

city of
CINCINNATI
CINCINNATI, OHIO

FY 2026-2027
**ALL FUNDS
BIENNIAL BUDGET**
**VOLUME I:
APPROVED
OPERATING BUDGET**





**Fiscal Years 2026-2027 All Funds Budget
Approved Biennial Operating Budget**

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Aftab Pureval

Vice-Mayor

Jan-Michele Lemon Kearney

President Pro Tem

Victoria Parks

Members of City Council

Anna Albi

Jeff Cramerding

Mark Jeffreys

Scotty Johnson

Evan Nolan

Meeka Owens

Seth Walsh

City Administration

Sheryl M. M. Long, City Manager

William "Billy" Weber, Assistant City Manager

Cathy B. Bailey, Interim Assistant City Manager

John Brazina, 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*

PRESENTED TO

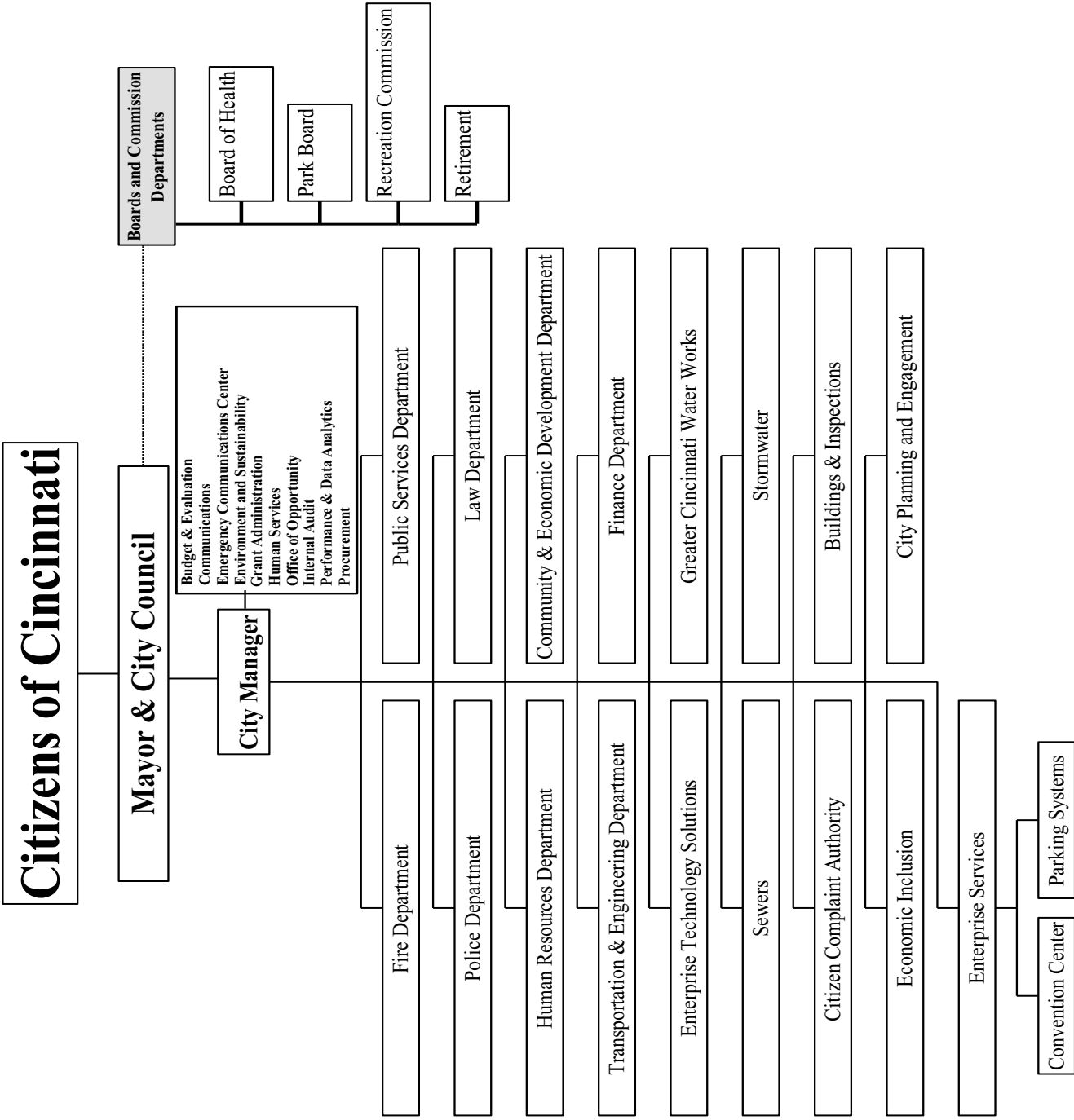
**City of Cincinnati
Ohio**

For the Biennium Beginning

July 01, 2023

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Table of Contents

Introduction	iii
City Manager's Message	1
Operating Budget Summary	7
Staffing Plan	41
Financial Summaries	53
All Funds Operating Budget by Fund	65
All Funds Operating Budget Summary by Department	67
All Funds Operating Budget Summary by Type - Fiscal Year 2026	69
All Funds Operating Budget Summary by Type - Fiscal Year 2027	71
General Fund Operating Budget Summary by Department	73
Restricted Funds Operating Budget	75
Other Restricted Funds Operating Budget by Fund	77
Non-Departmental Budget Summary	79
Debt Service by Fund (FY 2025 - FY 2029)	81
General Fund	83
9-1-1 Cell Phone Fees	84
Bond Retirement	85
Cincinnati Area Geographic Information System (CAGIS)	86
Cincinnati Health District	87
Cincinnati Riverfront Park	88
Community Health Center Activities	89
Convention Center	90
County Law Enforcement Applied Regionally (CLEAR)	91
General Aviation	92
Hazard Abatement	93
Income Tax-Infrastructure	94
Metropolitan Sewer District	95
Municipal Golf	96
Municipal Motor Vehicle License Tax	97
Parking Meter	98
Parking System Facilities	99
Recreation Special Activities	100
Safe and Clean	101
Sawyer Point	102
Stormwater Management	103
Street Construction Maintenance & Repair	104
Streetcar Operations	105
Water Works	106
Consolidated Plan Summary	107



Departmental Budgets	113
All Funds Operating Budget Summary by Agency	115
City Council	119
Office of the Mayor	133
Clerk of Council	135
City Manager	137
Buildings & Inspections	181
Citizen Complaint Authority	191
City Planning and Engagement	197
Community & Economic Development	203
Economic Inclusion	213
Enterprise Services	219
Enterprise Technology Solutions	223
Finance	233
Fire	245
Health	255
Human Resources	267
Law	277
Parks	289
Police	297
Public Services	309
Recreation	323
Sewers	339
Stormwater Management Utility	363
Transportation & Engineering	367
Water Works	381
Non-Departmental Accounts	395
Appendix: Glossary of Terms	421



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 Approved FY 2026-2027 Biennial Budget 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 two volumes. Each volume is divided into major sections. The sections are described below to assist the reader with understanding the budget document.

Volume I

Approved Biennial Budget

Fiscal Year 2026-2027 All Funds Operating Budget

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 Approved Fiscal Years (FY) 2026-2027 Biennial Budget. 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.



Appendix:

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

Volume II

Approved Biennial Budget

Fiscal Year 2026-2031 Capital Improvement Program

Introduction:

This section provides general information about the Capital Budget, how it is developed, and summarizes the evaluation criteria.

Overview:

The overview provides various summary tables, charts, and graphs that provide an overall picture of the City's capital budget from several perspectives.

Summary Reports:

This section provides summary reports of the Capital Improvement Program (CIP) projects by agency and by neighborhood. A report on the operating budget impact of the capital projects is also included in this section.

Departmental Budgets:

This section includes a summary of the projects included in each department's FY 2026-2031 Capital Improvement Program. It also includes descriptions, purpose statements, and phases for each project following the departmental summary.

Appendix:

This section includes the Community Budget Requests (CBR) submitted by Community Councils for review by appropriate City Departments. This section also indicates the projects supported with existing resources as well as projects included for funding in the Approved FY 2026-2031 Capital Improvement Program.



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 Saylor 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):
http://www.plancincinnati.org/sites/default/files/plan_cincinnati_pdf/6-historyplans.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. Chartered 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.

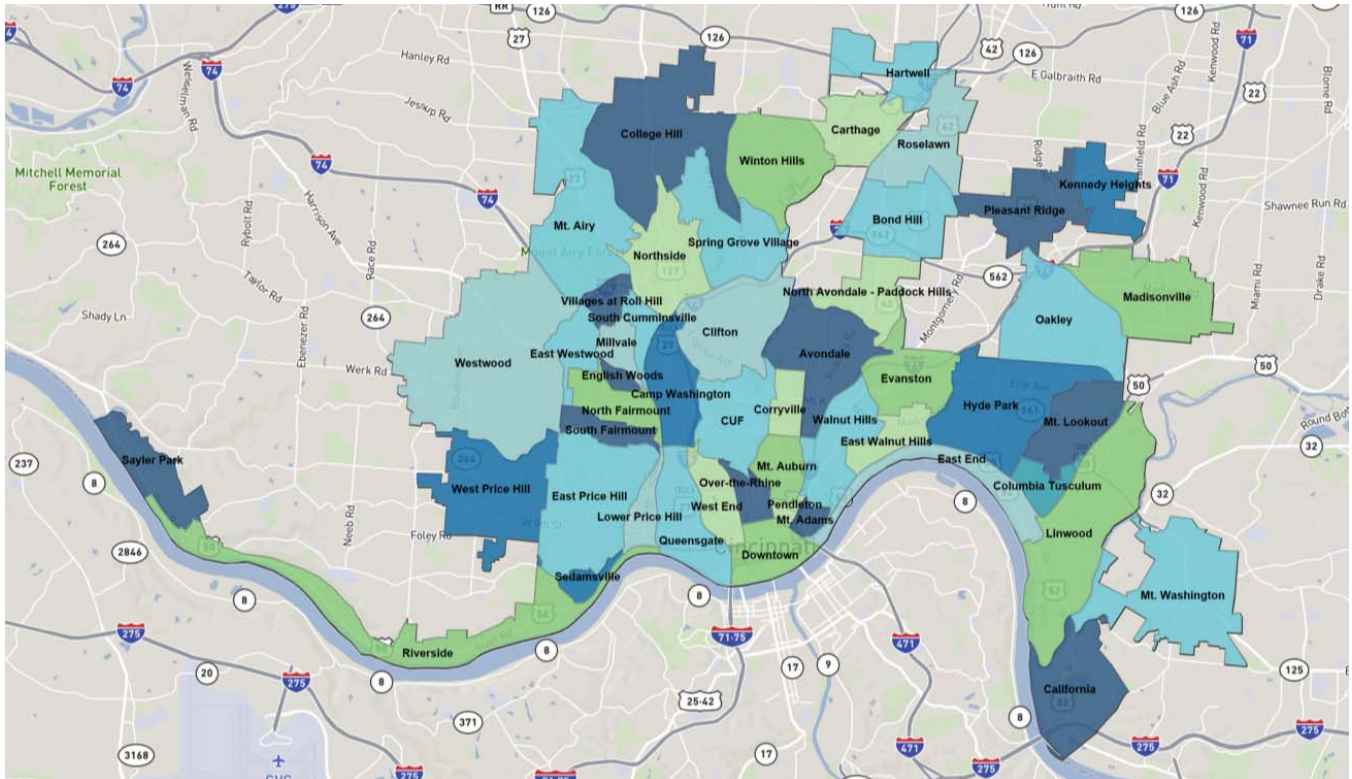
The City grew by annexation and was largely built out to the edges of these neighborhoods by 1920. The automobile facilitated the development of Cincinnati's outermost ring of communities: Westwood, Mt. Airy, College Hill, Roselawn, Pleasant Ridge, and Mt. Washington. For a brief period from 1930 to 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 Connector became operational. It is a modern electric 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 18 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⁾	Cincinnati Children's Hospital Medical Center TriHealth Inc. University of Cincinnati St. Elizabeth Healthcare Procter & Gamble Co. UC Health Mercy Health - Cincinnati GE Aerospace Kroger Co. Cincinnati Public Schools	
Hospitals	The Christ Hospital Mercy Health (West) Cincinnati Children's Hospital Medical Center Good Samaritan Hospital Bethesda North Hospital University of Cincinnati Medical Center Cincinnati Veterans Affairs Medical Center Jewish Hospital Mercy Health 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	<u>Cincinnati Public Schools</u>	69
	Elementary schools	42
	Combined K-12 schools	13
	High Schools	14
	<u>Charter Schools</u>	35
	<u>Private Schools</u>	125
	<u>Higher Education</u>	15
	Art Academy of Cincinnati	
	ATA College	
	Athenaeum of Ohio	
	Chatfield College	
	Christ College of Nursing and Health Science	
	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*	314,915
% Change	1.81%

Racial Composition			
	2020	2023	% Change
White	52.0%	49.4%	-5.0%
Black or African American	42.6%	38.7%	-9.2%
Asian	2.6%	2.8%	7.7%
Other	2.8%	9.1%	225.0%
Hispanic or Latino	4.2%	5.4%	28.6%

Labor Market Information			
	2020	2023	% Change
Civilian Labor Force	162,181	166,335	2.6%
Employment	150,305	155,077	3.2%
Avg. Unemployment Rate	7.3%	6.8%	-6.8%

Age Distribution			
	2020	2023	% Change
Under 5	7.1%	6.3%	-11.3%
5-19	18.8%	18.7%	-0.5%
20-44	39.4%	40.6%	3.0%
45-64	22.2%	21.1%	-5.0%
65 and Over	12.5%	13.3%	6.4%
Median Age	32.4	33.0	1.9%

Cincinnati Resident Education Level (25 Years+)	
High School Graduate or Higher	89.7%
Some College	17.0%
Associate's Degree	7.3%
Bachelor's Degree	23.2%
Graduate/ Professional Degree	18.0%

City of Cincinnati School Enrollment	
Nursery/Preschool	4,958
Kindergarten	3,406
Elementary (1-8)	26,898
High School (9-12)	13,814
College or Professional School	33,174
Total Enrollment	82,250

Household Statistics

	City of Cincinnati	Hamilton County	Ohio	United States
Number of Households	142,810	352,181	4,829,571	127,482,865
Number of Families	61,789	198,013	2,971,285	82,220,165
Average Household Size	2.07	2.30	2.38	2.54
Median Home Value**	232,300	233,800	215,200	337,900
Median Household Income	51,707	70,816	69,680	78,538
Per Capita Income	38,878	44,328	39,455	43,289



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)	13,553

Streets, Sidewalks, and Bridges

Paved Lane Miles	2,917
Sidewalk Square Feet	45,930,205
Bridges	71
Street Lights ⁽⁵⁾	10,000
Traffic Signals	800

City-Owned Facilities Maintained ⁽⁶⁾

88

Fleet (# of units) ⁽⁷⁾

2,623

Health Department

Patients	43,065
Visits	143,854
Food Facilities Inspections	27,629

Public Safety ^(8,9)

Police

Sworn	1,059.00
Civilian Employees	158.00
Neighborhood Police Districts	5

Fire

Sworn	859.00
Civilian Employees	45.00
Fire Districts	4
Fire Stations	26

Emergency Communications Center

ECC Employees	170.19
ETS Employees	4.00

(1) Information provided by City Planning and Engagement, 2025

(2) Cincinnati Business Courier, Book of Lists, "Largest Cincinnati Area Employers" July 2024

(3) Demographic, Labor Market, and Educational Data: Census Bureau American Community Survey (2023 Estimate)

* Annual Estimates of the Resident Population for Incorporated Places in Ohio: April 1, 2020 to July 1, 2024 (SUB-IP-EST2024-POP-39)

** Median Home Value for housing units with mortgage

(4) Information as of FY 2024 unless otherwise specified

(5) Approximate number of streetlights maintained by the City of Cincinnati

(6) Number of facilities maintained by the Department of Public Services Division of City Facility Management (CFM); does not include board-owned facilities or enterprise facilities (i.e. Health, Parks, Recreation, Metropolitan Sewer District, or Greater Cincinnati Water Works facilities)

(7) Fleet assets include vehicles, mowing equipment, construction equipment, and other various specialty units as of April 2025

(8) Information from Approved FY 2026-2027 Biennial Budget

(9) 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
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	Sayler Park
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	Olden View Park	Westwood Town Hall
Ezzard Charles Park	LaBoiteaux Woods	Parkers Woods	Wilson Commons
Fairview Park	Mayfield Park	Rapid Run Park	
Fernbank Park	McEvoy Park	Rawson Woods	

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

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

Shallow Water Pools

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 Centers	Dental Clinic	Pharmacy
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 Clinic 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 guide the development of the City's Biennial Budget:

- The Approved FY 2026-2027 General Fund Biennial Operating Budget is structurally balanced.
- The City government encourages citizen participation in budget development.
- The City government reflects efficiency and effectiveness in service delivery, asset maintenance, and capital improvements in the budget.
- The City government, at all times, emphasizes 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 public engagement process included various information gathering techniques to maximize the input received including:

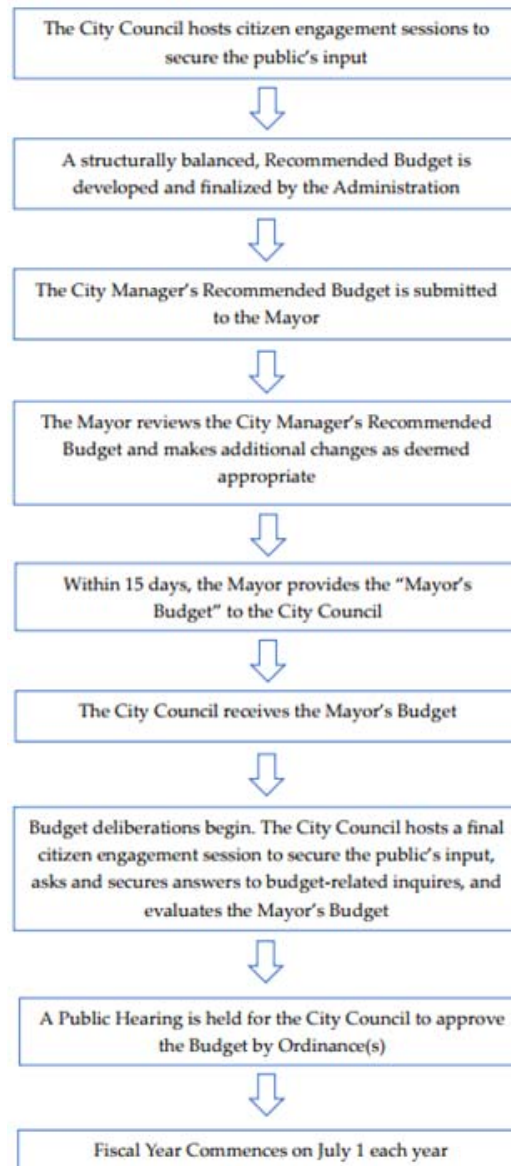
- Continuing use of the budget engagement website to keep citizens informed of upcoming opportunities.
- Budget Basics presentations for various community and business groups were held in person and virtually and made available by request. These presentations educated community organizations, boards and commissions, and helped to collect feedback.
- Collecting 81 project requests from 36 Community Councils through the Community Budget Request (CBR) process for the FY 2026-2027 Biennial Budget.
- Presenting the award winning "Balance: The City Budget Game Show" at the 2025 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 management 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 2026-2027 Biennial Budget.
- Holding a public hearing on the FY 2026 City Council Budget Policy Motion.



- A fourth Public Input Forum was held to receive input from the public regarding the City Manager's Recommended FY 2026-2027 Biennial Budget. This forum was held in person and the public was able to provide comments to the City Council at the forum.

BUDGET PROCESS

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



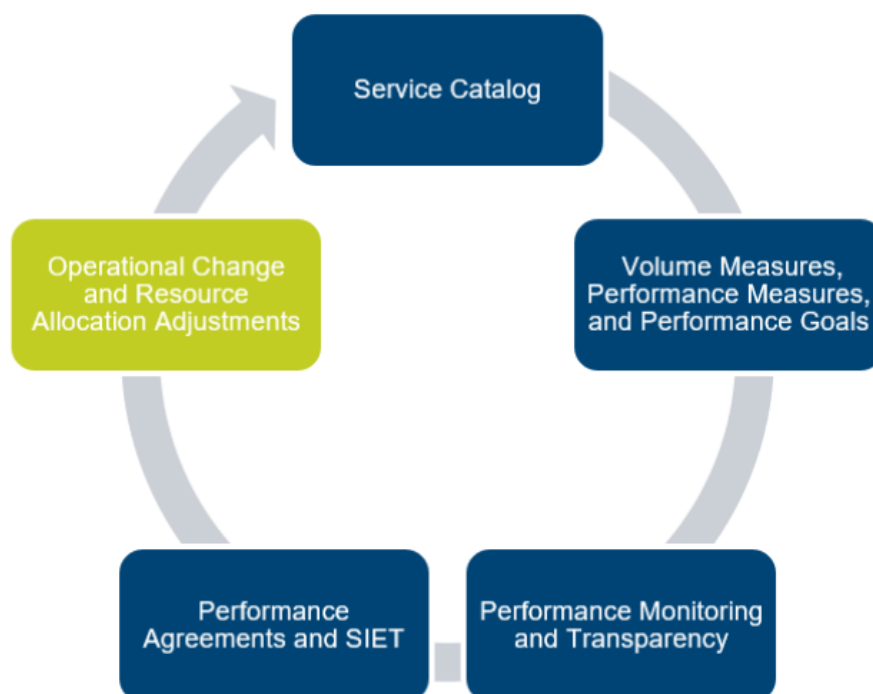


The City of Cincinnati's fiscal year starts on July 1 and runs through June 30. Every other year, the City develops a biennial budget. Following approval of the biennial budget, an update to the second year of the biennium is developed and approved.

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. PBB 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 group 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 three 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. These first two processes were newly developed for Performance Based Budgeting. The third 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.

Executive Finance Review	Executive Performance Review	Executive Budget Review
An opportunity for departments to review current fee schedules and charges for services considering the true cost of services and to provide better revenue estimates.	An opportunity for departments to tell their performance story by highlighting achievements and communicating challenges and begin to discuss potential budget exceptions.	An opportunity for departments to justify their budget request for baseline services and request exceptions to supplement existing services or request new services.
Who: City Manager's Office, Department Directors, Finance Department	Who: City Manager's Office, Department Directors, Office of Performance and Data Analytics	Who: City Manager's Office, Department Directors, Executive Budget Review (EBR) team
What: Review Historical Actual Revenues, Current Revenue Trends, Benchmark Data, and Fee Schedules	What: Performance Dashboard, Customer Service Requests (CSRs), Human Resources (Workforce Management), Community Survey, other data points as desired.	What: Performance Overlay, Executive Budget Review Packet
Why: Provides an understanding of revenue estimates and expected growth for the following fiscal year budget.	Why: Provides an understanding of operational and / or resource challenges to drive continuous improvement and potential exception requests.	Why: Provides an understanding of departmental performance, budget requests, planned services and operations, and provides City Manager with information for resource allocation decisions.
When: December / January (Around Tentative Tax Budget (TTB))	When: Late January / Early February	When: Late March / Early April



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. Select approved exceptions are incorporated into the department's annual performance agreement and related metrics. Departments are required to report on the metrics quarterly. Starting in FY 2025, OPDA identified select exceptions to measure performance during the year. A performance report on each identified exception can be found at the end of the Strategic Priority Section.

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, and the Director of the Office of Performance and Data Analytics. 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. 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 Approved FY 2026-2027 Biennial Budget was developed and is maintained by funds. The following table shows the All Funds Approved FY 2026-2027 Biennial Budget, which includes both Operating and Capital:

	Approved FY 2026 Budget	% of Total Budget (All Funds)
OPERATING		
General Fund	547,998,860	26.5%
Restricted Funds		
9-1-1 Cell Phone Fees	1,612,010	0.1%
Bond Retirement	76,233,280	3.7%
Cincinnati Area Geographic Information Systems (CAGIS)	5,274,480	0.3%
Cincinnati Health District	22,301,660	1.1%
Cincinnati Riverfront Park	1,691,700	0.1%
Community Health Center Activities	31,042,320	1.5%
Convention Center	7,478,310	0.4%
County Law Enforcement Applied Regionally (CLEAR)	6,631,730	0.3%
General Aviation	2,517,310	0.1%
Hazard Abatement	798,170	0.0%
Income Tax-Infrastructure	25,985,790	1.3%
Metropolitan Sewer District	244,151,510	11.8%
Municipal Golf	7,871,360	0.4%
Municipal Motor Vehicle License Tax	5,107,480	0.2%
Parking Meter	5,113,310	0.2%
Parking System Facilities	7,424,700	0.4%
Recreation Special Activities	6,393,140	0.3%
Safe and Clean	50,000	0.0%
Sawyer Point	1,328,360	0.1%
Stormwater Management	34,542,060	1.7%
Street Construction Maintenance & Repair	18,405,440	0.9%
Streetcar Operations	6,412,530	0.3%
Water Works	179,626,160	8.7%
Other Restricted Funds	41,517,020	2.0%
TOTAL ALL FUNDS OPERATING BUDGET	\$ 1,287,508,690	62.3%
CAPITAL		
General Capital	136,037,174	6.6%
Restricted Capital Funds		
Convention Center	230,000	
General Aviation	340,000	0.0%
Metropolitan Sewer District Capital Improvements	514,357,756	24.9%
Parking System Facilities	1,000,000	
Stormwater Management	100,000	0.0%
Telecommunications Services	30,000	0.0%
Water Works PIF	55,830,000	2.7%
Special Revenue Capital Funds		
Special Housing PIF	747,000	0.0%
Grant and Matching Funds		
Alternate Transportation Grants	1,076,000	0.1%
Fed Aviation Grants	837,000	0.0%
Road/Bridges Grants	50,230,638	2.4%
Safety Improvement Grants	15,147,200	0.7%
Streetcar Grants	3,315,827	0.2%
TOTAL ALL FUNDS CAPITAL BUDGET	\$779,278,595	37.7%
TOTAL ALL FUNDS APPROVED FY 2026 BUDGET	\$ 2,066,787,285	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 (ACFR) 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) 2025. The CY 2026 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 (AR) No. 66 - City of Cincinnati Debt Policy establishes additional guidelines on debt management and issuance.
- As of 6/30/2025, the City will retire approximately 77% of its long-term outstanding general obligation debt in 10 years.



- As of 11/18/2024, Moody's rates the City's general obligation bonds "Aa2", their third highest rating. As of 12/3/2024, 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 2024 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

- The City's Stabilization Funds Policy was established in 2015 and was amended in 2019. The amended policy establishes a goal of setting aside 16.7% of general operating revenues as reserves. This reserve amount is based on the Government Finance Officers Association (GFOA) recommended goal of two months of estimated revenues. Importantly, amongst other enhancements detailed below, the policy update provides a specific mechanism to help the City achieve compliance with its existing policy of 16.7% while still providing flexibility to deal with unexpected one-time expenditures that may arise within a given year. On March 9, 2022, the City Council further amended this policy to provide a more detailed breakdown for the uses under the one-time expenditures category in the policy, which includes funding for affordable housing and the City of Cincinnati Retirement System. 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 zero one hundredths percent (2.00%) 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 Fund accounts 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.
- The FY 2025 Budget Update incorporated performance management concepts 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. Select approved exception requests were incorporated in the department's FY 2025 performance agreement 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 since been reviewed and modified and have continued as the City's strategic focus for the FY 2026-2027 Biennial Budget. The strategic priorities include:



PUBLIC SAFETY & HEALTH



GROWING ECONOMIC OPPORTUNITIES



THRIVING NEIGHBORHOODS



FISCAL SUSTAINABILITY



EXCELLENT & EQUITABLE SERVICE DELIVERY

To develop a financial forecast, an econometric forecasting firm is contracted to provide the City with a multi-year economic forecast. The forecast provides a fiscal context for the development of budget policies. In March 2025, the University of Cincinnati's Economics Center revised projections for City Income Tax for fiscal years 2026 to 2030.



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 2013, 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 (2020-2024), 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. A new five-year Consolidated Plan is expected to be adopted later in Calendar Year 2025. 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, is presented in the Departmental Budgets section of this document.



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Mayor Aftab Pureval:

July 1, 2025

I am pleased to present the Approved FY 2026-2027 Biennial Budget. This year marks an exciting milestone for my Administration, and for the fiscal wellbeing of our City: It is the first year for which we will spend proceeds from the sale of the Cincinnati Southern Railway in accordance with the Cincy On Track initiative; and it marks the first year in which we applied the Performance Based Budgeting (PBB) program, described more below. It also marks the first year where the City has no further American Rescue Plan (ARP) resources but is still achieving a structurally balanced and impactful budget due to careful financial management by the Administration and our elected officials. However, while I am proud of the structurally balanced budget that is being presented to you today, the City's long-term financial picture is complex.

At the beginning of the budgeting process this year, we faced a \$15.9 million General Fund operating budget deficit at the Tentative Tax Budget (TTB) which improved to a projected \$10.2 million General Fund operating budget deficit. Due to the years of work that went into developing the PBB process, we were prepared to identify where resources should be invested and reallocated. The Strategic Initiative Execution Teams (SIET) framework, combined with PBB, requires our departments to catalog, assign value to, and track all essential operations-in many cases for the first time. As you know, I've referred to this approach as "Breaking things down to build them back up," and the fruits of these efforts have allowed us to moderate expense growth.

Using these objective measures, we have developed a focused budget that maximizes the value of every dollar spent. PBB allows my Administration to provide elected officials with detailed, thorough data points so they can make informed resource allocation decisions. We also relied on more traditional budgeting



approaches, including finding savings by discussing 2% across-the-board reductions and an exercise for 5% reductions.

On revenues, I have pushed my team to be more proactive about revenue growth. Over the last two years, this has included a full inventory of all fees charged by departments and an analysis of when those fees were last updated. I created the Executive Finance Review (EFR) process to surface ideas for revenue growth and move them forward.

The long-term picture is more complex. While Cincy on Track will allow us to spend much more on existing infrastructure than in previous years, projects requiring capital dollars remain both extensive and expensive. While we used multiple strategies to increase revenues and moderate expense growth this year in the operating budget, these strategies can only go so far. Our projected expense growth continues to outpace our projected revenue growth. This circumstance will continue to present a long-term challenge for the City's financial health.

Thank you for your attention and collaboration as we work together to deliver a budget that benefits all Cincinnatians.

Cincy On Track

For the first time since voters approved the sale of the Cincinnati Southern Railway (CSR) in November 2023, the City will receive full annual proceeds from the CSR Infrastructure Trust-totaling \$56.0 million for FY 2026. This is a \$26.8 million increase-91%-from the CSR resources we received last year.

My Administration's Cincy On Track initiative is a transparent, holistic framework to identify capital projects to be funded by CSR sale proceeds. As always, I encourage everyone to visit the Cincy On Track dashboard on the Cincy Insights website to see what projects are underway. And, like last year, we have published an extensive report in this budget laying out the proposed projects to be funded with these resources.

At the heart of Cincy On Track is my Administration's commitment to analyze each potential project not only based on physical infrastructure need and return on investment, but with an understanding of geography, demographics, and impact to underserved populations as well. To maintain the health of the CSR Infrastructure Trust and spend the proceeds fairly, we must be careful not to invest too much too quickly, nor to allocate all resources to limited areas of the City or too narrow a list of projects.

In this Budget, 51.9% of Cincy On Track spending is in neighborhoods with a median income below \$50,000. During community engagement both before and after the sale of the railroad, we learned that our residents' top priorities for infrastructure spending are streets and sidewalks, public safety, and parks and recreation investments. Knowing this, and armed with data illustrating our greatest infrastructure liabilities, I am pleased to present a comprehensive, equitable plan for our first full Cincy On Track investment, which includes:

- A 57.1% increase in street rehabilitation funding, with projects identified across the City's neighborhoods and diverse geography
- A multi-year renovation of the City's aging fleet garage, with \$4 million spent in the first year
- Renovation of the Dunham Recreation Center



- Renovations and improvement projects at Owl's Nest Park and McEvoy Park
- Improvements to the Sawyer Point and Yeatman's Cove bike trail

Zooming out, this Approved Budget includes \$78.8 million in total spending on existing infrastructure capital projects, \$56.0 million of which is paid for from CSR Infrastructure Trust disbursements. Historically, the City has averaged about \$50 million per year in total general capital spending for existing infrastructure, with last year having a total spend of \$50.4 million. An increase of over \$28 million, or nearly 60%, highlights that not only is every additional dollar generated from the railroad going into existing City infrastructure, but that investment is being paired with even more money from other capital sources.

Investment in Public Services

A major focus of this Budget, and the recipient of one of the largest overall spending increase in operating funds, is the Department of Public Services (DPS). Nicknamed the "Everyday Department," DPS is responsible for the most basic tasks and services that sustain any City: Collecting solid waste; cleaning streets; maintaining City facilities and vehicles; clearing snow and ice; and much more. DPS is the City team that most residents see, feel, or touch most frequently, and the department has several unique needs that are addressed in this Budget.

About \$500,000 in General Fund resources—just under 10% of the total additional operating spend—is included for preventative maintenance pavement repair, which includes repairing potholes and other maintenance that extends the life of City roads. An additional \$250,000 from restricted funds is also committed to pavement repair. The combination of these amounts reflects a 54.6% increase in what we've previously spent and reflects the significant need for pavement maintenance across the City.

In addition to the vehicles, equipment, and materials DPS uses, the department also requires investment in the people who do the work. This Budget includes four new positions at the leadership level (a second Deputy Director, a Chief of Staff, a Training Supervisor, and an additional Public Safety Facilities Manager), a dedicated Office of Performance and Data Analytics analyst assigned to DPS, and approximately \$200,000 for training resources with an additional \$50,000 for training specific to auto mechanics. Additionally, approximately \$100,000 in operating funds is allocated for technology improvements, paired with \$500,000 in capital funding for IT investments, which will help the department work smarter and harder.

Public Safety

At the start of my tenure, I identified an important gap in the recruitment pipeline for the Cincinnati Police Department (CPD): After aging out of the Summer Cadet Program (ages 16-18), young people interested in a CPD career could not stay engaged with the department until they are old enough to enroll in the police academy at age 20. To address that problem, this Budget includes \$450,000 for what we are calling an "understudy" program to solidify the career pipeline for people aged 18-19 and retain as many interested potential recruits as possible. We piloted that program in the last fiscal year, and it has already achieved results; three "understudies" graduated from the most recent Recruit Class, and six will join the Recruit Class that begins July 2025.

This Budget includes full recruit classes for our public safety departments; three for CPD and two for the Cincinnati Fire Department (CFD). For the first time in a long time, these recruit classes will allow CFD to maintain their full budgeted complement. While no increases are included for the Alternative Response to Crisis (ARC) program, this team has proven its effectiveness and was quickly expanded from its first year in operation to its second. The core team is further supported by the new Community Responder cohort, an



addition that broadens our capability to respond to non-emergency calls. I am proud to sustain innovative public safety programs such as ARC to better complement the work done by our Police and Fire departments.

Protecting and Uplifting Cincinnatians

Emergency response is not the only way we keep our residents safe. Every City employee has a role to play in improving neighborhoods, strengthening connection, and protecting the most vulnerable. I am proud to include a variety of targeted, innovative investments in multiple departments that will ensure our residents can thrive.

The Department of Buildings & Inspection's (B&I) Building Inspector Training Academy, launched in 2024, has graduated its first class of new inspectors and now welcomes its second. To both sustain and expand the program-which addresses a critical shortage of building inspectors, as well as ensures that our inspectors better reflect the communities they serve-I included a \$430,000 investment to enlarge the upcoming third cohort. And to satisfy the needs of the department related to enforcing the Vacant Building Registration program, I've allocated \$620,000 for seven FTE including five building inspector positions, as well as an additional investment in Human Resources to support the growing B&I team.

Back in the City Manager's Office, I am exceptionally proud of our Place-Based Initiatives team and the work they've done to help our most vulnerable and connect the dots in a sometimes complex system of resources. I am excited to share my inclusion of resources for the purchase and conversion of 760 W. 5th Street into a permanent daytime center for those experiencing homelessness. Located across the street from Shelterhouse, our intention is to engage a partner to manage the daytime center, which will offer safe accommodation and connection to wraparound services during daytime business hours year-round. The center can also serve as an emergency warming and cooling shelter on our coldest and hottest days, reducing the City's need to quickly gather resources to stand up recreation centers and other City assets for this purpose. While we must still build out the operating partnerships, securing the necessary resources to make this project a reality is a critical step in moving it forward.

And with summer on our minds, I am proud to highlight the ultimate smart investment: Expanded funding for Rec @ Nite, Cincinnati Recreation Commission's after-hours summer programming specifically designed for kids and teens. We know that violence, especially among young people, increases in the summer months, and Rec @ Nite keeps our recreation centers open late on weekends to offer teens a safe and fun place to hang out and connect. While the additional investment to expand the program is small-\$75,000 for the entire summer-the return is astounding. In its first summer, Rec @ Nite served approximately 3,000 kids with 140 hours of programming, making it one of the most effective small-dollar spends of the entire year. This summer, Parks will join in the effort as well, activating some of our City's most prized public spaces as venues for young people to gather and have fun. To prepare for this expansion, Parks onboarded two additional staff members during FY 2025 dedicated to activating spaces, including for Rec @ Nite.

Conclusion

It is humbling to helm the Administration in partnership with this Mayor and Council, with whom I am so grateful to lead our City. As always, I must thank the Office of Budget and Evaluation for their expertise and incredibly hard work in developing this Approved Biennial Budget. Additionally, I want to highlight our Department Directors and my team of Assistant City Managers for their collaboration in the new Performance Based Budgeting program.



Budget Message

City Manager's Message

I am proud of this Budget and my Administration's work with the Mayor and Council to further refine the resource plan to achieve their vision and priorities. Closing a deficit is never easy, and I feel the reductions we've made are both manageable and fair; meanwhile, where we do have opportunities to spend, I believe the investments outlined here will put Cincinnati on the right path forward. Most of all, I am pleased that everyone on #TeamCincy is aligned on our City's needs and wants only the best as we continue to grow and evolve.

Sheryl M. M. Long, City Manager



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ALL FUNDS BUDGET

The Approved Fiscal Year (FY) 2026-2027 Biennial Budget totals \$2.1 billion and includes a \$1.3 billion Operating Budget and a Capital Budget totaling \$779.3 million. As required by state law, all funds are balanced.

Table I - Approved FY 2026-2027 All Funds Budget

(\$ in Millions)	Approved FY 2024	Approved FY 2025 Update	From Approved FY 2025 Update			Approved FY 2027
			Approved FY 2026	\$ Change	% Change	
Operating Budget						
General Fund ⁽¹⁾⁽²⁾	\$504.1	\$527.0	\$548.0	\$21.0	4.0%	\$548.1
Restricted Funds	\$804.2	\$783.4	\$739.5	-\$43.9	-5.6%	\$758.3
Subtotal Operating Budget	\$1,308.3	\$1,310.4	\$1,287.5	-\$22.9	-1.7%	\$1,306.4
Capital Budget						
General Capital Budget	\$76.5	\$105.1	\$136.0	\$30.9	29.4%	\$117.1
Restricted Funds Capital	\$196.1	\$323.5	\$571.9	\$248.4	76.8%	\$289.9
Special Revenue/Matching Capital	\$37.5	\$191.8	\$71.4	-\$120.4	-62.8%	\$30.4
Subtotal Capital Budget	\$310.0	\$620.5	\$779.3	\$158.8	25.6%	\$437.4
Total All Funds Budget	\$1,618.3	\$1,930.9	\$2,066.8	\$135.9	7.0%	\$1,743.8

⁽¹⁾The Approved FY 2024 and Approved FY 2025 Update General Fund Budget amounts do not include \$20.5 million and \$21.3 million respectively in Health Department funding that is transferred out to the Cincinnati Health District Fund. Additionally, the Approved FY 2024 and Approved FY 2025 Update General Fund Budget amounts do not include \$4.4 million and \$5.1 million respectively in transfers out for debt service and to other funds. The Approved FY 2024 General Fund Budget amount does not include \$2.1 million in transfers out to the balance sheet reserve account for Financial Freedom Initiatives and \$100,000 in transfers out to the General Capital Budget for lighting of the Wasson Way Trail. The Approved FY 2025 Budget Update General Fund Budget amount does not include a net \$16.7 million in net transfers out to the General Capital Budget.

⁽²⁾The Approved FY 2026 and FY 2027 General Fund Budget amounts 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 FY 2027 General Fund Budget amounts do not include \$5.0 million and \$5.1 million respectively in transfer out for debt service and to other funds.

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 Volume II.

The Operating Budget Summary is intended to provide an abridged overview of the City of Cincinnati's Approved Fiscal Year 2026-2027 Biennial Budget.



Approved FY 2026-2027 Operating Budget - Development Calendar

	2024 Dates
Community Budget Requests (CBRs) Overview for Community Councils - Cincinnati Fire Museum	July 18
Calendar Year (CY) 2026 Tentative Tax Budget Public Hearing Notice Posted in Clerk's Office	November 26
Executive Finance Review (EFR) Part I	November 26
Calendar Year (CY) 2026 Tentative Tax Budget Submitted to City Council	December 4
Calendar Year (CY) 2026 Tentative Tax Budget Public Hearing & Presentation (Budget and Finance Committee)	December 9
Calendar Year (CY) 2026 Tentative Tax Budget Passage	December 11
	2025 Dates
Executive Finance Review (EFR) Part II	January 14
Tentative Tax Budget Deadline to County Auditor's Office	January 15
Executive Performance Reviews (EPR)	January 27 - February 6
City Departments Developed Requested FY 2026-2027 Budgets	February 14 - March 11
Leveraged Support Online Application Opened	February 17
Budget Public Hearing #1 - City Hall Council Chambers	February 24
FY 2026 Leveraged Support Funding - Virtual Trainings hosted by the African American Chamber of Commerce	February 27 & 28
Budget Public Hearing #2 - Dunham Recreation Center	March 3
Budget Basics and Leveraged Support for Public - Virtual Session	March 5
Departments Submitted Requested FY 2026-2027 Budgets	March 5 - 11
Budget Public Hearing #3 - Evanston Recreation Center	March 12
Office of Budget and Evaluation Analyzed Requested Budgets and Prepared for Executive Budget Review (EBR) Meetings	March 12 - April 8
City Manager and Office of Budget and Evaluation Prepared Recommended FY 2026-2027 Biennial Budget	March 12 - May 22
Department Budget Presentations at Budget and Finance Committee	March 17 - April 2
Leveraged Support Online Application Closed	March 26
Income Tax Economic Forecast Report	March 28
Neighborhood Summit - FY 2026-2027 Biennial Budget - Interactive Session - Balance: The City Budget Gameshow	March 29
City Council Submitted Draft of Budget Policy Motion to Committee	April 4
Public Hearing: Budget Policy Motion	April 7
Budget Policy Motion Approved at Budget and Finance Committee Special Meeting	April-25
City Council Approved the Budget Policy Motion at City Council	April 9
City Manager's FY 2026-2027 Recommended Biennial Budget Presented to Mayor Aftab Pureval	May 22
Mayor Provided the City Council with the Recommended FY 2026-2027 Biennial Budget	May 22
City Manager's Recommended FY 2026-2027 Biennial Budget Presentation at Budget and Finance Committee	May 27
Cincy On Track (COT) Presentation at Budget and Finance Committee	May 27
State of the Fleet Presentation at Budget and Finance Committee	May 27
Budget Public Hearing - City Hall Council Chambers	June 3
Council Motions Due to Budget and Finance Committee Chair	June 6
Budget and Finance Committee Special Meeting to Discuss Recommended Budget	June 9 & 16
City Council Adopts FY 2026-2027 Biennial Budget	June 18
FY 2026 Commences	July 1



ALL FUNDS OPERATING BUDGET

Table II - Approved FY 2026-2027 All Funds Operating Budget

(\$ in Millions)	Approved FY 2024	Approved FY 2025 Update	Approved FY 2026	From Approved FY 2025 Update		Approved FY 2027	From Approved FY 2026	
				\$ Change	% Change		\$ Change	% Change
Operating Budget								
General Fund ⁽¹⁾⁽³⁾	\$524.6	\$548.3	\$569.4	\$21.1	3.8%	\$570.5	\$1.1	0.2%
Restricted Funds ⁽²⁾⁽⁴⁾	\$763.2	\$762.1	\$718.1	-\$44.0	-5.8%	\$735.9	\$17.8	2.5%
Grand Total	\$1,287.8	\$1,310.4	\$1,287.5	-\$22.9	-1.7%	\$1,306.4	\$18.9	1.5%

⁽¹⁾ The Approved FY 2024 and Approved FY 2025 General Fund Budget Update include \$20.5 million and \$21.3 million respectively in Health Department funding that is transferred out to the Cincinnati Health District Fund. Additionally, the Approved FY 2024 General Fund Budget does not include \$4.4 million in transfers out for debt service and to other funds. It also does not include \$2.1 million in transfers out to the balance sheet reserve account for Financial Freedom Initiatives and \$100,000 in transfers out to the General Capital Budget for lighting on the Wasson Way Trail. The Approved FY 2025 General Fund Budget Update does not include a net \$16.7 million in transfers out to the General Capital Budget or \$5.1 million in transfers out for debt service and to other funds.

⁽²⁾ The Approved FY 2024 and Approved FY 2025 Restricted Funds Budget Update do not include \$20.5 million and \$21.3 million respectively in Health Department funding that is transferred out to the Cincinnati Health District Fund.

⁽³⁾ The Approved FY 2026 and FY 2027 General Fund Budget amounts 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 FY 2027 General Fund Budget amounts do not include \$5.0 million and \$5.1 million in transfers out for debt service and to other funds.

⁽⁴⁾ The Approved FY 2026 and FY 2027 Restricted Funds Budget amounts 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.

The Approved FY 2026 All Funds Operating Expense Budget totals \$1.3 billion and represents a 1.7% decrease of \$22.9 million when compared to the Approved FY 2025 Budget Update. This includes an increase of \$21.1 million in the General Fund and a \$44.0 million decrease in the Restricted Funds.

This is primarily attributed to a \$62.9 million decrease in the Bond Retirement Fund. This decrease is partially offset by a \$3.5 million increase in the Water Works Fund; a \$3.2 million increase in the Metropolitan Sewer District Fund; a \$3.1 million increase in the Stormwater Management Fund; a \$2.7 million increase in the Convention Center Fund; a \$2.1 million increase in the County Law Enforcement Applied Regionally (CLEAR) Fund; a \$1.4 million increase in the Income Tax-Infrastructure Fund; and a \$1.3 million increase in the Community Health Center Activities 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 Approved FY 2026-2027 Biennial Budget document.

The Approved FY 2026 General Fund Operating Expense Budget, including transfers out to the Cincinnati Health District Fund, totals \$569.4 million, which represents a \$21.1 million, or 3.8%, increase from the Approved FY 2025 Budget Update as shown in Table II.



BUDGET ASSUMPTIONS

The City's Five Strategic Priorities guided and informed the development of the Approved FY 2026-2027 General Fund Operating Budget. The following summary includes the major assumptions used in developing the Approved FY 2026-2027 Biennial Budget

1. For FY 2026-2027, the following salary increases have been budgeted:
 - AFSCME (American Federation of State, County and Municipal Employees), AFSCME Municipal Workers (MWs), Cincinnati Buildings Trades Council, and Teamsters represented employees are budgeted for a 3.0% wage adjustment during FY 2026 and FY 2027. Labor agreements for these unions expire in FY 2026.
 - CODE (Cincinnati Organized and Dedicated Employees) represented employees are budgeted for a 3.0% wage adjustment during FY 2026 and FY 2027. The labor agreement for this union expired in FY 2025.
 - The FOP (Fraternal Order of Police) and IAFF (International Association of Fire Fighters) are budgeted for a 3.0% wage adjustment during FY 2026 per the executed labor agreements. Labor agreements for these unions will expire in FY 2027 and a 3.0% wage adjustment is budgeted in FY 2027.
 - There is a 3.0% wage adjustment budgeted for non-represented employees in FY 2026 and 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 2026 and 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	\$	16,690,147	\$	-	\$ 16,690,147
Non-Public Safety	\$	391,368	\$	6,126,273	\$ 6,517,641
Grand Total	\$	17,081,515	\$	6,126,273	\$ 23,207,788

4. The Ohio legislature has not voted to give an increase to the Hamilton County Board of County Commissioners nor have two-thirds of the members of the City Council voted for a raise; therefore, the Approved Budget does not include pay increases for the Mayor or the City Council.
5. The Approved FY 2026-2027 Biennial Budget includes an 18.5% employer pension contribution rate in FY 2026 for members of the Cincinnati Retirement System (CRS), which is a 0.75 percentage point



increase over the previous 17.75%. For FY 2027, the employer pension contribution rate increases to 19.25% for members of the Cincinnati Retirement System (CRS). 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 \$200 for Cincinnati Building Trades Council members, \$300 for AFSCME members, \$350 for FOP Supervisors 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 (CSA). 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 Approved FY 2026 Budget includes \$1,574,110 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 (\$10/\$20/\$30) prescription drug coverage. 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 2026 health care rates are budgeted to increase 5% over Calendar Year 2025 rates, which have remained unchanged since Calendar Year 2023. Final rates will not be set until later in Calendar Year 2025. Calendar Year 2027 health care rates are budgeted to increase by 5.0% 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 \$3.40 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 2026 and FY 2027; however, fuel hedging is not a long-term savings method since the City will ultimately pay for variances in the fuel price.

Operating Budget Summary

FY 2026-2027 Biennial Budget



11. The Fleet Services labor rate increased to \$117 per hour, which is \$7 over the FY 2025 rate of \$110 per hour. The increase represents an adjustment to meet the current cost of labor as well as anticipated equipment and material costs.
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 Approved FY 2026-2027 Biennial Budget includes a 1.0% Consumer Price Index (CPI) inflationary increase across most non-personnel expenses for both FY 2026 and FY 2027.
14. The Approved FY 2026-2027 Biennial Budget includes increases for energy costs and energy capacity costs based on estimates provided by the Office of Environment and Sustainability (OES).
15. The Approved FY 2026-2027 Biennial Budget includes three department changes that occurred during FY 2025. The Office of Human Relations transitioned to the Office of Opportunity, as outlined by Council Motion [#202302162](#). The Office of Opportunity will focus on improving Cincinnati residents' economic mobility and closing documented wealth gaps by implementing solutions identified in the Cincinnati Financial Freedom Blueprint. The Office of Printing Services moves from the Office of Procurement to the City Manager's Office. The Retirement Division moves from the City Manager's Office to the Finance Department. Finally, management of the Enterprise Services Division of Parking Facilities moves from the Department of Community and Economic Development to the Department of Public Services, making a fourth department change. In all cases, these changes have not impacted overall FTE or budgetary amounts.
16. In order to balance the FY 2026 Budget, all General Fund departments were required to submit 2% budget reductions. A 2% budget reduction was also applied to all Council Offices, the Mayor's Office, and the Clerk of Council. In accordance with this across-the-board reduction exercise, a 2% reduction was applied to the Leveraged Support funding and most General Fund City Programmatic Support recipients in the City Manager's Recommended Budget.
17. 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 City Manager's Office. Refer to the Leveraged Support section below for more information on recipients.



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.

Last fiscal year, 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 will be 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.

The same Leveraged Support application process was used for FY 2026. The FY 2026 leveraged support application opened on February 17, 2025 and closed on March 26, 2025. The City received applications from 76 organizations, which were reviewed and vetted by the City Manager's Office. The City Manager's Recommended FY 2026 Budget included \$1,641,500 in leveraged support funding for 22 organizations.

This \$1,641,500 amount was the remaining budget allocation after starting with a \$4 million allocation, as was provided in the City Manager's FY 2025 Budget Update for leveraged support, and then accounting for a 2% reduction (\$80,000) utilized to balance the FY 2026 Budget, a shift of \$1,274,000 to City Operations Programmatic Support in FY 2026, and a shift of \$1,004,500 to the Human Services Advisory Board for allocation in FY 2026. Additional funding totaling \$2,488,000 was provided via the Mayor's adjustments (\$1,226,000) and Council's adjustments (\$1,262,000). A total of \$4,129,500 in Leveraged Support funding is included in the Approved FY 2026 Budget, as shown in the table entitled "Leveraged Support Recipients by Category." Details regarding eligibility criteria, categories, and performance metrics follow.

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.

Operating Budget Summary

FY 2026-2027 Biennial Budget



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 2026 Budget the remaining categories for the Leveraged Support program are as follows:

1. **Arts:** Organizations that support artistry, creativity, and culture within Cincinnati.
2. **Economic Development and Neighborhood Support:** Organizations that invest in communities or specific neighborhoods within Cincinnati to develop the local economy or increase neighborhood vitality.
3. **Environment:** Organizations dedicated to addressing climate change and improving the local ecosystems in Cincinnati.
4. **Equity and Inclusion:** Organizations focused on combatting institutional discrimination, bolstering diversity, and uplifting all genders, sexual orientations, and races in economic pursuits.

Each category is designed to show priorities within the community and how the City is addressing those needs. In the Recommended FY 2026 Budget, the Administration allocated the total resources available of \$1,641,500 to each category in line with the percent allocation to those categories in the Approved FY 2025 Budget Update, as follows:

1. **Arts:** \$195,635 (12%)

2. **Economic Development and Neighborhood Support:** \$673,000 (41%)*

3. **Environment:** \$264,000 (16%)

4. **Equity and Inclusion:** \$508,865 (31%)

*Note: Council's changes to the City Manager's FY 2026 Budget included the reprogramming of \$88,000 allocated to Main Street Ventures in this category.

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.



Operating Budget Summary

FY 2026-2027 Biennial Budget

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

Table IV – Leveraged Support Recipients by Category

Leveraged Support Category and Recipients	City Manager's Recommended FY 2026 Budget	Mayor's Adjustments to the Recommended FY 2026 Budget	Council's Adjustments to the Recommended FY 2026 Budget	Approved FY 2026 Budget
Arts				
Artworks*	\$0	\$147,000	\$100,000	\$247,000
ArtsWave Black and Brown Artists Fund*	\$0	\$24,500	\$0	\$24,500
ArtsWave*	\$0	\$49,000	\$0	\$49,000
Black Art Speaks	\$65,000	\$0	\$0	\$65,000
Learning Through Art	\$0	\$0	\$30,000	\$30,000
Q-Kidz Dance Team	\$65,000	\$0	\$0	\$65,000
The Children's Theatre of Cincinnati, Inc.	\$65,635	\$0	\$0	\$65,635
Total Arts	\$195,635	\$220,500	\$130,000	\$546,135
Economic Development and Neighborhood Support				
Cincinnati Compass*	\$0	\$49,000	\$0	\$49,000
CincyTech*	\$75,000	\$0	\$175,000	\$250,000
Cintrifuse*	\$75,000	\$0	\$150,000	\$225,000
Ebony J Media	\$10,000	\$0	\$0	\$10,000
Film Commission*	\$0	\$0	\$100,000	\$100,000
Greater Cincinnati and Northern Kentucky African American Chamber of Commerce	\$300,000	\$0	\$50,000	\$350,000
Greater Cincinnati Microenterprise Initiative Inc.	\$75,000	\$0	\$0	\$75,000
Invest in Neighborhoods*	\$0	\$73,500	\$0	\$73,500
Main Street Ventures	\$88,000	\$0	(\$88,000)	\$0
MORTAR Cincinnati*	\$50,000	\$40,000	\$0	\$90,000
Red Bike*	\$0	\$150,000	\$0	\$150,000
The Port*	\$0	\$0	\$100,000	\$100,000
Total Economic Development and Neighborhood Support	\$673,000	\$312,500	\$487,000	\$1,472,500
Environment				
Cardinal Land Conservancy*	\$0	\$0	\$150,000	\$150,000
Green Umbrella	\$64,000	\$0	\$0	\$64,000
Keep Cincinnati Beautiful (KCB)	\$100,000	\$0	\$150,000	\$250,000
La Soupe	\$50,000	\$0	\$0	\$50,000
Last Mile Food Rescue	\$50,000	\$0	\$0	\$50,000
Total Environment	\$264,000	\$0	\$300,000	\$564,000
Equity and Inclusion				
Activities Beyond the Classroom	\$100,000	\$0	\$0	\$100,000
All-in Cincinnati Equity Coalition	\$0	\$49,000	\$0	\$49,000
Asian American Cultural Association of Cincinnati (dba Asianati)	\$50,000	\$0	\$0	\$50,000
Breakthrough Cincinnati	\$58,865	\$0	\$0	\$58,865
Cincinnati Youth Collaborative*	\$0	\$98,000	\$0	\$98,000
Clovermook Center for the Blind & Visually Impaired	\$50,000	\$0	\$0	\$50,000
Hispanic Chamber Cincinnati USA (HCCUSA)*	\$50,000	\$50,000	\$0	\$100,000
Holloman Center for Social Justice (Operated by Urban League of Greater Southwestern Ohio)	\$75,000	\$0	\$0	\$75,000
Immigrant and Refugee Law Center*	\$0	\$125,000	\$0	\$125,000
Joy Outdoor Education Center (dba Camp Joy)	\$75,000	\$0	\$0	\$75,000
Urban league of Greater Southwest Ohio - Urban Expungement*	\$0	\$50,000	\$0	\$50,000
YWCA Greater Cincinnati	\$50,000	\$0	\$0	\$50,000
Total Equity and Inclusion	\$508,865	\$372,000	\$0	\$880,865
Social Services (Utilized by Mayor and Council)				
Bethany House*	\$0	\$0	\$45,000	\$45,000
Center for Addiction Treatment*	\$0	\$0	\$100,000	\$100,000
Catholic Charities*	\$0	\$125,000	\$0	\$125,000
LADD*	\$0	\$24,500	\$0	\$24,500
Ohio Justice and Policy Center*	\$0	\$0	\$100,000	\$100,000
Santa Maria Community Services*	\$0	\$122,500	\$0	\$122,500
The Health Collaborative*	\$0	\$49,000	\$0	\$49,000
Women Helping Women*	\$0	\$0	\$100,000	\$100,000
Total Social Services	\$0	\$321,000	\$345,000	\$666,000
Grand Total	\$1,641,500	\$1,226,000	\$1,262,000	\$4,129,500

*Denotes full or partial one-time funding.



FUNDING FOR COMPETITIVE GRANT PROGRAMS

Beyond Leveraged Support, the City also provides competitive grant funding for Human Services and other programs, totaling \$10,772,921 in the Approved FY 2026 Budget, 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 2.0% 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 Approved FY 2026 Budget includes a total of \$9,555,200 in Human Services Funding. The City Manager's FY 2026 Budget also provided \$413,600 for other competitive grant programming. Like Leveraged Support, a 2.0% reduction from FY 2025 was applied to most Other Competitive Grant Programs in accordance with the across-the-board reduction exercise needed to close the General Fund deficit. Additional funding totaling \$804,121 was approved for Other Competitive Grant Programs via the Mayor's adjustments (\$500,000) and Council's adjustments (\$304,121), as shown in the table below.

Table V - Funding for Competitive Grant Programs

Funding for Competitive Grant Programs	City Manager's Recommended FY 2026 Budget	Mayor's Adjustments to the Recommended FY 2026 Budget	Council's Adjustments to the Recommended FY 2026 Budget	Approved FY 2026 Budget
Human Services Funding				
City Human Services Fund (administered by United Way)	\$8,550,700	\$0	\$0	\$8,550,700
Additional Funding Managed by Human Services Advisory Board*	\$1,004,500	\$0	\$0	\$1,004,500
Total Human Services Funding	\$9,555,200	\$0	\$0	\$9,555,200
Other Competitive Grant Programs				
Boots on the Ground Fund Program ²	\$147,000	\$250,000	\$152,061	\$549,061
Community Urban Agriculture	\$19,600	\$0	\$0	\$19,600
Green Cincinnati Fund ¹	\$100,000	\$0	\$0	\$100,000
Safe and Clean ²	\$147,000	\$250,000	\$152,060	\$549,060
Total Other Competitive Grant Programs	\$413,600	\$500,000	\$304,121	\$1,217,721
Grand Total	\$9,968,800	\$500,000	\$304,121	\$10,772,921

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

¹ Funding for the Green Cincinnati Fund started in FY 2022 and will continue for a period of five years. See Ordinance No. 0010-2022 and Ordinance 0072-2022.

² 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 Approved FY 2026 Budget includes \$5,684,880 for City Operations Programmatic Support and Recipients, as shown in the table entitled "City Operations Programmatic Support and Recipients." Like Leveraged Support, a 2.0% reduction is applied to most contracts in accordance with the across-the-board reduction exercise needed to close the General Fund deficit.



Operating Budget Summary

FY 2026-2027 Biennial Budget

Table VI - City Operations Programmatic Support and Recipients

City Operations Programmatic Support and Recipients	Approved FY 2026 Budget
3CDC (For Fountain Square)	\$100,000
3CDC (Operating Support for Washington Park and Ziegler Park) ¹	\$250,000
3CDC - GeneroCity*	\$73,500
Career Pathways Initiative (CPI) (formerly Summer Youth Jobs Initiative - HR Portion)	\$1,161,670
Center for Closing the Health Gap*	\$490,000
Findlay Market Operating Budget Support ²	\$366,610
Greater Cincinnati and Northern Kentucky Film Commission (dba Film Commission)*	\$49,000
Keep Cincinnati Beautiful	\$196,000
Needle Exchange Program	\$147,000
Neighborhood Business Districts	\$117,600
Neighborhood Support Program / Community Councils	\$539,000
REDI Cincinnati*	\$245,000
Shelterhouse Volunteer Group*	\$318,500
Summer Youth Jobs Initiative - CRC Portion	\$245,000
The Port (formerly Greater Cincinnati Redevelopment Authority/Port Authority of Greater Cincinnati)	\$700,000
Urban League of Greater Southwestern Ohio*	\$98,000
WarmUp Cincy	\$343,000
Women Helping Women Domestic Violence Enhanced Response Team (WHW DVERT)	\$245,000
Grand Total	\$5,684,880

¹ 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.

² This represents an estimated amount, which is subject to change in the final contract.

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



REVENUES

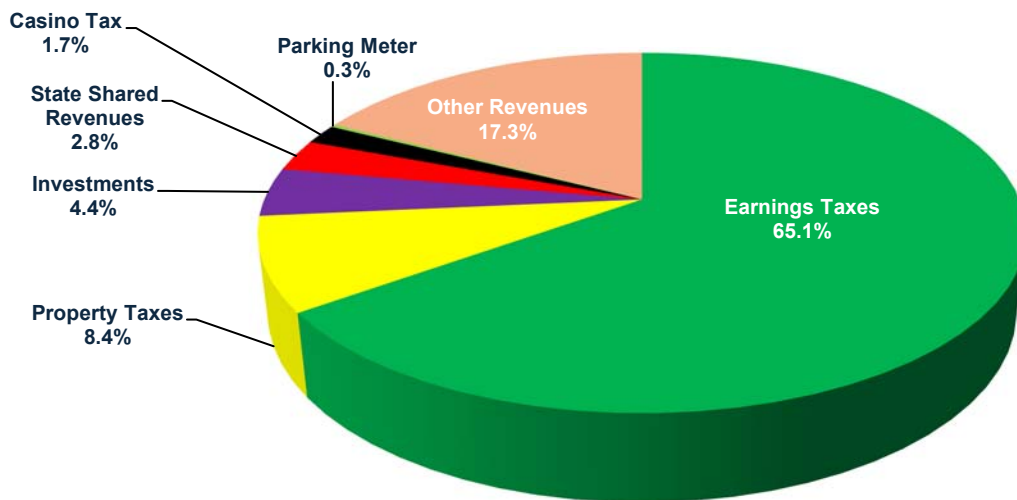
General Fund

The General Fund revenue estimate for the Approved FY 2026 Budget in Table VII totals \$569.5 million, which is a 0.1% (or \$568,000) decrease from the Approved FY 2025 Budget Update amount of \$570.0 million.

Table VII - Approved FY 2026-2027 General Fund Revenue Estimate

<i>(Amounts in Thousands)</i>					
Category	Approved FY 2025 Update	Biennial Budget		Approved FY 2025 Update to Approved FY 2026	Approved FY 2026 to Approved FY 2027
		Approved FY 2026	Approved FY 2027		
Earnings Taxes	362,720	370,770	376,790	2.2%	1.6%
Property Taxes	48,616	47,928	47,928	-1.4%	0.0%
Investments	13,600	24,817	24,817	82.5%	0.0%
State Shared Revenues	15,657	16,171	16,171	3.3%	0.0%
Casino Tax	10,000	10,000	10,000	0.0%	0.0%
Parking Meter	50	1,500	1,500	2900.0%	0.0%
Other Revenues	119,405	98,294	98,318	-17.7%	0.0%
Total	570,048	569,480	575,524	-0.1%	1.1%

Graph I – Approved FY 2026 General Fund Operating Revenue Budget





City Earnings Tax

The University of Cincinnati (UC) Economics Center reviewed and updated the earnings tax estimate in March 2025. The revenue estimate for FY 2026 for the Tentative Tax Budget (TTB) was \$370.3 million but has been revised to \$370.8 million. This amount is \$8.05 million higher than the Approved FY 2025 Budget Update amount of \$362.7 million and \$500,000 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 profits 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 65.1% of those revenues in FY 2026.

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) 2025 and CY 2026 Tentative Tax Budgets set the property tax millage for operating purposes to 6.1 mills which, combined with the Hamilton County Auditor's current assessed property values, are projected to generate \$47.9 million in revenue. This represents a 1.4% decrease when compared to the Approved FY 2025 Budget Update. This change is primarily due to a reduction in state property tax relief revenue. Property tax is the second largest revenue source at approximately 8.4% of the Approved FY 2026 General Fund estimated revenue.

Investments

Investment earnings on short-term interim funds account for \$24.8 million or 4.4% of the General Fund revenue for FY 2026, which is an 82.5% increase from the Approved FY 2025 Budget Update. Reinvestment rates have been trending higher than expected and more cash was actively managed during FY 2025 to take advantage of current market conditions. This is expected to continue in FY 2026.

State Shared Revenues

State Shared Revenues are the fourth largest single source of General Fund revenue, accounting for approximately 2.8% of General Fund revenues for FY 2026. 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 2026, the total allocated to the City is approximately \$16.2 million, which has been reduced significantly since the State imposed cuts in 2011 as shown in the chart on the following page.



Table VIII – State Reductions from 2011 to 2024 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
Local Government Fund	\$ 11,877,839	\$ 12,894,927	\$ 11,892,689	\$ 14,565,528	\$ 15,666,719	\$ 16,045,108	\$ 15,260,932
Local Government Fund - State	\$ -	\$ 244,697	\$ 178,926	\$ 229,613	\$ 251,307	\$ 261,284	\$ 246,162
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
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
Percentage Cut from CY 2011	70.8%	67.7%	70.4%	63.7%	60.9%	60.0%	61.9%
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 three years.

Casino Tax

In FY 2026, it is estimated that the Casino Tax will generate \$10.0 million. This represents no change compared to the Approved FY 2025 Budget Update. The Casino Tax accounts for 1.7% of General Fund revenue in FY 2026 representing the fifth largest single source.

Parking Meter

Parking Meter revenue in the General Fund totals \$1.5 million, or 0.3% of the General Fund revenue. The \$1.45 million increase from the Approved FY 2025 Budget Update reflects a restoration of parking meter revenue in the General Fund. For FY 2025, \$750,000 was reallocated to the Streetcar Operations Fund and \$700,000 was reallocated to the Parking Meter Fund as one-time adjustments to ensure these funds remained solvent.

Other Revenues

These various revenues included in the Other Revenue category comprise 17.3% of the General Fund revenues in the Approved FY 2026 Budget. When compared to the Approved FY 2025 Budget Update, the revenues have decreased \$21.1 million, or 17.7%. This is primarily due to the expiration of American Rescue Plan Act resources. Other General Fund revenues and their variances are highlighted in the following chart:



Table IX – FY 2026 General Fund Other Revenues

	Approved FY 2025 Budget Update	Approved FY 2026 Budget	Difference
Buildings & Inspections Fees and Permits	22,312,320	23,142,180	829,860
Public Safety	19,125,540	20,951,790	1,826,250
Charges for Services	15,193,900	15,728,000	534,100
Licenses & Permits	14,692,540	14,955,390	262,850
Admission Taxes	10,005,500	10,205,500	200,000
Miscellaneous	5,188,030	5,388,430	200,400
Fines, Forfeits and Penalties	5,211,000	5,219,000	8,000
Short Term Rental Excise Taxes	1,900,000	2,100,000	200,000
Public Services	300,000	300,000	-
Revenue from Other Agencies	137,430	174,600	37,170
Rent & Investments	128,400	119,440	(8,960)
Payment in Lieu of Taxes	10,000	10,000	-
American Rescue Plan Act	\$ 25,200,000	\$ -	\$ (25,200,000)
Total Other Revenues	\$ 119,404,660	\$ 98,294,330	\$ (21,110,330)

Buildings & Inspections Fees and Permits

The Approved FY 2026 Budget revenue for Buildings & Inspections Fees and Permits is expected to increase by 3.7% compared to the Approved FY 2025 Budget Update. This change reflects a 3.0% consumer price index (CPI) inflationary factor on permit fees within the Department of Buildings & Inspections. It also reflects an adjustment to Building Structure and Equipment Permit revenue in the Department of Transportation and Engineering.

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 Approved FY 2026 Budget reflects a 9.5% increase in public safety revenues when compared to the Approved FY 2025 Budget Update primarily due to a correction in accounting for vehicle towing as revenue instead of as a credit to expense.

Charges for Services

This category includes overhead charges from restricted and enterprise funds. The Approved FY 2026 Budget reflects a 3.5% increase in charges for services when compared to the Approved FY 2025 Budget Update.



Licenses & 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 1.8% as compared to the Approved FY 2025 Budget Update primarily due to an increase in the Commercial Solid Waste Hauler Fee based on increased waste generation, an increase in the number of waste franchises, and increased enforcement of existing rules.

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 \$200,000, or 2.0%, as compared to the Approved FY 2025 Budget Update.

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 3.9% in the Approved FY 2026 Budget.

Fines, Forfeits and Penalties

When compared to the Approved FY 2025 Budget Update, this revenue category is projected to increase by 0.2% in FY 2026. 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 \$200,000 or 10.5% as compared to the Approved FY 2025 Budget Update.

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 2026.

Revenue from Other Agencies

This revenue category accounts for revenue from other government entities. This category is expected to increase by approximately \$37,000, or 27.0%, from the Approved FY 2025 Budget Update.



Rents & Investments

This revenue category accounts for revenue from land, buildings, and otherwise not classified rent and investments. This category is expected to decrease from the Approved FY 2025 Budget Update estimate by 7.0%.

Payments in Lieu of Taxes

This revenue category accounts for revenue from metropolitan housing payments in lieu of taxes. The Approved FY 2026 Budget remains unchanged from the Approved FY 2025 Budget Update at \$10,000 in this category.

American Rescue Plan Act

The remaining American Rescue Plan Act resources were encumbered or spent in FY 2025 as one-time emergency funding to the City. These resources were used to reimburse COVID-19 related expenses and as revenue replacement per guidance from the U.S. Department of the Treasury. No American Rescue Plan Act resources are included in the FY 2026 Budget as these funds have expired.



Restricted Funds Revenues

The Principal Restricted Funds' revenue available to support the Approved FY 2026 Budget totals \$768.4 million, which is an \$18.5 million, or a 2.4% decrease as compared to the Approved FY 2025 Budget Update.

Table X - Approved FY 2026 Principal Restricted Funds' Revenues

Principal Restricted Funds	Approved FY 2025 Budget Update	Approved FY 2026 Budget	Difference
9-1-1 Cell Phone Fees	\$ 1,300,000	\$ 1,300,000	0
Bond Retirement	132,208,700	88,062,150	(44,146,550)
Cincinnati Area Geographic Information System (CAGIS)	4,713,220	4,713,220	0
Cincinnati Health District	620,000	620,000	0
Cincinnati Riverfront Park	1,431,000	1,556,000	125,000
Community Health Center Activities	30,096,460	30,030,910	(65,550)
Convention Center	2,600,000	6,665,600	4,065,600
County Law Enforcement Applied Regionally (CLEAR)	6,137,560	6,355,880	218,320
General Aviation	2,370,000	2,640,000	270,000
Hazard Abatement	372,400	383,580	11,180
Income Tax-Infrastructure	23,401,290	23,920,650	519,360
Metropolitan Sewer District	291,734,000	291,734,000	0
Municipal Golf	7,800,500	8,489,500	689,000
Municipal Motor Vehicle License Tax	4,114,000	4,114,000	0
Parking Meter	4,531,540	3,980,000	(551,540)
Parking System Facilities	6,175,910	6,234,560	58,650
Recreation Special Activities	5,730,430	5,731,160	730
Safe and Clean	45,830	45,830	0
Sawyer Point	648,500	773,500	125,000
Stormwater Management	30,430,610	30,752,430	321,820
Street Construction Maintenance & Repair	15,467,300	15,467,300	0
Streetcar Operations	5,340,000	5,539,750	199,750
Water Works	209,710,000	229,336,000	19,626,000
Total Principal Restricted Funds	\$ 786,979,250	\$ 768,446,020	\$ (18,533,230)

The following Principal Restricted Fund revenue changes in the Approved FY 2026 Budget are highlighted below because the change is +/- \$1.0 million when compared to the Approved FY 2025 Budget Update.

Bond Retirement

The revenue projection for the Bond Retirement Fund is \$44.1 million lower in the Approved FY 2026 Budget than in the Approved FY 2025 Budget Update. The Cincinnati Southern Railway sale is complete, and these resources will no longer be utilized in the form of bond issuance in future capital improvement programs, which is reflected in the miscellaneous revenue category. Additionally, the Bond Retirement Fund revenue estimate is based on actual tax revenue estimates and estimated bond sale amounts.



Convention Center

Convention Center Fund revenue is projected to increase by \$4.1 million in the Approved FY 2026 Budget when compared to the Approved FY 2025 Budget Update. This is primarily due to the reopening of the Convention Center, which is expected in January 2026.

Water Works

The revenue forecast for the Water Works Fund is \$19.6 million higher in the Approved FY 2026 Budget than in the Approved FY 2025 Budget Update. This is primarily due to an increase in settlement payments from multiparty litigation related to perfluorooctanoic acid/polyfluoroalkyl substances (PFOA/PFAS) contamination as well as annual rate increases authorized by Ordinance No. 0248-2021, which implemented a 5.55% increase in each of calendar years 2025 and 2026.



BALANCING THE APPROVED FY 2026 BUDGET

General Fund

The Approved FY 2025 General Fund Budget Update totaled \$571.7 million, including transfers out. In December 2024, the City submitted a Tentative Tax Budget (TTB), which forecasted a FY 2026 General Fund Continuation Budget (a budget to provide the same level of services in FY 2026 as in FY 2025, which included anticipated assumptions for wages and wage-based benefit increases) of \$572.2 million in expenses and \$556.3 million in revenues, which resulted in a deficit of \$15.9 million.

As part of the Approved FY 2025 General Fund Budget Update, the five year General Fund forecast revenue amount included funding from the American Rescue Plan (ARP) Act, which provided funding to the City in the form of a Coronavirus Local Fiscal Recovery Fund grant. \$25.2 million was budgeted from that grant to be used as a one-time emergency resource in FY 2025. These resources were used to reimburse COVID-19 related expenses or as revenue replacement, based on guidance from the U.S. Department of the Treasury. Funding from the American Rescue Plan (ARP) Act has expired and is not part of the FY 2026 General Fund Budget.

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 \$18 million to \$30 million. For FY 2026, the continuation budget deficit was estimated at \$15.9 million.

In addition to the projected budget deficit of \$15.9 million, the FY 2026 continuation budget included material changes to expenditures that occurred during FY 2025 as well as a 5.0% increase in health care premiums for Calendar Year 2026 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 percentage points from 17.75% to 18.50%.

The International Association of Fire Fighters (IAFF) and Fraternal Order of Police (FOP) contracts were renegotiated in early Fiscal Year 2025. Wage increases of 5.0%, 4.0%, and 3.0% over a three-year period were agreed upon, and 3.0% was included in the FY 2026 continuation budget projection in accordance with the new contracts. A 3.0% wage increase was included for the Cincinnati Organized and Dedicated Employees (CODE), American Federation of State, County, and Municipal Employees (AFSCME), and Building Trades members for FY 2026, which is subject to negotiation as these contracts all expire during calendar year 2025. Non-represented employees were 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 2026 continuation budget. For the FY 2026 continuation budget, human services funding remained constant at FY 2025 levels, which still exceeded 1.5% of estimated General Fund Operating Budget revenues.

Since the TTB, there were material revisions to revenues that decreased the FY 2026 projected deficit by \$13.3 million. Investment income was increased based on current investment trends. Revenue from the City's Commercial Solid Waste Hauler Fee was also increased. The City's income tax revenue showed growth during FY 2025 and is projected to continue to grow very slowly over the next several years. Other revenue increases total \$1.7 million.



+\$10.6 million: Revision of Investment Revenue

A net increase of \$10.6 million was included due to revised revenue estimates from the City's investment portfolio. Reinvestment rates have been trending higher than expected and more cash was actively managed during FY 2025 to take advantage of current market conditions. This is expected to continue in FY 2026.

+\$1.7 million: Revenue and Sources Adjustments

A net increase of \$1.7 million was included due to revised revenue estimates from departments, many of which are related to a more thorough review of various revenues by the Administration as part of the Performance Based Budgeting (PBB) process. Adjustments include increased Admission Tax revenue, additional Local Government Fund revenue from the State of Ohio, increased Short Term Rental Excise Tax revenue, and increased building and permit fees.

+\$0.5 million: Revision of Commercial Solid Waste Hauler Fee

The Office of Environment and Sustainability (OES) expects revenue from the Commercial Solid Waste Hauler Fee to increase in FY 2026 based on increased waste generation, an increase in the number of waste franchises, and increased enforcement of existing rules related to solid waste hauling.

+\$0.5 million: Revision of City Income Tax Revenue

In March 2025, the University of Cincinnati's Economics Center revised projections for City income tax for fiscal years 2026 to 2030. The revised forecast includes an increase of General Fund income tax revenue of \$0.5 million for FY 2026 primarily due to FY 2025 trends. The original revenue estimate for income tax in FY 2026 was \$370.3 million which has since increased to \$370.8 million.

To balance the deficit, expenditure reductions are included in the Approved FY 2026 Budget:

Expenditure decreases total \$10.2 million and include:

-\$5.7 million: Position Vacancy Savings

Additional position vacancy savings is budgeted in the City Manager's Office, the Department of Buildings & Inspections, the Citizen Complaint Authority, the Department of City Planning and Engagement, the Department of Finance, the Cincinnati Fire Department, the Department of Human Resources, the Law Department, the Cincinnati Parks Department, the Cincinnati Police Department, the Cincinnati Recreation Commission, and the Department of Transportation and Engineering. Positions will be held vacant for all or part of FY 2026 and will be reviewed as part of the FY 2027 Budget Update development process to determine if the positions can be permanently reduced.

-\$2.1 million: Miscellaneous Non-Personnel Reductions

The reduction of miscellaneous non-personnel items and adjustments to costs within multiple departments will result in savings of \$2.1 million in FY 2026 primarily due to reductions in contractual services. This includes the elimination of security services on the third floor of City Hall.



-\$1.2 million: Reduction of Fire Overtime

The reduction of overtime in the Cincinnati Fire Department will result in savings of \$1.2 million in FY 2026. Staffing in the Cincinnati Fire Department is expected to be at or above the budgeted complement of 859 sworn Fire Fighters during the first quarter of FY 2026. A 50-member Fire Recruit Class is budgeted to begin in October 2025. Additionally, overtime mitigation strategies were implemented by the Fire Chief during FY 2025.

-\$0.4 million: Position Reductions / Eliminations

This reduction is due to savings from eliminating existing vacant positions. In the Department of Public Services, the Public Vehicle Licensing Program is being eliminated which includes the elimination of 2.0 FTE vacant Public Vehicle Investigator positions. A Division Manager and an Administrative Technician position in the City Manager's Office are being eliminated.

-\$0.3 million: Increased Reimbursements

The Approved Budget includes an increase of \$0.1 million in reimbursements to Enterprise Technology Solutions from the Enterprise Technology Solutions Fund. Additional reimbursements from eligible sources are included for the Department of Community and Economic Development, the Department of Economic Inclusion, and the Cincinnati Recreation Commission.

-\$0.3 million: Reduction of Funding to External Organizations

To address the budget deficit, City departments' budgets were reduced by approximately 2.0%. Similarly, budgets to provide leveraged support and funding to organizations who provide city programmatic and operational support were also reduced. The Approved Budget includes a 2.0% across-the-board reduction to most of these programs for FY 2026. Of that amount, \$0.2 million is the reduction for civic space management (Fountain Square, Washington Park, and Ziegler Park) which is offset by an increase in capital budget resources for improvements at those spaces.

-\$0.1 million: Transfer of Expenditures to Other Eligible Funds

The Citywide Dumpster Program in the Department of Public Services that collects waste for City Departments including the Department of Buildings & Inspections, the Cincinnati Parks Department, and the Cincinnati Recreation Commission is being transferred to the Stormwater Management Fund as it is an eligible expense in that fund.

-\$0.1 million: Mayor, Clerk, and Council Reductions

This reduction includes a 2.0% 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 \$5.3 million and include:

+\$1.5 million: Staffing Related Increases Net of Reimbursements

Staffing increases in various departments are part of the Approved Budget and include additional full-time positions such as a Management Analyst position in the Office of Performance and Data Analytics to be assigned as the data analyst for the Department of Public Services, an additional 6.0 FTE Building Inspectors



in the Department of Buildings & Inspections' Building Inspector Training Academy to support the expansion of the Vacant Building Registration program, a Supervising Human Resources Analyst position in the Department of Human Resources to support the aforementioned Building Inspector Training Academy, and a Parking Enforcement Officer position and a Senior Administrative Specialist position in Enterprise Services - Parking Facilities to support the Private Parking Lot and Garage Licensing Program. Additionally, funds are included for the Office of Performance and Data Analytics to address wage competitiveness issues for positions and to end an underfill of a Deputy Director position. In the Cincinnati Police Department, funds will support the Understudy Program, which will allow individuals who complete the Police Cadet program to maintain positions within the department until they are eligible for a Police Recruit class. Miscellaneous personnel increases are also included in the Approved Budget for various pay adjustments. The additional costs for some of these positions will be partially reimbursed from a variety of sources including various restricted funds and grant resources.

+\$1.1 million: Department of Public Services (DPS) Increases

Additional resources are included for the Department of Public Services as a focal point of the Approved Budget. Funding is provided for staffing for additional leadership positions including a Deputy Director and a Chief of Staff position along with a Public Safety Facilities Manager position to focus on maintaining public safety facilities. Funding for a new Employment and Training Supervisor is also included to ensure the department maintains a robust workforce. Additional non-personnel funding in the amount of \$0.1 million is provided for information technology expenses including software licenses and maintenance fees, a \$0.2 million investment in training, as well as \$0.5 million for preventative maintenance pavement repair.

+\$0.9 million: Recruit Class Adjustments

The Approved Budget also includes resources for a 50 member Fire Recruit Class to begin in October 2025 as opposed to January 2026 to help the Fire Department maintain their sworn budgeted complement. This additional cost was partially offset by non-personnel savings from a 50 member Police Recruit Class which will start in April 2026. The Cincinnati Police Department was able to acquire some of the necessary uniforms and equipment during FY 2025 to generate this savings.

+\$0.7 million: Ongoing Department Budget Exceptions

Budget exceptions are included for additional needs in FY 2026 which include items such as resources for a Collaborative Agreement Sustainability Consultant, an increase in the City's insurance premiums, additional resources to fund the Cincinnati Police Department's towing of vehicles on weekend nights and during special events, and increased resources to expand the Cincinnati Recreation Commission's Rec @ Nite program. Additional resources are included for the Department of Human Resources for mediation services for labor negotiations and grievances as these services, which were previously provided free of charge, are no longer available from the Federal Mediation and Conciliation Service (FMCS).

+\$0.6 million: One-Time Department Budget Exceptions

The Approved Budget includes resources for needed adjustments that are one-time in nature and would not be included in the FY 2027 Budget Update. Budget exceptions for additional one-time needs include items such as additional resources for a refresh of the Black Lives Matter Mural and funding for the Safe and Clean program managed by Keep Cincinnati Beautiful (KCB). Additional resources are earmarked in the City Manager's Office to provide funding for climate assessments and executive training as needed throughout FY 2026.



+\$0.5 million: Increase to the Lump Sum Payments Account

The Approved Budget includes additional resources for the Non-Departmental Lump Sum Payments account based on expected payouts for employees who separate from city service during FY 2026.

Changes to the City Manager's Recommended Budget as Part of the Approved Budget

As part of the budget process, the Mayor has two weeks to review and change the City Manager's Recommended Budget and the City Council then proposes changes to the budget that results in the Approved FY 2026 Budget. All of these changes are outlined below.

Mayor Approved Changes

The Mayor's version of the FY 2026 Budget included changes to the City Manager's Recommended Budget. The Mayor proposed to allocate \$1,684,421 from the General Fund Discretionary Reserve account which was made available from a return of the unspent balance in the Hamilton County Auditor's Office Real Estate Assessment Fund as well as \$841,579 from prior year General Fund dollars that had been set aside in a capital budget account to support the City's bid for the Sundance Film Festival. Those funds became available when Boulder, Colorado was selected as the location for the Festival. Furthermore, the Mayor proposed to allocate \$7,037,174 from the General Fund Discretionary Reserve account which was made available from the repayment of a Property Investment Reimbursement Agreement from Bon Secours Mercy Health, Inc. The funds were re-allocated within both the General Capital budget and the General Fund operating budget for the following one-time uses:

General Capital Budget:

Economic Development / Neighborhood Stability:

\$2,000,000 of existing funds within the Economic Development Initiatives permanent improvement program project account were designated to be allocated as follows:

- Robert O'Neal Multicultural Arts Center (ROMAC) - \$2,000,000

Economic Development:

- Bond Hill Neighborhood Revitalization Investments - \$6,537,174
- Findlay Market Revitalization - \$250,000
- Oskamp Recreation Area Improvements - \$250,000

General Fund Operating Budget:

Leveraged Support (One-Time):

- All-In Cincinnati Equity Coalition - \$49,000
- ArtWorks - \$147,000
- ArtsWave - \$49,000



- ArtsWave Black and Brown Artists Fund - \$24,500
- Catholic Charities - \$125,000
- Cincinnati Compass - \$49,000
- Cincinnati Youth Collaborative - \$98,000
- The Health Collaborative - \$49,000
- Hispanic Chamber Cincinnati USA - \$50,000
- Immigrant and Refugee Law Center - \$125,000
- Invest in Neighborhoods - \$73,500
- LADD - \$24,500
- MORTAR - \$40,000
- Red Bike - \$150,000
- Santa Maria Community Services - \$122,500
- Urban League of Greater Southwestern Ohio - The Urban Expungement Program - \$50,000

Public Safety / Community Support:

- Boots on the Ground Fund Program - \$250,000
- Safe & Clean Program - \$250,000

Special Events:

- Asianati - \$50,000
- Black Tech Week - \$200,000
- MidWest Con - AI Investment - \$50,000
- River Roots - \$250,000

Other:

- Property Tax Relief Program - \$250,000

These reallocations were approved by the City Council as proposed.

City Council Approved Changes

Operating Budget Summary

FY 2026-2027 Biennial Budget



Working from the Approved Mayor/City Manager's Budget, the City Council passed the following changes to the General Capital and the General Fund operating budgets for the following one-time uses:

General Capital Budget Reductions:

- Economic Development Initiatives - \$2,000,000
- Sundance Film Festival - \$1,706,421 (transferred back to the General Fund)
- Convention Center Improvements - \$1,000,000
- Connected Communities - \$714,700 (transferred back to the General Fund)
- Riverfront Transit Center - \$265,000

General Fund Operating Budget Reductions:

- Main Street Ventures Leveraged Support - \$88,000

Additional Resources - Tax Increment Financing (TIF) Districts:

- West End TIF District - \$2,000,000 for the Robert O'Neal Multicultural Arts Center (ROMAC)
- Corryville TIF District - \$500,000 for the Clifton Arts Center

General Capital Budget Increases:

- Quick Strike Acquisition - \$1,000,000
- Neighborhood Catalytic Improvements - \$1,000,000
- Fleet Replacements - \$1,000,000
- Art Museum - \$265,000

General Fund One-Time Operating Budget Increases:

Arts:

- ArtWorks - \$100,000
- Learning Through Art - \$30,000

Economic Development:

- CincyTech - \$175,000
- Cintrifuse - \$150,000
- Downtown Neighborhood Plan - \$100,000



- Film Commission - \$100,000
- Mill Creek Corridor Planning Project - \$275,000
- The Port - \$100,000
- Sports Commission - \$250,000

Environment:

- Cardinal Land Conservancy - \$150,000
- Keep Cincinnati Beautiful - \$150,000
- MetroPass for City Employees - \$50,000

Social Services:

- Bethany House - \$45,000
- Center for Addiction Treatment - \$100,000
- Ohio Justice and Policy Center - \$100,000
- Women Helping Women - \$100,000

Infrastructure:

- Flywheel Pothole Repair Initiative - \$30,000
- Sidewalk Repair Pilot Program - \$100,000

Public Safety:

- ACT for Cincy - \$100,000
- Boots on the Ground - \$152,061
- Safe and Clean - \$152,060

In order to appropriately align eligible sources and uses of funding within the General Capital budget, the changes made by the City Council required that an existing \$265,000 of funding previously allocated for the "Riverfront Transit Center" be swapped with the "Rec Facilities Improvements - CBR" capital improvement program project account which was then reduced in order to provide funding for the "Community Facility Improvements - Art Museum" permanent improvement program project account.



General Fund Expenditures

Table XI - General Fund Approved FY 2025 Budget Update and Approved FY 2026 Budget Comparison

(\$ in Millions)	Approved FY 2025 Budget Update	Approved FY 2026 Budget	Increase / (Decrease)	% Change Approved FY 2025 Update to Approved FY 2026
Expenditures				
Public Safety Total	\$351.8	\$367.3	\$15.5	4.4%
Non-Public Safety Total	\$151.5	\$155.2	\$3.7	2.4%
Total Departmental Budgets	\$503.3	\$522.5	\$19.2	3.8%
Non-Departmental Total	\$23.6	\$25.5	\$1.9	8.1%
Transfers Out	\$44.8	\$26.5	(\$18.3)	-40.8%
Total General Fund Expenditures	\$571.7	\$574.5	\$2.8	0.5%

Public safety departments include Police, Fire, and the Emergency Communications Center (ECC). Public safety departments comprise a total of \$367.3 million and non-public safety departments comprise a total of \$155.2 million of the Approved FY 2026 General Fund Operating Budget total of \$574.5 million. In contrast, the Approved FY 2025 General Fund Operating Budget Update totaled \$571.7 million and included \$351.8 million for public safety departments and \$151.5 million for non-public safety departments. General Fund support for the Cincinnati Health Department is represented as a transfer out of \$21.4 million from the General Fund to the Cincinnati Health District Fund in FY 2026. The public safety departments reflect budget increases of \$15.5 million or 4.4% when compared to the Approved FY 2025 Budget Update. The non-public safety departments reflect budget increases of \$3.7 million or 2.4% as compared to the Approved FY 2025 Budget Update.

Table XII provides a comparison of each department's General Fund Approved FY 2025 Budget Update to the Approved FY 2026 Budget.



Operating Budget Summary

FY 2026-2027 Biennial Budget

Table XII - General Fund Budget Comparison by Department

	Approved FY 2025 Budget Update	Approved FY 2026 Budget	% Change Approved FY 2025 Budget Update to Approved FY 2026 Budget
Police	\$ 181,617,160	188,459,180	3.8%
Fire	152,771,300	160,289,900	4.9%
Public Safety Sub-Total	\$ 334,388,460	\$ 348,749,080	4.3%
City Manager's Office ⁽¹⁾	\$ 54,709,920	\$ 52,602,451	-3.9%
Recreation	19,479,750	20,093,860	3.2%
Public Services	17,164,140	18,778,790	9.4%
Buildings & Inspections	13,854,640	16,778,950	21.1%
Law	12,516,900	12,732,380	1.7%
Parks	11,556,710	12,139,550	5.0%
Finance	8,308,430	8,420,640	1.4%
Enterprise Technology Solutions	7,616,370	7,809,610	2.5%
Human Resources	5,438,490	5,479,920	0.8%
Community & Economic Development	4,605,670	5,196,610	12.8%
Transportation & Engineering	3,833,040	4,152,760	8.3%
City Council	2,396,950	2,436,430	1.6%
City Planning & Engagement	2,124,770	2,115,870	-0.4%
Economic Inclusion	2,018,790	1,543,880	-23.5%
Citizen Complaint Authority	1,413,140	1,326,220	-6.2%
Office of the Mayor	1,109,440	1,152,800	3.9%
Clerk of Council	796,350	822,080	3.2%
Enterprise Services Division of Parking Facilities	0	203,900	
Non-Public Safety Sub-Total	\$ 168,943,500	\$ 173,786,701	2.9%
Total Departmental Budgets	\$ 503,331,960	\$ 522,535,781	3.8%
Non-Departmental	\$ 23,648,130	\$ 25,463,080	7.7%
Transfers Out⁽²⁾	\$ 44,768,040	\$ 26,478,530	-40.9%
Total General Fund Budget	\$ 571,748,130	\$ 574,477,391	0.5%

⁽¹⁾ The City Manager's Office includes the Emergency Communications Center.

⁽²⁾ The Approved FY 2025 Budget Update includes \$25.2 million in American Rescue Plan Act revenue replacement, of which a net \$16.7 million was utilized as a one-time source to make General Fund resources available for the capital budget as a transfer out.

Operating Budget Summary

FY 2026-2027 Biennial Budget



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 XIII organizes the Approved FY 2026 General Fund Budget by Strategic Priority.

Table XIII - Approved FY 2026 General Fund Budget by Strategic Priority

Strategic Priority	Approved FY 2026 General Fund Budget
Excellent & Equitable Service Delivery	\$ 49,521,831
Fiscal Sustainability	28,778,270
Growing Economic Opportunities	20,552,190
Public Safety & Health	376,509,860
Thriving Neighborhoods	42,762,320
Other	29,874,390

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 Approved FY 2026 General Fund Budget 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 XIV - Approved FY 2026 General Fund Budget Adjustments by Strategic Priority

Strategic Priority	Approved FY 2026 General Fund Budget Adjustments
Excellent & Equitable Service Delivery	\$ 1,219,161
Fiscal Sustainability	2,295,972
Growing Economic Opportunities	2,225,000
Public Safety & Health	8,609,952
Thriving Neighborhoods	5,526,378
Other	-



Restricted Funds Expenditures

The Approved FY 2026 Restricted Funds Operating Expenditure Budget decreases by \$43,915,600, or 5.6% from the Approved FY 2025 Budget Update. This is primarily due to an expenditure decrease in the Bond Retirement Fund. This decrease is partially offset by increases in the Community Health Center Activities Fund, the Convention Center Fund, the Income Tax-Infrastructure Fund, the Metropolitan Sewer District Fund, the Stormwater Management Utility Fund, and the Water Works Fund.

Table XV - Restricted Funds' Operating Expenditure Budgets

	Approved FY 2025 Budget Update	Approved FY 2026 Budget	Difference	% Change Approved FY 2025 Budget Update to Approved FY 2026 Budget
Principal Restricted Funds				
9-1-1 Cell Phone Fees	\$1,605,420	\$1,612,010	6,590	0.4%
Bond Retirement	139,155,570	76,233,280	(62,922,290)	-45.2%
Cincinnati Area Geographic Information System (CAGIS)	5,161,350	5,274,480	113,130	2.2%
Cincinnati Health District	22,140,750	22,301,660	160,910	0.7%
Cincinnati Riverfront Park	1,645,240	1,691,700	46,460	2.8%
Community Health Center Activities	29,742,390	31,042,320	1,299,930	4.4%
Convention Center	4,800,000	7,478,310	2,678,310	55.8%
County Law Enforcement Applied Regionally (CLEAR)	6,494,810	6,631,730	136,920	2.1%
General Aviation	2,461,550	2,517,310	55,760	2.3%
Hazard Abatement	697,210	798,170	100,960	14.5%
Income Tax-Infrastructure	24,614,840	25,985,790	1,370,950	5.6%
Metropolitan Sewer District*	240,908,100	244,151,520	3,243,420	1.3%
Municipal Golf	7,126,470	7,871,360	744,890	10.5%
Municipal Motor Vehicle License Tax	4,511,070	5,107,480	596,410	13.2%
Parking Meter	5,425,100	5,113,310	(311,790)	-5.7%
Parking System Facilities	7,873,590	7,424,700	(448,890)	-5.7%
Recreation Special Activities	6,515,450	6,393,140	(122,310)	-1.9%
Safe and Clean	51,010	50,000	(1,010)	-2.0%
Sawyer Point	1,251,780	1,328,360	76,580	6.1%
Stormwater Management	31,455,690	34,542,060	3,086,370	9.8%
Street Construction Maintenance & Repair	17,848,580	18,405,440	556,860	3.1%
Streetcar Operations	6,197,750	6,412,530	214,780	3.5%
Water Works	176,170,050	179,626,160	3,456,110	2.0%
Subtotal Principal Restricted Funds	\$743,853,770	\$697,992,820	(\$45,860,950)	-6.2%
Other Restricted Funds	39,571,670	41,517,020	1,945,350	4.9%
Restricted Fund Grand Total	\$783,425,440	\$739,509,840	(\$43,915,600)	-5.6%

*The Approved FY 2026 Budget amount for the Metropolitan Sewer District Fund is a projection and has not been approved by the Hamilton County Board of County Commissioners.

The following Restricted Funds' expenditure changes in the Approved FY 2026 Budget are highlighted below because the change is +/- \$1.0 million when compared to the Approved FY 2025 Budget Update.



Bond Retirement

Expenditures for the Bond Retirement Fund vary annually depending on the amount of principal and interest to be paid and refunds. The Approved FY 2026 Budget reflects a \$62,922,290 million decrease due to reduced debt service primarily due to the completion of the Cincinnati Southern Railway sale. These resources are no longer utilized in the form of bond issuance in future capital improvement programs. As in FY 2025, the debt service previously paid from the General Fund and other Special Revenue funds will be shown as "Transfers Out" to the Bond Retirement Fund and as debt service expense in the Bond Retirement Fund.

Community Health Center Activities

The expenditure budget for the Community Health Center Activities Fund increases by \$1.3 million primarily due to the resources for a new pharmacy management system as well as wage adjustments, fringe benefit increases, and an inflationary increase for non-personnel expenses.

Convention Center

The expenditure budget for the Convention Center Fund increases by \$2.7 million primarily due to increases in non-personnel expenses related to the management and reopening of the Convention Center, which is anticipated in January 2026.

Income Tax-Infrastructure

The expenditure budget for the Income Tax-Infrastructure Fund increases by \$1.4 million primarily due to the reversal of one-time Approved FY 2025 Budget Update reductions as well as wage adjustments, fringe benefit increases, and an inflationary increase for non-personnel expenses.

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 \$3.2 million projected increase is due to wage adjustments, fringe benefit increases, and an inflationary increase for non-personnel expenses.

Stormwater Management

The expenditure budget for the Stormwater Management Fund increases by \$3.1 million primarily due to increased resources needed for a condition assessment of stormwater linear infrastructure as well as a Stormwater Master Plan. This increase also includes resources for a new Principal Engineer to oversee the Flood Protection Section and two Water Works Construction Inspectors for inlet maintenance work.

Water Works

The expenditure budget for the Water Works Fund increases by \$3.4 million primarily due to the addition of staff to replace lead water lines, enhance operations in the Supply Division, and reduce reliance on external contracts in the Distribution Division. This increase also reflects resources for a Water Works Master Plan and a water main condition assessment.



APPROVED FY 2027 BUDGET

FY 2027 is the second year of the biennial budget and will be updated in the spring of 2026. In developing the Approved FY 2027 Budget, expenditures are projected to outpace revenues. To balance the Approved FY 2027 General Fund Operating Budget, a 3.2% across-the-board reduction was applied to all departments as shown in the table below. When the Approved FY 2027 Budget is updated, the budget gap will be addressed.

*Table XVI - 3.2% Across-the-Board Reductions to the
Approved FY 2027 General Fund Operating Budget*

Dept	Department Name	FY 2027 3.2% Reduction*
010	City Council	\$ (80,407)
030	Office of the Mayor	(38,483)
040	Clerk of Council	(27,467)
090	Enterprise Technology Solutions	(261,906)
101	City Manager's Office	(676,860)
102	Office of Budget & Evaluation	(44,743)
103	Emergency Communications Center	(603,837)
104	Office of Environment and Sustainability	(142,840)
107	Office of Procurement	(49,562)
108	Office of Performance and Data Analytics	(70,301)
109	Internal Audit	(19,018)
110	Law	(431,712)
120	Human Resources	(185,004)
130	Finance	(281,107)
160	Community & Economic Development	(155,238)
170	City Planning	(68,566)
180	Citizen Complaint Authority	(44,959)
190	Recreation	(673,323)
200	Parks	(405,666)
210	Buildings & Inspections	(588,582)
220	Police	(6,296,629)
230	Transportation & Engineering	(132,048)
240	Enterprise Services	(6,869)
250	Public Services	(620,962)
260	Health**	(730,473)
270	Fire	(5,318,317)
280	Economic Inclusion	(52,597)
900	Non-Departmental Accounts	(833,996)
	TOTAL	(18,841,473)

*Reduction Amounts are reflected in the Recommended FY 2027 Budget by department.

**The Reduction amount for the Health Department reflects the reduction in the transfer out to the Cincinnati Health District Fund that would be required.

The Approved FY 2026 General Fund Operating Budget incorporates revenue increases and expenditure reductions that carry over to the next fiscal year. The \$18.8 million reduction would require some combination of additional revenue increases and expenditure reductions to maintain a structurally balanced budget in FY 2027. Without additional revenue streams identified or a large increase in income tax revenue, service cuts will likely occur. The Administration will continue to utilize Performance Based Budgeting as a method to improve efficiency, reduce costs, and identify services that can be reduced while limiting impacts to the public.



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Staffing Plan

The Approved FY 2026-2027 Biennial Budget does not include the displacement or layoff of City employees. The Approved staffing plan includes a net increase of 24.32 Full-Time Equivalents (FTE) across all funds over the biennium. Within the General Fund, staffing decreases by 10.89 FTE in FY 2026 when compared to the Approved FY 2025 Budget Update. The Approved Budget prioritizes staffing for core services and strategically increases staff in various departments. Additional staff in the Department of Public Services will improve operations and training, the Building Inspector Training Academy will continue in the Department of Buildings & Inspections, and additional staff for the Greater Cincinnati Water Works and the Stormwater Management Utility will reduce reliance on external contractors, improve operations, and meet federal policy requirements.

All Funds Staffing Summary

The Approved FY 2026-2027 Biennial Budget provides for a net, All Funds increase of 24.32 FTE for FY 2026, and a net All Funds increase of 23.32 FTE in FY 2027 when compared to the Approved FY 2025 Budget Update. In FY 2026, eleven departments/agencies increase FTE while five departments/agencies sustain FTE reductions. In FY 2027, there are no increases when compared to FY 2026, but one department projects a decrease of 1.0 FTE. Over the biennium, FTE increases are primarily concentrated in the Restricted Funds, whereas the General Fund shows a net decrease. The All Funds Staffing Plan for FY 2026 includes 6,390.05 FTE as compared to 6,389.05 in the FY 2027 All Funds Staffing Plan.

General Fund Staffing Summary

FTE supported by the General Fund show a net decrease of 10.89 in FY 2026 when compared to the Approved FY 2025 Budget Update. Ten departments/agencies have a total increase of 29.83 FTE. This increase is surpassed by a decrease of 40.72 FTE in two departments. There are no changes in the General Fund for FY 2027 when compared to FY 2026. The Approved FY 2026-2027 Biennial General Fund Budget supports a total of 3,479.90 FTE.

Restricted Funds Staffing Summary

In contrast to the General Fund Staffing Plan, the Restricted Funds Staffing Plan shows a net increase of 35.21 FTE in FY 2026 and 34.21 FTE in FY 2027 when compared to the Approved FY 2025 Budget Update. Six City departments increase positions by a total of 40.89 FTE. This increase is partially offset by a 5.68 FTE decrease in four other departments. FY 2026 reflects the transfer of some General Fund positions to eligible Restricted Funds in order to balance the General Fund budget. However, the dominant influence on the Restricted Funds biennial FTE count is attributed to staff changes at Greater Cincinnati Water Works (GCWW). GCWW increases staff by 30.92 in FY 2026 and 29.92 in FY 2027 when compared to the Approved FY 2025 Budget Update. GCWW FTE decreases by 1.0 in FY 2027 and represents the only department staff change in FY 2027. The Approved FY 2026-2027 Biennial Restricted Funds Budget supports a total of 2,910.15 FTE in FY 2026 and 2,909.15 FTE in FY 2027.



Table XVII – Approved FY 2026-2027 Biennial Budget City Staffing Plan

	Approved FY 2025 Update	Approved FY 2026 Budget	Change From FY 2025	Approved FY 2027 Budget	Change From FY 2026
<i>(in Full-Time Equivalents, FTE)</i>					
General Fund	3,490.79	3,479.90	(10.89)	3,479.90	0.00
Restricted Funds	<u>2,874.94</u>	<u>2,910.15</u>	<u>35.21</u>	<u>2,909.15</u>	<u>(1.00)</u>
Total City Staffing	6,365.73	6,390.05	24.32	6,389.05	(1.00)

General Fund: Changes by Department/Agency

The overall General Fund decrease of 10.89 FTE in FY 2026 is primarily the result of position reductions in the Police Department and Parks Department totaling 40.72 FTE. The decreases in these two departments offset a 29.83 FTE increase in ten other departments/agencies, including: the City Manager's Office, the Department of Buildings & Inspections, City Planning and Engagement, Enterprise Services, Enterprise Technology Solutions, Human Resources, the Law Department, the Department of Public Services, the Cincinnati Recreation Commission, and the Department of Transportation and Engineering. The major increases are in the City Manager's Office, the Department of Buildings & Inspections, and the Law Department.

Cincinnati Police Department

The Cincinnati Police Department (CPD) is reducing staff by a net 31.0 FTE primarily due to the reduction of School Crossing Guards, as a portion of this operation was transferred to the Cincinnati Public Schools (CPS). Police also eliminated two temporary double-filled positions during FY 2025, and a vacant Division Manager position is eliminated for FY 2026. These savings are being utilized to create a Public Safety Facilities Manager position in the Department of Public Services. Additionally, CPD is adding four grant-funded positions to the body-worn camera unit within the Police Records Section.

City Manager's Office

The City Manager's Office increases staff by 9.0 FTE in FY 2026 including the following agencies:

- City Manager's Office - This agency increases by 4.0 FTE. 1.0 FTE was added during FY 2025 for an Assistant to the City Manager position, 1.0 FTE was added during FY 2025 for a Grants Administration Specialist, and 4.0 FTE are transferred from the Printing Services operation due to a departmental reorganization. These additions are offset by two reductions. A vacant Division Manager position and a vacant Administrative Technician position are eliminated for FY 2026.
- Emergency Communications Center - This agency increases by 9.0 FTE. 8.0 FTE Alternative Response Community Officer positions were added in FY 2025 along with 1.0 FTE Program Manager to support the Alternative Response to Crisis (ARC) Program.
- Office of Budget and Evaluation - This agency increases by 1.0 FTE for a Senior Budget Analyst position added during FY 2025.



- Office of Performance and Data Analytics - This agency increases by 1.0 FTE to add a Data Analyst position for FY 2026 to support the Department of Public Services.
- Office of Procurement - This agency decreases by 6.0 FTE. 4.0 FTE Printing Services positions are transferred to the City Manager's Office as part of a department reorganization and 2.0 vacant FTE are eliminated to align the budget with the current Table of Organization (T.O.).

Department of Buildings & Inspections

The Department of Buildings & Inspections adds 7.0 FTE related to the expansion of the Vacant Building Registration program, which includes 5.0 FTE Building Inspector positions, 1.0 FTE Permit Technician, and 1.0 FTE Supervisor of Inspections. Also, the department adds 1.0 FTE Supervising Management Analyst position in the Housing Services Program.

Law Department

The Law Department staffing plan shows an increase of 3.5 FTE. This includes an increase of three Law Clerk positions. The remaining 0.5 FTE is due to an Assistant City Solicitor position, which increased from part-time to full-time during FY 2025.

Department of Human Resources

The Human Resources Department increases by a net 2.06 FTE due to the addition of an Administrative Specialist and a Supervising Human Resources Analyst who will support the Department of Buildings & Inspections workforce and employee services with an emphasis on the Building Inspector Training Academy. The remaining variance is due to changes in part-time Civil Service Commissioner positions.

City Planning and Engagement

The Department of City Planning and Engagement added 1.0 FTE Senior Administrative Specialist position during FY 2025 to assist with an increased administrative workload.

Department of Public Services

The Department of Public Services shows a net increase of 2.0 FTE. The department adds a Deputy Director, a Chief of Staff, an Employment and Training Supervisor, and a Public Safety Facilities Manager. These increases are partially offset by the elimination of 2.0 FTE vacant Public Vehicle Investigator positions as the Public Vehicle Licensing Program is eliminated.

Department of Transportation and Engineering

The Department of Transportation and Engineering shows an increase of 0.73 FTE with the addition of a Co-Op/Student Intern 4 position.

Cincinnati Parks Department

There is a 9.72 FTE decrease in the Parks staffing plan due to a correction in part-time staffing.

Operating Budget Summary

Staffing Plan



Enterprise Services

The Enterprise Services Division of Parking System Facilities increases by 2.0 FTE as result of the transfer of a Senior Administrative Specialist and the addition of Private Lot Investigator to support the Private Parking Lot and Garage Licensing Program. While it does not affect FTE totals for Enterprise Services, the Division of Parking System Facilities will be overseen by the Department of Public Services beginning in FY 2026.

Cincinnati Recreation Commission

The Cincinnati Recreation Commission staffing plan increases by 1.44 FTE due to part-time staffing changes.

Enterprise Technology Solutions

The Enterprise Technology Solutions staffing plan increases by 0.10 FTE to reflect a change in part-time staffing.

Table XVIII – Approved FY 2026-2027 General Fund FTE Changes by Department

General Fund FTE Changes by Department		
	Change in FY 2026	Change in FY 2027
City Manager	9.00	0.00
Buildings & Inspections	8.00	0.00
City Planning and Engagement	1.00	0.00
Enterprise Services	2.00	0.00
Enterprise Technology Solutions	0.10	0.00
Human Resources	2.06	0.00
Law	3.50	0.00
Parks	(9.72)	0.00
Police	(31.00)	0.00
Public Services	2.00	0.00
Recreation	1.44	0.00
Transportation & Engineering	0.73	0.00
Total Change	(10.89)	0.00

Restricted Funds: Changes by Department/Agency

In FY 2026, the Restricted Funds FTE shows a net increase of 35.21. The majority of this change is attributed to a 30.92 FTE increase in the Greater Cincinnati Water Works (GCWW), which is related to a reorganization driven by some modifications to its business model. Six departments (including GCWW) have a combined 40.89 FTE increase, whereas four departments experience a 5.68 FTE decrease. Excluding GCWW, most of the staffing plan changes are minor with the largest increase of 3.0 FTE reported for the Stormwater Management Utility (SMU). Restricted Fund staffing plan increases include the following departments:



Enterprise Technology Solutions, the Finance Department, the Department of Public Services, the Parks Department, the Stormwater Management Utility, and GCWW. The FTE decreases are found in the following departments: the Health Department, the Cincinnati Recreation Commission, the Department of Transportation and Engineering, and the Department of Buildings & Inspections. In FY 2027, there is only a 1.0 FTE change: GCWW removes a temporary double-filled position.

Stormwater Management Utility

The Stormwater Management Utility adds 2.0 FTE Water Works Construction Inspectors and 1.0 FTE Principal Engineer for a total 3.0 FTE increase in the Stormwater Management Fund.

Finance Department

The Finance Department increases by a net 2.01 FTE due to the addition of an Administrative Technician and an Administrative Specialist added during FY 2025 in Risk Management.

Enterprise Technology Solutions

The Enterprise Technology Solutions staffing plan includes a 2.10 FTE increase. The increase results from a Senior Administrative Specialist added in the County Law Enforcement Applied Regionally (CLEAR) Fund during FY 2025 and a new Senior Computer Programmer/Analyst in the Enterprise Technology Solutions Fund.

Department of Public Services

The Department of Public Services staffing plan adds 1.0 FTE for a double-filled Motor Equipment Operator position. A 1.0 FTE Public Works Operations Assistant Superintendent is added in the Stormwater Management Fund but is offset by a 1.0 FTE reduction of a Senior Computer Programmer/Analyst position in the Income Tax-Infrastructure Fund.

Cincinnati Parks Department

The Parks Department increases by 1.96 FTE as a result of corrections in part-time staffing and the addition of a Horticulturist during FY 2025.

Cincinnati Recreation Commission

The Cincinnati Recreation Commission's staffing plan decreases by 1.75 FTE due to a correction in part-time staffing.

Department of Transportation and Engineering

The Department of Transportation and Engineering decreases by 1.0 FTE in the Income Tax-Infrastructure Fund as a result of the reduction of a double-filled Engineering Technician 3 position.

Department of Buildings & Inspections

The Department of Buildings & Inspections eliminated a vacant Litter Control Officer in the Stormwater Management Fund. This decrease will provide additional non-personnel resources for the Private Lot Abatement Program (PLAP).

Operating Budget Summary

Staffing Plan



Cincinnati Health Department

The Health Department decreases by 1.93 FTE as the result of the elimination of temporary double-filled positions and changes in part-time status.

Greater Cincinnati Water Works (GCWW)

Greater Cincinnati Water Works increases by 30.92 FTE across six of its seven divisions in the Approved FY 2026 Budget. The Approved FY 2027 Budget shows a decrease of 1.0 FTE when compared to FY 2026 as the result of the elimination of a double-filled position related to a retirement. The significant changes in GCWW workforce over the biennium are aimed at accelerating lead service line replacements, enhancing operational reliability, and reducing dependence on external contractors.

Table XIX - Approved FY 2026-2027 Restricted Funds FTE Changes

Restricted Funds FTE Changes by Department		
	Change in FY 2026	Change in FY 2027
Buildings & Inspections	(1.00)	0.00
Enterprise Technology Solutions	2.00	0.00
Finance	2.01	0.00
Health	(1.93)	0.00
Parks	1.96	0.00
Public Services	1.00	0.00
Recreation	(1.75)	0.00
Stormwater Utilitiy	3.00	0.00
Transportation & Engineering	(1.00)	0.00
Water Works	30.92	(1.00)
Total Change	35.21	(1.00)

Public Safety Staffing

Public Safety FTE includes the total personnel in both the Fire and Police Departments (sworn and non-sworn). It is important to note that the Public Safety FTE total also includes 170.19 FTE in the Emergency Communications Center and 4.0 FTE in Enterprise Technology Solutions, 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 Approved FY 2026 Budget provides a Public Safety workforce of 2,295.19 FTE. This represents a decrease of 22.0 FTE from the Approved FY 2025 Budget Update. This is primarily due to the transfer of School Crossing Guard positions from the Police Department to the Cincinnati Public Schools (CPS), which is partially offset by an increase of 9.0 FTE in the Emergency Communications Center. There is no change in



the Approved FY 2027 Budget Public Safety FTE count. Non-Public Safety increases by 46.32 FTE in FY 2026 when compared to FY 2025 and decreases by 1.0 FTE in FY 2027 when compared to FY 2026.

Table XX - Approved All Funds Public Safety FTE Compared to Non-Public Safety FTE

<i>(in Full-Time Equivalents, FTE)</i>	Approved FY 2025 Update	Approved FY 2026 Budget	Change From FY 2025	Approved FY 2027 Budget	Change From FY 2026
Public Safety FTE	2,317.19	2,295.19	(22.00)	2,295.19	0.00
Non-Public Safety FTE	<u>4,048.54</u>	<u>4,094.86</u>	<u>46.32</u>	<u>4,093.86</u>	<u>(1.00)</u>
Total All Funds FTE	6,365.73	6,390.05	24.32	6,389.05	(1.00)

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

Focusing on the General Fund, Table XXI 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 represents approximately 36% of the All-Funds total workforce in the Approved FY 2026 Budget, but approximately 66% of the total General Fund workforce in the Approved FY 2026 Budget. Public safety positions in the General Fund decrease by 22.0 FTE in the Approved FY 2026 Budget with no change in Public Safety FTE in the Approved FY 2027 Budget. Non-Public Safety positions increase by net 11.11 FTE in the General Fund. This 11.11 FTE increase in Non-Public Safety FTE, when offset by the net 22.0 FTE Public Safety reduction produces a total General Fund decrease of 10.89 FTE.

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

<i>(in Full-Time Equivalents, FTE)</i>	Approved FY 2025 Update	Approved FY 2026 Budget	Change From FY 2025	Approved FY 2027 Budget	Change From FY 2026
General Fund Public Safety	2,317.19	2,295.19	(22.00)	2,295.19	0.00
General Fund Non-Public Safety	<u>1,173.60</u>	<u>1,184.71</u>	<u>11.11</u>	<u>1,184.71</u>	<u>0.00</u>
Total General Fund Staffing	3,490.79	3,479.90	(10.89)	3,479.90	0.00

As shown in Table XXII, the level of sworn FTE is unchanged in both the Police and Fire Departments from the Approved FY 2025 Budget Update.



Table XXII - Approved FY 2026-2027 Biennial Budget Sworn Strength Staffing Summary

	Approved FY 2025 Update	Approved FY 2026 Budget	Change From FY 2025	Approved FY 2027 Budget	Change From FY 2026
<i>(in Full-Time Equivalents, FTE)</i>					
Police Sworn	1,059.00	1,059.00	0.00	1,059.00	0.00
Fire Sworn	<u>859.00</u>	<u>859.00</u>	<u>0.00</u>	<u>859.00</u>	<u>0.00</u>
Total Sworn	1,918.00	1,918.00	0.00	1,918.00	0.00

The Approved FY 2026-2027 Biennial Budget includes a 50-member Police recruit class slated to start in July 2025. A 50-member Police recruit class is also slated to start in April 2026. An additional 50-member Police recruit class is slated to begin in February 2027. Existing federal Community Oriented Policing Services (COPS) Hiring Grant resources are available to support 137 officers, and the department is continuing to pursue COPS Hiring Grants to offset the cost of future recruit classes. City Council directed the City Administration to prioritize increasing CPD officers through a combination of recruit classes and a lateral recruit class in Motion No. 202501259. In response, the Cincinnati Police Department is working within existing resources to complete a lateral recruit class.

The Cincinnati Fire Department (CFD) has two recruit classes budgeted in the Approved FY 2026-2027 Biennial Budget. A 50-member class is budgeted to start in October 2025, and a 50-member recruit class is also budgeted to start in October 2026. Sworn CFD staffing exceeded the budgeted complement of 859 FTE during FY 2025. Moving forward, the timing and size of future Fire Recruit Classes will be structured in order to offset attrition and maintain the budgeted sworn complement. Grant resources are not currently included for the upcoming recruit classes; however, the department continues to apply for federal Staffing for Adequate Staffing for Emergency Response (SAFER) grants.

The chart below shows the estimated sworn strength for both Police and Fire in July of 2025, July of 2026, and June of 2027. The estimate takes into account the expected graduation of recruits each year as well as projected attrition of sworn staff.

Table XXIII - Projected Sworn Staffing Summary During FY 2026-2027

Sworn FTE	July 2025	July 2026 (100 Fire Recruits & 80 Police Recruits Graduate)	June 2027 (50 Fire Recruits & 50 Police Recruits Graduate)
FIRE	843	897	894
POLICE	948	958	945



Longer Term Staffing Trends

A longer perspective is shown in Table XXIV. The total Public Safety FTE supported by the General Fund has increased by 100.29 FTE since the year 2000, which represents a 4.57% increase while non-public safety positions have declined by 788.49 FTE or 39.96% during the same period. Overall, General Fund FTE have declined by 16.51% since 2000.

XXIV - General Fund FTE Change 2000-2026

<i>(in Full-Time Equivalents, FTE)</i>	Approved	Approved	FTE Change	
	CY 2000	FY 2026	From	Percentage
	Budget	Budget	CY 2000 Budget	Change
General Fund Public Safety	2,194.90	2,295.19	100.29	4.57%
General Fund Non-Public Safety	<u>1,973.20</u>	<u>1,184.71</u>	<u>(788.49)</u>	<u>-39.96%</u>
Total General Fund Staffing	4,168.10	3,479.90	(688.20)	-16.51%

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

XXV - Public Safety Sworn FTE Change 2000-2026

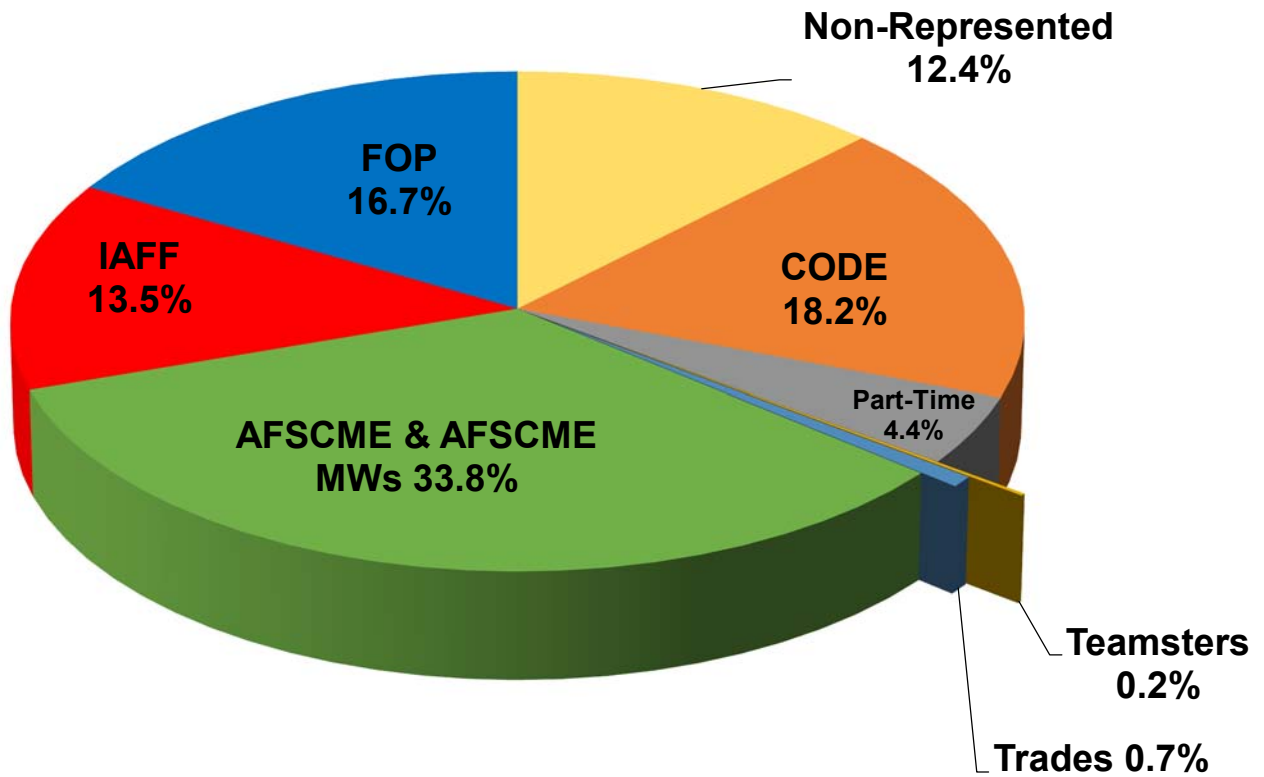
<i>(in Full-Time Equivalents, FTE)</i>	Approved	Approved	FTE Change	
	CY 2000	FY 2026	From	Percentage
	Budget	Budget	2000 Budget	Change
Public Safety Sworn FTE	1,787.00	1,918.00	131.00	7.33%

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 83.1% of all FTE.



Graph II - Approved FY 2026 All Funds Budget Bargaining Unit Representation





Operating Budget Summary

Staffing Plan

Approved Staffing Plan

	General Fund				Restricted Funds				All Funds			
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2024	FY 2025	FY 2026	FY 2027	FY 2024	FY 2025	FY 2026	FY 2027
City Council	27.00	27.00	27.00	27.00	0.00	0.00	0.00	0.00	27.00	27.00	27.00	27.00
Office of the Mayor	11.00	12.00	12.00	12.00	0.00	0.00	0.00	0.00	11.00	12.00	12.00	12.00
Clerk of Council	7.00	7.00	7.00	7.00	0.00	0.00	0.00	0.00	7.00	7.00	7.00	7.00
City Manager	241.92	253.19	262.19	262.19	24.00	24.00	24.00	24.00	265.92	277.19	286.19	286.19
Buildings & Inspections	123.50	132.50	140.50	140.50	6.00	4.00	3.00	3.00	129.50	136.50	143.50	143.50
Citizen Complaint Authority	11.00	11.00	11.00	11.00	0.00	0.00	0.00	0.00	11.00	11.00	11.00	11.00
City Planning and Engagement	18.00	18.00	19.00	19.00	0.00	0.00	0.00	0.00	18.00	18.00	19.00	19.00
Community & Economic Development	24.00	24.00	24.00	24.00	14.00	14.00	14.00	14.00	38.00	38.00	38.00	38.00
Enterprise Services	0.00	0.00	2.00	2.00	38.38	41.00	41.00	41.00	38.38	41.00	43.00	43.00
Economic Inclusion	11.00	12.00	12.00	12.00	2.00	2.00	2.00	2.00	13.00	14.00	14.00	14.00
Enterprise Technology Solutions	54.70	54.89	54.99	54.99	18.00	18.00	20.00	20.00	72.70	72.89	74.99	74.99
Finance	59.81	59.00	59.00	59.00	52.63	51.66	53.67	53.67	112.44	110.66	112.67	112.67
Fire	904.00	904.00	904.00	904.00	0.00	0.00	0.00	0.00	904.00	904.00	904.00	904.00
Health	0.00	0.00	0.00	0.00	594.37	597.04	595.11	595.11	594.37	597.04	595.11	595.11
Human Resources	49.10	52.10	54.16	54.16	3.00	2.00	2.00	2.00	52.10	54.10	56.16	56.16
Law	87.70	89.70	93.20	93.20	11.00	12.00	12.00	12.00	98.70	101.70	105.20	105.20
Parks	155.14	167.14	157.42	157.42	86.57	83.99	85.95	85.95	241.71	251.13	243.37	243.37
Police	1,241.00	1,248.00	1,217.00	1,217.00	0.00	0.00	0.00	0.00	1,241.00	1,248.00	1,217.00	1,217.00
Public Services	120.00	119.00	121.00	121.00	303.00	306.00	307.00	307.00	423.00	425.00	428.00	428.00
Recreation	285.27	287.27	288.71	288.71	108.54	113.54	111.79	111.79	393.81	400.81	400.50	400.50
Sewers	0.00	0.00	0.00	0.00	740.00	740.00	740.00	740.00	740.00	740.00	740.00	740.00
Stormwater Management Utility	0.00	0.00	0.00	0.00	34.00	35.00	38.00	38.00	34.00	35.00	38.00	38.00
Transportation & Engineering	13.00	13.00	13.73	13.73	193.19	193.92	192.92	192.92	206.19	206.92	206.65	206.65
Water Works	0.00	0.00	0.00	0.00	619.29	636.79	667.71	666.71	619.29	636.79	667.71	666.71
Total	3,444.14	3,490.79	3,479.90	3,479.90	2,847.97	2,874.94	2,910.15	2,909.15	6,292.11	6,365.73	6,390.05	6,389.05
Police Sworn	1,059.00	1,059.00	1,059.00	1,059.00	0.00	0.00	0.00	0.00	1,059.00	1,059.00	1,059.00	1,059.00
Fire Sworn	859.00	859.00	859.00	859.00	0.00	0.00	0.00	0.00	859.00	859.00	859.00	859.00
Non-Sworn	1,526.14	1,572.79	1,561.90	1,561.90	2,847.97	2,874.94	2,910.15	2,909.15	4,374.11	4,447.73	4,472.05	4,471.05



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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 Approved FY 2026-2027 Biennial Budget 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 44.2% of the total Approved FY 2026 Operating Budget. Table XXVI Multi-Year General Fund Forecast FY 2026-2030 includes total revenues, total expenditures, and total deficits for the indicated time period. Table XXVII Multi-Year General Fund Forecast FY 2026-2030 includes FY 2024 and FY 2025 Actual Revenues and Expenditures, the Approved FY 2026 Budget, the Approved FY 2027 Budget, and projected revenues and expenditures for Fiscal Years 2028, 2029, and 2030. The Approved FY 2026 Budget 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. From 2025 to 2030, the UC Economics Center predicts that income tax revenues will grow less than 2.0% annually with a compound annual growth rate of 1.69%. Since the previous forecast, the biggest change in economic conditions is economic policy uncertainty, notably the impact of tariff and deportation policies at the Federal level. The UC Economics Center projections are also informed by indications of a slow growing economy as well as anticipated job loss in Cincinnati from 2025 to 2030. The forecast for FY 2028-2030 shows expenditures growing at a faster pace than revenues. However, the Administration will recommend a structurally balanced budget for FY 2028-FY 2030 thereby eliminating the deficits reflected below.

Table XXVI Multi-Year General Fund Forecast FY 2026-2030

	FY 2026 Approved	FY 2027 Approved	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Total Revenues	\$574,477,391	\$575,524,120	\$583,992,250	\$592,515,070	\$601,051,790
Total Expenditures	\$574,477,391	\$575,524,120	\$598,102,528	\$616,221,858	\$634,959,159
Required Expenditure Reductions and/or Revenue Increases	\$0	\$0	(\$14,110,278)	(\$23,706,788)	(\$33,907,369)

A fuller accounting of the General Fund FY 2026-2030 forecast is provided in the table on the following page.



Table XXVII - Multi-Year General Fund Forecast FY 2026-2030

Budget Basis ⁽¹⁾	FY 2024 ⁽²⁾	FY 2025 ⁽²⁾	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Actuals	Actuals	Approved	Approved	Projected	Projected	Projected
Total Revenues ⁽³⁾	\$533,834,710	\$584,994,480	\$569,480,270	\$575,524,120	\$583,992,250	\$592,515,070	\$601,051,790
Total Expenditures ⁽⁴⁾	\$502,369,491	\$556,529,881	\$547,998,861	\$548,081,010	\$569,640,829	\$586,701,329	\$604,337,990
Total Expenditure Reduction from American Rescue Plan (ARP) Funds ⁽⁵⁾	\$27,247,831	\$25,516,414	\$0	\$0	\$0	\$0	\$0
Revenues over Expenditures	\$58,713,050	\$53,981,013	\$21,481,409	\$27,443,110	\$14,351,421	\$5,813,741	(\$3,286,200)
Transfers							
Transfers In ⁽⁶⁾	\$41,322,145	\$10,307,650	\$4,997,121				
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)	(\$22,387,660)	(\$23,355,695)	(\$24,363,464)	(\$25,412,534)
Operating Transfers Out ⁽⁹⁾	(\$4,391,230)	(\$13,191,783)	(\$5,049,370)	(\$5,055,450)	(\$5,106,005)	(\$5,157,065)	(\$5,208,635)
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)	(\$27,443,110)	(\$28,461,699)	(\$29,520,528)	(\$30,621,169)
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	(\$14,110,278)	(\$23,706,788)	(\$33,907,369)
Fund Balance at Beginning of Year	\$26,239,980	\$65,091,550	\$42,174,901	\$42,174,901	\$42,174,901	\$42,174,901	\$28,064,623
Fund Balance at End of Year⁽¹³⁾	\$65,091,550	\$42,174,901	\$42,174,901	\$42,174,901	\$28,064,623	\$18,468,113	(\$5,842,746)

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 2026 through FY 2030 Income Tax Revenues based on forecast from University of Cincinnati Economics Center updated March 2025 and sets FY 2028-FY 2030 "Other Revenue" with a 1.0% growth factor.
4. FY 2028 through FY 2030 Expenditures assumes a 3.0% annual increase on all personnel, a 5.0% increase in health care expenses, a 0.75 percentage point increase in Cincinnati Retirement System (CRS) employer pension contributions, and a 1.0% increase for all other expenditures.
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.
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 2030 Transfers Out of the General Fund to the Cincinnati Health District Fund; assumes a 3.0% annual increase on all personnel, a 5.0% increase in health care expenses, a 0.75 percentage point increase in Cincinnati Retirement System (CRS) employer pension contributions, and a 1.0% increase for all other expenditures for FY 2028 through FY 2030.
9. FY 2024 through FY 2030 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 2030 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 to FY 2030 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. FY 2023 and FY 2024 Transfers Out to Infrastructure and Capital Project Reserve was used as part of the FY 2022 and FY 2023 Closeout process. These resources were later transferred out for capital projects.
11. FY 2024 and FY 2025 Transfers Out to the Infrastructure and Capital Project 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 XXIV General Fund Reserves for further explanation of fund balance.

General Fund Reserves

The chart below shows the balance of reserve funds based on revenue and expenditures for FY 2025. The chart does not include any transfers related to the FY 2025 closeout process. The reserve balance is 21.36% of revenue.

Table XXVIII - General Fund Reserves as of June 30, 2025

General Fund Revenue FY 2025		\$ 610,540,779	
	Balance	Percentage	Policy Percentage
Working Capital Reserve	\$ 47,303,137	7.75%	8.20%
General Fund Contingency Account	\$ 12,902,211	2.11%	2.00%
Economic Downturn	\$ 28,048,284	4.59%	5.00%
General Fund Carryover	\$ 42,174,903	6.91%	1.50%
Total	\$ 130,428,535	21.36%	16.70%

*General Fund Revenue FY 2025 includes \$25.5 million in American Rescue Plan Act revenue replacement.

Amended Stabilization Funds Policy

The City's Stabilization Funds Policy was established in 2015, amended in 2019, and amended again in 2022 via Ordinance No. 0056-2022. The policy has an established goal of setting aside 16.7% of general operating revenues as reserves. This reserve amount is based on the Government Finance Officers Association (GFOA) recommended 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. 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 funding for the City's entire capital program and decrease the City's capacity to fund capital in the future.

The policy continues to provide a specific mechanism to help the City achieve compliance with its existing policy of 16.7% 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 fund its important Capital Improvement Program (CIP) projects.

The amended 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. As the City is now in compliance with this policy with current reserve levels, the policy was amended to better define the

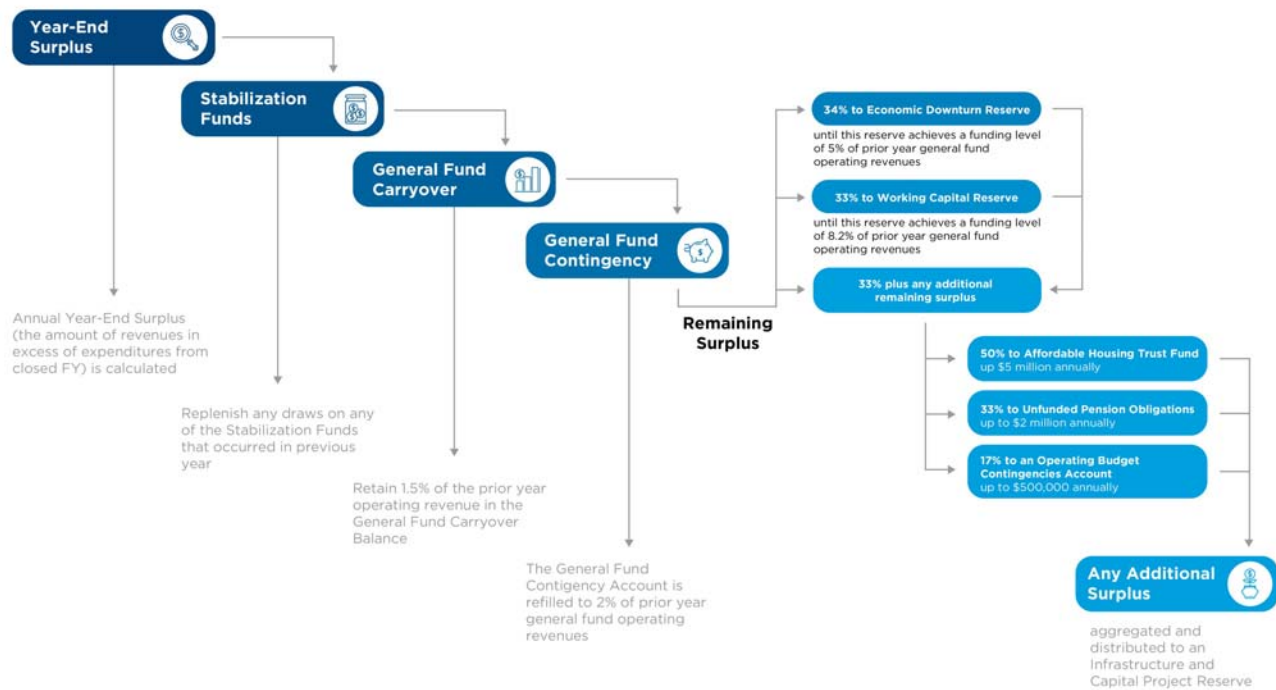


parameters for allocation of any remaining carryover balance now that the financial reserve balances are materially achieved.

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

- **Required Minimum Fund Balance of 10.0%**
 - » Provides assurance that a portion of reserve funding will remain intact based on interaction with Rating Agencies.
- **General Fund Carryover Balance Goal at 1.5%**
 - » Required for cash flow purposes and offsets seasonality of revenues.
- **General Fund Contingency Account Goal to 2.0%**
 - » Used by the City for one-time unfunded events. If used, goal to be replenished to the approved level in the next fiscal year closeout.
- **Economic Downturn Reserve Account with a Goal of 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 of 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 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 of 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)
 - » Infrastructure and Capital Project Reserve (any additional surplus)

See the diagram on the following page for the Waterfall Funding Mechanism:



Significant changes in fund revenues, resources, expenditures, or balances in each fund are described in this section of the Approved FY 2026-2027 Biennial Budget document. This section includes the following tables and narratives:

1. **All Funds Operating Budget by Fund** lists the Approved FY 2024 Budget, the Approved FY 2025 Budget Update, the Approved FY 2026 Budget, the change between the Approved FY 2025 Budget Update and the Approved FY 2026 Budget, and the Approved FY 2027 Budget. 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 - FY 2026** lists the Approved FY 2026 Budget for each department by General Fund, Principal Restricted Funds, Other Restricted Funds, and the Total Operating Budget. Transfers out are not included.
4. **All Funds Operating Budget Summary by Type - FY 2027** lists the Approved FY 2027 Budget for each department by General Fund, Principal Restricted Funds, Other Restricted Funds, and the Total Operating Budget. Transfers out are not included.
5. **General Fund Operating Budget Summary by Department** lists the General Fund Approved FY 2024 Budget, the Approved FY 2025 Budget Update, the Approved FY 2026 Budget, the change between the Approved FY 2025 Budget Update and the Approved FY 2026 Budget, and the Approved FY 2027 Budget.



Note: This table does not include "Transfers Out" which, if included, would result in a General Fund total of \$569.5 million in the FY 2026 Approved column and \$575.5 million in the FY 2027 Approved column.

6. **Restricted Funds Operating Budget** lists the operating budget funded by Principal Restricted Funds for the Approved FY 2024 Budget, the Approved FY 2025 Budget Update, the Approved FY 2026 Budget, the change between the Approved FY 2025 Budget Update and the Approved FY 2026 Budget, and the Approved FY 2027 Budget. Transfers out are not included.
7. **Other Restricted Funds Operating Budget by Fund** lists various other restricted funds for the Approved FY 2024 Budget, the Approved FY 2025 Budget Update, the Approved FY 2026 Budget, the change between the Approved FY 2025 Budget Update and the Approved FY 2026 Budget, and the Approved FY 2027 Budget. Transfers out are not included.
8. **All Funds Non-Departmental Budget Summary** lists all Non-Departmental accounts for all funds for the Approved FY 2024 Budget, the Approved FY 2025 Budget Update, the Approved FY 2026 Budget, the change between the Approved FY 2025 Budget Update and the Approved FY 2026 Budget, and the Approved FY 2027 Budget. 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.
9. **Debt Service by Fund** lists annual debt service by fund for FY 2025 through FY 2029 and debt service by fund in five-year increments for FY 2030 through FY 2054.

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.

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. The City is actively working to terminate this agreement.

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 2024 are provided. The FY 2025 Approved Budget Update and actual revenues and expenditures for FY 2025 are provided. Also provided are the FY 2026 Approved Budget, the change from the FY 2025 Approved Budget Update to the FY 2026 Approved Budget, and the FY 2027 Approved Budget.

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 six columns:

- The first column is for the "FY 2024 Actual" amounts.
- The second column is for the "FY 2025 Approved Update" amounts.
- Next is a column titled "FY 2025 Actual," which reflects the amounts from FY 2025, which ended June 30, 2025.
- The fourth column is for the "FY 2026 Approved" amounts. This refers to the budget amounts that are approved in the FY 2026-2027 Biennial Budget for the first year of the biennium.
- The fifth column is for the "Change FY 2025 Budget to FY 2026" amounts. This reflects the change from the amounts approved for the FY 2025 Approved Budget Update to the amounts for the Approved FY 2026 Budget.
- The final column is for the "FY 2027 Approved" amounts. This refers to the budget amounts that are approved for the second year of the FY 2026-2027 Biennial Budget.



General Fund

The Department of Finance corrected FY 2024 Actuals to include additional Investment revenue that was not previously reported. This impacted the FY 2024 Ending Balance and FY 2025 Beginning Balance accordingly.

Parking Meter Fund

The Approved FY 2027 ending fund balance appears negative. A fund advance of \$600,000 was provided in FY 2025 to assist with cash flow; however, the fund advance is considered a liability and does not contribute to the fund balance. The fund advance must be repaid by June 30, 2026, or reclassified as a permanent transfer out from the General Fund. This fund will be monitored closely. Adjustments may be required in the FY 2027 Budget Update to ensure the fund does not go negative.

Parking System Facilities Fund

Historically, the department has had a Structural Maintenance & Repair capital project account. However, many of the repairs that are needed are not capital eligible. Therefore, the resources will be transferred to a reserve account until they are needed. Historically, the Structural Maintenance & Repair capital project account has a target of \$200,000 annually. These resources will be repurposed for the infrastructure maintenance and repair reserve account. The department returned approximately \$200,000 in FY 2025 operating budget savings to source during the Final Adjustment Ordinance (FAO). This will permit a \$400,000 transfer to the infrastructure maintenance and repair reserve account for FY 2026. The Approved FY 2026 Budget includes \$1,400,000 in transfers out. This includes the aforementioned \$400,000 transferred out to a maintenance and repair reserve account. The remaining \$1,000,000 is transferred out to the capital budget for the Town Center Garage Repairs capital project account. In FY 2027, \$200,000 is transferred out to the maintenance and repair reserve account.

Street Construction Maintenance & Repair Fund

The Approved FY 2027 ending fund balance appears negative. This fund will be monitored closely. Adjustments may be required in the FY 2027 Budget Update to ensure the fund does not go negative.

Streetcar Operations Fund

The Approved FY 2027 ending fund balance appears negative. This fund will be monitored closely. Adjustments may be required in the FY 2027 Budget Update to ensure the fund does not go negative.

Water Works Fund

The FY 2025 Actuals reflects a \$15.0 million increase in transfers out. In May 2025, \$15.0 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, etc.

Metropolitan Sewer District Fund

The CY 2024 beginning fund balance shows the fund's equity as of December 31, 2023, 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.*



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All Funds Operating Budget by Fund

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
General Fund	504,080,750	526,980,090	547,998,860	21,018,770	548,081,010
Principal Restricted Funds					
9-1-1 Cell Phone Fees	1,469,990	1,605,420	1,612,010	6,590	1,647,080
Bond Retirement	149,761,920	139,155,570	76,233,280	(62,922,290)	78,722,050
Cincinnati Area Geographic Information System (CAGIS)	4,994,760	5,161,350	5,274,480	113,130	5,448,230
Cincinnati Health District	21,087,640	22,140,750	22,301,660	160,910	23,007,660
Cincinnati Riverfront Park	1,517,100	1,645,240	1,691,700	46,460	1,739,730
Community Health Center Activities	28,430,310	29,742,390	31,042,320	1,299,930	31,947,280
Convention Center	10,483,360	4,800,000	7,478,310	2,678,310	10,254,450
County Law Enforcement Applied Regionally (CLEAR)	7,691,420	6,494,810	6,631,730	136,920	6,778,420
General Aviation	2,339,310	2,461,550	2,517,310	55,760	2,572,690
Hazard Abatement	697,690	697,210	798,170	100,960	818,910
Income Tax-Infrastructure	23,731,360	24,614,840	25,985,790	1,370,950	27,144,020
Metropolitan Sewer District	237,901,570	240,908,100	244,151,520	3,243,420	247,493,810
Municipal Golf	6,777,390	7,126,470	7,871,360	744,890	7,871,740
Municipal Motor Vehicle License Tax	4,223,440	4,511,070	5,107,480	596,410	5,245,260
Parking Meter	5,077,480	5,425,100	5,113,310	(311,790)	5,285,050
Parking System Facilities	7,744,620	7,873,590	7,424,700	(448,890)	7,498,650
Recreation Special Activities	5,922,560	6,515,450	6,393,140	(122,310)	6,529,930
Safe and Clean	52,040	51,010	50,000	(1,010)	50,500
Sawyer Point	1,120,190	1,251,780	1,328,360	76,580	1,357,070
Stormwater Management	29,246,950	31,455,690	34,542,060	3,086,370	34,258,750
Street Construction Maintenance & Repair	16,828,500	17,848,580	18,405,440	556,860	19,027,970
Streetcar Operations	5,891,850	6,197,750	6,412,530	214,780	6,735,850
Water Works	172,817,110	176,170,050	179,626,160	3,456,110	184,570,860
Principal Restricted Total	745,808,560	743,853,770	697,992,820	(45,860,950)	716,005,960
Other Restricted Funds	37,924,020	39,571,670	41,517,020	1,945,350	42,294,080
Grand Total	1,287,813,330	1,310,405,530	1,287,508,700	(22,896,830)	1,306,381,050



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Financial Summaries

All Funds Operating Budget Summary

All Funds Operating Budget Summary by Department

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
City Council	2,339,210	2,396,950	2,436,430	39,480	2,429,440
Office of the Mayor	1,047,610	1,109,440	1,152,800	43,360	1,164,090
Clerk of Council	824,200	796,350	822,080	25,730	830,900
City Manager	55,828,280	65,419,820	63,516,600	(1,903,220)	59,969,540
Buildings & Inspections	15,814,530	16,354,010	19,543,520	3,189,510	20,915,920
Citizen Complaint Authority	1,386,790	1,413,140	1,326,220	(86,920)	1,360,020
City Planning and Engagement	1,600,090	2,124,770	2,115,870	(8,900)	2,074,130
Community & Economic Development	5,614,010	5,377,190	5,974,210	597,020	5,488,910
Enterprise Services	22,466,440	17,237,970	19,351,600	2,113,630	22,370,110
Economic Inclusion	1,717,940	2,322,250	1,815,000	(507,250)	1,880,810
Enterprise Technology Solutions	14,752,670	13,935,800	14,258,890	323,090	14,515,940
Finance	164,633,990	154,245,510	91,215,130	(63,030,380)	93,983,860
Fire	148,075,830	152,771,300	160,289,900	7,518,600	160,879,070
Health	68,000,850	70,909,620	73,163,490	2,253,870	75,614,150
Human Resources	4,725,230	6,728,340	6,763,230	34,890	6,365,420
Law	11,050,700	12,759,270	12,977,010	217,740	13,326,750
Parks	23,455,720	24,543,550	26,456,750	1,913,200	27,016,280
Police	182,063,770	183,185,930	190,043,650	6,857,720	191,956,400
Public Services	46,983,260	48,889,920	52,288,530	3,398,610	53,266,130
Recreation	33,479,240	35,373,670	36,633,220	1,259,550	37,110,750
Sewers	230,940,570	234,083,100	237,266,320	3,183,220	240,546,680
Stormwater Management Utility	14,340,690	14,654,930	17,213,200	2,558,270	16,484,550
Transportation & Engineering	25,512,530	27,880,610	29,317,400	1,436,790	30,314,200
Water Works	166,587,210	169,822,340	171,572,510	1,750,170	176,395,240
Department Total	1,243,241,360	1,264,335,780	1,237,513,560	(26,822,220)	1,256,259,290
Non-Departmental Benefits	13,032,320	12,891,240	14,735,450	1,844,210	15,191,300
General Fund Overhead	12,736,820	13,932,140	15,018,580	1,086,440	15,163,530
Non-Departmental Accounts	18,202,830	18,646,370	19,641,110	994,740	19,166,930
Reserve for Contingencies	600,000	600,000	600,000	0	600,000
Non-Departmental Budgets Total	44,571,970	46,069,750	49,995,140	3,925,390	50,121,760
Total	1,287,813,330	1,310,405,530	1,287,508,700	(22,896,830)	1,306,381,050



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Financial Summaries

All Funds Operating Budget Summary

All Funds Operating Budget Summary by Type - FY 2026

Agency/Account	General Fund	Principal Restricted Funds	Other Restricted Funds	Total Operating
City Council	2,436,430	0	0	2,436,430
Office of the Mayor	1,152,800	0	0	1,152,800
Clerk of Council	822,080	0	0	822,080
City Manager	52,602,450	10,814,150	100,000	63,516,600
Buildings & Inspections	16,778,950	2,764,570	0	19,543,520
Citizen Complaint Authority	1,326,220	0	0	1,326,220
City Planning and Engagement	2,115,870	0	0	2,115,870
Community & Economic Development	5,196,610	377,720	399,880	5,974,210
Enterprise Services	203,900	19,147,700	0	19,351,600
Economic Inclusion	1,543,880	271,120	0	1,815,000
Enterprise Technology Solutions	7,809,610	6,426,760	22,520	14,258,890
Finance	8,420,640	76,560,810	6,233,680	91,215,130
Fire	160,289,900	0	0	160,289,900
Health	0	50,965,830	22,197,660	73,163,490
Human Resources	5,479,920	225,680	1,057,630	6,763,230
Law	12,732,380	244,630	0	12,977,010
Parks	12,139,550	6,993,140	7,324,060	26,456,750
Police	188,459,180	0	1,584,470	190,043,650
Public Services	18,778,790	33,509,740	0	52,288,530
Recreation	20,093,860	15,833,770	705,590	36,633,220
Sewers	0	237,266,320	0	237,266,320
Stormwater Management Utility	0	17,213,200	0	17,213,200
Transportation & Engineering	4,152,760	24,217,900	946,740	29,317,400
Water Works	0	171,572,510	0	171,572,510
Department Total	522,535,780	674,405,550	40,572,230	1,237,513,560
Non-Departmental Benefits	8,902,530	5,395,920	437,000	14,735,450
General Fund Overhead	86,440	14,424,350	507,790	15,018,580
Non-Departmental Accounts	16,474,110	3,167,000	0	19,641,110
Reserve for Contingencies	0	600,000	0	600,000
Non-Departmental Budgets Total	25,463,080	23,587,270	944,790	49,995,140
Grand Total	547,998,860	697,992,820	41,517,020	1,287,508,700



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Financial Summaries

All Funds Operating Budget Summary

All Funds Operating Budget Summary by Type - FY 2027

Agency/Account	General Fund	Principal Restricted Funds	Other Restricted Funds	Total Operating
City Council	2,429,440	0	0	2,429,440
Office of the Mayor	1,164,090	0	0	1,164,090
Clerk of Council	830,900	0	0	830,900
City Manager	48,791,980	11,077,560	100,000	59,969,540
Buildings & Inspections	18,080,360	2,835,560	0	20,915,920
Citizen Complaint Authority	1,360,020	0	0	1,360,020
City Planning and Engagement	2,074,130	0	0	2,074,130
Community & Economic Development	4,695,930	381,500	411,480	5,488,910
Enterprise Services	207,800	22,162,310	0	22,370,110
Economic Inclusion	1,591,060	289,750	0	1,880,810
Enterprise Technology Solutions	7,922,710	6,570,480	22,750	14,515,940
Finance	8,512,680	79,067,340	6,403,840	93,983,860
Fire	160,879,070	0	0	160,879,070
Health	0	52,551,230	23,062,920	75,614,150
Human Resources	5,596,340	235,790	533,290	6,365,420
Law	13,059,260	267,490	0	13,326,750
Parks	12,271,320	7,236,170	7,508,790	27,016,280
Police	190,356,050	0	1,600,350	191,956,400
Public Services	18,599,810	34,666,320	0	53,266,130
Recreation	20,368,020	16,027,100	715,630	37,110,750
Sewers	0	240,546,680	0	240,546,680
Stormwater Management Utility	0	16,484,550	0	16,484,550
Transportation & Engineering	4,009,750	25,331,670	972,780	30,314,200
Water Works	0	176,395,240	0	176,395,240
Department Total	522,800,720	692,126,740	41,331,830	1,256,259,290
Non-Departmental Benefits	9,196,500	5,545,190	449,610	15,191,300
General Fund Overhead	83,670	14,567,220	512,640	15,163,530
Non-Departmental Accounts	16,000,120	3,166,810	0	19,166,930
Reserve for Contingencies	0	600,000	0	600,000
Non-Departmental Budgets Total	25,280,290	23,879,220	962,250	50,121,760
Grand Total	548,081,010	716,005,960	42,294,080	1,306,381,050



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Financial Summaries

General Fund Budget Summary

General Fund Operating Budget Summary by Department

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
City Council	2,339,210	2,396,950	2,436,430	39,480	2,429,440
Office of the Mayor	1,047,610	1,109,440	1,152,800	43,360	1,164,090
Clerk of Council	824,200	796,350	822,080	25,730	830,900
City Manager	46,966,930	54,709,920	52,602,450	(2,107,470)	48,791,980
Buildings & Inspections	13,411,600	13,854,640	16,778,950	2,924,310	18,080,360
Citizen Complaint Authority	1,386,790	1,413,140	1,326,220	(86,920)	1,360,020
City Planning and Engagement	1,600,090	2,124,770	2,115,870	(8,900)	2,074,130
Community & Economic Development	4,863,420	4,605,670	5,196,610	590,940	4,695,930
Enterprise Services	0	0	203,900	203,900	207,800
Economic Inclusion	1,436,220	2,018,790	1,543,880	(474,910)	1,591,060
Enterprise Technology Solutions	7,221,910	7,616,370	7,809,610	193,240	7,922,710
Finance	7,913,360	8,308,430	8,420,640	112,210	8,512,680
Fire	148,075,830	152,771,300	160,289,900	7,518,600	160,879,070
Health	0	0	0	0	0
Human Resources	4,332,490	5,438,490	5,479,920	41,430	5,596,340
Law	10,790,220	12,516,900	12,732,380	215,480	13,059,260
Parks	10,584,800	11,556,710	12,139,550	582,840	12,271,320
Police	180,510,570	181,617,160	188,459,180	6,842,020	190,356,050
Public Services	16,254,200	17,164,140	18,778,790	1,614,650	18,599,810
Recreation	18,657,160	19,479,750	20,093,860	614,110	20,368,020
Transportation & Engineering	3,421,070	3,833,040	4,152,760	319,720	4,009,750
Department Total	481,637,680	503,331,960	522,535,780	19,203,820	522,800,720
Non-Departmental Benefits	7,956,400	8,087,970	8,902,530	814,560	9,196,500
Non-Departmental Accounts	14,486,670	15,560,160	16,560,550	1,000,390	16,083,790
Reserve for Contingencies	0	0	0	0	0
Non-Departmental Budgets Total	22,443,070	23,648,130	25,463,080	1,814,950	25,280,290
Grand Total	504,080,750	526,980,090	547,998,860	21,018,770	548,081,010



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Financial Summaries

Restricted Funds Operating Budget

Restricted Funds Operating Budget

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Principal Restricted Funds					
9-1-1 Cell Phone Fees	1,469,990	1,605,420	1,612,010	6,590	1,647,080
Bond Retirement	149,761,920	139,155,570	76,233,280	(62,922,290)	78,722,050
Cincinnati Area Geographic Information System (CAGIS)	4,994,760	5,161,350	5,274,480	113,130	5,448,230
Cincinnati Health District	21,087,640	22,140,750	22,301,660	160,910	23,007,660
Cincinnati Riverfront Park	1,517,100	1,645,240	1,691,700	46,460	1,739,730
Community Health Center Activities	28,430,310	29,742,390	31,042,320	1,299,930	31,947,280
Convention Center	10,483,360	4,800,000	7,478,310	2,678,310	10,254,450
County Law Enforcement Applied Regionally (CLEAR)	7,691,420	6,494,810	6,631,730	136,920	6,778,420
General Aviation	2,339,310	2,461,550	2,517,310	55,760	2,572,690
Hazard Abatement	697,690	697,210	798,170	100,960	818,910
Income Tax-Infrastructure	23,731,360	24,614,840	25,985,790	1,370,950	27,144,020
Metropolitan Sewer District	237,901,570	240,908,100	244,151,520	3,243,420	247,493,810
Municipal Golf	6,777,390	7,126,470	7,871,360	744,890	7,871,740
Municipal Motor Vehicle License Tax	4,223,440	4,511,070	5,107,480	596,410	5,245,260
Parking Meter	5,077,480	5,425,100	5,113,310	(311,790)	5,285,050
Parking System Facilities	7,744,620	7,873,590	7,424,700	(448,890)	7,498,650
Recreation Special Activities	5,922,560	6,515,450	6,393,140	(122,310)	6,529,930
Safe and Clean	52,040	51,010	50,000	(1,010)	50,500
Sawyer Point	1,120,190	1,251,780	1,328,360	76,580	1,357,070
Stormwater Management	29,246,950	31,455,690	34,542,060	3,086,370	34,258,750
Street Construction Maintenance & Repair	16,828,500	17,848,580	18,405,440	556,860	19,027,970
Streetcar Operations	5,891,850	6,197,750	6,412,530	214,780	6,735,850
Water Works	172,817,110	176,170,050	179,626,160	3,456,110	184,570,860
Principal Restricted Total	745,808,560	743,853,770	697,992,820	(45,860,950)	716,005,960
Other Restricted Funds	37,924,020	39,571,670	41,517,020	1,945,350	42,294,080
Grand Total	783,732,580	783,425,440	739,509,840	(43,915,600)	758,300,040



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Financial Summaries

Other Restricted Funds Operating Budget by Fund

Other Restricted Funds Operating Budget by Fund

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
308 - Citizens Jobs	0	1,035,380	1,057,630	22,250	533,290
317 - Urban Development Property Operations	380,540	397,650	410,270	12,620	421,980
319 - Contributions For Recreation Purposes	257,460	305,030	307,650	2,620	311,620
324 - Recreation Federal Grant Project	342,450	400,000	402,980	2,980	409,110
326 - Park Donations/Special Activities	1,051,450	1,059,210	1,514,550	455,340	1,551,010
327 - W.M. Ampt Free Concerts	17,040	17,210	17,380	170	17,560
328 - Groesbeck Endowments	20,040	20,240	20,440	200	20,650
330 - Park Lodge/Pavilion Deposits	295,940	288,080	301,530	13,450	310,750
332 - Krohn Conservatory	1,721,590	1,731,530	2,113,190	381,660	2,168,180
336 - Telecommunications Services	22,080	22,300	22,520	220	22,750
349 - Urban Renewal Debt Retirement	1,665,040	1,642,220	1,217,200	(425,020)	1,239,600
350 - Public Health Research	1,877,440	2,312,520	2,457,200	144,680	2,541,980
353 - Home Health Services	8,122,700	8,301,800	8,551,340	249,540	8,886,620
354 - Household Sewage Treatment System Fees	50,130	50,850	54,220	3,370	54,760
363 - Solid Waste Disposal Control	109,320	112,870	130,950	18,080	135,010
366 - Federal Asset Forfeiture - Treasury	241,500	243,920	246,360	2,440	248,830
367 - Federal Asset Forfeiture - Justice	714,850	722,010	729,240	7,230	736,540
369 - Criminal Activity Forfeiture State	447,950	452,440	456,970	4,530	461,550
370 - Drug Offender Fines Forfeiture	60,790	61,400	62,010	610	62,640
372 - DUI Enforcement	88,110	89,000	89,890	890	90,790
381 - Cincinnati Abatement Project	310	0	0	0	0
387 - Lead Hazard Control	210	110	0	(110)	0
391 - Women & Infants Food Grant Program	4,168,060	4,183,980	4,350,080	166,100	4,535,080
412 - Food Service License Fees	1,552,280	1,520,090	1,726,050	205,960	1,790,700
413 - Swimming Pool License Fees	86,180	103,230	72,880	(30,350)	72,990
415 - Immunization Action Plan	323,790	333,080	360,070	26,990	371,160
420 - Public Employee Assistance Program	1,325,330	1,039,540	1,167,390	127,850	1,228,270
425 - Heart Health In Hamilton County	750	0	0	0	0
428 - Urban Forestry	50,000	50,500	335,080	284,580	345,960
446 - Health Network	4,476,480	4,538,770	4,708,420	169,650	4,885,490
448 - Health Care For The Homeless	249,560	225,820	218,400	(7,420)	231,030
630 - Cable Access Management	100,000	100,000	100,000	0	100,000
749 - Retirement	3,890,500	3,970,330	4,002,200	31,870	4,091,730
791 - Sidewalk Assessments	157,660	159,240	160,830	1,590	162,440
792 - Forestry Assessments	3,287,150	3,305,490	3,332,300	26,810	3,409,330
793 - BLEM Assessment	769,340	775,830	819,800	43,970	844,680
Other Restricted Total	37,924,020	39,571,670	41,517,020	1,945,350	42,294,080



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Financial Summaries

Non-Departmental Budget Summary

Non-Departmental Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Non-Departmental Benefits					
Prior Year Pension Obligations	3,159,930	3,065,500	3,093,150	27,650	3,154,410
Contribution to Total Benefit Arrangement	1,050	1,000	106,000	105,000	105,690
Public Employee Assistance Program	955,010	866,480	913,700	47,220	919,150
Workers Compensation	6,856,910	6,728,220	8,328,490	1,600,270	8,399,470
Police and Firefighters Insurance	316,130	320,000	320,000	0	312,860
Unemployment Compensation	150,000	150,000	150,000	0	149,560
Lump Sum Payments	1,493,290	1,660,040	1,724,110	64,070	2,052,390
Tuition Reimbursement	100,000	100,000	100,000	0	97,770
Non-Departmental Benefits Total	13,032,320	12,891,240	14,735,450	1,844,210	15,191,300
General Fund Overhead	12,736,820	13,932,140	15,018,580	1,086,440	15,163,530
Non-Departmental Accounts					
Audit and Examiner's Fees	467,500	438,700	460,180	21,480	445,600
Hamco Auditor & Treasurer Fees	500,000	500,000	500,000	0	488,840
County Clerk Fees	0	0	0	0	0
Election Expense	551,510	550,000	560,000	10,000	547,500
CRA Application Fees	15,000	15,000	15,000	0	14,670
Judgments Against the City	900,000	900,000	900,000	0	879,910
Enterprise Software and Licenses	10,711,260	11,673,310	12,683,730	1,010,420	12,403,250
Memberships & Publications	267,010	315,000	265,000	(50,000)	259,080
HUD Section 108 Debt Service	0	0	0	0	0
Mayor's Office Obligations	0	0	0	0	0
Other City Obligations	280,550	283,360	286,200	2,840	279,800
Downtown Spec Improve District	10,000	10,000	10,000	0	9,680
ETS Information Infrastructure Security	0	0	0	0	0
Cincinnati Public Schools	0	0	0	0	0
Cincinnati Music Hall	100,000	100,000	100,000	0	100,000
Greater Cincinnati Redevelopment Authority	700,000	800,000	800,000	0	677,600
Property Investment Reim. Agreements	0	0	0	0	0
Motorized & Construction Equip	2,475,000	1,861,000	1,861,000	0	1,861,000
Office & Technical Equip	1,225,000	1,200,000	1,200,000	0	1,200,000
Non-Departmental Accounts Total	18,202,830	18,646,370	19,641,110	994,740	19,166,930
Reserve for Contingencies	600,000	600,000	600,000	0	600,000
Total	44,571,970	46,069,750	49,995,140	3,925,390	50,121,760



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Debt Service by Fund (FY 2025 - FY 2029)

Year Ending June 30	2025	2026	2027	2028	2029
General Fund	3,519,465	3,516,245	3,522,332	3,511,812	3,509,524
Water Works Fund	41,613,276	41,613,462	35,523,412	35,523,703	35,527,100
Parking System Facilities Fund	926,745	892,231	857,594	915,818	882,015
Convention Center Fund	305,189	298,671	253,491	246,038	244,129
General Aviation Fund	45,999	42,245	29,905	1,699	1,679
Municipal Golf Fund	688,955	987,213	670,963	381,150	370,650
Stormwater Management Fund	2,248,636	2,185,074	2,121,288	2,056,572	1,999,133
Bond Retirement Fund	54,076,008	52,172,515	46,106,373	40,775,692	37,628,467
Graeters Bonds Fund	701,475	647,650	650,350	647,150	648,975
Printing Services/Stores Fund	10,284	10,270	10,288	10,298	10,281
Fleet Services Fund	60,165	60,081	60,185	60,244	60,148
Employee Safety and Risk Management Fund	20,824	20,795	20,831	20,851	20,818
Street Construction, Maintenance and Repair Fund	107,965	107,238	106,659	106,044	105,307
Income Tax-Infrastructure Fund	798,673	768,781	188,140	188,324	188,024
Community Development Block Grant Fund	508,286	498,087	487,560	476,657	465,401
Municipal Motor Vehicle License Tax Fund	38,465	38,377	38,398	38,393	38,297
Centennial Operations Fund	71,750	-	-	-	-
Urban Renewal Debt Retirement Fund	1,313,516	29,374,960	882,548	510,123	284,350
County Law Enforcement Applied Regionally (CLEAR)	19,437	19,410	19,444	19,463	19,432
Avondale Equivalent Fund	149,640	151,403	147,555	148,070	148,355
Queensgate South/Spur District Equivalent Fund	91,901	94,435	91,810	94,016	95,955
Downtown South/Riverfront Equivalent Fund	763,074	744,045	719,805	695,333	665,795
Downtown/OTR East Equivalent Fund	3,297,750	3,208,300	3,113,600	3,021,175	2,936,300
Walnut Hills Equivalent Fund	418,251	407,455	405,395	398,085	391,480
East Walnut Hill Equivalent Fund	127,543	122,866	118,168	109,811	107,811
CUF/Heights Equivalent Fund	1,386,669	1,385,338	1,385,921	1,383,758	1,379,023
Corryville Equivalent Fund	165,250	155,050	149,950	145,475	141,625
Evanston Equivalent Fund	99,350	95,990	92,630	94,680	92,140
Municipal Public Improvement Equivalent Fund	3,624,778	3,623,396	3,609,633	3,749,926	3,746,444
West Price Hill Equivalent Fund	54,500	52,700	50,900	54,250	52,750
East Price Hill Equivalent Fund	135,681	139,710	136,810	140,477	137,377
Westwood 2 Equivalent Fund	54,500	52,700	50,900	54,250	52,750
Madisonville District Equivalent Fund	539,375	533,825	525,100	513,625	505,400
Oakley District Equivalent Fund	161,275	170,350	251,800	246,150	241,450
Metropolitan Sewer District of Greater Cincinnati Fund	1,049,850	1,049,750	1,048,250	1,050,175	1,045,850
Enterprise Technology Solutions Fund	50,737	50,666	50,754	50,803	50,722
Retirement System Fund	18,073	18,048	18,079	18,097	18,068
Miscellaneous Permanent Improvement Fund	993,100	991,550	993,875	1,243,475	1,240,050
Income Tax Permanent Improvement Fund	5,824,145	5,045,603	3,546,882	5,290,980	4,287,525
Urban Redevelopment Tax Increment Equivalent Fund	964,606	960,819	960,606	959,006	961,606
Boulevard Light Energy and Maintenance (BLEM) Fund	7,789	7,778	7,791	7,799	7,786

Financial Summaries

Debt Service by Fund



Debt Service by Fund (FY 2030- FY 2054)

Year Ending June 30	2030-2034	2035-2039	2040-2044	2045-2049	2050-2054
General Fund	17,540,165	9,039,356	2,361,120	-	-
Water Works Fund	157,996,389	89,158,999	58,640,109	45,299,257	13,803,963
Parking System Facilities Fund	1,928,132	771,910	69,666	-	-
Convention Center Fund	1,168,408	1,117,607	281,537	-	-
General Aviation Fund	8,108	22,381	-	-	-
Municipal Golf Fund	1,695,750	1,433,250	1,197,000	214,200	-
Stormwater Management Fund	9,116,717	7,364,461	1,570,749	-	-
Bond Retirement Fund	132,889,399	75,850,589	16,408,576	724,200	-
Graeters Bonds Fund	646,300	-	-	-	-
Printing Services/Stores Fund	51,446	51,426	20,548	-	-
Fleet Services Fund	300,970	300,851	120,207	-	-
Employee Safety and Risk Management Fund	104,170	104,130	41,606	-	-
Street Construction, Maintenance and Repair Fund	516,802	1,007,783	94,991	-	-
Income Tax-Infrastructure Fund	940,844	940,475	375,771	-	-
Community Development Block Grant Fund	2,146,714	531,483	69,925	-	-
Municipal Motor Vehicle License Tax Fund	191,028	220,329	69,633	-	-
Centennial Operations Fund	-	-	-	-	-
Urban Renewal Debt Retirement Fund	311,299	-	-	-	-
County Law Enforcement Applied Regionally (CLEAR)	97,233	97,195	38,835	-	-
Avondale Equivalent Fund	742,885	298,225	-	-	-
Queensgate South/Spur District Equivalent Fund	369,685	-	-	-	-
Downtown South/Riverfront Equivalent Fund	2,097,553	-	-	-	-
Downtown/OTR East Equivalent Fund	12,042,325	2,769,600	-	-	-
Walnut Hills Equivalent Fund	1,651,265	518,115	-	-	-
East Walnut Hill Equivalent Fund	383,739	-	-	-	-
CUF/Heights Equivalent Fund	6,896,538	-	-	-	-
Corryville Equivalent Fund	377,050	-	-	-	-
Evanston Equivalent Fund	288,015	115,060	-	-	-
Municipal Public Improvement Equivalent Fund	19,236,447	16,244,089	3,950,924	2,183,973	-
West Price Hill Equivalent Fund	51,000	-	-	-	-
East Price Hill Equivalent Fund	547,659	542,438	-	-	-
Westwood 2 Equivalent Fund	51,000	-	-	-	-
Madisonville District Equivalent Fund	1,981,500	-	-	-	-
Oakley District Equivalent Fund	51,000	-	-	-	-
Metropolitan Sewer District of Greater Cincinnati Fund	1,045,500	-	-	-	-
Enterprise Technology Solutions Fund	253,808	253,708	101,370	-	-
Retirement System Fund	90,408	90,373	36,109	-	-
Miscellaneous Permanent Improvement Fund	6,226,175	3,733,050	-	-	-
Income Tax Permanent Improvement Fund	13,370,673	10,322,892	2,364,314	-	-
Urban Redevelopment Tax Increment Equivalent Fund	4,817,378	4,807,613	1,925,219	-	-
Boulevard Light Energy and Maintenance (BLEM) Fund	38,962	38,947	15,561	-	-



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	412,705,040	419,307,220	437,809,230	428,193,950	8,886,730	434,213,950
Licenses & Permits	25,659,660	31,467,610	31,828,370	32,700,100	1,232,490	32,719,000
Courts & Use of Money & Property	23,020,850	18,932,400	28,456,860	30,147,410	11,215,010	30,147,410
Revenue from Other Agencies	29,780,650	30,165,180	38,739,080	30,220,130	54,950	30,220,130
Charges for Services	37,014,930	40,469,290	44,508,060	43,703,250	3,233,960	43,708,200
Miscellaneous	5,653,580	29,706,430	3,652,840	4,515,430	(25,191,000)	4,515,430
Revenue Subtotal	533,834,710	570,048,130	584,994,440	569,480,270	(567,860)	575,524,120
Prior Year Cancellations	2,871,190	0	2,487,090	0	0	0
Transfers In	16,788,390	1,700,000	10,307,650	4,997,120	3,297,120	0
Subtotal	19,659,580	1,700,000	12,794,740	4,997,120	3,297,120	0
Total Revenues/Resources	553,494,290	571,748,130	597,789,180	574,477,390	2,729,260	575,524,120
Expenditures/Uses						
Personnel Services	265,652,540	304,509,650	298,559,720	317,840,510	13,330,860	322,322,880
Employee Benefits	111,404,570	117,175,920	123,201,070	122,985,560	5,809,640	125,735,590
Non-Personnel	98,045,930	105,274,320	109,232,680	107,152,390	1,878,070	100,002,790
Properties	18,620	20,200	20,000	20,400	200	19,750
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	475,121,660	526,980,090	531,013,470	547,998,860	21,018,770	548,081,010
Transfers Out	39,521,060	44,768,040	89,692,400	26,478,530	(18,289,510)	27,443,110
Subtotal	39,521,060	44,768,040	89,692,400	26,478,530	(18,289,510)	27,443,110
Total Expenditures/Uses	514,642,720	571,748,130	620,705,870	574,477,390	2,729,260	575,524,120
Net Increase (Decrease) in Fund Balance	38,851,570	0	(22,916,690)	0	0	0
FY Beginning Balance	26,239,980	64,974,800	65,091,550	42,174,860	(22,799,940)	42,174,860
FY Ending Balance	65,091,550	64,974,800	42,174,860	42,174,860	(22,799,940)	42,174,860



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0	0
Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services	1,084,690	1,300,000	2,135,980	1,300,000	0	1,300,000
Miscellaneous	0	0	0	0	0	0
Revenue Subtotal	1,084,690	1,300,000	2,135,980	1,300,000	0	1,300,000
Prior Year Cancellations	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total Revenues/Resources	1,084,690	1,300,000	2,135,980	1,300,000	0	1,300,000
Expenditures/Uses						
Personnel Services	97,240	662,780	0	662,780	0	682,660
Employee Benefits	35,070	283,480	0	283,480	0	291,990
Non-Personnel	626,380	659,160	354,650	665,750	6,590	672,430
Properties	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	758,690	1,605,420	354,650	1,612,010	6,590	1,647,080
Transfers Out	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total Expenditures/Uses	758,690	1,605,420	354,650	1,612,010	6,590	1,647,080
Net Increase (Decrease) in Fund Balance	326,000	(305,420)	1,781,330	(312,010)	(6,590)	(347,080)
FY Beginning Balance	2,574,170	2,900,170	2,900,170	4,681,500	1,781,330	4,369,490
FY Ending Balance	2,900,170	2,594,750	4,681,500	4,369,490	1,774,740	4,022,410



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	49,931,420	44,518,630	55,933,440	44,518,630	0	44,518,630
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	21,476,460	27,266,540	9,579,050	2,000,510	(25,266,030)	2,000,510
Revenue from Other Agencies	5,504,120	4,974,470	6,087,890	3,868,950	(1,105,520)	3,868,950
Charges for Services	0	0	0	0	0	0
Miscellaneous	5,337,010	55,449,060	5,332,520	37,674,060	(17,775,000)	41,799,060
Revenue Subtotal	82,249,010	132,208,700	76,932,900	88,062,150	(44,146,550)	92,187,150
Prior Year Cancellations	162,730	0	42,240	0	0	0
Transfers In	21,657,120	20,876,610	20,891,980	19,558,730	(1,317,880)	17,082,870
Subtotal	21,819,850	20,876,610	20,934,220	19,558,730	(1,317,880)	17,082,870
Total Revenues/Resources	104,068,860	153,085,310	97,867,120	107,620,880	(45,464,430)	109,270,020
Expenditures/Uses						
Personnel Services	255,670	330,770	289,630	350,930	20,160	365,630
Employee Benefits	81,800	130,300	91,510	141,030	10,730	149,090
Non-Personnel	1,414,240	3,599,260	1,559,240	3,188,930	(410,330)	3,192,470
Properties	0	0	0	0	0	0
Debt Service	91,493,700	135,095,240	58,161,450	72,552,390	(62,542,850)	75,014,860
Expenditures Subtotal	93,245,410	139,155,570	60,101,830	76,233,280	(62,922,290)	78,722,050
Transfers Out	16,129,970	15,350,340	15,439,170	14,139,020	(1,211,320)	12,235,200
Subtotal	16,129,970	15,350,340	15,439,170	14,139,020	(1,211,320)	12,235,200
Total Expenditures/Uses	109,375,380	154,505,910	75,541,000	90,372,300	(64,133,610)	90,957,250
Net Increase (Decrease) in Fund Balance	(5,306,520)	(1,420,600)	22,326,120	17,248,580	18,669,180	18,312,770
FY Beginning Balance	75,436,150	70,129,630	70,129,630	92,455,750	22,326,120	109,704,330
FY Ending Balance	70,129,630	68,709,030	92,455,750	109,704,330	40,995,300	128,017,100



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	55,160	79,790	69,420	79,790	0	79,790
Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services	4,251,050	4,633,430	4,598,590	4,633,430	0	4,633,430
Miscellaneous	4,060	0	0	0	0	0
Revenue Subtotal	4,310,270	4,713,220	4,668,010	4,713,220	0	4,713,220
Prior Year Cancellations	12,300	0	241,260	0	0	0
Transfers In	695,240	0	0	0	0	0
Subtotal	707,540	0	241,260	0	0	0
Total Revenues/Resources	5,017,810	4,713,220	4,909,270	4,713,220	0	4,713,220
Expenditures/Uses						
Personnel Services	1,780,710	2,120,220	1,879,470	2,188,800	68,580	2,286,670
Employee Benefits	650,410	768,370	681,800	785,150	16,780	836,220
Non-Personnel	2,279,370	2,272,760	2,198,260	2,300,530	27,770	2,325,340
Properties	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	4,710,490	5,161,350	4,759,530	5,274,480	113,130	5,448,230
Transfers Out	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total Expenditures/Uses	4,710,490	5,161,350	4,759,530	5,274,480	113,130	5,448,230
Net Increase (Decrease) in Fund Balance	307,320	(448,130)	149,740	(561,260)	(113,130)	(735,010)
FY Beginning Balance	1,066,290	1,373,610	1,373,610	1,523,350	149,740	962,090
FY Ending Balance	1,373,610	925,480	1,523,350	962,090	36,610	227,080



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	180	0	180	0	0	0
Courts & Use of Money & Property	0	0	0	0	0	0
Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services	552,300	620,000	582,700	620,000	0	620,000
Miscellaneous	289,510	0	80,460	0	0	0
Revenue Subtotal	841,990	620,000	663,340	620,000	0	620,000
Prior Year Cancellations	169,850	0	162,350	0	0	0
Transfers In	20,470,140	21,344,750	21,344,750	21,429,160	84,410	22,387,660
Subtotal	20,639,990	21,344,750	21,507,100	21,429,160	84,410	22,387,660
Total Revenues/Resources	21,481,980	21,964,750	22,170,440	22,049,160	84,410	23,007,660
Expenditures/Uses						
Personnel Services	11,914,170	14,767,730	13,240,670	14,727,910	(39,820)	15,308,840
Employee Benefits	4,493,910	5,816,790	4,902,130	5,819,750	2,960	5,985,930
Non-Personnel	1,838,210	1,553,190	2,368,940	1,750,930	197,740	1,709,920
Properties	570	3,040	570	3,070	30	2,970
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	18,246,860	22,140,750	20,512,310	22,301,660	160,910	23,007,660
Transfers Out	0	0	40,000	0	0	0
Subtotal	0	0	40,000	0	0	0
Total Expenditures/Uses	18,246,860	22,140,750	20,552,310	22,301,660	160,910	23,007,660
Net Increase (Decrease) in Fund Balance	3,235,120	(176,000)	1,618,130	(252,500)	(76,500)	0
FY Beginning Balance	3,007,540	6,242,660	6,242,660	7,860,790	1,618,130	7,608,290
FY Ending Balance	6,242,660	6,066,660	7,860,790	7,608,290	1,541,630	7,608,290



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	231,000	135,000	226,960	135,000	0	135,000
Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services	902,510	1,296,000	1,218,110	1,421,000	125,000	1,346,000
Miscellaneous	0	0	0	0	0	0
Revenue Subtotal	1,133,510	1,431,000	1,445,070	1,556,000	125,000	1,481,000
Prior Year Cancellations	48,500	0	48,230	0	0	0
Transfers In	0	0	0	0	0	0
Subtotal	48,500	0	48,230	0	0	0
Total Revenues/Resources	1,182,010	1,431,000	1,493,300	1,556,000	125,000	1,481,000
Expenditures/Uses						
Personnel Services	698,560	780,380	775,090	798,330	17,950	822,300
Employee Benefits	330,670	369,280	370,850	385,220	15,940	404,190
Non-Personnel	393,190	495,580	449,560	508,150	12,570	513,240
Properties	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	1,422,420	1,645,240	1,595,500	1,691,700	46,460	1,739,730
Transfers Out	304,900	0	0	0	0	0
Subtotal	304,900	0	0	0	0	0
Total Expenditures/Uses	1,727,320	1,645,240	1,595,500	1,691,700	46,460	1,739,730
Net Increase (Decrease) in Fund Balance	(545,310)	(214,240)	(102,200)	(135,700)	78,540	(258,730)
FY Beginning Balance	3,474,010	2,928,700	2,928,700	2,826,500	(102,200)	2,690,800
FY Ending Balance	2,928,700	2,714,460	2,826,500	2,690,800	(23,660)	2,432,070



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0	0
Revenue from Other Agencies	5,000	2,100,500	14,000	2,034,950	(65,550)	2,034,950
Charges for Services	28,118,370	27,995,960	26,082,670	27,995,960	0	27,995,960
Miscellaneous	277,000	0	0	0	0	0
Revenue Subtotal	28,400,370	30,096,460	26,096,670	30,030,910	(65,550)	30,030,910
Prior Year Cancellations	1,034,440	0	960,700	0	0	0
Transfers In	20,260	0	0	0	0	0
Subtotal	1,054,700	0	960,700	0	0	0
Total Revenues/Resources	29,455,070	30,096,460	27,057,370	30,030,910	(65,550)	30,030,910
Expenditures/Uses						
Personnel Services	12,788,810	14,535,530	13,433,600	15,070,220	534,690	15,672,560
Employee Benefits	5,301,350	6,041,950	5,547,180	6,326,970	285,020	6,744,350
Non-Personnel	9,189,660	9,164,910	9,744,990	9,645,130	480,220	9,530,370
Properties	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	27,279,820	29,742,390	28,725,770	31,042,320	1,299,930	31,947,280
Transfers Out	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total Expenditures/Uses	27,279,820	29,742,390	28,725,770	31,042,320	1,299,930	31,947,280
Net Increase (Decrease) in Fund Balance	2,175,250	354,070	(1,668,400)	(1,011,410)	(1,365,480)	(1,916,370)
FY Beginning Balance	5,135,000	7,310,250	7,310,250	5,641,850	(1,668,400)	4,630,440
FY Ending Balance	7,310,250	7,664,320	5,641,850	4,630,440	(3,033,880)	2,714,070



Convention Center

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

	FY 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	3,062,630	2,600,000	2,810,320	3,000,000	400,000	3,120,000
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	199,470	0	28,500	448,600	448,600	665,100
Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services	5,853,430	0	1,165,700	3,079,400	3,079,400	6,274,060
Miscellaneous	508,750	0	770,960	137,600	137,600	329,600
Revenue Subtotal	9,624,280	2,600,000	4,775,480	6,665,600	4,065,600	10,388,760
Prior Year Cancellations	0	0	0	0	0	0
Transfers In	1,045,260	0	0	0	0	0
Subtotal	1,045,260	0	0	0	0	0
Total Revenues/Resources	10,669,540	2,600,000	4,775,480	6,665,600	4,065,600	10,388,760
Expenditures/Uses						
Personnel Services	115,980	90,000	83,380	90,000	0	92,700
Employee Benefits	45,710	40,000	35,890	40,000	0	41,200
Non-Personnel	9,594,730	4,377,130	4,098,040	7,061,670	2,684,540	9,833,910
Properties	0	0	0	0	0	0
Debt Service	285,590	292,870	292,860	286,640	(6,230)	286,640
Expenditures Subtotal	10,042,010	4,800,000	4,510,170	7,478,310	2,678,310	10,254,450
Transfers Out	232,610	662,330	12,330	242,050	(420,280)	241,760
Subtotal	232,610	662,330	12,330	242,050	(420,280)	241,760
Total Expenditures/Uses	10,274,620	5,462,330	4,522,500	7,720,360	2,258,030	10,496,210
Net Increase (Decrease) in Fund Balance	394,920	(2,862,330)	252,980	(1,054,760)	1,807,570	(107,450)
FY Beginning Balance	7,189,990	7,584,910	7,584,910	7,837,890	252,980	6,783,130
FY Ending Balance	7,584,910	4,722,580	7,837,890	6,783,130	2,060,550	6,675,680



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0	0
Revenue from Other Agencies	3,813,880	6,137,560	4,029,340	6,355,880	218,320	6,498,880
Charges for Services	0	0	0	0	0	0
Miscellaneous	570	0	0	0	0	0
Revenue Subtotal	3,814,450	6,137,560	4,029,340	6,355,880	218,320	6,498,880
Prior Year Cancellations	1,710	0	52,830	0	0	0
Transfers In	0	0	0	0	0	0
Subtotal	1,710	0	52,830	0	0	0
Total Revenues/Resources	3,816,160	6,137,560	4,082,170	6,355,880	218,320	6,498,880
Expenditures/Uses						
Personnel Services	1,098,590	1,673,310	1,073,970	1,768,380	95,070	1,838,590
Employee Benefits	357,710	520,000	359,320	591,490	71,490	628,240
Non-Personnel	2,654,960	4,301,500	2,527,900	4,271,860	(29,640)	4,311,590
Properties	35,700	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	4,146,960	6,494,810	3,961,190	6,631,730	136,920	6,778,420
Transfers Out	19,450	19,440	19,440	19,420	(20)	19,420
Subtotal	19,450	19,440	19,440	19,420	(20)	19,420
Total Expenditures/Uses	4,166,410	6,514,250	3,980,630	6,651,150	136,900	6,797,840
Net Increase (Decrease) in Fund Balance	(350,250)	(376,690)	101,540	(295,270)	81,420	(298,960)
FY Beginning Balance	1,003,980	653,730	653,730	755,270	101,540	460,000
FY Ending Balance	653,730	277,040	755,270	460,000	182,960	161,040



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	105,540	50,000	140,680	75,000	25,000	75,000
Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services	2,267,420	2,320,000	2,601,860	2,565,000	245,000	2,565,000
Miscellaneous	7,690	0	16,520	0	0	0
Revenue Subtotal	2,380,650	2,370,000	2,759,060	2,640,000	270,000	2,640,000
Prior Year Cancellations	48,780	0	42,780	0	0	0
Transfers In	0	0	591,790	0	0	0
Subtotal	48,780	0	634,570	0	0	0
Total Revenues/Resources	2,429,430	2,370,000	3,393,630	2,640,000	270,000	2,640,000
Expenditures/Uses						
Personnel Services	773,860	947,430	924,210	1,010,170	62,740	1,046,740
Employee Benefits	263,930	404,660	329,200	413,810	9,150	437,330
Non-Personnel	745,250	1,064,290	829,900	1,051,890	(12,400)	1,059,280
Properties	5,780	0	0	0	0	0
Debt Service	44,580	45,170	45,170	41,440	(3,730)	29,340
Expenditures Subtotal	1,833,400	2,461,550	2,128,480	2,517,310	55,760	2,572,690
Transfers Out	340,850	340,840	737,620	340,820	(20)	340,820
Subtotal	340,850	340,840	737,620	340,820	(20)	340,820
Total Expenditures/Uses	2,174,250	2,802,390	2,866,100	2,858,130	55,740	2,913,510
Net Increase (Decrease) in Fund Balance	255,180	(432,390)	527,530	(218,130)	214,260	(273,510)
FY Beginning Balance	1,589,440	1,844,620	1,844,620	2,372,150	527,530	2,154,020
FY Ending Balance	1,844,620	1,412,230	2,372,150	2,154,020	741,790	1,880,510



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0	0
Revenue from Other Agencies	94,970	0	0	0	0	0
Charges for Services	275,910	372,400	189,040	383,580	11,180	383,910
Miscellaneous	53,210	0	154,590	0	0	0
Revenue Subtotal	424,090	372,400	343,630	383,580	11,180	383,910
Prior Year Cancellations	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total Revenues/Resources	424,090	372,400	343,630	383,580	11,180	383,910
Expenditures/Uses						
Personnel Services	0	465,210	281,830	434,320	(30,890)	449,020
Employee Benefits	50	221,680	95,850	203,160	(18,520)	210,040
Non-Personnel	10,220	10,320	15,350	160,690	150,370	159,850
Properties	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	10,270	697,210	393,030	798,170	100,960	818,910
Transfers Out	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total Expenditures/Uses	10,270	697,210	393,030	798,170	100,960	818,910
Net Increase (Decrease) in Fund Balance	413,820	(324,810)	(49,400)	(414,590)	(89,780)	(435,000)
FY Beginning Balance	2,083,970	2,497,790	2,497,790	2,448,390	(49,400)	2,033,800
FY Ending Balance	2,497,790	2,172,980	2,448,390	2,033,800	(139,180)	1,598,800



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	23,367,800	23,401,290	24,421,550	23,920,650	519,360	24,309,030
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0	0
Revenue from Other Agencies	11,170	0	4,550	0	0	0
Charges for Services	173,050	0	105,190	0	0	0
Miscellaneous	363,620	0	32,990	0	0	0
Revenue Subtotal	23,915,640	23,401,290	24,564,280	23,920,650	519,360	24,309,030
Prior Year Cancellations	307,130	0	125,540	0	0	0
Transfers In	0	0	0	0	0	0
Subtotal	307,130	0	125,540	0	0	0
Total Revenues/Resources	24,222,770	23,401,290	24,689,820	23,920,650	519,360	24,309,030
Expenditures/Uses						
Personnel Services	12,175,270	13,583,310	12,726,890	14,238,060	654,750	14,893,720
Employee Benefits	4,644,560	4,923,800	4,804,020	5,335,270	411,470	5,757,400
Non-Personnel	5,963,660	6,107,730	5,568,390	6,412,460	304,730	6,492,900
Properties	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	22,783,490	24,614,840	23,099,300	25,985,790	1,370,950	27,144,020
Transfers Out	764,050	798,680	798,670	768,790	(29,890)	768,790
Subtotal	764,050	798,680	798,670	768,790	(29,890)	768,790
Total Expenditures/Uses	23,547,540	25,413,520	23,897,970	26,754,580	1,341,060	27,912,810
Net Increase (Decrease) in Fund Balance	675,230	(2,012,230)	791,850	(2,833,930)	(821,700)	(3,603,780)
FY Beginning Balance	10,474,070	11,149,300	11,149,300	11,941,150	791,850	9,107,220
FY Ending Balance	11,149,300	9,137,070	11,941,150	9,107,220	(29,850)	5,503,440



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.

	CY 2024 Actual	CY 2025 Approved Update	CY 2025 Estimate	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	50,040	43,000	43,000	43,000	0	43,000
Courts & Use of Money & Property	3,517,360	1,226,000	1,226,000	1,226,000	0	1,226,000
Revenue from Other Agencies	1,027,560	0	0	0	0	0
Charges for Services	289,563,260	289,907,000	289,907,000	289,907,000	0	289,907,000
Miscellaneous	1,359,540	558,000	558,000	558,000	0	558,000
Revenue Subtotal	295,517,760	291,734,000	291,734,000	291,734,000	0	291,734,000
Prior Year Cancellations	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total Revenues/Resources	295,517,760	291,734,000	291,734,000	291,734,000	0	291,734,000
Expenditures/Uses						
Personnel Services	46,538,080	48,529,560	48,529,560	49,985,440	1,455,880	51,485,010
Employee Benefits	17,365,300	18,658,880	18,658,880	19,591,820	932,950	20,571,410
Non-Personnel	73,037,440	85,458,660	85,458,660	86,313,250	854,590	87,176,380
Properties	3,645,780	3,061,000	3,061,000	3,061,000	0	3,061,000
Debt Service	81,801,140	85,200,000	85,200,000	85,200,000	0	85,200,000
Expenditures Subtotal	222,387,740	240,908,100	240,908,100	244,151,510	3,243,420	247,493,800
Transfers Out	75,357,000	55,000,000	55,000,000	55,000,000	0	55,000,000
Subtotal	75,357,000	55,000,000	55,000,000	55,000,000	0	55,000,000
Total Expenditures/Uses	297,744,740	295,908,100	295,908,100	299,151,510	3,243,420	302,493,800
Net Increase (Decrease) in Fund Balance	(2,226,980)	(4,174,100)	(4,174,100)	(7,417,510)	(3,243,420)	(10,759,800)
FY Beginning Balance	97,429,520	95,202,540	95,202,540	91,028,440	(4,174,100)	83,610,930
FY Ending Balance	95,202,540	91,028,440	91,028,440	83,610,930	(7,417,510)	72,851,130



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	133,970	37,000	226,770	37,000	0	37,000
Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services	9,327,540	7,763,500	9,735,630	8,452,500	689,000	8,452,500
Miscellaneous	7,860	0	2,380	0	0	0
Revenue Subtotal	9,469,370	7,800,500	9,964,780	8,489,500	689,000	8,489,500
Prior Year Cancellations	8,040	0	760	0	0	0
Transfers In	0	0	0	0	0	0
Subtotal	8,040	0	760	0	0	0
Total Revenues/Resources	9,477,410	7,800,500	9,965,540	8,489,500	689,000	8,489,500
Expenditures/Uses						
Personnel Services	195,630	219,400	201,790	267,300	47,900	277,300
Employee Benefits	68,170	79,280	71,630	99,330	20,050	104,590
Non-Personnel	6,771,390	6,212,280	6,953,460	6,752,960	540,680	6,738,080
Properties	0	0	0	0	0	0
Debt Service	614,440	615,510	615,500	751,770	136,260	751,770
Expenditures Subtotal	7,649,630	7,126,470	7,842,380	7,871,360	744,890	7,871,740
Transfers Out	0	0	1,565,000	0	0	0
Subtotal	0	0	1,565,000	0	0	0
Total Expenditures/Uses	7,649,630	7,126,470	9,407,380	7,871,360	744,890	7,871,740
Net Increase (Decrease) in Fund Balance	1,827,780	674,030	558,160	618,140	(55,890)	617,760
FY Beginning Balance	5,150,430	6,978,210	6,978,210	7,536,370	558,160	8,154,510
FY Ending Balance	6,978,210	7,652,240	7,536,370	8,154,510	502,270	8,772,270



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0	0
Revenue from Other Agencies	3,966,340	3,900,000	4,042,920	3,900,000	0	3,900,000
Charges for Services	300,280	214,000	284,380	214,000	0	214,000
Miscellaneous	28,410	0	43,700	0	0	0
Revenue Subtotal	4,295,030	4,114,000	4,371,000	4,114,000	0	4,114,000
Prior Year Cancellations	400,480	0	107,690	0	0	0
Transfers In	0	0	0	0	0	0
Subtotal	400,480	0	107,690	0	0	0
Total Revenues/Resources	4,695,510	4,114,000	4,478,690	4,114,000	0	4,114,000
Expenditures/Uses						
Personnel Services	1,477,190	1,929,960	1,627,770	2,005,650	75,690	2,076,600
Employee Benefits	595,650	833,870	670,860	864,780	30,910	908,140
Non-Personnel	1,469,540	1,747,240	2,995,810	2,237,050	489,810	2,260,520
Properties	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	3,542,380	4,511,070	5,294,440	5,107,480	596,410	5,245,260
Transfers Out	38,520	38,480	538,470	38,390	(90)	38,390
Subtotal	38,520	38,480	538,470	38,390	(90)	38,390
Total Expenditures/Uses	3,580,900	4,549,550	5,832,910	5,145,870	596,320	5,283,650
Net Increase (Decrease) in Fund Balance	1,114,610	(435,550)	(1,354,220)	(1,031,870)	(596,320)	(1,169,650)
FY Beginning Balance	3,043,330	4,157,940	4,157,940	2,803,720	(1,354,220)	1,771,850
FY Ending Balance	4,157,940	3,722,390	2,803,720	1,771,850	(1,950,540)	602,200



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	69,730	50,000	79,790	50,000	0	50,000
Courts & Use of Money & Property	0	0	0	0	0	0
Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services	4,736,780	4,481,540	4,415,520	3,930,000	(551,540)	4,072,260
Miscellaneous	5,100	0	0	0	0	0
Revenue Subtotal	4,811,610	4,531,540	4,495,310	3,980,000	(551,540)	4,122,260
Prior Year Cancellations	12,830	0	62,120	0	0	0
Transfers In	0	0	0	0	0	0
Subtotal	12,830	0	62,120	0	0	0
Total Revenues/Resources	4,824,440	4,531,540	4,557,430	3,980,000	(551,540)	4,122,260
Expenditures/Uses						
Personnel Services	1,720,030	1,990,040	2,039,810	1,921,950	(68,090)	2,011,820
Employee Benefits	723,760	1,043,970	848,510	948,000	(95,970)	1,005,660
Non-Personnel	1,866,590	2,391,090	2,396,230	2,243,360	(147,730)	2,267,570
Properties	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	4,310,380	5,425,100	5,284,550	5,113,310	(311,790)	5,285,050
Transfers Out	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total Expenditures/Uses	4,310,380	5,425,100	5,284,550	5,113,310	(311,790)	5,285,050
Net Increase (Decrease) in Fund Balance	514,060	(893,560)	(727,120)	(1,133,310)	(239,750)	(1,162,790)
FY Beginning Balance	886,020	1,400,080	1,400,080	672,960	(727,120)	(460,350)
FY Ending Balance	1,400,080	506,520	672,960	(460,350)	(966,870)	(1,623,140)



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	278,870	115,000	364,040	115,000	0	115,000
Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services	6,102,610	6,060,910	6,779,780	6,119,560	58,650	6,341,250
Miscellaneous	560	0	2,150	0	0	0
Revenue Subtotal	6,382,040	6,175,910	7,145,970	6,234,560	58,650	6,456,250
Prior Year Cancellations	601,710	0	323,070	0	0	0
Transfers In	0	0	17,000	0	0	0
Subtotal	601,710	0	340,070	0	0	0
Total Revenues/Resources	6,983,750	6,175,910	7,486,040	6,234,560	58,650	6,456,250
Expenditures/Uses						
Personnel Services	378,260	378,700	354,250	394,330	15,630	407,680
Employee Benefits	112,280	165,260	104,930	174,170	8,910	184,500
Non-Personnel	4,960,270	5,462,870	4,593,780	5,123,950	(338,920)	5,174,220
Properties	0	0	0	0	0	0
Debt Service	930,280	1,866,760	926,740	1,732,250	(134,510)	1,732,250
Expenditures Subtotal	6,381,090	7,873,590	5,979,700	7,424,700	(448,890)	7,498,650
Transfers Out	310,000	70,000	87,000	1,470,000	1,400,000	270,000
Subtotal	310,000	70,000	87,000	1,470,000	1,400,000	270,000
Total Expenditures/Uses	6,691,090	7,943,590	6,066,700	8,894,700	951,110	7,768,650
Net Increase (Decrease) in Fund Balance	292,660	(1,767,680)	1,419,340	(2,660,140)	(892,460)	(1,312,400)
FY Beginning Balance	9,205,530	9,498,190	9,498,190	10,917,530	1,419,340	8,257,390
FY Ending Balance	9,498,190	7,730,510	10,917,530	8,257,390	526,880	6,944,990



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	154,840	98,000	160,400	98,400	400	98,400
Revenue from Other Agencies	690	1,260,000	13,100	1,260,000	0	1,260,000
Charges for Services	5,964,810	4,182,680	6,024,070	4,183,010	330	4,183,010
Miscellaneous	51,610	189,750	21,320	189,750	0	189,750
Revenue Subtotal	6,171,950	5,730,430	6,218,890	5,731,160	730	5,731,160
Prior Year Cancellations	77,140	0	47,610	0	0	0
Transfers In	5,000	0	7,500	0	0	0
Subtotal	82,140	0	55,110	0	0	0
Total Revenues/Resources	6,254,090	5,730,430	6,274,000	5,731,160	730	5,731,160
Expenditures/Uses						
Personnel Services	3,058,680	3,414,320	4,348,460	3,593,280	178,960	3,586,880
Employee Benefits	180,300	242,430	333,380	263,650	21,220	265,610
Non-Personnel	2,232,040	2,844,700	2,982,450	2,522,070	(322,630)	2,663,300
Properties	0	14,000	464,380	14,140	140	14,140
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	5,471,020	6,515,450	8,128,670	6,393,140	(122,310)	6,529,930
Transfers Out	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total Expenditures/Uses	5,471,020	6,515,450	8,128,670	6,393,140	(122,310)	6,529,930
Net Increase (Decrease) in Fund Balance	783,070	(785,020)	(1,854,670)	(661,980)	123,040	(798,770)
FY Beginning Balance	4,401,740	5,184,810	5,184,810	3,330,140	(1,854,670)	2,668,160
FY Ending Balance	5,184,810	4,399,790	3,330,140	2,668,160	(1,731,630)	1,869,390



Safe and Clean

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

	FY 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	49,130	45,830	42,540	45,830	0	45,830
Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Revenue Subtotal	49,130	45,830	42,540	45,830	0	45,830
Prior Year Cancellations	0	0	6,630	0	0	0
Transfers In	0	0	0	0	0	0
Subtotal	0	0	6,630	0	0	0
Total Revenues/Resources	49,130	45,830	49,170	45,830	0	45,830
Expenditures/Uses						
Personnel Services	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Non-Personnel	52,040	51,010	51,010	50,000	(1,010)	50,500
Properties	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	52,040	51,010	51,010	50,000	(1,010)	50,500
Transfers Out	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total Expenditures/Uses	52,040	51,010	51,010	50,000	(1,010)	50,500
Net Increase (Decrease) in Fund Balance	(2,910)	(5,180)	(1,840)	(4,170)	1,010	(4,670)
FY Beginning Balance	68,660	65,750	65,750	63,910	(1,840)	59,740
FY Ending Balance	65,750	60,570	63,910	59,740	(830)	55,070



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	40,890	20,000	46,420	20,000	0	20,000
Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services	855,350	628,500	964,140	753,500	125,000	678,500
Miscellaneous	0	0	0	0	0	0
Revenue Subtotal	896,240	648,500	1,010,560	773,500	125,000	698,500
Prior Year Cancellations	47,300	0	79,800	0	0	0
Transfers In	16,060	0	206,270	0	0	0
Subtotal	63,360	0	286,070	0	0	0
Total Revenues/Resources	959,600	648,500	1,296,630	773,500	125,000	698,500
Expenditures/Uses						
Personnel Services	345,770	534,920	361,680	578,420	43,500	590,790
Employee Benefits	81,960	132,370	147,920	143,950	11,580	150,870
Non-Personnel	517,580	584,490	570,220	605,990	21,500	615,410
Properties	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	945,310	1,251,780	1,079,820	1,328,360	76,580	1,357,070
Transfers Out	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total Expenditures/Uses	945,310	1,251,780	1,079,820	1,328,360	76,580	1,357,070
Net Increase (Decrease) in Fund Balance	14,290	(603,280)	216,810	(554,860)	48,420	(658,570)
FY Beginning Balance	1,085,320	1,099,610	1,099,610	1,316,420	216,810	761,560
FY Ending Balance	1,099,610	496,330	1,316,420	761,560	265,230	102,990



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	599,130	980,000	1,695,920	1,300,000	320,000	1,300,000
Revenue from Other Agencies	0	0	0	0	0	0
Charges for Services	29,141,310	29,450,610	28,915,430	29,452,430	1,820	29,452,480
Miscellaneous	40,890	0	122,410	0	0	0
Revenue Subtotal	29,781,330	30,430,610	30,733,760	30,752,430	321,820	30,752,480
Prior Year Cancellations	621,560	0	60,870	0	0	0
Transfers In	4,798,250	0	2,395,680	0	0	0
Subtotal	5,419,810	0	2,456,550	0	0	0
Total Revenues/Resources	35,201,140	30,430,610	33,190,310	30,752,430	321,820	30,752,480
Expenditures/Uses						
Personnel Services	9,151,530	10,080,160	9,532,540	10,499,510	419,350	10,827,780
Employee Benefits	3,576,400	4,319,570	3,550,590	4,471,530	151,960	4,691,670
Non-Personnel	11,873,780	14,802,310	14,478,740	17,355,730	2,553,420	16,618,010
Properties	0	5,000	0	30,000	25,000	0
Debt Service	2,216,360	2,248,650	2,240,300	2,185,290	(63,360)	2,121,290
Expenditures Subtotal	26,818,070	31,455,690	29,802,170	34,542,060	3,086,370	34,258,750
Transfers Out	4,592,390	200,000	257,770	100,000	(100,000)	800,000
Subtotal	4,592,390	200,000	257,770	100,000	(100,000)	800,000
Total Expenditures/Uses	31,410,460	31,655,690	30,059,940	34,642,060	2,986,370	35,058,750
Net Increase (Decrease) in Fund Balance	3,790,680	(1,225,080)	3,130,370	(3,889,630)	(2,664,550)	(4,306,270)
FY Beginning Balance	13,133,060	16,923,740	16,923,740	20,054,110	3,130,370	16,164,480
FY Ending Balance	16,923,740	15,698,660	20,054,110	16,164,480	465,820	11,858,210



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	0	0	0	0	0	0
Revenue from Other Agencies	14,851,710	15,427,300	15,057,110	15,427,300	0	15,427,300
Charges for Services	123,520	40,000	129,800	40,000	0	40,000
Miscellaneous	266,170	0	672,310	0	0	0
Revenue Subtotal	15,241,400	15,467,300	15,859,220	15,467,300	0	15,467,300
Prior Year Cancellations	682,560	0	419,640	0	0	0
Transfers In	0	0	0	0	0	0
Subtotal	682,560	0	419,640	0	0	0
Total Revenues/Resources	15,923,960	15,467,300	16,278,860	15,467,300	0	15,467,300
Expenditures/Uses						
Personnel Services	5,892,000	7,110,430	6,571,070	7,460,020	349,590	7,804,320
Employee Benefits	2,391,820	2,726,310	2,602,010	3,010,050	283,740	3,191,190
Non-Personnel	6,098,260	8,011,840	8,087,390	7,935,370	(76,470)	8,032,460
Properties	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	14,382,080	17,848,580	17,260,470	18,405,440	556,860	19,027,970
Transfers Out	108,650	107,980	107,970	107,250	(730)	107,250
Subtotal	108,650	107,980	107,970	107,250	(730)	107,250
Total Expenditures/Uses	14,490,730	17,956,560	17,368,440	18,512,690	556,130	19,135,220
Net Increase (Decrease) in Fund Balance	1,433,230	(2,489,260)	(1,089,580)	(3,045,390)	(556,130)	(3,667,920)
FY Beginning Balance	4,281,240	5,714,470	5,714,470	4,624,890	(1,089,580)	1,579,500
FY Ending Balance	5,714,470	3,225,210	4,624,890	1,579,500	(1,645,710)	(2,088,420)



Streetcar Operations

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

	FY 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	2,450	0	11,650	0	0	0
Courts & Use of Money & Property	421,890	400,000	468,340	400,000	0	400,000
Revenue from Other Agencies	1,549,990	1,200,000	1,029,450	2,029,750	829,750	2,029,750
Charges for Services	2,933,220	3,740,000	3,896,900	3,110,000	(630,000)	3,160,000
Miscellaneous	21,880	0	390	0	0	0
Revenue Subtotal	4,929,430	5,340,000	5,406,730	5,539,750	199,750	5,589,750
Prior Year Cancellations	3,340	0	45,950	0	0	0
Transfers In	2,801,270	0	0	0	0	0
Subtotal	2,804,610	0	45,950	0	0	0
Total Revenues/Resources	7,734,040	5,340,000	5,452,680	5,539,750	199,750	5,589,750
Expenditures/Uses						
Personnel Services	469,440	568,640	565,570	599,380	30,740	626,330
Employee Benefits	128,590	212,810	184,830	228,220	15,410	240,070
Non-Personnel	5,175,330	5,416,300	5,339,110	5,584,930	168,630	5,869,450
Properties	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Expenditures Subtotal	5,773,360	6,197,750	6,089,510	6,412,530	214,780	6,735,850
Transfers Out	900,000	0	0	0	0	0
Subtotal	900,000	0	0	0	0	0
Total Expenditures/Uses	6,673,360	6,197,750	6,089,510	6,412,530	214,780	6,735,850
Net Increase (Decrease) in Fund Balance	1,060,680	(857,750)	(636,830)	(872,780)	(15,030)	(1,146,100)
FY Beginning Balance	1,273,840	2,334,520	2,334,520	1,697,690	(636,830)	824,910
FY Ending Balance	2,334,520	1,476,770	1,697,690	824,910	(651,860)	(321,190)



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 2024 Actual	FY 2025 Approved Update	FY 2025 Actual	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Revenue/Resources						
Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Courts & Use of Money & Property	5,299,550	2,500,000	7,812,210	2,500,000	0	2,500,000
Revenue from Other Agencies	65,980	0	216,050	0	0	0
Charges for Services	199,225,660	206,686,530	215,344,420	208,300,000	1,613,470	210,150,000
Miscellaneous	1,358,530	523,470	916,140	18,536,000	18,012,530	13,345,000
Revenue Subtotal	205,949,720	209,710,000	224,288,820	229,336,000	19,626,000	225,995,000
Prior Year Cancellations	3,831,410	0	969,660	0	0	0
Transfers In	0	0	0	0	0	0
Subtotal	3,831,410	0	969,660	0	0	0
Total Revenues/Resources	209,781,130	209,710,000	225,258,480	229,336,000	19,626,000	225,995,000
Expenditures/Uses						
Personnel Services	38,071,460	50,170,110	41,735,190	52,998,610	2,828,500	54,617,480
Employee Benefits	14,958,540	20,452,890	15,915,600	22,330,580	1,877,690	23,632,680
Non-Personnel	58,432,090	56,700,170	51,890,500	56,465,560	(234,610)	57,209,290
Properties	0	0	0	0	0	0
Debt Service	46,203,300	48,846,880	47,661,250	47,831,410	(1,015,470)	49,111,410
Expenditures Subtotal	157,665,390	176,170,050	157,202,540	179,626,160	3,456,110	184,570,860
Transfers Out	25,000,000	25,000,000	40,000,000	25,000,000	0	25,000,000
Subtotal	25,000,000	25,000,000	40,000,000	25,000,000	0	25,000,000
Total Expenditures/Uses	182,665,390	201,170,050	197,202,540	204,626,160	3,456,110	209,570,860
Net Increase (Decrease) in Fund Balance	27,115,740	8,539,950	28,055,940	24,709,840	16,169,890	16,424,140
FY Beginning Balance	153,958,770	181,074,510	181,074,510	209,130,450	28,055,940	233,840,290
FY Ending Balance	181,074,510	189,614,460	209,130,450	233,840,290	44,225,830	250,264,430



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 Grants Administration in the City Manager's Office. The Office of Grants Administration 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 Approved FY 2026-2027 Biennial Budget.

City Council passed four ordinances on June 18, 2025, which are collectively considered the Program Year 2025 Annual Action Plan. Ordinance No. 0179-2025 approved the CDBG Program, Ordinance No. 0180-2025 approved the ESG Program, Ordinance No. 0181-2025 approved the HOME Program, and Ordinance No. 0182-2025 approved the HOPWA Program.



APPROPRIATION SCHEDULE

COMMUNITY DEVELOPMENT BLOCK GRANT APPROPRIATION SCHEDULE

Section A

Grant Program	Fund	Agency	Project Account No.	Project Title	Amount
CDBG	304	212	30425212	Housing and Building Quality Programs '25	\$2,995,985.00
CDBG	304	161	30425161	Economic Development and Workforce Development Programs '25	\$4,319,091.78
CDBG	304	101	30425101	Neighborhood Improvements and Public Safety Collaborations '25	\$3,748,005.22

TOTAL \$11,063,082.00

APPROPRIATION SCHEDULE

DECREASE OF EXISTING COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM RECONCILIATION SCHEDULE

Section B

Grant Program	Fund	Agency	Project Account No.	Project Title	Original Authorization	Amount to be Decreased	Revised Authorization
CDBG	304	101	30424000	Administration - CDBG '24	\$2,234,516.00	\$950,000.00	\$1,284,516.00
CDBG	304	161	61018	Homeowner Rehab Loan Servicing '16	\$36,000.00	\$1,702.70	\$34,297.30
CDBG	304	161	30418018	Homeowner Rehab Loan Servicing '18	\$16,655.57	\$878.82	\$15,776.75
CDBG	304	162	304171401	Affordable Multi Family Rental Program '17	\$148,586.00	\$26,326.70	\$122,259.30
CDBG	304	212	30424141	Family Rehousing Assistance '24	\$200,000.00	\$150,000.00	\$50,000.00

TOTAL \$2,635,757.57 \$1,128,908.22 \$1,506,849.35

APPROPRIATION SCHEDULE

INCREASE OF EXISTING COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM RECONCILIATION SCHEDULE

Section C

Grant Program	Fund	Agency	Project Account No.	Project Title	Original Authorization	Amount to be Increased	Revised Authorization
CDBG	304	101	30424433	Place-Based Initiatives '24	\$100,000.00	\$1,100,000.00	\$1,200,000.00
CDBG	304	162	61431	Core 4 Strategic Housing Program '16	\$441,000.00	\$1,702.70	\$442,702.70
CDBG	304	162	304171431	Core 4 Strategic Housing Program '17	\$430,883.32	\$26,326.70	\$457,210.02
CDBG	304	162	30418431	Strategic Housing Initiatives Program '18	\$300,675.61	\$878.82	\$301,554.43

TOTAL \$1,272,558.93 \$1,128,908.22 \$2,401,467.15



APPROPRIATION SCHEDULE

EMERGENCY SOLUTIONS GRANT APPROPRIATION SCHEDULE

Grant Program	Fund	Agency	Project Account No.	Project Title	Amount
ESG	445	101	4452521	Homeless Shelters and Housing '25	\$589,159.00
ESG	445	101	4452515	Rapid Re-Housing '25	\$319,129.00
ESG	445	101	4452523	ESG Administration '25	\$73,644.00
TOTAL					\$981,932.00



APPROPRIATION SCHEDULE

HOME INVESTMENT PARTNERSHIPS PROGRAM APPROPRIATION SCHEDULE

Grant Program	Fund	Agency	Project Account No.	Project Title	Amount
HOME	411	162	4112502	CHDO Development Projects '25	\$385,766.00
HOME	411	162	4112503	American Dream Downpayment Initiative '25	\$100,000.00
HOME	411	162	4112504	Operating Support for CHDOs '25	\$128,589.00
HOME	411	162	4112506	Strategic Housing Initiatives Program '25	\$1,700,238.89
HOME	411	162	4112501	HOME Administration '25	\$257,176.00

TOTAL \$2,571,769.89



APPROPRIATION SCHEDULE

HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS GRANT APPROPRIATION SCHEDULE

Grant Program	Fund	Agency	Project Account No.	Project Title	Amount
HOPWA	465	101	4652507	HOPWA Administration '25	\$57,367.00
HOPWA	465	101	4652503	HOPWA Services and Support '25	\$1,854,893.00

TOTAL \$1,912,260.00



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Departmental Budgets

This section of the Approved FY 2026-2027 Biennial Operating Budget 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 2024 Budget, the Approved FY 2025 Budget Update, the Approved FY 2026 Budget, the change from the Approved FY 2025 Budget Update to the Approved FY 2026 Budget, and the Approved FY 2027 Budget. The expenditure budget is summarized in the following categories:

Operating Budget General Fund and Operating Budget Restricted

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, Materials, 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 Approved FY 2026-2027 Biennial Operating Budget as it is approved separately.

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

Total Full-time Equivalent (FTE) 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 2024 Budget, the Approved FY 2025 Budget Update, the Approved FY 2026 Budget, the change from the Approved FY 2025 Budget Update to the Approved FY 2026 Budget, and the Approved FY 2027 Budget. 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.

Department Strategic Priorities: This section is provided by the Office of Performance and Data Analytics (OPDA). It outlines department performance measures and planned strategic projects for the upcoming fiscal year. This section includes department accomplishments, which are reported through OPDA. Starting with FY 2025, OPDA identified select exceptions to measure performance during the year. A performance report on each identified exception can be found at the end of the Strategic Priority Section.

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.



Departmental Budgets

All Funds Operating Budget Summary by Agency

All Funds Operating Budget Summary

Department	Agency	Operating Budget Summary			Staffing Plan		
		General Fund	Other Funds	All Funds	General Fund	Other Funds	All Funds
City Council	Councilmember L. Keating	0	0	0	0.00	0.00	0.00
	Councilmember E. Nolan	140,470	0	140,470	0.00	0.00	0.00
	Councilmember S. Walsh	140,470	0	140,470	0.00	0.00	0.00
	Councilmember A. Albi	140,470	0	140,470	0.00	0.00	0.00
	Councilmember J. Cramerding	140,470	0	140,470	0.00	0.00	0.00
	City Councilmembers	1,172,200	0	1,172,200	27.00	0.00	27.00
	Councilmember R. Harris	0	0	0	0.00	0.00	0.00
	Councilmember M. Jeffreys	140,470	0	140,470	0.00	0.00	0.00
	Councilmember S. Johnson	140,470	0	140,470	0.00	0.00	0.00
	Councilmember M. Owens	140,470	0	140,470	0.00	0.00	0.00
	Councilmember V. Parks	140,470	0	140,470	0.00	0.00	0.00
	Councilmember J-M Kearney	140,470	0	140,470	0.00	0.00	0.00
	Total	2,436,430	0	2,436,430	27.00	0.00	27.00
Office of the Mayor	Office Of The Mayor	1,152,800	0	1,152,800	12.00	0.00	12.00
Clerk of Council	Office Of The Clerk Of Council	822,080	0	822,080	7.00	0.00	7.00
City Manager	City Manager's Office	24,697,570	1,111,380	25,808,950	32.00	4.00	36.00
	Office Of Budget & Evaluation	1,326,880	216,000	1,542,880	10.00	0.00	10.00
	Emergency Communications Center	18,010,950	1,590,760	19,601,710	170.19	0.00	170.19
	Office Of Environment and Sustainability	4,451,010	2,868,370	7,319,380	12.00	0.00	12.00
	Office of Procurement	1,453,600	277,190	1,730,790	19.00	2.00	21.00
	Performance and Data Analytics	2,101,930	5,992,560	8,094,490	15.00	18.00	33.00
	Internal Audit	560,510	0	560,510	4.00	0.00	4.00
	Total	52,602,450	12,056,260	64,658,710	262.19	24.00	286.19
Buildings & Inspections	Buildings & Inspections, Licenses & Permits	16,778,950	162,380	16,941,330	140.50	0.00	140.50
	Property Maintenance Code Enforcement	0	2,602,190	2,602,190	0.00	3.00	3.00
	Total	16,778,950	2,764,570	19,543,520	140.50	3.00	143.50
Citizen Complaint Authority	Citizen Complaint Authority	1,326,220	0	1,326,220	11.00	0.00	11.00
City Planning and Engagement	City Planning & Zoning	2,115,870	0	2,115,870	19.00	0.00	19.00
Community & Economic Development	Director's Office and Administration	1,713,990	126,730	1,840,720	9.00	5.00	14.00
	Housing Division	1,253,260	82,740	1,336,000	2.00	9.00	11.00
	Economic Development and Major/ Special Projects Division	2,229,360	568,130	2,797,490	13.00	0.00	13.00
	Total	5,196,610	777,600	5,974,210	24.00	14.00	38.00
Enterprise Services	Duke Energy Center	0	7,178,310	7,178,310	0.00	0.00	0.00
	Parking Facilities	203,900	11,969,390	12,173,290	2.00	41.00	43.00
	Total	203,900	19,147,700	19,351,600	2.00	41.00	43.00
Economic Inclusion	Economic Inclusion	1,543,880	271,120	1,815,000	12.00	2.00	14.00
Enterprise Technology Solutions	Enterprise Technology Solutions	7,809,610	5,493,170	13,302,780	54.99	5.00	59.99
	CLEAR	0	6,405,510	6,405,510	0.00	15.00	15.00

Departmental Budgets

All Funds Operating Budget Summary by Agency



All Funds Operating Budget Summary

Department	Agency	Operating Budget Summary			Staffing Plan		
		General Fund	Other Funds	All Funds	General Fund	Other Funds	All Funds
	Total	7,809,610	11,898,680	19,708,290	54.99	20.00	74.99
Finance	Office of The Director	432,010	171,900	603,910	3.00	0.00	3.00
	Accounts and Audits	1,864,880	1,416,310	3,281,190	15.00	4.00	19.00
	Treasury	1,375,830	76,245,980	77,621,810	10.00	3.00	13.00
	Risk Management	603,390	4,696,420	5,299,810	0.00	30.67	30.67
	Income Tax	4,144,530	0	4,144,530	31.00	0.00	31.00
	Retirement	0	3,949,320	3,949,320	0.00	16.00	16.00
	Total	8,420,640	86,479,930	94,900,570	59.00	53.67	112.67
Fire	Fire - Response	141,745,010	0	141,745,010	825.00	0.00	825.00
	Fire - Support Services	18,544,890	0	18,544,890	79.00	0.00	79.00
	Total	160,289,900	0	160,289,900	904.00	0.00	904.00
Health	Office Of The Commissioner	0	3,666,920	3,666,920	0.00	26.00	26.00
	Technical Resources	0	3,494,810	3,494,810	0.00	26.00	26.00
	Community Health Services	0	7,550,280	7,550,280	0.00	77.00	77.00
	Primary Health Care - Programs	0	9,528,300	9,528,300	0.00	89.25	89.25
	Primary Health Care - Centers	0	30,836,220	30,836,220	0.00	213.45	213.45
	School & Adolescent Health	0	18,086,960	18,086,960	0.00	163.41	163.41
	Total	0	73,163,490	73,163,490	0.00	595.11	595.11
Human Resources	Human Resources	5,479,920	1,283,310	6,763,230	54.16	2.00	56.16
Law	Law - Civil	7,718,810	244,630	7,963,440	53.20	3.00	56.20
	Law - Administrative Hearings & Prosecution	5,013,570	0	5,013,570	40.00	0.00	40.00
	Law - Real Estate	0	1,640,280	1,640,280	0.00	9.00	9.00
	Total	12,732,380	1,884,910	14,617,290	93.20	12.00	105.20
Parks	Office of The Director	841,070	0	841,070	6.00	0.00	6.00
	Operations and Facility Management	9,424,700	13,302,000	22,726,700	119.52	80.82	200.34
	Administration and Program Services	1,873,780	1,015,200	2,888,980	31.90	5.13	37.03
	Total	12,139,550	14,317,200	26,456,750	157.42	85.95	243.37
Police	Patrol Bureau	106,688,440	907,320	107,595,760	732.00	0.00	732.00
	Investigations Bureau	23,501,430	287,000	23,788,430	135.00	0.00	135.00
	Strategic Innovations Bureau	12,812,400	76,050	12,888,450	76.00	0.00	76.00
	Administration Bureau	45,456,910	314,100	45,771,010	274.00	0.00	274.00
	Total	188,459,180	1,584,470	190,043,650	1,217.00	0.00	1,217.00
Public Services	Office of The Director	2,071,980	255,470	2,327,450	13.00	0.00	13.00
	Traffic And Road Operations	500,000	17,113,520	17,613,520	0.00	118.00	118.00
	Neighborhood Operations	12,822,470	12,362,270	25,184,740	106.00	92.00	198.00
	City Facility Management	3,384,340	3,778,480	7,162,820	2.00	28.00	30.00
	Fleet Services	0	21,132,580	21,132,580	0.00	69.00	69.00
	Total	18,778,790	54,642,320	73,421,110	121.00	307.00	428.00
Recreation	West Region	3,069,600	1,235,480	4,305,080	37.71	24.58	62.29
	East Region	2,629,950	1,684,010	4,313,960	32.25	39.50	71.75
	Central Region	2,744,040	1,585,350	4,329,390	37.01	30.18	67.19
	Maintenance	4,471,760	2,063,140	6,534,900	64.47	4.00	68.47
	Golf	0	7,768,900	7,768,900	0.00	2.00	2.00
	Athletics	3,014,200	1,607,650	4,621,850	75.53	11.53	87.06
	Support Services	4,164,310	628,020	4,792,330	41.74	0.00	41.74



Departmental Budgets

All Funds Operating Budget Summary by Agency

All Funds Operating Budget Summary

Department	Agency	Operating Budget Summary			Staffing Plan		
		General Fund	Other Funds	All Funds	General Fund	Other Funds	All Funds
	Total	20,093,860	16,572,550	36,666,410	288.71	111.79	400.50
Sewers	Office Of the Director	0	2,648,750	2,648,750	0.00	27.00	27.00
	Wastewater Engineering	0	9,993,820	9,993,820	0.00	127.00	127.00
	Wastewater Administration	0	13,756,650	13,756,650	0.00	57.00	57.00
	Information Technology	0	9,228,680	9,228,680	0.00	28.00	28.00
	Wastewater Treatment	0	4,012,640	4,012,640	0.00	23.00	23.00
	MSD Millcreek Section	0	25,377,650	25,377,650	0.00	74.00	74.00
	MSD Little Miami Section	0	10,169,140	10,169,140	0.00	27.00	27.00
	MSD Muddy Creek	0	5,076,800	5,076,800	0.00	18.00	18.00
	MSD Sycamore Section	0	3,057,110	3,057,110	0.00	15.00	15.00
	MSD Taylor Creek Section	0	2,919,340	2,919,340	0.00	11.00	11.00
	MSD Polk Run Section	0	2,677,540	2,677,540	0.00	9.00	9.00
	WWT - Watershed	0	3,342,750	3,342,750	0.00	0.00	0.00
	MSD Maintenance Section	0	10,479,400	10,479,400	0.00	82.00	82.00
	Wastewater Collection	0	27,848,660	27,848,660	0.00	163.00	163.00
	CS - Compliance Services	0	11,739,210	11,739,210	0.00	70.00	70.00
	Sewer Backups (SBU)	0	8,930,180	8,930,180	0.00	9.00	9.00
	Debt Service	0	86,008,000	86,008,000	0.00	0.00	0.00
	Total	0	237,266,320	237,266,320	0.00	740.00	740.00
Stormwater Management Utility	Stormwater Management Utility	0	17,213,200	17,213,200	0.00	38.00	38.00
Transportation & Engineering	Office of The Director	846,570	1,739,890	2,586,460	10.73	10.73	21.46
	Transportation Planning	396,150	3,586,840	3,982,990	2.00	40.73	42.73
	Engineering	207,280	1,575,230	1,782,510	1.00	52.00	53.00
	Aviation	0	2,388,510	2,388,510	0.00	12.00	12.00
	Streetcar Operations	0	6,063,340	6,063,340	0.00	2.00	2.00
	Traffic Services	0	5,988,580	5,988,580	0.00	46.00	46.00
	Traffic Engineering	2,702,760	3,822,250	6,525,010	0.00	29.46	29.46
	Total	4,152,760	25,164,640	29,317,400	13.73	192.92	206.65
Water Works	Business Services	0	15,408,300	15,408,300	0.00	81.11	81.11
	Commercial Services	0	15,997,570	15,997,570	0.00	113.84	113.84
	Water Supply	0	32,285,160	32,285,160	0.00	136.92	136.92
	Water Distribution	0	24,819,340	24,819,340	0.00	151.00	151.00
	Water Quality and Treatment	0	12,964,260	12,964,260	0.00	46.92	46.92
	Engineering	0	9,937,050	9,937,050	0.00	99.46	99.46
	Information Technology	0	12,661,830	12,661,830	0.00	38.46	38.46
	Water Works Debt Service	0	47,499,000	47,499,000	0.00	0.00	0.00
	Total	0	171,572,510	171,572,510	0.00	667.71	667.71

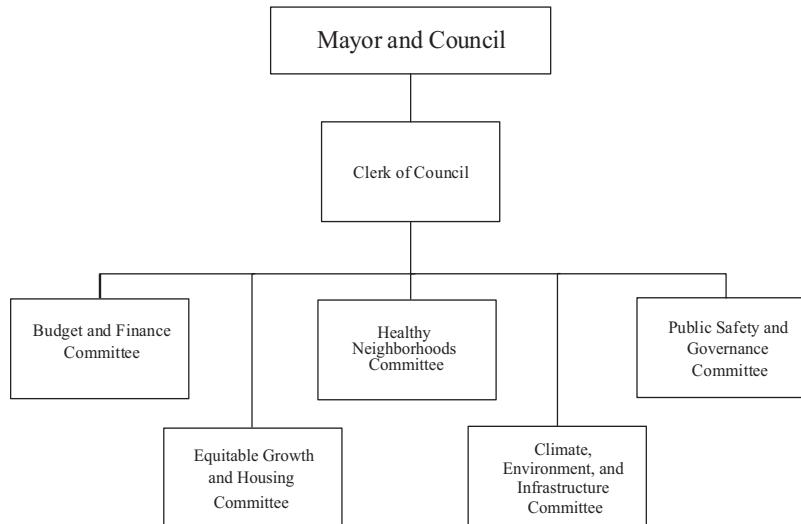


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City Council

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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,775,120	1,810,940	1,822,010	11,070	1,817,310
Employee Benefits	541,230	562,880	591,020	28,140	589,270
Non-Personnel	22,860	23,130	23,400	270	22,860
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,339,210	2,396,950	2,436,430	39,480	2,429,440
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	2,339,210	2,396,950	2,436,430	39,480	2,429,440
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	27.00	27.00	27.00	0.00	27.00



Department Agencies

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

Agency Summaries

Agency 1: Councilmember L. Keating

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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	132,660	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	2,540	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	135,200	0	0	0	0
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	135,200	0	0	0	0
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00



Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
0	0.00	All Funds	This agency is no longer active. The prior Councilmember is no longer in office.

Departmental Budgets

City Council



Agency 2: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	137,870	137,870	137,550
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	2,600	2,600	2,540
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	140,470	140,470	140,090
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	0	0	140,470	140,470	140,090
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
143,340	0.00	All Funds	This agency reflects a General Fund increase due to the appointment of the Councilmember. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(2,870)	0.00	(2,870)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



Agency 3: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	132,660	136,640	137,870	1,230	137,550
Employee Benefits	0	0	0	0	0
Non-Personnel	2,540	2,570	2,600	30	2,540
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	135,200	139,210	140,470	1,260	140,090
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	135,200	139,210	140,470	1,260	140,090
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
4,130	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and a 1.0% inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(2,870)	0.00	(2,870)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings for FY 2026.

Departmental Budgets

City Council



Agency 4: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	136,640	137,870	1,230	137,550
Employee Benefits	0	0	0	0	0
Non-Personnel	0	2,570	2,600	30	2,540
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	139,210	140,470	1,260	140,090
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	0	139,210	140,470	1,260	140,090
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
4,130	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and a 1.0% inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(2,870)	0.00	(2,870)	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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	132,660	136,640	137,870	1,230	137,550
Employee Benefits	0	0	0	0	0
Non-Personnel	2,540	2,570	2,600	30	2,540
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	135,200	139,210	140,470	1,260	140,090
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	135,200	139,210	140,470	1,260	140,090
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
4,130	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and a 1.0% inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(2,870)	0.00	(2,870)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Departmental Budgets

City Council



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	581,180	581,180	581,180	0	579,460
Employee Benefits	541,230	562,880	591,020	28,140	589,270
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,122,410	1,144,060	1,172,200	28,140	1,168,730
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	1,122,410	1,144,060	1,172,200	28,140	1,168,730
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	27.00	27.00	27.00	0.00	27.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
28,140	0.00 All Funds	This agency reflects a General Fund increase due to wage and benefits increases. There is no change in FTE.



Agency 7: Councilmember R. Harris

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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	132,660	136,640	0	(136,640)	0
Employee Benefits	0	0	0	0	0
Non-Personnel	2,540	2,570	0	(2,570)	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	135,200	139,210	0	(139,210)	0
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	135,200	139,210	0	(139,210)	0
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
(139,210)	0.00 All Funds	This agency is no longer active. The prior Councilmember is no longer in office.



Agency 8: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	132,660	136,640	137,870	1,230	137,550
Employee Benefits	0	0	0	0	0
Non-Personnel	2,540	2,570	2,600	30	2,540
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	135,200	139,210	140,470	1,260	140,090
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	135,200	139,210	140,470	1,260	140,090
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
4,130	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and a 1.0% inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(2,870)	0.00	(2,870)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



Agency 9: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	132,660	136,640	137,870	1,230	137,550
Employee Benefits	0	0	0	0	0
Non-Personnel	2,540	2,570	2,600	30	2,540
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	135,200	139,210	140,470	1,260	140,090
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	135,200	139,210	140,470	1,260	140,090
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
4,130	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and a 1.0% inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(2,870)	0.00	(2,870)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Departmental Budgets

City Council



Agency 10: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	132,660	136,640	137,870	1,230	137,450
Employee Benefits	0	0	0	0	0
Non-Personnel	2,540	2,570	2,600	30	2,540
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	135,200	139,210	140,470	1,260	139,990
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	135,200	139,210	140,470	1,260	139,990
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
4,130	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and a 1.0% inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(2,870)	0.00	(2,870)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



Agency 11: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	132,660	136,640	137,870	1,230	137,550
Employee Benefits	0	0	0	0	0
Non-Personnel	2,540	2,570	2,600	30	2,540
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	135,200	139,210	140,470	1,260	140,090
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	135,200	139,210	140,470	1,260	140,090
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
4,130	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and a 1.0% inflationary factor applied to non-personnel expenses. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(2,870)	0.00	(2,870)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Departmental Budgets

City Council



Agency 12: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	132,660	136,640	137,870	1,230	137,550
Employee Benefits	0	0	0	0	0
Non-Personnel	2,540	2,570	2,600	30	2,540
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	135,200	139,210	140,470	1,260	140,090
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	135,200	139,210	140,470	1,260	140,090
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
4,130	0.00	All Funds	This agency reflects a General Fund increase due to wage increases and a 1.0% inflationary factor applied to non-personnel expenses. There is no change in FTE.

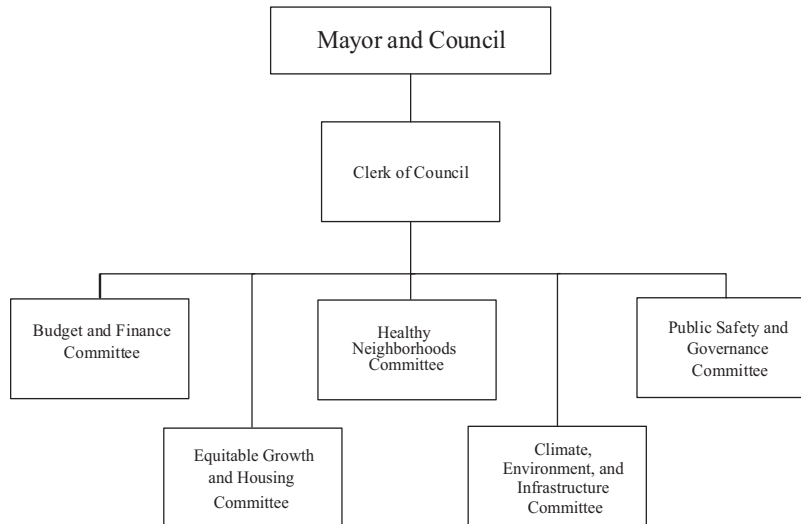
One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(2,870)	0.00	(2,870)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	775,150	792,030	727,770	(64,260)	730,870
Employee Benefits	255,710	300,490	407,930	107,440	416,510
Non-Personnel	16,750	16,920	17,100	180	16,710
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,047,610	1,109,440	1,152,800	43,360	1,164,090
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	1,047,610	1,109,440	1,152,800	43,360	1,164,090
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	11.00	12.00	12.00	0.00	12.00

Departmental Budgets

Office of the Mayor



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	775,150	792,030	727,770	(64,260)	730,870
Employee Benefits	255,710	300,490	407,930	107,440	416,510
Non-Personnel	16,750	16,920	17,100	180	16,710
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,047,610	1,109,440	1,152,800	43,360	1,164,090
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	1,047,610	1,109,440	1,152,800	43,360	1,164,090
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	11.00	12.00	12.00	0.00	12.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
66,890	0.00	All Funds	This agency reflects a General Fund increase due to benefits increases and a 1.0% inflationary factor applied to non-personnel expenses. There is no change in FTE.

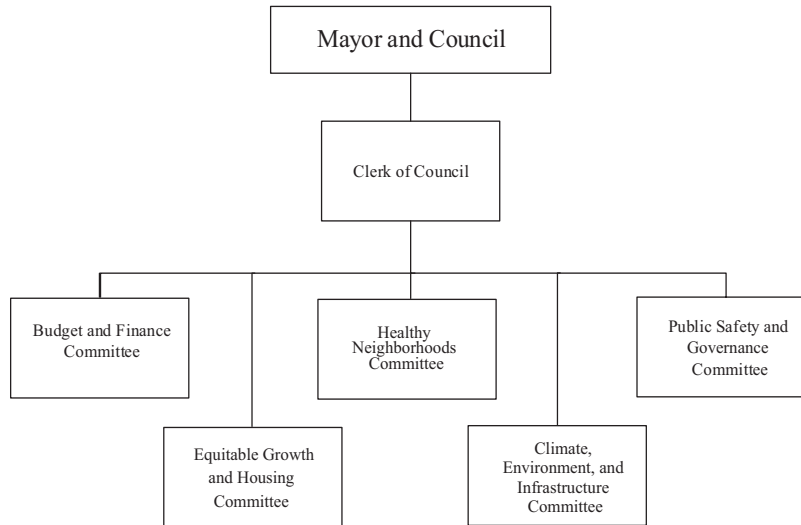
One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(23,530)	0.00	(23,530)	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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	456,800	477,080	448,390	(28,690)	454,580
Employee Benefits	159,950	160,240	213,070	52,830	219,270
Non-Personnel	207,450	159,030	160,620	1,590	157,050
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	824,200	796,350	822,080	25,730	830,900
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	824,200	796,350	822,080	25,730	830,900
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	1,000	1,000	1,000	0	1,000
Total Full-time Equivalent Positions	7.00	7.00	7.00	0.00	7.00

Departmental Budgets

Clerk of Council



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	456,800	477,080	448,390	(28,690)	454,580
Employee Benefits	159,950	160,240	213,070	52,830	219,270
Non-Personnel	207,450	159,030	160,620	1,590	157,050
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	824,200	796,350	822,080	25,730	830,900
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	824,200	796,350	822,080	25,730	830,900
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	1,000	1,000	1,000	0	1,000
Total Full-time Equivalent Positions	7.00	7.00	7.00	0.00	7.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
42,510	0.00	All Funds	This agency reflects a General Fund increase due to benefits increases and a 1.0% inflationary factor applied to non-personnel expenses. There is no change in FTE.

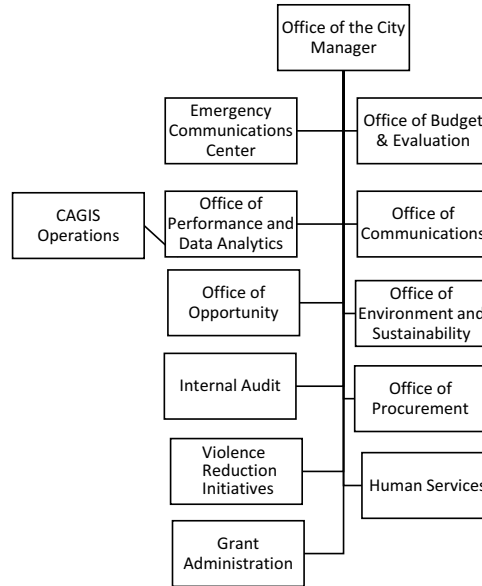
One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(16,780)	0.00	(16,780)	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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	17,560,520	18,949,710	20,371,200	1,421,490	20,656,080
Employee Benefits	6,440,140	6,984,700	7,472,330	487,630	7,759,260
Non-Personnel	22,966,270	28,775,510	24,758,920	(4,016,590)	20,376,640
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	46,966,930	54,709,920	52,602,450	(2,107,470)	48,791,980
Operating Budget Restricted					
Personnel Services	2,947,690	3,110,950	3,208,490	97,540	3,341,750
Employee Benefits	1,023,110	1,109,400	1,126,210	16,810	1,190,010
Non-Personnel	4,890,550	6,489,550	6,579,450	89,900	6,645,800
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	8,861,350	10,709,900	10,914,150	204,250	11,177,560
Internal Service Funds	1,115,790	1,142,470	1,142,110	(360)	1,166,720
Total	56,944,070	66,562,290	64,658,710	(1,903,580)	61,136,260
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	12,293,650	11,763,820	11,193,220	(570,600)	11,193,220
Total Full-time Equivalent Positions	265.92	277.19	286.19	9.00	286.19

Departmental Budgets

City Manager



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 Procurement
6. Performance and Data Analytics
7. 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	2,727,270	3,247,380	3,602,050	354,670	3,677,980
Employee Benefits	883,120	1,018,170	1,149,760	131,590	1,200,710
Non-Personnel	18,995,340	24,035,230	19,945,760	(4,089,470)	15,768,330
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	22,605,730	28,300,780	24,697,570	(3,603,210)	20,647,020
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	100,000	100,000	100,000	0	100,000
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	100,000	100,000	100,000	0	100,000
Internal Service Funds	0	0	1,011,380	1,011,380	1,032,070
Total	22,705,730	28,400,780	25,808,950	(2,591,830)	21,779,090
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	2,850,000	2,850,000	3,150,000	300,000	3,150,000
Total Full-time Equivalent Positions	28.00	32.00	36.00	4.00	36.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
(7,225,300)	6.00 All Funds	This agency reflects an all funds decrease due to the reversal of one-time exceptions from FY 2025. The FTE increase is due to the addition of Administrative Specialist and Assistant to the City Manager positions and the transfer of Printing Services.



On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(76,920)	(1.00)	(79,920)	(1.00)	General Fund	This reflects a reduction to the department's budget. This decrease represents the elimination of a vacant Administrative Technician position in the City Manager's Office.
(144,120)	(1.00)	(149,570)	(1.00)	General Fund	This reflects a reduction to the department's budget. This decrease represents the elimination of a vacant Division Manager position in the City Manager's Office.
110,000	0.00	110,000	0.00	General Fund	This increase represents resources for the City's Collaborative Agreement Sustainability Consultant.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
200,000	0.00	0	0.00	General Fund	The increase represents resources to conduct climate assessments for City departments.
200,000	0.00	0	0.00	General Fund	This increase represents resources for executive training for leadership staff.
(88,000)	0.00	0	0.00	General Fund	This represents a Council adjustment to reprogramming the leveraged support resources allocated to Main Street Ventures.
100,000	0.00	100,000	0.00	Cable Access Management	This reflects a reduction to the department's budget. This decrease represents a transfer of non-personnel resources for CitiCable program management from the General Fund to the Cable Access Management Fund.
(100,000)	0.00	(100,000)	0.00	General Fund	
304,120	0.00	0	0.00	General Fund	This represents a Council adjustment to provide additional one-time resources for the Boots on the Ground Program and the Safe and Clean Program.
(78,000)	0.00	(78,000)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction in Leveraged Support resources.
50,000	0.00	0	0.00	General Fund	This represents a Council adjustment to provide resources for a Metro agreement that will provide City employees with discounted MetroPasses.
(3,000)	0.00	(3,000)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction to the Boots on the Ground program.
(225,000)	0.00	(225,000)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a \$75,000 revenue offset for Civic Spaces Management and a \$150,000 transfer of Civic Spaces resources to the capital budget.
30,000	0.00	0	0.00	General Fund	This represents a Council adjustment to provide resources for a pothole repair initiative.
147,000	0.00	147,000	0.00	General Fund	This increase represents resources for the Safe and Clean program.
1,226,000	0.00	0	0.00	General Fund	This represents Mayor adjustments to leveraged support, which include one-time resources for the following recipients: ArtWorks, ArtsWave Black and Brown Artists Fund, ArtsWave, All-In Cincinnati Equity Coalition, Cincinnati Compass, Cincinnati Youth Collaborative, Invest in Neighborhoods, LADD, Inc., The Health Collaborative, Santa Maria Community Services, the Immigrant and Refugee Law Center, Catholic Charities, Red Bike, the Urban League of Greater Southwest Ohio - The Urban Expungement Program, MORTAR, and the Hispanic Chamber Cincinnati USA.
70,000	0.00	70,000	0.00	General Fund	This increase represents resources for maintenance and restoration of artwork for the Black Lives Matter mural in front of City Hall.

Departmental Budgets

City Manager



One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
500,000	0.00	0	0.00	General Fund	This represents Mayor adjustments to provide additional one-time resources to the Boots on the Ground Program and the Safe and Clean Program.
100,000	0.00	0	0.00	General Fund	This represents a Council adjustment to provide one-time resources for the Act for Cincy program.
550,000	0.00	0	0.00	General Fund	This represents a Mayor adjustment to provide one-time special event funding for Black Tech Week, Asianati, MidWest Con - AI Investment, and River Roots.
(600,000)	0.00	0	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents the reduction of contractual services due to the timing of contract renewals.
1,350,000	0.00	0	0.00	General Fund	This represents Council adjustments to leveraged support, which include one-time resources for the following recipients: African American Chamber of Commerce, ArtWorks, Learning Through Art, CincyTech, Cintrifuse, Film Cincinnati, Cincinnati Regional Sports Commission, Cardinal Land Conservancy, Bethany House Services, Center for Addiction Treatment, Ohio Justice Policy Center, and Women Helping Women.



Agency 2: Office Of Budget & Evaluation

Description: The Office of Budget and Evaluation develops, executes, and monitors the City's 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	750,910	811,250	970,190	158,940	988,740
Employee Benefits	193,790	199,410	267,700	68,290	277,760
Non-Personnel	87,220	88,090	88,990	900	86,990
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,031,920	1,098,750	1,326,880	228,130	1,353,490
Operating Budget Restricted					
Personnel Services	140,660	128,940	148,940	20,000	153,410
Employee Benefits	48,880	60,600	60,600	0	62,420
Non-Personnel	6,340	6,400	6,460	60	6,530
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	195,880	195,940	216,000	20,060	222,360
Internal Service Funds	0	0	0	0	0
Total	1,227,800	1,294,690	1,542,880	248,190	1,575,850
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	9.00	9.00	10.00	1.00	10.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
275,270	1.00	All Funds	This agency reflects an all funds increase due to wage and benefits increases and an inflationary factor applied to the non-personnel budget. The FTE increase is due to the addition of a Senior Budget Analyst.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(27,080)	0.00	(27,080)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Departmental Budgets

City Manager



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	10,574,790	11,217,110	11,933,040	715,930	12,055,020
Employee Benefits	4,249,620	4,527,690	4,816,760	289,070	4,978,030
Non-Personnel	1,126,020	1,182,240	1,261,150	78,910	1,233,020
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	15,950,430	16,927,040	18,010,950	1,083,910	18,266,070
Operating Budget Restricted					
Personnel Services	573,480	662,780	662,780	0	682,660
Employee Benefits	243,880	283,480	283,480	0	291,990
Non-Personnel	631,800	638,120	644,500	6,380	650,960
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,449,160	1,584,380	1,590,760	6,380	1,625,610
Internal Service Funds	0	0	0	0	0
Total	17,399,590	18,511,420	19,601,710	1,090,290	19,891,680
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	1,300,000	1,300,000	1,300,000	0	1,300,000
Total Full-time Equivalent Positions	156.19	161.19	170.19	9.00	170.19

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
1,461,890	9.00	All Funds	This agency reflects an all funds increase due to wage and benefits increases, inflationary increases in the non-personnel budget, and increased automotive expenses. The change in FTE is due to the Community Responders program expansion during FY 2025.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(371,600)	0.00	(371,600)	0.00	General Fund	This reflects 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	845,200	953,970	1,010,470	56,500	1,027,520
Employee Benefits	293,400	376,760	385,310	8,550	403,100
Non-Personnel	2,267,740	2,995,460	3,055,230	59,770	2,890,320
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	3,406,340	4,326,190	4,451,010	124,820	4,320,940
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	1,198,540	2,710,530	2,737,640	27,110	2,765,010
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,198,540	2,710,530	2,737,640	27,110	2,765,010
Internal Service Funds	151,450	152,680	130,730	(21,950)	134,650
Total	4,756,330	7,189,400	7,319,380	129,980	7,220,600
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	1,879,830	1,350,000	1,280,000	(70,000)	1,280,000
Total Full-time Equivalent Positions	10.73	12.00	12.00	0.00	12.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
159,330	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

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(400)	0.00	(400)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will decrease grants and subsidies.
(7,000)	0.00	(7,000)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction to the WarmUp Cincy program.

Departmental Budgets

City Manager



Agency 5: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	989,490	1,011,410	905,530	(105,880)	935,250
Employee Benefits	313,000	360,340	273,330	(87,010)	298,570
Non-Personnel	300,720	284,170	274,740	(9,430)	268,760
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,603,210	1,655,920	1,453,600	(202,320)	1,502,580
Operating Budget Restricted					
Personnel Services	192,830	199,010	207,970	8,960	219,010
Employee Benefits	74,920	65,410	69,220	3,810	73,780
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	267,750	264,420	277,190	12,770	292,790
Internal Service Funds	964,340	989,790	0	(989,790)	0
Total	2,835,300	2,910,130	1,730,790	(1,179,340)	1,795,370
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	1,550,600	1,550,600	750,000	(800,600)	750,000
Total Full-time Equivalent Positions	27.00	27.00	21.00	(6.00)	21.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(159,890)	(6.00)	All Funds	This agency reflects an all funds decrease due to employee turnover, which is partially offset by wage and benefits increases as well as non-personnel inflationary increases. The reduction in FTE is primarily due to the transfer of Printing Services.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(29,670)	0.00	(29,670)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



Agency 6: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,305,240	1,329,050	1,547,670	218,620	1,559,630
Employee Benefits	377,370	367,310	435,680	68,370	451,880
Non-Personnel	175,050	175,970	118,580	(57,390)	115,100
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,857,660	1,872,330	2,101,930	229,600	2,126,610
Operating Budget Restricted					
Personnel Services	2,040,720	2,120,220	2,188,800	68,580	2,286,670
Employee Benefits	655,430	699,910	712,910	13,000	761,820
Non-Personnel	2,953,870	3,034,500	3,090,850	56,350	3,123,300
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	5,650,020	5,854,630	5,992,560	137,930	6,171,790
Internal Service Funds	0	0	0	0	0
Total	7,507,680	7,726,960	8,094,490	367,530	8,298,400
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	4,713,220	4,713,220	4,713,220	0	4,713,220
Total Full-time Equivalent Positions	31.00	32.00	33.00	1.00	33.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
225,390	0.00	All Funds	This agency reflects an all funds increase due to wage and benefit increases and an inflationary factor applied to non-personnel expenses. There is no change in FTE.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
51,540	0.00	43,210	0.00	General Fund	This increase represents resources to realign staffing and to fill a Deputy Director position that is currently underfilled with a Division Manager.
(20,000)	0.00	(20,000)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents the elimination of the Hackathon initiative.
105,230	1.00	106,740	1.00	General Fund	This increase represents resources for a Management Analyst dedicated to Department of Public Services data analysis to modernize operations.
26,000	0.00	26,000	0.00	Income Tax-Infrastructure	This increase represents resources to support the Cincinnati Area Geographic Information System (CAGIS).
17,070	0.00	18,230	0.00	General Fund	This increase represents resources for an equity adjustment for the Strategic Initiatives Execution Team (SIET) and Performance Management Program Managers.

Departmental Budgets

City Manager



One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(37,710)	0.00	(37,710)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction to resources for contractual services.



Agency 7: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	367,620	379,540	402,250	22,710	411,940
Employee Benefits	129,840	135,020	143,790	8,770	149,210
Non-Personnel	14,180	14,350	14,470	120	14,120
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	511,640	528,910	560,510	31,600	575,270
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	511,640	528,910	560,510	31,600	575,270
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	4.00	4.00	4.00	0.00	4.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
31,600	0.00	All Funds	This agency reflects a General Fund increase due to wage and benefit increases and an inflationary factor applied to the non-personnel budget. There is no change in FTE.



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Department Operational Accomplishments

City Manager's Office

Enter Accomplishment Description:

In collaboration with internal and external stakeholders, the Special Events Office streamlined and clarified the Cincinnati Municipal Code by consolidating two chapters on public assembly permits into a single, cohesive chapter.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

Service Delivery: Technology and Data Driven Decision Making

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The Office of Aging and Accessibility worked alongside a wide range of community accessibility stakeholders, including the Cincinnati Accessibility Board of Advisors (CABA), to successfully host the City's first Disability PrideFlag Raising ceremony on July 1, 2024. That inaugural event marked a significant step in celebrating disability as an essential part of our city's diversity and identity.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

On January 21, 2025, the City of Cincinnati officially launched Achieving Change Together for Cincinnati (ACT for Cincy). ACT for Cincy builds on a public health approach to violence prevention, focusing on addressing root causes of violence through proactive and collaborative strategies. ACT for Cincy seeks to make neighborhoods safe and vibrant through community well-being, reducing illegal and unsafe access to firearms, and targeted policing innovations.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

Public Safety

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Special Events

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

90% of permits submitted by deadline

Volume Measure

of permits applied for by requirement date

Select a Service:

ADA and Aging Program Administrator

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

At least 80% of City departments will have an active ADA liaison

Volume Measure

of facilities, policies, services evaluated in FY25

Select a Service:

Community Advocacy and Outreach

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

90% of rapid deployment interventions are activated within 3 days

Volume Measure

of rapid deployment interventions



Select a Service:
Constituent Services

City Goal
Excellent & Equitable Service Delivery

Select a Goal:
of touch points with constituents

Volume Measure
of touch points with constituents

Select a Service:
Executive Training

City Goal
Excellent & Equitable Service Delivery

Select a Goal:
Provide at least 10 executive training sessions in 12 months

Volume Measure
of training opportunities

Select a Service:
Office of Opportunity

City Goal
Excellent & Equitable Service Delivery

Select a Goal:
TBD

Volume Measure
TBD



Select a Service:

Council Response Reports

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

95% of Council response reports are completed on time

Volume Measure

of response reports

Strategic Department Projects

Project Name

Add CRC to OpenCounter

City Goal

Excellent & Equitable Service Delivery

Project Description

This is a continuation project as there are numerous CRC properties that need to be added to OpenCounter. I am working with CAGIS on pulling the shape files. Once that is done, OpenCounter can then add the electronic permit. For now, event producers are scoping the projects and then filling out a pdf form if the permit is only a CRC permit.

Project Name

ACT for Cincy

City Goal

Excellent & Equitable Service Delivery

Project Description

Achieving Change Together for Cincinnati (ACT for Cincy) is the City of Cincinnati's official, community-driven strategy to prevent violence—especially gun violence—by addressing its root causes through a public health approach. While the City owns and leads this effort, ACT for Cincy is built in collaboration with residents, community organizations, and key partners, including Cincinnati Children's Hospital's Michael Fisher Child Health Equity Center, who serve as stakeholders in the work.

ACT for Cincy focuses on long-term, sustainable safety by aligning efforts across neighborhoods and sectors. It is grounded in five strategic pillars identified by the community: Thriving Neighborhoods, Reducing Youth Access to Firearms, Improved Wellbeing, Youth Support, and Policing Innovations. ACT for Cincy is data-centered, with a goal of reducing gun violence by 10% in its first year and using shared data to track progress and guide continuous improvement.



Department Operational Accomplishments

Communications

Enter Accomplishment Description:

The Communications team has worked closely with the Mayor's Office and Facilities team to renovate Room 115. This has been ongoing for more than a year, however, within the last 6 months we have seen great progress. We finalized the design and material selections and work will begin on May 27. This project is expected to be complete by the end of August. This will create a resource that has been missing within City Hall. This building does not have a large conference room capable of hosting an online meeting. We are investing in new technology to better provide for City staff, while also creating a space that better represents the City when we host news conferences.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

Service Delivery: People, Facilities, Equity, and Engagement

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Communications is in the final stage of design for the new brand and website. We will receive all deliverables from the vendor by the end of this summer. The brand has been selected and the design team is working to finalize all the assets we have requested to be part of the brand book. On the other side of the project, the web team is finalizing all digital assets for our ETS team to migrate information into the new website. Internal work will continue to finish the website and roll out the brand.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

Service Delivery: People, Facilities, Equity, and Engagement

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Administrative Communications and Brand Management

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

95% of social media requests from departments are approved/completed within 10 days

Volume Measure

of social media requests from departments

Select a Service:

Media Related Public Records Requests

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

Responding to 70% of all media requests within 4 weeks of the original request

Volume Measure

of media records requests received

Select a Service:

Online/Electronic Communications

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

Maintaining Instagram followers at 2,000

Volume Measure

of Instagram followers



Select a Service:

Council Communications

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

Maintain or exceed numbers of FYIs sent annually

Volume Measure

FYI Communications

Select a Service:

Council Communications

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

of email communications sent to Council annually (items that were not elevated to level of FYIs)

Volume Measure

Council Communications



Strategic Department Projects

Project Name

Brand and Website Implementation

City Goal

Excellent & Equitable Service Delivery

Project Description

Now that the brand has been selected and website wireframes created, we must rebuild the website, introduce the brand internally and plan to launch the brand and website publicly. This will include internal presentations to ensure education and buy-in, creation of web content, printing new branded items that can be rolled out immediately upon public introduction and a coordinated communication plan. This work will begin once ETS finalizes the contract for the website work with Mura. The timeline rollout should be 3-4 months from the time website transition work begins. The brand will be introduced after Room 115 is completed. The project is expected to wrap up by end of August.

Project Name

Winter Ops Communications Plan

City Goal

Excellent & Equitable Service Delivery

Project Description

CMO Communications will work closely with DPS leadership and communications to create a comprehensive communications plan detailing the changes and upgrades to winter operations this year. That will include media engagement with interviews, social media messaging and visual elements with graphics and video. We will begin with the annual winter operations press conference in November to roll out the program updates.



Department Operational Accomplishments

Grant Administration & Government Affairs

Enter Accomplishment Description:

The department ensured that HUD Timeliness was accomplished and maintained to produce efficient services to residents and avoid recapture of federal funds.

Select a City Goal:

Fiscal Sustainability

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The department established a process by which managers of HUD-funded projects are monitored for performance (to meet metrics and expenditures per HUD), offered training and guidance as needed, and was involved in program/process improvements.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The department coordinated with City leadership to establish federal and state legislative priorities and strategies, and executed on those through multiple channels and activities (grants, formal comments, hearings, agency meetings, etc.)

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Direct Grant Management

City Goal

Fiscal Sustainability

Select a Goal:

Meet HUD timeliness test, expend 20% per quarter

Volume Measure

\$ spent/ utilized per quarter (how quickly City is deploying HUD funds (CDBG))

Select a Service:

Citywide Grant - Strategic Planning & Implementation

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

60% of all City Departments engage in CMO T.A.; Capacity Building; or Grantwriting

Volume Measure

departments writing grants

Select a Service:

Government Affairs

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

Of the City Departments impacted by Fed/State legislation; budget; or policy, 80% meaningfully engage in lobbying strategy

Volume Measure

departments engaged in legislative items w/ CMO



Select a Service:

Special Projects

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

95% of special projects are completed or meeting quarterly milestones

Volume Measure

of special projects



Strategic Department Projects

Project Name

Phase II of AR8 Update

City Goal

Project Description

This project entails test-phasing and launching the On Base solution for grant intake/review/leadership approval that is outlined in the draft AR8 revision. In parallel, as this tool goes live, the revised AR8 will be submitted/adopted. Trainings will be held on both (the admin reg + on base) and performance goal is to have 2 departments fully using the on base system during FY26.

Project Name

Port Strategic Partnership

City Goal

Project Description

This project involves reassessing and configuring the City's strategic partnership and contracting relationships with the Port / Landbank. This FY see updated strategic goals, structural expectations regarding communication, collaboration, and funding, and an evaluation of workflows to improve outcomes. New contract will be in place early in FY26 and performance goals will be set overall for the entity as well as on individual projects.



Department Operational Accomplishments

Office of Budget & Evaluation

Enter Accomplishment Description:

The Office of Budget and Evaluation, in partnership with the Office of Performance and Data Analytics, successfully implemented Performance Based Budgeting (PBB) for FY 2026-2027 Biennial Budget development. This included mapping departmental budgets to their Service Catalog and a revamp of the Executive Budget Review (EBR) process.

Select a City Goal:

Fiscal Sustainability

If applicable, select a SIET Cohort/Working Group:

Fiscal Sustainability

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The Office of Budget and Evaluation provided multiple community engagement opportunities in FY 2025. The Office of Budget and Evaluation presented the award-winning Balance: The City Budget Gameshow at the Ohio City & County Management Association (OCMA) Annual Conference and at the 2025 Neighborhood Summit. Multiple Budget Basics Sessions were offered for various stakeholders including public budget hearings to discuss the FY 2026-2027 Biennial Budget.

Select a City Goal:

Fiscal Sustainability

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The Office of Budget and Evaluation, in partnership with the City Manager's Office, participated in the Adopt-A-Class Program and were partnered with a 6th grade class at Roselawn Condon Elementary School for the 2024-2025 school year.

Select a City Goal:

Fiscal Sustainability

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Capital Budget Monitoring/Budget Status/Capital Sunset

City Goal

Fiscal Sustainability

Select a Goal:

No more than 15% of all capital projects (with the exception of GCWW and MSD projects) have no expenditure activity after two years after the project is authorized

Volume Measure

of capital projects with no spending activity after two years

Select a Service:

Operating Budget Monitoring/Budget Status

City Goal

Fiscal Sustainability

Select a Goal:

No (0) Department requires a mid-year supplemental appropriation to address a foreseeable expense that was not authorized by the City Manager's Office prior to being incurred

Volume Measure

of departments requiring a supplemental appropriation in advance of the Final Adjustment Ordinance (FAO)

Select a Service:

Community Engagement

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

Hold at least 7 budget engagement sessions each year

Volume Measure

of budget engagement sessions annually



Select a Service:
Ordinance Processing

City Goal
Fiscal Sustainability

Select a Goal:
90% of ordinances submitted to Law within 8 business days of receipt from department

Volume Measure
of ordinances processed

Select a Service:
Position Management and Approval

City Goal
Fiscal Sustainability

Select a Goal:
90% of requisitions approved within two days of the monthly Vacancy Review (VR) meeting

Volume Measure
of Requisitions Processed

Strategic Department Projects

Project Name
Implement Cincy On Track Dashboard Reconciliation Process

City Goal
Fiscal Sustainability

Project Description
FY 2026 is the first year for Cincinnati Southern Railway (CSR) Trust Disbursement and the Cincy On Track dashboard will be regularly updated. The Office of Budget and Evaluation will develop a monthly data reconciliation process to ensure budgeted and actual expenses are being accurately included on the dashboard. The process will provide an integration with the Office of Performance and Data Analytics as they manage the dashboard.



Department Operational Accomplishments

Emergency Communications Center

Enter Accomplishment Description:

During FY25, ECC held four new hire classes for call-takers for the first time, and reached a record high number of Emergency 911 Operator positions filled. This is the first time the agency has reached a state of no vacancies in this position. In recent years, ECC held an average of three 911 hiring classes per year. This hiring cadence allowed ECC to meet or slightly exceed attrition, even during the COVID-19 pandemic. While many 911 centers in this region and around the country have faced significant staffing shortages during the same period, ECC staffing remained relatively static. To improve staffing numbers more significantly, the ECC Director challenged the agency's human resources and training teams to increase to a cadence of four hiring classes per year. They delivered on that goal during FY25, holding four hiring classes during a 12-month period for the first time.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

During FY25, ECC exceeded state and national standards for 911 Call Answering Time. This is a measure of how long 911 callers wait to reach a call-taker.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The Alternative Response Program, managed by ECC, expanded to include a new 311 Community Responder initiative. During FY25, the agency hired and trained a team designed to address quality of life issues in the community. This team was able to be quickly deployed to engage with youth at our transit centers, provide a deescalating presence while connecting people to needed resources.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Public Safety Call Taking

City Goal

Public Safety and Health

Select a Goal:

90% of 911 calls are answered within 15 seconds

Volume Measure

of 911 calls received

Select a Service:

Dispatching

City Goal

Public Safety and Health

Select a Goal:

90% of priority 1 and 2 incidents are dispatched within 2 minute

Volume Measure

of CAD incidents by priority

Select a Service:

Customer Service Call Taking

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

90% of 311 customer service calls are answered within 45 seconds

Volume Measure

of calls received in 311 customer service queue



Select a Service:

Customer Service Call Taking

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

90% of 311 call-taker experience satisfaction survey respondents are satisfied (score of 4 or 5) with their 311 call-taker experience

Volume Measure

of 311 call-taker experience satisfaction surveys completed

Select a Service:

Quality assurance

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

3% of calls evaluated through quality assurance (within each protocol discipline)

Volume Measure

of case evaluations by evaluator



Strategic Department Projects

Project Name

ACE Accreditation

City Goal

Excellent & Equitable Service
Delivery

Project Description

The Emergency Communications Center (ECC) is continuing its strategic initiative to achieve at least one Accredited Center of Excellence (ACE) designation from the International Academies of Emergency Dispatch (IAED) during the upcoming fiscal year. This goal builds on the momentum and progress made in the previous fiscal year, during which ECC significantly improved quality assurance compliance across all three protocol disciplines—Police, Fire, and Medical.

Throughout the past year, ECC began meeting or exceeding key ACE benchmarks, including Non-Compliant call rates below 7%, and Low and Partial Compliant call rates below 10%. These improvements reflect the department's strong commitment to protocol adherence, training excellence, and continuous quality improvement.

Achieving an ACE designation this year will formally recognize ECC's high performance and validate the effectiveness of its operational processes. This milestone will also reinforce a culture of pride, teamwork, and innovation, while positioning ECC for future pursuit of Tri-ACE status.

Project Name

Improving Initial Response to Homeless Encampments

City Goal

Public Safety and Health

Project Description

This project is designed to strengthen the City of Cincinnati's response to homeless encampments on public property by integrating Community Responders (CR) into the initial assessment and documentation process. By leveraging the CR team's abilities, the City aims to foster a more compassionate, coordinated, and transparent approach that aligns with established SOPs and legal requirements. The initiative focuses on accelerating the identification of encampments, enhancing engagement with residents, improving documentation for legal and operational accountability, and minimizing duplication of efforts through stronger interagency collaboration.



**FY 2025 Performance Based Budgeting Exception Review: Emergency
Communications Center (ECC)**

As of Fiscal Year 2025, budget exception requests incorporate performance measurement concepts. All departments are required to provide quantitative data to justify requests to be used as an evaluation tool. This exception request was included in the FY 2025 Approved Budget Update and selected for performance measurement.

Community Responders: \$502,556

Since the program launch in November 2024, Community Responders have responded to 8.11% of eligible calls (638 responses/ 7,867 eligible calls) and self-initiated 2,728 responses. The most common radio response type is traffic hazard (295), followed by other low-level auto incidences such as stalled vehicles and non-injury crashes. The most common self-initiated response type is CSR 311 entries. Most responses are in the downtown area.



Department Operational Accomplishments

Office of Environment & Sustainability

Enter Accomplishment Description:

Revenue and Grant Funding Growth: OES led and supported more than \$36M of grant funding for local sustainability work. This includes a combination of State, Federal, and private grants. OES program revenue totaled approximately \$9M.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

Thriving Neighborhoods: Housing Conditions and Sustainability

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Successful Launch of Seeds of Change Mini-Grant Program: \$273,000 of grant funds were awarded to 68 community sustainability projects across the City. Nine projects were awarded to youth-led initiatives.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

Thriving Neighborhoods: Housing Conditions and Sustainability

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Carbon and Greenhouse Gas Reductions: Analysis shows that Cincinnati has achieved a 39.8% reduction in community-wide carbon emissions since the City established the emissions baseline in 2006. This places the City on track to meet our 50% carbon reduction goals by 2030.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

Thriving Neighborhoods: Housing Conditions and Sustainability

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Renewable Energy

City Goal

Thriving Neighborhoods

Select a Goal:

125 Megawatts of renewable energy annually

Volume Measure

Megawatts of renewable energy

Select a Service:

Green Cincinnati Plan

City Goal

Thriving Neighborhoods

Select a Goal:

85% percent of Green Cincinnati actions completed or in progress

Volume Measure

of Green Cincinnati actions completed or in progress in the quarter

Select a Service:

Electric Vehicles & Charging

City Goal

Thriving Neighborhoods

Select a Goal:

Ratio of Fleet EVs to Level 2 chargers of 2:1 or lower

Volume Measure

of fleet charging stations



Select a Service:

Zero Waste Initiatives

City Goal

Thriving Neighborhoods

Select a Goal:

Average 70% Citywide residential recycling participation rate annually

Volume Measure

of residential households that recycled

Select a Service:

Energy Poverty

City Goal

Thriving Neighborhoods

Select a Goal:

50 LMI households receiving energy relief annually

Volume Measure

of LMI households receiving energy relief

Breakdown of Departmental Budget

Strategic Department Projects

Project Name

Solar Development at Center Hill

City Goal

Thriving Neighborhoods

Project Description

OES seeks to redevelop Center Hill Landfill as a solar array. The energy will be provided to the Energy Aggregation Program to help reduce the price of electricity. OES aims to have the project under contract and designed in FY26 and completed by the end of FY28.



Performance Measures

Office of Procurement

Select a Service:

Procurement Process Management and Oversight

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

95% Bids awarded 90 days from specifications received from requisitioning department

Volume Measure

of bid requisitions received

Select a Service:

Procurement Process Management and Oversight

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

At least 20 City staff attend quarterly Procurement training

Volume Measure

of Procurement trainings hosted



Strategic Department Projects

Project Name

OnBase RFP Workflows

City Goal

Excellent & Equitable Service
Delivery

Project Description

The goal of developing OnBase workflows is to transition the entire RFP process into a single, centralized system. Currently, the process relies on a combination of Bonfire, (Cincinnati Financial System (CFS), email, and Procurement Review Meetings (PRT) meetings. This approach is not only time-consuming but also lacks transparency. It is not always clear where items stand or how long an item has been under review. Migrating the process to OnBase will improve visibility, reduce the risk of delays due to lost emails, and help keep items moving efficiently. This transition will also streamline PRT meetings with the City Manager.

Project Name

Revamp the Purchasing Liason Program

City Goal

Excellent & Equitable Service
Delivery

Project Description

The various procurement processes require close collaboration between Purchasing and each department. To strengthen departmental knowledge and improve coordination, Purchasing is revamping the Liaison Program. The goal is to offer year-round training sessions to help departments understand core procurement workflows while also strengthening working relationships with the Purchasing team. This effort will require departments to designate a liaison, and for Purchasing to develop a training schedule and curriculum, deliver the courses, ensure all liaisons complete the required training, and collaborate with Law, Economic Inclusion, and Finance to deliver a joint session that outlines how each of those departments contributes to successful project execution.



Department Operational Accomplishments

Office of Performance & Data Analytics

Enter Accomplishment Description:

In collaboration with Budget and Finance, the Office of Performance and Data Analytics (OPDA) implemented the new Performance Based Budgeting (PBB) approach for FY26 to drive more informed decision-making in the budget process. OPDA hosted the inaugural Executive Performance Review (EPR) meetings to review FY25 performance to frame resource allocation decisions and contextualize budget exception requests.

Select a City Goal:

Fiscal Sustainability

If applicable, select a SIET Cohort/Working Group:

Fiscal Sustainability

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

OPDA identified and led the modernization of processes through technological advancement and process efficiency improvements, focused on resident-facing services, including parking enforcement, winter operations, pothole repairs, and unhoused support response.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

Service Delivery: Technology and Data Driven Decision Making

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

OPDA continued to develop more data-driven decision making through maintenance and expansion of CincyInsights, the Open Data Portal, State of the Enterprise dashboards, and department level operational dashboards.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Strategy and Performance Management

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

2% increase in views of PM dashboards (excluding OPDA staff), each quarter

Volume Measure

of views on PM dashboards (excluding OPDA staff)

Select a Service:

Data Reporting and Analysis

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

2% increase in views of internal (non-PM) dashboards (views exclude OPDA staff), each quarter

Volume Measure

of views on internal (non-PM) dashboards

Select a Service:

CincyInsights and the Open Data Portal

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

CincyInsights/Open Data Portal assets have combined views of at least 40,000 each quarter

Volume Measure

Total # of CincyInsights/Open Data Portal views



Select a Service:
Departmental and Public Facing Application Development and Support Services

City Goal
Excellent & Equitable Service Delivery

Select a Goal:
at least 99% (annual uptime percentage)

Volume Measure
of downtime events

Select a Service:
Departmental and Public Facing Application Development and Support Services

City Goal
Excellent & Equitable Service Delivery

Select a Goal:
1% increase in click rate percentage (annual)

Volume Measure
of hits on websites combined

**Strategic Department Projects****Project Name**

Continuous Improvement Projects

City Goal

Fiscal Sustainability

Project Description

As an office, OPDA will focus on improvement both at an enterprise and department level.

Enterprise level improvement projects include the State of Procurement, a transition to Microsoft Fabric, design and deployment of workforce automation, continued evolution and institutionalization of performance-based budgeting, and the annual community perspectives survey.

Department/Initiative focused improvements include the design and implementation of modernized technology throughout DPS, institutionalizing the use of data-driven tools within our public safety departments to drive process and budgetary efficiencies, proactive improvements to fleet management, and an initial assessment of opportunities for improvement within the facilities space.

Project Name

Develop and Maintain Online Websites for CAGIS Performance Oversight

City Goal

Excellent & Equitable Service Delivery

Project Description

Per the CAGIS Master agreement, the tracker will include monthly reports on staff resources expended and project portfolio in execution. The staff resources expended reports will show categories broken down by operations and major Cincinnati and Hamilton County projects. The projects tracking portion will show active major projects and project de minimis lists. Major projects and select de minimis projects will link to more detailed project plans and milestones.

Project Name

CincyInsights Strategic Redesign

City Goal

Excellent & Equitable Service Delivery

Project Description

Redesign of our 60+ publicly available dashboards on CincyInsights. The focus of the redesign will be the user experience and formatting our data to tell a meaningful and insightful story, while also providing the public access to a wealth of transparent and accurate raw data through the Open Data Portal.



Department Operational Accomplishments

Internal Audit

Enter Accomplishment Description:

Internal Audit identified, scheduled, and conducted eight performance audits to examine and evaluate the effectiveness and efficiency of management controls in city operations. The audit reports included 67 recommendations, which, when implemented, will improve the internal control structure within city government and enhance the City's accountability to the public for its use and stewardship of resources.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

Not Applicable

If applicable, select a second SIET Cohort/Working Group

Not Applicable

Enter Accomplishment Description:

Internal Audit ensured an audit action plan was drafted by the auditee within 30 days of the final report for each audit completed and conducted a follow up review within six months to determine the status of the solution to the findings. Additionally, Internal Audit participated in meetings with the City Manager's Office and the Director of the entities audited to discuss the risk exposure to the City that may result from any deficiencies found in operations.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

Not Applicable

If applicable, select a second SIET Cohort/Working Group

Not Applicable

Enter Accomplishment Description:

Internal Audit completed two internal investigations to determine if there was fraud, waste or abuse, and identified weaknesses in existing controls, which will lead to improvements in fraud prevention and detection.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

Not Applicable

If applicable, select a second SIET Cohort/Working Group

Not Applicable



Performance Measures

Select a Service:

Performance/operational audits

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

6 months after the final report is issued, Internal Audit will confirm that 75% of audit recommendations are implemented, or an action plan has been created.

Volume Measure

of recommendations implemented

Select a Service:

Fraud, Waste and Abuse Investigations

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

90% of allegations will be investigated within 1 week of receipt

Volume Measure

of allegations referred



Strategic Department Projects

Project Name

Implement Admin Reg No. 19

City Goal

Excellent & Equitable Service
Delivery

Project Description

Internal Audit will implement Admin Reg No. 19, Internal Audit Reports and Follow--Up, and provide management with Internal Audit reports that contain recommendations for improvement in the management of City operations, systems and procedures, or wherever correctable conditions are found. Also, ensure an action plan is drafted within 30 days by the auditee. Additionally, Internal Audit will follow-up with the audited entity 6 months after the final report is issued to determine the status of the solutions to the findings, and the steps taken by the department to follow through on the response, and participate in audit discussion meetings with the City Manager.

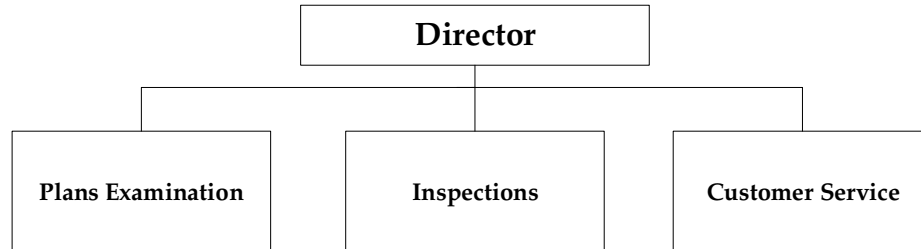
Contact Email for Reporting:

lauren.sundararajan@cincinnati-oh.gov



Buildings & Inspections

The mission of the Department of Buildings & 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	7,793,500	7,988,480	9,974,120	1,985,640	10,815,270
Employee Benefits	2,948,200	3,044,580	3,913,560	868,980	4,440,760
Non-Personnel	2,669,900	2,821,580	2,891,270	69,690	2,824,330
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	13,411,600	13,854,640	16,778,950	2,924,310	18,080,360
Operating Budget Restricted					
Personnel Services	1,241,640	1,290,730	1,245,250	(45,480)	1,287,350
Employee Benefits	562,150	587,300	549,020	(38,280)	568,960
Non-Personnel	599,140	621,340	970,300	348,960	979,250
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,402,930	2,499,370	2,764,570	265,200	2,835,560
Internal Service Funds	0	0	0	0	0
Total	15,814,530	16,354,010	19,543,520	3,189,510	20,915,920
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	18,169,200	22,371,830	23,042,890	671,060	23,063,120
Total Full-time Equivalent Positions	129.50	136.50	143.50	7.00	143.50

Departmental Budgets

Buildings & Inspections



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	7,604,340	7,988,480	9,974,120	1,985,640	10,815,270
Employee Benefits	2,898,540	3,044,580	3,913,560	868,980	4,440,760
Non-Personnel	2,594,930	2,821,580	2,891,270	69,690	2,824,330
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	13,097,810	13,854,640	16,778,950	2,924,310	18,080,360
Operating Budget Restricted					
Personnel Services	374,560	379,360	42,250	(337,110)	43,520
Employee Benefits	178,470	173,400	20,130	(153,270)	20,730
Non-Personnel	0	0	100,000	100,000	100,000
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	553,030	552,760	162,380	(390,380)	164,250
Internal Service Funds	0	0	0	0	0
Total	13,650,840	14,407,400	16,941,330	2,533,930	18,244,610
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	17,803,620	21,938,820	22,596,880	658,060	22,616,730
Total Full-time Equivalent Positions	121.50	132.50	140.50	8.00	140.50

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
1,768,330	1.00	All Funds	This agency reflects an all funds increase due to wage and employee benefits increases and an inflationary increase to the non-personnel budget. The change in FTE is due to a Supervising Management Analyst position added during FY 2025.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
100,000	0.00	100,000	0.00	Hazard Abatement	This increase represents resources for contractual services related to the Graffiti Abatement program.
620,460	7.00	761,840	7.00	General Fund	This increase represents resources for an expansion of the Vacant Building Registration program.



On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(62,500)	0.00	(62,500)	0.00	General Fund	This decrease represents additional position vacancy savings related to centralization of Human Resources support for Buildings & Inspections.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(322,270)	0.00	(322,270)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
429,900	0.00	1,135,590	0.00	General Fund	This increase represents resources for the 15-member Cohort 3 of the Building Inspector Training Academy which is scheduled to begin in April 2026.
0	0.00	390,540	0.00	General Fund	This increase represents resources for the 13-member Cohort 4 of the Building Inspector Training Academy which is scheduled to begin in April 2027.

Departmental Budgets

Buildings & Inspections



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	189,160	0	0	0	0
Employee Benefits	49,660	0	0	0	0
Non-Personnel	74,970	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	313,790	0	0	0	0
Operating Budget Restricted					
Personnel Services	867,080	911,370	1,203,000	291,630	1,243,830
Employee Benefits	383,680	413,900	528,890	114,990	548,230
Non-Personnel	599,140	621,340	870,300	248,960	879,250
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,849,900	1,946,610	2,602,190	655,580	2,671,310
Internal Service Funds	0	0	0	0	0
Total	2,163,690	1,946,610	2,602,190	655,580	2,671,310
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	365,580	433,010	446,010	13,000	446,390
Total Full-time Equivalent Positions	8.00	4.00	3.00	(1.00)	3.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
530,580	(1.00)	All Funds	This agency reflects an all funds increase due to wage and employee benefits increases and an inflationary increase to the non-personnel budget. The change in FTE is due to the reduction of a Litter Control Officer position.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
125,000	0.00	125,000	0.00	Stormwater Management	This increase represents additional resources for the Private Lot Abatement Program (PLAP).



Department Operational Accomplishments

Enter Accomplishment Description:

B&I surpassed a 50% success rate with the first Inspection Academy Class. The first class was 18% female, 50% minorities, and many were new to the industry. B&I was acknowledged for the program's innovation at the State and National levels.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

Thriving Neighborhoods: Housing Conditions and Sustainability

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

B&I has nearly fully staffed for Buildings Plans Examination and has returned to pre-COVID performance levels, exceeding our Tier 3 initial review goals and rapidly preparing to meet/exceed our future Tier 2 Initial Review Goals. Several of the new staff are relocating from outside of the region.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

B&I continued transitioning PLAP duties throughout the merged Building Construction and Property Maintenance Inspections group. Despite several vacancies, the department prioritized community cleanliness and improved upon initial inspection measures by 15% for PLAP and 9% for PMCE over last fiscal year.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Tier 3 Plan Review (Large)

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

90% of Initial Tier 3 Plan Reviews, will be reviewed, from the date of application completeness, in 10 business days for RCO project and 15 business days for OBC projects

Volume Measure

of Tier 3 Plan reviews received

Select a Service:

Tier 2 Plan Review (Small) & Revision Review (Tier 2 & 3)

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

90% of initial Tier 2 Reviews and any Revision Reviews, will be reviewed, from date of application completeness, in 5 business days from eligible RCO projects and OBC projects

Volume Measure

of Tier 2 Plan Reviews and Revision Reviews (Tier 2 and 3) received

Select a Service:

PMCE Service Requests

City Goal

Thriving Neighborhoods

Select a Goal:

90% of initial Non-Emergency Site Inspections are completed within 5 business days of the service request initiating the code enforcement record

Volume Measure

of Non-Emergency Site Inspections requested



Select a Service:

PLAP Service Requests

City Goal

Thriving Neighborhoods

Select a Goal:

90% of initial PLAP Inspections are completed in 2 business days of service request initiating the code enforcement record

Volume Measure

of PLAP CSRs received

Select a Service:

Unoccupied and Vacated Building Service Requests (VBML, VFPR, VBR)

City Goal

Thriving Neighborhoods

Select a Goal:

90% of initial site inspections are completed within 5 business days of complaint or registration

Volume Measure

of site inspections requested

Select a Service:

PLAP Service Requests

City Goal

Thriving Neighborhoods

Select a Goal:

90% of all abatements completed will be processed to the status of Paid, Assessed or referred to Law for collections within 120 days of invoicing

Volume Measure

of Litter, Tall Grass, Graffiti, Hazard and Barricade abatements paid



Strategic Department Projects

Project Name

Creating and Maintaining Competency in Inspection Division: Departmental Training and Quality Control Program

City Goal

Public Safety and Health

Project Description

The Department, upon establishing its innovative and awarded Inspection Academy, has continued to see needs for continuous improvement of inspection quality controls and management skills within the Inspection Division. The Department knowingly has stated the Academy was only an initial step within the training/mentoring/certification/quality control continuum and that further refinements and improvements would be needed to achieve maximized outcomes. B&I has also realized that the swelling rank of less experienced inspection staff (less than two years' experience), combined with 50% of the Inspection Division management filling recent vacancies (less than one year's experience in management or present role) leaves the department vulnerable in its abilities to address the capacity to perform the quantity of inspections, the completeness/accuracy of inspection tasks, and the consistency in customer service and situational determination skills.

Thus, the Department seeks to amend "Establishing Annual Inspection Academy Classes" to become "Departmental Training and Quality Control Program". Measurables for this project would include:

- 75% of Member within each Academy Cohort successfully completes the Minimal Academy Requirements
- 95% of Academy Cohort Members meeting minimal academy requirements shall receive All Certifications (PMCE, Residential, Commercial) by the member's 2nd anniversary of their date of employment

Department will achieve Supervisory Average Ratios of

- 1 Division Manager per 5 Inspection Units
- 1 Supervisor of Inspections per 7 Inspectors

Project Name

Minimization of Blight: Establishing the Vacant Building Registry Program

City Goal

Public Safety and Health

Project Description

The Vacant Building Registry Program is a new initiative that seeks to enhance our ability to minimize blight. The program once stood up in 3Q of FY 2026, will be an augmentation of existing Vacant/Vacated Licensing programs within the department, Vacant Foreclosed Building Registry and Vacant Building Maintenance Licensing. Namely, the program will require registration of structures meeting the legal definition of "Vacant/Unoccupied". Aspects of the program include, 1). Establishing contacts for the property to assist in mitigating PMCE/PLAP enforcement issues swiftly as they arise. 2) Establishing, via city inspection, a baseline understanding of the condition of the building, seeking Code Compliance if PMCE issues are discovered; 3) Establishing routine monthly exterior and semi-annual interior inspections. 4) Expediting potential compliance concerns early in their development to minimize substantive degradation of the structure, helping to avoid the structure from devolving from Unoccupied to Uninhabitable.

At the time of implementation, it is estimated that the initial Base Quantity of potential legally defined Vacant/Unoccupied structures to be approximately 2,800 throughout the city. By the end of FY 2027, the following is anticipated to be accomplished:

- 95% of the Base Number of Potential Buildings will have been verified for potential eligibility and, if eligible, notified of their requirement to establish compliance with registering in the program.
- 80% of the Structures meeting the legal definition of Vacant shall have received their Initial Inspection within 5 days of Registration acceptance.
- 80% of Notified Buildings that have failed to register upon the 90th calendar day after their Initial Notice to Register and follow-up Final Notice to Register, will be issued a Class D Civil Citation for failure to register.



FY 2025 Performance Based Budgeting Exception Review: Buildings & Inspections (B&I)

As of Fiscal Year 2025, budget exception requests incorporate performance measurement concepts. All departments are required to provide quantitative data to justify requests to be used as an evaluation tool. This exception request was included in the FY 2025 Approved Budget Update and selected for performance measurement.

Additional Private Lot Abatement Program (PLAP) Personnel: \$81,755

The addition of the full-time Administrative Technician position in Quarter 3 resulted in a substantial advancement of the objective. B&I's 90% goal was surpassed both quarters at 100%, and the Administrative Technician additionally worked back 3 years, moving all delinquent billings into either Law's collection program or completed Property Tax Liens, resulting in nearly \$2.7M in delinquency now in a cost recovery mechanism, with 72% established as Property Tax Liens. Quicker current billing also resulted in Quarter 4 total payments via invoicing, surpassing the total combined payments of the first 3 quarters.

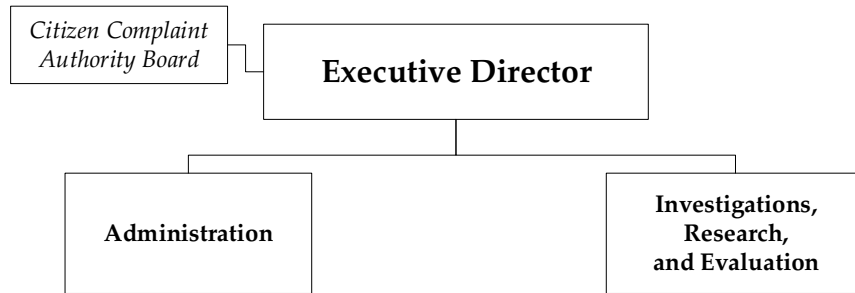


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Citizen Complaint Authority

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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,012,860	1,018,250	956,960	(61,290)	979,750
Employee Benefits	322,410	342,390	315,350	(27,040)	327,570
Non-Personnel	51,520	52,500	53,910	1,410	52,700
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,386,790	1,413,140	1,326,220	(86,920)	1,360,020
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	1,386,790	1,413,140	1,326,220	(86,920)	1,360,020
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	11.00	11.00	11.00	0.00	11.00

Departmental Budgets

Citizen Complaint Authority



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,012,860	1,018,250	956,960	(61,290)	979,750
Employee Benefits	322,410	342,390	315,350	(27,040)	327,570
Non-Personnel	51,520	52,500	53,910	1,410	52,700
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,386,790	1,413,140	1,326,220	(86,920)	1,360,020
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	1,386,790	1,413,140	1,326,220	(86,920)	1,360,020
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	11.00	11.00	11.00	0.00	11.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(56,910)	0.00	All Funds	This agency reflects a General Fund decrease due to staffing turnover, which is partially offset by inflationary increases in the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(30,010)	0.00	(30,010)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



Department Operational Accomplishments

Enter Accomplishment Description:

Investigatory Backlog - Compared to 2/24/25, the CCA reduced the number of complaint investigations open beyond 90 days since 6/18/24 by 5.41%.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Department Engagement Champion - An Investigator was selected to participate as a CCA representative in the City's Department Engagement Champion program.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Legal Internship - An Investigator is overseeing the reestablishment of the department's legal internship program. Two legal interns from the University of Cincinnati College of Law are scheduled to start with the department in May.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Complaint-Based Investigations

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

Complete at least 2 investigations per month per FTE

Volume Measure

of investigations assigned

Select a Service:

Complaint-Based Investigations

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

80% of investigations are closed within one year

Volume Measure

of investigation requests

Select a Service:

Complaint-Based Investigations

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

95% of investigations are assigned to an investigator within 2 business days

Volume Measure

of investigation requests referred



Select a Service:

Review Police Policies and Make Recommendations

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

6 months after a recommendation is made, CCA will follow up with CPD on if the policy recommendation has been implemented or an action plan has been created

Volume Measure

of recommendations made

Select a Service:

Outreach Engagement Sessions

City Goal

Public Safety and Health

Select a Goal:

Attend 1 outreach event per month

Volume Measure

of outreach events attended per month

Strategic Department Projects

Project Name

Inclusive Community Engagement Series

City Goal

Excellent & Equitable Service Delivery

Project Description

Devise and implement an inclusive, coordinated engagement campaign to enhance the community's overall awareness of civilian police oversight investigatory services available to them, with particular attention directed to communities with disproportionate contacts with the police.

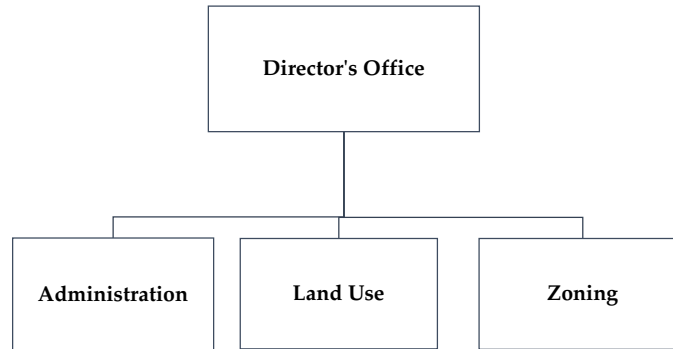


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City Planning and Engagement

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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,184,040	1,344,830	1,445,080	100,250	1,483,220
Employee Benefits	331,680	439,830	477,270	37,440	499,470
Non-Personnel	84,370	340,110	193,520	(146,590)	91,440
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,600,090	2,124,770	2,115,870	(8,900)	2,074,130
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	1,600,090	2,124,770	2,115,870	(8,900)	2,074,130
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	160,000	160,000	160,000	0	160,000
Total Full-time Equivalent Positions	18.00	18.00	19.00	1.00	19.00



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,184,040	1,344,830	1,445,080	100,250	1,483,220
Employee Benefits	331,680	439,830	477,270	37,440	499,470
Non-Personnel	84,370	340,110	193,520	(146,590)	91,440
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,600,090	2,124,770	2,115,870	(8,900)	2,074,130
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	1,600,090	2,124,770	2,115,870	(8,900)	2,074,130
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	160,000	160,000	160,000	0	160,000
Total Full-time Equivalent Positions	18.00	18.00	19.00	1.00	19.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(67,760)	1.00	All Funds	This agency reflects a General Fund decrease due to the reversal of a one-time FY 2025 exception and staff turnover, which is offset by wage and benefits increases. The increase in FTE represents a Senior Administrative Specialist added during FY 2025.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(41,140)	0.00	(41,140)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
100,000	0.00	0	0.00	General Fund	This represents a Council adjustment to provide one-time resources for a Downtown Neighborhood Plan.



Department Operational Accomplishments

Enter Accomplishment Description:

City Planning and Engagement's Connected Communities was approved and in effect since July 1, 2024.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

Thriving Neighborhoods: Housing Development and Housing Affordability

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

City Manager's Community Engagement Plan and Policy approved, in effect September 2024. Staff Training is in progress and the department is working toward Continuous Improvement.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

Service Delivery: People, Facilities, Equity, and Engagement

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

City Planning and Engagement's Zoning Division continues to meet measurement goals (or get close) despite high volume. 1,563 same-day reviews; 301 Zoning Verification Letters; 48 Certificates of Appropriateness; 3,847 calls to the Zoning Info line; 264 walk-ins

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Permit Review and Support

City Goal

Thriving Neighborhoods

Select a Goal:

90% of plan reviews are completed in 10 business days for residential permits

Volume Measure

of residential plan reviews

Select a Service:

Permit Review and Support

City Goal

Thriving Neighborhoods

Select a Goal:

90% of plan reviews are completed in 15 business days for commercial permits

Volume Measure

of license reviews

Select a Service:

Zoning Hearing Review and Recommendations

City Goal

Thriving Neighborhoods

Select a Goal:

90% of HCB Reports transmitted to Law 4 business days before the hearing

Volume Measure

HCB cases



Select a Service:

Subdivisions

City Goal

Thriving Neighborhoods

Select a Goal:

90% of major subdivisions reviewed within 30 days

Volume Measure

of major subdivisions

Select a Service:

Subdivisions

City Goal

Thriving Neighborhoods

Select a Goal:

90% of minor subdivisions reviewed within 30 days

Volume Measure

of minor subdivisions

Select a Service:

Zoning Studies and Amendments

City Goal

Thriving Neighborhoods

Select a Goal:

90% of zoning studies/amendments are complete within 6 months for zone change application or one year for zoning study

Volume Measure

of zoning studies/amendments of each type



Strategic Department Projects

Project Name

Plan Cincinnati Update

City Goal

Thriving Neighborhoods

Project Description

Plan Cincinnati was adopted in 2012, and funding is now available for a long-awaited update. The process is expected to start Q1 FY2026; public kickoff is expected Q2 FY2026; work on the project is expected to last through FY2026 into Q3 FY2027.

Project Name

Neighborhood Plans Revisioning

City Goal

Thriving Neighborhoods

Project Description

The process for creating and approving Cincinnati's Neighborhood Plans will be revised to provide more standardization, a more efficient process, and better implementation. This project will begin Q1 FY2026 and use the Plan Cincinnati process for community engagement on the topic. This is also part of a SIET.

Project Name

Developers Engagement Standards

City Goal

Excellent & Equitable Service Delivery

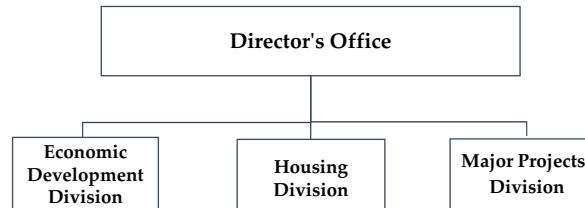
Project Description

This project will create a set of community engagement expectations for Developers to follow that is standardized and tiered based on impact of development. This is also part of a SIET.



Community & Economic Development

The mission of the Department of Community and Economic Development is to facilitate strategic development and services within the community that improve the lives of residents, increase business investment, and revitalize City neighborhoods.



Departmental Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,630,960	1,783,360	1,910,520	127,160	1,953,430
Employee Benefits	476,010	516,820	551,380	34,560	581,970
Non-Personnel	2,756,450	2,305,490	2,734,710	429,220	2,160,530
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	4,863,420	4,605,670	5,196,610	590,940	4,695,930
Operating Budget Restricted					
Personnel Services	83,060	94,470	100,830	6,360	107,250
Employee Benefits	29,510	32,640	25,900	(6,740)	28,350
Non-Personnel	638,020	644,410	650,870	6,460	657,380
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	750,590	771,520	777,600	6,080	792,980
Internal Service Funds	0	0	0	0	0
Total	5,614,010	5,377,190	5,974,210	597,020	5,488,910
Consolidated Plan Projects (CDBG)	1,360,640	1,379,480	1,517,570	138,090	1,600,600
Department Revenue	3,819,950	505,000	1,008,000	503,000	1,033,000
Total Full-time Equivalent Positions	38.00	38.00	38.00	0.00	38.00

Departmental Budgets

Community & Economic Development



Department Agencies

1. Director's Office and Administration
2. Housing Division
3. Economic Development and Major/Special Projects Division

Agency Summaries

Agency 1: Director's Office and Administration

Description: This agency covers the administrative, operational, and compliance activities of the department and includes staff in the Director's Office as well as the Fiscal & Operations and Oversight Monitoring divisions.

Agency Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	641,640	681,140	771,990	90,850	782,970
Employee Benefits	235,300	249,260	259,960	10,700	271,300
Non-Personnel	287,940	512,300	682,040	169,740	397,950
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,164,880	1,442,700	1,713,990	271,290	1,452,220
Operating Budget Restricted					
Personnel Services	83,060	94,470	100,830	6,360	107,250
Employee Benefits	29,510	32,640	25,900	(6,740)	28,350
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	112,570	127,110	126,730	(380)	135,600
Internal Service Funds	0	0	0	0	0
Total	1,277,450	1,569,810	1,840,720	270,910	1,587,820
Consolidated Plan Projects (CDBG)	416,710	398,760	424,330	25,570	444,210
Agency Revenue	0	0	450,000	450,000	450,000
Total Full-time Equivalent Positions	14.00	14.00	14.00	0.00	14.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(4,090)	0.00	All Funds	This agency reflects an all funds decrease due to the reversal of one-time FY 2025 exceptions, which is partially offset by wage and benefits increases. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
275,000	0.00	0	0.00	General Fund	This represents a Council adjustment to provide one-time resources for the Mill Creek Corridor Planning Project.



Agency 2: Housing Division

Description: This program encompasses all housing-related programs to help home buyers and renters so that safe, clean and affordable housing is possible for everyone. Neighborhood support programs are also included.

Agency Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	142,860	138,450	142,580	4,130	146,190
Employee Benefits	41,020	53,850	58,840	4,990	61,040
Non-Personnel	601,160	807,170	1,051,840	244,670	784,080
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	785,040	999,470	1,253,260	253,790	991,310
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	81,100	81,920	82,740	820	83,570
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	81,100	81,920	82,740	820	83,570
Internal Service Funds	0	0	0	0	0
Total	866,140	1,081,390	1,336,000	254,610	1,074,880
Consolidated Plan Projects (CDBG)	943,930	980,720	1,093,240	112,520	1,156,390
Agency Revenue	3,514,950	0	0	0	0
Total Full-time Equivalent Positions	11.00	11.00	11.00	0.00	11.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
18,010	0.00	All Funds	This agency reflects an all funds increase due to wage and employee benefits increases, which is partially offset by a decrease in the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(13,400)	0.00	(13,400)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will decrease programmatic support resources for Neighborhood Business Districts and the Neighborhood Support Program/Community Councils.
250,000	0.00	0	0.00	General Fund	This represents a Mayor adjustment to provide resources for a property tax relief program.

Departmental Budgets

Community & Economic Development



Agency 3: Economic Development and Major/Special Projects Division

Description: The Economic Development agency provides citywide economic development services, including business recruitment and retention, large-scale real estate development, and downtown development.

Agency Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	846,460	963,770	995,950	32,180	1,024,270
Employee Benefits	199,690	213,710	232,580	18,870	249,630
Non-Personnel	1,867,350	986,020	1,000,830	14,810	978,500
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,913,500	2,163,500	2,229,360	65,860	2,252,400
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	556,920	562,490	568,130	5,640	573,810
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	556,920	562,490	568,130	5,640	573,810
Internal Service Funds	0	0	0	0	0
Total	3,470,420	2,725,990	2,797,490	71,500	2,826,210
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	305,000	55,000	558,000	503,000	583,000
Total Full-time Equivalent Positions	13.00	13.00	13.00	0.00	13.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
140,500	0.00	All Funds	This agency reflects an all funds increase due to wage and employee benefits increases and inflationary increases in the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(69,000)	0.00	(69,000)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents additional reimbursements from U.S. Department of Housing and Urban Development (HUD) grants and capital projects.



Department Operational Accomplishments

Enter Accomplishment Description:

The Department of Community and Economic Development had the following key achievements in 2024: 648 Housing Units Delivered; 435 of which were affordable (higher percentage than years past). 1,473 FTE Jobs Created. 3,427 Temp Construction Jobs Created. 256 FT Jobs Retained. \$156,189,324 Payroll Created and \$18,684,400 Payroll Retained \$1,423,407,266.56 Total Development Costs of All projects. \$75,843,108.62 Total City Direct Dollars

Select a City Goal:

Growing Economic Opportunities

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

In 2024, the Department of Community & Economic Development swiftly launched the HomeSafe Property Tax Relief Program to assist low-to-moderate-income homeowners facing delinquent property taxes. The program offered up to \$10,000 per eligible applicant, leading to an average relief of \$3,000. This initiative not only alleviated financial burdens but also significantly reduced the risk of housing instability among Cincinnati residents.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The Private Lot Licensing program was successfully transferred to DCED-Parking, including an online application system, dedicated staffing, and interdepartmental compliance training. DCED-Parking expanded enforcement capacity by hiring, onboarding, and training 12 new PEOs, with five more hires starting in March 2025. DCED-Parking increased citations issued by 50% year-over-year in October (6,100 to 9,102) with new hires. The OTR North SPPA was created, which added 258 public/paid parking spaces, 234 dedicated residential spaces, and 178 mixed-use spaces, while also expanding the on-street public parking inventory by 110 spaces citywide over the past 24 months. Additionally, DCED-Parking implemented a parking meter loss fee for valet parking, with the first quarterly billing sent in April 2025.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Business Expansion/Job Creation

City Goal

Growing Economic Opportunities

Select a Goal:

Resolve 80% of issues during retention visits within 60 days

Volume Measure

of DCED BREs with external organizations for BRE recruitment

Select a Service:

Homeowner Assistance

City Goal

Thriving Neighborhoods

Select a Goal:

90% of applications receive a determination letter within 60 days (ADDI)

Volume Measure

of homeowners assisted

Select a Service:

Real Estate Development

City Goal

Growing Economic Opportunities

Select a Goal:

90% of completed projects within set timeline

Volume Measure

of new development projects initiated



Select a Service:

Neighborhood Services

City Goal

Thriving Neighborhoods

Select a Goal:

90% of applications turn into RLSs within 90 days

Volume Measure

\$ amount of City funds invested, by neighborhood



Strategic Department Projects

Project Name
TBD

City Goal
Thriving Neighborhoods

Project Description

To be developed over the fiscal year: External Strategic Plan Development and Implementation that contains:

- Meeting with external stakeholders and getting alignment about what the City is going to accomplish
- Facilitation of strategic plan development
- Training component for DCED managers

Project Name
Shillito Building Separation

City Goal
Growing Economic Opportunities

Project Description

In an effort to align with the City Manager's mission to ensure that the Shillito building is on target for development in 5 years, we are adding this project name as part of this year's performance measure. Our desire is to ensure that this project advances in some capacity pending City financial support. This fiscal year, we are beginning to separate this City asset from an existing and occupied residential structure that we do not own. It's an important project that we believe will help to set the stage for future development in our Central Business District.



**FY 2025 Performance Based Budgeting Exception Review: Department of
Community and Economic Development (DCED) - Parking**

As of Fiscal Year 2025, budget exception requests incorporate performance measurement concepts. All departments are required to provide quantitative data to justify requests to be used as an evaluation tool. This exception request was included in the FY 2025 Approved Budget Update and selected for performance measurement.

Four Full Time Parking Enforcement Officers: \$333,199

The addition of four full-time parking enforcement officers in FY25 contributed to a 28.8% increase in total citations (83,394 vs. 64,727) and a 23.5% rise in citation revenue (\$5.18M vs. \$4.19M) compared to FY24. Quarter 4 citations rose by 30.3%, with revenue increasing 24.5% over Quarter 4 FY24. With 24,746 citations issued in Quarter 4 alone, averaging 1,237 per officer, this data highlights the positive operational impact of increased enforcement staffing and sets a strong baseline for continued progress.



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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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,008,160	1,072,600	1,058,640	(13,960)	1,091,120
Employee Benefits	307,830	395,940	349,040	(46,900)	366,770
Non-Personnel	120,230	550,250	136,200	(414,050)	133,170
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,436,220	2,018,790	1,543,880	(474,910)	1,591,060
Operating Budget Restricted					
Personnel Services	203,200	231,900	209,980	(21,920)	223,290
Employee Benefits	78,520	71,560	61,140	(10,420)	66,460
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	281,720	303,460	271,120	(32,340)	289,750
Internal Service Funds	0	0	0	0	0
Total	1,717,940	2,322,250	1,815,000	(507,250)	1,880,810
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	13.00	14.00	14.00	0.00	14.00

Departmental Budgets

Economic Inclusion



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,008,160	1,072,600	1,058,640	(13,960)	1,091,120
Employee Benefits	307,830	395,940	349,040	(46,900)	366,770
Non-Personnel	120,230	550,250	136,200	(414,050)	133,170
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,436,220	2,018,790	1,543,880	(474,910)	1,591,060
Operating Budget Restricted					
Personnel Services	203,200	231,900	209,980	(21,920)	223,290
Employee Benefits	78,520	71,560	61,140	(10,420)	66,460
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	281,720	303,460	271,120	(32,340)	289,750
Internal Service Funds	0	0	0	0	0
Total	1,717,940	2,322,250	1,815,000	(507,250)	1,880,810
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	13.00	14.00	14.00	0.00	14.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(427,900)	0.00	All Funds	This agency reflects an all funds decrease due to the reversal of a one-time FY 2025 exception and staff turnover, which is partially offset by wage and benefits increases as well as inflationary increases in non-personnel. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(47,850)	0.00	(47,850)	0.00	Income Tax-Infrastructure	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.
(31,510)	0.00	(31,510)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase reimbursements from Income Tax-Infrastructure Fund 302.



Department Operational Accomplishments

Enter Accomplishment Description:

DEI attended 31 engagement events, of which, DEI hosted 11. Key events included the 2024 Business Enterprise Expo which had over 250 attendees and 6 Disparity Study Outcome listening sessions.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Prevailing Wage and Goal Determinations are now completed through OnBase. DEI and ETS developed user guides, materials, and trainings to support City staff in using OnBase. This transition has streamlined pre-bid processes by enhancing data management, workflow efficiency, and accountability.

Select a City Goal:

Growing Economic Opportunities

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Data Migration: While we are still looking into a long-term solution, DEI has found a fix to the issues discovered with the data migration resulting in accurate spend data for 2024 onward.

Select a City Goal:

Growing Economic Opportunities

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Prevailing Wage Determinations

City Goal

Growing Economic Opportunities

Select a Goal:

90% of prevailing wage determinations are completed within 5 business days

Volume Measure

of prevailing wage requests

Select a Service:

MBE/WBE/SBE Certification Program

City Goal

Growing Economic Opportunities

Select a Goal:

80% of certifications are completed within 90 days(provided applications are complete)

Volume Measure

of new firms being certified bi-annually

Select a Service:

Goal Determinations

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

90% of goal determinations are completed within 5 business days

Volume Measure

total # of goal determinations



Select a Service:

Community/Partner Engagement

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

Host or Participate in 2 programs a quarter

Volume Measure

of events

Select a Service:

MBE/WBE/SBE Certification Program

City Goal

Growing Economic Opportunities

Select a Goal:

Total spend for MBE/ WBE increases 3% annually

Volume Measure

of new firms being certified bi-annually



Strategic Department Projects

Project Name

Wage Enforcement Updates

City Goal

Growing Economic Opportunities

Project Description

The Department of Economic Inclusion is currently charged with administering the City's Wage Enforcement Ordinance, CMC Chapter 326. Since Wage Enforcement has been in place, it has put a burden on the City and contractors that is disproportionate to the level of protection provided by the ordinance. DEI is developing a proposal to amend the Wage Enforcement program to reduce the burden for contractors and the City without jeopardizing the protection that Wage Enforcement provides to employees working on a city-funded project.

Project Name

Disparity Study Launch

City Goal

Growing Economic Opportunities

Project Description

In Fiscal Year 2026, DEI will issue a Request for Proposals (RFP) for a new disparity study. The study is expected to take approximately 18 months to complete. Throughout the selection process, DEI will collaborate closely with the selection committee to ensure the most qualified candidate is chosen to conduct the study. We will require the selected consultant to support data clean-up efforts. Additionally, this new study will implement a more inclusive methodology for calculating the availability of women- and minority-owned firms.

Project Name

Automating the Bid Review/Inclusion Process Component

City Goal

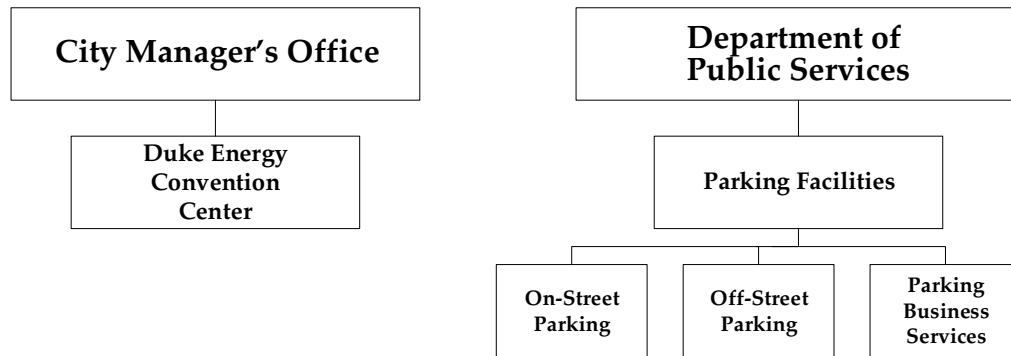
Project Description

By automating the bid review process with OnBase and making all inclusion forms electronic while synchronizing the online process with VCCS bidders can greatly reduce errors by preventing incomplete or incorrect submissions, and the system automatically checks for missing information & non-certified firms then flags for inconsistencies in real time, guiding bidders to correct mistakes before final submission.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	133,620	133,620	135,530
Employee Benefits	0	0	70,280	70,280	72,270
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	203,900	203,900	207,800
Operating Budget Restricted					
Personnel Services	2,398,710	2,417,870	2,364,810	(53,060)	2,469,630
Employee Benefits	883,360	1,144,430	1,053,600	(90,830)	1,119,520
Non-Personnel	16,773,470	11,550,920	13,745,230	2,194,310	16,589,100
Properties	0	0	0	0	0
Debt Service	2,410,900	2,124,750	1,984,060	(140,690)	1,984,060
Operating Total	22,466,440	17,237,970	19,147,700	1,909,730	22,162,310
Internal Service Funds	0	0	0	0	0
Total	22,466,440	17,237,970	19,351,600	2,113,630	22,370,110
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	19,110,450	13,307,450	17,147,160	3,839,710	21,234,270
Total Full-time Equivalent Positions	38.38	41.00	43.00	2.00	43.00

Departmental Budgets

Enterprise Services



Department Agencies

1. Duke Energy Center
2. Parking Facilities

Agency Summaries

Agency 1: Duke Energy Center

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

Agency Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	116,070	90,000	90,000	0	92,700
Employee Benefits	53,440	40,000	40,000	0	41,200
Non-Personnel	9,728,250	4,077,130	6,761,670	2,684,540	9,533,910
Properties	0	0	0	0	0
Debt Service	285,600	292,870	286,640	(6,230)	286,640
Operating Total	10,183,360	4,500,000	7,178,310	2,678,310	9,954,450
Internal Service Funds	0	0	0	0	0
Total	10,183,360	4,500,000	7,178,310	2,678,310	9,954,450
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	9,300,000	2,600,000	6,665,600	4,065,600	10,388,760
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
2,678,310	0.00 All Funds	This agency reflects an all funds increase due to increased contractual services costs related to the reopening of the Convention Center during FY 2026. There is no change in FTE.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	133,620	133,620	135,530
Employee Benefits	0	0	70,280	70,280	72,270
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	203,900	203,900	207,800
Operating Budget Restricted					
Personnel Services	2,282,640	2,327,870	2,274,810	(53,060)	2,376,930
Employee Benefits	829,920	1,104,430	1,013,600	(90,830)	1,078,320
Non-Personnel	7,045,220	7,473,790	6,983,560	(490,230)	7,055,190
Properties	0	0	0	0	0
Debt Service	2,125,300	1,831,880	1,697,420	(134,460)	1,697,420
Operating Total	12,283,080	12,737,970	11,969,390	(768,580)	12,207,860
Internal Service Funds	0	0	0	0	0
Total	12,283,080	12,737,970	12,173,290	(564,680)	12,415,660
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	9,810,450	10,707,450	10,481,560	(225,890)	10,845,510
Total Full-time Equivalent Positions	38.38	41.00	43.00	2.00	43.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(250,980)	1.00	All Funds	This agency reflects an all funds decrease due to reductions in personnel and non-personnel. The change in FTE is the due to a new Administrative Specialist added during FY 2025 for the Private Parking Lot program.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
86,300	1.00	89,650	1.00	General Fund	This represents an increase in personnel and fringe benefits related to a new Parking Enforcement Officer in the Private Parking Lot and Garage Licensing Program.
(117,590)	(1.00)	(125,030)	(1.00)	Parking Meter	This represents the transfer of a Senior Administrative Specialist position from the Parking Meter Fund to the General Fund to support the Private Parking Lot and Garage Licensing Program.
117,590	1.00	125,030	1.00	General Fund	

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(225,000)	0.00	(225,000)	0.00	Parking Meter	This reflects a reduction to the department's budget. This decrease represents additional position vacancy savings.
(175,000)	0.00	(175,000)	0.00	Parking Meter	This reflects a reduction to the department's budget. This decrease represents a reduction in contractual services.

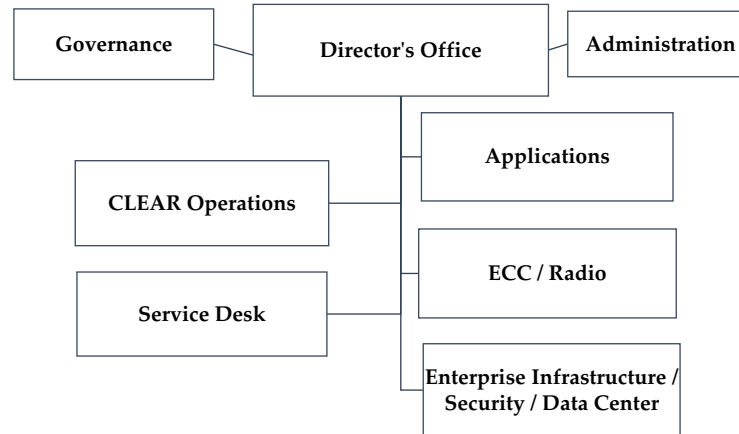


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Enterprise Technology Solutions

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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	4,805,330	5,076,130	5,254,410	178,280	5,317,560
Employee Benefits	1,543,390	1,658,450	1,690,630	32,180	1,759,500
Non-Personnel	873,190	881,790	864,570	(17,220)	845,650
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	7,221,910	7,616,370	7,809,610	193,240	7,922,710
Operating Budget Restricted					
Personnel Services	1,625,440	1,673,310	1,768,380	95,070	1,838,590
Employee Benefits	471,150	477,600	545,690	68,090	581,060
Non-Personnel	3,434,170	4,168,520	4,135,210	(33,310)	4,173,580
Properties	2,000,000	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	7,530,760	6,319,430	6,449,280	129,850	6,593,230
Internal Service Funds	5,077,220	5,138,140	5,449,400	311,260	5,533,860
Total	19,829,890	19,073,940	19,708,290	634,350	20,049,800
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	13,348,250	12,048,250	12,350,460	302,210	12,493,460
Total Full-time Equivalent Positions	72.70	72.89	74.99	2.10	74.99



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	4,805,330	5,076,130	5,254,410	178,280	5,317,560
Employee Benefits	1,543,390	1,658,450	1,690,630	32,180	1,759,500
Non-Personnel	873,190	881,790	864,570	(17,220)	845,650
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	7,221,910	7,616,370	7,809,610	193,240	7,922,710
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	42,910	43,340	43,770	430	44,220
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	42,910	43,340	43,770	430	44,220
Internal Service Funds	5,077,220	5,138,140	5,449,400	311,260	5,533,860
Total	12,342,040	12,797,850	13,302,780	504,930	13,500,790
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	5,910,690	5,910,690	5,994,580	83,890	5,994,580
Total Full-time Equivalent Positions	58.70	58.89	59.99	1.10	59.99

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
351,340	0.10	All Funds	This agency reflects an all funds increase due to wage and benefits increases and an inflationary factor applied to non-personnel expenses. The change in FTE is due to one position increasing from part-time to full-time.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
120,610	1.00	125,210	1.00	Enterprise Technology Solutions	This increase represents resources for a Senior Computer Programmer/Analyst position that will assist with analyzing business processes, gathering and analyzing data, and developing solutions.



One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(30,760)	0.00	(30,760)	0.00	General Fund	This reflects a reduction to the department's budget. This represents a reduction to contractual services.
126,900	0.00	126,900	0.00	Enterprise Technology Solutions	This represents resources for increased reimbursements from Enterprise Technology Solutions Fund 702.
(126,900)	0.00	(126,900)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase reimbursements from Enterprise Technology Solutions Fund 702.

Departmental Budgets

Enterprise Technology Solutions



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	1,625,440	1,673,310	1,768,380	95,070	1,838,590
Employee Benefits	471,150	477,600	545,690	68,090	581,060
Non-Personnel	3,391,260	4,125,180	4,091,440	(33,740)	4,129,360
Properties	2,000,000	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	7,487,850	6,276,090	6,405,510	129,420	6,549,010
Internal Service Funds	0	0	0	0	0
Total	7,487,850	6,276,090	6,405,510	129,420	6,549,010
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	7,437,560	6,137,560	6,355,880	218,320	6,498,880
Total Full-time Equivalent Positions	14.00	14.00	15.00	1.00	15.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(170,580)	1.00	All Funds	This agency reflects an all funds decrease due to the reversal of a one-time FY 2025 exception, which is partially offset by wage and benefits increases. The change in FTE is due to the addition of a Senior Administrative Specialist during FY 2025.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
300,000	0.00	300,000	0.00	County Law Enforcement Applied Regionally (CLEAR)	This increase represents resources for replacing CLEAR servers at the Hamilton County Communications Center, which are aging past their expected useful life.



Department Operational Accomplishments

Enter Accomplishment Description:

The radio system improvements project has made significant progress, bringing substantial benefits to the city's communication infrastructure. The successful replacement of all fire department portable radios ensures enhanced clarity and reliability during critical emergency responses, improving safety and operational efficiency. The reprogramming of all police portable radios strengthens coordination between law enforcement units, ensuring seamless communication across various departments and increasing the overall effectiveness of policing efforts. Efforts to replace or reprogram non-public safety radios, set for completion by June 30th, will ensure consistent and reliable communication across all departments, preventing potential system failures. The full replacement of the microwave ring and associated networking equipment improves network stability, speed, and security, providing a stronger foundation for ongoing operations. Lastly, the replacement of HVAC units at eight out of ten tower sites enhances the longevity and reliability of the equipment, reducing the likelihood of costly repairs or downtime, and ensuring uninterrupted service. Together, these improvements create a more efficient, secure, and dependable communication system, benefiting both public safety and operational continuity.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The Mobile Data Computer (MDC) refresh initiative focuses on providing law enforcement with state-of-the-art, fully rugged devices designed to enhance operational efficiency, officer safety, and compliance with federal security standards. These new MDCs are equipped with RFID technology to meet FBI-mandated multi-factor authentication requirements, ensuring secure access to sensitive law enforcement data. Additionally, 15% of the devices include mobile fingerprint identification, allowing officers to positively identify individuals in the field, while 35% support driver's license barcode scanning, which helps streamline data entry and reduce errors. Built for durability and running on the latest Windows 11 operating system, these devices are optimized to meet the demands of modern policing. As of now, 65% of the total fleet, comprising 900 devices, has been received and configured for deployment. The operating system image has been finalized to ensure a streamlined implementation process across all units, and successful first-wave deployment testing has been completed, verifying the system's reliability in real-world conditions. This initiative equips Cincinnati and county-wide law enforcement professionals with the latest technology, improving response times, enhancing security, and maintaining operational excellence.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Enter Accomplishment Description:

The city has taken significant steps to improve its overall security and protect sensitive data. New security measures have been put in place to ensure that only authorized individuals can access important systems, keeping the network safe from unauthorized access. Enhanced protection against malicious software helps stop potential attacks that could cause harm, even before they can happen. In addition, the organization is actively monitoring for any potential threats online, allowing for quick action if anything suspicious arises. Measures have also been taken to prevent scams or fake campaigns that could target the city or its customers, ensuring the brand and reputation remain secure. With new, more efficient security tools, the organization can reduce attacks from happening and quickly respond to any potential risks. These improvements also provide stronger protection for employees, especially those working remotely, making the city's systems more secure and resilient overall.

Select a City Goal:

Fiscal Sustainability

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Phishing Simulation (PhishNotify) & Education

City Goal

Public Safety and Health

Select a Goal:

<5% of phishing simulation emails were clicked on in the reporting quarter

Volume Measure

of all phishing emails sent during reporting frequency

Select a Service:

Desktop Support

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

Above 85% satisfaction rate through ServiceNow tickets

Volume Measure

of ServiceNow ticket requests

Select a Service:

Risk Management

City Goal

Public Safety and Health

Select a Goal:

100% of City departments that have participated in a Business Continuity and Disaster Recovery Audit by the end of the fiscal year

Volume Measure

of Business Continuity and Disaster Recovery Audits



Select a Service:

Risk Management

City Goal

Public Safety and Health

Select a Goal:

100% of City departments that have participated in a tabletop exercise by the end of the fiscal year

Volume Measure

of tabletop exercises held

Select a Service:

PMO

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

100% of PMO managed IT Implementation projects go live on target date

Volume Measure

of IT Implementation projects managed by PMO



Strategic Department Projects

Project Name

Windows 11

City Goal

Fiscal Sustainability

Project Description

Upgrade to Windows 11 Enterprise to Maintain security compliance with the latest Microsoft-supported Windows OS. Enable BitLocker to Increase data integrity and security. Strengthen security, control, and application management with Credential Manager.

Project Name

Unified Communications

City Goal

Excellent & Equitable Service Delivery

Project Description

Replacement of outdate telephony system and move to a VOIP based and unified communication system

Project Name

IT Classification Update

City Goal

Fiscal Sustainability

Project Description

The goal is to update the City's IT classifications to align with current and future needs.

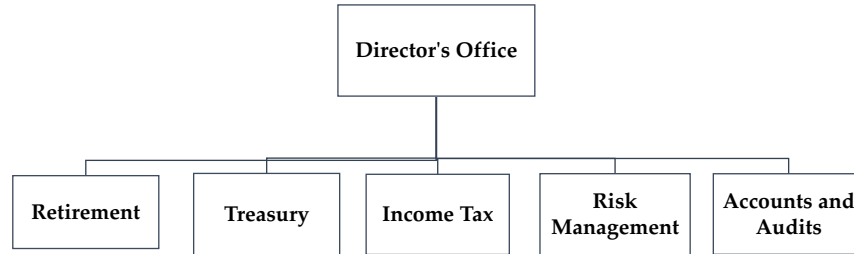


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Finance

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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	4,879,770	5,065,130	5,147,560	82,430	5,207,240
Employee Benefits	1,596,710	1,679,020	1,732,890	53,870	1,794,910
Non-Personnel	1,436,880	1,564,280	1,540,190	(24,090)	1,510,530
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	7,913,360	8,308,430	8,420,640	112,210	8,512,680
Operating Budget Restricted					
Personnel Services	3,273,250	3,158,590	3,329,730	171,140	3,462,640
Employee Benefits	1,085,950	1,072,710	1,202,030	129,320	1,259,440
Non-Personnel	5,620,370	5,677,020	5,222,730	(454,290)	5,246,640
Properties	0	0	0	0	0
Debt Service	146,741,060	136,028,760	73,040,000	(62,988,760)	75,502,470
Operating Total	156,720,630	145,937,080	82,794,490	(63,142,590)	85,471,190
Internal Service Funds	3,523,370	3,794,430	3,685,440	(108,990)	3,824,340
Total	168,157,360	158,039,940	94,900,570	(63,139,370)	97,808,210
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	600,127,740	752,258,820	773,267,230	21,008,410	784,355,130
Total Full-time Equivalent Positions	112.44	110.66	112.67	2.01	112.67

Departmental Budgets

Finance



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	310,700	329,250	345,680	16,430	346,990
Employee Benefits	47,820	51,630	58,660	7,030	62,440
Non-Personnel	20,330	28,040	27,670	(370)	27,740
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	378,850	408,920	432,010	23,090	437,170
Operating Budget Restricted					
Personnel Services	61,720	63,790	65,710	1,920	67,680
Employee Benefits	43,720	45,170	46,130	960	47,530
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	105,440	108,960	111,840	2,880	115,210
Internal Service Funds	56,230	58,660	60,060	1,400	61,870
Total	540,520	576,540	603,910	27,370	614,250
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	3.00	3.00	3.00	0.00	3.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
28,630	0.00	All Funds	This agency reflects an all funds increase due to wage and benefits increases and inflationary increases to the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(2,660)	0.00	(2,660)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction to printing.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,284,120	1,342,150	1,311,910	(30,240)	1,327,790
Employee Benefits	401,720	423,340	420,270	(3,070)	436,980
Non-Personnel	137,940	148,750	132,700	(16,050)	129,830
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,823,780	1,914,240	1,864,880	(49,360)	1,894,600
Operating Budget Restricted					
Personnel Services	252,470	350,710	368,770	18,060	391,060
Employee Benefits	116,280	127,530	135,530	8,000	145,830
Non-Personnel	416,040	420,200	424,400	4,200	428,660
Properties	0	0	0	0	0
Debt Service	975,450	933,520	487,610	(445,910)	487,610
Operating Total	1,760,240	1,831,960	1,416,310	(415,650)	1,453,160
Internal Service Funds	0	0	0	0	0
Total	3,584,020	3,746,200	3,281,190	(465,010)	3,347,760
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	125,000	102,578,610	70,678,950	(31,899,660)	71,233,470
Total Full-time Equivalent Positions	18.81	19.00	19.00	0.00	19.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(367,510)	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, benefits, and inflationary increases in the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(1,000)	0.00	(1,000)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction in resources for printing.
(570)	0.00	(570)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction in resources for machine rent.
(1,000)	0.00	(1,000)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction in postage.
(7,720)	0.00	(7,720)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction in resources for software utilization.
(79,020)	0.00	(79,020)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.
(8,190)	0.00	(8,190)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction in resources for office supplies.

Departmental Budgets

Finance



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	754,360	757,710	793,570	35,860	807,160
Employee Benefits	251,320	272,750	295,080	22,330	306,340
Non-Personnel	362,370	380,000	287,180	(92,820)	285,490
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,368,050	1,410,460	1,375,830	(34,630)	1,398,990
Operating Budget Restricted					
Personnel Services	308,940	331,470	350,540	19,070	365,240
Employee Benefits	112,720	116,810	125,780	8,970	133,370
Non-Personnel	3,591,400	3,627,320	3,217,270	(410,050)	3,221,100
Properties	0	0	0	0	0
Debt Service	145,765,610	135,095,240	72,552,390	(62,542,850)	75,014,860
Operating Total	149,778,670	139,170,840	76,245,980	(62,924,860)	78,734,570
Internal Service Funds	0	0	0	0	0
Total	151,146,720	140,581,300	77,621,810	(62,959,490)	80,133,560
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	164,647,000	195,604,460	216,541,880	20,937,420	220,666,880
Total Full-time Equivalent Positions	14.00	13.00	13.00	0.00	13.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(62,827,650)	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.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(5,000)	0.00	(5,000)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction in resources for collection services.
(93,840)	0.00	(93,840)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.
(30,000)	0.00	(30,000)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction in postage.
(3,000)	0.00	(3,000)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction in information technology (IT) services.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	442,660	522,320	603,390	81,070	589,930
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	442,660	522,320	603,390	81,070	589,930
Operating Budget Restricted					
Personnel Services	939,970	651,160	730,310	79,150	769,820
Employee Benefits	221,230	176,400	259,590	83,190	278,660
Non-Personnel	79,100	80,330	81,140	810	81,960
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,240,300	907,890	1,071,040	163,150	1,130,440
Internal Service Funds	3,467,140	3,735,770	3,625,380	(110,390)	3,762,470
Total	5,150,100	5,165,980	5,299,810	133,830	5,482,840
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	91,355,740	91,355,750	91,355,750	0	91,355,750
Total Full-time Equivalent Positions	30.63	28.66	30.67	2.01	30.67

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
168,250	2.01	All Funds	This agency reflects an all funds increase due to wage and benefits increases and inflationary increases in the non-personnel budget. The increase in FTE is due to the addition of two positions during FY 2025 and part-time status changes.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
75,970	0.00	76,730	0.00	General Fund	This increase represents resources for an increase in the City's insurance policy premiums.

Departmental Budgets

Finance



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	2,530,590	2,636,020	2,696,400	60,380	2,725,300
Employee Benefits	895,850	931,300	958,880	27,580	989,150
Non-Personnel	473,580	485,170	489,250	4,080	477,540
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	3,900,020	4,052,490	4,144,530	92,040	4,191,990
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	3,900,020	4,052,490	4,144,530	92,040	4,191,990
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	344,000,000	362,720,000	394,690,650	31,970,650	401,099,030
Total Full-time Equivalent Positions	31.00	31.00	31.00	0.00	31.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
110,040	0.00	All Funds	This agency reflects a General Fund increase due to wage and benefits increases and inflationary increases to the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(18,000)	0.00	(18,000)	0.00	General Fund	This reflects 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 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	1,710,150	1,761,460	1,814,400	52,940	1,868,840
Employee Benefits	592,000	606,800	635,000	28,200	654,050
Non-Personnel	1,533,830	1,549,170	1,499,920	(49,250)	1,514,920
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	3,835,980	3,917,430	3,949,320	31,890	4,037,810
Internal Service Funds	0	0	0	0	0
Total	3,835,980	3,917,430	3,949,320	31,890	4,037,810
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	15.00	16.00	16.00	0.00	16.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
31,890	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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Department Operational Accomplishments

Enter Accomplishment Description:

The City received a clean audit report from the State Auditor and the City maintained its credit ratings of AA and Aa2 from Moody's and S&P respectively.

Select a City Goal:

Fiscal Sustainability

If applicable, select a SIET Cohort/Working Group:

Not Applicable

If applicable, select a second SIET Cohort/Working Group

Not Applicable

Enter Accomplishment Description:

Completed a SIET Initiative consisting of a comprehensive review of fee, license, and fine generating programs. A master list of all General Fund fees, licenses, and fines was created to track the timeline of changes. Several City departments have either implemented or are in the progress of updating fees to better align with the cost of providing services.

Select a City Goal:

Fiscal Sustainability

If applicable, select a SIET Cohort/Working Group:

Fiscal Sustainability

If applicable, select a second SIET Cohort/Working Group

Not Applicable

Enter Accomplishment Description:

The City received two awards for its healthcare programs:
The 1st place 2024 Healthiest Employer Award for Ohio employers.
The 2024 Healthiest 100 Workplaces in America Award.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

Not Applicable

If applicable, select a second SIET Cohort/Working Group

Not Applicable



Performance Measures

Select a Service:

Safety & Workers Compensation

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

10 facility/job site safety audits per quarter

Volume Measure

Facility/job site safety audits; # of workplace injuries

Select a Service:

Health & Wellness Benefits

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

90% of employees complete open enrollment by the deadline

Volume Measure

of employees completing open enrollment

Select a Service:

Income Tax Administration

City Goal

Fiscal Sustainability

Select a Goal:

Provide great customer service by timely processing 95% of refund claims within 90 days

Volume Measure

of refunds

**Select a Service:**

Audits

City Goal

Fiscal Sustainability

Select a Goal:

250 business accounts (1000 selective high audit risk cases each year) to be reviewed and tracked each quarter, report to include status of reviews and additional revenue

Volume Measure

of audits

Select a Service:

Investments (Treasury)

City Goal

Fiscal Sustainability

Select a Goal:

100% of funds managed by an investment firm meet or exceed the 1-5-year Treasury Index benchmark

Volume Measure

Investment return percentage (external)

Select a Service:

Payroll

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

Fewer than 20% of departments have payroll errors (80% of departments are free of payroll errors)

Volume Measure

of departments with payroll errors



Strategic Department Projects

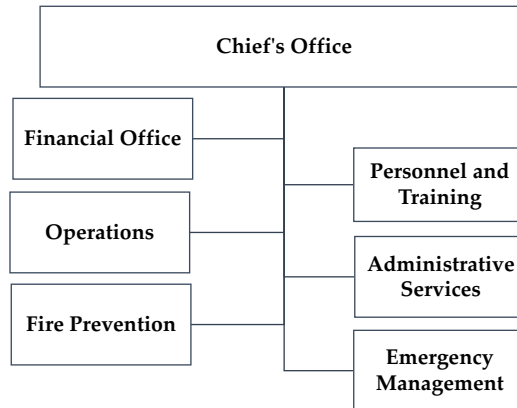
Project Name SIET Payroll Initiative	City Goal Fiscal Sustainability
Project Description As a follow-up to the payroll SIET initiative to reduce payroll entry errors and establish metrics for tracking, to produce a report detailing the need for the project, the process of the initiative, and outcomes as a result.	

Project Name CincyInsights Revenue Dashboard	City Goal Fiscal Sustainability
Project Description Finance will work in coordination with OPDA to revamp and redesign the CincyInsights Revenue Dashboard with the end goal of making it more easily digestible and user-friendly to the public and non-finance audience. This will be included as part of OPDA's strategic plan to redesign CincyInsights.	



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	97,764,620	100,941,750	104,624,550	3,682,800	105,135,650
Employee Benefits	38,874,650	39,874,520	42,768,290	2,893,770	43,117,710
Non-Personnel	11,436,560	11,955,030	12,897,060	942,030	12,625,710
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	148,075,830	152,771,300	160,289,900	7,518,600	160,879,070
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	148,075,830	152,771,300	160,289,900	7,518,600	160,879,070
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	10,407,500	11,486,060	10,896,000	(590,060)	10,900,000
Total Full-time Equivalent Positions	904.00	904.00	904.00	0.00	904.00

Departmental Budgets

Fire



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	86,936,720	90,266,640	92,921,650	2,655,010	93,428,360
Employee Benefits	34,550,930	35,594,020	38,117,090	2,523,070	38,406,550
Non-Personnel	9,654,190	9,940,080	10,706,270	766,190	10,489,750
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	131,141,840	135,800,740	141,745,010	5,944,270	142,324,660
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	131,141,840	135,800,740	141,745,010	5,944,270	142,324,660
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	10,405,000	11,397,560	9,650,000	(1,747,560)	9,650,000
Total Full-time Equivalent Positions	821.00	823.00	825.00	2.00	825.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
8,640,460	2.00	All Funds	This agency reflects a General Fund increase due to decreased position vacancy allowance, contractually obligated personnel increases, and other inflationary increases in the non-personnel budget. The change in FTE is due to internal position transfers.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(1,195,240)	0.00	(1,195,240)	0.00	General Fund	This represents a reduction in the department's budget. This reduction will reduce overtime expenses.
(40,000)	0.00	(40,000)	0.00	General Fund	This represents a reduction in the department's budget. This reduction decreases medical supplies related to efficiencies created by medical vending machines.



One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(1,460,950)	0.00	(1,460,950)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.

Departmental Budgets

Fire



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	10,827,900	10,675,110	11,702,900	1,027,790	11,707,290
Employee Benefits	4,323,720	4,280,500	4,651,200	370,700	4,711,160
Non-Personnel	1,782,370	2,014,950	2,190,790	175,840	2,135,960
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	16,933,990	16,970,560	18,544,890	1,574,330	18,554,410
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	16,933,990	16,970,560	18,544,890	1,574,330	18,554,410
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	2,500	88,500	1,246,000	1,157,500	1,250,000
Total Full-time Equivalent Positions	83.00	81.00	79.00	(2.00)	79.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(3,139,180)	(2.00)	All Funds	This agency reflects a General Fund decrease due to the reversal of one-time FY 2025 exceptions related to recruit classes, which is partially offset by wage and benefit increases. The change in FTE is due to internal position transfers.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(189,670)	0.00	(189,670)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
3,484,360	0.00	0	0.00	General Fund	This increase represents additional salary and benefits resources associated with the 50-member Recruit Class 124, scheduled to start in October 2025.
600,000	0.00	0	0.00	General Fund	This increase represents additional resources for overtime expenses associated with the 50-member Recruit Class 124 scheduled to begin in October 2025.
0	0.00	615,000	0.00	General Fund	This increase represents additional resources for overtime expenses associated with the 50-member Recruit Class 125, scheduled to start in October 2026.
0	0.00	818,820	0.00	General Fund	This increase represents additional resources for equipment and supplies associated with the 50-member Recruit Class 125, scheduled to begin in October 2026.



One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
818,820	0.00	0	0.00	General Fund	This increase represents additional resources needed for equipment and supplies associated with the 50-member Recruit Class 124, scheduled to start in October 2025.
0	0.00	3,614,930	0.00	General Fund	This increase represents additional salary and benefits resources for the 50-member Recruit Class 125, scheduled to begin in October 2026.



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Department Operational Accomplishments

Enter Accomplishment Description:

Completion of Fire Recruit Class 122: A total of 52 graduates, 8% of the class was composed of women.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

CFD Emergency Operations placed three additional medic transport units in service on June 21, 2024 during the hours of 1000-2200 each day. (Peak Demand / Medic Transport Units)

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

CFD implemented an Alternative Response Pilot Program of Advanced Life Support CHASE Vehicle. The benefits of this program include, enhanced resource availability, operational flexibility, and decrease strain on fire apparatus.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Administration

City Goal

Fiscal Sustainability

Select a Goal:

100% Fire Training Center project milestones met on time (shared with DPS)

Volume Measure

Select a Service:

Human Resources

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

0 preventable injuries

Volume Measure

of injuries

Select a Service:

Operations

City Goal

Public Safety and Health

Select a Goal:

First engine arrives on scene within 480 seconds for 100% of low- and medium- hazard runs

Volume Measure

total # of runs

**Select a Service:**

Fire Prevention

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

Accurately determine the cause of all fires within 30 days of occurrence

Volume Measure

of investigations conducted/completed

Select a Service:

Emergency Management

City Goal

Public Safety and Health

Select a Goal:

Minimum of 20 individuals access a quarterly training/course for continued education

Volume Measure

of individuals accessing training/course for continued education

Select a Service:

Finance

City Goal

Fiscal Sustainability

Select a Goal:

100% of invoices are processed within 30 days

Volume Measure

of invoices opened



Select a Service:

Finance

City Goal

Fiscal Sustainability

Select a Goal:

Decrease overtime spend by 70% over the next 3 years; OT spend is flat (adjusted for inflation) for years 2 and 3 (does not exceed FY24 OT spend)

Volume Measure

\$ of overtime spend by reason

Strategic Department Projects

Project Name

Financial Target Analysis

City Goal

Fiscal Sustainability

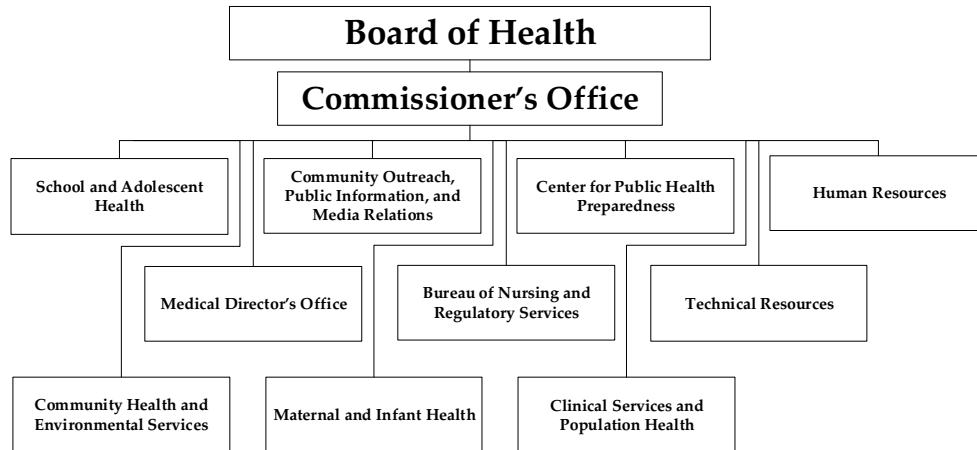
Project Description

This project will focus on tracking and monitoring overtime dollars that are being spent on a monthly basis, while monitoring overtime spending. This project will help identify areas that alternative methods can be made to reduce overtime spending.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	41,056,790	42,991,510	43,898,420	906,910	45,571,780
Employee Benefits	15,893,730	16,608,040	17,328,680	720,640	18,256,140
Non-Personnel	11,047,320	11,307,030	11,933,320	626,290	11,783,260
Properties	3,010	3,040	3,070	30	2,970
Debt Service	0	0	0	0	0
Operating Total	68,000,850	70,909,620	73,163,490	2,253,870	75,614,150
Internal Service Funds	0	0	0	0	0
Total	68,000,850	70,909,620	73,163,490	2,253,870	75,614,150
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	53,234,900	53,650,270	53,584,730	(65,540)	53,584,730
Total Full-time Equivalent Positions	594.37	597.04	595.11	(1.93)	595.11

Departmental Budgets

Health



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	2,111,990	2,254,560	2,336,420	81,860	2,858,120
Employee Benefits	753,340	764,110	762,470	(1,640)	792,740
Non-Personnel	340,440	329,540	564,960	235,420	550,430
Properties	3,010	3,040	3,070	30	2,970
Debt Service	0	0	0	0	0
Operating Total	3,208,780	3,351,250	3,666,920	315,670	4,204,260
Internal Service Funds	0	0	0	0	0
Total	3,208,780	3,351,250	3,666,920	315,670	4,204,260
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	200,710	595,000	595,000	0	595,000
Total Full-time Equivalent Positions	26.00	26.00	26.00	0.00	26.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
67,740	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.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
250,000	0.00	250,000	0.00	Cincinnati Health District	This increase represents resources for mental health support services for transgender and gender non-binary youth.



One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(2,070)	0.00	(2,070)	0.00	Cincinnati Health District	This reflects a reduction to the department's budget. This decrease represents a reduction in office supplies.

Departmental Budgets

Health



Agency 2: Technical Resources

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

Agency Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	1,954,400	2,024,430	2,062,240	37,810	2,090,460
Employee Benefits	806,710	849,860	839,760	(10,100)	866,390
Non-Personnel	483,580	491,440	592,810	101,370	579,600
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	3,244,690	3,365,730	3,494,810	129,080	3,536,450
Internal Service Funds	0	0	0	0	0
Total	3,244,690	3,365,730	3,494,810	129,080	3,536,450
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	25.73	26.00	26.00	0.00	26.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
207,240	0.00	All Funds	This agency reflects an all funds increase due to wage and benefits increases and inflationary increases to the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(78,160)	0.00	(78,160)	0.00	Cincinnati Health District	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	4,719,150	4,928,840	5,144,270	215,430	5,210,940
Employee Benefits	1,826,240	1,912,150	2,019,610	107,460	2,094,810
Non-Personnel	365,450	369,510	386,400	16,890	380,510
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	6,910,840	7,210,500	7,550,280	339,780	7,686,260
Internal Service Funds	0	0	0	0	0
Total	6,910,840	7,210,500	7,550,280	339,780	7,686,260
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	3,518,270	2,881,450	2,881,450	0	2,881,450
Total Full-time Equivalent Positions	76.00	77.00	77.00	0.00	77.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
339,780	0.00	All Funds	This agency reflects an all funds increase due to wage and benefits increases and inflationary increases in the non-personnel budget. There is no change in FTE.

Departmental Budgets

Health



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	5,183,190	5,474,170	5,774,780	300,610	5,933,980
Employee Benefits	2,136,500	2,214,240	2,418,630	204,390	2,550,660
Non-Personnel	1,307,000	1,480,080	1,334,890	(145,190)	1,343,670
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	8,626,690	9,168,490	9,528,300	359,810	9,828,310
Internal Service Funds	0	0	0	0	0
Total	8,626,690	9,168,490	9,528,300	359,810	9,828,310
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	5,454,270	6,115,170	6,115,180	10	6,115,180
Total Full-time Equivalent Positions	87.95	89.15	89.25	0.10	89.25

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
359,810	0.10 All Funds	This agency reflects an all funds increase due to wage and benefits increases, which is partially offset by the reversal of one-time FY 2025 exceptions. The increase in FTE is due to a departmental reorganization to better align staffing with needs.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	15,488,490	16,782,440	16,789,790	7,350	17,293,740
Employee Benefits	5,680,540	6,220,410	6,323,500	103,090	6,685,490
Non-Personnel	7,246,590	7,319,150	7,722,930	403,780	7,588,130
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	28,415,620	30,322,000	30,836,220	514,220	31,567,360
Internal Service Funds	0	0	0	0	0
Total	28,415,620	30,322,000	30,836,220	514,220	31,567,360
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	29,515,890	29,512,890	29,447,340	(65,550)	29,447,340
Total Full-time Equivalent Positions	209.48	215.28	213.45	(1.83)	213.45

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
448,300	(1.83)	All Funds	This agency reflects an all funds increase due to wage and benefits increases and inflationary increases in the non-personnel budget. The decrease in FTE is due to a departmental reorganization to better align staffing with needs.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
2,500	0.00	3,000	0.00	Cincinnati Health District	This increase represents resources for additional rent at Ambrose Health Center to accommodate the move of the Crest Smile Shoppe.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
328,000	0.00	120,000	0.00	Community Health Center Activities	This increase represents resources for a new pharmacy management system.
(264,580)	0.00	(264,580)	0.00	Cincinnati Health District	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Departmental Budgets

Health



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	11,599,570	11,527,070	11,790,920	263,850	12,184,540
Employee Benefits	4,690,400	4,647,270	4,964,710	317,440	5,266,050
Non-Personnel	1,304,260	1,317,310	1,331,330	14,020	1,340,920
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	17,594,230	17,491,650	18,086,960	595,310	18,791,510
Internal Service Funds	0	0	0	0	0
Total	17,594,230	17,491,650	18,086,960	595,310	18,791,510
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	14,545,760	14,545,760	14,545,760	0	14,545,760
Total Full-time Equivalent Positions	169.21	163.61	163.41	(0.20)	163.41

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
677,610	(0.20)	All Funds	This agency reflects an all funds increase due to wage and benefits increases and inflationary increases in the non-personnel budget. The decrease in FTE is due to changes in part-time status.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(82,300)	0.00	(82,300)	0.00	Cincinnati Health District	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



Department Operational Accomplishments

Enter Accomplishment Description:

We are preparing for the Grand Opening of a new School-Based Health and Dental Center at Roberts Academy! We are delighted to partner with the Delta Dental Foundation (with additional funding from the Ohio Department of Health and the Cincinnati Dental Center) in the provision of comprehensive oral health care services for students, families and the surrounding community. A remodeled space within Roberts Academy houses the new dental operation with the existing health center operation. This co-located Center will also feature a dedicated entrance that allows members of the community to obtain services without passing through the secured student areas.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

In 2024, CHD received Community Health Quality Recognition (CHQR) Awards from the Health Resource and Service Administration (HRSA) in recognition of clinical quality. This includes the HRSA Gold Award for overall clinical quality, based on Uniform Data System (UDS) reporting and awarded to Federally Qualified Health Centers (FQHCs) in the top 10%, as well as an award for Advancing Health Information Technology for Quality.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Though noted as a service challenge in prior years, attracting and retaining providers through hiring and contracting has been a highlight this year. We have added 3 nurse practitioners and 2 contracted doctors already, with 2 additional contracted doctors and 3 hired doctors scheduled to join within the next six months.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Environmental Health Services (Inspections)

City Goal

Public Safety and Health

Select a Goal:

80% of mold CSRs closed timely within 90 days

Volume Measure

mold complaints

Select a Service:

Health Education and Promotion (Cribs for Kids, Tobacco 21)

City Goal

Public Safety and Health

Select a Goal:

Meet at least 90% of demand for cribs to eligible clients who contacted CHD

Volume Measure

of cribs distributed

Select a Service:

Communicable Disease Surveillance and Prevention

City Goal

Public Safety and Health

Select a Goal:

90% of outbreak reports uploaded within 30 days of outbreak being resolved (2 incubation periods)

Volume Measure

of reportable diseases reported



Select a Service:

Maternal and Child Health (CMH, Community Health Worker visits, school nursing and Supplemental Nutr

City Goal

Public Safety and Health

Select a Goal:

75% of newly enrolled prenatal clients will receive a face-to-face within 30 days (Community Health Worker)

Volume Measure

newly enrolled prenatal clients

Select a Service:

Healthcare Delivery (Primary Care, Womens Health, Dental, etc, Title X reproductive Health)

City Goal

Public Safety and Health

Select a Goal:

50% of providers have 3rd next available appointment within desired range

Volume Measure

of patients seen

Select a Service:

Lead Prevention Program

City Goal

Public Safety and Health

Select a Goal:

80% of lead risk assessments have first contact with occupant made within 3 business days

Volume Measure

of lead referrals for elevated blood lead levels



Strategic Department Projects

Project Name

Facilities Modernization

City Goal

Excellent & Equitable Service Delivery

Project Description

The Cincinnati Health Department (CHD) recently completed an in-depth facilities evaluation process. The number one facilities priority for CHD is replacement of the 3101 Burnet building and consolidation of administrative functions in the new facility. The City is currently evaluating 655 Plum as a possible location for administrative consolidation. Milestones in the upcoming fiscal year include 1) completion of due diligence process when allowed by agreement, 2) Beginning planning of needed changes/improvements and planning of move, or planning for new property selection process, depending on results of due diligence.

Project Name

Opioid Abatement Grant Program

City Goal

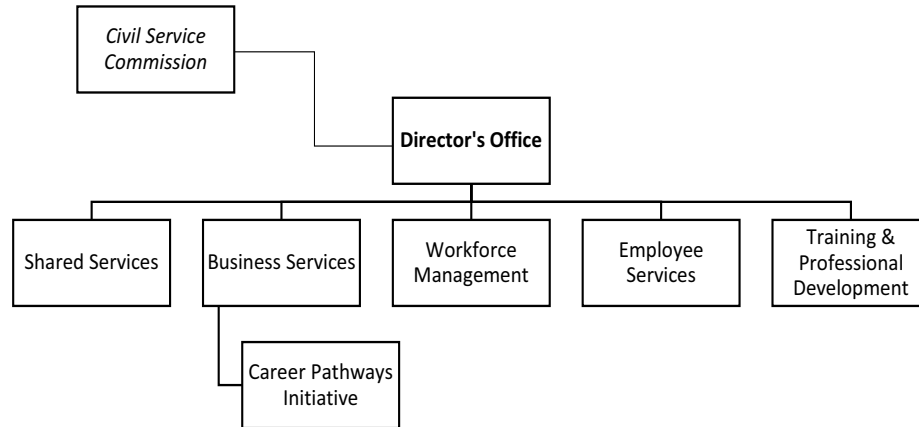
Project Description

In FY 25, the Cincinnati Health Department (CHD), on behalf of the City of Cincinnati, partnered with Hamilton County to design and implement a grant process for allocating \$3.9 million in OneOhio Opioid Settlement funds. These funds were designated to support local strategies for opioid abatement, specifically in the areas of treatment, prevention, and recovery supports. CHD conducted a thorough review of 31 applications totaling \$10.97 million in requests. Ultimately, \$3.9 million was awarded to 14 organizations: five focused on treatment, five on recovery supports, and four on prevention. Each award included performance measures that recipients must meet to remain eligible for continued funding. During FY 26, CHD will meet quarterly with each awardee to assess progress, support performance improvement, and ensure that critical services are being delivered effectively to the community.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	2,962,760	3,485,420	3,698,800	213,380	3,727,320
Employee Benefits	839,340	952,620	1,070,380	117,760	1,108,050
Non-Personnel	530,390	1,000,450	710,740	(289,710)	760,970
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	4,332,490	5,438,490	5,479,920	41,430	5,596,340
Operating Budget Restricted					
Personnel Services	287,190	569,780	577,500	7,720	583,000
Employee Benefits	105,550	70,730	102,180	31,450	106,790
Non-Personnel	0	649,340	603,630	(45,710)	79,290
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	392,740	1,289,850	1,283,310	(6,540)	769,080
Internal Service Funds	0	0	0	0	0
Total	4,725,230	6,728,340	6,763,230	34,890	6,365,420
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	25,000	25,000	107,000	82,000	107,000
Total Full-time Equivalent Positions	52.10	54.10	56.16	2.06	56.16

Departmental Budgets

Human Resources



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	2,962,760	3,485,420	3,698,800	213,380	3,727,320
Employee Benefits	839,340	952,620	1,070,380	117,760	1,108,050
Non-Personnel	530,390	1,000,450	710,740	(289,710)	760,970
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	4,332,490	5,438,490	5,479,920	41,430	5,596,340
Operating Budget Restricted					
Personnel Services	287,190	569,780	577,500	7,720	583,000
Employee Benefits	105,550	70,730	102,180	31,450	106,790
Non-Personnel	0	649,340	603,630	(45,710)	79,290
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	392,740	1,289,850	1,283,310	(6,540)	769,080
Internal Service Funds	0	0	0	0	0
Total	4,725,230	6,728,340	6,763,230	34,890	6,365,420
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	25,000	25,000	107,000	82,000	107,000
Total Full-time Equivalent Positions	52.10	54.10	56.16	2.06	56.16

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(12,310)	1.06	All Funds	This agency reflects an all funds decrease due to the reversal of one-time FY 2025 exceptions, which is partially offset by wage and benefits increases. The increase in FTE is due to a position added during FY 2025 and part-time status changes.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
100,000	0.00	100,000	0.00	General Fund	This increase represents resources for mediation services to replace those previously provided by the Federal Mediation and Conciliation Service (FMCS). Due to recent changes in federal policy, FMCS is no longer available to provide mediation services for local municipalities.
62,500	1.00	62,500	1.00	General Fund	This increase represents resources for the addition of a Supervising Human Resources Analyst position to support the Department of Buildings & Inspections workforce and employee services divisions.



One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(20,710)	0.00	(20,710)	0.00	Citizens Jobs	This reflects a reduction to the department's budget. This decrease represents a reduction in contractual services for the Career Pathways Initiative (CPI).
(51,760)	0.00	(51,760)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.
(3,000)	0.00	(3,000)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings for the Career Pathways Initiative (CPI).
(39,830)	0.00	(39,830)	0.00	Income Tax-Infrastructure	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



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**Department Operational Accomplishments****Enter Accomplishment Description:**

The Human Resources department administered 39 eligibility lists to support recruitment efforts, including three public safety exam processes. Implemented Candidate Text Messaging in NEOGOV, enabling real-time communication for application updates, interview reminders, and next steps. Executed three Civil Service Rule revisions and conducted multiple compensation studies to improve recruitment and transparency.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The Human Resources department successfully negotiated labor agreements with FOP and IAFF, achieved a 100% grievance resolution rate before arbitration, and exceeded training goals by fulfilling 75% of requests.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The Human Resources department published the City's EEO Report on CincyInsights providing detailed workforce composition data and completed eight across-the-board (ATB) increases and one cost of living adjustment (COLA) across City Salary Plans.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Hiring & Civil Service Testing

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

80% of bargaining unit hires, excluding hard to fill positions, are completed within 90 days of requisition approval

Volume Measure

avg # of days to fill days

Select a Service:

Hiring & Civil Service Testing

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

80% of Interviews are completed within 30 days from the date applicants are referred to hiring manager(s).

Volume Measure

interview processes completed

Select a Service:

Classification Specification Changes

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

80% of class spec amendments reviewed completed within 14 days

Volume Measure

Average # of days to completed class spec amendments



Select a Service:
Grievance Resolution

City Goal
Excellent & Equitable Service Delivery

Select a Goal:
#of Mediations

Volume Measure
Mediation Costs

Select a Service:
Labor/Employee Relations, Investigating and Resolving Employee Complaints, Corrective Action

City Goal
Excellent & Equitable Service Delivery

Select a Goal:
90% of complaints investigated within 85 working days

Volume Measure
Tier 2 complaints investigated by Employee Services Staff

Select a Service:
Maintaining and Administering HRIS and Technology

City Goal
Excellent & Equitable Service Delivery

Select a Goal:
Above 80% of Service Now Tickets closed within 3 business days

Volume Measure
Shared Services - Enhance Operational Efficiency



Select a Service:

Career Pathways Initiative

City Goal

Growing Economic Opportunities

Select a Goal:

Maintain a minimum of 66 distinct educational institutions annually, including a diverse range of public, private, charter, and community-based schools, with varied demographics and geographic representation.

Volume Measure

Career Pathway 1 (Youth to Work)

**Strategic Department Projects****Project Name**

Citywide Classification and Compensation Study

City Goal

Excellent & Equitable Service Delivery

Project Description

5 phases - Project Completion estimated 9 months

Phase 1 - Project Initiation

Phase 2 - Classification Analysis

Phase 3 - Market Assessment

Phase 4 -Recommendations

Phase 5- Presentation of Results

Project Name

Climate Assessments

City Goal

Excellent & Equitable Service Delivery

Project Description

Ensure effective management and delivery of the Climate Assessment initiative by standardizing departmental communication and rollout processes, supporting departments in driving meaningful participation, and serving as the primary liaison between the contractor and departments. This includes enforcing consistent use of engagement checklists, coordinating communication protocols, overseeing the review and dissemination of assessment findings, and conducting post-assessment check-ins to monitor the implementation of actions. HR will proactively communicate with departments and escalate any lack of progress in implementation up the chain of command.

Key Deliverables:**1. One-Pager Communication Template:**

Clear explanation of the purpose, importance, and expectations of the Climate Assessment, tailored for departments to distribute to staff.

2. Department Checklist/Step-by-step guide for departments, covering:

a. Communication Rollout/Template: Clear instructions for departments on how to effectively communicate the assessment to staff, using the provided templates.

b. Ensure Union Engagement: Guidelines for departments on how to engage union representatives in the process.

c. Director Responsibilities (including minimum response rate targets): Directors are accountable for meeting minimum response rate targets and must flag departments falling below these thresholds (e.g., <10% engagement).

d. Chain of Command Protocols for Interactions with the Contractor: A standardized framework for how departments will share results with staff and communicate feedback.

e. Quarterly Updates to HR: Departments are responsible for providing HR with quarterly updates on actions taken to implement the findings and recommendations from the Climate Assessment.

f. Post-Assessment Check-ins: HR will monitor the implementation progress through regular check-ins with departments. Any delays or issues with the implementation will be escalated up the chain to ensure accountability and timely resolution.

**FY 2025 Performance Based Budgeting Exception Review: Department of Human Resources (HR)**

As of Fiscal Year 2025, budget exception requests incorporate performance measurement concepts. All departments are required to provide quantitative data to justify requests to be used as an evaluation tool. This exception request was included in the FY 2025 Approved Budget Update and selected for performance measurement.

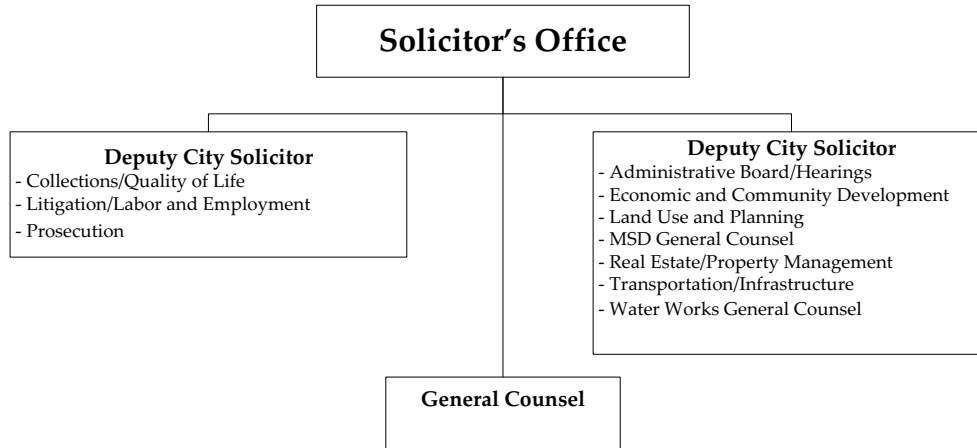
Department of Human Resources (HR) – Supervising Management Analyst: \$115,402

The addition of the supervising analyst resulted in advancing the performance measure goal that 90% of Tier-2 complaints are investigated within 85 working days. HR's 90% goal was surpassed at 100% in all four quarters in FY25.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	7,401,230	8,705,690	8,828,100	122,410	9,046,360
Employee Benefits	2,481,860	2,865,350	2,954,230	88,880	3,084,920
Non-Personnel	907,130	945,860	950,050	4,190	927,980
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	10,790,220	12,516,900	12,732,380	215,480	13,059,260
Operating Budget Restricted					
Personnel Services	110,070	149,950	179,660	29,710	195,070
Employee Benefits	145,540	88,060	62,850	(25,210)	70,280
Non-Personnel	4,870	4,360	2,120	(2,240)	2,140
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	260,480	242,370	244,630	2,260	267,490
Internal Service Funds	1,394,990	1,322,020	1,640,280	318,260	1,725,250
Total	12,445,690	14,081,290	14,617,290	536,000	15,052,000
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	2,395,160	2,014,900	1,949,900	(65,000)	1,949,900
Total Full-time Equivalent Positions	98.70	101.70	105.20	3.50	105.20

Departmental Budgets

Law



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	4,608,290	5,385,930	5,241,900	(144,030)	5,376,770
Employee Benefits	1,562,340	1,834,280	1,809,080	(25,200)	1,891,170
Non-Personnel	646,120	665,650	667,830	2,180	652,820
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	6,816,750	7,885,860	7,718,810	(167,050)	7,920,760
Operating Budget Restricted					
Personnel Services	110,070	149,950	179,660	29,710	195,070
Employee Benefits	145,540	88,060	62,850	(25,210)	70,280
Non-Personnel	4,870	4,360	2,120	(2,240)	2,140
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	260,480	242,370	244,630	2,260	267,490
Internal Service Funds	0	0	0	0	0
Total	7,077,230	8,128,230	7,963,440	(164,790)	8,188,250
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	387,260	57,000	17,000	(40,000)	17,000
Total Full-time Equivalent Positions	52.70	53.70	56.20	2.50	56.20

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
111,110	2.50	All Funds	This agency reflects an all funds increase due to wage and benefits increases and non-personnel inflationary increases. The change in FTE is primarily due to the addition of Law Clerk positions and a position that increased from part-time to full-time.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(255,510)	0.00	(255,870)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.
(4,340)	0.00	(4,340)	0.00	General Fund	This reflects a reduction to the department's budget. This decrease represents a reduction in resources for reference texts and books.



One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(16,050)	0.00	(16,050)	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.

Departmental Budgets

Law



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	2,792,940	3,319,760	3,586,200	266,440	3,669,590
Employee Benefits	919,520	1,031,070	1,145,150	114,080	1,193,750
Non-Personnel	261,010	280,210	282,220	2,010	275,160
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	3,973,470	4,631,040	5,013,570	382,530	5,138,500
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	3,973,470	4,631,040	5,013,570	382,530	5,138,500
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	1,400,000	1,400,000	1,500,000	100,000	1,500,000
Total Full-time Equivalent Positions	38.00	39.00	40.00	1.00	40.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
382,530	1.00 All Funds	This agency reflects a General Fund increase due to wage and employee benefits increases and non-personnel inflationary increases. The change in FTE is due to the transfer of a Senior Assistant City Solicitor position from the Law - Civil agency.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	1,394,990	1,322,020	1,640,280	318,260	1,725,250
Total	1,394,990	1,322,020	1,640,280	318,260	1,725,250
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	607,900	557,900	432,900	(125,000)	432,900
Total Full-time Equivalent Positions	8.00	9.00	9.00	0.00	9.00

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 benefits increases, and non-personnel inflationary increases. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
16,050	0.00	16,050	0.00	Property Management	This increase represents additional reimbursements from the Property Management Fund to the Income Tax-Infrastructure Fund.



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**Department Operational Accomplishments****Enter Accomplishment Description:**

The Law Department continued impactful affirmative litigation from the Quality of Life Division with over 880 housing units impacted by new litigation and over 2,000 housing units impacted by ongoing litigation.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Law provided thorough and extensive legal support for all aspects of the Convention Center District redevelopment.

Select a City Goal:

Growing Economic Opportunities

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Law continues to foster an environment that seeks and supports career pathways-type initiatives such as DePaul Christo Rey high school interns, SWEL undergraduate interns, paid and unpaid law student interns and externs, the continuation of the legal fellow position and participation in Adopt-A-Class.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Quality of Life

City Goal

Thriving Neighborhoods

Select a Goal:

of units touched per week (file, prosecuting, guidance, trouble shooting a plan)

Volume Measure

of units touched per week (file, prosecuting, guidance, trouble shooting a plan)

Select a Service:

Quality of Life

City Goal

Thriving Neighborhoods

Select a Goal:

of properties that became productive

Volume Measure

of properties that became productive

Select a Service:

Contracts where City is receiving good or service

City Goal

Fiscal Sustainability

Select a Goal:

80% of contracts submitted for execution by agreed upon deadline

Volume Measure

of contract requests submitted

**Select a Service:**

Prosecution

City Goal

Public Safety and Health

Select a Goal:

50% of eligible offenses mediated

Volume Measure

of traffic offenses handled

Select a Service:

Collections

City Goal

Fiscal Sustainability

Select a Goal:

Collection Effectiveness Index = (Total Cash Collected / Total Outstanding Receivables) x 100

Volume Measure

of debts referred



Strategic Department Projects

Project Name

Misdemeanor Prosecution Evidence Processing

City Goal

Public Safety and Health

Project Description

A continuation of the implementation of the Matrix case management software to all courtrooms, along with taking steps to ensure direct prosecution access to evidence in misdemeanor cases. In addition, this project includes working with CPD to understand evidence process maps and how to facilitate complete turnover of evidence to the County Prosecutor along with auditing of the evidence disclosed to ensure Brady compliance.

Project Name

Enhanced Contract Support Training

City Goal

Excellent & Equitable Service Delivery

Project Description

Working to complement the procurement innovation process by including Law-specific training and education materials for departments. Law is exploring process changes, complementary to the Procurement improvements, that would increase the efficiency of the contract negotiation process by gathering key business terms at the earliest points in time and continuously moving contracts through the negotiation process with enhanced communication throughout.

**FY 2025 Performance Based Budgeting Exception Review: Law**

As of Fiscal Year 2025, budget exception requests incorporate performance measurement concepts. All departments are required to provide quantitative data to justify requests to be used as an evaluation tool. This exception request was included in the FY 2025 Approved Budget Update and selected for performance measurement.

Office of Administrative Hearings (OAH) Parking Violations Bureau (PVB) Hearing Officer: \$169,712

The addition of the OAH PVB Hearing Officer in Quarter 2 of FY25 contributed to a 31% increase in revenue from parking citations from Quarter 2 through Quarter 4 of FY25 compared to Quarter 2 through Quarter 4 of FY24 (\$3.7M vs. \$2.8M).

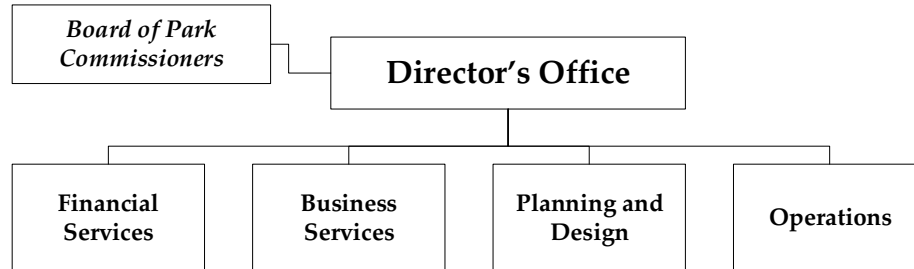


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Parks

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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	5,116,160	5,700,710	6,074,620	373,910	6,164,430
Employee Benefits	1,783,260	2,124,510	2,283,750	159,240	2,371,410
Non-Personnel	3,685,380	3,731,490	3,781,180	49,690	3,735,480
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	10,584,800	11,556,710	12,139,550	582,840	12,271,320
Operating Budget Restricted					
Personnel Services	6,353,690	6,405,300	7,094,190	688,890	7,318,540
Employee Benefits	2,482,860	2,506,400	2,813,000	306,600	2,971,880
Non-Personnel	3,981,370	4,021,610	4,355,940	334,330	4,400,470
Properties	53,000	53,530	54,070	540	54,070
Debt Service	0	0	0	0	0
Operating Total	12,870,920	12,986,840	14,317,200	1,330,360	14,744,960
Internal Service Funds	0	0	0	0	0
Total	23,455,720	24,543,550	26,456,750	1,913,200	27,016,280
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	10,806,520	7,584,530	8,024,530	440,000	7,874,530
Total Full-time Equivalent Positions	241.71	251.13	243.37	(7.76)	243.37

Departmental Budgets

Parks



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	400,640	604,420	608,920	4,500	617,890
Employee Benefits	145,670	207,720	219,240	11,520	227,500
Non-Personnel	12,650	12,780	12,910	130	12,620
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	558,960	824,920	841,070	16,150	858,010
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	558,960	824,920	841,070	16,150	858,010
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	5,030	0	24,000	24,000	24,000
Total Full-time Equivalent Positions	4.00	6.00	6.00	0.00	6.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
51,030	0.00	All Funds	This agency reflects a General Fund increase due to wage and fringe benefits increases as well as an inflationary increase to the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(34,880)	0.00	(34,880)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	3,315,630	3,741,900	4,188,500	446,600	4,259,000
Employee Benefits	1,167,760	1,467,970	1,643,620	175,650	1,707,830
Non-Personnel	3,484,410	3,528,500	3,592,580	64,080	3,551,090
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	7,967,800	8,738,370	9,424,700	686,330	9,517,920
Operating Budget Restricted					
Personnel Services	5,992,660	6,040,920	6,542,140	501,220	6,751,290
Employee Benefits	2,356,470	2,379,090	2,615,500	236,410	2,764,090
Non-Personnel	3,731,030	3,768,770	4,090,290	321,520	4,131,970
Properties	53,000	53,530	54,070	540	54,070
Debt Service	0	0	0	0	0
Operating Total	12,133,160	12,242,310	13,302,000	1,059,690	13,701,420
Internal Service Funds	0	0	0	0	0
Total	20,100,960	20,980,680	22,726,700	1,746,020	23,219,340
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	7,998,610	4,781,650	5,031,650	250,000	4,881,650
Total Full-time Equivalent Positions	200.91	208.33	200.34	(7.99)	200.34

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
2,183,420	(7.99)	All Funds	This agency reflects an all funds increase due to wage and benefits increases as well as an inflationary increase to the non-personnel budget. The change in FTE is primarily due to a correction in part-time staffing.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
16,650	0.00	16,810	0.00	Sawyer Point	This increase represents resources for additional Sawyer Point Fund reimbursements to the General Fund.
30,410	0.00	38,720	0.00	Cincinnati Riverfront Park	This increase represents resources for additional Cincinnati Riverfront Park Fund reimbursements to the General Fund.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(291,730)	0.00	(291,730)	0.00	Income Tax-Infrastructure	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.
(192,720)	0.00	(192,720)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Departmental Budgets

Parks



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,399,890	1,354,390	1,277,200	(77,190)	1,287,540
Employee Benefits	469,830	448,820	420,890	(27,930)	436,080
Non-Personnel	188,320	190,210	175,690	(14,520)	171,770
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,058,040	1,993,420	1,873,780	(119,640)	1,895,390
Operating Budget Restricted					
Personnel Services	361,030	364,380	552,050	187,670	567,250
Employee Benefits	126,390	127,310	197,500	70,190	207,790
Non-Personnel	250,340	252,840	265,650	12,810	268,500
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	737,760	744,530	1,015,200	270,670	1,043,540
Internal Service Funds	0	0	0	0	0
Total	2,795,800	2,737,950	2,888,980	151,030	2,938,930
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	2,802,880	2,802,880	2,968,880	166,000	2,968,880
Total Full-time Equivalent Positions	36.80	36.80	37.03	0.23	37.03

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
151,030	0.23	All Funds	This agency reflects an all funds increase due to wage and benefits increases as well as an inflationary increase to the non-personnel budget. The change in FTE is due to an adjustment in part-time staffing.

**Department Operational Accomplishments****Enter Accomplishment Description:**

Cincinnati Conservation Stewards: the Parks department won a first place Ohio Parks and Recreation Association Award of Excellence in the Natural Resources & Conservation category for the Cincinnati Conservation Stewards program. This is an amazing partnership with the Parks Foundation and the Civic Garden Center, where volunteers are empowered through special training to help reclaim our urban forests from invasive species

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

Not Applicable

If applicable, select a second SIET Cohort/Working Group**Enter Accomplishment Description:**

Theodore M. Berry International Friendship Park Restoration: In partnership with GCWW, the Parks department is returning the park to its original state after an emergency water main fix significantly disrupted the park. Key project elements include restoring bike paths, walkways, seating walls, pavers, new trees, sod, shrubs, electrical, lighting, irrigation and more. A grand opening and ribbon cutting ceremony was held Friday, May 16, 2025.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

Not Applicable

If applicable, select a second SIET Cohort/Working Group**Enter Accomplishment Description:**

Park Activation and Community Engagement: The Parks department partnered or produced over 500 events including the Ault Park 4th of July Fireworks, serviced over 1,000 rentals such as Oktoberfest Zinzinnati, the Black Family Reunion, and Pride, served over 35,000 through its nature programs, and had 750,000 online engagements.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

Not Applicable

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Operations/Park Beautification

City Goal

Thriving Neighborhoods

Select a Goal:

Fewer than 30 litter CSRs (litter in Parks and Can Overflowing in Parks) received per quarter

Volume Measure

of litter CSRs

Select a Service:

Nature Education (Explore Nature)

City Goal

Thriving Neighborhoods

Select a Goal:

70% of participants Very Satisfied or Extremely Satisfied with programming

Volume Measure

of people served

Select a Service:

Volunteerism

City Goal

Thriving Neighborhoods

Select a Goal:

Maintain at least 75% of previous year's volunteer base per quarter

Volume Measure

of volunteers



Select a Service:

Urban Forestry, ROW, Tree assesement, trees

City Goal

Thriving Neighborhoods

Select a Goal:

90% of all Urban Forestry CSRs are closed within 30 days

Volume Measure

of Urban Forestry CSRs entered

Select a Service:

Communication/Engagement

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

85% of the previous fiscal year's engagements

Volume Measure

of social media engagements



Strategic Department Projects

Project Name

Ault Park Playground

City Goal

Thriving Neighborhoods

Project Description

Parks is working with the Ault Park Advisory Council (APAC), who are fundraising to supplement State of Ohio grant funding on a new playground near the Principio Avenue entrance to the park. The project has been designed with the help of the community, and aims to create an inclusive playground that caters to children of all ages and abilities. It is anticipated that work will begin in the fall of 2025 with completion before the end of the year.

Project Name

Mt. Airy Bike Skills Course

City Goal

Thriving Neighborhoods

Project Description

This partnership with the Cincinnati Parks Foundation and Cincinnati Off Road Alliance (CORA) will nearly double the existing mileage of mountain biking trails within Mt. Airy Forest. It will be the first beginner natural surface trail mountain biking experience within the city. Design work and collaboration between American Ramp Company, CORA, and Parks stakeholders is anticipated to continue through the end of summer 2025, with onsite work tentatively scheduled for fall 2025. The project is anticipated to be complete in early 2026.

Improvements are needed in the areas surrounding the new bike skills course, including an accessible path from the parking area to the skills course, comfort station upgrades, and a revitalized overlook. These components are funded separately from the bike skills course project, but to the extent possible will be completed in tandem, allowing for a more holistic and efficient approach to improving this entire area of the park.

Project Name

Cincy On Track

City Goal

Fiscal Sustainability

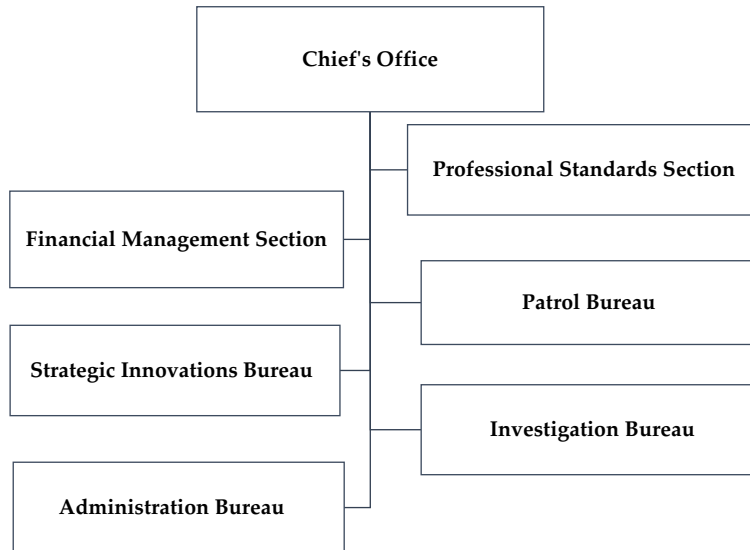
Project Description

The sale of the Cincinnati Southern Railway has provided additional resources for the repair, replacement, and modernization of the City's existing infrastructure. These projects are being tracked through the Cincy On Track initiative. In FY26 Parks, has 8 Cincy on Track projects, totaling \$7,186,000 The projects are: Park Infrastructure Rehabilitation; McEvoy Park Renovation; Glenway Park Restoration; Owl's Nest Pavilion and Park Rehabilitation; Gibson House Roof; Sawyer Point and Yeatman's Cove Bike Trail; Krohn Conservatory Renovation; and Park Renovations. Each quarter, the department will report: \$ total spending, # completed projects, # of projects that have not started yet



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	115,863,580	119,114,830	123,739,960	4,625,130	125,395,970
Employee Benefits	40,976,380	42,585,000	42,521,120	(63,880)	43,364,970
Non-Personnel	23,670,610	19,917,330	22,198,100	2,280,770	21,595,110
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	180,510,570	181,617,160	188,459,180	6,842,020	190,356,050
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	1,553,200	1,568,770	1,584,470	15,700	1,600,350
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,553,200	1,568,770	1,584,470	15,700	1,600,350
Internal Service Funds	0	0	0	0	0
Total	182,063,770	183,185,930	190,043,650	6,857,720	191,956,400
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	7,366,590	9,482,960	12,372,490	2,889,530	12,372,490
Total Full-time Equivalent Positions	1,241.00	1,248.00	1,217.00	(31.00)	1,217.00

Departmental Budgets

Police



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	79,484,080	83,642,330	75,518,950	(8,123,380)	76,810,470
Employee Benefits	28,309,380	30,510,380	25,015,490	(5,494,890)	25,453,690
Non-Personnel	7,959,800	6,912,260	6,154,000	(758,260)	6,013,520
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	115,753,260	121,064,970	106,688,440	(14,376,530)	108,277,680
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	889,420	898,330	907,320	8,990	916,390
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	889,420	898,330	907,320	8,990	916,390
Internal Service Funds	0	0	0	0	0
Total	116,642,680	121,963,300	107,595,760	(14,367,540)	109,194,070
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	1,317,490	1,317,490	1,305,180	(12,310)	1,305,180
Total Full-time Equivalent Positions	826.00	844.00	732.00	(112.00)	732.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(11,614,580)	(112.00)	All Funds	This agency reflects an all funds decrease due to the reversal of one-time FY 2025 exceptions and the transfer of expenses to other agencies, which is partially offset by wage and benefits increases. The decrease in FTE is due to internal transfers.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(2,130,720)	0.00	(2,130,720)	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

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(622,240)	0.00	(622,240)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will reduce contractual services.

Departmental Budgets

Police



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	14,508,810	14,135,770	16,354,690	2,218,920	16,530,970
Employee Benefits	5,055,670	4,426,960	5,223,830	796,870	5,304,440
Non-Personnel	1,813,260	2,062,520	1,922,910	(139,610)	1,869,420
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	21,377,740	20,625,250	23,501,430	2,876,180	23,704,830
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	281,640	284,470	287,000	2,530	289,890
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	281,640	284,470	287,000	2,530	289,890
Internal Service Funds	0	0	0	0	0
Total	21,659,380	20,909,720	23,788,430	2,878,710	23,994,720
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	216,160	216,160	216,160
Total Full-time Equivalent Positions	143.00	132.00	135.00	3.00	135.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
2,883,710	3.00	All Funds	This agency reflects an all funds increase due to the transfer of FTE from other agencies, wage and benefits increases, and inflationary increases in the non-personnel budget. The increase in FTE is due to internal position transfers.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(5,000)	0.00	(5,000)	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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	11,313,080	8,992,660	8,315,270	(677,390)	8,414,450
Employee Benefits	4,065,030	2,981,920	2,834,150	(147,770)	2,879,040
Non-Personnel	8,466,640	5,023,460	1,662,980	(3,360,480)	1,619,560
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	23,844,750	16,998,040	12,812,400	(4,185,640)	12,913,050
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	74,550	75,300	76,050	750	76,810
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	74,550	75,300	76,050	750	76,810
Internal Service Funds	0	0	0	0	0
Total	23,919,300	17,073,340	12,888,450	(4,184,890)	12,989,860
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	2,075,000	2,260,040	113,150	(2,146,890)	113,150
Total Full-time Equivalent Positions	136.00	154.00	76.00	(78.00)	76.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(4,040,770)	(77.00)	All Funds	This agency reflects an all funds decrease due to the transfer of FTE and non-personnel resources to other agencies, as well as the reversal of one-time FY 2025 exceptions. The decrease in FTE is due to internal position transfers.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(144,120)	(1.00)	(149,570)	(1.00)	General Fund	This decrease represents the elimination of a vacant Division Manager position in order to provide resources for the addition of a Public Safety Facilities Manager in the Department of Public Services (DPS).

Departmental Budgets

Police



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	10,557,610	12,344,070	23,551,050	11,206,980	23,640,080
Employee Benefits	3,546,300	4,665,740	9,447,650	4,781,910	9,727,800
Non-Personnel	5,430,910	5,919,090	12,458,210	6,539,120	12,092,610
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	19,534,820	22,928,900	45,456,910	22,528,010	45,460,490
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	307,590	310,670	314,100	3,430	317,260
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	307,590	310,670	314,100	3,430	317,260
Internal Service Funds	0	0	0	0	0
Total	19,842,410	23,239,570	45,771,010	22,531,440	45,777,750
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	3,974,100	5,905,430	10,738,000	4,832,570	10,738,000
Total Full-time Equivalent Positions	136.00	118.00	274.00	156.00	274.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
16,641,980	152.00	All Funds	This agency reflects an all funds increase due to the transfer of FTE and non-personnel expenses to this agency, which is partially offset by the reversal of one-time FY 2025 exceptions. The increase in FTE is due to internal position transfers.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
1,500,000	0.00	1,500,000	0.00	General Fund	This increase represents resources for the continuation of AutoReturn cloud-based software and services.
60,000	0.00	60,000	0.00	General Fund	This increase represents resources for payments to tow companies for towing on weekend nights and during Special Events.
1,300,000	0.00	1,300,000	0.00	General Fund	This increase represents resources for management of the Impound Lot auctions, moving of vehicles, and day to day operations.
(5,240)	4.00	(5,440)	4.00	General Fund	This decrease represents the elimination of vacant positions and an increase in grant reimbursements in order to provide resources for the addition of positions to the Cincinnati Police Department's Table of Organization (T.O.) to support Police Finance, Police Records, and the Detail Coordination Unit.
0	0.00	0	0.00	General Fund	This represents an increase in salary and benefits spending for the CPD Understudy Program, offset by increased position vacancy savings.



On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(117,000)	0.00	(117,000)	0.00	General Fund	This decrease represents the shift of resources for the City's public records request software to the Enterprise Software and Licenses non-departmental account.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
2,235,400	0.00	0	0.00	General Fund	This increase represents resources for a 50-member Recruit Class, scheduled to start in July 2025 to help offset current attrition rates and decreased sworn staffing levels.
0	0.00	110,000	0.00	General Fund	This increase represents resources for Police Recruits to receive a bonus upon completion of the April 2026 Recruit Class based on Ordinance No. 0318-2022.
0	0.00	480,000	0.00	General Fund	This increase represents resources for uniforms and equipment for a 50-member Recruit Class, scheduled to start in February 2027.
480,000	0.00	0	0.00	General Fund	This increase represents resources for uniforms and equipment for a 50-member Recruit Class, scheduled to start in April 2026.
0	0.00	1,516,880	0.00	General Fund	This increase represents resources for a 50-member Recruit Class, scheduled to start in February 2027 to help offset current attrition rates and decreased sworn staffing levels.
(496,000)	0.00	(496,000)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will decrease wearing apparel, uniform, and ammunition for training budgets.
822,310	0.00	1,480,160	0.00	General Fund	This increase represents resources for a 50-member Recruit Class, scheduled to start in April 2026 to help offset current attrition rates and decreased sworn staffing levels.
110,000	0.00	0	0.00	General Fund	This increase represents resources for Police Recruits to receive a bonus upon completion of the July 2025 Recruit Class based on Ordinance No. 0318-2022.



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Department Operational Accomplishments

Enter Accomplishment Description:

The Cincinnati Police Department had a successful first year of Understudy program with 3-6 participants joining the past two recruit classes. Several updates streamlining hiring and background process were made to keep applicants engaged. 8-10 current Understudies are expected to apply for the upcoming 118th Recruit Class.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

Public Safety

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The Cincinnati Police Department is leveraging various technology platforms including both hardware and software to maximize investigative efficiencies throughout the department.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

CPD completed the consolidation of four Police Districts with minimal to no impact on response times and successfully moved on to the Master Facilities Assessment, which is currently underway.

Select a City Goal:

Fiscal Sustainability

If applicable, select a SIET Cohort/Working Group:

Service Delivery: People, Facilities, Equity, and Engagement

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

School Resource Officers

City Goal

Public Safety and Health

Select a Goal:

Youth Outreach

Volume Measure

of school/extracurricular/City events attended

Select a Service:

Strategic Innovations Bureau (SIB)

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

Increase the amount of problem solving communications and trainings (SARA). Contributions to the evidence base 5 internal/external training/communications per quarter

Volume Measure

of problem solving communications and trainings (SARA)

Select a Service:

Victim's Services

City Goal

Public Safety and Health

Select a Goal:

90% of survivors reached out to within 1 business day

Volume Measure

of survivors reached out to within 1 business day via VVALU



Select a Service:

Crime Gun Intelligence Center (CGIC)/ Place Based Investigations of violent offender territories (PI

City Goal

Public Safety and Health

Select a Goal:

100% of shell casings entered within 30 days of recovery

Volume Measure

of shell casings recovered

Select a Service:

Patrol

City Goal

Public Safety and Health

Select a Goal:

of property crime deterrent assessments performed in hot spot areas

Volume Measure

of hot spot areas



Strategic Department Projects

Project Name

Drones as Police Response Go Live

City Goal

Public Safety and Health

Project Description

Drones as Police Response Go Live scheduled in early FY26 as first response to police calls for service. Program will begin at 40% city coverage to expand to 90% a year later for full deployment. Review how drone coverage may provide assistance to other requesting departments such as DPS.

Project Name

Impound Lot Improvements

City Goal

Excellent & Equitable Service Delivery

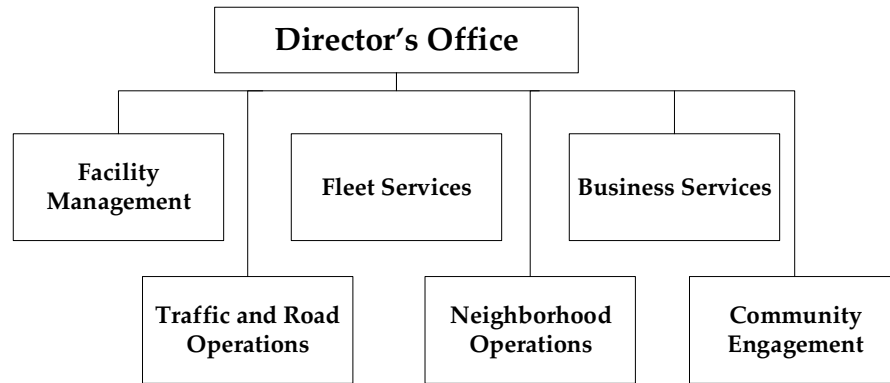
Project Description

In light of postponement of privatization options - CPD will need to address improvements to the Impound Lot necessary to maximize efficiencies and service delivery to internal and external customers.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	6,065,390	6,209,480	6,517,210	307,730	6,620,430
Employee Benefits	2,267,610	2,253,960	2,377,400	123,440	2,476,950
Non-Personnel	7,921,200	8,700,700	9,884,180	1,183,480	9,502,430
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	16,254,200	17,164,140	18,778,790	1,614,650	18,599,810
Operating Budget Restricted					
Personnel Services	13,543,960	14,346,260	15,214,600	868,340	15,883,220
Employee Benefits	5,381,840	5,478,310	5,882,940	404,630	6,233,260
Non-Personnel	11,803,260	11,901,210	12,412,200	510,990	12,549,840
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	30,729,060	31,725,780	33,509,740	1,783,960	34,666,320
Internal Service Funds	20,382,760	20,768,660	21,132,580	363,920	21,629,710
Total	67,366,020	69,658,580	73,421,110	3,762,530	74,895,840
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	30,402,200	31,394,730	25,934,770	(5,459,960)	25,934,770
Total Full-time Equivalent Positions	423.00	425.00	428.00	3.00	428.00

Departmental Budgets

Public Services



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	768,870	799,290	1,301,430	502,140	1,315,610
Employee Benefits	181,120	207,340	379,690	172,350	395,320
Non-Personnel	100,830	101,790	390,860	289,070	375,480
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,050,820	1,108,420	2,071,980	963,560	2,086,410
Operating Budget Restricted					
Personnel Services	82,560	84,700	142,700	58,000	145,300
Employee Benefits	35,260	36,240	62,530	26,290	64,670
Non-Personnel	42,240	52,660	50,240	(2,420)	49,830
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	160,060	173,600	255,470	81,870	259,800
Internal Service Funds	0	0	0	0	0
Total	1,210,880	1,282,020	2,327,450	1,045,430	2,346,210
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	8.00	8.00	13.00	5.00	13.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
450,120	3.00 All Funds	This agency reflects an all funds increase due to the transfer of FTE to this agency. The increase in FTE is due to internal position transfers.



On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
40,000	0.00	40,000	0.00	Municipal Motor Vehicle License Tax	This increase represents resources for a Chief of Staff position to improve employee relations and staff communications and to track departmental performance.
115,030	1.00	120,890	1.00	General Fund	
0	1.00	0	1.00	General Fund	This increase represents resources for an Employment and Training Supervisor position, offset by the deletion of a Senior Computer Programmer/Analyst position.
0	(1.00)	0	(1.00)	Income Tax-Infrastructure	
85,240	0.00	85,240	0.00	General Fund	This increase represents resources for 218 ESRI ArcGIS subscription licenses to optimize Winter Operations.
40,000	0.00	40,000	0.00	Municipal Motor Vehicle License Tax	This increase represents resources for a new Deputy Director to oversee City Facilities Management (CFM), Fleet Services, and the newly transferred Division of Parking Facilities.
115,040	1.00	120,890	1.00	General Fund	

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
200,000	0.00	200,000	0.00	General Fund	This increase represents resources for additional training for DPS staff.

Departmental Budgets

Public Services



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	86,200	0	0	0	0
Employee Benefits	35,640	0	0	0	0
Non-Personnel	0	0	500,000	500,000	484,000
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	121,840	0	500,000	500,000	484,000
Operating Budget Restricted					
Personnel Services	5,888,120	6,250,750	6,700,140	449,390	7,008,750
Employee Benefits	2,310,060	2,227,530	2,547,560	320,030	2,702,750
Non-Personnel	7,375,040	7,393,980	7,865,820	471,840	7,960,510
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	15,573,220	15,872,260	17,113,520	1,241,260	17,672,010
Internal Service Funds	0	0	0	0	0
Total	15,695,060	15,872,260	17,613,520	1,741,260	18,156,010
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	40,000	254,000	214,000	254,000
Total Full-time Equivalent Positions	116.00	116.00	118.00	2.00	118.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
991,260	2.00	All Funds	This agency reflects an all funds increase due to an increase in FTE, wage and benefits increases, automotive expense increases, and inflationary increases in the non-personnel budget. The increase in FTE is due to internal position transfers.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
250,000	0.00	250,000	0.00	Municipal Motor Vehicle License Tax	This increase represents resources for pavement preventative maintenance to help maintain pavement conditions.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(80,260)	0.00	(80,260)	0.00	Income Tax-Infrastructure	This reflects a reduction to the department's budget. This reduction will transfer fleet expenses from the Income Tax-Infrastructure Fund to the Municipal Motor Vehicle License Tax Fund.
80,260	0.00	80,260	0.00	Municipal Motor Vehicle License Tax	
(243,450)	0.00	(243,450)	0.00	Income Tax-Infrastructure	This reflects a reduction to the department's budget. This reduction will increase reimbursements to the Income Tax-Infrastructure Fund from the Municipal Motor Vehicle License Tax Fund.
243,450	0.00	243,450	0.00	Municipal Motor Vehicle License Tax	



One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
500,000	0.00	500,000	0.00	General Fund	This increase represents resources for pavement preventative maintenance to help maintain pavement conditions.

Departmental Budgets

Public Services



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	5,006,710	5,209,960	5,063,070	(146,890)	5,150,550
Employee Benefits	1,960,770	1,955,210	1,923,780	(31,430)	2,005,680
Non-Personnel	5,035,640	5,656,200	5,835,620	179,420	5,555,000
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	12,003,120	12,821,370	12,822,470	1,100	12,711,230
Operating Budget Restricted					
Personnel Services	5,885,950	6,069,060	6,256,670	187,610	6,523,440
Employee Benefits	2,380,260	2,435,230	2,477,480	42,250	2,613,980
Non-Personnel	3,535,530	3,602,820	3,628,120	25,300	3,661,840
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	11,801,740	12,107,110	12,362,270	255,160	12,799,260
Internal Service Funds	0	0	0	0	0
Total	23,804,860	24,928,480	25,184,740	256,260	25,510,490
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	6,093,300	7,045,830	45,830	(7,000,000)	45,830
Total Full-time Equivalent Positions	201.00	201.00	198.00	(3.00)	198.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
112,260	(4.00)	All Funds	This agency reflects an all funds increase due to wage and benefits increases, automotive expense increases, and non-personnel inflationary increases, which is partially offset by a decrease in FTE. The decrease in FTE is due to internal transfers.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
0	1.00	0	1.00	Stormwater Management	This increase represents resources for an additional Public Works Operations Assistant Superintendent position to provide for the facilitation, coordination and administration of the division's routing logistics, offset by non-personnel savings.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
96,200	0.00	96,200	0.00	Stormwater Management	This reflects a reduction to the department's budget. This reduction will increase reimbursements to the General Fund from the Stormwater Management Fund related to the dumpster program.
(96,200)	0.00	(96,200)	0.00	General Fund	
150,000	0.00	0	0.00	General Fund	This represents a Council adjustment to provide additional one-time leveraged support resources to Keep Cincinnati Beautiful.



One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(4,000)	0.00	(4,000)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will decrease programmatic support funding for Keep Cincinnati Beautiful (KCB).
(2,000)	0.00	(2,000)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will decrease leveraged support funding.

Departmental Budgets

Public Services



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	83,170	80,600	152,710	72,110	154,270
Employee Benefits	23,110	25,910	73,930	48,020	75,950
Non-Personnel	2,783,680	2,941,650	3,157,700	216,050	3,087,950
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,889,960	3,048,160	3,384,340	336,180	3,318,170
Operating Budget Restricted					
Personnel Services	1,687,330	1,941,750	2,115,090	173,340	2,205,730
Employee Benefits	656,260	779,310	795,370	16,060	851,860
Non-Personnel	850,450	851,750	868,020	16,270	877,660
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	3,194,040	3,572,810	3,778,480	205,670	3,935,250
Internal Service Funds	0	0	0	0	0
Total	6,084,000	6,620,970	7,162,820	541,850	7,253,420
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	2,045,600	2,045,600	1,811,640	(233,960)	1,811,640
Total Full-time Equivalent Positions	27.00	29.00	30.00	1.00	30.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
503,420	0.00	All Funds	This agency reflects an all funds increase due to wage and benefits increases as well as materials and supplies cost increases. There is no change in FTE.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
108,430	1.00	112,580	1.00	General Fund	This increase represents resources for a Public Safety Facilities Manager to support public safety facilities.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(70,000)	0.00	(70,000)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will decrease contractual services for City Hall security services.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	120,440	119,630	0	(119,630)	0
Employee Benefits	66,970	65,500	0	(65,500)	0
Non-Personnel	1,050	1,060	0	(1,060)	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	188,460	186,190	0	(186,190)	0
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	20,382,760	20,768,660	21,132,580	363,920	21,629,710
Total	20,571,220	20,954,850	21,132,580	177,730	21,629,710
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	22,263,300	22,263,300	23,823,300	1,560,000	23,823,300
Total Full-time Equivalent Positions	71.00	71.00	69.00	(2.00)	69.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(1,140)	0.00	All Funds	This agency reflects an all funds decrease due to wage and benefits decreases related to position vacancies. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(185,050)	(2.00)	(192,170)	(2.00)	General Fund	This reflects a reduction to the department's budget. This reduction will eliminate the Public Vehicle Licensing Program.
50,000	0.00	50,000	0.00	Fleet Services	This increase represents resources for additional training for the mechanics in Fleet Services.



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Department Operational Accomplishments

Enter Accomplishment Description:

Department wide, 94% (1,799 surveys returned) of customer experience surveys responded satisfied with their experience on a Public Service CSR, contributing to customer satisfaction, thriving neighborhoods, and public safety.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Public Services utilized the Fleet Management Dashboard for better decision-making regarding inventory, preventative maintenance compliance, utilization, and fuel transactions. This contributes to better asset management.

Select a City Goal:

Fiscal Sustainability

If applicable, select a SIET Cohort/Working Group:

Service Delivery: Technology and Data Driven Decision Making

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Fire Training Campus is project is on time. This will be 90% complete by July 2025.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

Public Safety

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Collections

City Goal

Thriving Neighborhoods

Select a Goal:

90% of bulk item collection CSRs are picked up (completed) with 14 days of submission

Volume Measure

of bulk item collection requests received

Select a Service:

Greenspace

City Goal

Thriving Neighborhoods

Select a Goal:

90% of corner cans are collected (picked up) each week

Volume Measure

of corner can overflowing CSRs received

Select a Service:

ROW Maintenance

City Goal

Growing Economic Opportunities

Select a Goal:

90% of pothole CSRs are closed within 14 days

Volume Measure

of pothole CSRs received



Select a Service:

Fleet

City Goal

Fiscal Sustainability

Select a Goal:

85% PM completed on time monthly

Volume Measure

of Preventative Maintenance Services Completed (PM)

Select a Service:

On-Street

City Goal

Fiscal Sustainability

Select a Goal:

\$ potential revenue from meters and pay stations

Volume Measure

of meters and pay stations



Strategic Department Projects

Project Name

Winter Operations Modernization

City Goal

Excellent & Equitable Service Delivery

Project Description

DPS is implementing new technology solutions and process for snow plow routes. For each snow event, DPS will provide:

1. # of drivers that completed 60% or less of their route
2. # of drivers that completed 60-80% of their route
3. # of drivers that complete 80% or more of their route

Project Name

Establishing the Parking Lot License Program

City Goal

Project Description

This fiscal year, DPS will added and fill new positions for the Parking Lot License Program. The department will also develop criteria for the licensing program (signage, lights, camera, landscaping, etc requirements).

Project Name

Cincy on Track

City Goal

Fiscal Sustainability

Project Description

he sale of the Cincinnati Southern Railway has provided additional resources for the repair, replacement, and modernization of the City's existing infrastructure. These projects are being tracked through the Cincy On Track initiative. In FY26 DPS, has 3 Cincy on Track projects, totaling \$6,440,000. The projects are: City Facility Renovation and Repairs; Fleet Facility Renovation; and Electrical Upgrades. Each quarter, the department will report: \$ total spending, # completed projects, # of projects that have not started yet



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	11,962,320	12,528,220	12,520,150	(8,070)	12,675,580
Employee Benefits	3,670,670	3,857,510	4,049,980	192,470	4,214,730
Non-Personnel	3,004,170	3,073,820	3,503,330	429,510	3,457,960
Properties	20,000	20,200	20,400	200	19,750
Debt Service	0	0	0	0	0
Operating Total	18,657,160	19,479,750	20,093,860	614,110	20,368,020
Operating Budget Restricted					
Personnel Services	5,057,010	5,087,860	5,323,440	235,580	5,356,470
Employee Benefits	782,700	778,120	818,700	40,580	842,270
Non-Personnel	8,353,510	9,398,430	9,631,310	232,880	9,778,080
Properties	13,860	14,000	14,140	140	14,140
Debt Service	615,000	615,510	751,770	136,260	751,770
Operating Total	14,822,080	15,893,920	16,539,360	645,440	16,742,730
Internal Service Funds	33,190	33,190	33,190	0	34,190
Total	33,512,430	35,406,860	36,666,410	1,259,550	37,144,940
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	13,323,060	14,230,930	14,920,660	689,730	14,920,660
Total Full-time Equivalent Positions	393.81	400.81	400.50	(0.31)	400.50

Departmental Budgets

Recreation



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,936,910	1,950,210	1,846,810	(103,400)	1,879,050
Employee Benefits	613,540	642,820	596,330	(46,490)	619,840
Non-Personnel	454,990	451,610	626,460	174,850	612,310
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	3,005,440	3,044,640	3,069,600	24,960	3,111,200
Operating Budget Restricted					
Personnel Services	782,550	744,950	816,450	71,500	814,200
Employee Benefits	36,360	34,820	51,190	16,370	51,190
Non-Personnel	300,250	369,610	367,840	(1,770)	397,520
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,119,160	1,149,380	1,235,480	86,100	1,262,910
Internal Service Funds	0	0	0	0	0
Total	4,124,600	4,194,020	4,305,080	111,060	4,374,110
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	66,090	106,090	1,223,090	1,117,000	1,223,090
Total Full-time Equivalent Positions	63.37	63.37	62.29	(1.08)	62.29

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
111,060	(1.08) All Funds	This agency reflects an all funds increase due to an increase in the non-personnel budget, which is partially offset by wage and benefits decreases. The change in FTE is due to a departmental reorganization to better align staffing with needs.



One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(51,540)	0.00	(51,540)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase reimbursements from the Recreation Special Activities Fund.
51,540	0.00	51,540	0.00	Recreation Special Activities	

Departmental Budgets

Recreation



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,550,240	1,580,420	1,661,320	80,900	1,679,370
Employee Benefits	488,420	539,300	561,280	21,980	577,360
Non-Personnel	358,840	361,990	407,350	45,360	398,060
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,397,500	2,481,710	2,629,950	148,240	2,654,790
Operating Budget Restricted					
Personnel Services	1,123,500	1,236,050	1,272,380	36,330	1,270,420
Employee Benefits	52,520	57,720	57,720	0	57,720
Non-Personnel	347,770	386,910	353,910	(33,000)	380,670
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,523,790	1,680,680	1,684,010	3,330	1,708,810
Internal Service Funds	0	0	0	0	0
Total	3,921,290	4,162,390	4,313,960	151,570	4,363,600
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	85,820	35,820	1,795,820	1,760,000	1,795,820
Total Full-time Equivalent Positions	64.75	70.75	71.75	1.00	71.75

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
151,570	1.00 All Funds	This agency reflects an all funds increase due to wage and benefits increases and non-personnel budget increases. The change in FTE is due to a departmental reorganization to better align staffing with needs.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,778,510	1,843,810	1,743,530	(100,280)	1,770,440
Employee Benefits	561,930	599,470	584,580	(14,890)	606,100
Non-Personnel	374,940	380,660	415,930	35,270	406,550
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,715,380	2,823,940	2,744,040	(79,900)	2,783,090
Operating Budget Restricted					
Personnel Services	1,008,500	970,900	1,007,230	36,330	1,004,970
Employee Benefits	47,230	45,900	45,900	0	45,900
Non-Personnel	451,740	536,960	532,220	(4,740)	560,270
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,507,470	1,553,760	1,585,350	31,590	1,611,140
Internal Service Funds	0	0	0	0	0
Total	4,222,850	4,377,700	4,329,390	(48,310)	4,394,230
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	77,780	122,830	1,750,830	1,628,000	1,750,830
Total Full-time Equivalent Positions	67.76	67.76	67.19	(0.57)	67.19

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
59,920	(0.57)	All Funds	This agency reflects an all funds increase due to increases in benefits and the non-personnel budget, which is partially offset by wage decreases. The change in FTE is due to a departmental reorganization to better align staffing with needs.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(98,230)	0.00	(98,230)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.
(10,000)	0.00	(10,000)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will reduce contractual services.

Departmental Budgets

Recreation



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	2,080,690	2,207,460	2,310,840	103,380	2,341,970
Employee Benefits	786,930	836,630	938,400	101,770	975,990
Non-Personnel	1,121,880	1,127,290	1,222,520	95,230	1,225,570
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	3,989,500	4,171,380	4,471,760	300,380	4,543,530
Operating Budget Restricted					
Personnel Services	1,305,490	1,314,850	1,323,570	8,720	1,353,000
Employee Benefits	510,260	513,730	518,400	4,670	536,820
Non-Personnel	179,060	178,770	187,980	9,210	202,280
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,994,810	2,007,350	2,029,950	22,600	2,092,100
Internal Service Funds	33,190	33,190	33,190	0	34,190
Total	6,017,500	6,211,920	6,534,900	322,980	6,669,820
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	68.47	68.47	68.47	0.00	68.47

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
399,830	0.00	All Funds	This agency reflects an all funds increase due to wage and benefits increases and an inflationary factor applied to the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(76,850)	0.00	(76,850)	0.00	Income Tax-Infrastructure	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	198,200	207,900	214,260	6,360	224,260
Employee Benefits	66,780	69,940	73,570	3,630	78,690
Non-Personnel	5,853,320	6,189,530	6,729,300	539,770	6,714,180
Properties	0	0	0	0	0
Debt Service	615,000	615,510	751,770	136,260	751,770
Operating Total	6,733,300	7,082,880	7,768,900	686,020	7,768,900
Internal Service Funds	0	0	0	0	0
Total	6,733,300	7,082,880	7,768,900	686,020	7,768,900
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	7,201,000	7,800,500	8,489,500	689,000	8,489,500
Total Full-time Equivalent Positions	2.00	2.00	2.00	0.00	2.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
686,020	0.00 All Funds	This agency reflects an all funds increase due to wage and benefits increases as well as increases in the non-personnel budget. There is no change in FTE.

Departmental Budgets

Recreation



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	2,110,050	2,147,480	2,084,140	(63,340)	2,055,140
Employee Benefits	329,990	328,210	342,830	14,620	354,470
Non-Personnel	385,310	405,050	587,230	182,180	572,390
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,825,350	2,880,740	3,014,200	133,460	2,982,000
Operating Budget Restricted					
Personnel Services	558,520	558,520	634,320	75,800	634,320
Employee Benefits	31,640	31,210	50,210	19,000	50,230
Non-Personnel	732,600	811,480	923,120	111,640	930,410
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,322,760	1,401,210	1,607,650	206,440	1,614,960
Internal Service Funds	0	0	0	0	0
Total	4,148,110	4,281,950	4,621,850	339,900	4,596,960
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	362,760	355,650	1,343,060	987,410	1,343,060
Total Full-time Equivalent Positions	87.72	87.72	87.06	(0.66)	87.06

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
176,070	(0.66)	All Funds	This agency reflects an all funds increase due to wage and benefits increases as well as non-personnel budget increases. The change in FTE is due to an adjustment of part-time positions in the agency.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
75,000	0.00	75,000	0.00	General Fund	This increase represents resources to expand Rec @ Nite programming which will allow additional recreation centers to remain open after hours on weekends for teen activities.
202,500	0.00	202,500	0.00	Recreation Special Activities	This increase represents the transfer of Rec @ Nite programming to another agency as part of a departmental realignment.
97,500	0.00	97,500	0.00	General Fund	

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(211,170)	0.00	(211,170)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase position vacancy savings.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	2,505,920	2,798,840	2,873,510	74,670	2,949,610
Employee Benefits	889,860	911,080	1,026,560	115,480	1,080,970
Non-Personnel	308,210	347,220	243,840	(103,380)	243,080
Properties	20,000	20,200	20,400	200	19,750
Debt Service	0	0	0	0	0
Operating Total	3,723,990	4,077,340	4,164,310	86,970	4,293,410
Operating Budget Restricted					
Personnel Services	80,250	54,690	55,230	540	55,300
Employee Benefits	37,910	24,800	21,710	(3,090)	21,720
Non-Personnel	488,770	925,170	536,940	(388,230)	592,750
Properties	13,860	14,000	14,140	140	14,140
Debt Service	0	0	0	0	0
Operating Total	620,790	1,018,660	628,020	(390,640)	683,910
Internal Service Funds	0	0	0	0	0
Total	4,344,780	5,096,000	4,792,330	(303,670)	4,977,320
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	79,610	79,610	318,360	238,750	318,360
Total Full-time Equivalent Positions	39.74	40.74	41.74	1.00	41.74

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
1,330	1.00	All Funds	This agency reflects an all funds increase due to wage and benefits increases, which is partially offset by a decrease in non-personnel from the reversal of a one-time FY 2025 exception. The change in FTE is due to a position added during FY 2025.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(97,500)	0.00	(97,500)	0.00	General Fund	This decrease represents the transfer of Rec @ Nite programming to another agency as part of a departmental realignment.
(202,500)	0.00	(202,500)	0.00	Recreation Special Activities	

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(37,710)	0.00	(37,710)	0.00	General Fund	This represents a reduction to the department's budget. This reduction will increase reimbursements from the Municipal Golf Fund.
37,710	0.00	37,710	0.00	Municipal Golf	
(5,000)	0.00	(5,000)	0.00	General Fund	This represents a reduction to the department's budget. This decrease will reduce programmatic support for the Summer Youth Jobs Initiative.



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**Department Operational Accomplishments****Enter Accomplishment Description:**

OPRA Award-Winning Programs: The Cincinnati Recreation Commission (CRC) was recognized for Management Innovation with the Governor's Award for the Rec @ Nite program and was also awarded 2nd Place for Recreational Programs for the CRC's Free Ski and Snowboard Program.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The Cincinnati Recreation Commission (CRC) is proud to have successfully passed our re-accreditation review by the National Recreation and Park Association (NRPA), earning an outstanding score of 97.4%. CRC met 150 of the 154 national standards, reaffirming our commitment to excellence, innovation, and service in the field of parks and recreation. This prestigious achievement is a testament to the dedication and professionalism of our entire CRC team, our community partners, and the support of the City of Cincinnati. Accreditation through NRPA's Commission for Accreditation of Park and Recreation Agencies (CAPRA) represents the gold standard in the industry and recognizes that CRC meets and exceeds best practices in areas such as planning, administration, program development, public safety, and community engagement.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Public Pool Staffing: The Cincinnati Recreation Commission (CRC) is on track to fully staff all public pools for the 2025 season, thanks to a significant increase in trained and hired lifeguards. Through strategic recruitment and enhanced training initiatives, CRC is poised to provide safe, accessible aquatic experiences for all residents – ensuring our community can enjoy every pool all summer.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Adult and Senior Programs

City Goal

Thriving Neighborhoods

Select a Goal:

5% quarterly increase in participation in adult and senior programming

Volume Measure

of attendees

Select a Service:

Capital Improvement Facility Maintenance

City Goal

Fiscal Sustainability

Select a Goal:

Leverage at least \$500k per year

Volume Measure

of leveraged partnerships

Select a Service:

Childcare

City Goal

Thriving Neighborhoods

Select a Goal:

80% of available capacity filled in childcare and summer camp

Volume Measure

of participants served in childcare and summer camp



Select a Service:

Teen Programs and Events

City Goal

Thriving Neighborhoods

Select a Goal:

5% quarterly increase in participation in Rec at Night sessions

Volume Measure

of attendees

Select a Service:

Youth Programming

City Goal

Thriving Neighborhoods

Select a Goal:

Increase revenue by 5%

Volume Measure



Strategic Department Projects

Project Name

CRC 2026 Alignment & Execution Plan

City Goal

Project Description

To cascade a unified, department-wide strategic plan across all divisions and levels of CRC, establishing clear goals, performance benchmarks, and operational expectations to drive measurable outcomes over the next three years.

Core Components:

- Develop and implement CRC's 2026–2028 Strategic Goals Framework
- Assign division- and site-level ownership of outcomes and key metrics
- Establish quarterly progress tracking and digital reporting tools (e.g., dashboards)
- Integrate internal communication strategies to reinforce alignment

Transformative Impact:

- Drives consistent execution across the agency
- Builds accountability and transparency in service delivery
- Aligns resources, staffing, and capital projects with City priorities

Project Name

CRC Workforce and Systems Modernization Initiative

City Goal

Project Description

To strengthen CRC's operational effectiveness by investing in frontline and support staff development, while modernizing internal systems that support program delivery, training, and customer service.

Core Components:

- Develop a department-wide training curriculum (onboarding, leadership, technical, customer service)
- Launch or enhance a digital Learning Management System (LMS) to deliver and track training
- Upgrade digital tools that support time tracking, permitting, registration, and internal communication
- Review and improve data systems for scheduling, reporting, and program performance analysis

Transformative Impact:

- Elevates service quality through empowered, well-trained staff
- Improves morale and operational consistency
- Reduces inefficiencies by digitizing high-volume administrative processes



Strategic Department Projects

Project Name

Cincy On Track

City Goal**Project Description**

The sale of the Cincinnati Southern Railway has provided additional resources for the repair, replacement, and modernization of the City's existing infrastructure. These projects are being tracked through the Cincy On Track initiative. In FY26 CRC, has 9 Cincy on Track projects, totaling \$7,608,000. The projects are: Outdoor Facilities Renovation; Recreation Facilities Renovation; Athletics Facilities Renovation; Pavement Renovations; Dunham Rec Center Facilities Renovation; Outdoor Basketball Courts; Tennis and Other Courts Renovation; Playgrounds Renovation; and Shelter Building Restoration. Each quarter, the department will report: \$ total spending, # completed projects, # of projects that have not started yet.



**FY 2025 Performance Based Budgeting Exception Review: Cincinnati
Recreation Commission (CRC)**

As of Fiscal Year 2025, budget exception requests incorporate performance measurement concepts. All departments are required to provide quantitative data to justify requests to be used as an evaluation tool. This exception request was included in the FY 2025 Approved Budget Update and selected for performance measurement.

Rec @ Nite: \$300,000

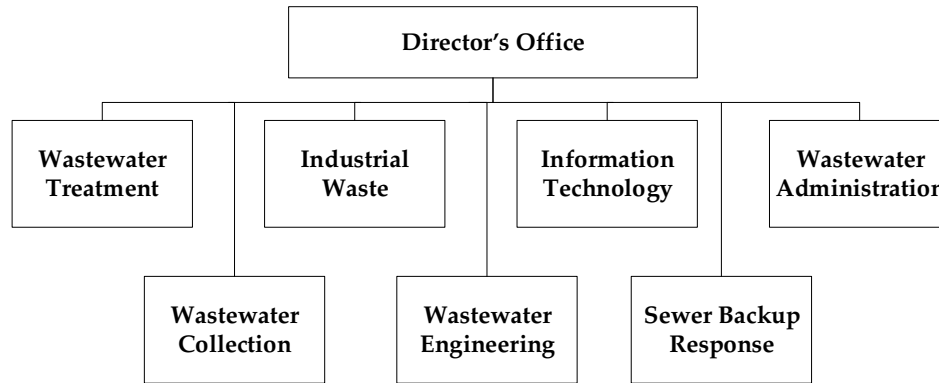
In the Summer of 2024 (FY 25, Quarter 1), Rec @ Nite had 1,306 youth attendees and over 62 vendor partners with a 100% satisfaction rate. In the Summer of 2025 (FY 25, Quarter 4) Rec @ Nite has had over 1,278 youth attendees and 28 vendor partners.



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 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	48,800,510	48,529,560	49,985,440	1,455,880	51,485,010
Employee Benefits	18,862,330	18,094,880	18,999,620	904,750	19,949,600
Non-Personnel	80,277,730	82,258,660	83,081,250	822,590	83,912,060
Properties	0	0	0	0	0
Debt Service	83,000,000	85,200,000	85,200,000	0	85,200,000
Operating Total	230,940,570	234,083,100	237,266,310	3,183,220	240,546,670
Internal Service Funds	0	0	0	0	0
Total	230,940,570	234,083,100	237,266,310	3,183,220	240,546,670
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	283,464,000	291,734,000	291,734,000	0	291,734,000
Total Full-time Equivalent Positions	740.00	740.00	740.00	0.00	740.00

Departmental Budgets

Sewers



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 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	1,518,100	1,349,120	1,389,600	40,480	1,431,280
Employee Benefits	534,350	440,620	462,650	22,040	485,780
Non-Personnel	769,610	788,610	796,500	7,900	804,470
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,822,060	2,578,350	2,648,750	70,420	2,721,530
Internal Service Funds	0	0	0	0	0



Agency Budget Summary

	CY 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Total	2,822,060	2,578,350	2,648,750	70,420	2,721,530
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	283,464,000	291,734,000	291,734,000	0	291,734,000
Total Full-time Equivalent Positions	27.00	27.00	27.00	0.00	27.00

Departmental Budgets

Sewers



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 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	4,833,640	2,633,330	2,712,330	79,000	2,793,710
Employee Benefits	1,534,800	1,416,280	1,487,090	70,810	1,561,450
Non-Personnel	802,410	5,737,010	5,794,400	57,390	5,852,340
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	7,170,850	9,786,620	9,993,820	207,200	10,207,500
Internal Service Funds	0	0	0	0	0
Total	7,170,850	9,786,620	9,993,820	207,200	10,207,500
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	127.00	127.00	127.00	0.00	127.00



Agency 3: Wastewater Administration

Description: Manages the department's centralized support services along with the overall leadership of the organization.

Agency Budget Summary

	CY 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	4,097,490	4,695,100	4,835,960	140,860	4,981,040
Employee Benefits	1,560,310	954,650	1,002,390	47,740	1,052,500
Non-Personnel	7,435,400	7,839,900	7,918,300	78,400	7,997,480
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	13,093,200	13,489,650	13,756,650	267,000	14,031,020
Internal Service Funds	0	0	0	0	0
Total	13,093,200	13,489,650	13,756,650	267,000	14,031,020
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	57.00	57.00	57.00	0.00	57.00

Departmental Budgets

Sewers



Agency 4: Information Technology

Description: Provides Information Systems planning, implementation and support services.

Agency Budget Summary

	CY 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	2,848,140	3,078,110	3,170,450	92,340	3,265,560
Employee Benefits	982,550	1,061,480	1,114,550	53,070	1,170,280
Non-Personnel	4,750,230	4,894,730	4,943,680	48,950	4,993,120
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	8,580,920	9,034,320	9,228,680	194,360	9,428,960
Internal Service Funds	0	0	0	0	0
Total	8,580,920	9,034,320	9,228,680	194,360	9,428,960
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	28.00	28.00	28.00	0.00	28.00



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 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	1,921,060	1,933,590	1,991,600	58,010	2,051,340
Employee Benefits	761,060	763,750	801,940	38,190	842,030
Non-Personnel	1,257,210	1,207,030	1,219,100	12,070	1,231,290
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	3,939,330	3,904,370	4,012,640	108,270	4,124,660
Internal Service Funds	0	0	0	0	0
Total	3,939,330	3,904,370	4,012,640	108,270	4,124,660
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	23.00	23.00	23.00	0.00	23.00

Departmental Budgets

Sewers



Agency 6: MSD Millcreek Section

Description: Reclaims wastewater and returns it to the environment in the Millcreek area.

Agency Budget Summary

	CY 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	5,407,840	5,587,990	5,755,630	167,640	5,928,300
Employee Benefits	2,093,330	2,051,100	2,153,660	102,560	2,261,340
Non-Personnel	16,452,200	17,295,400	17,468,360	172,960	17,643,040
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	23,953,370	24,934,490	25,377,650	443,160	25,832,680
Internal Service Funds	0	0	0	0	0
Total	23,953,370	24,934,490	25,377,650	443,160	25,832,680
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	74.00	74.00	74.00	0.00	74.00



Agency 7: MSD Little Miami Section

Description: Reclaims wastewater and returns it to the environment in the Little Miami area.

Agency Budget Summary

	CY 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	2,000,370	2,287,090	2,355,700	68,610	2,426,370
Employee Benefits	752,720	806,270	846,580	40,310	888,910
Non-Personnel	6,320,510	6,897,890	6,966,860	68,970	7,036,530
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	9,073,600	9,991,250	10,169,140	177,890	10,351,810
Internal Service Funds	0	0	0	0	0
Total	9,073,600	9,991,250	10,169,140	177,890	10,351,810
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	27.00	27.00	27.00	0.00	27.00

Departmental Budgets

Sewers



Agency 8: MSD Muddy Creek

Description: Reclaims wastewater and returns it to the environment in the Muddy Creek area.

Agency Budget Summary

	CY 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	1,283,750	1,341,550	1,381,800	40,250	1,423,250
Employee Benefits	570,800	572,910	601,550	28,640	631,630
Non-Personnel	2,904,620	3,062,820	3,093,450	30,630	3,124,380
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	4,759,170	4,977,280	5,076,800	99,520	5,179,260
Internal Service Funds	0	0	0	0	0
Total	4,759,170	4,977,280	5,076,800	99,520	5,179,260
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	18.00	18.00	18.00	0.00	18.00



Agency 9: MSD Sycamore Section

Description: Reclaims wastewater and returns it to the environment in the Sycamore area.

Agency Budget Summary

	CY 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	779,000	813,730	838,140	24,410	863,290
Employee Benefits	353,920	358,530	376,460	17,930	395,280
Non-Personnel	1,579,980	1,824,260	1,842,510	18,250	1,860,940
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,712,900	2,996,520	3,057,110	60,590	3,119,510
Internal Service Funds	0	0	0	0	0
Total	2,712,900	2,996,520	3,057,110	60,590	3,119,510
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	15.00	15.00	15.00	0.00	15.00

Departmental Budgets

Sewers



Agency 10: MSD Taylor Creek Section

Description: Reclaims wastewater and returns it to the environment in the Taylor Creek area.

Agency Budget Summary

	CY 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	924,380	844,800	870,140	25,340	896,250
Employee Benefits	404,260	362,120	380,230	18,110	399,240
Non-Personnel	1,424,700	1,652,440	1,668,970	16,530	1,685,660
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,753,340	2,859,360	2,919,340	59,980	2,981,150
Internal Service Funds	0	0	0	0	0
Total	2,753,340	2,859,360	2,919,340	59,980	2,981,150
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	11.00	11.00	11.00	0.00	11.00



Agency 11: MSD Polk Run Section

Description: Reclaims wastewater and returns it to the environment in the Polk Run area.

Agency Budget Summary

	CY 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	792,160	875,440	901,700	26,260	928,760
Employee Benefits	351,330	327,920	344,320	16,400	361,530
Non-Personnel	1,078,960	1,417,340	1,431,520	14,180	1,445,840
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,222,450	2,620,700	2,677,540	56,840	2,736,130
Internal Service Funds	0	0	0	0	0
Total	2,222,450	2,620,700	2,677,540	56,840	2,736,130
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	9.00	9.00	9.00	0.00	9.00

Departmental Budgets

Sewers



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 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	1,168,230	1,059,790	1,091,580	31,790	1,124,330
Employee Benefits	468,590	385,670	404,960	19,290	425,210
Non-Personnel	1,806,910	1,827,920	1,846,210	18,290	1,864,670
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	3,443,730	3,273,380	3,342,750	69,370	3,414,210
Internal Service Funds	0	0	0	0	0
Total	3,443,730	3,273,380	3,342,750	69,370	3,414,210
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	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 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	4,868,990	5,157,800	5,312,530	154,730	5,471,900
Employee Benefits	2,082,480	2,050,730	2,153,250	102,520	2,260,930
Non-Personnel	2,662,240	2,983,780	3,013,620	29,840	3,043,760
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	9,613,710	10,192,310	10,479,400	287,090	10,776,590
Internal Service Funds	0	0	0	0	0
Total	9,613,710	10,192,310	10,479,400	287,090	10,776,590
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	82.00	82.00	82.00	0.00	82.00

Departmental Budgets

Sewers



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 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	10,177,860	11,535,770	11,881,840	346,070	12,238,300
Employee Benefits	4,112,280	4,493,730	4,718,420	224,690	4,954,340
Non-Personnel	10,897,590	11,137,020	11,248,400	111,370	11,360,880
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	25,187,730	27,166,520	27,848,660	682,130	28,553,520
Internal Service Funds	0	0	0	0	0
Total	25,187,730	27,166,520	27,848,660	682,130	28,553,520
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	163.00	163.00	163.00	0.00	163.00



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 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	5,544,550	4,857,040	5,002,750	145,710	5,152,830
Employee Benefits	2,086,020	1,914,670	2,010,400	95,730	2,110,920
Non-Personnel	8,921,920	4,679,260	4,726,050	46,790	4,773,310
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	16,552,490	11,450,970	11,739,200	288,230	12,037,060
Internal Service Funds	0	0	0	0	0
Total	16,552,490	11,450,970	11,739,200	288,230	12,037,060
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	70.00	70.00	70.00	0.00	70.00

Departmental Budgets

Sewers



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 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	634,960	479,310	493,690	14,380	508,500
Employee Benefits	213,530	134,450	141,170	6,720	148,230
Non-Personnel	11,213,260	8,213,260	8,295,330	82,060	8,378,350
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	12,061,750	8,827,020	8,930,190	103,160	9,035,080
Internal Service Funds	0	0	0	0	0
Total	12,061,750	8,827,020	8,930,190	103,160	9,035,080
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	9.00	9.00	9.00	0.00	9.00



Agency 17: Debt Service

Description: This program manages debt service payments related to capital projects and loans.

Agency Budget Summary

	CY 2024 Budget	CY 2025 Budget	CY 2026 Recommended	Change CY 2025 Budget to CY 2026	CY 2027 Recommended
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	800,000	808,000	8,000	816,000
Properties	0	0	0	0	0
Debt Service	83,000,000	85,200,000	85,200,000	0	85,200,000
Operating Total	83,000,000	86,000,000	86,008,000	8,000	86,016,000
Internal Service Funds	0	0	0	0	0
Total	83,000,000	86,000,000	86,008,000	8,000	86,016,000
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00



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Department Operational Accomplishments

Enter Accomplishment Description:

In FY 25, Metropolitan Sewer District (MSD) began construction on an anaerobic digestion facility at the Little Miami treatment plant, a major capital improvement project being delivered as part of the federal Consent Decree. The new facility will process waste solids from MSD's Little Miami, Polk Run, and Sycamore Creek treatment plants on the east side of Hamilton County. These solids are currently being landfilled. Anaerobic digestion is a biological treatment process for waste solids. Project benefits include diverting waste from landfill for beneficial reuse, generating renewable energy for use on-site, and reducing truck traffic.

Select a City Goal:

Fiscal Sustainability

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

MSD's Sewer Backup (SBU) Program offers a Prevention Program for customers with recurring backups caused by inadequate capacity in the MSD public sewer. MSD works with each property owner to develop a solution specifically tailored to their unique needs to prevent future backups. In FY25, MSD completed the installation of sewer backup prevention solutions in 35 eligible properties. This brings the total number of properties protected through the SBU Prevention Program from 2024 to present to 1,452.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

The MSD Customer Assistance Program (CAP) provides a 25% discount to seniors (65 and older) who own and live in their residence and are at or below the Homestead Exemption Qualifying Income (\$40,000 for tax year 2024). Through outreach and direct marketing mail to residents, MSD has consistently increased participation in the CAP by about 50 customers per quarter, reaching a total of 3,356 low-income seniors.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Wastewater Treatment in Compliance with the Clean Water Act

City Goal

Thriving Neighborhoods

Select a Goal:

100% of the NPDES permit-related items are met

Volume Measure

of pump station wet weather overflows

Select a Service:

Sewer Backup Program

City Goal

Public Safety and Health

Select a Goal:

100% of calls are responded to within 4 hours (excluding exceptions in the Global Consent Decree)

Volume Measure

of SBU site investigation calls received

Select a Service:

Property Development Support

City Goal

Growing Economic Opportunities

Select a Goal:

90% of sewer availability review requests are completed within 10 business days

Volume Measure

of sewer availability review requests



Select a Service:

Customer Assistance Program

City Goal

Thriving Neighborhoods

Select a Goal:

Reach 25% participation of eligible customers

Volume Measure

of customers receiving discounted sewer services

Select a Service:

Optimize Wastewater Infrastructure Lifecycle Affordability

City Goal

Fiscal Sustainability

Select a Goal:

At least 85% of completed Structural Rehabilitation Work Orders (includes Repair and Rehabilitation) are for planned work

Volume Measure

of completed Structural Rehabilitation Work Orders (includes Repair and Rehabilitation)



Strategic Department Projects

Project Name

Develop Strategic Action Plan

City Goal

Excellent & Equitable Service Delivery

Project Description

After collecting employee feedback through a survey in FY25, MSD will develop a focused action plan to address key themes and improve workplace culture. Steps include:

- Analyze survey results to identify key themes and priority issues.
- Engage management and staff to co-develop targeted actions.
- Assign responsibilities, set timelines and define success metrics.
- Communicate progress regularly to foster transparency and accountability.

Project Name

Advance the Proposed Sewer Assessment Program Overhaul

City Goal

Public Safety and Health

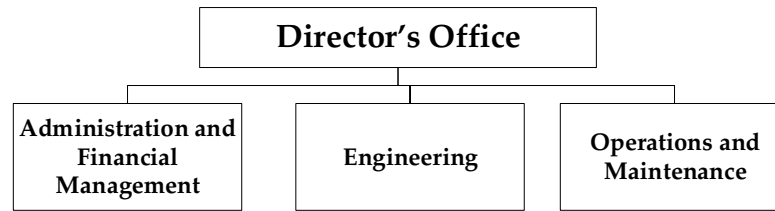
Project Description

Once the final recommendations on proposed overhaul to the Home Sewage Treatment System (HSTS) Elimination and Assessment Sewer Program are made, MSD will advance the changes by taking the following steps:

- Draft and propose the necessary legislative changes to MSD Rules & Regulations
- Finalize evaluation criteria
- Develop public communication
- Coordinate needed updates to data collection with City and County Public Health
- Conduct outreach with the State regarding private side loan program



Stormwater Management Utility



Departmental Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	3,242,270	3,482,000	3,691,370	209,370	3,775,680
Employee Benefits	1,254,810	1,317,840	1,415,940	98,100	1,495,700
Non-Personnel	7,630,540	7,609,740	9,898,890	2,289,150	9,100,170
Properties	5,000	5,000	30,000	25,000	0
Debt Service	2,208,070	2,240,350	2,177,000	(63,350)	2,113,000
Operating Total	14,340,690	14,654,930	17,213,200	2,558,270	16,484,550
Internal Service Funds	0	0	0	0	0
Total	14,340,690	14,654,930	17,213,200	2,558,270	16,484,550
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	29,470,000	29,470,000	29,790,000	320,000	29,790,000
Total Full-time Equivalent Positions	34.00	35.00	38.00	3.00	38.00



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	3,242,270	3,482,000	3,691,370	209,370	3,775,680
Employee Benefits	1,254,810	1,317,840	1,415,940	98,100	1,495,700
Non-Personnel	7,630,540	7,609,740	9,898,890	2,289,150	9,100,170
Properties	5,000	5,000	30,000	25,000	0
Debt Service	2,208,070	2,240,350	2,177,000	(63,350)	2,113,000
Operating Total	14,340,690	14,654,930	17,213,200	2,558,270	16,484,550
Internal Service Funds	0	0	0	0	0
Total	14,340,690	14,654,930	17,213,200	2,558,270	16,484,550
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	29,470,000	29,470,000	29,790,000	320,000	29,790,000
Total Full-time Equivalent Positions	34.00	35.00	38.00	3.00	38.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(114,500)	0.00	All Funds	This agency reflects an all funds decrease due to reductions in insurance premiums and debt service, which is partially offset by increases in personnel and fringe benefits. There is no change in FTE.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
1,300,000	0.00	1,300,000	0.00	Stormwater Management	This increase represents resources for the proactive condition assessment of stormwater linear infrastructure.
144,120	1.00	149,570	1.00	Stormwater Management	This increase represents resources for a new Principal Engineer to oversee the Flood Protection Section of the Stormwater Management Utility (SMU).



On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
228,650	2.00	237,400	2.00	Stormwater Management	This increase represents resources for two Water Works Construction Inspector positions to ensure all inlet maintenance work is performed safely and in compliance with industry regulations.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
1,000,000	0.00	0	0.00	Stormwater Management	This increase represents resources for a Stormwater Master Plan, which is a comprehensive long-term strategy for managing stormwater runoff, improving drainage infrastructure, and mitigating flooding and water quality issues within a community.

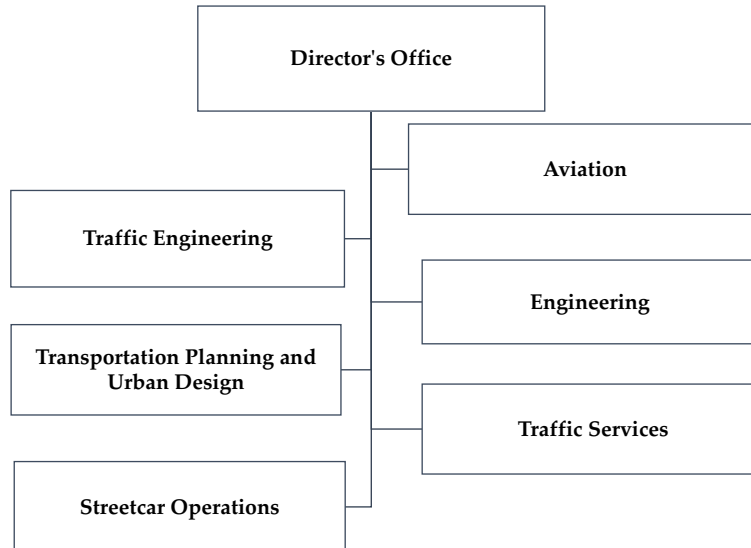


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Transportation & Engineering

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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	977,060	1,004,180	926,290	(77,890)	933,620
Employee Benefits	198,080	269,180	267,240	(1,940)	281,340
Non-Personnel	2,245,930	2,559,680	2,959,230	399,550	2,794,790
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	3,421,070	3,833,040	4,152,760	319,720	4,009,750
Operating Budget Restricted					
Personnel Services	9,265,540	10,363,600	10,946,050	582,450	11,445,900
Employee Benefits	3,311,980	3,450,950	3,758,460	307,510	4,072,650
Non-Personnel	9,469,350	10,187,850	10,418,690	230,840	10,756,560
Properties	0	0	0	0	0
Debt Service	44,590	45,170	41,440	(3,730)	29,340
Operating Total	22,091,460	24,047,570	25,164,640	1,117,070	26,304,450
Internal Service Funds	0	0	0	0	0
Total	25,512,530	27,880,610	29,317,400	1,436,790	30,314,200
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	11,026,510	10,761,900	11,052,650	290,750	11,052,650
Total Full-time Equivalent Positions	206.19	206.92	206.65	(0.27)	206.65



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	531,160	663,550	589,240	(74,310)	596,890
Employee Benefits	52,730	138,230	153,780	15,550	165,820
Non-Personnel	103,630	104,670	103,550	(1,120)	101,180
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	687,520	906,450	846,570	(59,880)	863,890
Operating Budget Restricted					
Personnel Services	958,290	1,166,810	1,179,370	12,560	1,227,570
Employee Benefits	369,240	398,070	423,790	25,720	448,760
Non-Personnel	133,080	134,470	136,730	2,260	139,980
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,460,610	1,699,350	1,739,890	40,540	1,816,310
Internal Service Funds	0	0	0	0	0
Total	2,148,130	2,605,800	2,586,460	(19,340)	2,680,200
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	20.00	20.73	21.46	0.73	21.46

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
42,830	0.73 All Funds	This agency reflects an all funds increase due to wage and benefits increases and inflationary increases in the non-personnel budget. The FTE increase is due to the addition of a part-time employee.



One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(34,780)	0.00	(34,780)	0.00	General Fund	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.
(27,380)	0.00	(27,380)	0.00	Income Tax-Infrastructure	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.

Departmental Budgets

Transportation & Engineering



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	276,180	256,310	253,100	(3,210)	251,340
Employee Benefits	102,760	111,920	94,220	(17,700)	94,630
Non-Personnel	247,310	49,780	48,830	(950)	47,270
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	626,250	418,010	396,150	(21,860)	393,240
Operating Budget Restricted					
Personnel Services	1,834,730	2,125,730	2,442,020	316,290	2,587,030
Employee Benefits	669,180	699,720	871,970	172,250	957,920
Non-Personnel	255,040	289,370	272,850	(16,520)	274,960
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,758,950	3,114,820	3,586,840	472,020	3,819,910
Internal Service Funds	0	0	0	0	0
Total	3,385,200	3,532,830	3,982,990	450,160	4,213,150
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	275,000	275,000	275,000
Total Full-time Equivalent Positions	40.73	42.73	42.73	0.00	42.73

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
657,700	0.00	All Funds	This agency reflects an all funds increase due to wage and benefits increases and inflationary increases in the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(207,540)	0.00	(207,540)	0.00	Income Tax-Infrastructure	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	169,720	84,320	83,950	(370)	85,390
Employee Benefits	42,590	19,030	19,240	210	20,890
Non-Personnel	3,760	4,030	104,090	100,060	3,970
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	216,070	107,380	207,280	99,900	110,250
Operating Budget Restricted					
Personnel Services	826,250	818,120	807,470	(10,650)	819,470
Employee Benefits	109,870	52,340	84,430	32,090	113,340
Non-Personnel	662,990	675,630	683,330	7,700	689,460
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,599,110	1,546,090	1,575,230	29,140	1,622,270
Internal Service Funds	0	0	0	0	0
Total	1,815,180	1,653,470	1,782,510	129,040	1,732,520
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	2,160,510	2,033,900	1,660,900	(373,000)	1,660,900
Total Full-time Equivalent Positions	56.00	53.00	53.00	0.00	53.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
130,160	0.00	All Funds	This agency reflects an all funds increase due to wage and benefits increases and inflationary increases in the non-personnel budget. There is no change in FTE.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(101,120)	0.00	(101,120)	0.00	Income Tax-Infrastructure	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.
100,000	0.00	0	0.00	General Fund	This represents a Council adjustment to provide one-time resources for a sidewalk repair pilot program.

Departmental Budgets

Transportation & Engineering



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	901,860	946,620	1,009,320	62,700	1,045,890
Employee Benefits	363,370	380,800	388,020	7,220	410,770
Non-Personnel	912,400	966,360	949,730	(16,630)	956,100
Properties	0	0	0	0	0
Debt Service	44,590	45,170	41,440	(3,730)	29,340
Operating Total	2,222,220	2,338,950	2,388,510	49,560	2,442,100
Internal Service Funds	0	0	0	0	0
Total	2,222,220	2,338,950	2,388,510	49,560	2,442,100
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	2,300,000	2,370,000	2,640,000	270,000	2,640,000
Total Full-time Equivalent Positions	12.00	12.00	12.00	0.00	12.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
24,560	0.00	All Funds	This agency reflects a General Aviation Fund increase due to wage and benefits increases and inflationary increases in the non-personnel budget, which is partially offset by the reversal of a FY 2025 one-time exception. There is no change in FTE.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
25,000	0.00	25,000	0.00	General Aviation	This increase represent resources for fees paid to the third party provider of airport landing fee collection services.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	361,860	383,400	397,840	14,440	415,110
Employee Benefits	140,180	134,190	141,890	7,700	148,650
Non-Personnel	5,081,530	5,360,030	5,523,610	163,580	5,807,520
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	5,583,570	5,877,620	6,063,340	185,720	6,371,280
Internal Service Funds	0	0	0	0	0
Total	5,583,570	5,877,620	6,063,340	185,720	6,371,280
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	5,140,000	5,340,000	5,539,750	199,750	5,589,750
Total Full-time Equivalent Positions	2.00	2.00	2.00	0.00	2.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
63,020	0.00	All Funds	This agency reflects a Streetcar Operations Fund increase due to wage and benefits increases and inflationary increases in the non-personnel budget. There is no change in FTE.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
10,000	0.00	10,000	0.00	Streetcar Operations	This increase represents resources for the Southwest Ohio Regional Transit Authority (SORTA) to operate complementary paratransit services within 3/4 of one mile of the Cincinnati Streetcar's fixed route as required by the Federal Transit Administration (FTA).
112,700	0.00	347,130	0.00	Streetcar Operations	This increase represents resources for the operation of the Cincinnati Streetcar.

Departmental Budgets

Transportation & Engineering



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	2,850,700	3,152,820	3,156,640	3,820	3,298,590
Employee Benefits	1,117,650	1,144,960	1,128,480	(16,480)	1,215,340
Non-Personnel	1,348,750	1,655,500	1,703,460	47,960	1,720,520
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	5,317,100	5,953,280	5,988,580	35,300	6,234,450
Internal Service Funds	0	0	0	0	0
Total	5,317,100	5,953,280	5,988,580	35,300	6,234,450
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	46.00	47.00	46.00	(1.00)	46.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
80,730	(1.00)	All Funds	This agency reflects an all funds increase due to wage and benefits increases and inflationary increases in the non-personnel budget. The change in FTE is due to the reduction of a double fill.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(45,430)	0.00	(45,430)	0.00	Income Tax-Infrastructure	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	1,891,230	2,401,200	2,702,760	301,560	2,642,370
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,891,230	2,401,200	2,702,760	301,560	2,642,370
Operating Budget Restricted					
Personnel Services	1,531,850	1,770,100	1,953,390	183,290	2,052,240
Employee Benefits	542,490	640,870	719,880	79,010	777,870
Non-Personnel	1,075,560	1,106,490	1,148,980	42,490	1,168,020
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	3,149,900	3,517,460	3,822,250	304,790	3,998,130
Internal Service Funds	0	0	0	0	0
Total	5,041,130	5,918,660	6,525,010	606,350	6,640,500
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	1,426,000	1,018,000	937,000	(81,000)	887,000
Total Full-time Equivalent Positions	29.46	29.46	29.46	0.00	29.46

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
714,260	0.00	All Funds	This agency reflects an all funds increase due to wage and benefits increases and inflationary increases in the non-personnel budget. There is no change in FTE.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
32,860	0.00	39,390	0.00	BLEM Assessment	This increase represents resources for electric energy supply.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
(140,770)	0.00	(140,770)	0.00	Income Tax-Infrastructure	This reflects a reduction to the department's budget. This reduction will increase position vacancy savings.



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Department Operational Accomplishments

Enter Accomplishment Description:

DOTe is responding to 97% of emergency outages within 24 hours of notice. This exceeds the goal of 95%.

Select a City Goal:

Growing Economic Opportunities

If applicable, select a SIET Cohort/Working Group:

Not Applicable

If applicable, select a second SIET Cohort/Working Group

Not Applicable

Enter Accomplishment Description:

DOTe has rebuilt 5 traffic signals representing 50% of our target in the first half of the Fiscal Year. On track to meet the goal with 8 additional signals in Q4 of the Fiscal Year.

Select a City Goal:

Thriving Neighborhoods

If applicable, select a SIET Cohort/Working Group:

Not Applicable

If applicable, select a second SIET Cohort/Working Group

Not Applicable

Enter Accomplishment Description:

In the FY, DOTe submitted over 43 separate applications for local, state and federal grants. 31 applications have been partially or fully funded. 72 percent success rate

Select a City Goal:

Fiscal Sustainability

If applicable, select a SIET Cohort/Working Group:

Not Applicable

If applicable, select a second SIET Cohort/Working Group

Not Applicable



Performance Measures

Select a Service:
emergency outages

City Goal
Growing Economic Opportunities

Select a Goal:
95% of emergency outages are responded to within 24-hours of notification

Volume Measure
of emergency outage requests

Select a Service:
Traffic signal Management (CTCS management, traffic signals, data collection, private traffic signal

City Goal
Thriving Neighborhoods

Select a Goal:
10 traffic signals rebuilt each year

Volume Measure
of traffic signals rebuilt

Select a Service:
bridge program

City Goal
Thriving Neighborhoods

Select a Goal:
Weighted average condition rating for City bridges of satisfactory or better shape per the annual bridge report (corresponds to a 6 or higher rating)

Volume Measure
of bridges



Select a Service:

pedestrian safety / speed reduction

City Goal

Thriving Neighborhoods

Select a Goal:

Lower the average vehicle speed following the construction of a speed cushion/speed hump 100% of the time

Volume Measure

Average speed reduction after speed hump installation

Select a Service:

street rehabilitation

City Goal

Thriving Neighborhoods

Select a Goal:

Maintain the annual average conditions rating of our roadways in fair or better shape (corresponds to 50-67 PCI rating or higher)

Volume Measure

Annual PCI rating



Strategic Department Projects

Project Name

Western Hill Viaduct

City Goal

Thriving Neighborhoods

Project Description

Replacement of the existing Western Hills Viaduct with a new cable supported structure to the south. The project will be constructed in three phases: 1) design, railroad mitigation, utilities, and construction of portions of the bridge foundation system, 2) complete construction of the new structure and its approaches, and 3) demolition of the existing viaduct and final site restoration. DOTE is managing the CMAR contract and will track the milestones in FY 26 to keep the project on track.

Project Name

Regional Projects Oversight

City Goal

Thriving Neighborhoods

Project Description

The Bus Rapid Transit project and Brent Spence Bridge replacement project are two regional projects that are managed by METRO and ODOT respectively. Our regional partners need DOTE staff to facilitate the stated purpose and need and to help with local project management oversight. Staff will monitor and manage project milestones on these projects to keep them on track for construction in future FYs.

Project Name

Cincy On Track

City Goal

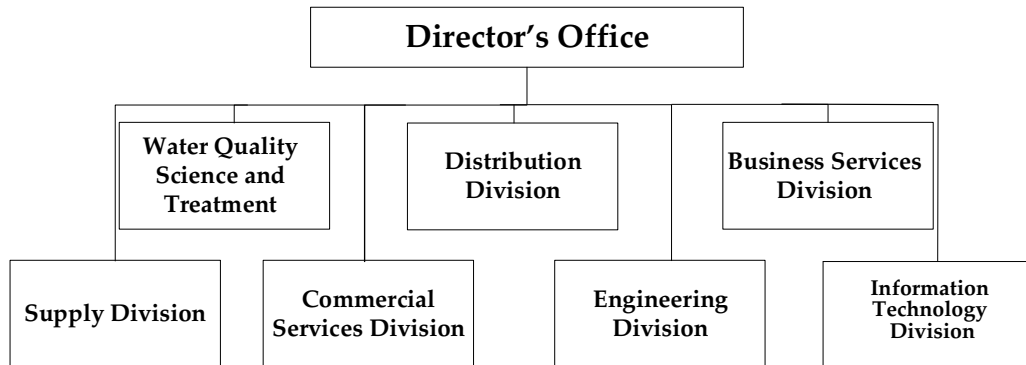
Project Description

The sale of the Cincinnati Southern Railway has provided additional resources for the repair, replacement, and modernization of the City's existing infrastructure. These projects are being tracked through the Cincy On Track initiative. In FY26 DOTE, has 17 Cincy on Track projects, totaling \$34,501,000. The projects are: Traffic Control Device Installation & Renovation; Stillwell Road Bridge Replacement; PROTECT Grant Local Match; Wall Stab. & Landslide Correction; Mill Creek Rd Central Incinerator Approach; Speed Hump Modernization; Bridge Rehabilitation Program; Computerized Traffic Signal System; Victory Parkway Complete Street; State to Central; Building Better Neighborhoods; Artist Alley Reconstruction; Polk Street Steps Replacement; Mt Lookout Square Railing Replacement; Sedamsville Gateway Restoration; West End Pedestrian Safety; Downtown and Upton Wayfinding; and Street Rehabilitation. Each quarter, the department will report: \$ total spending, # completed projects, # of projects that have not started yet.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	42,962,550	50,123,330	52,949,210	2,825,880	54,568,080
Employee Benefits	16,555,830	19,150,860	20,068,090	917,230	21,302,310
Non-Personnel	60,247,830	52,034,150	51,056,210	(977,940)	51,745,850
Properties	0	0	0	0	0
Debt Service	46,821,000	48,514,000	47,499,000	(1,015,000)	48,779,000
Operating Total	166,587,210	169,822,340	171,572,510	1,750,170	176,395,240
Internal Service Funds	0	0	0	0	0
Total	166,587,210	169,822,340	171,572,510	1,750,170	176,395,240
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Department Revenue	201,044,000	209,710,000	229,336,000	19,626,000	225,995,000
Total Full-time Equivalent Positions	619.29	636.79	667.71	30.92	666.71

Departmental Budgets

Water Works



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. Water Works Debt Service

Agency Summaries

Agency 1: Business Services

Description: This program manages the department's central support services including financial management, fleet procurement and maintenance, inventory, employee safety, and personnel.

Agency Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	6,295,240	7,877,920	8,494,760	616,840	8,670,790
Employee Benefits	2,344,250	2,826,340	3,015,130	188,790	3,189,910
Non-Personnel	3,046,780	3,791,920	3,898,410	106,490	3,625,290
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	11,686,270	14,496,180	15,408,300	912,120	15,485,990
Internal Service Funds	0	0	0	0	0
Total	11,686,270	14,496,180	15,408,300	912,120	15,485,990
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	201,044,000	209,710,000	229,336,000	19,626,000	225,995,000
Total Full-time Equivalent Positions	69.00	73.00	81.11	8.11	81.11

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
912,120	8.11 All Funds	This agency reflects an all funds increase due to wage and benefit increases as well as an increase in expert services for strategic planning. The change in FTE is due to the addition of part-time staff and lead line replacement staff.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	6,691,470	7,464,360	7,589,420	125,060	7,892,740
Employee Benefits	2,676,050	2,931,500	2,989,440	57,940	3,177,790
Non-Personnel	6,214,340	5,107,640	5,418,710	311,070	5,603,170
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	15,581,860	15,503,500	15,997,570	494,070	16,673,700
Internal Service Funds	0	0	0	0	0
Total	15,581,860	15,503,500	15,997,570	494,070	16,673,700
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	110.29	111.83	113.84	2.01	113.84

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
494,070	2.01 All Funds	This agency reflects an all funds increase due to various wage and benefit increases as well as non-personnel costs related to collections operations and postage. The change in FTE is due to various changes that occurred during FY 2025.

Departmental Budgets

Water Works



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	9,538,280	10,531,490	11,058,550	527,060	11,447,170
Employee Benefits	3,782,410	4,315,790	4,439,560	123,770	4,706,810
Non-Personnel	19,061,560	17,774,500	16,787,050	(987,450)	17,350,330
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	32,382,250	32,621,780	32,285,160	(336,620)	33,504,310
Internal Service Funds	0	0	0	0	0
Total	32,382,250	32,621,780	32,285,160	(336,620)	33,504,310
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	134.00	133.00	136.92	3.92	136.92

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
(336,620)	3.92 All Funds	This agency reflects an all funds decrease due to a reduction in utility costs, which is partially offset by wage and benefits increases. The change in FTE is due to new Plant Operators, which is partially offset by the elimination of vacant positions.



Agency 4: Water Distribution

Description: This program is responsible for the maintenance and repair of the water distribution system.

Agency Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	8,959,020	10,453,210	11,227,570	774,360	11,660,450
Employee Benefits	3,722,620	4,370,340	4,612,840	242,500	4,871,530
Non-Personnel	8,343,080	8,858,410	8,978,930	120,520	9,363,410
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	21,024,720	23,681,960	24,819,340	1,137,380	25,895,390
Internal Service Funds	0	0	0	0	0
Total	21,024,720	23,681,960	24,819,340	1,137,380	25,895,390
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	136.00	139.46	151.00	11.54	150.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
1,137,380	11.54	All Funds	This agency reflects an all funds increase due to wage and benefits increases as well as inflationary increases in the non-personnel budget. The change in FTE is due to design and water meter staff added during FY 2025 as well as new Valve Operators.

Departmental Budgets

Water Works



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	3,384,430	3,716,540	4,003,420	286,880	4,151,450
Employee Benefits	1,212,340	1,336,450	1,464,900	128,450	1,553,230
Non-Personnel	9,468,390	8,155,130	7,495,940	(659,190)	7,703,930
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	14,065,160	13,208,120	12,964,260	(243,860)	13,408,610
Internal Service Funds	0	0	0	0	0
Total	14,065,160	13,208,120	12,964,260	(243,860)	13,408,610
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	41.00	45.00	46.92	1.92	46.92

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
(243,860)	1.92 All Funds	This agency reflects an all funds decrease due to a reduction in treatment chemicals and contractual services costs, which is offset by wage and benefits increases. The change in FTE is due to the addition of part-time staff and a Principal Engineer.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	4,462,280	5,743,170	6,103,800	360,630	6,226,260
Employee Benefits	1,650,970	2,036,480	2,171,330	134,850	2,341,110
Non-Personnel	1,360,770	1,365,140	1,661,920	296,780	1,196,830
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	7,474,020	9,144,790	9,937,050	792,260	9,764,200
Internal Service Funds	0	0	0	0	0
Total	7,474,020	9,144,790	9,937,050	792,260	9,764,200
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	91.00	95.00	99.46	4.46	99.46

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
792,260	4.46	All Funds	This agency reflects an all funds increase primarily due to wage and benefits increases as well as contractual services and other inflationary increases in the non-personnel budget. The change in FTE is due additional engineering and part-time staff.

Departmental Budgets

Water Works



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	3,631,830	4,336,640	4,471,690	135,050	4,519,220
Employee Benefits	1,167,190	1,333,960	1,374,890	40,930	1,461,930
Non-Personnel	12,752,910	6,981,410	6,815,250	(166,160)	6,902,890
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	17,551,930	12,652,010	12,661,830	9,820	12,884,040
Internal Service Funds	0	0	0	0	0
Total	17,551,930	12,652,010	12,661,830	9,820	12,884,040
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	38.00	39.50	38.46	(1.04)	38.46

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
9,820	(1.04) All Funds	This agency reflects an all funds increase due to wage and benefits increases, which is partially offset by reductions in expert services and subscriptions costs. The change in FTE is due to various changes that occurred during FY 2025.



Agency 8: Water Works Debt Service



Description: This program manages debt service payments related to capital projects and loans.

Agency Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	46,821,000	48,514,000	47,499,000	(1,015,000)	48,779,000
Operating Total	46,821,000	48,514,000	47,499,000	(1,015,000)	48,779,000
Internal Service Funds	0	0	0	0	0
Total	46,821,000	48,514,000	47,499,000	(1,015,000)	48,779,000
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
(1,015,000)	0.00	All Funds	This agency reflects an all funds decrease due to reduced loan and bond principal costs.



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Department Operational Accomplishments

Enter Accomplishment Description:

GCWW made several Customer Service Strides. First, GCWW expanded its customer assistance initiative by implementing the Pure Relief Program to relieve past due debt, bringing customers into good standing on their account and fostering regular on-time payments. The program went live in October 2024 with more than \$2.9 million past due debt forgiven, \$2 million recovered through payments, and \$1.9 million scheduled through payment plans with an 86% success rate. Second, GCWW introduced an SMS text message option to its customers in February 2025, which allows customers to text "Help" to MYGCWW (694299) to get quick and easy answers about their account. Customers can still call our contact center to speak with a trained representative. Additionally, GCWW began sending SMS text message updates in March 2025 to its customers who have a scheduled work order at their property for meter maintenance. These messages are sent at the beginning of the workday, when the GCWW representative is en route to the property, and after the work has been completed. This new messaging will keep customers informed of when GCWW is working to enhance their service.

Select a City Goal:

Excellent & Equitable Service Delivery

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

GCWW reached 90% homeowner participation in the lead service line replacement program. GCWW also exceeded the annual goal of having 1,200 lead service lines replaced by having 1,270 lead service lines replaced by the end of the third quarter (March 2025). We're projecting to exceed 1,500 lead service lines replaced by the end of the fiscal year.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group

Enter Accomplishment Description:

Through the coordinated efforts of the Stormwater Management Utility (SMU), Greater Cincinnati Water Works (GCWW), and the Metropolitan Sewer District (MSD), the region successfully avoided millions of dollars in potential flood damage. Between April 4 and April 12, SMU activated the Mill Creek Barrier Dam, which pumped 10.4 billion gallons of water. Multiple floodgates were installed and reinforced with hundreds of sandbags at their base. Each gate required 6–10 staff and 8–10 hours to install, with one specialized gate requiring a crane and 12 hours to complete. SMU's actions safeguarded \$3 billion in public and private property. These critical efforts, along with proactive measures by GCWW's Supply Division—such as shutting down the lowest wells at the Bolton Plant—and the Water Quality and Treatment Division's increased chlorine levels and ongoing bacterial monitoring, ensured the continued delivery of safe, high-quality drinking water throughout the event.

Select a City Goal:

Public Safety and Health

If applicable, select a SIET Cohort/Working Group:

If applicable, select a second SIET Cohort/Working Group



Performance Measures

Select a Service:

Business Services

City Goal

Excellent & Equitable Service Delivery

Select a Goal:

80% of employees are in compliance with department training requirement

Volume Measure

of employees meeting training standard per quarter

Select a Service:

Director's Office (Lead Lines)

City Goal

Public Safety and Health

Select a Goal:

>=2,000/ yr (tracked quarterly)

Volume Measure

of lead lines replaced

Select a Service:

Distribution

City Goal

Growing Economic Opportunities

Select a Goal:

90% of water main breaks are repaired in < 24 hours

Volume Measure

of breaks repaired



Select a Service:
Commercial Services

City Goal
Excellent & Equitable Service Delivery

Select a Goal:
Average wait time is ≤ 90 seconds

Volume Measure
of calls

Select a Service:
Stormwater Management (Inlet Maintenance)

City Goal
Growing Economic Opportunities

Select a Goal:
100% of 15,000 inlets are inspected and cleaned annually

Volume Measure
inlets inspected/cleaned



Strategic Department Projects

Project Name

Capital Improvement Projects

City Goal

Thriving Neighborhoods

Project Description

GCWW will spend \$80 million in capital improvement projects, with around \$64 million being allocated to improvements to water mains, treatment facilities, and tanks and reservoirs, during FY26

Project Name

Strategic Business Plan

City Goal

Excellent & Equitable Service Delivery

Project Description

GCWW will create a new five-year Strategic Business Plan during FY26.

Project Name

Stormwater Master Plan

City Goal

Excellent & Equitable Service Delivery

Project Description

SMU is initiating a Stormwater Management Master Plan study to look at updating and modernizing its approach to providing safe, reliable and effective stormwater services, including consideration of equity & environmental justice impacts, climate resiliency and green infrastructure. The award, kick off and background review will be completed during FY26, with the overall project being completed in approximately 36 months.



Non-Departmental Accounts

Departmental Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,283,130	1,440,830	1,660,550	219,720	1,981,560
Employee Benefits	6,346,980	6,307,930	6,908,420	600,490	6,887,980
Non-Personnel	14,812,960	15,899,370	16,894,110	994,740	16,410,750
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	22,443,070	23,648,130	25,463,080	1,814,950	25,280,290
Operating Budget Restricted					
Personnel Services	451,620	410,920	267,570	(143,350)	271,630
Employee Benefits	4,381,610	4,109,130	5,289,330	1,180,200	5,446,710
Non-Personnel	13,201,360	14,446,430	15,520,570	1,074,140	15,668,540
Properties	3,700,000	3,061,000	3,061,000	0	3,061,000
Debt Service	394,310	394,140	393,590	(550)	393,590
Operating Total	22,128,900	22,421,620	24,532,060	2,110,440	24,841,470
Internal Service Funds	467,220	437,470	450,970	13,500	460,000
Total	45,039,190	46,507,220	50,446,110	3,938,890	50,581,760
Consolidated Plan Projects (CDBG)	3,190	3,190	0	(3,190)	3,190
Department Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	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. Audit And Examiner's Fees
10. Hamilton County Auditor & Treasurer Fees
11. General Fund Overhead
12. Election Expense
13. CRA Application Fees
14. Judgments Against The City
15. Enterprise Software and Licenses
16. Memberships & Publications
17. Other City Obligations
18. Downtown Special Improvement District
19. Cincinnati Music Hall
20. The Port (Greater Cincinnati Redevelopment Authority)
21. Motorized & Construction Equipment
22. Office & Technical Equipment
23. 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	875,380	836,760	836,760	0	834,280
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	875,380	836,760	836,760	0	834,280
Operating Budget Restricted					
Personnel Services	0	0	0	0	0



Departmental Budgets Non-Departmental Accounts

Agency Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Employee Benefits	1,890,240	1,834,600	1,862,800	28,200	1,926,540
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	394,310	394,140	393,590	(550)	393,590
Operating Total	2,284,550	2,228,740	2,256,390	27,650	2,320,130
Internal Service Funds	271,730	265,950	265,740	(210)	269,460
Total	3,431,660	3,331,450	3,358,890	27,440	3,423,870
Consolidated Plan Projects (CDBG)	3,190	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
27,650	0.00	All Funds	This agency reflects an all funds increase.

Departmental Budgets

Non-Departmental Accounts



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	1,050	1,000	106,000	105,000	105,690
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,050	1,000	106,000	105,000	105,690
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	1,050	1,000	106,000	105,000	105,690
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
105,000	0.00	All Funds	This agency reflects a General Fund 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	600,410	635,500	639,000	3,500	637,110
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	600,410	635,500	639,000	3,500	637,110
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	354,600	230,980	274,700	43,720	282,040
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	354,600	230,980	274,700	43,720	282,040
Internal Service Funds	28,320	17,090	18,400	1,310	18,970
Total	983,330	883,570	932,100	48,530	938,120
Consolidated Plan Projects (CDBG)	0	3,190	0	(3,190)	3,190
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
47,220	0.00 All Funds	This agency reflects an all funds increase.

Departmental Budgets

Non-Departmental Accounts



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	4,720,140	4,684,670	5,176,660	491,990	5,161,340
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	4,720,140	4,684,670	5,176,660	491,990	5,161,340
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	2,136,770	2,043,550	3,151,830	1,108,280	3,238,130
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	2,136,770	2,043,550	3,151,830	1,108,280	3,238,130
Internal Service Funds	157,610	146,100	158,030	11,930	162,770
Total	7,014,520	6,874,320	8,486,520	1,612,200	8,562,240
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
1,600,270	0.00	All Funds	This agency reflects an all funds increase.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	316,130	320,000	320,000	0	312,860
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	316,130	320,000	320,000	0	312,860
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	316,130	320,000	320,000	0	312,860
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
0	0.00	All Funds	There is no change in this agency.

Departmental Budgets

Non-Departmental Accounts



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	150,000	150,000	150,000	0	149,560
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	150,000	150,000	150,000	0	149,560
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	150,000	150,000	150,000	0	149,560
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
0	0.00	All Funds	There is no change in this agency.



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	1,193,290	1,360,040	1,574,110	214,070	1,897,890
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	1,193,290	1,360,040	1,574,110	214,070	1,897,890
Operating Budget Restricted					
Personnel Services	300,000	300,000	150,000	(150,000)	154,500
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	300,000	300,000	150,000	(150,000)	154,500
Internal Service Funds	0	0	0	0	0
Total	1,493,290	1,660,040	1,724,110	64,070	2,052,390
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
64,070	0.00	All Funds	This agency reflects an all funds increase.

Departmental Budgets

Non-Departmental Accounts



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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	100,000	100,000	100,000	0	97,770
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	100,000	100,000	100,000	0	97,770
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	100,000	100,000	100,000	0	97,770
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
0	0.00 All Funds	There is no change in this agency.



Agency 9: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	461,500	432,700	454,180	21,480	439,790
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	461,500	432,700	454,180	21,480	439,790
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	6,000	6,000	6,000	0	5,810
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	6,000	6,000	6,000	0	5,810
Internal Service Funds	0	0	0	0	0
Total	467,500	438,700	460,180	21,480	445,600
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
21,480	0.00	All Funds	This agency reflects an all funds increase.

Departmental Budgets

Non-Departmental Accounts



Agency 10: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	500,000	500,000	500,000	0	488,840
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	500,000	500,000	500,000	0	488,840
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	500,000	500,000	500,000	0	488,840
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
0	0.00 All Funds	There is no change in this agency.



Agency 11: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	89,840	80,790	86,440	5,650	83,670
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	89,840	80,790	86,440	5,650	83,670
Operating Budget Restricted					
Personnel Services	151,620	110,920	117,570	6,650	117,130
Employee Benefits	0	0	0	0	0
Non-Personnel	12,495,360	13,740,430	14,814,570	1,074,140	14,962,730
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	12,646,980	13,851,350	14,932,140	1,080,790	15,079,860
Internal Service Funds	9,560	8,330	8,800	470	8,800
Total	12,746,380	13,940,470	15,027,380	1,086,910	15,172,330
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
1,086,440	0.00 All Funds	This agency reflects an all funds increase.

Departmental Budgets

Non-Departmental Accounts



Agency 12: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	551,510	550,000	560,000	10,000	547,500
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	551,510	550,000	560,000	10,000	547,500
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	551,510	550,000	560,000	10,000	547,500
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
10,000	0.00	All Funds	This agency reflects a General Fund increase.



Agency 13: CRA Application Fees

Description: General Fund resources for Community Reinvestment Area (CRA) application fee waivers.

Agency Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	15,000	15,000	15,000	0	14,670
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	15,000	15,000	15,000	0	14,670
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	15,000	15,000	15,000	0	14,670
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
0	0.00	All Funds	There is no change in this agency.

Departmental Budgets

Non-Departmental Accounts



Agency 14: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	900,000	900,000	900,000	0	879,910
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	900,000	900,000	900,000	0	879,910
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	900,000	900,000	900,000	0	879,910
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
0	0.00 All Funds	There is no change in this agency.



Agency 15: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	10,711,260	11,673,310	12,683,730	1,010,420	12,403,250
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	10,711,260	11,673,310	12,683,730	1,010,420	12,403,250
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	10,711,260	11,673,310	12,683,730	1,010,420	12,403,250
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
893,420	0.00	All Funds	This agency reflects a General Fund increase.

On-Going Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
117,000	0.00	117,000	0.00	General Fund	This increase represents the shift of resources for the City's public records request software from the Cincinnati Police Department.

Departmental Budgets

Non-Departmental Accounts



Agency 16: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	267,010	315,000	265,000	(50,000)	259,080
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	267,010	315,000	265,000	(50,000)	259,080
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	267,010	315,000	265,000	(50,000)	259,080
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
(50,000)	0.00 All Funds	This agency reflects a General Fund decrease.



Agency 17: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	280,550	283,360	286,200	2,840	279,800
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	280,550	283,360	286,200	2,840	279,800
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	280,550	283,360	286,200	2,840	279,800
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
2,840	0.00	All Funds	This agency reflects a General Fund increase.

Departmental Budgets

Non-Departmental Accounts



Agency 18: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	10,000	10,000	10,000	0	9,680
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	10,000	10,000	10,000	0	9,680
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	10,000	10,000	10,000	0	9,680
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
0	0.00 All Funds	There is no change in this agency.



Agency 19: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	100,000	100,000	100,000	0	100,000
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	100,000	100,000	100,000	0	100,000
Internal Service Funds	0	0	0	0	0
Total	100,000	100,000	100,000	0	100,000
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
0	0.00 All Funds	There is no change in this agency.

Departmental Budgets

Non-Departmental Accounts



Agency 20: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	700,000	800,000	800,000	0	677,600
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	700,000	800,000	800,000	0	677,600
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Internal Service Funds	0	0	0	0	0
Total	700,000	800,000	800,000	0	677,600
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	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	This agency reflects a General Fund decrease.

One-Time Significant Agency Changes

FY 2026		FY 2027		Fund	Description
Budget	FTE	Budget	FTE		
100,000	0.00	0	0.00	General Fund	This represents a Council adjustment to provide additional one-time leveraged support to the The Port of Greater Cincinnati Development Authority.



Agency 21: Motorized & Construction Equipment

Description: This is an equipment account used for purchases of automobiles, trucks, backhoes, etc.

Agency Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	2,475,000	1,861,000	1,861,000	0	1,861,000
Debt Service	0	0	0	0	0
Operating Total	2,475,000	1,861,000	1,861,000	0	1,861,000
Internal Service Funds	0	0	0	0	0
Total	2,475,000	1,861,000	1,861,000	0	1,861,000
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
0	0.00	All Funds	There is no change in this agency.

Departmental Budgets

Non-Departmental Accounts



Agency 22: Office & Technical Equipment

Description: This is an equipment account used for purchases of desks, office partitions, calculators, etc.

Agency Budget Summary

	FY 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	1,225,000	1,200,000	1,200,000	0	1,200,000
Debt Service	0	0	0	0	0
Operating Total	1,225,000	1,200,000	1,200,000	0	1,200,000
Internal Service Funds	0	0	0	0	0
Total	1,225,000	1,200,000	1,200,000	0	1,200,000
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE	Fund	Description
0	0.00	All Funds	There is no change in this agency.



Agency 23: 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 2024 Budget	FY 2025 Budget	FY 2026 Approved	Change FY 2025 Budget to FY 2026	FY 2027 Approved
Operating Budget General Fund					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	0	0	0	0	0
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	0	0	0	0	0
Operating Budget Restricted					
Personnel Services	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Non-Personnel	600,000	600,000	600,000	0	600,000
Properties	0	0	0	0	0
Debt Service	0	0	0	0	0
Operating Total	600,000	600,000	600,000	0	600,000
Internal Service Funds	0	0	0	0	0
Total	600,000	600,000	600,000	0	600,000
Consolidated Plan Projects (CDBG)	0	0	0	0	0
Agency Revenue	0	0	0	0	0
Total Full-time Equivalent Positions	0.00	0.00	0.00	0.00	0.00

Adjustments to Costs to Maintain Current Budget

Budget	FTE Fund	Description
0	0.00 All Funds	There is no change in this agency.



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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 this City is \$10,000. 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 Ratings, 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 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 RETIREMENT 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 provides two years of service credit to employees who meet 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.

EBRT: See Executive Budget Review Team.

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 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 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, and Budget Supervisors. The EBRT is the City Manager’s administration team to develop budget and policy recommendations for the City Council.

EXECUTIVE BUDGET REVIEW: 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 FINANCE REVIEW: 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: 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.

IJA: 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 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 (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 of 8.20% of prior year 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.