paid to the City for the rehabilitation, modernization, or replacement of existing infrastructure improvements. Unless the trust fund balance decreases by 25% from one year to the next, such distributions will, at minimum, equal the amount the City would otherwise receive if the lease remained in effect.

On March 15, 2024, the Rail Board closed on the sale of the Cincinnati Southern Railway. As a result, the Cincinnati Southern Railway no longer generates lease revenue for the City.

As indicated in the "Cincy On Track (COT): A Spending Plan for the Proposed Sale of the Cincinnati Southern Railway" report (Item no. 202302088, dated October 3, 2023), the investment of the Cincinnati Southern Railway sale proceeds was projected to at least double the annual amount received by the City from the previous CSR lease arrangement -- from $26.5 million to a projected $56.0 million. The trust structure is intended to generate investment returns and protect the trust fund balance in perpetuity, providing the City with funding needed to address capital maintenance of core deteriorating infrastructure now and for generations to come. State law requires the Cincinnati Southern Railway Trust Fund Board of

Trustees certify the amount of disbursement to the City of Cincinnati by September 30 of the year prior to the start of the City's next fiscal year (July 1). The Board of Trustees approved a distribution to the city to be paid in four quarterly payments. Disbursements from the trust began in FY 2026.

The FY 2027 disbursement amount of $58.0 million from the trust was certified by the Rail Board to the City on September 16, 2025. The anticipated resources under the previous lease arrangement were $26.4 million for FY 2027. Therefore, an additional sum of $31.6 million will be available to the City in FY 2027 due to the sale of the Cincinnati Southern Railway, and subsequent investment of the proceeds.

The City prepares a General Capital budget that is supported by a variety of resources, which primarily include the following sources:

- Property Tax Supported Debt
- Cincinnati Southern Railway (CSR) Trust Disbursements
- Income Tax Capital Revenue
- Miscellaneous Other Revenue

Each of these different sources comes with unique restrictions on what the resources can be used for. Resources received from the CSR Trust disbursements are required by state law to be utilized for the rehabilitation, modernization, or replacement of existing infrastructure improvements. However, sources other than CSR Trust disbursements are utilized for existing infrastructure improvements.

Existing Infrastructure - All Sources

The Recommended FY 2027 Capital Budget Update includes $99.4 million for Existing Infrastructure projects [also referred to as "Infrastructure (Smale Commission)"] across all eligible funding sources. Please refer to "Exhibit 3: General Capital Budget Update Projects by Expenditure Category" for a list of all Infrastructure (Smale Commission) projects.

FY 2027 Capital Budget Update Development

Given the additional revenue from CSR Trust disbursements, City departments were asked to carefully consider the condition of their existing infrastructure inventory, estimated funding needs, ability to deploy current and future funding, and any other issues impacting their ability to address the backlog of deferred capital maintenance.

Additionally, to enhance the precision of capital planning, departments were required to continue to provide detailed sub-project information for planned investments using CSR Trust disbursement resources, including location of projects by neighborhood. Neighborhoods with a median household income of $50,000 or less were designated as "underserved" and departments were strongly encouraged to consider the infrastructure needs within these neighborhoods.

Capital expenditures in the amount of $58.0 million were allocated to various projects across multiple City departments (Health, Parks, Public Services, Recreation, and Transportation & Engineering). The specific sub-projects are subject to change at any point in response to unanticipated changes in operational needs, such as critical failure.

The following tables provide a list of CSR funded capital projects for FY 2027:

CSR Funded Capital Projects FY 2027

Project Name		Amount
Outdoor Facilities Renovation - CSR	$	1,234,000
Street Rehabilitation - CSR	$	19,820,000
Wall Stab. & Landslide Correction - CSR	$	1,550,000
Computerized Traffic Signal System - CSR	$	400,000
Curb Ramps - Street Rehab - CSR	$	400,000
Traffic Signals Infrastructure - CSR	$	1,800,000
Spot Infrastructure Replacement - CSR	$	1,000,000
Facilities Renovation and Repairs - CSR	$	181,000
Subtotal	**$**	**26,385,000**

Project Name		Amount
Pavement Renovations - COT DM	$	69,000
Lincoln Aquatic Rehabilitation - COT MSI	$	536,000
Dunham Rec Center Facilities Renovation - COT MSI	$	4,500,000
Tennis and Other Courts Renovation - COT DM	$	75,000
Playgrounds Renovation - COT DM	$	600,000
West Maintenance Building Replacement - COT DM	$	600,000
Warder Nursery Renovation - COT DM	$	500,000
McEvoy Park Renovation - COT DM	$	1,300,000
Mt. Airy Adventure Playground - COT DM	$	750,000
Artist Alley Reconstruction - COT DM CBR	$	100,000
Lafayette Lane Landslide Rehabilitation - COT DM	$	760,000
Baltimore Ave Landslide - COT DM	$	1,000,000
Street Rehabilitation - COT DM	$	2,200,000
Western Hills Viaduct - COT MSI	$	3,750,000
City Facility Renovation and Repairs - COT DM	$	4,625,000
Fire Station Replacement - COT MSI	$	4,000,000
Fleet Facility Renovation - COT MSI	$	6,000,000
Electrical Upgrades - COT DM	$	250,000
Subtotal	**$**	**31,615,000**

Grand Total	**$**	**58,000,000**

Various acronyms are utilized within project titles to classify projects funded with CSR Infrastructure Trust disbursements. The following serves as a key to those various acronyms:

- CSR - Cincinnati Southern Railway: Designates projects that had historically been funded with CSR proceeds.

- COT - Cincy On Track: Designates projects funded with the additional proceeds from CSR Infrastructure Trust disbursements above the amount of previous lease proceeds.

- DM - Deferred Maintenance: Designates a project that addresses a deferred maintenance need.

•MSI - Modernization & Strategic Investments: Designates a project that will modernize an existing asset or make a strategic investment in an existing asset designated by the City Manager.

•CBR - Community Budget Request: Designates a project that was requested by a neighborhood through the Community Budget Request process.

The following tables provide a list of sub-project Details for CSR funded capital projects for FY 2027:

Health

Health

Project (Appropriation Level)	Sub-Project	Primary Neighborhood	Project Amount
Facilities Renovation and Repairs - CSR	Price Hill Health Center Renovation	Lower Price Hill, UNS	$ 181,000
			$ 181,000

Parks

Parks - Cincy on Track

Project (Appropriation Level)	Sub-Project	Primary Neighborhood	Project Amount
Warder Nursery Renovation - COT DM	Warder Nursery Renovation	Citywide	$ 500,000
McEvoy Park Renovation - COT DM	McEvoy Park Renovation	College Hill, UNS	$ 1,300,000
Mt. Airy Adventure Playground - COT DM	Mt. Airy Adventure Playground	Westwood, UNS	$ 750,000
			$ 2,550,000

Public Services

Public Services

Project (Appropriation Level)	Sub-Project	Primary Neighborhood	Project Amount
Spot Infrastructure Replacement - CSR	Spot Infrastructure Replacement	Citywide	$ 1,000,000
			$ 1,000,000

Public Services - Cincy on Track

Project (Appropriation Level)	Sub-Project	Primary Neighborhood	Project Amount
City Facility Renovation and Repairs - COT DM	Beekman Street Garage	South Fairmount, UNS	$ 3,600,000
City Facility Renovation and Repairs - COT DM	City Hall Roof	West End, UNS	$ 1,025,000
Fire Station Replacement - COT MSI	Fire Station Replacement	Madisonville	$ 2,000,000
Fire Station Replacement - COT MSI	Fire Station Replacement	Pleasant Ridge	$ 2,000,000
Fleet Facility Renovation - COT MSI	Fleet Facility Renovation	Camp Washington	$ 6,000,000
Electrical Upgrades - COT DM	City Hall Electric Upgrades Phase 1	West End, UNS	$ 250,000
			$ 14,875,000

Recreation

Recreation

Project (Appropriation Level)	Sub-Project	Primary Neighborhood	Project Amount
Outdoor Facilities Renovation - CSR	Signage	Citywide	$ 80,000
Outdoor Facilities Renovation - CSR	Site Amenities	Citywide	$ 100,000
Outdoor Facilities Renovation - CSR	Emergencies/Community Budget Requests - Outdoor	Citywide	$ 250,000
Outdoor Facilities Renovation - CSR	Community Partnership Projects	Citywide	$ 250,000
Outdoor Facilities Renovation - CSR	Courts - Crack Fill	Citywide	$ 95,000
Outdoor Facilities Renovation - CSR	Fence Replacement	Citywide	$ 150,000
Outdoor Facilities Renovation - CSR	Ball Field Amenities	Citywide	$ 35,000
Outdoor Facilities Renovation - CSR	Emergencies/Community Budget Requests - Athletics	Citywide	$ 174,000
Outdoor Facilities Renovation - CSR	Camp Washington-Basketball/ ADA access/Pavement	Camp Washington	$ 100,000
			$ 1,234,000

Recreation - Cincy on Track

Project (Appropriation Level)	Sub-Project	Primary Neighborhood	Project Amount
Pavement Renovations - COT DM	Mt. Airy Recreation Area	Mt. Airy, UNS	$ 69,000
Lincoln Aquatic Facility - COT MSI	Lincoln Aquatic Rehabilitation	West End, UNS	$ 536,000
Dunham Recreation Center Facilities Renovation- COT MSI	Dunham Recreation Center Renovation	Westwood, UNS	$ 4,500,000
Tennis and Other Courts Renovation - COT DM	Tennis Restoration-Lunken	Linwood	$ 75,000
Playgrounds Renovation - COT DM	Walnut Hills Recreation Area	Evanston, UNS	$ 90,000
Playgrounds Renovation - COT DM	Dunham Regional RecPlex (1000 hands)	Westwood, UNS	$ 360,000
Playgrounds Renovation - COT DM	Rockdale Recreation Area	Avondale, UNS	$ 150,000
West Maintenance Building Replacement - COT DM	West Maintenance Building Replacement	Westwood, UNS	$ 600,000
			$ 6,380,000

Transportation and Engineering

Transportation and Engineering

Project (Appropriation Level)	Sub-Project	Primary Neighborhood	Project Amount
Street Rehabilitation - CSR	Preliminary Engineering and Inspection	Citywide,	$ 440,000
Street Rehabilitation - CSR	Gilbert Ave Contract Administration & Inspection	Walnut Hills, UNS	$ 100,000
Street Rehabilitation - CSR	St Rehab East	Columbia Tusculum,	$ 280,000
Street Rehabilitation - CSR	St Rehab East	Linwood,	$ 1,800,000
Street Rehabilitation - CSR	St Rehab East	Mt. Lookout,	$ 600,000
Street Rehabilitation - CSR	St Rehab East	Hyde Park,	$ 2,000,000
Street Rehabilitation - CSR	St Rehab East	Mt. Washington,	$ 1,400,000
Street Rehabilitation - CSR	St Rehab East	Oakley,	$ 880,000
Street Rehabilitation - CSR	St Rehab West	East Price Hill, UNS	$ 1,300,000
Street Rehabilitation - CSR	St Rehab West	Lower Price Hill, UNS	$ 490,000
Street Rehabilitation - CSR	St Rehab West	West Price Hill, UNS	$ 820,000
Street Rehabilitation - CSR	St Rehab West	South Cumminsville, UNS	$ 250,000
Street Rehabilitation - CSR	St Rehab Central	Camp Washington,	$ 50,000
Street Rehabilitation - CSR	St Rehab Central	Clifton,	$ 900,000
Street Rehabilitation - CSR	St Rehab Central	Winton Hills, UNS	$ 1,900,000
Street Rehabilitation - CSR	St Rehab Central	Corryville, UNS	$ 450,000
Street Rehabilitation - CSR	St Rehab Central	CUF, UNS	$ 800,000
Street Rehabilitation - CSR	St Rehab Central	The Heights,	$ 110,000
Street Rehabilitation - CSR	St Rehab Central	Mt. Auburn, UNS	$ 550,000
Street Rehabilitation - CSR	St Rehab Central	Spring Grove Village, UNS	$ 1,200,000
Street Rehabilitation - CSR	Beechmont Avenue Urban Paving Program (PID 121004)	Mt. Washington,	$ 1,700,000
Street Rehabilitation - CSR	Eggleston Avenue OKI Resurfacing Project (PID X)	Downtown,	$ 1,800,000
Wall Stab. & Landslide Correction - CSR	Faraday Road Landslide	South Cumminsville, UNS	$ 360,000
Wall Stab. & Landslide Correction - CSR	Riverside Drive Retaining Wall at Freindship Park	East End,	$ 140,000
Wall Stab. & Landslide Correction - CSR	River Road Landslide, East of Southside	Riverside, UNS	$ 215,000
Wall Stab. & Landslide Correction - CSR	Eleanor Place Retaining Wall and Coy Street Landslide	Mt. Auburn, UNS	$ 335,000
Wall Stab. & Landslide Correction - CSR	Hillside Avenue Landslide	Riverside, UNS	$ 500,000
Computerized Traffic Signal System - CSR	Fiber Project	Columbia Tusculum,	$ 400,000
Curb Ramps - Street Rehab - CSR	St Rehab Curb Ramps East	Mt. Washington,	$ 120,000
Curb Ramps - Street Rehab - CSR	St Rehab Curb Ramps West	East Price Hill, UNS	$ 140,000
Curb Ramps - Street Rehab - CSR	St Rehab Curb Ramps Central	Mt. Auburn, UNS	$ 140,000
Traffic Signals Infrastructure - CSR	Queen City & Ridgetop Traffic Signal	West Price Hill, UNS	$ 275,000
Traffic Signals Infrastructure - CSR	Delta & Observatory Traffic Signal Rebuild	Hyde Park,	$ 250,000
Traffic Signals Infrastructure - CSR	Cleves Warsaw & Covedale Traffic Signal Rebuild	West Price Hill, UNS	$ 250,000
Traffic Signals Infrastructure - CSR	Rockdale & Victory Parkway Traffic Signal Rebuild	Walnut Hills, UNS	$ 275,000
Traffic Signals Infrastructure - CSR	Western Hills/Dater High School School Flasher	West Price Hill, UNS	$ 100,000
Traffic Signals Infrastructure - CSR	Shroder High School School Flasher	Madisonville,	$ 100,000
Traffic Signals Infrastructure - CSR	Oyler High School	Lower Price Hill, UNS	$ 100,000
Traffic Signals Infrastructure - CSR	Walnut Hills School Flasher	Walnut Hills, UNS	$ 100,000
Traffic Signals Infrastructure - CSR	Misc Signal Modifications and Signal Improvements and/or Columbia Tusculum Fiber Project	Citywide,	$ 350,000
			$ 23,970,000

Transportation & Engineering - Cincy on Track

Project (Appropriation Level)	Sub-Project	Primary Neighborhood	Project Amount
Artist Alley Reconstruction - COT DM CBR	Artist Alley Reconstruction	Pendleton	$ 100,000
Lafayette Lane Landslide Rehabilitation - COT DM	Lafayette Lane Landslide Rehabilitation	Clifton	$ 760,000
Baltimore Ave Landslide - COT DM	Baltimore Ave Landslide Stabilization	East Westwood, UNS	$ 1,000,000
Street Rehabilitation - COT DM	Preventative Maintenance	Citywide,	$ 2,200,000
Western Hills Viaduct - COT MSI	Western Hills Viaduct	South Fairmount, UNS	$ 3,750,000
			$ 7,810,000

For Primary Neighborhood, the UNS designation is utilized to identify an Underserved neighborhood which has a median household income of $50,000 or less.

The Office of Performance and Data Analytics (OPDA) launched a dashboard for transparency on expenditures for projects funded with CSR resources by neighborhood (Cincy On Track Dashboard) which will continue to be updated as part of the Cincy On Track process.

Existing Infrastructure Capital Budget Planning

While great strides were made over the last three years to improve processes for capital planning and deployment, there continue to be opportunities for enhanced standardized data capture practices across all infrastructure departments and projects - including capital planning and capital deployment. The goal is to continue to improve resource allocation decisions, increase public transparency when evaluating projects, and increase public transparency of project progress. As data capture practices improve, this will enable continued enhancements to the Cincy On Track Dashboard. Further, in order to ensure that all departments have the necessary tools for project management, more centralized cost estimation, project planning, and resource deployment oversight will help drive efficiencies within the capital budget. This oversight is now part of the City's Performance Based Budgeting (PBB) process. Finally, continued improvements to procurement practices will continue to be emphasized to make deployment of resources more efficient.

The Cincy On Track plan represents a strategic approach developed to ensure transparency, uphold the guardrails of the CSR Infrastructure Trust, make sure there is a system in place that is feasible, and identify resource allocation in areas that may have previously been underfunded. Its implementation is crucial for fostering equitable growth and ensuring that all aspects of City infrastructure development are properly supported.

Note: For a breakdown of the FY 2027 Cincy On Track plan, please refer to the infographic on the following pages.

CINCY ON TRACK

FISCAL YEAR 2027 REVENUE ALLOCATION

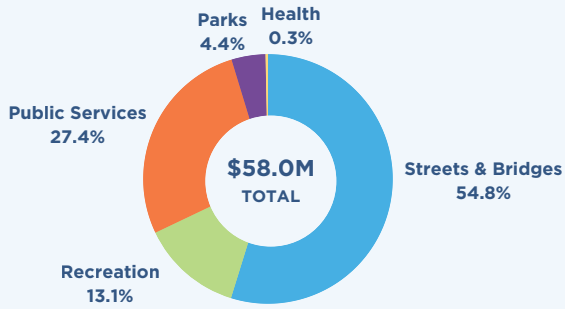
The infographic below highlights the Recommended Fiscal Year 2027 spending plan for revenue received from the Cincinnati Southern Railway. Funding from this source can only be used on existing City infrastructure projects.

PROJECT CATEGORIES

Cincy on Track includes five (5) main categories:

STREETS & BRIDGES | PARKS | RECREATION | HEALTH | PUBLIC SERVICES

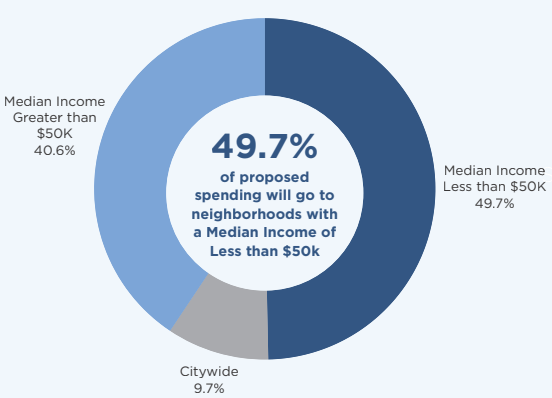
BREAKDOWN BY CATEGORY

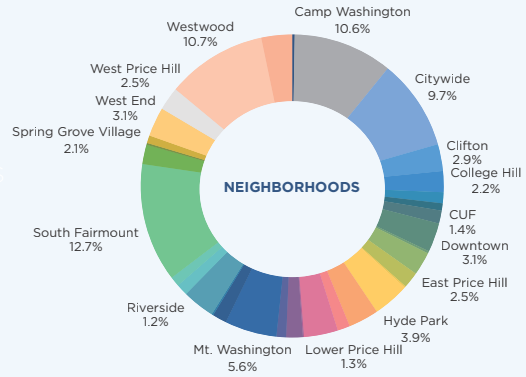


In Fiscal Year 2027, the City will receive $58.0 million for existing infrastructure projects from the Cincinnati Southern Railway.

BREAKDOWN BY INCOME & NEIGHBORHOOD

The chart below shows spending by neighborhoods.





*Median Income Data reflects 2020 Census Data.

CINCY ON TRACK

FISCAL YEAR 2027 REVENUE ALLOCATION

The infographic below highlights the Recommended Fiscal Year 2027 spending plan for revenue received from the Cincinnati Southern Railway. Funding from this source can only be used on existing City infrastructure projects.

STREETS & BRIDGES

(Department of Transportation & Engineering)

$31.8M

- Street Rehabilitation
- Western Hills Viaduct
- Traffic Signals Infrastructure
- Wall Stabilization & Landslide Correction

PARKS

$2.6M

- McEvoy Park Renovation
- Mt. Airy Adventure Playground
- Warder Nursery Renovation

RECREATION

$7.6M

- Dunham Rec Center Facilities Renovation
- Outdoor Facilities Renovation
- Playgrounds Renovation

HEALTH

$181K

- Facilties Renovation and Repairs

PUBLIC SERVICES

$15.9M

- Fleet Facility Renovation
- City Facilities Renovation & Repairs
- Fire Station Replacement

FOR MORE DETAILED INFORMATION
ABOUT CINCY ON TRACK, PLEASE VISIT

bit.ly/cincyontrackdashboard

Fleet Replacement – The Fleet Replacements capital improvement program project in the Department of Public Services (DPS) is an annual allocation project that supports the replacement of automotive and motorized equipment for City agencies supported by the General Fund. The City fleet is comprised of 2,668 units which are divided among multiple equipment categories. These categories range from fire pumpers, fire ladders, sedans, and SUVs, to backhoes, excavators, mowers, and generators. Recommended funding for the "Fleet Replacements" capital improvement program project totals $17.3 million in the FY 2027 Capital Budget Update.

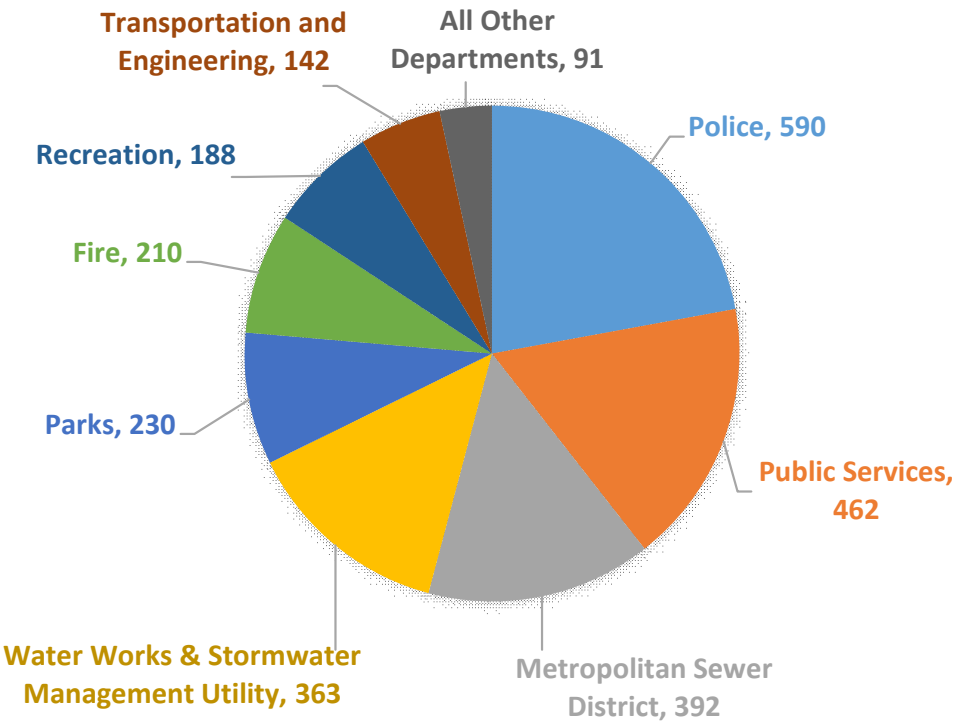
The Office of Performance and Data Analytics developed a State of the Fleet Dashboard, which provides a host of real-time information regarding the fleet, All Funds, Citywide. DPS begins the fleet replacement process by collecting vehicle data to determine which vehicles meet the replacement criteria. There are three criteria to help determine this: vehicle age, vehicle mileage, and the life-to-date maintenance costs. The number for vehicle age and vehicle mileage can vary by equipment category. The life-to-date maintenance cost is considered met when 75% or more of the equipment acquisition cost has been spent on maintenance. A vehicle is considered out of lifecycle when it meets two of the three criteria, with the priority being replacement of equipment that meets all three criteria. As of February 2026, there are 184 General Fund agency vehicles that meet all three replacement criteria. Replacing the 184 vehicles would cost approximately $27.5 million. The goal of DPS is to evenly replace vehicles across all departments based on the State of the Fleet Dashboard data.

When the equipment to be replaced is identified, the department's Fleet Liaison is notified to review and provide feedback. If the needs of the department have changed, a more suitable replacement may be sourced instead, but the original asset identified for replacement is still retired. Each piece of equipment is also evaluated for replacement with an electric option in keeping with the Green Cincinnati Plan (GCP), which is pursued if possible. Once replacements are approved, the Fleet Team discusses vehicle upfitting with departments before ordering. The finalized list is then sent to Procurement. Once a piece of equipment is ordered, it can take many months, even years, before receiving the equipment. This lead time can change due to many factors, such as supply chain issues, but current estimates show it can take three to six months to receive passenger vehicles and pickup trucks, 10 to 14 months to receive a Police Interceptor, up to 24 months to receive a garbage packer, and Fire Apparatus and Medic Units can take 24 to 36 months to be received.

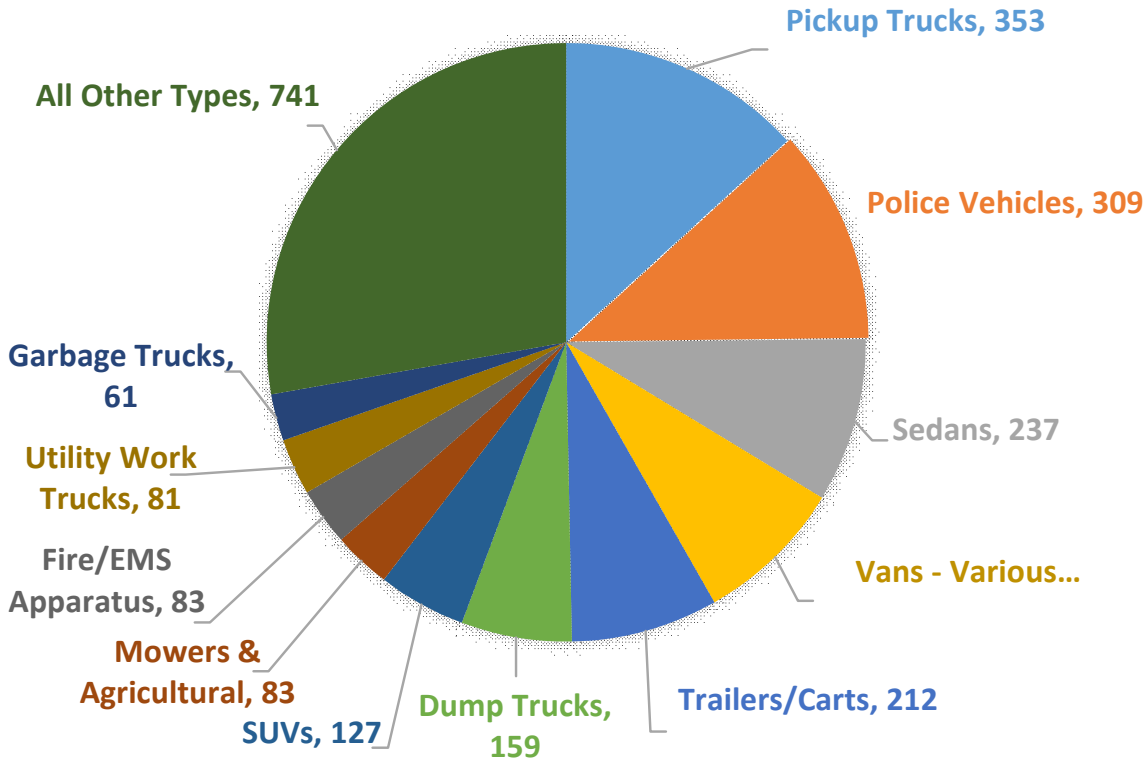
In addition to Fleet Replacement, the Fleet Services Division maintains the existing City fleet. This includes preventative maintenance items such as oil changes, filter changes, and vehicle inspections for all City equipment. The maintenance costs for repairing this equipment have increased dramatically.

The Recommended FY 2027 Capital Budget Update includes funding for Fleet Replacements in the amount of $17.3 million, which represents an increase of $4.0 million over the $13.3 million included in Approved FY 2027 Capital Budget. The City annually re-evaluates allocations for Fleet Replacements with the intent of increasing fleet investments to bring more of the fleet into lifecycle.

Fleet Units per Department, All Funds



Fleet Units per Equipment, All Funds



DOTE Goal to Rehabilitate 100 Lane Miles – In 2002, the City Council directed the Administration to develop a Capital Budget with sufficient resources, when combined with grant resources, to complete an average of 100 lane miles of street rehabilitation each year. The Recommended FY 2027 Capital Budget Update includes the sum of $22.0 million from the combination of resources in Street Rehabilitation and Street Rehabilitation COT project accounts. DOTE anticipates receiving outside grants of up to $0.8 million for Street Rehabilitation projects in FY 2027. In FY 2026, DOTE completed a comprehensive pavement management review, which provided guidance on when to apply preventative maintenance and street rehabilitation to improve the overall rating of city streets over the long-term. The department reassessed various components of the Street Rehabilitation Program, to identify opportunities for maximizing the use of available funding and preserving additional pavement. Areas of evaluation included: size and type of contracts issued, number of contracts bid, utilization of other government contracts, adjustments to construction and material specifications, and utility restoration requirements and associated fees. The result is an innovative strategy designed to accomplish more lane miles addressed from the previous calendar year.

Based on bid pricing received in 2026, construction costs continue to increase. Utilizing the above combination of innovative strategies, the department expects to complete 20 percent more lane miles compared to CY 2025. This represents 70.0 lane miles of street rehabilitation and preventive maintenance combined from FY 2027 resource allocations. The Street Rehabilitation project accounts will not provide resources for Stormwater Management Utility appurtenances on rehabilitated streets in FY 2027.

Infrastructure Mandate – To maintain the 0.1% portion of the 1.8% City Income Tax dedicated to Smale Infrastructure, the Recommended FY 2027 Capital Budget Update includes $99.4 million for Smale Infrastructure projects. Assuming the Approved FY 2027 Operating Budget Update infrastructure spending amount does not change from the FY 2025 amount of $55.7 million, the estimated coverage for Smale infrastructure spending is 234.46%.

FY 2027 Estimated Smale Mandate Calculation		
Infrastructure Smale Capital Projects:	$	99,391,000
Estimated Smale Operating Budget:	$	55,714,059
Total Estimated Smale Budget:		**155,105,059**
Base Requirement:	$	**66,724,100**
Estimated Coverage Percentage:		**234.46%**

The City typically plans for a minimum coverage ratio of 120% in order to safeguard against potential delays in implementing some capital projects caused by weather, global pandemic, and other unforeseen factors. This Recommended FY 2027 Capital Budget Update, combined with an estimate of infrastructure spending in the FY 2027 Operating Budget, is expected to provide adequate coverage to ensure that the City continues to meet the expenditure requirements approved by the voters in 1988.

ANALYSIS OF CAPITAL BUDGET RESOURCES

A. GENERAL CAPITAL RESOURCES

The estimated resources for the General Capital Budget Update are shown in the exhibit "General Capital Budget Update Summary", which provides a comparison of resources and expenditures between the second

year of the Approved FY 2026-2027 General Capital Budget with the resources and expenditures included in the Recommended FY 2027 General Capital Budget Update.

Income Tax - Capital

The City Income Tax is a locally levied tax applied to gross salaries, wages, and other personal compensation, and net profits earned by all City residents and to earnings of nonresidents working in the City limits. The City's income tax of 1.8% is subdivided into three components: general operations (1.55%), infrastructure (0.1%), and capital (0.15%). The 0.1% portion of the 1.8% City Income Tax, along with the local motor vehicle license tax and gasoline tax, is dedicated to infrastructure spending, but is not included as a capital resource. These resources go into special revenue funds, which are used in the operating budget for the maintenance and repair of infrastructure, but this can also be used for infrastructure capital in accordance with each resource's definition of eligibility per statute or ordinance.

Compared to the amount included in the Approved FY 2027 Capital Budget, this resource was significantly increased by $10.5 million for a one-time increase in the FY 2027 Capital Budget Update to utilize existing unappropriated fund balance combined with an anticipated increase in projected revenue.

Property Tax Supported Debt

The assessed valuation of property within the City subject to ad valorem taxes includes real property and public utilities property. In accordance with State law, some general obligation debt may be issued without a vote of the public. The debt cannot be issued unless there are sufficient tax proceeds for the payment of debt service. On December 10, 2025, City Council approved Legislative Resolution 0069-2025, which maintained the property tax millage of 7.5 mills to meet the City's debt service requirements, including the estimate for Property Tax Supported Debt (unvoted debt). The City is within the unvoted statutory debt limitation of 5.5% of assessed value in the City.

Although the City currently utilizes general obligation bonded debt for self-supporting bond issues (such as urban renewal/economic development, parking system, and certain recreational facilities), self-supporting revenue sources have been, and are expected to be, sufficient to pay principal and interest requirements on all self-supporting debt.

Compared to the amount included in the Approved FY 2027 Capital Budget, this resource was increased by $14.9 million for a one-time increase in debt issuance for the FY 2027 Capital Budget Update.

Southern Railway Trust Disbursements

This became a new source of revenue starting in FY 2026.

On March 15, 2024, the Board of Trustees of the Cincinnati Southern Railway (the "Rail Board") sold the Cincinnati Southern Railway with the proceeds from the sale to be placed in a trust with annual disbursements paid to the City for the rehabilitation, modernization, or replacement of existing infrastructure improvements owned by the City with a useful life of five or more years. Unless the trust fund balance decreases by 25% in a given year, such distributions will, at minimum, equal the amount the City would otherwise receive if the lease remained in effect.

Compared to the amount included in the Approved FY 2027 Capital Budget, this resource was increased by $1.4 million based on a slightly higher than initially planned disbursement from the Rail Board for the FY 2027 Capital Budget Update.

Miscellaneous Other Revenue

The proceeds from the sale of certain City-owned property are made available for capital purposes. Proceeds from the sale of the Blue Ash Property are reflected as a miscellaneous revenue resource. The last payment from the Blue Ash Property sale will occur in FY 2037.

Reprogramming Resources

Reprogramming resources are unused funds typically recaptured from projects that are completed. The remaining balances are available and recommended for use in other projects.

There were no reprogramming resources anticipated in the Approved FY 2027 Capital Budget. Therefore, the sum of $1.0 million is due to reallocation of prior year resources for the FY 2027 Capital Budget Update.

B. RESTRICTED AND SPECIAL REVENUE CAPITAL RESOURCES

The FY 2027 Capital Budget Update includes resources from various Restricted and Special Revenue Funds. The Enterprise Funds are a type of Restricted Fund characterized by supporting their own capital and operating budgets through user fees and charges. After operating and maintenance costs, current debt service, and reserve requirements are covered, the remaining resources are available for capital purposes.

Resources from the Municipal Public Improvement Equivalent Fund in the amount of $4.5 million are available as a one-time source in the FY 2027 Capital Budget Update. These resources are from the aggregate of excess services payments from certain project tax increment financing (TIF) projects created under Ohio Revised Code (ORC) Section 5709.40(B), and are available pursuant to Ordinance No. 0183-2024, which was passed by the City Council on May 30, 2024. Generally, these funds may be used for any "public infrastructure improvement" as defined in Ohio Revised Code Section 5709.40(A)(8), which includes housing improvements, acquisition of land, environmental remediation, demolition, and other uses specified under that definition, that are also in support of urban redevelopment within the meaning of ORC Section 5709.41.

There were no resources from the Special Housing Permanent Improvement Fund (SHPIF) anticipated in the Approved FY 2027 Capital Budget. Therefore, use of the sum of $4.0 million is due to a one-time increase in the FY 2027 Capital Budget Update to utilize existing unappropriated fund balance for the FY 2027 Capital Budget Update.

Note: The Metropolitan Sewer District did not change its fiscal year (which aligns with the calendar year) to align with the City's fiscal year (July 1 through June 30). Therefore, the Recommended FY 2027 Restricted Funds Capital Budget Update includes Calendar Year 2026 (January 1 through December 31, 2026) capital project amounts. The Capital Budget for the Metropolitan Sewer District is approved by the Hamilton County Board of County Commissioners, typically in the preceding December.

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EXHIBIT 1: ALL FUNDS CAPITAL BUDGET UPDATE SUMMARY

This report provides the total budgeted amounts for each of the capital funds, including General Capital, each Restricted Capital Fund, each Special Revenue Fund, as well as Grants and Matching Funds.

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	2027 Approved	2027 Update	Change 2027 Approved 2027 Update
GENERAL CAPITAL	117,060,000	144,850,000	27,790,000
RESTRICTED CAPITAL FUNDS			
Stormwater Management	800,000	800,000	0
Telecommunications Services	30,000	30,000	0
Parking System Facilities	0	290,000	290,000
MSD Capital Improvements	207,969,357	153,604,637	(54,364,720)
Municipal Golf	0	1,300,000	1,300,000
Water Works PIF	80,503,000	80,503,000	0
Convention Center	230,000	230,000	0
General Aviation	340,000	61,000	(279,000)
TOTAL RESTRICTED CAPITAL FUNDS	289,872,357	236,818,637	(53,053,720)
SPECIAL REVENUE CAPITAL FUNDS			
Municipal Public Improvt Equiv	0	4,500,000	4,500,000
Special Housing PIF	0	4,000,000	4,000,000
TOTAL SPECIAL REVENUE CAPITAL FUNDS	0	8,500,000	8,500,000
GRANTS AND MATCHING FUNDS			
Roads/Bridges Grants	28,100,000	27,911,121	(188,879)
Streetcar Grants	1,213,200	0	(1,213,200)
Alternate Transportation Grants	982,779	3,259,394	2,276,615
Fed Aviation Grants	150,000	150,000	0
Safety Improvement Grants	0	13,327,130	13,327,130
TOTAL GRANTS AND MATCHING FUNDS	30,445,979	44,647,645	14,201,666
TOTAL ALL FUNDS CAPITAL BUDGET	437,378,336	434,816,282	(2,562,054)

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EXHIBIT 2: FY 2027 GENERAL CAPITAL BUDGET UPDATE

This report provides the total budgeted resources by revenue category within General Capital projects. In addition, this report provides the budgeted expenses by Expenditure Category for General Capital projects.

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FY 2027 General Capital Budget Update

General Capital	2027 Approved	2027 Update	Adjustments
Program Resources			
Income Tax Capital Revenue	28,000,000	38,475,000	10,475,000
Property Tax Supported Debt	32,250,000	47,125,000	14,875,000
Southern Railway Trust Disbursements	56,560,000	58,000,000	1,440,000
Miscellaneous Other Revenue	250,000	250,000	0
Reprogramming	0	1,000,000	1,000,000
Total Resources	117,060,000	144,850,000	27,790,000
Program Expenses			
Economic Development	6,389,000	16,450,000	10,061,000
Environment	69,000	69,000	0
Equipment	15,506,000	20,694,000	5,188,000
Housing Neighborhood Development	3,493,000	3,482,000	(11,000)
Infrastructure(Smale Commission)	83,576,000	99,391,000	15,815,000
New Infrastructure	3,845,000	1,670,000	(2,175,000)
Software & Information Systems	4,182,000	3,094,000	(1,088,000)
Total Expenses	117,060,000	144,850,000	27,790,000
Available Balance	0	0	0

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EXHIBIT 3: GENERAL CAPITAL BUDGET UPDATE PROJECTS BY EXPENDITURE CATEGORY

This report provides a breakdown of each General Capital project by Expenditure Category in order to provide additional detail on the types of projects that are included in the General Capital Budget.

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	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Economic Development			
City Manager			
Farmer Music Center	0	2,000,000	2,000,000
Neighborhood Development Funding - Capital	0	11,450,000	11,450,000
Strategic Growth Initiatives	0	500,000	500,000
Opportunity and Resident Services			
Business Retention/New Growth	306,000	0	(306,000)
Commercial & Industrial Public Improvements	511,000	0	(511,000)
Community Development Focus District	340,000	0	(340,000)
Economic Development Initiatives	2,000,000	0	(2,000,000)
Neighborhood Business District Improvements	1,528,000	0	(1,528,000)
Quick Strike Acquisition	1,000,000	0	(1,000,000)
Retail/Commercial Opportunities	398,000	0	(398,000)
Small Business & Commercial Stabilization	0	2,500,000	2,500,000
Viable Small Business Development	306,000	0	(306,000)
	6,389,000	16,450,000	10,061,000
Environment			
City Manager			
Center Hill Gas & Leachate	69,000	69,000	0
	69,000	69,000	0
Equipment			
City Manager			
Wheeled Recycling Cart Replacement	69,000	69,000	0
Enterprise Services			
Parking Meter Replacement	125,000	125,000	0
Enterprise Technology Solutions			
Lifecycle Asset Acquisition and Replacement	198,000	606,000	408,000
Radio Consoles	500,000	500,000	0
Real Time Crime Center Camera Program	184,000	164,000	(20,000)
Fire			
Administrative & Firehouse Furniture & Equipment	58,000	58,000	0
Fire Equipment	202,000	202,000	0
Firefighter PPE	296,000	1,296,000	1,000,000
Medical Equipment	135,000	135,000	0
Police			
Police Equipment	122,000	122,000	0
Public Services			
Fleet Replacements	13,269,000	17,269,000	4,000,000
Trash Receptacles & Collection Carts	148,000	148,000	0
Recreation			
Security Cameras	200,000	0	(200,000)
	15,506,000	20,694,000	5,188,000
Housing Neighborhood Development			
Buildings & Inspections			
Hazard Abatement/Demolition Program	746,000	446,000	(300,000)

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
City Manager			
PIVOT Acquisition and Safety Improvements	0	1,000,000	1,000,000
Property Holding	0	476,000	476,000
Opportunity and Resident Services			
Affordable Housing Trust Funding - Capital	1,900,000	0	(1,900,000)
Homeownership & Housing Stability	0	1,000,000	1,000,000
Neighborhood Business Property Holding	75,000	0	(75,000)
Resident Services Initiatives	0	250,000	250,000
Strategic Housing Initiatives Program (SHIP)	462,000	0	(462,000)
Transportation & Engineering			
Duke Street Light Installation and Renovation	310,000	310,000	0
	3,493,000	3,482,000	(11,000)
Infrastructure (Smale Commission)			
City Manager			
Civic Space Improvements	0	150,000	150,000
Community Facility Improvements - Findlay Market	0	1,350,000	1,350,000
Strategic Capital Investments - COT MSI	2,000,000	0	(2,000,000)
Enterprise Services			
Convention Center Improvements	500,000	0	(500,000)
Health			
Facilities Renovation and Repairs - CSR	181,000	181,000	0
Health Property Structural Integrity	1,266,000	1,266,000	0
Parks			
McEvoy Park Renovation - COT DM	1,300,000	1,300,000	0
Mt. Airy Adventure Playground - COT DM	500,000	750,000	250,000
Park Infrastructure Rehabilitation	3,599,000	3,599,000	0
Playground Renovations - COT DM	250,000	0	(250,000)
Warder Nursery Renovation - COT DM	500,000	500,000	0
Public Services			
City Facility Renovation and Repairs	3,900,000	3,900,000	0
City Facility Renovation and Repairs - COT DM	1,550,000	4,625,000	3,075,000
Community Facility Improvements	400,000	500,000	100,000
Community Facility Improvements - Art Museum	200,000	700,000	500,000
Electrical Upgrades - COT DM	250,000	250,000	0
Fire Station Replacement - COT MSI	0	4,000,000	4,000,000
Fleet EV Infrastructure	1,500,000	1,500,000	0
Fleet Facility Renovation - COT MSI	6,000,000	6,000,000	0
Obsolete Air Conditioning Systems Replacement	629,000	629,000	0
Police Property Room Facility & ECC Renovation	0	4,300,000	4,300,000
Sign Replacement	279,000	279,000	0
Spot Infrastructure Replacement - CSR	0	1,000,000	1,000,000
Recreation			
Athletics Facilities Renovation	248,000	300,000	52,000
Bond Hill Aquatic Rehabilitation - COT DM	100,000	0	(100,000)
Bush Aquatic Rehabilitation - COT MSI	100,000	0	(100,000)
Dunham Rec Center Facilities Renovation - COT MSI	5,200,000	4,500,000	(700,000)

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Lincoln Aquatic Rehabilitation - COT MSI	0	536,000	536,000
Outdoor Basketball Courts - COT DM	212,000	0	(212,000)
Outdoor Facilities Renovation - CSR	1,234,000	1,234,000	0
Pavement Renovations - COT DM	145,000	69,000	(76,000)
Playgrounds Renovation - COT DM	600,000	600,000	0
Rec Facilities Improvements - CBR	300,000	300,000	0
Recreation Facilities Renovation	3,140,000	3,240,000	100,000
Shelter Buildings Restoration - COT DM	25,000	0	(25,000)
Tennis and Other Courts Renovation - COT DM	150,000	75,000	(75,000)
West Maintenance Building Replacement - COT DM	0	600,000	600,000
Transportation & Engineering			
Anthony Wayne Curb Extensions - CBR	80,000	80,000	0
Artist Alley Reconstruction - COT DM CBR	100,000	100,000	0
Baltimore Ave Landslide - COT DM	400,000	1,000,000	600,000
Bicycle Transportation Program	375,000	350,000	(25,000)
Brent Spence Bridge	500,000	200,000	(300,000)
Bridge Rehabilitation Program	1,030,000	900,000	(130,000)
Computerized Traffic Signal System - COT MSI	1,500,000	0	(1,500,000)
Computerized Traffic Signal System - CSR	455,000	400,000	(55,000)
Court Street Signals	100,000	100,000	0
Curb Ramps - Street Rehab CSR	445,000	400,000	(45,000)
Downtown Infrast. Coord. & Implemtn	220,000	300,000	80,000
Downtown and Uptown Wayfinding - COT MSI	775,000	0	(775,000)
Gas Street Light Upgrade and Replacement	30,000	0	(30,000)
Glenway Avenue Landslide Rehabilitation - COT DM	360,000	0	(360,000)
Hillside Stairway Rehabilitation	35,000	0	(35,000)
Hunsford Street Reconstruction - CBR	150,000	150,000	0
Idaho Street and River Road Pedestrian Safety	0	500,000	500,000
Idaho and River Road Improvements - CBR	250,000	250,000	0
Lafayette Lane Landslide Rehabilitation - COT DM	290,000	760,000	470,000
Lunken Customs Facility	0	3,700,000	3,700,000
Minor Street Traffic Calming	490,000	100,000	(390,000)
Neighborhood Transportation Strategies	610,000	375,000	(235,000)
OKI Regional Coordination	135,000	0	(135,000)
Pavement Management	410,000	240,000	(170,000)
Pedestrian Safety Improvements/Major Street Calming	1,020,000	1,020,000	0
Safety Improvements	135,000	128,000	(7,000)
Sidewalk Repair Program	374,000	335,000	(39,000)
Speed Hump Modernization - COT DM	600,000	0	(600,000)
Spot Infrastructure Replacement	530,000	0	(530,000)
Spring Lawn Ave Bridge Replacement - COT MSI	200,000	0	(200,000)
State to Central: Building Better Neighborhoods	0	5,200,000	5,200,000
Stillwell Road Bridge Replacement - COT MSI	2,500,000	0	(2,500,000)
Street Improvements	800,000	1,580,000	780,000
Street Light Infrastructure	1,030,000	1,000,000	(30,000)
Street Rehabilitation - COT DM	2,000,000	2,200,000	200,000

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Street Rehabilitation - CSR	19,980,000	19,820,000	(160,000)
Streetcar System	1,540,000	1,540,000	0
Traffic Control Device Installation & Renovation	165,000	150,000	(15,000)
Traffic Signals Infrastructure - CSR	1,834,000	1,800,000	(34,000)
Wall Stab. & Landslide Correction - CSR	1,050,000	1,550,000	500,000
Western Hills Viaduct	125,000	125,000	0
Western Hills Viaduct - COT MSI	3,750,000	3,750,000	0
Westwood Town Hall Streetscape - CBR	945,000	1,055,000	110,000
	83,576,000	99,391,000	15,815,000
New Infrastructure			
City Manager			
Community Budget Request Program	1,000,000	0	(1,000,000)
Transportation & Engineering			
Ezzard Charles Bridge Decks	2,000,000	0	(2,000,000)
Lick Run Connector	0	825,000	825,000
Madisonville Gateway Signage - CBR	165,000	165,000	0
Neighborhood Gateways/Greenways Imprvmnt	190,000	190,000	0
OTR Gateway Signage - CBR	10,000	10,000	0
Red Bank Rd Shared Use Path	480,000	480,000	0
	3,845,000	1,670,000	(2,175,000)
Software & Information Systems			
Buildings & Inspections			
Plans Examination Artificial Intelligence Enhancement	0	300,000	300,000
City Manager			
CAGIS Infrastructure	64,000	64,000	0
Enterprise Technology Solutions			
CHRIS Upgrades and Enhancements	1,250,000	0	(1,250,000)
Cincinnati Financial System Upgrades	13,000	13,000	0
Cybersecurity Initiatives	0	300,000	300,000
Data Center Infrastructure Replacement	157,000	100,000	(57,000)
Digital Services Enhancements	48,000	48,000	0
Disaster Recovery / Business Continuity	105,000	100,000	(5,000)
Enterprise Networks and Security Enhancements	120,000	100,000	(20,000)
IT Asset Management Solution	0	200,000	200,000
Information Tech. Efficiency Initiatives	2,000,000	0	(2,000,000)
KRONOS Time Keeping System Enhancements	0	400,000	400,000
Service Now Reboot	0	300,000	300,000
Telephone System Upgrades	225,000	225,000	0
Fire			
Fire Department IT Equipment	0	105,000	105,000
Law			
Workflow Management Software	0	300,000	300,000
Parks			
Parks Work Order Management System	0	59,000	59,000
Police			
Data Storage	200,000	200,000	0

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Pen-Link PLX System Upgrade	0	130,000	130,000
Public Services			
Fleet Telematics and GPS Improvements	0	150,000	150,000
	4,182,000	3,094,000	(1,088,000)
TOTAL	117,060,000	144,850,000	27,790,000

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EXHIBIT 4: GENERAL CAPITAL BUDGET UPDATE PROJECTS BY DEPARTMENT

This report provides a breakdown of each General Capital project by Department in order to provide additional detail on which General Capital projects are included in each Department within the City.

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	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Buildings & Inspections			
Buildings & Inspections, Licenses & Permits			
Plans Examination Artificial Intelligence Enhancement	0	300,000	300,000
	0	300,000	300,000
Property Maintenance Code Enforcement			
Hazard Abatement/Demolition Program	746,000	446,000	(300,000)
	746,000	446,000	(300,000)
Department Total	746,000	746,000	0
City Manager			
City Manager's Office			
Civic Space Improvements	0	150,000	150,000
Community Budget Request Program	1,000,000	0	(1,000,000)
Community Facility Improvements - Findlay Market	0	1,350,000	1,350,000
PIVOT Acquisition and Safety Improvements	0	1,000,000	1,000,000
Strategic Capital Investments - COT MSI	2,000,000	0	(2,000,000)
	3,000,000	2,500,000	(500,000)
Office of Environment and Sustainability			
Center Hill Gas & Leachate	69,000	69,000	0
Wheeled Recycling Cart Replacement	69,000	69,000	0
	138,000	138,000	0
Office of Strategic Growth			
Farmer Music Center	0	2,000,000	2,000,000
Neighborhood Development Funding - Capital	0	11,450,000	11,450,000
Property Holding	0	476,000	476,000
Strategic Growth Initiatives	0	500,000	500,000
	0	14,426,000	14,426,000
Performance and Data Analytics			
CAGIS Infrastructure	64,000	64,000	0
	64,000	64,000	0
Department Total	3,202,000	17,128,000	13,926,000
Enterprise Services			
Convention Center			
Convention Center Improvements	500,000	0	(500,000)
	500,000	0	(500,000)
Parking Facilities			
Parking Meter Replacement	125,000	125,000	0
	125,000	125,000	0
Department Total	625,000	125,000	(500,000)
Enterprise Technology Solutions			
Enterprise Technology Solutions			
CHRIS Upgrades and Enhancements	1,250,000	0	(1,250,000)
Cincinnati Financial System Upgrades	13,000	13,000	0
Cybersecurity Initiatives	0	300,000	300,000

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Data Center Infrastructure Replacement	157,000	100,000	(57,000)
Digital Services Enhancements	48,000	48,000	0
Disaster Recovery / Business Continuity	105,000	100,000	(5,000)
Enterprise Networks and Security Enhancements	120,000	100,000	(20,000)
IT Asset Management Solution	0	200,000	200,000
Information Tech. Efficiency Initiatives	2,000,000	0	(2,000,000)
KRONOS Time Keeping System Enhancements	0	400,000	400,000
Lifecycle Asset Acquisition and Replacement	198,000	606,000	408,000
Radio Consoles	500,000	500,000	0
Real Time Crime Center Camera Program	184,000	164,000	(20,000)
Service Now Reboot	0	300,000	300,000
Telephone System Upgrades	225,000	225,000	0
	4,800,000	3,056,000	(1,744,000)
Department Total	4,800,000	3,056,000	(1,744,000)
Fire			
Fire - Response			
Firefighter PPE	296,000	1,296,000	1,000,000
Medical Equipment	135,000	135,000	0
	431,000	1,431,000	1,000,000
Fire - Support Services			
Administrative & Firehouse Furniture & Equipment	58,000	58,000	0
Fire Department IT Equipment	0	105,000	105,000
Fire Equipment	202,000	202,000	0
	260,000	365,000	105,000
Department Total	691,000	1,796,000	1,105,000
Health			
Office of The Commissioner			
Facilities Renovation and Repairs - CSR	181,000	181,000	0
Health Property Structural Integrity	1,266,000	1,266,000	0
	1,447,000	1,447,000	0
Department Total	1,447,000	1,447,000	0
Law			
Law - Civil			
Workflow Management Software	0	300,000	300,000
	0	300,000	300,000
Department Total	0	300,000	300,000
Opportunity and Resident Services			
Economic Development and Major/Special Projects Division			
Business Retention/New Growth	306,000	0	(306,000)
Commercial & Industrial Public Improvements	511,000	0	(511,000)
Community Development Focus District	340,000	0	(340,000)
Economic Development Initiatives	2,000,000	0	(2,000,000)
Neighborhood Business District Improvements	1,528,000	0	(1,528,000)
Neighborhood Business Property Holding	75,000	0	(75,000)

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Quick Strike Acquisition	1,000,000	0	(1,000,000)
Retail/Commercial Opportunities	398,000	0	(398,000)
Viable Small Business Development	306,000	0	(306,000)
	6,464,000	0	(6,464,000)
Housing Division			
Affordable Housing Trust Funding - Capital	1,900,000	0	(1,900,000)
Strategic Housing Initiatives Program (SHIP)	462,000	0	(462,000)
	2,362,000	0	(2,362,000)
Opportunity and Resident Services			
Homeownership & Housing Stability	0	1,000,000	1,000,000
Resident Services Initiatives	0	250,000	250,000
Small Business & Commercial Stabilization	0	2,500,000	2,500,000
	0	3,750,000	3,750,000
Department Total	8,826,000	3,750,000	(5,076,000)
Parks			
Administration and Program Services			
McEvoy Park Renovation - COT DM	1,300,000	1,300,000	0
Mt. Airy Adventure Playground - COT DM	500,000	750,000	250,000
Park Infrastructure Rehabilitation	3,599,000	3,599,000	0
Parks Work Order Management System	0	59,000	59,000
Playground Renovations - COT DM	250,000	0	(250,000)
Warder Nursery Renovation - COT DM	500,000	500,000	0
	6,149,000	6,208,000	59,000
Department Total	6,149,000	6,208,000	59,000
Police			
Administration Bureau			
Data Storage	200,000	200,000	0
Police Equipment	0	122,000	122,000
	200,000	322,000	122,000
Investigations Bureau			
Pen-Link PLX System Upgrade	0	130,000	130,000
	0	130,000	130,000
Strategic Innovations Bureau			
Police Equipment	122,000	0	(122,000)
	122,000	0	(122,000)
Department Total	322,000	452,000	130,000
Public Services			
City Facility Management			
City Facility Renovation and Repairs	3,900,000	3,900,000	0
City Facility Renovation and Repairs - COT DM	1,550,000	4,625,000	3,075,000
Community Facility Improvements	400,000	500,000	100,000
Community Facility Improvements - Art Museum	200,000	700,000	500,000
Electrical Upgrades - COT DM	250,000	250,000	0
Fire Station Replacement - COT MSI	0	4,000,000	4,000,000

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Fleet EV Infrastructure	1,500,000	1,500,000	0
Fleet Facility Renovation - COT MSI	6,000,000	6,000,000	0
Obsolete Air Conditioning Systems Replacement	629,000	629,000	0
Police Property Room Facility & ECC Renovation	0	4,300,000	4,300,000
	14,429,000	26,404,000	11,975,000
Fleet Services			
Fleet Replacements	13,269,000	17,269,000	4,000,000
Fleet Telematics and GPS Improvements	0	150,000	150,000
	13,269,000	17,419,000	4,150,000
Neighborhood Operations			
Trash Receptacles & Collection Carts	148,000	148,000	0
	148,000	148,000	0
Traffic And Road Operations			
Sign Replacement	279,000	279,000	0
Spot Infrastructure Replacement - CSR	0	1,000,000	1,000,000
	279,000	1,279,000	1,000,000
Department Total	28,125,000	45,250,000	17,125,000
Recreation			
Support Services			
Athletics Facilities Renovation	248,000	300,000	52,000
Bond Hill Aquatic Rehabilitation - COT DM	100,000	0	(100,000)
Bush Aquatic Rehabilitation - COT MSI	100,000	0	(100,000)
Dunham Rec Center Facilities Renovation - COT MSI	5,200,000	4,500,000	(700,000)
Lincoln Aquatic Rehabilitation - COT MSI	0	536,000	536,000
Outdoor Basketball Courts - COT DM	212,000	0	(212,000)
Outdoor Facilities Renovation - CSR	1,234,000	1,234,000	0
Pavement Renovations - COT DM	145,000	69,000	(76,000)
Playgrounds Renovation - COT DM	600,000	600,000	0
Rec Facilities Improvements - CBR	300,000	300,000	0
Recreation Facilities Renovation	3,140,000	3,240,000	100,000
Security Cameras	200,000	0	(200,000)
Shelter Buildings Restoration - COT DM	25,000	0	(25,000)
Tennis and Other Courts Renovation - COT DM	150,000	75,000	(75,000)
West Maintenance Building Replacement - COT DM	0	600,000	600,000
	11,654,000	11,454,000	(200,000)
Department Total	11,654,000	11,454,000	(200,000)
Transportation & Engineering			
Aviation			
Lunken Customs Facility	0	3,700,000	3,700,000
	0	3,700,000	3,700,000
Engineering			
Anthony Wayne Curb Extensions - CBR	80,000	80,000	0
Artist Alley Reconstruction - COT DM CBR	100,000	100,000	0
Baltimore Ave Landslide - COT DM	400,000	1,000,000	600,000
Bridge Rehabilitation Program	1,030,000	900,000	(130,000)

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Curb Ramps - Street Rehab CSR	445,000	400,000	(45,000)
Glenway Avenue Landslide Rehabilitation - COT DM	360,000	0	(360,000)
Hillside Stairway Rehabilitation	35,000	0	(35,000)
Hunsford Street Reconstruction - CBR	150,000	150,000	0
Lafayette Lane Landslide Rehabilitation - COT DM	290,000	760,000	470,000
Pavement Management	410,000	240,000	(170,000)
Red Bank Rd Shared Use Path	480,000	480,000	0
Spot Infrastructure Replacement	530,000	0	(530,000)
Spring Lawn Ave Bridge Replacement - COT MSI	200,000	0	(200,000)
Stillwell Road Bridge Replacement - COT MSI	2,500,000	0	(2,500,000)
Street Improvements	800,000	1,580,000	780,000
Street Rehabilitation - COT DM	2,000,000	2,200,000	200,000
Street Rehabilitation - CSR	19,980,000	19,820,000	(160,000)
Wall Stab. & Landslide Correction - CSR	1,050,000	1,550,000	500,000
Western Hills Viaduct	125,000	125,000	0
Western Hills Viaduct - COT MSI	3,750,000	3,750,000	0
	34,715,000	33,135,000	(1,580,000)
Streetcar Operations			
Streetcar System	1,540,000	1,540,000	0
	1,540,000	1,540,000	0
Traffic Engineering			
Computerized Traffic Signal System - COT MSI	1,500,000	0	(1,500,000)
Computerized Traffic Signal System - CSR	455,000	400,000	(55,000)
Court Street Signals	100,000	100,000	0
Duke Street Light Installation and Renovation	310,000	310,000	0
Gas Street Light Upgrade and Replacement	30,000	0	(30,000)
Idaho and River Road Improvements - CBR	250,000	250,000	0
Street Light Infrastructure	1,030,000	1,000,000	(30,000)
Traffic Control Device Installation & Renovation	165,000	150,000	(15,000)
Traffic Signals Infrastructure - CSR	1,834,000	1,800,000	(34,000)
	5,674,000	4,010,000	(1,664,000)
Transportation Planning			
Bicycle Transportation Program	375,000	350,000	(25,000)
Brent Spence Bridge	500,000	200,000	(300,000)
Downtown Infrast. Coord. & Implemtn	220,000	300,000	80,000
Downtown and Uptown Wayfinding - COT MSI	775,000	0	(775,000)
Ezzard Charles Bridge Decks	2,000,000	0	(2,000,000)
Idaho Street and River Road Pedestrian Safety	0	500,000	500,000
Lick Run Connector	0	825,000	825,000
Madisonville Gateway Signage - CBR	165,000	165,000	0
Minor Street Traffic Calming	490,000	100,000	(390,000)
Neighborhood Gateways/Greenways Imprvmnt	190,000	190,000	0
Neighborhood Transportation Strategies	610,000	375,000	(235,000)
OKI Regional Coordination	135,000	0	(135,000)
OTR Gateway Signage - CBR	10,000	10,000	0
Pedestrian Safety Improvements/Major Street Calming	1,020,000	1,020,000	0

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Safety Improvements	135,000	128,000	(7,000)
Sidewalk Repair Program	374,000	335,000	(39,000)
Speed Hump Modernization - COT DM	600,000	0	(600,000)
State to Central: Building Better Neighborhoods	0	5,200,000	5,200,000
Westwood Town Hall Streetscape - CBR	945,000	1,055,000	110,000
	8,544,000	10,753,000	2,209,000
Department Total	50,473,000	53,138,000	2,665,000
Grand Total	117,060,000	144,850,000	27,790,000

EXHIBIT 5: GENERAL CAPITAL - NEW OR ADJUSTED PROJECTS DETAIL

The following reports are included for each General Capital project in the Recommended FY 2027 Budget Update that has been newly added or has been adjusted from the amount that was included in the Approved FY 2026-2027 Biennial Budget.

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Capital Budget Request Form

CHRIS Upgrades and Enhancements

Department: 090 Enterprise Technology Solutions
Agency: 091 Enterprise Technology Solutions
Exp Category: Software & Information Systems
Dept Priority: 10
Agency Priority:
Project Manager: Lothery, Ebony
Start Date: 7/1/26
End Date: 6/30/31

Description: This project will provide resources for the enhancement of the Cincinnati Human Resources Information System (CHRIS) in order to streamline processes and eliminate paper transactions.

Purpose: The purpose of this project is to upgrade or replace the existing Cincinnati Human Resources Information System (CHRIS) and corresponding modules to continue the elimination of paper transactions, streamline processes, and measure productivity and performance outcomes. Continued improvements to the system will ensure adherence to laws and regulations and additional system functionality improvements.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	ENGINEERING		0	1,000,000	0	0	0	1,000,000
980	EQUIPMENT		0	0	0	0	0	0
Total			0	1,000,000	0	0	0	1,000,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Cybersecurity Initiatives

Department:	090 Enterprise Technology Solutions	**Dept Priority:**	1	**Project Manager:**	Khoury, Hanna
Agency:	091 Enterprise Technology Solutions	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/27

Description:	This project will provide resources for the enterprise cybersecurity team, which will focus on the implementation of new cybersecurity initiatives designed to strengthen the organization's overall security posture and reduce exposure to evolving cyber threats. The effort will include assessing current security controls, identifying gaps and risks, and deploying enhanced technical, administrative, and procedural safeguards.
Purpose:	The purpose of this project is to strengthen the organization's overall security posture by implementing enhanced cybersecurity controls and practices that reduce risk and improve resilience against cyber threats. This effort is intended to ensure compliance with the cybersecurity requirements and best-practice guidelines established by both the City's cybersecurity insurance provider and the State of Ohio.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		300,000	0	0	0	0	300,000
Total			300,000	0	0	0	0	300,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Data Center Infrastructure Replacement

Department:	090 Enterprise Technology Solutions	**Dept Priority:**	4	**Project Manager:**	Khoury, Hanna
Agency:	091 Enterprise Technology Solutions	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/31

Description:	This project will provide resources for the cyclic replacement or upgrade of infrastructure equipment and software related to the enterprise data center and to optimize capacity to meet business needs.
Purpose:	The purpose of this project is to provide optimized server, storage, recovery, and facility assets to maximize capacity and availability that is flexible enough to support changing business needs.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
980	EQUIPMENT		100,000	173,000	171,000	168,000	166,000		778,000	
Total		74,000	100,000	173,000	171,000	168,000	166,000		778,000	

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
980	EST PERSONNEL	25,000	25,000	25,000	25,000	25,000	25,000		125,000	

Capital Budget Request Form

Disaster Recovery / Business Continuity

Department:	090 Enterprise Technology Solutions	**Dept Priority:**	6	**Project Manager:**	Khoury, Hanna
Agency:	091 Enterprise Technology Solutions	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/31

Description:	This project will provide resources for identification and acquisition of the necessary components for setup of the required logistics, software, and hardware for the recovery strategy to anticipate the loss of the enterprise information technology infrastructure. Resources could also be used for professional services related to installation of the hardware and software, and also in the development and upgrade of disaster recovery plans/documentation. This project would involve internal city agencies such as Law, Purchasing, Budget, and Finance in developing the requirements.
Purpose:	The purpose of this project is to provide the necessary logistics, material, and documentation to maintain and upgrade the main and the duplicate enterprise data at the City's secondary site storage facility. In event of a disaster, data can be accessed in a timely manner and defined city operations can be restored. Funding will also be used to develop and upgrade disaster recovery plans and procedures.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EQUIPMENT		100,000	116,000	113,000	111,000	110,000	550,000
Total		80,000	100,000	116,000	113,000	111,000	110,000	550,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	0	0	0	0	0

Capital Budget Request Form

Enterprise Networks and Security Enhancements

Department:	090 Enterprise Technology Solutions	**Dept Priority:**	3	**Project Manager:**	Khoury, Hanna
Agency:	091 Enterprise Technology Solutions	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/31

Description:	This project will provide resources for the update and implementation of a multi-year strategy for upgrading the City's communications network including, but not limited to, updating the Communications Master Plan, replacing obsolete and unsupported hardware, and upgrading the fiber network facilities to support voice, data, and video while maintaining information security.
Purpose:	The purpose of this project is to continue to address the current issues with the City's Metropolitan Area Network (MAN). The current issues include the following: 1) impending technological obsolescence; 2) known and predicted service bottlenecks; and 3) the lack of capacity for future growth.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	ENGINEERING		12,000	13,400	13,200	12,900	12,700	64,200
980	EQUIPMENT		88,000	120,600	118,800	116,100	114,300	557,800
Total		92,000	100,000	134,000	132,000	129,000	127,000	622,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	0	0	0	0	0

Capital Budget Request Form

Information Tech. Efficiency Initiatives

Department:	090 Enterprise Technology Solutions	**Dept Priority:**	14	**Project Manager:**	Ware, Sean
Agency:	091 Enterprise Technology Solutions	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/31

Description:	This project will provide resources for a placeholder to be reallocated annually to individual Department-requested IT projects, after thorough vetting and prioritization of needs by IT Governance.
Purpose:	The purpose of this project is to support information technology capital projects that promote efficiency for City departments. This project complies with the City Council directive to scale up technology applications that will increase productivity and reduce costs (Doc. #200900970).

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		0	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
Total			0	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

IT Asset Management Solution

Department:	090 Enterprise Technology Solutions	**Dept Priority:**	7	**Project Manager:**	Lothery, Ebony
Agency:	091 Enterprise Technology Solutions	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/31

Description: This project will provide resources for tracking all information technology (IT) assets throughout their entire lifecycle.

Purpose: The purpose of the this project is to mature the City's IT asset management capability, fostering a portfolio of IT solutions that is manageable, supportable, and cost-efficient. By reducing silos and enhancing operational efficiency, the solution will strengthen security and ensure that technology investments deliver maximum value. The centralized approach will support better decision-making, improve compliance, and facilitate proactive management of IT resources.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EQUIPMENT		0	0	0	0	0	0
980	OTHER		200,000	0	0	0	0	200,000
Total			200,000	0	0	0	0	200,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

KRONOS Time Keeping System Enhancements

Department:	090 Enterprise Technology Solutions	**Dept Priority:**	17	**Project Manager:**	Ware, Sean
Agency:	091 Enterprise Technology Solutions	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/31

Description:	This project will provide resources for time keeping system upgrades or enhancements for the Department of Public Services, the Cincinnati Fire Department, and/or other City departments. The project will include implementation, conversion/load of data, configuration, conversion of customizations, and training.
Purpose:	The purpose of this project is to improve time keeping practices for the Department of Public Services, the Cincinnati Fire Department, and/or other City departments

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		400,000	0	0	0	0	400,000
Total			400,000	0	0	0	0	400,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Lifecycle Asset Acquisition and Replacement

Department: 090 Enterprise Technology Solutions
Agency: 091 Enterprise Technology Solutions
Exp Category: Equipment
Dept Priority: 9
Agency Priority:
Project Manager: Gearing, Brandon
Start Date: 7/1/26
End Date: 6/30/31

Description: This project will provide resources for the procurement of information systems, personal computers, software, and related equipment. This annual allocation project will enable (1) replacement of out of lifecycle personal computers and other IT equipment, (2) support for software upgrades, as well as (3) the acquisition of new equipment needed to adjust to advancements in workplace technology and increased equipment needs.

Purpose: The purpose of this project is to improve efficiency and is necessary to maintain compliance with City IT security policy.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EQUIPMENT		606,000	220,000	216,000	212,000	210,000	1,464,000
Total		181,000	606,000	220,000	216,000	212,000	210,000	1,464,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	0	0	0	0	0

Capital Budget Request Form

Real Time Crime Center Camera Program

Department:	090 Enterprise Technology Solutions	**Dept Priority:**	15	**Project Manager:**	Ware, Sean
Agency:	091 Enterprise Technology Solutions	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Equipment			**End Date:**	6/30/31

Description:	This project will provide resources for the replacement and upgrade of Real Time Crime Information Center (RTCC) cameras Citywide which are used by Police to monitor special events, emergency situations, and criminal activity. Many of these cameras are aging and are due for replacement. Funding could also be used for improvements to the RTCC's monitoring systems.
Purpose:	The purpose of this project is to maintain reliability of the Citywide camera system in support of an improved public safety response.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EQUIPMENT		164,000	193,000	190,000	181,000	174,000	902,000
Total		150,000	164,000	193,000	190,000	181,000	174,000	902,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Service Now Reboot

Department:	090 Enterprise Technology Solutions	**Dept Priority:**	8	**Project Manager:**	Lothery, Ebony
Agency:	091 Enterprise Technology Solutions	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/27

Description:	This project will provide resources for IT staff to effectively manage incidents and service requests, while also giving end users a clear and consistent way to request IT services.
Purpose:	The purpose of this project is to review existing ServiceNow configurations, workflows, roles, and governance practices to identify gaps and inefficiencies and ensure alignment with ITIL best practices and organizational needs. The project will realign core ITSM modules to improve process consistency, effectiveness, and usability. It will enhance the experience for both end users and IT staff while establishing a stable foundation for future ServiceNow growth, automation, and integration.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		300,000	0	0	0	0	300,000
Total			300,000	0	0	0	0	300,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Civic Space Improvements

Department:	100 City Manager	**Dept Priority:**	10	**Project Manager:**	Weber, William
Agency:	101 City Manager's Office	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for Cincinnati Center City Development Corporation (3CDC) to implement improvements to Fountain Square, Ziegler Park, and Washington Park.
Purpose:	The purpose of this project is ensure civic spaces remain operational within Fountain Square, Ziegler Park, and Washington Park.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total
980	CONSTRUCTION		150,000	150,000	150,000	150,000	150,000		750,000
Total		150,000	150,000	150,000	150,000	150,000	150,000		750,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total
	EST PERSONNEL								

Capital Budget Request Form

Community Budget Request Program

Department:	100 City Manager	**Dept Priority:**		**Project Manager:**	Dudas, Andrew
Agency:	101 City Manager's Office	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	New Infrastructure			**End Date:**	6/30/31

Description:	This project will provide resources for project requests submitted by Community Councils through the Community Budget Request (CBR) process.
Purpose:	The purpose of this project is to provide a dedicated funding source for CBR projects.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
980	OTHER		0	1,000,000	1,000,000	1,000,000	1,000,000		4,000,000	
Total		1,000,000	0	1,000,000	1,000,000	1,000,000	1,000,000		4,000,000	

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
	EST PERSONNEL									

Capital Budget Request Form

Community Facility Improvements - Findlay Market

Department:	100 City Manager	**Dept Priority:**	9	**Project Manager:**	Kesler, Jerusha
Agency:	101 City Manager's Office	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for building improvements and enhancements to the Findlay Market and surrounding City-owned property.
Purpose:	The purpose of this project is to provide resources for upgrades and enhancements at the Findlay Market. This facility is owned by the City of Cincinnati and operated by a non-profit association. The City assists in the continual improvement of this historic facility to ensure its use for future generations.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		1,350,000	1,000,000	0	0	0	2,350,000
Total			1,350,000	1,000,000	0	0	0	2,350,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

PIVOT Acquisition and Safety Improvements

Department:	100 City Manager	**Dept Priority:**	8	**Project Manager:**	Bell, Kait
Agency:	101 City Manager's Office	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Housing Neighborhood Development			**End Date:**	6/30/31

Description:	This project will provide resources for site acquisition necessary to address blight, improve public safety, and promote community development. This project will also provide resources for the installation of additional lights and cameras inside City-owned parks, playgrounds, and recreational areas.
Purpose:	The purpose of this project is to improve safety and remove potentially dangerous situations. This project is intended to implement the ACT for Cincy violence reduction portfolio.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	LAND		0	0	0	0	0	0
980	OTHER		1,000,000	0	0	0	0	1,000,000
Total		2,000,000	1,000,000	0	0	0	0	1,000,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Strategic Capital Investments - COT MSI

Department:	100 City Manager	**Dept Priority:**	16	**Project Manager:**	Long, Sheryl
Agency:	101 City Manager's Office	**Agency Priority:**	1	**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for strategic capital initiatives as identified by the City Manager.
Purpose:	The purpose of this project is to address existing infrastructure needs as identified by the City Manager.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
980	OTHER		0	2,000,000	2,000,000	2,000,000	2,000,000		8,000,000	
Total			0	2,000,000	2,000,000	2,000,000	2,000,000		8,000,000	

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
	EST PERSONNEL									

Capital Budget Request Form

Farmer Music Center

Department: 100 City Manager
Agency: 105 Office of Strategic Growth
Exp Category: Economic Development

Dept Priority: 15
Agency Priority: 9

Project Manager: Rudd, Brandon
Start Date: 7/1/26
End Date: 6/30/31

Description:	This project will provide resources for any infrastructure improvements, development, and pre-development activities for the Farmer Music Center.
Purpose:	The purpose of this project is to support economic stabilization and spur growth of the City through the retention, expansion, and attraction of business.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		2,000,000	0	0	0	0	2,000,000
Total			2,000,000	0	0	0	0	2,000,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Neighborhood Development Funding - Capital

Department:	100 City Manager	**Dept Priority:**	3	**Project Manager:**	Rudd, Brandon
Agency:	105 Office of Strategic Growth	**Agency Priority:**	3	**Start Date:**	7/1/26
Exp Category:	Economic Development			**End Date:**	6/30/31

Description:	This project will provide resources to support the development of housing, commercial and mixed-use structures, and public improvements that catalyze development within the City, with an emphasis on investing in transit corridors; neighborhood business districts; creation of homeownership opportunities; and areas of the City where there are not alternative sources for investment, there has been historic disinvestment, or that lack strong market activity.
Purpose:	The purpose of this project is to enhance housing supply and economic development activity within the City of Cincinnati.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		11,450,000	2,000,000	2,000,000	2,000,000	2,000,000	19,450,000
Total			11,450,000	2,000,000	2,000,000	2,000,000	2,000,000	19,450,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		250,000	200,000	200,000	200,000	200,000	1,050,000

Capital Budget Request Form

Property Holding

Department: 100 City Manager
Dept Priority: 6
Project Manager: Rudd, Brandon
Agency: 105 Office of Strategic Growth
Agency Priority: 6
Start Date: 7/1/26
Exp Category: Housing Neighborhood Development
End Date: 6/30/31

Description:	This project will provide resources for the rehabilitation and maintenance of City-owned properties and properties acquired by the Hamilton County Land Bank on behalf of the City by providing for necessary upkeep. The intent of owning or controlling such property is to position strategically important parcels for commercial redevelopment through proactive land assembly, which often requires the City to temporarily own, or control via the Land Bank, the property in order to perform pre-development activities such as demolition, site infrastructure improvements, and other related expenses.
Purpose:	The purpose of this project is to keep City-owned property and properties acquired by the Hamilton County Land Bank on behalf of the City in good condition in order to keep up the standards in the neighborhood where the property is located and to avoid property code violations.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		476,000	0	0	0	0	476,000
Total			476,000	0	0	0	0	476,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		476,000	0	0	0	0	476,000

Capital Budget Request Form

Strategic Growth Initiatives

Department:	100 City Manager	**Dept Priority:**	5	**Project Manager:**	Rudd, Brandon
Agency:	105 Office of Strategic Growth	**Agency Priority:**	5	**Start Date:**	7/1/26
Exp Category:	Economic Development			**End Date:**	6/30/31

Description:	This project will provide resources for infrastructure improvements, property acquisition, property redevelopment and pre-development activities to facilitate retention, expansion, and attraction of businesses or development of housing within the City.
Purpose:	The purpose of this project is to stimulate development and to leverage private investment within the City.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		500,000	0	0	0	0	500,000
Total			500,000	0	0	0	0	500,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		50,000	0	0	0	0	50,000

Capital Budget Request Form

Workflow Management Software

Department:	110 Law	**Dept Priority:**	1	**Project Manager:**	Kunz, Lisa
Agency:	111 Law - Civil	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/31

Description:	This project will provide resources for workflow or project management software with task and schedule management functions that will integrate with the Law Department's existing technology systems.
Purpose:	The purpose of this project is to help manage the Law Department's workflow, especially on multi-phased transactions with multiple deadlines and milestones that are dependent on not only the workflows within Law, but also those of other departments and external partners.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		300,000	0	0	0	0	300,000
Total			300,000	0	0	0	0	300,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Homeownership & Housing Stability

Department:	160 Opportunity and Resident Services	**Dept Priority:**	2	**Project Manager:**	Brown, Tiffany
Agency:	161 Opportunity and Resident Services	**Agency Priority:**	2	**Start Date:**	7/1/26
Exp Category:	Housing Neighborhood Development			**End Date:**	6/30/31

Description:	This project will provide resources for housing-related initiatives, including down payment assistance, homeownership support, and rental stabilization programs to stabilize housing or make homeownership more attainable in Cincinnati.
Purpose:	The purpose of this project is to revitalize and stabilize communities in ways to allow the City to grow more equitably and attractive to new residents.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
980	OTHER		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		5,000,000	
Total			1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		5,000,000	

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
	EST PERSONNEL									

Capital Budget Request Form

Resident Services Initiatives

Department:	160 Opportunity and Resident Services	**Dept Priority:**	3	**Project Manager:**	Brown, Tiffany
Agency:	161 Opportunity and Resident Services	**Agency Priority:**	3	**Start Date:**	7/1/26
Exp Category:	Housing Neighborhood Development			**End Date:**	6/30/31

Description:	This project will provide resources for support pilot initiatives, as well as the core resident services programs. This may also include intake platforms, new technology systems, and other tools necessary to stand up and administer department programs.
Purpose:	The purpose of this project is to improve external customer service and other efficiencies related to improving resident services.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		250,000	0	0	0	0	250,000
Total			250,000	0	0	0	0	250,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		50,000	0	0	0	0	50,000

Capital Budget Request Form

Small Business & Commercial Stabilization

Department:	160 Opportunity and Resident Services	**Dept Priority:**	1	**Project Manager:**	Brown, Tiffany
Agency:	161 Opportunity and Resident Services	**Agency Priority:**	1	**Start Date:**	7/1/26
Exp Category:	Economic Development			**End Date:**	6/30/31

Description:	This project will provide resources for encouraging small business growth within the City. Initiatives may include improvement of real property for use by small businesses including commercial space within private property and associated project delivery costs.
Purpose:	The purpose of this project is to support tenant improvements for small businesses, emergency stabilization, business corridor activation and vacancy reduction efforts, and small business capital access initiatives.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000
Total			2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		125,000	125,000	125,000	125,000	125,000	625,000

Capital Budget Request Form

Affordable Housing Trust Funding - Capital

Department:	160 Opportunity and Resident Services	**Dept Priority:**	6	**Project Manager:**	Hackworth, Roy
Agency:	162 Housing Division	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Housing Neighborhood Development			**End Date:**	6/30/31

Description:	This project will provide resources for targeted investments in affordable housing projects through the City's Affordable Housing Trust Fund managed by the Cincinnati Development Fund.
Purpose:	The purpose of this project is to preserve and develop affordable housing in the City.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		0	0	0	0	0	0
Total		2,100,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	210,000	0	0	0	0	0	0

Capital Budget Request Form

Strategic Housing Initiatives Program (SHIP)

Department:	160 Opportunity and Resident Services	**Dept Priority:**	4	**Project Manager:**	Hackworth, Roy
Agency:	162 Housing Division	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Housing Neighborhood Development			**End Date:**	6/30/31

Description:	This project will provide resources for the Strategic Housing Initiatives Program, which will offer strategic investment to housing projects throughout the City's neighborhoods. The program will support the rehabilitation or new construction of market rate, workforce, and affordable rental and home ownership units as well as permanent supportive housing. Property acquisition in support of future housing construction is also an eligible activity.
Purpose:	The purpose of this project is to provide leveraged investment in City neighborhoods in order to create diverse housing options to residents at all stages of life.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		0	0	0	0	0	0
Total		153,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	50,000	0	0	0	0	0	0

Capital Budget Request Form

Business Retention/New Growth

Department: 160 Opportunity and Resident Services
Dept Priority: 9
Project Manager: Bertsch, Robert
Agency: 164 Economic Development and Major/S
Agency Priority:
Start Date: 7/1/26
Exp Category: Economic Development
End Date: 6/30/31

Description:	This project will provide resources for business retention and expansion activities for existing Cincinnati manufacturing and office users, as well as relocation and expansion opportunities by similar industries that are new to Cincinnati. Funds will be utilized on property acquisition, improvements to real property, including private property, construction of public parking, and other public infrastructure improvements. Soft costs and other project delivery costs incurred in the creation of these improvements are also eligible.
Purpose:	The purpose of this project is to fund capital-eligible projects involving the retention or expansion of existing businesses, as well as the relocation and expansion of new companies to Cincinnati.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		0	0	0	0	0	0
Total		250,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	50,000	0	0	0	0	0	0

Capital Budget Request Form

Commercial & Industrial Public Improvements

Department:	160 Opportunity and Resident Services	**Dept Priority:**	8	**Project Manager:**	Bertsch, Robert
Agency:	164 Economic Development and Major/S	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Economic Development			**End Date:**	6/30/31

Description:	This project will provide resources for planning activities and public improvements in accordance with existing and future plans. Public improvements would include any specific infrastructure improvements, property acquisition, property redevelopment and pre-development activities to facilitate retention, expansion, and attraction of businesses within commercial and industrial areas of the City.
Purpose:	The purpose of this project is to stimulate additional development and to leverage private investment within commercial and industrial areas of the City outside of the Central Business District (CBD).

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		0	0	0	0	0	0
Total		375,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	50,000	0	0	0	0	0	0

Capital Budget Request Form

Community Development Focus District

Department:	160 Opportunity and Resident Services	**Dept Priority:**	10	**Project Manager:**	Bertsch, Robert
Agency:	164 Economic Development and Major/S	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Economic Development			**End Date:**	6/30/31

Description:	This project will provide resources for projects in neighborhoods that are identified in the City Consolidated Plan as Strategic Investment Areas and Neighborhood Revitalization Strategy Areas. Projects will include property acquisition, development and pre-development activities, as well as gap financing and public improvements. Resources will be further targeted to viable, market-driven and mixed-use development that can create a catalytic impact to stabilize and revitalize neighborhoods.
Purpose:	The purpose of this project is to target viable, market-driven economic and mixed use development in neighborhoods that are designated Neighborhood Revitalization Strategy Areas or Community Development Focus Districts. The project will help stabilize those neighborhoods by making funding available for projects that would normally not be eligible for Community Development Block Grant (CDBG) funds.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		0	0	0	0	0	0
Total		229,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	50,000	0	0	0	0	0	0

Capital Budget Request Form

Economic Development Initiatives

Department:	160 Opportunity and Resident Services	**Dept Priority:**	16	**Project Manager:**	Bertsch, Robert
Agency:	164 Economic Development and Major/S	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Economic Development			**End Date:**	6/30/31

Description:	This project will provide resources for any infrastructure improvements, development, and pre-development activities necessary to facilitate retention and expansion of existing businesses within the City as well as the attraction of new businesses to the City.
Purpose:	The purpose of this project is to support the economic stabilization and growth of the City through the retention, expansion, and attraction of business.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		0	0	0	0	0	0
Total			0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	0	0	0	0	0

Capital Budget Request Form

Neighborhood Business District Improvements

Department:	160 Opportunity and Resident Services	**Dept Priority:**	7	**Project Manager:**	Bertsch, Robert
Agency:	164 Economic Development and Major/S	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Economic Development			**End Date:**	6/30/31

Description:	This project will provide funding for the design and construction of streetscape improvements, parking improvements, property acquisitions and demolitions, and other infrastructure/ capital investments intended to stabilize, sustain, and revitalize the City's designated Neighborhood Business Districts (NBD). The Neighborhood Business District Improvement Program (NBDIP) is now funded entirely by City Capital and no longer funded by Community Development Block Grant. Individual projects are vetted by City staff as well as peer reviewed in a competitive grant process involving a citizen advisory group.
Purpose:	The purpose of this project is to enhance the economic viability of each NBD and the communities they serve. This project would also increase employment opportunities.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total
980	CONSTRUCTION		0	0	0	0	0		0
980	ENGINEERING		0	0	0	0	0		0
980	OTHER		0	0	0	0	0		0
Total		2,000,000	0	0	0	0	0		0

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total
980	EST PERSONNEL	200,000	0	0	0	0	0		0

Capital Budget Request Form

Neighborhood Business Property Holding

Department:	160 Opportunity and Resident Services	**Dept Priority:**	14	**Project Manager:**	Bertsch, Robert
Agency:	164 Economic Development and Major/S	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Housing Neighborhood Development			**End Date:**	6/30/31

Description:	This project will provide resources for the rehabilitation and maintenance of City-owned properties and properties acquired by the Hamilton County Land Bank on behalf of the City by providing for necessary upkeep. The intent of owning or controlling such property is to position strategically important parcels for commercial redevelopment through proactive land assembly, which often requires the City to temporarily own, or control via the Land Bank, the property in order to perform pre-development activities such as demolition, site infrastructure improvements, and other related expenses.
Purpose:	The purpose of this project is to keep City-owned property and properties acquired by the Hamilton County Land Bank on behalf of the City in good condition in order to keep up the standards in the neighborhood where the property is located and to avoid property code violations.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		0	0	0	0	0	0
Total		56,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	10,000	0	0	0	0	0	0

Capital Budget Request Form

Quick Strike Acquisition

Department:	160 Opportunity and Resident Services	**Dept Priority:**	13	**Project Manager:**	Bertsch, Robert
Agency:	164 Economic Development and Major/S	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Economic Development			**End Date:**	6/30/31

Description:	This project will provide resources for strategic property acquisitions, property improvements, and related investments under the Quick Strike Acquisition and Project Support program.
Purpose:	The purpose of this project is to support and encourage economic growth and development in the City.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		0	0	0	0	0	0
Total		1,000,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	0	0	0	0	0

Capital Budget Request Form

Retail/Commercial Opportunities

Department:	160 Opportunity and Resident Services	**Dept Priority:**	11	**Project Manager:**	Bertsch, Robert
Agency:	164 Economic Development and Major/S	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Economic Development			**End Date:**	6/30/31

Description:	This project will provide resources to enable the City to pursue retail and commercial tenants by offering incentives to leverage private investment with a target towards the hospitality industry (excluding restaurants) and consumer goods. Project funding will also be used for project administration costs and pre-development work.
Purpose:	The purpose of this project is to create new employment opportunities while retaining existing jobs. The project would also foster positive business relationships, encourage business growth and investment, facilitate property development for commercial purposes, and expand access to goods and services by City residents.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		0	0	0	0	0	0
Total		300,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	200,000	0	0	0	0	0	0

Capital Budget Request Form

Viable Small Business Development

Department: 160 Opportunity and Resident Services
Agency: 164 Economic Development and Major/S
Exp Category: Economic Development
Dept Priority: 12
Agency Priority:
Project Manager: Cadle, Anthony
Start Date: 7/1/26
End Date: 6/30/31

Description:	This project will provide resources for encouraging small business growth within the City. Initiatives may include the acquisition and improvement of real property for use by small businesses including commercial space within private property and the construction of public infrastructure serving small businesses, and associated project delivery costs.
Purpose:	The purpose of this project is to assist small businesses within the City in overcoming hurdles to growth and expansion.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		0	0	0	0	0	0
Total		250,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	50,000	0	0	0	0	0	0

Capital Budget Request Form

Athletics Facilities Renovation

Department:	190 Recreation	**Dept Priority:**	6	**Project Manager:**	Stewart, Tiffany
Agency:	199 Support Services	**Agency Priority:**	5	**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the renovation of tennis courts, ball fields, soccer fields, football fields, hard surface play areas, bike trails, and outdoor basketball facilities. Work will include, but not be limited to, resurfacing, regrading, infield renovation, turf renovations, the clear-coating of gym floors, fencing installations or renovations, drainage improvements, site amenities, and purchasing equipment. Community requests/partnerships and emergency projects are also included.
Purpose:	The purpose of this project is to renovate and upgrade recreation athletic facilities for safety, usability, and functionality and to ensure compliance with City and State codes, including ADA standards.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		180,000	85,000	70,000	70,000	70,000	475,000
980	ENGINEERING		50,000	70,000	40,000	25,000	30,000	215,000
980	EQUIPMENT		70,000	45,000	50,000	45,000	45,000	255,000
980	OTHER		0	0	0	0	0	0
Total		485,000	300,000	200,000	160,000	140,000	145,000	945,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	78,000	52,000	66,000	30,000	10,000	10,000	168,000

Capital Budget Request Form

Bond Hill Aquatic Rehabilitation - COT DM

Department:	190 Recreation	**Dept Priority:**		**Project Manager:**	Stewart, Tiffany
Agency:	199 Support Services	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the rehabilitation of the aquatic facility at Bond Hill Recreation Complex.
Purpose:	The purpose of this project is to extend the useful life of the aquatic facility at Bond Hill Recreation Complex.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	0	1,690,000	0	0	1,690,000
980	ENGINEERING		0	200,000	400,000	0	0	600,000
980	EQUIPMENT		0	0	1,690,000	0	0	1,690,000
Total			0	200,000	3,780,000	0	0	3,980,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	90,000	507,000	0	0	597,000

Capital Budget Request Form

Bush Aquatic Rehabilitation - COT MSI

Department:	190 Recreation	**Dept Priority:**		**Project Manager:**	Stewart, Tiffany
Agency:	199 Support Services	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the rehabilitation of the aquatic facility at Bush Recreation Complex in Walnut Hills.
Purpose:	The purpose of this project is to extend the useful life of the aquatic facility at Bush Recreation Complex.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	0	0	2,350,000	0	2,350,000
980	ENGINEERING		0	0	500,000	0	0	500,000
980	EQUIPMENT		0	0	0	1,850,000	0	1,850,000
Total			0	0	500,000	4,200,000	0	4,700,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	0	75,000	555,000	0	630,000

Capital Budget Request Form

Dunham Rec Center Facilities Renovation - COT MSI

Department:	190 Recreation	**Dept Priority:**	3	**Project Manager:**	Stewart, Tiffany
Agency:	199 Support Services	**Agency Priority:**	1	**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the renovation and/or upgrade of Dunham Recreation Center facilities.
Purpose:	The purpose of this project is to renovate and/or upgrade the Dunham Recreation Center facilities to extend its useful life, improve its efficiency and functionality, and ensure compliance with City and State codes, including ADA standards.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		2,910,000	0	0	0	0	2,910,000
980	ENGINEERING		0	0	0	0	0	0
980	EQUIPMENT		1,590,000	0	0	0	0	1,590,000
Total		2,380,000	4,500,000	0	0	0	0	4,500,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	160,000	980,000	0	0	0	0	980,000

Capital Budget Request Form

Lincoln Aquatic Rehabilitation - COT MSI

Department:	190 Recreation	**Dept Priority:**	4	**Project Manager:**	Stewart, Tiffany
Agency:	199 Support Services	**Agency Priority:**	2	**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the rehabilitation of the aquatic facility at Lincoln Recreation Complex in the West End.
Purpose:	The purpose of this project is to extend the useful life of the aquatic facility at Lincoln Recreation Complex.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	4,875,000	0	0	0	4,875,000
980	ENGINEERING		536,000	0	0	0	0	536,000
980	EQUIPMENT		0	0	0	0	0	0
Total			536,000	4,875,000	0	0	0	5,411,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	0	0	0	0	0

Capital Budget Request Form

Outdoor Basketball Courts - COT DM

Department:	190 Recreation	**Dept Priority:**	8	**Project Manager:**	Stewart, Tiffany
Agency:	199 Support Services	**Agency Priority:**	10	**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the renovation of the department's outdoor facilities, including play equipment, play surfaces, and outdoor basketball facilities. Work will include, but not be limited to, resurfacing, regrading, infield renovation, turf renovations, clear-coating of gym floors, fencing installations or renovations, drainage improvements, site amenities, and purchasing equipment. The improvement of accessibility of all recreation facilities including playgrounds and athletic fields, including all improvements that will be made to lifts, ramps, accessible routes, restroom facilities, drinking fountains, and parking area renovations including passenger loading zones.
Purpose:	The purpose of this project is to renovate and upgrade outdoor recreational facilities to ensure they remain functional and compliant with City and State regulations, including ADA standards.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	55,000	32,500	20,000	30,000	137,500
980	ENGINEERING		0	20,000	20,000	10,000	15,000	65,000
980	EQUIPMENT		0	55,000	12,500	5,000	10,000	82,500
Total		217,000	0	130,000	65,000	35,000	55,000	285,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	33,000	0	19,500	13,000	5,000	10,000	47,500

Capital Budget Request Form

Pavement Renovations - COT DM

Department:	190 Recreation	**Dept Priority:**	7	**Project Manager:**	Stewart, Tiffany
Agency:	199 Support Services	**Agency Priority:**	6	**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the pavement restoration at recreation facilities.
Purpose:	The purpose of this project is to restore driveways and lots that are currently in poor condition and beyond their useful life. This project will eliminate potentially unsafe conditions that could lead to public injuries.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		54,000	119,000	78,000	97,000	119,000	467,000
980	ENGINEERING		5,000	47,000	43,000	31,000	47,000	173,000
980	EQUIPMENT		10,000	119,000	69,000	92,000	19,000	309,000
Total		265,000	69,000	285,000	190,000	220,000	185,000	949,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	163,000	10,000	47,000	43,000	31,000	47,000	178,000

Capital Budget Request Form

Recreation Facilities Renovation

Department:	190 Recreation	**Dept Priority:**	1	**Project Manager:**	Stewart, Tiffany
Agency:	199 Support Services	**Agency Priority:**	7	**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the renovation or replacement of recreation and aquatic facilities including roof replacements; heating, ventilating, and air conditioning (HVAC) system installations; replacement of doors and windows; mechanical system improvements; fire protection and security system improvements; renovations of exterior; pools and spray ground renovations; upgrades to pool mechanical systems; updating pool buildings and fencing; equipment acquisition; and other related improvements. The project also includes the improvement of accessibility of all the recreation and aquatic facilities including building improvements that will be made to elevators, ramps, exterior and interior doors, accessible routes, restroom facilities, drinking fountains, and parking area renovations including passenger loading zones.
Purpose:	The purpose of this project is to renovate and upgrade recreation facilities in order to extend their useful life, improve their efficiency and functionality, and ensure compliance with City and State codes, including ADA standards.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		3,000,000	1,000,000	2,649,000	2,633,000	2,630,000	11,912,000
980	ENGINEERING		240,000	382,000	433,000	303,000	273,000	1,631,000
980	EQUIPMENT		0	0	193,000	273,000	273,000	739,000
980	OTHER		0	0	133,000	133,000	133,000	399,000
Total		2,388,000	3,240,000	1,382,000	3,408,000	3,342,000	3,309,000	14,681,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	556,000	200,000	250,000	527,000	607,000	607,000	2,191,000

Capital Budget Request Form

Security Cameras

Department:	190 Recreation	**Dept Priority:**	10	**Project Manager:**	Heyl, Tim
Agency:	199 Support Services	**Agency Priority:**	12	**Start Date:**	7/1/26
Exp Category:	Equipment			**End Date:**	6/30/31

Description:	This project will provide resources for security cameras for stand-alone pools, maintenance facilities, recreation facilities, boat ramps, spray grounds, and outdoor facilities that will be connected to the Cincinnati Police Department. The cameras will provide monitoring, maintenance, and replacement.
Purpose:	The purpose of this project is to assist in the reduction of vandalism, theft, and to increase employee and public safety. These items will provide security as well as improve efficiency and functionality.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EQUIPMENT		0	0	0	0	0	0
Total		200,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Shelter Buildings Restoration - COT DM

Department:	190 Recreation	**Dept Priority:**	15	**Project Manager:**	Stewart, Tiffany
Agency:	199 Support Services	**Agency Priority:**	14	**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the shelter buildings restoration at recreation facilities.
Purpose:	The purpose of this project is to restore shelter buildings that are currently in poor condition and beyond their useful life. This project will eliminate potentially unsafe conditions that could lead to public injuries.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	0	0	0	0	0
980	ENGINEERING		0	0	0	0	0	0
980	EQUIPMENT		0	0	0	0	0	0
Total		88,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	13,200	0	0	0	0	0	0

Capital Budget Request Form

Tennis and Other Courts Renovation - COT DM

Department:	190 Recreation	**Dept Priority:**	9	**Project Manager:**	Stewart, Tiffany
Agency:	199 Support Services	**Agency Priority:**	11	**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for tennis and miscellaneous courts renovation at recreation facilities.
Purpose:	The purpose of this project is to renovate tennis and miscellaneous courts that are currently in poor condition and beyond their useful life. This project will eliminate potentially unsafe conditions that could lead to public injuries.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		60,000	70,000	90,000	50,000	50,000	320,000
980	ENGINEERING		5,000	10,000	10,000	10,000	10,000	45,000
980	EQUIPMENT		10,000	30,000	70,000	15,000	15,000	140,000
Total		150,000	75,000	110,000	170,000	75,000	75,000	505,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	5,000	5,000	5,000	5,000	5,000	5,000	25,000

Capital Budget Request Form

West Maintenance Building Replacement - COT DM

Department:	190 Recreation	**Dept Priority:**	5	**Project Manager:**	Stewart, Tiffany
Agency:	199 Support Services	**Agency Priority:**	3	**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources to renovate or replace the West Maintenance Building by, including but not limited to, demolishing or renovating existing structures and constructing new structures and components.
Purpose:	The purpose of this project is to renovate or replace the existing West Maintenance Building to make it suitable for operations.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	2,100,000	0	0	0	2,100,000
980	ENGINEERING		600,000	0	0	0	0	600,000
Total			600,000	2,100,000	0	0	0	2,700,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Mt. Airy Adventure Playground - COT DM

Department:	200 Parks	**Dept Priority:**	4	**Project Manager:**	Barron, Jason
Agency:	203 Administration and Program Service	**Agency Priority:**	5	**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the creation of a new adventure playground in the McFarlan Woods area of Mt. Airy Forest. The project will include adventure play concepts such as climbing elements and a zip line.
Purpose:	The purpose of this project is to relocate an existing playground closer to the dense residential area in Westwood. The project would develop a one-of-a-kind adventure playground for both neighborhood children and children throughout the city. The project will include adventure play concepts such as climbing elements and a zip line. McFarlan Woods is an underutilized area of Mt. Airy Forest in Westwood that often experiences nefarious activity and dumping due to the low level of positive activity and foot traffic. This Cincy On Track request would leverage private donations to complete the project. With funding the design of this project can begin in FY27.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		700,000	0	0	0	0	700,000
980	ENGINEERING		50,000	0	0	0	0	50,000
Total			750,000	0	0	0	0	750,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Parks Work Order Management System

Department:	200 Parks	**Dept Priority:**	6	**Project Manager:**	Barron, Jason
Agency:	203 Administration and Program Service	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/31

Description:	This project will provide resources for a work order management system to allow Parks to manage their projects, equipment, and facilities efficiently.
Purpose:	The purpose of this project is to improve asset reliability and reduce costs by implementing an integrated platform. This will centralize maintenance records, streamline workflows, and enable data-driven decisions.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		59,000	0	0	0	0	59,000
Total			59,000	0	0	0	0	59,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Playground Renovations - COT DM

Department:	200 Parks	**Dept Priority:**		**Project Manager:**	Barron, Jason
Agency:	203 Administration and Program Service	**Agency Priority:**	3	**Start Date:**	7/1/27
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources to renovate at least one Parks' playground per year, which is a minimum to keep up with the needed lifecycles of playgrounds.
Purpose:	The purpose of this project is to eliminate safety hazards and halt deterioration of the existing outdated playground infrastructure. By replacing at least one playground a year, Parks can establish a proactive, 20-year replacement schedule to ensure that all Parks' playground equipment stays up-to-date, safe, and engaging for Cincinnati's children.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total
980	CONSTRUCTION		0	250,000	250,000	750,000	500,000		1,750,000
Total			0	250,000	250,000	750,000	500,000		1,750,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total
	EST PERSONNEL								

Capital Budget Request Form

Plans Examination Artificial Intelligence Enhancement

Department: 210 Buildings & Inspections
Dept Priority: 2
Project Manager: Shad, Matthew
Agency: 211 Buildings & Inspections, Licenses &
Agency Priority:
Start Date: 7/1/26
Exp Category: Software & Information Systems
End Date: 6/30/31

Description: This project will provide resources for an Artificial Intelligence software program for plans examination enhancements.

Purpose: The purpose of this project is to enhance the quality, comprehensiveness, and efficiency of the plan review process.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		300,000	0	0	0	0	300,000
Total			300,000	0	0	0	0	300,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Hazard Abatement/Demolition Program

Department:	210 Buildings & Inspections	**Dept Priority:**	1	**Project Manager:**	Brunner, James
Agency:	212 Property Maintenance Code Enforce	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Housing Neighborhood Development			**End Date:**	6/30/31

Description:	This project will provide resources for demolition and barricading costs of buildings that have been declared unsafe, a public nuisance, or condemned through the administrative process. The project funds are targeted for areas where Community Development Block Grant funding is impractical, such as commercial or historic districts.
Purpose:	The purpose of this project is to abate the hazardous existing structures with demolition/barricading means, thereby remedying the public safety concerns, reducing blight, and arresting the degradation of the City's neighborhoods.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		446,000	825,000	810,000	794,000	787,000	3,662,000
Total		568,000	446,000	825,000	810,000	794,000	787,000	3,662,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Pen-Link PLX System Upgrade

Department:	220 Police	**Dept Priority:**	4	**Project Manager:**	Bardua, Bridget
Agency:	225 Investigations Bureau	**Agency Priority:**	1	**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/31

Description:	This project will provide resources for upgrades to hardware and software necessary for the Bureau's Pen-Link PLX system. This software is used for cell phone analysis, T3 intercepts (court ordered electronic surveillance), large-scale drug trafficking organizations (DTO) investigations, and includes a remote tracking platform to locate wanted suspects. This system is a standalone system and is not part of the City's network.
Purpose:	The purpose of this project is upgrade current systems with more memory, processing speeds, and server space.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		130,000	0	0	0	0	130,000
Total			130,000	0	0	0	0	130,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Police Equipment

Department:	220 Police	**Dept Priority:**		**Project Manager:**	Burns, Mark
Agency:	226 Strategic Innovations Bureau	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Equipment			**End Date:**	6/30/31

Description:	This project will provide resources for police equipment, including the replacement of the department's body armor on a five-year cycle, ballistic helmets, pistols, and other related equipment including less than lethal weapon accessories to outfit officers to respond to civil disobedience related incidents.
Purpose:	The purpose of this project is to replace police equipment that is obsolete, outdated, and no longer meets acceptable safety standards.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
980	EQUIPMENT		0	0	0	0	0		0	
Total		721,000	0	0	0	0	0		0	

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
	EST PERSONNEL									

Police Equipment

Capital Budget Request Form

Department:	220 Police	**Dept Priority:**	1	**Project Manager:**	Burns, Mark
Agency:	227 Administration Bureau	**Agency Priority:**	1	**Start Date:**	7/1/26
Exp Category:	Equipment			**End Date:**	6/30/31

Description:	This project will provide resources for police equipment, including the replacement of the department's body armor on a five-year cycle, ballistic helmets, pistols, and other related equipment including less than lethal weapon accessories to outfit officers to respond to civil disobedience related incidents.
Purpose:	The purpose of this project is to replace police equipment that is obsolete, outdated, and no longer meets acceptable safety standards.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total
980	EQUIPMENT		122,000	123,000	120,000	124,000	128,000		617,000
Total			122,000	123,000	120,000	124,000	128,000		617,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total
	EST PERSONNEL								

Capital Budget Request Form

Bicycle Transportation Program

Department:	230 Transportation & Engineering	**Dept Priority:**	18	**Project Manager:**	Goubeaux, Brian
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for activities that enhance and improve bicycle/pedestrian transportation, safety, and access citywide as part of the larger regional effort. Specific improvement projects may include bicycle safe inlets, bicycle lanes, sharrows, bike racks, parking, signage, railroad crossings traffic improvements, safety projects and multi-use paths/off road trails. This project helps fund labor, materials, and technologies needed to plan, design, acquire right-of-way, build, survey, and inspect the proposed improvements.
Purpose:	The purpose of this project is to develop and advance bicycle/pedestrian projects, from small projects in response to community requests to large trail projects, and other projects, which improve bicycle safety or advocate increased bike/pedestrian usage. This program would also allow coordination with surrounding political jurisdictions to enhance bicycle/ pedestrian usage in the region. Program funds may also be used to leverage outside funding from state, federal, and other sources. These funds are used to implement the Cincinnati Bicycle Transportation Plan, adopted on June 23, 2010.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		150,000	243,000	235,000	230,000	230,000	1,088,000
980	ENGINEERING		200,000	172,000	170,000	170,000	170,000	882,000
980	LAND		0	0	0	0	0	0
Total		285,000	350,000	415,000	405,000	400,000	400,000	1,970,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	255,000	200,000	172,000	170,000	170,000	170,000	882,000

Capital Budget Request Form

Brent Spence Bridge

Department:	230 Transportation & Engineering	**Dept Priority:**	23	**Project Manager:**	Williams, Bryan
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the City of Cincinnati coordination and participation with the Ohio Department of Transportation (ODOT) I-75 Brent Spence Bridge Corridor project. Funds would be used for personnel to coordinate with ODOT, local agencies and communities through multiple phases of the project that impact Cincinnati through the I-75 corridor. These funds may also be used to promote and enhance Cincinnati local streets within or adjacent to the ODOT project.
Purpose:	The purpose of this project is to improve traffic flow in the I-75 corridor to the Ohio River.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
980	CONSTRUCTION		0	860,000	860,000	1,450,000	1,450,000		4,620,000	
980	ENGINEERING		200,000	140,000	140,000	50,000	50,000		580,000	
980	OTHER		0	0	0	0	0		0	
Total		100,000	200,000	1,000,000	1,000,000	1,500,000	1,500,000		5,200,000	

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
980	EST PERSONNEL	100,000	200,000	140,000	140,000	50,000	50,000		580,000	

Capital Budget Request Form

Downtown and Uptown Wayfinding - COT MSI

Department:	230 Transportation & Engineering	**Dept Priority:**	33	**Project Manager:**	Strunc, Angie
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the design, engagement, engineering, and construction of a multi-modal wayfinding system that connects residents and visitors to major assets and amenities throughout our Downtown and Uptown neighborhoods. This new system will replace the existing aged and ineffective wayfinding signage and infrastructure. Downtown impacted neighborhoods include Riverfront, Central Business District, Over-the-Rhine, Mt. Adams, and West End. Uptown impacted neighborhoods include Avondale, Clifton, CUF, Corryville and Mt. Auburn, many of which are identified as underserved neighborhoods.
Purpose:	The purpose of this project is to transform the existing Downtown and Uptown wayfinding signage system, which is in need of replacement due to aging, infrastructure changes, and new development. An integrated physical and digital wayfinding system will transform the City's ability to easily update messaging, remove user confusion, and maintain the system long-term. Advances in technology can provide Americans with Disabilities Act (ADA) accessible tools/content, support diverse mobility behaviors (e.g., walking, biking, public transportation), and provide Wi-Fi hot spots for underserved communities. A new system will effectively connect visitors and locals to key locations.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	525,000	750,000	0	0	1,275,000
980	ENGINEERING		0	250,000	50,000	0	0	300,000
Total		275,000	0	775,000	800,000	0	0	1,575,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	25,000	0	50,000	50,000	0	0	100,000

Capital Budget Request Form

Downtown Infrast. Coord. & Implemtn

Department:	230 Transportation & Engineering	**Dept Priority:**	30	**Project Manager:**	Strunc, Angie
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for support of development activities within the Central Business District (CBD) and the Banks/Riverfront by planning and implementing streetscape and infrastructure improvements associated with redevelopment activities and in coordination with redevelopment activities in neighboring communities. This project will improve mobility, safety, and convenience for downtown workers, visitors, and residents. Project resources may be used to leverage additional public and/or private funding for infrastructure projects and construction.
Purpose:	The purpose of this project is to support the planning, design, engineering, and inspection work related to various downtown development projects that require Department of Transportation and Engineering support. Projects may include work around important locations throughout the Central Business District (CBD), Over-the-Rhine (OTR), Pendleton, West End, and the Banks/Riverfront. Implementation can include pedestrian, bicycle, and other transportation improvements, including skywalks, wayfinding signs, gateways, greenways, and coordination with local and regional rail initiatives.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		89,000	94,000	94,000	94,000	94,000	465,000
980	ENGINEERING		211,000	146,000	146,000	136,000	136,000	775,000
Total		170,000	300,000	240,000	240,000	230,000	230,000	1,240,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	84,000	200,000	94,000	94,000	94,000	94,000	576,000

Capital Budget Request Form

Ezzard Charles Bridge Decks

Department:	230 Transportation & Engineering	**Dept Priority:**	51	**Project Manager:**	Williams, Bryan
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	New Infrastructure			**End Date:**	6/30/31

Description:	This project will provide resources to construct 50-feet of over-build on both sides of the new Ezzard Charles Bridge that is being constructed as part of the Brent Spence Bridge Corridor project. The project will be constructed by the Ohio Department of Transportation (ODOT).
Purpose:	The purpose of this project is to allow either community space or development opportunities on the sides of the Ezzard Charles Bridge.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	2,000,000	0	0	0	2,000,000
Total			0	2,000,000	0	0	0	2,000,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Idaho Street and River Road Pedestrian Safety

Department:	230 Transportation & Engineering	**Dept Priority:**	16	**Project Manager:**	McVay, Melissa
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description: This project will provide resources for pedestrian improvements along Idaho Street and River Road.

Purpose: The purpose of this project is to improve safety of pedestrians along Idaho Street and River Road.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		500,000	0	0	0	0	500,000
980	ENGINEERING		0	0	0	0	0	0
Total			500,000	0	0	0	0	500,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	0	0	0	0	0

Capital Budget Request Form

Lick Run Connector

Department:	230 Transportation & Engineering	**Dept Priority:**	25	**Project Manager:**	Goubeaux, Brian
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	New Infrastructure			**End Date:**	6/30/31

Description:	This project will provide resources for the planning, design, right-of-way acquisition for and construction of bike and pedestrian facilities along the northside of Queen City between Sunset and White Street, along Sunset between Rapid Run and Queen City, along Rapid Run between Glenway and Sunset, and on Guerley between Dunham Way and Sunset.
Purpose:	The purpose of this project is to improve the mobility options for vulnerable users of the public space and connect the existing Lick Run paths and future Western Hills Viaduct pathway in South Fairmount, to the neighborhoods of Westwood, West Price Hill, and East Price Hill. The project is needed to provide an affordable, safe, and accessible transportation and recreation option for those directly in the project neighborhood, and those traveling through, connecting educational, shopping, employment centers and recreation destinations.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	ENGINEERING		50,000	0	0	0	0	50,000
980	LAND		775,000	0	0	0	0	775,000
Total			825,000	0	0	0	0	825,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		50,000	0	0	0	0	50,000

Capital Budget Request Form

Minor Street Traffic Calming

Department:	230 Transportation & Engineering	**Dept Priority:**	32	**Project Manager:**	Johnston, Brad
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for upgrades to existing streets to reduce vehicular speed and can include minor improvements based upon safety and operational recommendations. This project includes all work necessary to plan, design, construct, and inspect the proposed improvements on the neighborhood streets, such as speed bumps, islands, bump-outs, and other calming methods.
Purpose:	The purpose of this project is to provide funding for the neighborhood street calming program. This program will improve neighborhoods' livability by mitigating the impact of vehicular traffic on residential neighborhoods. The project supports safe and pleasant conditions for residents, bicyclists, and motorists on neighborhood streets.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		80,000	105,000	455,000	450,000	440,000	1,530,000
980	ENGINEERING		20,000	50,000	50,000	50,000	50,000	220,000
Total		400,000	100,000	155,000	505,000	500,000	490,000	1,750,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	60,000	20,000	50,000	50,000	50,000	50,000	220,000

Capital Budget Request Form

Neighborhood Transportation Strategies

Department:	230 Transportation & Engineering	**Dept Priority:**	43	**Project Manager:**	Strunc, Angie
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the preliminary design, design, and construction of transportation improvements to support City transportation strategies. This includes context-sensitive design solutions for all transportation modes in connection with changes in land use, new development, and neighborhood initiatives. Project resources may be used to leverage additional public and/or private funding for infrastructure projects.
Purpose:	The purpose of this project is to provide resources to review private and public development plans and to participate in a variety of projects, committees, and preliminary design strategies that affect the City and region's transportation network, including Ohio-Kentucky-Indiana Regional Council of Governments (OKI), Ohio Department of Transportation (ODOT), and Federal funding strategies for infrastructure improvements.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		110,000	0	0	0	0	110,000
980	ENGINEERING		265,000	0	0	0	0	265,000
Total			375,000	0	0	0	0	375,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	449,000	265,000	0	0	0	0	265,000

Capital Budget Request Form

OKI Regional Coordination

Department:	230 Transportation & Engineering	**Dept Priority:**		**Project Manager:**	Strunc, Angie
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description: This project will provide resources for the City's coordination with regional partners such as the Ohio-Kentucky-Indiana Regional Council of Governments (OKI), Transportation Improvement District (TID), Uptown Consortium, University of Cincinnati, Southwest Ohio Regional Transit Authority (SORTA), or the Ohio Department of Transportation (ODOT). This project supports City staff participation in various regional transportation strategies and preliminary design that impact the City. Project resources may be used to leverage additional public and/or private funding for infrastructure projects and construction.

Purpose: The purpose of this project is to provide staff participation to support various transportation planning, preliminary design strategies, design and construction projects to improve transportation in the City and the region in coordination with regional partners.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		0	0	0	0	0	0
Total		100,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	100,000	0	0	0	0	0	0

Capital Budget Request Form

Safety Improvements

Department:	230 Transportation & Engineering	**Dept Priority:**	28	**Project Manager:**	Kolks, Morgan
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources to upgrade existing streets that require minor improvements based on safety and operational recommendations. This project includes all work necessary to plan, design, construct, and inspect proposed improvements, such as islands, bump-outs, and other channelization methods. This project also includes aesthetic and other required elements to improve the neighborhood transportation network. Project resources may also be used to leverage additional public and/or private funding for infrastructure projects and construction.
Purpose:	The purpose of this project is to make minor safety improvements to streets that do not generally qualify for outside funding. This project coordinates efforts with other projects (e.g., the Street Rehabilitation Program) or stands alone to construct safety improvements to maximize funding allocations.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		65,000	140,000	140,000	140,000	135,000	620,000
980	ENGINEERING		63,000	10,000	10,000	10,000	10,000	103,000
Total		110,000	128,000	150,000	150,000	150,000	145,000	723,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	10,000	63,000	10,000	10,000	10,000	10,000	103,000

Capital Budget Request Form

Sidewalk Repair Program

Department:	230 Transportation & Engineering	**Dept Priority:**	29	**Project Manager:**	Strunc, Angie
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the repair, reconstruction and construction of sidewalks, driveways, curb ramps and curbs that are the responsibility of the City of Cincinnati. This project supports the labor, materials, and technologies needed to plan, design, build, and inspect the proposed improvements.
Purpose:	The purpose of this project is to improve the quality of pedestrian and vehicular access within the City of Cincinnati. The project will provide resources to improve Americans with Disabilities Act (ADA) access through construction of curb ramps and reconstruction of defective sidewalks that are the City's responsibility.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		235,000	399,000	387,500	378,000	378,000	1,777,500
980	ENGINEERING		100,000	21,000	22,500	22,000	22,000	187,500
Total		285,000	335,000	420,000	410,000	400,000	400,000	1,965,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	18,000	100,000	21,000	22,500	22,000	22,000	187,500

Capital Budget Request Form

Speed Hump Modernization - COT DM

Department:	230 Transportation & Engineering	**Dept Priority:**	48	**Project Manager:**	Strunc, Angie
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for reconstruction of over 400 existing asphalt speed humps installed in residential neighborhoods to support street calming. Speed humps are existing in 26 neighborhoods throughout Cincinnati with over 200 speed humps located in 15 different underserved neighborhoods.
Purpose:	The purpose of this project is to support neighborhood livability and safety for all users by mitigating the impact of vehicular traffic in residential areas. The project would replace or enhance asphalt speed humps that have exceeded their 15-year life expectancy.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	0	750,000	1,400,000	0	2,150,000
980	ENGINEERING		0	0	100,000	100,000	0	200,000
Total		1,085,000	0	0	850,000	1,500,000	0	2,350,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	100,000	0	0	100,000	100,000	0	200,000

Capital Budget Request Form

State to Central: Building Better Neighborhoods

Department:	230 Transportation & Engineering	**Dept Priority:**	2	**Project Manager:**	Kolks, Morgan
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources to convert Linn Street to a complete street in the West End neighborhood. It will implement streetscape and pedestrian safety/traffic calming techniques in the Lower Price Hill neighborhood and install protected bike facilities along West 8th Street through the Queensgate neighborhood. This project will provide the local matching funds needed to leverage grant resources.
Purpose:	The purpose of this project is to make traffic safer in the West End, Lower Price Hill, and Queensgate neighborhoods.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		5,200,000	0	0	0	0	5,200,000
Total		6,700,000	5,200,000	0	0	0	0	5,200,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Westwood Town Hall Streetscape - CBR

Department:	230 Transportation & Engineering	**Dept Priority:**	40	**Project Manager:**	Stine, Jeff
Agency:	232 Transportation Planning	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for Westwood to continue previously constructed streetscape improvements along Harrison Avenue within the Westwood Town Hall Historic Neighborhood Business District (NBD). The proposed project boundary is along the north side of Harrison from Epworth Avenue to Montclair Avenue and along the south side of Harrison from Urwiler to Statham Avenue. The scope of work will include the planning, design, and construction of vehicular traffic calming and pedestrian safety streetscape improvements utilizing Complete Street strategies.
Purpose:	The purpose of this project is to calm vehicular traffic, improve pedestrian safety, and support economic development.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		1,055,000	0	0	0	0	1,055,000
980	ENGINEERING		0	0	0	0	0	0
Total		85,000	1,055,000	0	0	0	0	1,055,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	85,000	0	0	0	0	0	0

Capital Budget Request Form

Baltimore Ave Landslide - COT DM

Department:	230 Transportation & Engineering	**Dept Priority:**	13	**Project Manager:**	Hamant, Cris
Agency:	233 Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources to repair and stabilize a section of Baltimore Avenue, north of Yoast Avenue, that is being damaged by a landslide.
Purpose:	The purpose of this project is to maintain the roadway and reduce the frequency of repairs needed to keep the pavement smooth. In addition to uneven pavement, the movement has the potential to result in significant utility disruptions. The project is located in the East Westwood neighborhood.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		950,000	0	0	0	0	950,000
980	ENGINEERING		20,000	0	0	0	0	20,000
980	LAND		30,000	0	0	0	0	30,000
Total			1,000,000	0	0	0	0	1,000,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		20,000	0	0	0	0	20,000

Capital Budget Request Form

Bridge Rehabilitation Program

Department:	230 Transportation & Engineering	**Dept Priority:**	8	**Project Manager:**	Shefcik, Bill
Agency:	233 Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for labor, materials, tools, and technologies needed to inspect, prioritize, plan, design, repair, rehabilitate, remove, and/or replace bridges within the City of Cincinnati.
Purpose:	The purpose of this project is to meet federal and state laws and to keep bridges safe and open to vehicular, pedestrian, and bicycle traffic, allowing safe passage across rivers, creeks, railroads, roadways, and other barriers.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		480,000	720,000	698,000	680,000	660,000	3,238,000
980	ENGINEERING		400,000	400,000	400,000	400,000	400,000	2,000,000
980	EQUIPMENT		10,000	10,000	10,000	10,000	10,000	50,000
980	LAND		10,000	10,000	10,000	10,000	10,000	50,000
Total		785,000	900,000	1,140,000	1,118,000	1,100,000	1,080,000	5,338,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	605,000	400,000	400,000	400,000	400,000	400,000	2,000,000

Capital Budget Request Form

Curb Ramps - Street Rehab CSR

Department:	230 Transportation & Engineering	**Dept Priority:**	14	**Project Manager:**	Russel, Jennifer
Agency:	233 Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the construction, repair, and replacement of curb ramps throughout the City in concert with streets repaired under the Street Rehabilitation Program and locations where ramps need to be installed/upgraded, as identified through the City's Citizen Service Request (CSR) System. These curb ramps, constructed at intersections, improve pedestrian access along City streets for citizens with disabilities. This project supports labor, materials, and technologies needed to plan, design, build, and inspect this construction.
Purpose:	The purpose of this project is to meet federal and state laws by improving accessibility for people with disabilities. The Americans with Disabilities Act requires the City to upgrade existing ramps and to install ramps at additional locations. This project allows the City to comply with the requirements of Section 4.29 of Title 28 of the Federal Regulations Part 36A-Americans with Disabilities Act Accessibility Guidelines (ADAAG), which became effective July 26, 2001.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		400,000	479,000	472,500	457,000	457,000	2,265,500
980	ENGINEERING		0	11,000	12,500	13,000	13,000	49,500
Total		340,000	400,000	490,000	485,000	470,000	470,000	2,315,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	8,000	9,500	11,000	12,500	13,000	13,000	59,000

Capital Budget Request Form

Glenway Avenue Landslide Rehabilitation - COT DM

Department:	230 Transportation & Engineering	**Dept Priority:**	54	**Project Manager:**	Hamant, Cris
Agency:	233 Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for local matching funds for either an Ohio Public Works Commission (OPWC), Metro Transit Infrastructure Fund (MTIF), or other grant to rehabilitate and stabilize a section of Glenway Avenue, between Wilder Avenue and Sterrett Avenue, that is being damaged by a landslide.
Purpose:	The purpose of this project is to maintain the roadway and reduce the frequency of repairs needed to keep the pavement smooth. In addition to uneven pavement, the movement has the potential to result in significant utility disruptions. The project is located in the East Price Hill neighborhood.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	300,000	0	0	0	300,000
980	ENGINEERING		0	30,000	0	0	0	30,000
980	LAND		0	30,000	0	0	0	30,000
Total			0	360,000	0	0	0	360,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	30,000	0	0	0	30,000

Capital Budget Request Form

Hillside Stairway Rehabilitation

Department: 230 Transportation & Engineering
Agency: 233 Engineering
Exp Category: Infrastructure(Smale Commission)
Dept Priority: 45
Agency Priority:
Project Manager: Hamant, Cris
Start Date: 7/1/26
End Date: 6/30/31

Description:	This project will provide resources for the inspection, rehabilitation, replacement, and/or removal of the City's hillside stairways. This project supports the labor, materials, and technology needed to inspect, plan, design, acquire right-of-way, and build or remove these assets.
Purpose:	The purpose of this project is to preserve and enhance pedestrian access to homes, businesses, churches, schools, playgrounds, bus stops, and other facilities or to remove these connections if requested by the community and directed by the City Council.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	20,000	20,000	20,000	20,000	80,000
980	ENGINEERING		0	20,000	20,000	20,000	20,000	80,000
Total		27,000	0	40,000	40,000	40,000	40,000	160,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	27,000	0	20,000	20,000	20,000	20,000	80,000

Capital Budget Request Form

Lafayette Lane Landslide Rehabilitation - COT DM

Department:	230 Transportation & Engineering	**Dept Priority:**	24	**Project Manager:**	Hamant, Cris
Agency:	233 Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources to rehabilitate and stabilize a section of Lafayette Lane near the intersection with Lafayette Circle that has been damaged by a landslide.
Purpose:	The purpose of this project is to maintain the roadway and reduce the frequency of repairs needed on the one lane road that provides the only access to the seven houses on the roadway. The project is located in the Clifton neighborhood.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		720,000	0	0	0	0	720,000
980	ENGINEERING		20,000	0	0	0	0	20,000
980	LAND		20,000	0	0	0	0	20,000
Total			760,000	0	0	0	0	760,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		20,000	0	0	0	0	20,000

Capital Budget Request Form

Pavement Management

Department: 230 Transportation & Engineering
Agency: 233 Engineering
Exp Category: Infrastructure(Smale Commission)
Dept Priority: 17
Agency Priority:
Project Manager: Ertel, Chris
Start Date: 7/1/26
End Date: 6/30/31

Description:	This project will provide resources for a pavement management system and includes a thorough inspection and evaluation of all streets each year. These inspections are used to measure the condition of City streets, to better measure the effectiveness of rehabilitation and maintenance programs, and to guide selection of streets for the Street Rehabilitation Program. This project supports the labor, materials, and technology needed for this project.
Purpose:	The purpose of this project is to identify the condition of Cincinnati's streets and guide decisions on the appropriate time for and type of treatment, including reconstruction, rehabilitation, resurfacing, slurry seal, crack seal, and rejuvenation. Additionally, there is a federal standard (GASB 34) that requires that the entire street system be inspected on a three-year cycle to evaluate the conditions of public transportation assets.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	ENGINEERING		240,000	450,000	440,000	435,000	430,000	1,995,000
Total		300,000	240,000	450,000	440,000	435,000	430,000	1,995,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	12,000	0	14,000	15,000	15,000	15,000	59,000

Capital Budget Request Form

Spot Infrastructure Replacement

Department:	230 Transportation & Engineering	**Dept Priority:**	22	**Project Manager:**	Flading, Joe
Agency:	233 Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the replacement of deteriorated infrastructure not covered under other capital projects, including curb replacements, major pavement repairs on streets not requiring rehabilitation, and median reconstruction. This project also provides resources for pavement treatments, including pavement rejuvenation, crack sealing, and microsurfacing needed to supplement and extend the Street Rehabilitation Program. This project supports the labor, materials, and technologies needed to plan, design, acquire right-of-way, build, and inspect the proposed improvements.
Purpose:	The purpose of this project is to address citizen concerns about isolated infrastructure deficiencies (e.g., curb, median, and pavement) that do not fit into other capital programs and to extend the useful life of pavements through use of rejuvenators, slurry seals, and other pavement treatments. This project improves responsiveness to citizen requests for repair and preserves pavement assets.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	0	0	0	0	0
980	ENGINEERING		0	0	0	0	0	0
Total		400,000	0	0	0	0	0	0

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	20,000	0	0	0	0	0	0

Capital Budget Request Form

Spring Lawn Ave Bridge Replacement - COT MSI

Department: 230 Transportation & Engineering
Dept Priority: 44
Project Manager: Lecrone, Brandon
Agency: 233 Engineering
Agency Priority:
Start Date: 7/1/26
Exp Category: Infrastructure(Smale Commission)
End Date: 6/30/31

Description: This project will provide resources for replacement of the existing deteriorated bridge on Spring Lawn Avenue over Ludlow Run in the neighborhood of Northside.

Purpose: The purpose of this project is to improve public safety and modernize the City's bridge infrastructure by providing a new bridge meeting modern safety standards. The new bridge will eliminate the weight limit for emergency vehicles currently imposed on the bridge, upgrade the substandard railing, and present an opportunity to add or allow for future expansion of pedestrian and bicycle facilities.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	0	2,000,000	0	0	2,000,000
980	ENGINEERING		0	200,000	0	0	0	200,000
Total			0	200,000	2,000,000	0	0	2,200,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	20,000	0	0	0	20,000

Capital Budget Request Form

Stillwell Road Bridge Replacement - COT MSI

Department:	230 Transportation & Engineering	**Dept Priority:**	43	**Project Manager:**	LeCrone, Brandon
Agency:	233 Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for replacing the existing Stillwell Road bridge over Amberly Creek, which is nearing the end of its useful life. This project is located in the Roselawn neighborhood.
Purpose:	The purpose of this project is to improve public safety and modernize the City's bridge infrastructure by providing a new bridge meeting modern safety standards, including upgrading the substandard railing for both vehicles and pedestrians, eliminating the weight limit currently imposed on the bridge due to its poor condition, and maintaining dependable and safe access for the approximately 70 homes on this no-outlet street for which the bridge is the only access.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	2,500,000	0	0	0	2,500,000
980	ENGINEERING		0	0	0	0	0	0
Total		250,000	0	2,500,000	0	0	0	2,500,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	25,000	0	0	0	0	0	0

Capital Budget Request Form

Street Improvements

Department:	230 Transportation & Engineering	**Dept Priority:**	7	**Project Manager:**	Kelly, Chris
Agency:	233 Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for improvements to the through street system to increase safety and/or capacity and to support new housing and/or economic development. Project resources help leverage outside funding for specific projects from sources such as the Ohio Public Works Commission's State Capital Improvement Program (SCIP)/Local Transportation Improvement Program (LTIP), as well as Ohio Department of Transportation (ODOT) and Federal Highway Administration (FHWA) funds. Project resources support labor, materials, tools, and technologies needed to plan, design, build, and inspect these improvements.
Purpose:	The purpose of this project is to improve safety and capacity on roadways with documented safety or congestion on existing through streets. Upgrades or improvements are also performed in conjunction with new housing and economic development. These resources are successfully used to advance design as needed to leverage outside funds.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		547,000	341,000	311,000	280,000	255,000	1,734,000
980	ENGINEERING		1,025,000	530,000	545,000	560,000	575,000	3,235,000
980	LAND		8,000	9,000	9,000	10,000	10,000	46,000
Total		550,000	1,580,000	880,000	865,000	850,000	840,000	5,015,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	500,000	1,025,000	530,000	545,000	560,000	575,000	3,235,000

Capital Budget Request Form

Street Rehabilitation - COT DM

Department:	230 Transportation & Engineering	**Dept Priority:**	6	**Project Manager:**	Ertel, Chris
Agency:	233 Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the systematic repair and resurfacing of streets throughout the City under the Street Rehabilitation Program. This project supports repairs to curbs, pavements, and roadway resurfacing. Project resources are also used to match funding from other sources including the Ohio Public Works Commission and the Ohio Department of Transportation. These leveraged funds are used to rehabilitate additional streets. This project supports the labor, materials, and technologies needed to plan, design, build, and inspect this construction.
Purpose:	The purpose of this project is to improve safety for motorists and quality of life in neighborhoods by preserving and upgrading street pavement and curbs on over 985 miles of streets. These streets have an area of approximately 2,900 lane-miles (a lane mile is an area equivalent to a one-mile long by ten-foot wide lane) with a replacement value of $3.6 billion. Additional outside funding is sought to maximize the number of streets being rehabilitated, micro-surfaced or slurry sealed in any given year (in an effort to attain City Council's 100 lane mile goal). Street Rehabilitation designs should follow the National Association of City Transportation Officials Urban Design Guide where deemed appropriate.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	0	0	0	0	0
980	ENGINEERING		2,200,000	2,000,000	2,000,000	2,000,000	2,000,000	10,200,000
Total		2,000,000	2,200,000	2,000,000	2,000,000	2,000,000	2,000,000	10,200,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	0	0	0	0	0

Capital Budget Request Form

Street Rehabilitation - CSR

Department:	230 Transportation & Engineering	**Dept Priority:**	1	**Project Manager:**	Russel, Jennifer
Agency:	233 Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the systematic repair and resurfacing of streets throughout the City under the Street Rehabilitation Program. This project supports repairs to curbs, pavements, and roadway resurfacing. Project resources are also used to match funding from other sources including the Ohio Public Works Commission and the Ohio Department of Transportation. These leveraged funds are used to rehabilitate additional streets. This project supports the labor, materials, and technologies needed to plan, design, build, and inspect this construction.
Purpose:	The purpose of this project is to improve safety for motorists and quality of life in neighborhoods by preserving and upgrading street pavement and curbs on over 985 miles of streets. These streets have an area of approximately 2,900 lane-miles (a lane mile is an area equivalent to a one-mile long by ten-foot wide lane) with a replacement value of $3.6 billion. Additional outside funding is sought to maximize the number of streets being rehabilitated, micro-surfaced or slurry sealed in any given year (in an effort to attain City Council's 100 lane mile goal). Street Rehabilitation designs should follow the National Association of City Transportation Officials Urban Design Guide where deemed appropriate.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		16,874,200	15,130,825	16,624,800	19,181,050	19,754,480	87,565,355
980	ENGINEERING		2,945,800	3,034,175	3,125,200	3,218,950	3,315,520	15,639,645
Total		18,350,000	19,820,000	18,165,000	19,750,000	22,400,000	23,070,000	103,205,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	2,860,000	2,945,800	3,034,175	3,125,200	3,218,950	3,315,520	15,639,645

Capital Budget Request Form

Wall Stab. & Landslide Correction - CSR

Department:	230 Transportation & Engineering	**Dept Priority:**	11	**Project Manager:**	Hamant, Cris
Agency:	233 Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the inspection, rehabilitation, and replacement of retaining walls and appurtenances thereto and provides funding to stabilize landslides affecting the right-of-way at various citywide locations. This project funds labor, materials, tools, and technology needed to plan, design, acquire right-of-way, build, inspect, and maintain retaining walls and other hillside stabilization systems. The installation and reading of various monitoring devices installed on marginally stable slopes throughout the City is also included.
Purpose:	The purpose of this project is to preserve and improve the safety and stability of the City's public transportation system. Landslides and retaining walls are commonplace in the City of Cincinnati because of geology, topography, and former development practices. Timely replacement of deteriorated retaining walls and appurtenances thereto, and the stabilization and or removal of landslides is essential to protect the transportation and utility infrastructure and prevent hazardous conditions within the right-of-way.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		1,012,000	590,000	656,700	621,000	597,000	3,476,700
980	ENGINEERING		510,000	442,000	455,300	469,000	483,000	2,359,300
980	LAND		28,000	28,000	28,000	30,000	30,000	144,000
Total		790,000	1,550,000	1,060,000	1,140,000	1,120,000	1,110,000	5,980,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	416,000	510,000	442,000	455,300	469,000	483,000	2,359,300

Capital Budget Request Form

Lunken Customs Facility

Department: 230 Transportation & Engineering
Agency: 234 Aviation
Exp Category: Infrastructure(Smale Commission)
Dept Priority: 42
Agency Priority:
Project Manager: Vickrey, Bob
Start Date: 7/1/26
End Date: 6/30/31

Description: This project will provide resources for the construction of a permanent customs facility at Lunken Airport as well as the labor, materials, and technologies needed to plan, design, build, and inspect this construction.

Purpose: The purpose of this project is to make improvements to facilities at Lunken Airport to better meet the demands of a modern airport.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		3,700,000	0	0	0	0	3,700,000
Total			3,700,000	0	0	0	0	3,700,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Computerized Traffic Signal System - COT MSI

Department:	230 Transportation & Engineering	**Dept Priority:**	9	**Project Manager:**	Hines, Curtis
Agency:	239 Traffic Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources to construct an interconnected fiber optic cable system and upgrade the computerized traffic signal system in Columbia Tusculum, College Hill, Northside, South Fairmount and Mount Washington.
Purpose:	The purpose of this project is to modernize the fiber optic cable system and upgrade the computerized traffic signal system needed for vehicular traffic.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	0	1,000,000	2,800,000	3,200,000	7,000,000
980	ENGINEERING		0	500,000	500,000	500,000	0	1,500,000
Total		500,000	0	500,000	1,500,000	3,300,000	3,200,000	8,500,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	100,000	100,000	100,000	0	300,000

Capital Budget Request Form

Computerized Traffic Signal System - CSR

Department: 230 Transportation & Engineering
Agency: 239 Traffic Engineering
Exp Category: Infrastructure(Smale Commission)
Dept Priority: 12
Agency Priority:
Project Manager: Hines, Curtis
Start Date: 7/1/26
End Date: 6/30/31

Description:	This project will provide resources for the completion of the remaining portions and to upgrade existing portions of the computerized traffic signal system, as recommended by the Infrastructure Commission. The project will provide responsive control of traffic signals throughout the City. This project will also provide and upgrade computer equipment and software for those tasks directly related to the project including the replacement of the system specific hardware and software.
Purpose:	The purpose of this project is to enable the City's traffic signal system to be more functionally responsive to changeable traffic demands by funding the purchase of electronic solid state equipment. The project would also fund the purchase of adaptive traffic control equipment. Approximately 50 controllers would be placed in service each year.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		225,000	325,000	315,000	305,000	305,000	1,475,000
980	ENGINEERING		100,000	100,000	100,000	100,000	100,000	500,000
980	EQUIPMENT		75,000	75,000	75,000	75,000	75,000	375,000
Total		350,000	400,000	500,000	490,000	480,000	480,000	2,350,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	88,000	100,000	100,000	100,000	100,000	100,000	500,000

Capital Budget Request Form

Gas Street Light Upgrade and Replacement

Department:	230 Transportation & Engineering	**Dept Priority:**	57	**Project Manager:**	Long, Greg
Agency:	239 Traffic Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for addressing the capital costs associated with the upgrade and replacement of the aging gas street light infrastructure.
Purpose:	The purpose of this project is to provide resources to replace and upgrade the existing gas light infrastructure.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	28,000	28,000	28,000	28,000	112,000
980	ENGINEERING		0	2,000	2,000	2,000	2,000	8,000
Total		24,000	0	30,000	30,000	30,000	30,000	120,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	2,000	0	2,000	2,000	2,000	2,000	8,000

Capital Budget Request Form

Street Light Infrastructure

Department:	230 Transportation & Engineering	**Dept Priority:**	20	**Project Manager:**	Hines, Curtis
Agency:	239 Traffic Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the design, planning, installation, replacement, expansion, and modernization of the City's electric street light infrastructure. This project also includes the conversion of City fixtures as well as assessed street light fixtures to LED where applicable.
Purpose:	The purpose of this project is to provide street lighting on City streets in order to promote public safety. Conversion to LED is consistent with City Council direction under Ordinance No. 0008-2014, reference document number 2018000352, and the 2018 Street Light Audit conducted by the City's Internal Auditor.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		575,000	825,000	800,000	785,000	765,000	3,750,000
980	ENGINEERING		225,000	135,000	135,000	135,000	135,000	765,000
980	EQUIPMENT		200,000	200,000	200,000	200,000	200,000	1,000,000
Total		765,000	1,000,000	1,160,000	1,135,000	1,120,000	1,100,000	5,515,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	135,000	225,000	135,000	135,000	135,000	135,000	765,000

Capital Budget Request Form

Traffic Control Device Installation & Renovation

Department:	230 Transportation & Engineering	**Dept Priority:**	21	**Project Manager:**	Hines, Curtis
Agency:	239 Traffic Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for approved traffic control devices, including raised pavement markers, reflective raised separators, rumble strips, attenuation devices or hazard markers typically installed in curves, and other roadway areas where the visibility or normal painted markings is not sufficient. These traffic control devices are installed in areas with high crash rates and on streets that are not on the street rehabilitation six-year plan.
Purpose:	The purpose of this project is to provide traffic control devices for overall crash prevention program countermeasures. These traffic control devices increase the target value of the pavement markings and are used as an overall crash prevention program. These devices provide guidance to motorists and provide a greater conspicuity in difficult weather conditions.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		115,000	130,000	125,000	115,000	120,000	605,000
980	ENGINEERING		10,000	30,000	30,000	30,000	30,000	130,000
980	EQUIPMENT		25,000	25,000	25,000	25,000	25,000	125,000
Total		125,000	150,000	185,000	180,000	170,000	175,000	860,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	30,000	10,000	30,000	30,000	30,000	30,000	130,000

Capital Budget Request Form

Traffic Signals Infrastructure - CSR

Department:	230 Transportation & Engineering	**Dept Priority:**	3	**Project Manager:**	Hines, Curtis
Agency:	239 Traffic Engineering	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the design, planning, installation, rehabilitation, replacement, expansion, modernization, and inspection of traffic signal, overhead sign, and school flasher infrastructure.
Purpose:	The purpose of this project is to provide for the timely replacement, installation, and inspection of new, deteriorated, or obsolete traffic signal, overhead sign, and school flasher infrastructure and equipment.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		650,000	1,164,000	1,120,000	1,090,000	1,063,000	5,087,000
980	ENGINEERING		700,000	400,000	400,000	400,000	400,000	2,300,000
980	EQUIPMENT		450,000	450,000	450,000	450,000	450,000	2,250,000
Total		1,410,000	1,800,000	2,014,000	1,970,000	1,940,000	1,913,000	9,637,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	400,000	700,000	400,000	400,000	400,000	400,000	2,300,000

Capital Budget Request Form

Convention Center Improvements

Department:	240 Enterprise Services	**Dept Priority:**		**Project Manager:**	Jackson, Javarious
Agency:	243 Convention Center	**Agency Priority:**	2	**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for improvements to the convention center facility including, but not limited to, restroom facility expansion, lighting upgrades, security enhancements, and other facility improvements, as necessary.
Purpose:	The purpose of this project is to maintain the standard of excellence in providing a top rated convention facility.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	500,000	500,000	500,000	500,000	2,000,000
Total			0	500,000	500,000	500,000	500,000	2,000,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Spot Infrastructure Replacement - CSR

Department:	250 Public Services	**Dept Priority:**	15	**Project Manager:**	Bolden, Jarrod
Agency:	252 Traffic And Road Operations	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the replacement of deteriorated infrastructure not covered under other capital projects, including curb replacements, major pavement repairs on streets not requiring rehabilitation, and median reconstruction. This project also provides resources for pavement treatments, including pavement rejuvenation, crack sealing, and microsurfacing. This project supports the labor, materials, and technologies needed to plan, design, acquire right-of-way, build, and inspect the proposed improvements.
Purpose:	The purpose of this project is to address citizen concerns about isolated infrastructure deficiencies (e.g., curb, median, and pavement) that do not fit into other capital programs and to extend the useful life of pavements through use of rejuvenators, slurry seals, and other pavement treatments. This project improves responsiveness to citizen requests for repair and preserves pavement assets.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		980,000	570,000	560,000	545,000	540,000	3,195,000
980	ENGINEERING		20,000	20,000	20,000	20,000	20,000	100,000
Total			1,000,000	590,000	580,000	565,000	560,000	3,295,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		20,000	20,000	20,000	20,000	20,000	100,000

Capital Budget Request Form

City Facility Renovation and Repairs - COT DM

Department:	250 Public Services	**Dept Priority:**	2	**Project Manager:**	France, Cynthia
Agency:	255 City Facility Management	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the continuation of ongoing repairs, alterations, and upgrades to City facilities such as those used by Police, Fire, and Public Services.
Purpose:	The purpose of this project is to continue renovations, system replacements, repairs, and upgrades in General Fund City facilities. The Division of City Facility Management maintains and upgrades nearly 80 facilities for Police, Fire, Public Services, City Hall, and Fountain Square. CFM works to keep systems current with future operations considered. Renovations will modernize facilities to extend their useful lives for the next 20 years. Replacements deal with system out of lifecycle and repairs deal with daily wear and tear on the buildings. This continual, yearly work needs to occur until a building is operationally obsolete and a replacement facility can be designed and built.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		3,575,000	600,000	750,000	1,300,000	1,400,000	7,625,000
980	ENGINEERING		1,050,000	1,000,000	900,000	500,000	500,000	3,950,000
Total		2,190,000	4,625,000	1,600,000	1,650,000	1,800,000	1,900,000	11,575,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000

Capital Budget Request Form

Community Facility Improvements

Department:	250 Public Services	**Dept Priority:**	16	**Project Manager:**	France, Cynthia
Agency:	255 City Facility Management	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the continuation of ongoing rehabilitation, repair, alteration, and modernization of City-owned iconic facilities, such as Music Hall.
Purpose:	The purpose of this project is to provide resources for upgrades and enhancements at iconic facilities owned by the City of Cincinnati and operated by non-profit associations. The City assists in the continual improvement of historic facilities to ensure its use for future generations.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		500,000	0	0	0	0	500,000
Total		900,000	500,000	0	0	0	0	500,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Community Facility Improvements - Art Museum

Department:	250 Public Services	**Dept Priority:**	17	**Project Manager:**	France, Cynthia
Agency:	255 City Facility Management	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for HVAC work, exterior shell improvements and repair, waterproofing, ADA barrier removal, security upgrades, and landslide mitigation for the Cincinnati Art Museum.
Purpose:	The purpose of this project is to provide resources for upgrades and enhancements at the Cincinnati Art Museum. This facility is owned by the City of Cincinnati and operated by a non-profit association. The City assists in the continual improvement of this historic facility to ensure its use for future generations.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		700,000	200,000	200,000	200,000	200,000	1,500,000
Total		265,000	700,000	200,000	200,000	200,000	200,000	1,500,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		0	0	0	0	0	0

Capital Budget Request Form

Fire Station Replacement - COT MSI

Department:	250 Public Services	**Dept Priority:**	18	**Project Manager:**	France, Cynthia
Agency:	255 City Facility Management	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for the replacement of outdated fire stations.
Purpose:	The purpose of this project is to replace outdated fire stations to improve effectiveness for operational use and meet all current earthquake standards for Emergency Shelter Facilities as well as be designed with drive -thru Apparatus Bays. City firehouses have gone through major renovations in past years but are proving to be less effective for operational use. The new firehouses will be built to meet all current earthquake standards for Emergency Shelter Facilities and designed with a drive-thru apparatus bays.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		0	4,500,000	6,500,000	0	0	11,000,000
980	ENGINEERING		0	500,000	500,000	0	0	1,000,000
980	LAND		4,000,000	0	0	0	0	4,000,000
Total			4,000,000	5,000,000	7,000,000	0	0	16,000,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		100,000	275,000	325,000	0	0	700,000

Capital Budget Request Form

Police Property Room Facility & ECC Renovation

Department:	250 Public Services	**Dept Priority:**	5	**Project Manager:**	France, Cynthia
Agency:	255 City Facility Management	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for a property room for the Cincinnati Police Department and Emergency Communications Center (ECC) renovations.
Purpose:	The purpose of this project is for the construction of a property room to provide for proper security, ventilation and backup power of evidence maintained that includes firearms, drugs, and cold storage items such as DNA material, rape kits, and fetal samples. This project would also include the renovation of the ECC, relocation of the police storeroom to a new location with the Police property room and renovation of the current space for the police storeroom at 801 Linn Street to expand the back-up ECC and other related improvements.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	CONSTRUCTION		1,600,000	0	0	0	0	1,600,000
980	ENGINEERING		200,000	0	0	0	0	200,000
980	LAND		2,500,000	0	0	0	0	2,500,000
Total			4,300,000	0	0	0	0	4,300,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL		200,000	0	0	0	0	200,000

Fleet Replacements

Capital Budget Request Form

Department: 250 Public Services
Agency: 256 Fleet Services
Exp Category: Equipment
Dept Priority: 3
Agency Priority:
Project Manager: Norton, Liam
Start Date: 7/1/26
End Date: 6/30/31

Description:	This project will provide resources for the purchase of replacement automotive and motorized equipment for City agencies supported by the General Fund. This funding will be used to replace vehicles and equipment in any of the following major classes: garbage packers, fire pumpers and ladders, ambulances, dump trucks, police beat cars, administrative cars, pickup trucks, vans, horticultural equipment, and large and small specialized equipment. This program will prioritize electric and hybrid vehicle replacements for administrative cars and other applicable vehicles whenever life-cycle cost-effective options exist.
Purpose:	The purpose of this project is to provide the City's General Fund agencies with motorized equipment and an efficient automotive fleet that performs at the lowest possible operating and maintenance costs. This project will replace equipment at the prescribed lifecycle. New equipment will help achieve the goal of a cleaner and more fuel efficient fleet. Departments are also able to improve operations when fewer vehicles are out of service for repairs. Increased fuel efficiency, including reviewing hybrid vehicle options, will be a priority of this program.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EQUIPMENT		17,269,000	14,204,000	14,075,000	13,850,000	13,739,000	73,137,000
Total		11,626,000	17,269,000	14,204,000	14,075,000	13,850,000	13,739,000	73,137,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	EST PERSONNEL	300,000	300,000	300,000	300,000	300,000	300,000	1,500,000

Capital Budget Request Form

Fleet Telematics and GPS Improvements

Department:	250 Public Services	**Dept Priority:**	10	**Project Manager:**	Norton, Liam
Agency:	256 Fleet Services	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/31

Description:	This project will provide resources for global positioning system (GPS) technology capable of providing better quality data and supporting a reliable telematics platform integration with the City's routing systems.
Purpose:	The purpose of this project is to improve Fleet Services operations through effective use of technology. With improved telematics capabilities, Fleet Services will improve preventative maintenance, provide more accurate data on utilization, and ensure effective integration with the City's routing platform.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		150,000	0	0	0	0	150,000
Total			150,000	0	0	0	0	150,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Fire Department IT Equipment

Department:	270 Fire	**Dept Priority:**	4	**Project Manager:**	Ware, Monique
Agency:	272 Fire - Support Services	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Software & Information Systems			**End Date:**	6/30/31

Description:	This project will provide resources for information technology equipment and software necessary for operations.
Purpose:	The purpose of this project is to provide the Cincinnati Fire Department with information technology equipment and software necessary for operations.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
980	OTHER		105,000	0	0	0	0	105,000
Total			105,000	0	0	0	0	105,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Firefighter PPE

Department:	270 Fire	**Dept Priority:**	2	**Project Manager:**	Wilson, LaShaon
Agency:	271 Fire - Response	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Equipment			**End Date:**	6/30/31

Description:	This project will provide resources for the replacement of firefighter turnout gear, fire helments, bomb squad gear, and other pieces of personal protective equipment according to National Fire Protection Association standards.
Purpose:	The purpose of this project is to remain compliant with the National Fire Protection Association and ensure firefighter safety. CFD must systematically replace approximately 200 sets of turnout gear a year. The systematic replacement of 200 sets per year keeps the standard-compliant turnout gear in service for CFD firefighter/medics and helps ensure an adequate cache of reserve gear damaged beyond repair and/or in case an unexpected larger need arises due to atypical fireground, technical rescue and/or emergency medical hazards that occur over the course of a year for the CFD. Note: Some PPE is damaged with the useful life ending prematurely due to atypical fireground, technical rescue, and/or emergency medical hazards that occur over the course of a year for the CFD.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
980	EQUIPMENT		1,296,000	328,000	322,000	316,000	313,000		2,575,000	
Total			1,296,000	328,000	322,000	316,000	313,000		2,575,000	

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
	EST PERSONNEL									

EXHIBIT 6: RESTRICTED AND SPECIAL REVENUE FUNDS CAPITAL BUDGET UPDATE

This report provides a breakdown of each Restricted or Special Revenue Fund Capital project by Fund and Department in order to provide additional detail on which projects are included in each Department within the City.

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	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Fund: 102 Parking System Facilities			
Enterprise Services			
Parking Facility Upgrades	0	290,000	290,000
Department Total	0	290,000	290,000
Fund Total	0	290,000	290,000
Fund: 103 Convention Center			
Enterprise Services			
Furniture Fixtures and Equipment	230,000	230,000	0
Department Total	230,000	230,000	0
Fund Total	230,000	230,000	0
Fund: 104 General Aviation			
Transportation & Engineering			
Airport Infrastructure Improvements	140,000	0	(140,000)
Facility Improvements	139,000	0	(139,000)
General Aviation Motorized Equipment	61,000	61,000	0
Department Total	340,000	61,000	(279,000)
Fund Total	340,000	61,000	(279,000)
Fund: 105 Municipal Golf			
Recreation			
Golf Equipment	0	700,000	700,000
Golf Facilities Improvements	0	600,000	600,000
Department Total	0	1,300,000	1,300,000
Fund Total	0	1,300,000	1,300,000
Fund: 107 Stormwater Management			
Stormwater Management Utility			
Stormwater Fleet and Equipment	800,000	800,000	0
Department Total	800,000	800,000	0
Fund Total	800,000	800,000	0
Fund: 336 Telecommunications Services			
Enterprise Technology Solutions			
Radio Communications Equipment	30,000	30,000	0
Department Total	30,000	30,000	0
Fund Total	30,000	30,000	0
Fund: 491 Municipal Public Improvt Equiv			
City Manager			
Farmer Music Center 40(B)	0	4,500,000	4,500,000
Department Total	0	4,500,000	4,500,000
Fund Total	0	4,500,000	4,500,000
Fund: 704 MSD Capital Improvements			
Sewers			
Addyston Creek and Sewer Rehab	0	651,000	651,000
Addyston Pump Station Elimination	0	1,321,000	1,321,000
Anthony to Innes Sewer Replacement	679,000	0	(679,000)
Barrington Hills, Gil Volz, and Kirkridge Acres P.S. Elim	9,992,400	9,992,400	0

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Bold Face Pump Station	2,486,700	2,486,700	0
CIP Planning 2026	1,035,000	1,035,000	0
CSO 24 Regulator Improvements	418,000	0	(418,000)
Camargo Canyon Pump Station Elimination	0	1,256,000	1,256,000
Central to McMicken at Stark St Sewer Replacement	0	2,755,140	2,755,140
Chandler Street Sewer Improvements	415,000	415,000	0
Clifton Avenue at Parker Street Sewer Replacement	240,000	0	(240,000)
Critical Asset Management 2026	7,956,360	7,956,360	0
De Votie Avenue Sewer Replacement	0	1,126,000	1,126,000
Delta Ave at Linwood Ave Sewer Replacement	539,000	0	(539,000)
Dry Weather Channel for SS 937	0	3,727,000	3,727,000
EBORI Extension - CSO 489 and CSO 432 Separation	0	33,320,920	33,320,920
Flow Monitoring Support 2026	2,194,200	2,194,200	0
Gilbert Avenue at Casino Sewer Replacement	0	7,273,000	7,273,000
HSTS Eliminations 2026	2,140,000	2,140,000	0
Hamilton County Utility Oversight and Coordination 2026	4,968,000	4,968,000	0
Hydraulic Modeling Support 2026	2,993,000	2,993,000	0
LMWWTP Electrical, Primary, and Secondary Improvements	58,728,600	510,000	(58,218,600)
LMWWTP HRT Facility	0	216,000	216,000
LMWWTP Solids Disposal With Odor Control	0	2,797,480	2,797,480
Ledgewood Ave Sewer Replacement	4,891,420	0	(4,891,420)
Linwood Avenue Sewer Replacement	733,500	0	(733,500)
Little Miami Interceptor Sluice Gate Replacement and Relo	64,000	64,000	0
MCWWTP Dewatering Building Improvements	20,628,000	0	(20,628,000)
MSD Labor	0	10,277,550	10,277,550
Main Sewer Renewal Program 2026	7,137,210	7,137,210	0
Manhole Renewal Program 2026	1,155,620	1,155,620	0
Morrison Avenue Sewer Replacement	390,000	0	(390,000)
Paxton Avenue Sewer Rehabilitation	2,862,000	0	(2,862,000)
Pleasant Run Pump Station Upgrades	29,179,000	0	(29,179,000)
Prioritized Wastewater Collection Sys Asset Management 2026	22,950,460	22,950,460	0
Program Management and Support Services 2026	8,280,000	8,280,000	0
Programmatic Contingency	0	5,000,000	5,000,000
Rapid Run and Foley Road PS Receiver Manhole Installation	0	423,600	423,600
Ross Avenue and Globe Avenue Sewer Improvements	0	134,000	134,000
SCWWTP Secondary Clarifier Upgrade	0	456,000	456,000
Shaffer Avenue Sewer Replacement	2,531,000	0	(2,531,000)
TCWWTP Aeration Basin Conversion	9,648,300	733,800	(8,914,500)
Tennessee Avenue (HN 1754) Sewer Replacement	313,280	313,280	0
Urgent Capacity Response 2026	1,570,610	1,570,610	0
Wilder Avenue Sewer Replacement	679,700	0	(679,700)
Winton Lake Aerial Sewer Structure and Weir Modifications	170,000	64,300	(105,700)
i-75 Lockland Split Sewer Rehabilitation	0	5,910,000	5,910,000
Department Total	207,969,360	153,604,630	(54,364,730)
Fund Total	207,969,360	153,604,630	(54,364,730)

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Fund: 756 Water Works PIF			
Water Works			
Engineering Systems Improvements	600,000	300,000	(300,000)
Facility Improvements	600,000	600,000	0
Fleet OTEA Improvements	1,500,000	1,500,000	0
IT Billing and Customer Service Improvements	380,000	450,000	70,000
IT Equipment Improvements	500,000	500,000	0
IT Infrastructure Improvements	970,000	375,000	(595,000)
Lab Services Improvements	180,000	180,000	0
Meter Improvements	17,170,000	19,170,000	2,000,000
Non-Fleet OTEA Improvements	100,000	175,000	75,000
Private Development Improvements	830,000	830,000	0
Pump Station Equipment Improvements	960,000	250,000	(710,000)
Pump Station Facilities Improvements	1,500,000	4,200,000	2,700,000
Pump Station Systems Improvements	3,120,000	6,410,000	3,290,000
Replacement Water Mains Improvements	19,600,000	20,563,000	963,000
Replacement Water Mains Improvements - Lead	4,200,000	4,200,000	0
Service Branch Improvements	760,000	1,400,000	640,000
Street Improvements	10,500,000	10,500,000	0
Tanks & Reservoirs Facility Improvements	11,000,000	1,000,000	(10,000,000)
Treatment Equipment Improvements	310,000	110,000	(200,000)
Treatment Facility Improvements	4,010,000	2,650,000	(1,360,000)
Treatment Systems Improvements	1,223,000	4,490,000	3,267,000
Valve Replacement Improvements	490,000	650,000	160,000
Department Total	80,503,000	80,503,000	0
Fund Total	80,503,000	80,503,000	0
Fund: 761 Special Housing PIF			
City Manager			
Affordable Housing Trust Funding - Capital SHPIF	0	2,450,000	2,450,000
Neighborhood Development Funding - Housing SHPIF	0	1,550,000	1,550,000
Department Total	0	4,000,000	4,000,000
Fund Total	0	4,000,000	4,000,000
Grand Total	289,872,357	245,318,637	(44,553,720)

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EXHIBIT 7: ALL FUNDS CAPITAL BUDGET UPDATE PROJECTS BY DEPARTMENT

This report provides a breakdown of each Capital project, regardless of Fund, by Department and Program within the Department in order to provide additional detail on which projects are included in each Department across all Funds.

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	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Buildings & Inspections			
Buildings & Inspections, Licenses & Permits			
Plans Examination Artificial Intelligence Enhancement	0	300,000	300,000
	0	300,000	300,000
Property Maintenance Code Enforcement			
Hazard Abatement/Demolition Program	746,000	446,000	(300,000)
	746,000	446,000	(300,000)
Department Total	746,000	746,000	0
City Manager			
City Manager's Office			
Civic Space Improvements	0	150,000	150,000
Community Budget Request Program	1,000,000	0	(1,000,000)
Community Facility Improvements - Findlay Market	0	1,350,000	1,350,000
PIVOT Acquisition and Safety Improvements	0	1,000,000	1,000,000
Strategic Capital Investments - COT MSI	2,000,000	0	(2,000,000)
	3,000,000	2,500,000	(500,000)
Office of Environment and Sustainability			
Center Hill Gas & Leachate	69,000	69,000	0
Wheeled Recycling Cart Replacement	69,000	69,000	0
	138,000	138,000	0
Office of Strategic Growth			
Affordable Housing Trust Funding - Capital SHPIF	0	2,450,000	2,450,000
Farmer Music Center	0	2,000,000	2,000,000
Farmer Music Center 40(B)	0	4,500,000	4,500,000
Neighborhood Development Funding - Capital	0	11,450,000	11,450,000
Neighborhood Development Funding - Housing SHPIF	0	1,550,000	1,550,000
Property Holding	0	476,000	476,000
Strategic Growth Initiatives	0	500,000	500,000
	0	22,926,000	22,926,000
Performance and Data Analytics			
CAGIS Infrastructure	64,000	64,000	0
	64,000	64,000	0
Department Total	3,202,000	25,628,000	22,426,000
Enterprise Services			
Convention Center			
Convention Center Improvements	500,000	0	(500,000)
Furniture Fixtures and Equipment	230,000	230,000	0
	730,000	230,000	(500,000)
Parking Facilities			
Parking Facility Upgrades	0	290,000	290,000
Parking Meter Replacement	125,000	125,000	0
	125,000	415,000	290,000
Department Total	855,000	645,000	(210,000)

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Enterprise Technology Solutions			
Enterprise Technology Solutions			
CHRIS Upgrades and Enhancements	1,250,000	0	(1,250,000)
Cincinnati Financial System Upgrades	13,000	13,000	0
Cybersecurity Initiatives	0	300,000	300,000
Data Center Infrastructure Replacement	157,000	100,000	(57,000)
Digital Services Enhancements	48,000	48,000	0
Disaster Recovery / Business Continuity	105,000	100,000	(5,000)
Enterprise Networks and Security Enhancements	120,000	100,000	(20,000)
IT Asset Management Solution	0	200,000	200,000
Information Tech. Efficiency Initiatives	2,000,000	0	(2,000,000)
KRONOS Time Keeping System Enhancements	0	400,000	400,000
Lifecycle Asset Acquisition and Replacement	198,000	606,000	408,000
Radio Communications Equipment	30,000	30,000	0
Radio Consoles	500,000	500,000	0
Real Time Crime Center Camera Program	184,000	164,000	(20,000)
Service Now Reboot	0	300,000	300,000
Telephone System Upgrades	225,000	225,000	0
	4,830,000	3,086,000	(1,744,000)
Department Total	4,830,000	3,086,000	(1,744,000)
Fire			
Fire - Response			
Firefighter PPE	296,000	1,296,000	1,000,000
Medical Equipment	135,000	135,000	0
	431,000	1,431,000	1,000,000
Fire - Support Services			
Administrative & Firehouse Furniture & Equipment	58,000	58,000	0
Fire Department IT Equipment	0	105,000	105,000
Fire Equipment	202,000	202,000	0
	260,000	365,000	105,000
Department Total	691,000	1,796,000	1,105,000
Health			
Office of The Commissioner			
Facilities Renovation and Repairs - CSR	181,000	181,000	0
Health Property Structural Integrity	1,266,000	1,266,000	0
	1,447,000	1,447,000	0
Department Total	1,447,000	1,447,000	0
Law			
Law - Civil			
Workflow Management Software	0	300,000	300,000
	0	300,000	300,000
Department Total	0	300,000	300,000

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Opportunity and Resident Services			
Economic Development and Major/Special Projects Division			
Business Retention/New Growth	306,000	0	(306,000)
Commercial & Industrial Public Improvements	511,000	0	(511,000)
Community Development Focus District	340,000	0	(340,000)
Economic Development Initiatives	2,000,000	0	(2,000,000)
Neighborhood Business District Improvements	1,528,000	0	(1,528,000)
Neighborhood Business Property Holding	75,000	0	(75,000)
Quick Strike Acquisition	1,000,000	0	(1,000,000)
Retail/Commercial Opportunities	398,000	0	(398,000)
Viable Small Business Development	306,000	0	(306,000)
	6,464,000	0	(6,464,000)
Housing Division			
Affordable Housing Trust Funding - Capital	1,900,000	0	(1,900,000)
Strategic Housing Initiatives Program (SHIP)	462,000	0	(462,000)
	2,362,000	0	(2,362,000)
Opportunity and Resident Services			
Homeownership & Housing Stability	0	1,000,000	1,000,000
Resident Services Initiatives	0	250,000	250,000
Small Business & Commercial Stabilization	0	2,500,000	2,500,000
	0	3,750,000	3,750,000
Department Total	8,826,000	3,750,000	(5,076,000)
Parks			
Administration and Program Services			
McEvoy Park Renovation - COT DM	1,300,000	1,300,000	0
Mt. Airy Adventure Playground - COT DM	500,000	750,000	250,000
Park Infrastructure Rehabilitation	3,599,000	3,599,000	0
Parks Work Order Management System	0	59,000	59,000
Playground Renovations - COT DM	250,000	0	(250,000)
Warder Nursery Renovation - COT DM	500,000	500,000	0
	6,149,000	6,208,000	59,000
Department Total	6,149,000	6,208,000	59,000
Police			
Administration Bureau			
Data Storage	200,000	200,000	0
Police Equipment	0	122,000	122,000
	200,000	322,000	122,000
Investigations Bureau			
Pen-Link PLX System Upgrade	0	130,000	130,000
	0	130,000	130,000
Strategic Innovations Bureau			
Police Equipment	122,000	0	(122,000)
	122,000	0	(122,000)
Department Total	322,000	452,000	130,000

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Public Services			
City Facility Management			
City Facility Renovation and Repairs	3,900,000	3,900,000	0
City Facility Renovation and Repairs - COT DM	1,550,000	4,625,000	3,075,000
Community Facility Improvements	400,000	500,000	100,000
Community Facility Improvements - Art Museum	200,000	700,000	500,000
Electrical Upgrades - COT DM	250,000	250,000	0
Fire Station Replacement - COT MSI	0	4,000,000	4,000,000
Fleet EV Infrastructure	1,500,000	1,500,000	0
Fleet Facility Renovation - COT MSI	6,000,000	6,000,000	0
Obsolete Air Conditioning Systems Replacement	629,000	629,000	0
Police Property Room Facility & ECC Renovation	0	4,300,000	4,300,000
	14,429,000	26,404,000	11,975,000
Fleet Services			
Fleet Replacements	13,269,000	17,269,000	4,000,000
Fleet Telematics and GPS Improvements	0	150,000	150,000
	13,269,000	17,419,000	4,150,000
Neighborhood Operations			
Trash Receptacles & Collection Carts	148,000	148,000	0
	148,000	148,000	0
Traffic And Road Operations			
Sign Replacement	279,000	279,000	0
Spot Infrastructure Replacement - CSR	0	1,000,000	1,000,000
	279,000	1,279,000	1,000,000
Department Total	28,125,000	45,250,000	17,125,000
Recreation			
Golf			
Golf Equipment	0	700,000	700,000
Golf Facilities Improvements	0	600,000	600,000
	0	1,300,000	1,300,000
Support Services			
Athletics Facilities Renovation	248,000	300,000	52,000
Bond Hill Aquatic Rehabilitation - COT DM	100,000	0	(100,000)
Bush Aquatic Rehabilitation - COT MSI	100,000	0	(100,000)
Dunham Rec Center Facilities Renovation - COT MSI	5,200,000	4,500,000	(700,000)
Lincoln Aquatic Rehabilitation - COT MSI	0	536,000	536,000
Outdoor Basketball Courts - COT DM	212,000	0	(212,000)
Outdoor Facilities Renovation - CSR	1,234,000	1,234,000	0
Pavement Renovations - COT DM	145,000	69,000	(76,000)
Playgrounds Renovation - COT DM	600,000	600,000	0
Rec Facilities Improvements - CBR	300,000	300,000	0
Recreation Facilities Renovation	3,140,000	3,240,000	100,000
Security Cameras	200,000	0	(200,000)
Shelter Buildings Restoration - COT DM	25,000	0	(25,000)
Tennis and Other Courts Renovation - COT DM	150,000	75,000	(75,000)

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
West Maintenance Building Replacement - COT DM	0	600,000	600,000
	11,654,000	11,454,000	(200,000)
Department Total	11,654,000	12,754,000	1,100,000
Sewers			
Wastewater Engineering			
Addyston Creek and Sewer Rehab	0	651,000	651,000
Addyston Pump Station Elimination	0	1,321,000	1,321,000
Anthony to Innes Sewer Replacement	679,000	0	(679,000)
Barrington Hills, Gil Volz, and Kirkridge Acres P.S. Elim	9,992,400	9,992,400	0
Bold Face Pump Station	2,486,700	2,486,700	0
CIP Planning 2026	1,035,000	1,035,000	0
CSO 24 Regulator Improvements	418,000	0	(418,000)
Camargo Canyon Pump Station Elimination	0	1,256,000	1,256,000
Central to McMicken at Stark St Sewer Replacement	0	2,755,140	2,755,140
Chandler Street Sewer Improvements	415,000	415,000	0
Clifton Avenue at Parker Street Sewer Replacement	240,000	0	(240,000)
Critical Asset Management 2026	7,956,360	7,956,360	0
De Votie Avenue Sewer Replacement	0	1,126,000	1,126,000
Delta Ave at Linwood Ave Sewer Replacement	539,000	0	(539,000)
Dry Weather Channel for SS 937	0	3,727,000	3,727,000
EBORI Extension - CSO 489 and CSO 432 Separation	0	33,320,920	33,320,920
Flow Monitoring Support 2026	2,194,200	2,194,200	0
Gilbert Avenue at Casino Sewer Replacement	0	7,273,000	7,273,000
HSTS Eliminations 2026	2,140,000	2,140,000	0
Hamilton County Utility Oversight and Coordination 2026	4,968,000	4,968,000	0
Hydraulic Modeling Support 2026	2,993,000	2,993,000	0
LMWWTP Electrical, Primary, and Secondary Improvements	58,728,600	510,000	(58,218,600)
LMWWTP HRT Facility	0	216,000	216,000
LMWWTP Solids Disposal With Odor Control	0	2,797,480	2,797,480
Ledgewood Ave Sewer Replacement	4,891,420	0	(4,891,420)
Linwood Avenue Sewer Replacement	733,500	0	(733,500)
Little Miami Interceptor Sluice Gate Replacement and Relo	64,000	64,000	0
MCWWTP Dewatering Building Improvements	20,628,000	0	(20,628,000)
MSD Labor	0	10,277,550	10,277,550
Main Sewer Renewal Program 2026	7,137,210	7,137,210	0
Manhole Renewal Program 2026	1,155,620	1,155,620	0
Morrison Avenue Sewer Replacement	390,000	0	(390,000)
Paxton Avenue Sewer Rehabilitation	2,862,000	0	(2,862,000)
Pleasant Run Pump Station Upgrades	29,179,000	0	(29,179,000)
Prioritized Wastewater Collection Sys Asset Management 2026	22,950,460	22,950,460	0
Program Management and Support Services 2026	8,280,000	8,280,000	0
Programmatic Contingency	0	5,000,000	5,000,000
Rapid Run and Foley Road PS Receiver Manhole Installation	0	423,600	423,600
Ross Avenue and Globe Avenue Sewer Improvements	0	134,000	134,000
SCWWTP Secondary Clarifier Upgrade	0	456,000	456,000
Shaffer Avenue Sewer Replacement	2,531,000	0	(2,531,000)

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
TCWWTP Aeration Basin Conversion	9,648,300	733,800	(8,914,500)
Tennessee Avenue (HN 1754) Sewer Replacement	313,280	313,280	0
Urgent Capacity Response 2026	1,570,610	1,570,610	0
Wilder Avenue Sewer Replacement	679,700	0	(679,700)
Winton Lake Aerial Sewer Structure and Weir Modifications	170,000	64,300	(105,700)
i-75 Lockland Split Sewer Rehabilitation	0	5,910,000	5,910,000
	207,969,360	153,604,630	(54,364,730)
Department Total	207,969,360	153,604,630	(54,364,730)
Stormwater Management Utility			
Stormwater Management Utility			
Stormwater Fleet and Equipment	800,000	800,000	0
	800,000	800,000	0
Department Total	800,000	800,000	0
Transportation & Engineering			
Aviation			
Airport Infrastructure Improvements	140,000	0	(140,000)
Facility Improvements	139,000	0	(139,000)
General Aviation Motorized Equipment	61,000	61,000	0
Lunken Customs Facility	0	3,700,000	3,700,000
	340,000	3,761,000	3,421,000
Engineering			
Anthony Wayne Curb Extensions - CBR	80,000	80,000	0
Artist Alley Reconstruction - COT DM CBR	100,000	100,000	0
Baltimore Ave Landslide - COT DM	400,000	1,000,000	600,000
Bridge Rehabilitation Program	1,030,000	900,000	(130,000)
Curb Ramps - Street Rehab CSR	445,000	400,000	(45,000)
Glenway Avenue Landslide Rehabilitation - COT DM	360,000	0	(360,000)
Hillside Stairway Rehabilitation	35,000	0	(35,000)
Hunsford Street Reconstruction - CBR	150,000	150,000	0
Lafayette Lane Landslide Rehabilitation - COT DM	290,000	760,000	470,000
Pavement Management	410,000	240,000	(170,000)
Red Bank Rd Shared Use Path	480,000	480,000	0
Spot Infrastructure Replacement	530,000	0	(530,000)
Spring Lawn Ave Bridge Replacement - COT MSI	200,000	0	(200,000)
Stillwell Road Bridge Replacement - COT MSI	2,500,000	0	(2,500,000)
Street Improvements	800,000	1,580,000	780,000
Street Rehabilitation - COT DM	2,000,000	2,200,000	200,000
Street Rehabilitation - CSR	19,980,000	19,820,000	(160,000)
Wall Stab. & Landslide Correction - CSR	1,050,000	1,550,000	500,000
Western Hills Viaduct	125,000	125,000	0
Western Hills Viaduct - COT MSI	3,750,000	3,750,000	0
	34,715,000	33,135,000	(1,580,000)
Streetcar Operations			
Streetcar System	1,540,000	1,540,000	0
	1,540,000	1,540,000	0

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Traffic Engineering			
Computerized Traffic Signal System - COT MSI	1,500,000	0	(1,500,000)
Computerized Traffic Signal System - CSR	455,000	400,000	(55,000)
Court Street Signals	100,000	100,000	0
Duke Street Light Installation and Renovation	310,000	310,000	0
Gas Street Light Upgrade and Replacement	30,000	0	(30,000)
Idaho and River Road Improvements - CBR	250,000	250,000	0
Street Light Infrastructure	1,030,000	1,000,000	(30,000)
Traffic Control Device Installation & Renovation	165,000	150,000	(15,000)
Traffic Signals Infrastructure - CSR	1,834,000	1,800,000	(34,000)
	5,674,000	4,010,000	(1,664,000)
Transportation Planning			
Bicycle Transportation Program	375,000	350,000	(25,000)
Brent Spence Bridge	500,000	200,000	(300,000)
Downtown Infrast. Coord. & Implemtn	220,000	300,000	80,000
Downtown and Uptown Wayfinding - COT MSI	775,000	0	(775,000)
Ezzard Charles Bridge Decks	2,000,000	0	(2,000,000)
Idaho Street and River Road Pedestrian Safety	0	500,000	500,000
Lick Run Connector	0	825,000	825,000
Madisonville Gateway Signage - CBR	165,000	165,000	0
Minor Street Traffic Calming	490,000	100,000	(390,000)
Neighborhood Gateways/Greenways Imprvmnt	190,000	190,000	0
Neighborhood Transportation Strategies	610,000	375,000	(235,000)
OKI Regional Coordination	135,000	0	(135,000)
OTR Gateway Signage - CBR	10,000	10,000	0
Pedestrian Safety Improvements/Major Street Calming	1,020,000	1,020,000	0
Safety Improvements	135,000	128,000	(7,000)
Sidewalk Repair Program	374,000	335,000	(39,000)
Speed Hump Modernization - COT DM	600,000	0	(600,000)
State to Central: Building Better Neighborhoods	0	5,200,000	5,200,000
Westwood Town Hall Streetscape - CBR	945,000	1,055,000	110,000
	8,544,000	10,753,000	2,209,000
Department Total	50,813,000	53,199,000	2,386,000
Water Works			
Business Services			
Fleet OTEA Improvements	1,500,000	1,500,000	0
Non-Fleet OTEA Improvements	100,000	175,000	75,000
	1,600,000	1,675,000	75,000
Commercial Services			
Meter Improvements	17,170,000	19,170,000	2,000,000
	17,170,000	19,170,000	2,000,000
Engineering			
Engineering Systems Improvements	600,000	300,000	(300,000)
Private Development Improvements	830,000	830,000	0
Replacement Water Mains Improvements	19,600,000	20,563,000	963,000

	2027 Approved Budget	2027 Update	Change 2027 Approved to Update
Replacement Water Mains Improvements - Lead	4,200,000	4,200,000	0
Service Branch Improvements	760,000	1,400,000	640,000
Street Improvements	10,500,000	10,500,000	0
Tanks & Reservoirs Facility Improvements	11,000,000	1,000,000	(10,000,000)
	47,490,000	38,793,000	(8,697,000)
Information Technology			
IT Billing and Customer Service Improvements	380,000	450,000	70,000
IT Equipment Improvements	500,000	500,000	0
IT Infrastructure Improvements	970,000	375,000	(595,000)
	1,850,000	1,325,000	(525,000)
Water Distribution			
Valve Replacement Improvements	490,000	650,000	160,000
	490,000	650,000	160,000
Water Quality and Treatment			
Lab Services Improvements	180,000	180,000	0
Treatment Equipment Improvements	310,000	110,000	(200,000)
Treatment Facility Improvements	4,010,000	2,650,000	(1,360,000)
Treatment Systems Improvements	1,223,000	4,490,000	3,267,000
	5,723,000	7,430,000	1,707,000
Water Supply			
Facility Improvements	600,000	600,000	0
Pump Station Equipment Improvements	960,000	250,000	(710,000)
Pump Station Facilities Improvements	1,500,000	4,200,000	2,700,000
Pump Station Systems Improvements	3,120,000	6,410,000	3,290,000
	6,180,000	11,460,000	5,280,000
Department Total	80,503,000	80,503,000	0
Grand Total	437,378,336	434,816,282	(2,562,054)

EXHIBIT 8: CAPITAL BUDGET UPDATE PROJECTS BY NEIGHBORHOOD

This report provides a breakdown of each Capital project by the City neighborhood in which it is located in order to provide additional detail on where capital investment is taking place across the City.

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Neighborhood / Agency	Priority	Project Title	FY 2027
Avondale			
Recreation			
	14	Playgrounds Renovation - COT DM	150,000
		General Capital Total	150,000
		Avondale Total	150,000
Bond Hill			
Recreation			
	1	Recreation Facilities Renovation	63,500
		General Capital Total	63,500
		Bond Hill Total	63,500
CUF			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	800,000
		General Capital Total	800,000
		CUF Total	800,000
California			
City Manager			
	15	Farmer Music Center	2,000,000
Recreation			
	20	Rec Facilities Improvements - CBR	120,000
		General Capital Total	2,120,000
City Manager			
	14	Farmer Music Center 40(B)	4,500,000
		Municipal Public Improvt Equiv Total	4,500,000
		California Total	6,620,000
Camp Washington			
Public Services			
	4	Fleet Facility Renovation - COT MSI	6,000,000
Recreation			
	2	Outdoor Facilities Renovation - CSR	100,000
Transportation & Engineering			
	1	Street Rehabilitation - CSR	50,000
		General Capital Total	6,150,000
		Camp Washington Total	6,150,000
Clifton			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	900,000
	24	Lafayette Lane Landslide Rehabilitation - COT DM	760,000
		General Capital Total	1,660,000
		Clifton Total	1,660,000

Neighborhood / Agency	Priority	Project Title	FY 2027
College Hill			
Parks			
	3	McEvoy Park Renovation - COT DM	1,300,000
		General Capital Total	1,300,000
		College Hill Total	1,300,000
Columbia Tusculum			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	280,000
	12	Computerized Traffic Signal System - CSR	400,000
		General Capital Total	680,000
		Columbia Tusculum Total	680,000
Corryville			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	450,000
		General Capital Total	450,000
		Corryville Total	450,000
Downtown			
Enterprise Services			
	1	Furniture Fixtures and Equipment	230,000
		Convention Center Total	230,000
City Manager			
	10	Civic Space Improvements	50,000
Transportation & Engineering			
	1	Street Rehabilitation - CSR	1,800,000
	7	Street Improvements	100,000
	20	Street Light Infrastructure	700,000
	30	Downtown Infrast. Coord. & Implemtn	300,000
	34	Court Street Signals	100,000
		General Capital Total	3,050,000
Enterprise Services			
	2	Parking Facility Upgrades	290,000
		Parking System Facilities Total	290,000
		Downtown Total	3,570,000
East End			
Transportation & Engineering			
	31	General Aviation Motorized Equipment	61,000
		General Aviation Total	61,000
Recreation			
	9	Tennis and Other Courts Renovation - COT DM	75,000
Transportation & Engineering			
	11	Wall Stab. & Landslide Correction - CSR	160,000
	42	Lunken Customs Facility	3,700,000
		General Capital Total	3,935,000
		East End Total	3,996,000

Neighborhood / Agency	Priority	Project Title	FY 2027
East Price Hill			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	1,300,000
	7	Street Improvements	60,000
	14	Curb Ramps - Street Rehab CSR	140,000
		General Capital Total	1,500,000
		East Price Hill Total	1,500,000
East Westwood			
Transportation & Engineering			
	13	Baltimore Ave Landslide - COT DM	1,000,000
	25	Lick Run Connector	825,000
		General Capital Total	1,825,000
		East Westwood Total	1,825,000
Evanston			
Recreation			
	14	Playgrounds Renovation - COT DM	90,000
Transportation & Engineering			
	7	Street Improvements	70,000
		General Capital Total	160,000
		Evanston Total	160,000
Hartwell			
Transportation & Engineering			
	37	Hunsford Street Reconstruction - CBR	150,000
	41	Anthony Wayne Curb Extensions - CBR	80,000
		General Capital Total	230,000
		Hartwell Total	230,000
Hyde Park			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	2,000,000
	3	Traffic Signals Infrastructure - CSR	250,000
	7	Street Improvements	170,000
		General Capital Total	2,420,000
		Hyde Park Total	2,420,000
Linwood			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	1,800,000
		General Capital Total	1,800,000
		Linwood Total	1,800,000
Lower Price Hill			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	490,000
	2	State to Central: Building Better Neighborhoods	1,700,000
	3	Traffic Signals Infrastructure - CSR	100,000
		General Capital Total	2,290,000
		Lower Price Hill Total	2,290,000

Neighborhood Agency	Priority	Project Title	FY 2027
Madisonville			
Public Services			
	18	Fire Station Replacement - COT MSI	2,000,000
Recreation			
	1	Recreation Facilities Renovation	2,000,000
Transportation & Engineering			
	3	Traffic Signals Infrastructure - CSR	100,000
	27	Red Bank Rd Shared Use Path	480,000
	38	Madisonville Gateway Signage - CBR	165,000
		General Capital Total	4,745,000
		Madisonville Total	4,745,000
Mt. Adams			
Public Services			
	17	Community Facility Improvements - Art Museum	700,000
		General Capital Total	700,000
		Mt. Adams Total	700,000
Mt. Airy			
Recreation			
	6	Athletics Facilities Renovation	300,000
		General Capital Total	300,000
		Mt. Airy Total	300,000
Mt. Auburn			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	550,000
	11	Wall Stab. & Landslide Correction - CSR	335,000
	14	Curb Ramps - Street Rehab CSR	140,000
		General Capital Total	1,025,000
		Mt. Auburn Total	1,025,000
Mt. Lookout			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	600,000
		General Capital Total	600,000
		Mt. Lookout Total	600,000
Mt. Washington			
Recreation			
	20	Rec Facilities Improvements - CBR	15,000
Transportation & Engineering			
	1	Street Rehabilitation - CSR	3,100,000
	14	Curb Ramps - Street Rehab CSR	120,000
		General Capital Total	3,235,000
		Mt. Washington Total	3,235,000

Neighborhood / Agency	Priority	Project Title	FY 2027
North Avondale			
Transportation & Engineering			
	7	Street Improvements	440,000
		General Capital Total	440,000
		North Avondale Total	440,000
Oakley			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	880,000
		General Capital Total	880,000
		Oakley Total	880,000
Over-the-Rhine			
City Manager			
	9	Community Facility Improvements - Findlay Market	1,350,000
	10	Civic Space Improvements	100,000
Public Services			
	16	Community Facility Improvements	500,000
Transportation & Engineering			
	19	Streetcar System	1,540,000
	39	OTR Gateway Signage - CBR	10,000
		General Capital Total	3,500,000
		Over-the-Rhine Total	3,500,000
Pendleton			
Transportation & Engineering			
	35	Artist Alley Reconstruction - COT DM CBR	100,000
		General Capital Total	100,000
		Pendleton Total	100,000
Pleasant Ridge			
Public Services			
	18	Fire Station Replacement - COT MSI	2,000,000
		General Capital Total	2,000,000
		Pleasant Ridge Total	2,000,000
Queensgate			
Transportation & Engineering			
	2	State to Central: Building Better Neighborhoods	1,700,000
	8	Bridge Rehabilitation Program	40,000
		General Capital Total	1,740,000
		Queensgate Total	1,740,000
Riverside			
Transportation & Engineering			
	11	Wall Stab. & Landslide Correction - CSR	670,000
	16	Idaho Street and River Road Pedestrian Safety	500,000
	36	Idaho and River Road Improvements - CBR	250,000
		General Capital Total	1,420,000
		Riverside Total	1,420,000

Neighborhood / Agency	Priority	Project Title	FY 2027
South Cumminsville			
Recreation			
	20	Rec Facilities Improvements - CBR	165,000
Transportation & Engineering			
	1	Street Rehabilitation - CSR	250,000
	11	Wall Stab. & Landslide Correction - CSR	360,000
		General Capital Total	775,000
		South Cumminsville Total	775,000
South Fairmount			
Public Services			
	5	Police Property Room Facility & ECC Renovation	4,300,000
Transportation & Engineering			
	4	Western Hills Viaduct - COT MSI	3,750,000
	5	Western Hills Viaduct	125,000
		General Capital Total	8,175,000
		South Fairmount Total	8,175,000
Spring Grove Village			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	1,200,000
		General Capital Total	1,200,000
		Spring Grove Village Total	1,200,000
The Heights			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	110,000
		General Capital Total	110,000
		The Heights Total	110,000
Walnut Hills			
Transportation & Engineering			
	1	Street Rehabilitation - CSR	100,000
	3	Traffic Signals Infrastructure - CSR	375,000
	7	Street Improvements	400,000
	8	Bridge Rehabilitation Program	300,000
		General Capital Total	1,175,000
		Walnut Hills Total	1,175,000
West End			
Recreation			
	1	Recreation Facilities Renovation	63,500
	4	Lincoln Aquatic Rehabilitation - COT MSI	536,000
Transportation & Engineering			
	2	State to Central: Building Better Neighborhoods	1,800,000
	23	Brent Spence Bridge	200,000
		General Capital Total	2,599,500
		West End Total	2,599,500

Neighborhood Agency	Priority	Project Title	FY 2027
West Price Hill			
Recreation			
	3	Dunham Rec Center Facilities Renovation - COT MSI	4,500,000
Transportation & Engineering			
	1	Street Rehabilitation - CSR	820,000
	3	Traffic Signals Infrastructure - CSR	625,000
		General Capital Total	5,945,000
		West Price Hill Total	5,945,000
Westwood			
Parks			
	4	Mt. Airy Adventure Playground - COT DM	750,000
Recreation			
	5	West Maintenance Building Replacement - COT DM	600,000
	14	Playgrounds Renovation - COT DM	360,000
Transportation & Engineering			
	40	Westwood Town Hall Streetscape - CBR	1,055,000
		General Capital Total	2,765,000
		Westwood Total	2,765,000
Winton Hills			
City Manager			
	12	Center Hill Gas & Leachate	69,000
Recreation			
	1	Recreation Facilities Renovation	500,000
Transportation & Engineering			
	1	Street Rehabilitation - CSR	1,900,000
		General Capital Total	2,469,000
		Winton Hills Total	2,469,000
Citywide			
Buildings & Inspections			
	1	Hazard Abatement/Demolition Program	446,000
	2	Plans Examination Artificial Intelligence Enhancement	300,000
City Manager			
	3	Neighborhood Development Funding - Capital	11,450,000
	5	Strategic Growth Initiatives	500,000
	6	Property Holding	476,000
	8	PIVOT Acquisition and Safety Improvements	1,000,000
	11	Wheeled Recycling Cart Replacement	69,000
Enterprise Services			
	3	Parking Meter Replacement	125,000
Enterprise Technology Solutions			
	4	Data Center Infrastructure Replacement	100,000
	6	Disaster Recovery / Business Continuity	100,000
	9	Lifecycle Asset Acquisition and Replacement	606,000
	13	Digital Services Enhancements	48,000
	15	Real Time Crime Center Camera Program	164,000
	17	KRONOS Time Keeping System Enhancements	400,000

Neighborhood Agency	Priority	Project Title	FY 2027
Fire			
	1	Medical Equipment	135,000
	2	Firefighter PPE	1,296,000
	3	Fire Equipment	202,000
	4	Fire Department IT Equipment	105,000
	5	Administrative & Firehouse Furniture & Equipment	58,000
Health			
	2	Health Property Structural Integrity	1,266,000
	3	Facilities Renovation and Repairs - CSR	181,000
Law			
	1	Workflow Management Software	300,000
Opportunity and Resident Services			
	1	Small Business & Commercial Stabilization	2,500,000
	2	Homeownership & Housing Stability	1,000,000
	3	Resident Services Initiatives	250,000
Parks			
	1	Park Infrastructure Rehabilitation	3,599,000
	6	Parks Work Order Management System	59,000
Police			
	1	Police Equipment	122,000
	2	Data Storage	200,000
	4	Pen-Link PLX System Upgrade	130,000
Public Services			
	1	City Facility Renovation and Repairs	3,900,000
	2	City Facility Renovation and Repairs - COT DM	4,625,000
	3	Fleet Replacements	17,269,000
	9	Trash Receptacles & Collection Carts	148,000
	10	Fleet Telematics and GPS Improvements	150,000
	11	Sign Replacement	279,000
	12	Obsolete Air Conditioning Systems Replacement	629,000
	13	Electrical Upgrades - COT DM	250,000
	14	Fleet EV Infrastructure	1,500,000
	15	Spot Infrastructure Replacement - CSR	1,000,000
Recreation			
	1	Recreation Facilities Renovation	613,000
	2	Outdoor Facilities Renovation - CSR	1,134,000
	7	Pavement Renovations - COT DM	69,000
Transportation & Engineering			
	1	Street Rehabilitation - CSR	440,000
	3	Traffic Signals Infrastructure - CSR	350,000
	6	Street Rehabilitation - COT DM	2,200,000
	7	Street Improvements	340,000
	8	Bridge Rehabilitation Program	560,000
	10	Pedestrian Safety Improvements/Major Street Calming	1,020,000
	11	Wall Stab. & Landslide Correction - CSR	25,000
	15	Duke Street Light Installation and Renovation	310,000

Neighborhood Agency	Priority	Project Title	FY 2027
	17	Pavement Management	240,000
	18	Bicycle Transportation Program	350,000
	20	Street Light Infrastructure	300,000
	21	Traffic Control Device Installation & Renovation	150,000
	26	Neighborhood Gateways/Greenways Imprvmnt	190,000
	28	Safety Improvements	128,000
	29	Sidewalk Repair Program	335,000
	32	Minor Street Traffic Calming	100,000
	43	Neighborhood Transportation Strategies	375,000
		General Capital Total	66,166,000
Recreation			
	11	Golf Facilities Improvements	600,000
	12	Golf Equipment	700,000
		Municipal Golf Total	1,300,000
City Manager			
	2	Affordable Housing Trust Funding - Capital SHPIF	2,450,000
	4	Neighborhood Development Funding - Housing SHPIF	1,550,000
		Special Housing PIF Total	4,000,000
Stormwater Management Utility			
	1	Stormwater Fleet and Equipment	800,000
		Stormwater Management Total	800,000
Enterprise Technology Solutions			
	12	Radio Communications Equipment	30,000
		Telecommunications Services Total	30,000
		Citywide Total	72,296,000
Inside Hamilton County/Inside & Outside City			
Parks			
	5	Warder Nursery Renovation - COT DM	500,000
		General Capital Total	500,000
Sewers			
	6	EBORI Extension - CSO 489 and CSO 432 Separation	33,320,920
	8	LMWWTP Electrical, Primary, and Secondary Improvements	510,000
	10	LMWWTP HRT Facility	216,000
	52	Rapid Run and Foley Road PS Receiver Manhole Installation	423,600
	59	De Votie Avenue Sewer Replacement	1,126,000
	60	Tennessee Avenue (HN 1754) Sewer Replacement	313,280
	62	Gilbert Avenue at Casino Sewer Replacement	7,273,000
	63	Central to McMicken at Stark St Sewer Replacement	2,755,140
	66	Bold Face Pump Station	2,486,700
	74	Little Miami Interceptor Sluice Gate Replacement and Relo	64,000
	75	Chandler Street Sewer Improvements	415,000
	88	LMWWTP Solids Disposal With Odor Control	2,797,480
		MSD Capital Improvements Total	51,701,120
		Inside Hamilton County/Inside & Outside City Total	52,201,120

Neighborhood / Agency	Priority	Project Title	FY 2027
Inside Hamilton County/Outside City			
Sewers			
	2	Addyston Pump Station Elimination	1,321,000
	47	TCWWTP Aeration Basin Conversion	733,800
	48	Barrington Hills, Gil Volz, and Kirkridge Acres P.S. Elim	9,992,400
	49	Dry Weather Channel for SS 937	3,727,000
	50	Addyston Creek and Sewer Rehab	651,000
	65	Winton Lake Aerial Sewer Structure and Weir Modifications	64,300
	68	Ross Avenue and Globe Avenue Sewer Improvements	134,000
	70	SCWWTP Secondary Clarifier Upgrade	456,000
	71	Camargo Canyon Pump Station Elimination	1,256,000
		MSD Capital Improvements Total	18,335,500
		Inside Hamilton County/Outside City Total	18,335,500
Systemwide			
City Manager			
	13	CAGIS Infrastructure	64,000
Enterprise Technology Solutions			
	1	Cybersecurity Initiatives	300,000
	2	Telephone System Upgrades	225,000
	3	Enterprise Networks and Security Enhancements	100,000
	5	Radio Consoles	500,000
	7	IT Asset Management Solution	200,000
	8	Service Now Reboot	300,000
	16	Cincinnati Financial System Upgrades	13,000
		General Capital Total	1,702,000
Sewers			
	12	Main Sewer Renewal Program 2026	7,137,210
	18	Manhole Renewal Program 2026	1,155,620
	24	Urgent Capacity Response 2026	1,570,610
	30	HSTS Eliminations 2026	2,140,000
	36	Program Management and Support Services 2026	8,280,000
	42	Hamilton County Utility Oversight and Coordination 2026	4,968,000
	67	i-75 Lockland Split Sewer Rehabilitation	5,910,000
	77	Hydraulic Modeling Support 2026	2,993,000
	83	Critical Asset Management 2026	7,956,360
	90	Prioritized Wastewater Collection Sys Asset Management 2026	22,950,460
	96	CIP Planning 2026	1,035,000
	102	Flow Monitoring Support 2026	2,194,200
	109	Programmatic Contingency	5,000,000
	114	MSD Labor	10,277,550
		MSD Capital Improvements Total	83,568,010
Water Works			
	1	Replacement Water Mains Improvements - Lead	4,200,000
	2	Replacement Water Mains Improvements	20,563,000
	3	Street Improvements	10,500,000
	4	Engineering Systems Improvements	300,000

Neighborhood Agency	Priority	Project Title	FY 2027
	5	Valve Replacement Improvements	650,000
	6	Meter Improvements	19,170,000
	7	Treatment Facility Improvements	2,650,000
	8	Treatment Systems Improvements	4,490,000
	9	Treatment Equipment Improvements	110,000
	10	Lab Services Improvements	180,000
	12	Tanks & Reservoirs Facility Improvements	1,000,000
	13	Pump Station Systems Improvements	6,410,000
	14	Pump Station Facilities Improvements	4,200,000
	15	Pump Station Equipment Improvements	250,000
	16	IT Equipment Improvements	500,000
	17	IT Billing and Customer Service Improvements	450,000
	18	IT Infrastructure Improvements	375,000
	19	Facility Improvements	600,000
	20	Fleet OTEA Improvements	1,500,000
	21	Non-Fleet OTEA Improvements	175,000
	22	Private Development Improvements	830,000
	23	Service Branch Improvements	1,400,000
		Water Works PIF Total	80,503,000
		Systemwide Total	165,773,010
		Grand Total	390,168,630

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EXHIBIT 9: RESTRICTED AND SPECIAL REVENUE FUNDS - NEW OR ADJUSTED PROJECTS DETAIL

The following reports are included for each Restricted and Special Revenue Fund Capital project that is included in the Recommended FY 2027 Budget Update that has been newly added or has been adjusted from the amount that was included in the Approved FY 2026-2027 Biennial Budget.

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Capital Budget Request Form

Parking Facility Upgrades

Department: 240 Enterprise Services
Agency: 248 Parking Facilities
Exp Category: Infrastructure(Smale Commission)
Dept Priority: 2
Agency Priority: 2
Project Manager: Fortinberry, Dan
Start Date: 7/1/26
End Date: 6/30/31

Description:	This project will provide resources for off-street parking facilities including asphalt resurfacing, concrete restoration and replacement, installation of security improvements like lighting and cameras, installation of fencing and other parking area barrier controls.
Purpose:	The purpose of this project is to provide upgrades to parking facilities not inclusive of normal maintenance and repair items that are funded in the operating budget and are anticipated to have a useful life of at least 10 years.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
102	CONSTRUCTION		200,000	160,000	160,000	160,000	160,000	840,000
102	ENGINEERING		90,000	40,000	40,000	40,000	40,000	250,000
Total			290,000	200,000	200,000	200,000	200,000	1,090,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Airport Infrastructure Improvements

Department:	230 Transportation & Engineering	**Dept Priority:**	46	**Project Manager:**	Edrosa, Jaime
Agency:	234 Aviation	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for improvements to Lunken Airport that are not typically funded by the Federal Aviation Administration (FAA) or Ohio Department of Transportation (ODOT). Improvements will include, but are not limited to, rubber removal, striping, airfield and wayfinding signage, security improvements, vehicular parking lot improvements/ expansion, Airport Road improvements, flood control improvements, and various airfield pavement/drainage improvements.
Purpose:	The purpose of this project is to make improvements (airfield and non-airfield) to the airport's infrastructure to ensure an operationally efficient and aesthetically pleasing public airport. This project will also allow the City to meet its commitment to the FAA to maintain a safe and secure facility.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
104	CONSTRUCTION		0	126,000	126,000	126,000	126,000	504,000
104	ENGINEERING		0	14,000	14,000	14,000	14,000	56,000
Total		140,000	0	140,000	140,000	140,000	140,000	560,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
104	EST PERSONNEL	14,000	0	14,000	14,000	14,000	14,000	56,000

Capital Budget Request Form

Facility Improvements

Department:	230 Transportation & Engineering	**Dept Priority:**	58	**Project Manager:**	Edrosa, Jaime
Agency:	234 Aviation	**Agency Priority:**		**Start Date:**	7/1/26
Exp Category:	Infrastructure(Smale Commission)			**End Date:**	6/30/31

Description:	This project will provide resources for improvements to airport-owned facilities at Lunken Airport that will include, but are not limited to, the following: roofing, plumbing, electrical, ADA wheelchair access, building code upgrades, heating, ventilation and air conditioning (HVAC) improvements, as well as window replacements. The facilities include the Airport Administration Building, City-owned hangars, and the Air Traffic Control Tower and Maintenance Shop. This capital project will cover expenditures such as equipment, engineering and construction items.
Purpose:	The purpose of this project is to make improvements to the airport's facilities, not funded by the Federal Aviation Administration (FAA). These improvements will serve to preserve the facilities and reduce the operation expenses associated with deteriorated/inefficient facilities. The project would also ensure that the facilities are brought up to current code standards.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
104	CONSTRUCTION		0	125,000	125,000	125,000	125,000	500,000
104	ENGINEERING		0	14,000	14,000	14,000	14,000	56,000
Total		139,000	0	139,000	139,000	139,000	139,000	556,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
104	EST PERSONNEL	14,000	0	14,000	14,000	14,000	14,000	56,000

Capital Budget Request Form

Golf Equipment

Department:	190 Recreation	**Dept Priority:**	12	**Project Manager:**	Higby, Rob
Agency:	195 Golf	**Agency Priority:**	2	**Start Date:**	7/1/26
Exp Category:	Equipment			**End Date:**	6/30/31

Description:	This project will provide resources for equipment acquisition related to the operation and maintenance of golf facilities, including but not limited to, agronomic equipment and golf carts.
Purpose:	The purpose of this project is to ensure equipment is adequate to maintain golf courses and facilities; and provide value to golf customers.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
105	EQUIPMENT		700,000	0	0	0	0		700,000	
Total			700,000	0	0	0	0		700,000	

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
	EST PERSONNEL									

Capital Budget Request Form

Golf Facilities Improvements

Department: 190 Recreation
Agency: 195 Golf
Exp Category: Infrastructure(Smale Commission)
Dept Priority: 11
Agency Priority: 1
Project Manager: Higby, Rob
Start Date: 7/1/26
End Date: 6/30/31

Description: This project will provide resources for building improvements, pavement installation, and infrastructure rehabilitation at golf course facilities.

Purpose: The purpose of this project is to ensure golf facilities are in proper working condition for use by golf customers.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
105	CONSTRUCTION		600,000	715,000	125,000	125,000	125,000	1,690,000
Total			600,000	715,000	125,000	125,000	125,000	1,690,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Farmer Music Center 40(B)

Department:	100 City Manager	**Dept Priority:**	14	**Project Manager:**	Rudd, Brandon
Agency:	105 Office of Strategic Growth	**Agency Priority:**	8	**Start Date:**	7/1/26
Exp Category:	Economic Development			**End Date:**	6/30/31

Description:	This project will provide resources for any infrastructure improvements, development, and pre-development activities for the Farmer Music Center.
Purpose:	The purpose of this project is to support economic stabilization and spur growth of the City through the retention, expansion, and attraction of business.

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
491	OTHER		4,500,000	0	0	0	0		4,500,000	
Total			4,500,000	0	0	0	0		4,500,000	

Fund	Object	Prior Year	2027	2028	2029	2030	2031		Total	
	EST PERSONNEL									

Capital Budget Request Form

Affordable Housing Trust Funding - Capital SHPIF

Department:	100 City Manager	**Dept Priority:**	2	**Project Manager:**	Rudd, Brandon
Agency:	105 Office of Strategic Growth	**Agency Priority:**	2	**Start Date:**	7/1/26
Exp Category:	Housing Neighborhood Development			**End Date:**	6/30/31

Description: This project will provide resources for targeted investments in affordable housing projects through the City's Affordable Housing Trust Fund managed by the Cincinnati Development Fund.

Purpose: The purpose of this project is to preserve and develop affordable housing in the City.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
761	OTHER		2,450,000	0	0	0	0	2,450,000
Total			2,450,000	0	0	0	0	2,450,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
	EST PERSONNEL							

Capital Budget Request Form

Neighborhood Development Funding - Housing SHPIF

Department:	100 City Manager	**Dept Priority:**	4	**Project Manager:**	Rudd, Brandon
Agency:	105 Office of Strategic Growth	**Agency Priority:**	4	**Start Date:**	7/1/26
Exp Category:	Housing Neighborhood Development			**End Date:**	6/30/31

Description:	This project will provide resources for strategic investment to housing projects throughout the City's neighborhoods. The program will support the rehabilitation or new construction of market rate, workforce, and affordable rental and home ownership units as well as permanent supportive housing.
Purpose:	The purpose of this project is to provide leveraged investment in City neighborhoods in order to create diverse housing options to residents at all stages of life.

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
761	OTHER		1,550,000	0	0	0	0	1,550,000
Total			1,550,000	0	0	0	0	1,550,000

Fund	Object	Prior Year	2027	2028	2029	2030	2031	Total
761	EST PERSONNEL		50,000	0	0	0	0	50,000

GLOSSARY OF TERMS

ACCRUAL BASIS: Refers to the timing of the recognition (recording) of revenues and expenditures or expenses. Revenues are recognized in the period in which they are earned, and expenses are recognized in the period in which they are incurred in earning the revenue.

ACFR: See Annual Comprehensive Financial Report.

ADOPTED BUDGET: The budget as approved by the City Council at the beginning of the fiscal year.

AGENCY: An organizational entity of the City of Cincinnati. Usually, it relates to sub-units of Departments of the City (such as the Investigations Bureau in the Cincinnati Police Department, or Neighborhood Operations in the Department of Public Services, etc.). Departmental budgets are appropriated by agency.

AMERICAN RESCUE PLAN (ARP): An act signed into law in March 2021 to address the economic impact of the COVID-19 pandemic in the United States. The federal law provided $1.9 trillion in stimulus funding with $350 billion for state and local governments.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR): A report that summarizes financial data for the previous fiscal year in a standardized format.

APPROPRIATION: Legislation by the City Council approving the budgets for individual funds. Appropriation ordinances authorize spending in the personnel services, non-personnel services, employee benefits, equipment accounts, debt service, and capital categories. Departments cannot spend more money than is approved in these categories. Appropriations can only be adjusted by passage of a subsequent ordinance by the City Council upon recommendation by the City Manager.

ASSET: Includes items that normally last more than one year and cost more than a predetermined dollar amount. The predetermined amount established for the City is $5,000. Items not meeting both criteria should be classified as operating expenditures.

BALANCED BUDGET: A budget where anticipated revenues match anticipated expenditures, resulting in neither a deficit or surplus at the end of the fiscal year.

BASE BUDGET: See Continuation Services Budget.

BIENNIAL BUDGET: A budget for a two-year period. The City of Cincinnati's biennial schedule was initiated in 1993. The biennial budget cycle is Fiscal Years 2014/2015, 2016/2017, 2018/2019, 2020/2021, 2022/2023, 2024/2025, 2026/2027 and so on.

BOND: A long-term promissory debt obligation issued to generate financing for the construction, rehabilitation, or upgrade of City assets or infrastructure. The sale of bonds is the primary method of financing a capital program.

BOND (CREDIT) RATING: The grading of a debt security with respect to the issuer's ability to meet interest and principal requirements in a timely manner. The three major rating services, Fitch, Moody's, and S&P Global, use AAA as their highest rating and grade down through Bs and Cs. (D is used only by Fitch.) Debts rated AAA, AA, A, and BBB are considered investment-grade. Higher rated bonds have lower interest rates, and therefore provide lower returns, the price an investor pays for reduced risk.

BUDGET: A comprehensive financial plan of operations that attempts to rationalize the allocation of limited revenues among competing expenditure requirements for a given time period.

BUDGET UPDATE: A budget that is completed in the second year of the biennial budget process in order to provide a more current and accurate view of the budget. The budget update cycle is Fiscal Years 2015, 2017, 2019, 2021, 2023, 2025, 2027 and so on.

CAPITAL IMPROVEMENT PROGRAM (CIP): The six-year plan for capital investment in Cincinnati's future through improving City streets, bridges, recreation facilities, parks, health facilities and buildings, and other capital assets, all of which enhance the delivery of services. It coordinates the financing and timing of improvements to maximize their value to the public.

CAPITAL PROJECT FUND: Account for receipt and disbursement of resources used to acquire major capital assets through purchase or construction. Generally, this requires long-term financing such as a new building or the construction of a bridge. A Capital Project Fund would not be used to purchase automobiles, furniture, and minor equipment.

CAPITAL OUTLAY: Expenditure category for the cost of equipment, vehicles and other fixed assets (major object code 7600 in the Cincinnati Financial System).

CARRYOVER BALANCE: The net balance in a fund at the end of the fiscal year due to prior year net balance, savings (when total expenditures and encumbrances are less than the appropriations), canceled encumbrances (when a contract is completed for less cost than the encumbered amount or not needed at all), or revenues in excess of estimates for that year.

CDBG: See Community Development Block Grant.

CHRIS: See Cincinnati Human Resources Information System.

CINCINNATI BUDGET SYSTEM (CBS): An automated system used to prepare the biennial Operating and Capital Budgets and related reports. It is supported by the Cincinnati Financial System (CFS).

CINCINNATI FINANCIAL SYSTEM (CFS): An automated system to process financial transactions and prepare related reports. This system supports the Cincinnati Budget System (CBS).

CINCINNATI HUMAN RESOURCES INFORMATION SYSTEM (CHRIS): A citywide Web-based application used to manage and control personnel information and to process the City's payroll.

CIP: See Capital Improvement Program.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): The Federal grant which supports housing, economic development, health and human services, and planning and administration.

CONSOLIDATED PLAN: The U.S. Department of Housing and Urban Development requires the submission of a consolidated plan for the following Federal entitlement grant programs: Community Development Block Grant (CDBG), HOME Investment Partnerships Program (HOME), Emergency Shelter Grants (ESG), and Housing Opportunities for Persons with Aids (HOPWA). The plan also provides the framework for competitive grant applications for other housing and community development programs.

CONTINUATION SERVICES BUDGET: A budget in which the City provides nearly the same level of services which were provided in the previous year while adjusting for inflation. Referred to as a base budget.

CONTRACT AGENCIES: The City contracts with some agencies to provide services, such as the Southwest Ohio Regional Transit Authority (SORTA). These entities are not City departments, nor do City employees operate them, but the services are paid for in part by City funds and grants received from the City.

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT: An act signed into law in March 2020 to address the economic impact of the COVID-19 pandemic in the United States. The federal law provided $2 trillion in stimulus funding with $150 billion for state and local governments. In December 2020, lawmakers passed an additional $900 billion coronavirus relief package tied to the omnibus Consolidated Appropriations Act of 2021.

DEBT: A debt is created when a creditor agrees to lend a sum of assets to a debtor. Repayment includes interest.

DEBT SERVICE: Scheduled payment of the interest and principal to bond holders which is necessary to retire bond indebtedness.

DEPARTMENT: A basic organizational unit of government which may be sub-divided into divisions, programs, and activities.

DEFERRED RETIREMENT OPTION PLAN (DROP): A voluntary plan for active members of the Cincinnati Retirement System (CRS) who are covered by the Collaborative Settlement Agreement (CSA) entered into by the City of Cincinnati on April 30, 2015. Those who enter the plan can delay their retirement and continue to work for the City of Cincinnati.

EARLY RETIRMENT INCENTIVE PROGRAM (ERIP): The City Manager's Early Retirement Incentive Program (ERIP) was offered in 2007 to employees with 28 years or more of service prior to January 1, 2008 and who are members of the Cincinnati Retirement System. The plan provided two years of service credit to employees who met the eligibility requirements. An Early Retirement Incentive Program (ERIP) was offered in FY 2021 to employees based on years of service and age and who are members of the Cincinnati Retirement System. The plan provided two years of service credit to employees who met the eligibility requirements. These programs were developed due to budgetary constraints and the Administration's desire to provide more efficient and economical City operations and avoid the necessity of layoffs.

EBR: See Executive Budget Review.

EBR-C: See Executive Budget Review - Capital.

EBRT: See Executive Budget Review Team.

EFR: See Executive Finance Review.

EPR: See Executive Performance Review.

EFFECTIVENESS MEASURE: Effectiveness or outcome measures are designed to report the results and accomplishments (including quality) of services provided. Examples could include the percentage of lane miles in good condition, or the number of residents rating City parks and recreation facilities as good or excellent.

EFFICIENCY MEASURE: Indicators measuring productivity. They are defined as indicators that measure the cost (whether in dollars or employee-hours) per unit of output or outcome. Indicates how well the organization is using its resources when compared to benchmarks. Examples could include the cost per million gallons of drinking water delivered to consumers, or the unit cost of each fire inspection.

ELECTRONIC GOVERNMENT: (E-Government) refers to a government that uses information and communication technology to provide and improve government services, transactions and interactions with citizens, businesses, and other arms of government.

EMERGENCY RESERVE ACCOUNT: Monies which are set aside within the General Fund to provide a reserve in case of a disaster or fiscal emergency.

EMERGENCY SHELTER GRANT (ESG): Federal funds to provide capital and operating support for emergency shelters and transitional housing for homeless individuals and families.

EMPLOYEE BENEFITS: City-contributed costs for pension and other benefits for City employees. Other benefits include health insurance, unemployment compensation, vision and dental insurance, deferred compensation, and the Public Employees Assistance Program (PEAP) (major object code 7500 in the

Cincinnati Financial System).

ENCUMBRANCE: An amount of money committed for the payment of goods or services ordered but not yet received.

ENTERPRISE FUNDS: A type of restricted fund which is used to account for the expenditures and revenues of enterprise operations such as the City's Water Works Department and Parking Facilities Division. Enterprise funds are self-supporting from the sale of goods and services.

EQUIPMENT ACCOUNTS: Expenditure categories for "Motorized and Construction Equipment" (MCEA) and "Office and Technical Equipment" accounts (OTEA). MCEA is used for purchases of autos, trucks, backhoes, etc. OTEA is for desks, office partitions, calculators, etc.

ERIP: See Early Retirement Incentive Program.

ESG: See Emergency Shelter Grant.

ESTIMATED ACTUAL: Represents final adjustments made to the current year resources and expenditures based on actual prior year carryover balances, actual prior year cancellations, revised revenue estimates, and actual adjustments to current year appropriations. These current year adjustments are usually made in the final quarter of the fiscal year with the most current information available to be used to help project resources and expenditures for future years.

ESTIMATED PERSONNEL COSTS: This term is used in the Capital Budget to represent the estimated amount of personnel expenses in a capital project that will be used to reimburse the Operating Budget. Examples of personnel expenses that are reimbursable include, but are not limited to capital project management, management of outside contractors, and liaison work with grant organizations.

EXCEPTION REQUEST: Programs and/or items which are not included in the base requested or budget. These include new program proposals or extraordinary increases which could not be included in the budget target. Exception requests can be one-time or ongoing in nature.

EXECUTIVE BUDGET REVIEW (EBR): An opportunity for departments to justify their budget request for baseline services and request exceptions to supplement existing services or request new services. This is a component of Performance Based Budgeting.

EXECUTIVE BUDGET REVIEW - CAPITAL (EBR-C): An opportunity for departments to justify their capital budget requests with a particular focus on Cincy on Track (COT) spending for service delivery needs, neighborhoods, and underserved areas. This is a component of Performance Based Budgeting.

EXECUTIVE BUDGET REVIEW TEAM (EBRT): The members of this group are the City Manager, Assistant City Managers, Budget Director, Director of Finance, Assistant Director of Finance, Director of

Human Resources, Chief Performance Officer, the Director of Grant Administration and Government Affairs, and Budget Supervisors. The EBRT is the City Manager's administration team to develop budget and policy recommendations for the City Council.

EXECUTIVE FINANCE REVIEW (EFR): An opportunity for the Department of Finance along with departments to review current fee schedules and charges for services considering the true cost of services and to provide better revenue estimates. This is a component of Performance Based Budgeting.

EXECUTIVE PERFORMANCE REVIEW (EPR): An opportunity for departments to tell their performance story by highlighting achievements, communicating challenges, and beginning the discussion of potential budget exceptions. This is a component of Performance Based Budgeting.

EXPENDITURE: The cost for the personnel, materials, and equipment required for a department to function.

FINANCIAL STATEMENTS: Formal records of an entity's financial activities. Includes a balance sheet (Assets minus liabilities = fund balance), and a statement of revenues and expenditures, and a statement of cash flows.

FISCAL YEAR (FY): Any 12-month period designated as a budget year. Cincinnati's fiscal year runs from July 1 through June 30.

FTE: See Full-Time Equivalent.

FULL-TIME EQUIVALENT (FTE): FTE is a measure of a position by its budgeted hours. For example, 1.0 FTE equals 2,088 hours and 0.75 FTE equals 1,566 hours for budgetary purposes.

FUND: A fiscal and accounting entity with a self-balancing set of accounts to record revenue and expenditures.

FUND ACCOUNTING: Accounting method of providing information on City receipts and disbursements in separate categories or "funds". Governments use fund accounting to segregate sources of revenue and the purposes for which they are to be used. For instance, Water Works Fund 101 only receives funds generated from water charges and only expends funds related to water system activities.

FUND BALANCE: A Budgetary Fund Balance is the difference between estimated revenues and appropriated expenditures. A non-budgetary fund balance is a residual account whose balance is the difference between the assets and liabilities of the organization. At the end of the fiscal year, revenues and expenditures are closed out to this account. The balance in the account is carried forward into the next budget year.

GAAP: See Generally Accepted Accounting Principles.

GASB: See Governmental Accounting Standards Board.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Includes the measurement and disclosure principles that apply to financial statement reporting. They govern the recognition of transactions (that is, they specify when a transaction will be recorded and the amounts to be recorded) and dictate the numbers and other information that must be presented in financial statements.

GENERAL FUND: This fund accounts for the current assets, current liabilities, revenues, and expenditures that arise from general government operations. The main revenue sources of this fund are income and property taxes.

GENERAL OBLIGATION (GO) BOND: Debt that is secured by the "full faith and credit" of the governmental unit. The payment of principal and interest on the debt is called servicing the debt.

GFOA: See Government Finance Officers Association.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA): The purpose of the Government Finance Officers Association is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership.

GOVERNMENTAL FUNDS: Established to account for the receipt and disbursement of financial resources to provide services to the general public.

GRANT: Represents contributions or gifts of cash or other assets that must be used or expended for specified purposes, activities, or facilities.

HOME INVESTMENT PARTNERSHIPS PROGRAM: A Federal grant program to provide housing for low-income persons.

HOPWA: See Housing Opportunities for Persons With Aids.

HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA): A Federal grant program to provide housing for persons with AIDS.

IIJA: See Infrastructure Investment and Jobs Act.

INDEPENDENT AUDIT: An examination of financial statements conducted by an outside Certified Public Accountant (one not employed by the firm being examined) according to generally accepted auditing standards (GAAS) for the purpose of expressing an opinion as to whether the statements are a fair presentation in accordance with generally accepted accounting principles (GAAP).

INFRASTRUCTURE: Long-lived assets such as highways, bridges, buildings, and public utilities. A primary funding source for infrastructure maintenance is provided by a tax of one tenth of one percent on earned income, which was approved by voters in 1988. It is legally mandated that collection of this additional tax is subject to the City spending 90% of a base amount within three years. The base amount is calculated by an established formula. This budget and expenditures requirement to continue the 0.1% income tax is referred to as the "infrastructure mandate."

INFRASTRUCTURE INVESTMENT and JOBS ACT (IIJA): An act signed into law in November 2021 to address transportation and other infrastructure needs in the United States. The federal law authorized $1.2 trillion in total spending, including $550 billion of new spending on hard infrastructure. Local governments are eligible to receive federal resources through a competitive grant process. Infrastructure needs addressed in this act include: Roads, bridges, public transit, freight rail, airports, electric vehicle, broadband internet, power infrastructure, and water storage and cleanliness.

INTERDEPARTMENTAL CHARGES: Accounts for the reimbursement of the cost of services provided to departments by other departments. For example, the Printing Services program might process an interdepartmental bill (I.D. bill) to charge the Recreation Department for printing a brochure.

INTERFUND TRANSFER: The reallocation of an existing appropriation within the fund based on renewing operational plans or need.

INTERNAL SERVICE FUNDS: A type of restricted fund used to finance and account for goods and services provided in-house by a City Department, such as the Fleet Services Fund.

LEVERAGED SUPPORT: Leveraged support is financial support from the City of Cincinnati to an external organization 1) as general operating support to fund their work in the City or 2) as funding for a specific program aimed at addressing a public need in the City. This does not include City funding of third parties to perform elements of City Operations-managing city-owned assets or programs.

LOCAL FISCAL RECOVERY FUND: Funding, totaling $130.2 billion, earmarked in the American Rescue Plan (ARP) stimulus for State and Local Government relief from the coronavirus pandemic.

MERIT INCREASE: An increase to an individual's base pay rate based on performance.

MILL/MILLAGE: A tax that an owner pays based on the value of real estate or personal property being taxed. The tax rate on property is expressed in mills per dollar of the property's assessed value.

MISSION: The Mission Statement of an organization is a short but complete description of the overall purpose and intentions of that organization. It states what is to be achieved, but not how this should be done.

MODIFIED ACCRUAL BASIS: Revenues are recognized either when they are received in cash (licenses, fines, and so on) or when collection of the amount can be reasonably estimated to be received in the near future (such as property taxes). Expenditures are recognized in the period in which goods or services are received or a liability is incurred.

NON-DEPARTMENTAL: Accounts for expenditures that do not relate to any one specific department or activity. Instead, they benefit the organization as a whole.

NON-PERSONNEL SERVICES: Operating expenditure category for non-salary related items, such as office supplies, office space rental, contracts, computer costs, gasoline, etc. (major object code series 7200-7300-7400 in the Cincinnati Financial System).

OPERATING BUDGET: The budget which encompasses day-to-day municipal activities. The Operating Budget includes employee salaries, supplies, and other non-personnel items related to current activities. The Operating Budget also includes debt service and overhead costs for these operations.

OPERATING BUDGET IMPACT: The anticipated personnel or non-personnel costs and/or savings in the Operating Budget that can be attributed to a capital investment.

ORDINANCE: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OTHER RESTRICTED FUNDS: Category of funds typically representing grants or single purpose funds which are restricted to meeting the operational requirements of the grants and/or contributions.

PERFORMANCE BASED BUDGETING: Performance Based Budgeting (PBB) is the incorporation of performance information into resource allocation decisions to better achieve the City's goals and objectives.

PERFORMANCE MEASURE: A quantifiable measure to assess how well the organization carries out specific functions or processes.

PERSONNEL SERVICES: Expenditure category for the cost of employee salaries and compensated absences such as vacation leave and sick leave (major object code 7100 in the Cincinnati Financial System).

POSITION VACANCY ALLOWANCE (PVA): An estimate of salaries that are not expected to be spent in a budgeted program due to employee retirements, resignations, terminations, and transfers to other City programs during the year. PVA is budgeted as a reduction from gross salaries.

PRINCIPAL RESTRICTED FUNDS: Category includes major governmental and proprietary funds established to account for the revenue generated by the funds and expenses incurred from the operations of the funds.

PRIOR YEAR CANCELLATIONS: Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments that have not been fully expensed and are terminated. These funds are returned to fund balance.

PRIOR YEAR ENCUMBRANCES: Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of that annual appropriation has been reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

PROGRAM: A group of similar activities, or a type of service, which is organized as a sub-unit of a department for planning and performance measurement purposes.

PROGRAM BUDGET: A budget grouped by similar activities, or type of service, which is organized as a sub-unit of a department for budgeting, planning, and performance measurement purposes.

PROPRIETARY FUNDS: Funds established to account for the delivery of goods and services to the general public (Enterprise Funds) or to other departments or agencies of the government (Internal Service Funds).

PVA: See Position Vacancy Allowance

RESERVE FOR CONTINGENCIES: An appropriation which is set aside for unanticipated or potential expense items that cannot be deferred until the next budget cycle. This is an account in the General Fund to enable the City Council to adjust the budget during the year without affecting other budgeted services.

RESOLUTION: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RESOURCES: Total dollars available for budget purposes including revenues, fund transfers, and beginning fund balances.

RESTRICTED FUNDS: Funds restricted to a specific purpose, such as Parking, Lunken Airport, Municipal Golf, etc.

REVENUE BOND: A revenue bond is a special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by the specified revenue generating entity associated with the purpose of the bonds. Unlike general obligation bonds, only the revenues specified in the legal contract between the bond holder and bond issuer are required to be used for repayment of the principal and interest of the bonds.

REVENUES: The annual income or receipts of the City from taxes, charges, and investments.

SERVICE CATALOG: The Service Catalog identifies individual services that each department provides (both internally and externally) and ties the services to performance measures and goals.

SERVICE GROUPS: The grouping of individual services that each department provides (both internally and externally) into categories. Service Groups are the mechanism by which performance and the budget are connected.

SHORT-TERM RENTAL EXCISE TAX: The City's 7% tax of gross revenues levied on short-term rentals defined as residential dwelling units offered to the public for rent for a duration of less than thirty consecutive days.

SPECIAL ORGANIZATIONAL REPORTING AUTHORITIES: Agencies of the City which include its various Boards and Commissions, as well as contract agencies and county-wide departments.

SPECIAL REVENUE FUND: Used to account for the proceeds of revenue sources (other than expendable trusts, or those used for major capital projects) that must be spent for a particular purpose. These funds should be used only when required by law, charter, or other commitment. The main purpose of separating these types of activities from those of the General Fund is to maintain control over the collection and use of specific sources of revenue.

STAFFING LEVELS: Estimated number of FTE needed to perform the work at a stated level of service.

STEP INCREASE: Periodic within grade increases of an employee's base pay by advancing from one step of the grade to the next higher step of that grade, after meeting requirements for length of service and satisfactory performance.

STRUCTURALLY BALANCED BUDGET: A budget that provides for annual recurring total expenditures and encumbrances which are equal to or less than the annual recurring revenue estimate for the fund.

TABLE OF ORGANIZATION (T.O.): The organizational structure of a department or agency’s personnel.

TAXING AUTHORITY: A statutory authority given to a governmental body to levy and collect taxes for public purposes.

TRANSIENT OCCUPANCY TAX (TOT): The City's 4% tax levied on all rents received by a hotel for lodging furnished to transient guests. Tax receipts are dedicated to financing the operating and maintenance costs of the City's Convention Center, and to help finance the expansion of the Convention Center.

TRUST FUND: A fund to account for assets in which the City acts in a trustee capacity or as an agent for

other governmental units. The Metropolitan Sewer District (owned by the County but operated by the City) and Pension Trust are examples of trust funds.

UNAPPROPRIATED SURPLUS: The amount of money in a fund not appropriated by the City Council. The balance remains in the fund until the City Council approves spending by passing an appropriation ordinance.

USER CHARGES/FEES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

VOLUNTARY TAX INCENTIVE CONTRIBUTION AGREEMENT (VTICA): A tax incentive policy that allows property owners in Downtown and Over-the-Rhine to receive tax abatements by entering into a Voluntary Tax Incentive Contribution Agreement with a non-profit organization. The property owner then reinvests a portion of the abatement value into the community, specifically to fund streetcar operations.

WORKING CAPITAL RESERVE: Monies which are set aside to provide a reserve in case of a disaster or fiscal emergency. The policy of the City Council is to maintain a balance in the Working Capital Reserve Fund between 5 and 8 percent of General Fund revenues in each year.

UNFUNDED ACTUARIAL ACCRUED LIABILITY: Results from a variety of factors, such as previous underfunding and benefit increases attributable to earlier years of service that have not yet been fully funded.