

September 4, 2025

**To:** Mayor and Members of City Council 202501613

**From:** Sheryl M. M. Long, City Manager

**Subject:** Emergency Ordinance – FY 2026 Mid-Year Budget Adjustments

Attached is an Emergency Ordinance captioned:

**AUTHORIZING** the transfer of \$643,263 within General Fund 050 according to the attached Schedules of Transfer to realign and provide resources for the ongoing needs of City departments; **AUTHORIZING** the transfer and appropriation of \$502,100 from the unappropriated surplus of Municipal Golf Fund 105 to a Cincinnati Recreation Commission non-personnel operating budget account according to the attached Schedules of Transfer to provide resources for planned expenditures; **AUTHORIZING** the transfer and appropriation of \$965,000 from the unappropriated surplus of Stormwater Management Fund 107 to various non-personnel and property operating budget accounts according to the attached Schedules of Transfer to provide resources to the Department of Law for Private Lot Abatement Program (PLAP) collection agency fees and the Department of Public Services for the purchase of streetsweepers; **AUTHORIZING** the transfer and appropriation of \$1,540,000 from the unappropriated surplus of Recreation Special Activities Fund 323 to various Cincinnati Recreation Commission personnel, fringe benefit, and non-personnel operating budget accounts according to the attached Schedules of Transfer to provide resources for planned expenditures; **AUTHORIZING** the transfer and appropriation of \$2,000,000 from the unappropriated surplus of Community Health Center Activities Fund 395 to a Cincinnati Health Department non-personnel operating budget account according to the attached Schedules of Transfer to provide resources for planned expenditures; and **AUTHORIZING** the transfer and appropriation of \$265,390 from the unappropriated surplus of Cincinnati Health District Fund 416 to various Cincinnati Health Department non-personnel operating budget accounts according to the attached Schedules of Transfer to provide resources for planned expenditures.

This Emergency Ordinance authorizes various transfers and appropriations for FY 2026 as outlined below.

## **General Fund - \$643,263**

### **City Manager's Office - \$248,000**

The Approved FY 2026 Budget includes \$250,000 for a property tax relief program, which must be transferred from the Department of Community and Economic Development (DCED) to the City Manager's Office (CMO) for ease of administration and deployment. This transfer is partially offset by a \$2,000 transfer from the City Manager's Office to the Department of Public Services (DPS) to properly align resources to leveraged support allocations.

### **Finance Department - \$368,263**

A FY 2025 encumbrance in the Finance Department was inadvertently cancelled. A total of \$368,263 must now be transferred to fulfill the commitment.

### **Department of Public Services - \$2,000**

A \$2,000 transfer from the City Manager's Office to the Department of Public Services is needed to properly align resources to leveraged support allocations.

### **Memberships & Publications Non-Departmental Account - \$25,000**

An additional \$25,000 is needed in the Memberships & Publications Non-Departmental Account for the federal lobbyist contract.

## **Municipal Golf Fund - \$502,100**

### **Cincinnati Recreation Commission - \$502,100**

The Cincinnati Recreation Commission (CRC) had a FY 2025 budget shortfall in the Municipal Golf Fund, which now requires a \$502,100 supplemental appropriation to meet obligations and continue operations.

## **Stormwater Management Fund - \$965,000**

### **Department of Law - \$65,000**

The Department of Law requires a \$65,000 supplemental appropriation in the Stormwater Management Fund for collection agency fees on Private Lot Abatement Program (PLAP) civil fines.

### **Department of Public Services - \$900,000**

The Department of Public Services requires a \$900,000 supplemental appropriation in the Stormwater Management Fund to replace two streetsweepers.

## **Recreation Special Activities Fund - \$1,540,000**

### **Cincinnati Recreation Commission - \$1,540,000**

The Cincinnati Recreation Commission had a FY 2025 budget shortfall in the Recreation Special Activities Fund, which now requires a \$1,540,000 supplemental appropriation to meet obligations and continue operations.

## **Community Health Center Activities Fund - \$2,000,000**

### **Cincinnati Health Department - \$2,000,000**

The Cincinnati Health Department (CHD) requires a \$2,000,000 supplemental appropriation in the Community Health Center Activities Fund due to expense corrections resulting from prior year cash flow issues.

## **Cincinnati Health District Fund - \$265,390**

### **Cincinnati Health Department - \$265,390**

A prior year obligation in the amount of \$250,000 was not encumbered before FY 2025 year-end and a supplemental appropriation is required to fulfill the obligation. Additionally, the Cincinnati Health Department requires an additional \$15,390 for licenses related to the upgrade of devices to Windows 11.

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

The Administration recommends passage of this Emergency Ordinance.

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

Attachment