

May 6, 2026

To: Mayor and Members of City Council

202601524

From: Sheryl M. M. Long, City Manager

**Subject: Emergency Ordinance – Budget: FY 2026 Restricted Funds
Operating Budget Final Adjustment Ordinance (FAO)**

Attached is an Emergency Ordinance captioned:

AUTHORIZING the transfer of \$14,606,828 existing within certain Restricted Funds and the unappropriated surplus of certain Restricted Funds according to the attached Schedules of Transfer to realign and provide resources for the ongoing needs of City departments.

The attached Emergency Ordinance balances the City's Restricted Fund accounts as required by state law and authorizes transfers for 17 appropriated Restricted Funds. These include transfers within appropriations for 10 of the 17 funds, increases to appropriations for 15 of the 17 funds, and the return of resources to the unappropriated surplus for 2 of the 17 funds.

RESTRICTED FUND TRANSFERS WITHIN CURRENT APPROPRIATION

The transfers within current FY 2026 appropriations are for the following 10 funds: Water Works Fund 101, Municipal Golf Fund 105, Stormwater Management Fund 107, Street Construction Maintenance & Repair Fund 301, Income Tax-Infrastructure Fund 302, Municipal Motor Vehicle License Tax Fund 306, Recreation Special Activities Fund 323, Community Health Center Activities Fund 395, Cincinnati Health District Fund 416, and Streetcar Operations Fund 455.

The information below summarizes the need and transfers for each fund.

Water Works Fund 101 – \$3,823,200

Greater Cincinnati Water Works – \$3,823,200

Transfers in the amount of \$3,823,200 are needed for Greater Cincinnati Water Works (GCWW) to cover salary and fringe benefit increases related to collective bargaining agreements as well as non-personnel expenses related to increased utility costs, waste removal services, and condition asset management related to a water main break.

Municipal Golf Fund 105 – \$40,000

Cincinnati Recreation Commission – \$40,000

A transfer of personnel savings in the amount of \$40,000 is needed for increased water usage due to the dry fall season.

Stormwater Management Fund 107 – \$283,452

Department of Public Services – \$283,452

Transfers in the amount of \$283,452 are needed by the Department of Public Services to cover personnel expenses related to yard waste removal. These transfers also address non-personnel needs related to ground maintenance and yard waste removal.

Street Construction Maintenance & Repair Fund 301 – \$72,025

Department of Public Services – \$72,025

Transfers in the amount of \$72,025 are needed for the Department of Public Services to cover wage increases due to collective bargaining agreements as well as increased non-personnel expenses related to ground maintenance.

Income Tax-Infrastructure Fund 302 – \$279,100

City Manager's Office - \$6,500

A transfer of \$6,500 in fringe benefits savings is needed to cover non-personnel needs related to construction procurement training.

Department of Transportation & Engineering – \$260,000

Transfers in the amount of \$260,000 are needed by the Department of Transportation & Engineering to cover salary and fringe benefits expenses due to lower than expected capital reimbursements.

Department of Public Services – \$12,600

A transfer of \$12,600 is needed to cover wage increases related to collective bargaining agreements. \$10,600 in non-personnel savings is available for this transfer, with the remaining \$2,000 in savings being provided by the Department of Finance.

Municipal Motor Vehicle License Tax Fund 306 – \$33,000

Department of Public Services – \$33,000

A transfer of non-personnel savings in the amount of \$33,000 is needed to cover wage increases related to collective bargaining agreements.

Recreation Special Activities Fund 323 – \$194,500

Cincinnati Recreation Commission – \$194,500

Transfers in the amount of \$194,500 are needed for the Cincinnati Recreation Commission for personnel expenses resulting from extended summer hours. Savings in non-personnel and debt service are available for this transfer.

Community Health Center Activities Fund 395 – \$174,000

Cincinnati Health Department – \$174,000

A transfer of personnel savings in the amount of \$174,000 from the Division of Primary Health Care – Centers is needed to cover wage increases related to collective bargaining agreements and non-personnel expenses related to temporary staffing in the Division of Primary Health Care – Programs and the Division of School & Adolescent Health.

Cincinnati Health District Fund 416 – \$680,000

Cincinnati Health Department – \$680,000

Transfers in the amount of \$680,000 are needed to cover wage increases related to collective bargaining agreements as well as non-personnel expenses related to contractual services. Personnel savings in the Office of the Commissioner, the Division of Technical Resources, and the Division of Primary Health Care – Centers offset these needs.

Streetcar Operations Fund 455 – \$45,000

Streetcar Operations Fund 455 – \$45,000

A transfer of non-personnel savings in the amount of \$45,000 is needed to cover personnel needs related to reimbursements and overtime expenses.

TRANSFERS RESULTING IN A SUPPLEMENTAL APPROPRIATION

The following 15 funds require supplemental appropriations in FY 2026: Water Works Fund 101, Parking System Facilities Fund 102, Convention Center Fund 103, General Aviation Fund 104, Municipal Golf Fund 105, Stormwater Management Fund 107, Street Construction Maintenance & Repair Fund 301, Income Tax-Infrastructure Fund 302, Parking Meter Fund 303, Sawyer Point Fund 318, Recreation Special Activities Fund 323, Riverfront Park Fund 329, Community Health Center Activities Fund 395, Cincinnati Health District Fund 416, and Streetcar Operations Fund 455.

The information below summarizes the need and transfers for each fund.

Water Works Fund 101 – \$2,300,000

Greater Cincinnati Water Works – \$2,300,000

A supplemental appropriation in the amount of \$2,300,000 is needed for increased non-personnel costs associated with utility expenses.

Parking System Facilities Fund 102 – \$1,040

Non-Departmental Accounts – \$1,040

A supplemental appropriation in the amount of \$1,040 is needed for increased costs associated with General Fund Overhead.

Convention Center Fund 103 – \$896,183

Convention Center – \$896,183

A supplemental appropriation in the amount of \$896,183 is needed for increased costs associated with contractual obligations for Convention Center operations, insurance, and operation of the Elm Street Plaza.

General Aviation Fund 104 – \$58,160

Department of Transportation and Engineering – \$50,000

A supplemental appropriation in the amount of \$50,000 is needed for increased personnel expenses associated with lump sum payments.

Non-Departmental Accounts – \$8,160

A supplemental appropriation in the amount of \$8,160 is needed for increased costs associated with General Fund Overhead and Workers' Compensation.

Municipal Golf Fund 105 – \$610,200

Cincinnati Recreation Commission – \$610,000

A supplemental appropriation in the amount of \$610,000 is needed for contractual services for golf course operation due to increased attendance as well as additional water usage due to the dry fall season.

Non-Departmental Accounts – \$200

A supplemental appropriation in the amount of \$200 is needed for increased costs associated with General Fund Overhead.

Stormwater Management Fund 107 – \$192,913

Department of Law – \$25,000

A supplemental appropriation of \$25,000 is needed for collection fees associated with the Private Lot Abatement Program (PLAP).

Department of Public Services – \$127,913

A supplemental appropriation in the amount of \$127,913 is needed for personnel expenses associated with yard waste and increases related to collective bargaining agreements.

Non-Departmental Accounts – \$40,000

A supplemental appropriation in the amount of \$40,000 is needed for increased costs associated with General Fund Overhead.

Street Construction, Maintenance & Repair Fund 301 – \$496,740

Cincinnati Parks Department – \$3,900

A supplemental appropriation in the amount of \$3,900 is needed for increased personnel costs.

Department of Public Services – \$492,110

A supplemental appropriation in the amount of \$492,110 is needed for personnel expenses related to lower than expected reimbursements and increases related to collective bargaining agreements.

Non-Departmental Accounts – \$730

A supplemental appropriation in the amount of \$730 is needed in fringe benefits related to the Public Employees Assistance Program (PEAP).

Income Tax-Infrastructure Fund 302 – \$459,400

Cincinnati Parks Department – \$6,800

A supplemental appropriation in the amount of \$6,800 is needed for increased personnel costs.

Department of Transportation & Engineering – \$200,000

A supplemental appropriation in the amount of \$200,000 is needed to cover non-personnel costs related to a subway tunnel feasibility study.

Department of Public Services – \$212,710

A supplemental appropriation in the amount of \$212,170 is needed in personnel for wage increases related to collective bargaining agreements as well as non-personnel expenses for building repairs.

Non-Departmental Accounts – \$39,800

A supplemental appropriation in the amount of \$39,800 is needed for increased costs associated with General Fund Overhead.

Parking Meter Fund 303 – \$454,920

Department of Public Services – \$426,060

A supplemental appropriation in the amount \$426,060 is needed in personnel due to unachieved position vacancy allowance as well as in non-personnel for increased parking meter and mobile payment fees tied to revenue generation.

Non-Departmental Accounts – \$28,860

A supplemental appropriation in the amount of \$28,860 is needed for increased costs associated with General Fund Overhead, the Public Employees Assistance Program (PEAP), and Workers' Compensation.

Sawyer Point Fund 318 – \$1,200

Cincinnati Parks Department – \$1,200

A supplemental appropriation in the amount of \$1,200 is needed for increased personnel costs.

Recreation Special Activities Fund 323 – \$1,050,390

Cincinnati Recreation Commission – \$884,600

A supplemental appropriation in the amount of \$884,600 is needed in personnel for increased expenses related to extended summer hours and in non-personnel for higher utilities costs and the expansion of the Rec@Nite program.

Non-Departmental Accounts – \$165,790

A supplemental appropriation in the amount of \$165,790 is needed for increased costs associated with General Fund Overhead, the Public Employees Assistance Program (PEAP), and Workers' Compensation.

Cincinnati Riverfront Park Fund 329 – \$7,860

Non-Departmental Accounts – \$7,860

A supplemental appropriation in the amount of \$7,860 is needed for increased costs associated with General Fund Overhead and Workers' Compensation.

Community Health Center Activities Fund 395 – \$20,760

Non-Departmental Accounts – \$20,760

A supplemental appropriation in the amount of \$20,760 is needed for increased costs associated with General Fund Overhead.

Cincinnati Health District Fund 416 – \$1,105,000

Cincinnati Health Department – \$1,105,000

A supplemental appropriation in the amount of \$1,105,000 is needed for increased costs associated with personnel expenses as well as non-personnel expenses related to temporary staffing. This need arose due to a staff billing discrepancy between the Cincinnati Health District Fund and the Community Health Center Activities Fund in the Cincinnati Human Resources Information System (CHRIS). The department is currently working to resolve this issue.

Streetcar Operations Fund 455 – \$5,830

Non-Departmental Accounts – \$5,830

A supplemental appropriation in the amount of \$5,830 is needed for increased costs associated with General Fund Overhead and Workers' Compensation.

TRANSFERS TO UNAPPROPRIATED SURPLUS RESULTING FROM SAVINGS

The following funds had departmental savings that will be returned to the unappropriated surplus of the respective fund:

Bond Retirement Fund 151 – \$1,300,000

Department of Finance – \$1,300,000

The Department of Finance reports a total savings of \$1,300,000 in the Bond Retirement Fund resulting from expert services savings.

Municipal Motor Vehicle License Tax Fund 306 – \$22,255

Department of Public Services – \$22,255

The Department of Public Services reports a total savings of \$22,255 in the Municipal Motor Vehicle License Tax fund resulting from lower than expected automotive repair costs.

The reason for the emergency is the immediate need to realign and provide funds for the ongoing needs of City departments within the Restricted Funds.

The Administration recommends passage of this Emergency Ordinance.

cc: Andrew Dudas, Budget Director
Steve Webb, Finance Director

Attachment