FY 2027 Budget Update:
Budget Policy Motion Goals & Priorities

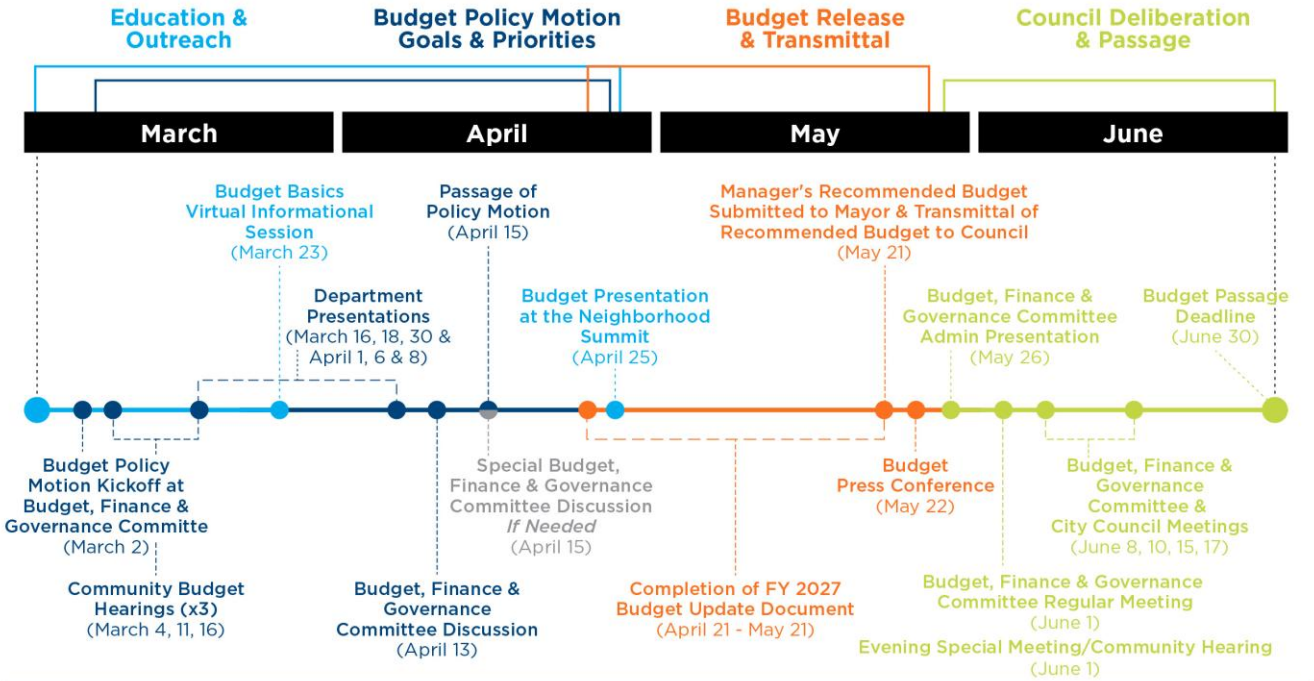
Budget Basics and Leveraged Support Funding Process

city of CINCINNATI

FY 2026 Strategic Priorities

- PUBLIC SAFETY & HEALTH
- GROWING ECONOMIC OPPORTUNITIES
- THRIVING NEIGHBORHOODS
- FISCAL SUSTAINABILITY
- EXCELLENT & EQUITABLE SERVICE DELIVERY

FISCAL YEAR 2027 BUDGET UPDATE SCHEDULE



For additional information, visit cincinnati-oh.gov/budget/budget-engagement

Overall Budget Strategy

- **Pass a structurally balanced budget**
  - Revenues ≥ Expenditures
- **Expand the tax base**
  - Economic development and neighborhood investment are focal points
  - Recruit and retain jobs

Operating Budget

Approved FY 2026 All Funds Budget

($ in Millions)	Approved FY 2024	Approved FY 2025 Update	Approved FY 2026	From Approved FY 2025 Update $ Change	From Approved FY 2025 Update % Change	Approved FY 2027
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**

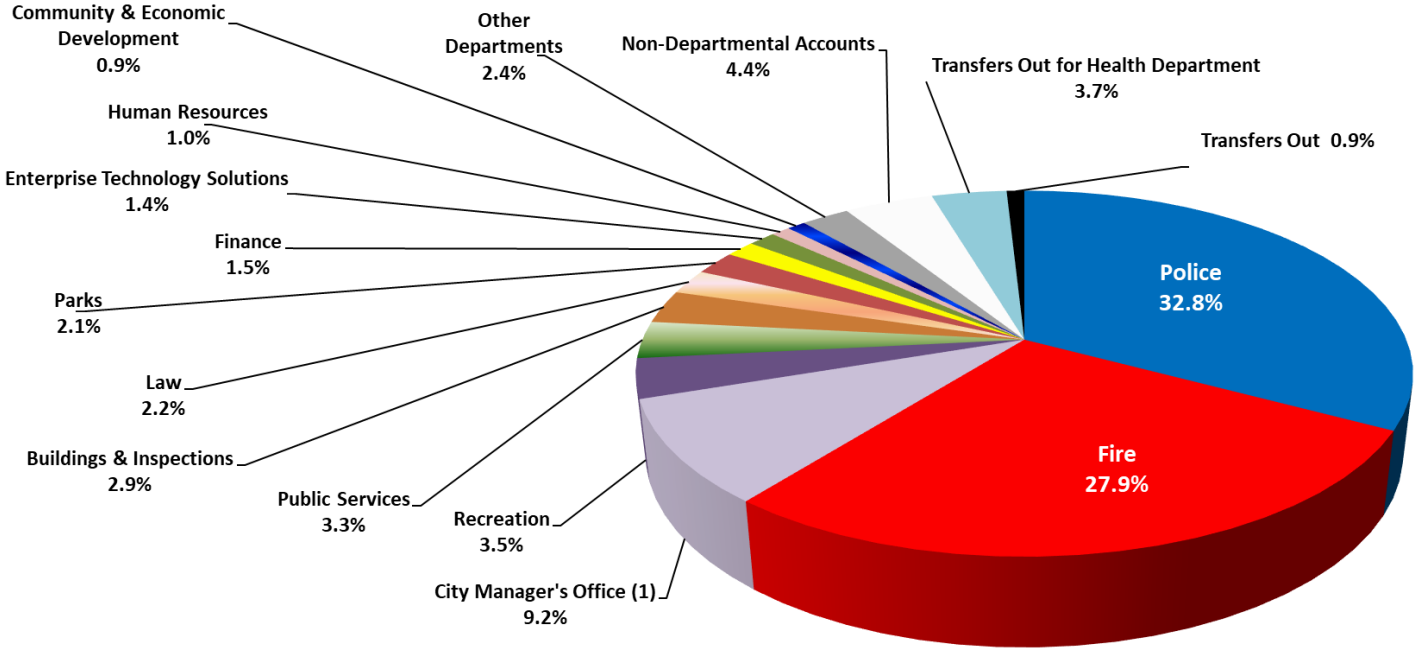
[1]The Approved FY 2024 and Approved FY 2025 Update General Fund Budget amounts do not include $20.5 million and $21.3 million respectively in Health Department funding that is transferred out to the Cincinnati Health District Fund. Additionally, the Approved FY 2024 and Approved FY 2025 Update General 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.

FY 2026 General Fund Revenue - $569.5 million

*Does not include $5.0 million in transfers in, which would increase General Fund Resources to $574.5 million.

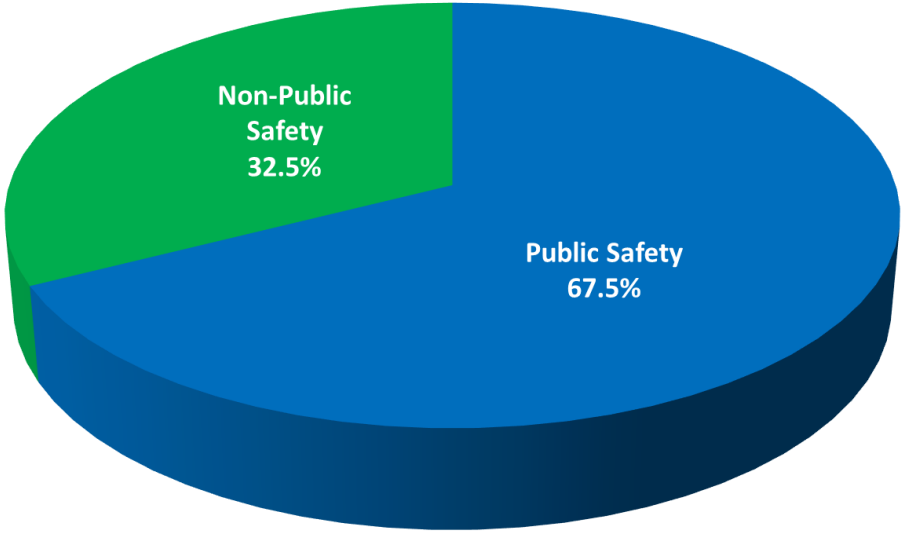
OPERATING BUDGET
General Fund Expenditures – $574.5 million



*Other Departments include Transportation and Engineering, City Council, City Planning & Engagement, Economic Inclusion, Citizen Complaint Authority, Office of the Mayor, and Clerk of Council.
(1) CMO includes the Emergency Communications Center

OPERATING BUDGET
General Fund Expenditures*

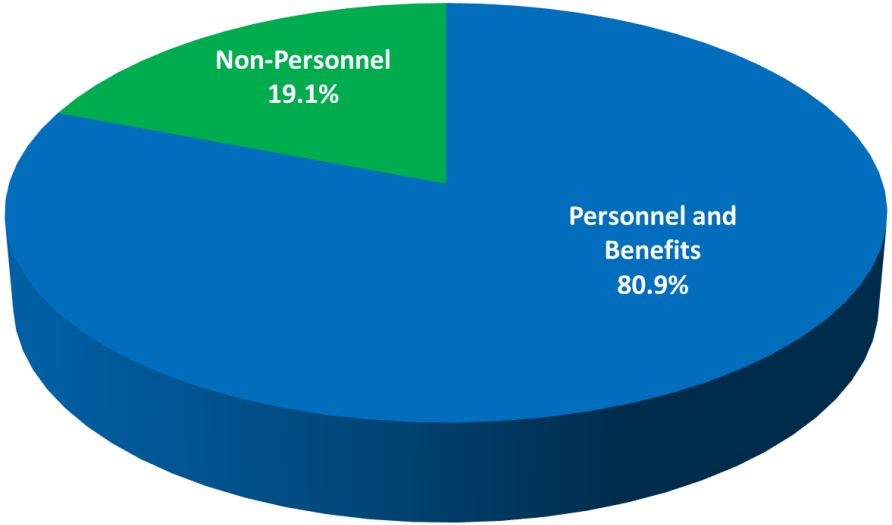
Where does the money go?
Public Safety and Non-Public Safety



*The Transfer Out for the Health Department is reflected here based on the budgeted expenses for the Health Department within these categories. Non-Departmental Accounts are not included.

OPERATING BUDGET
General Fund Expenditures*

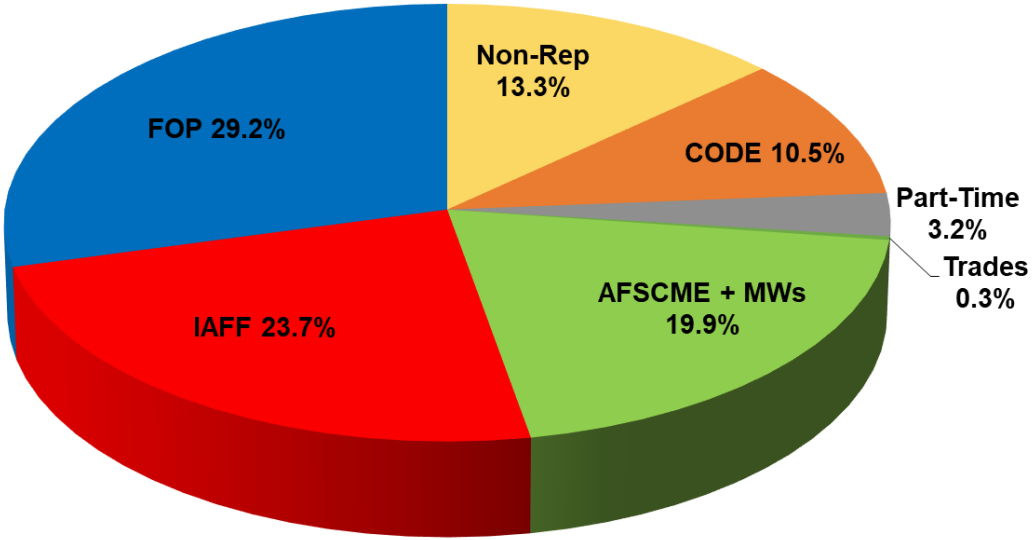
Where does the money go?
Personnel and Non-Personnel



*The Transfer Out for the Health Department is reflected here based on the budgeted expenses for the Health Department within these categories

OPERATING BUDGET
General Fund Staffing*

Personnel expenses represent 80.9% of the General Fund Budget with 83.6% of employees represented by labor contracts.



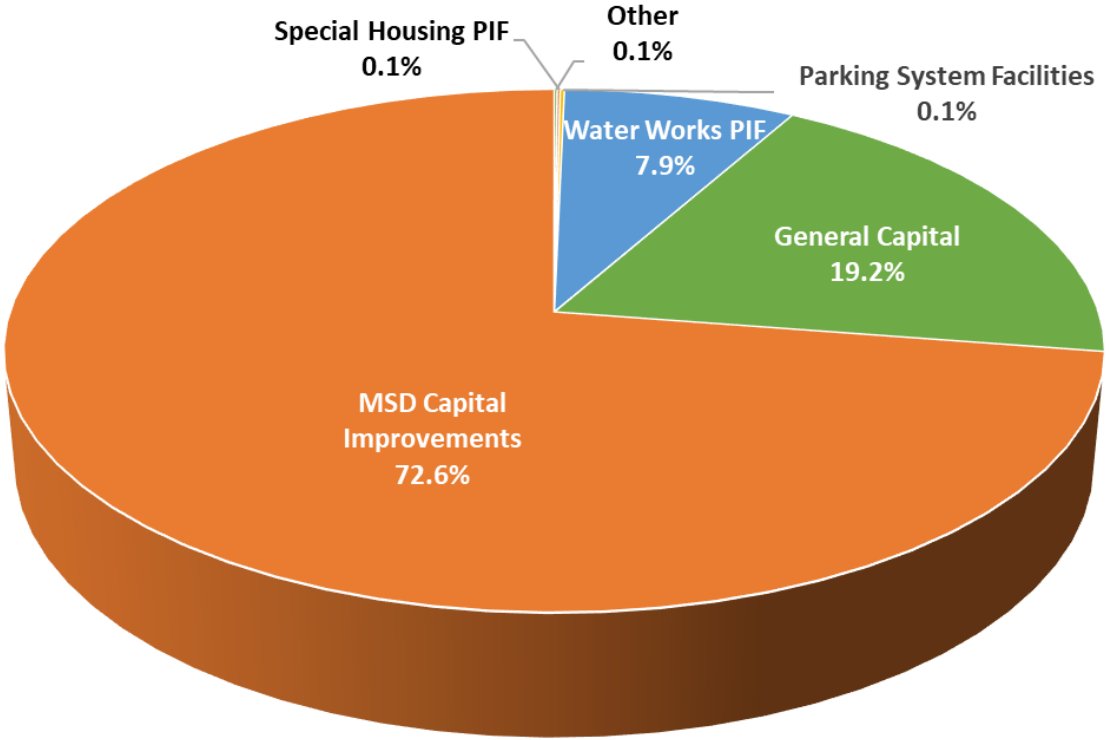
*The Health Department FTEs budgeted as part of the Transfer Out are included within these categories.

Projected FY 2027 Budget Update General Fund Deficit = $29.5 million

- General Fund Budget Reduction Amount = 5.1%
- The General Fund deficit will be closed by a combination of revenue increases and/or expenditure reductions.

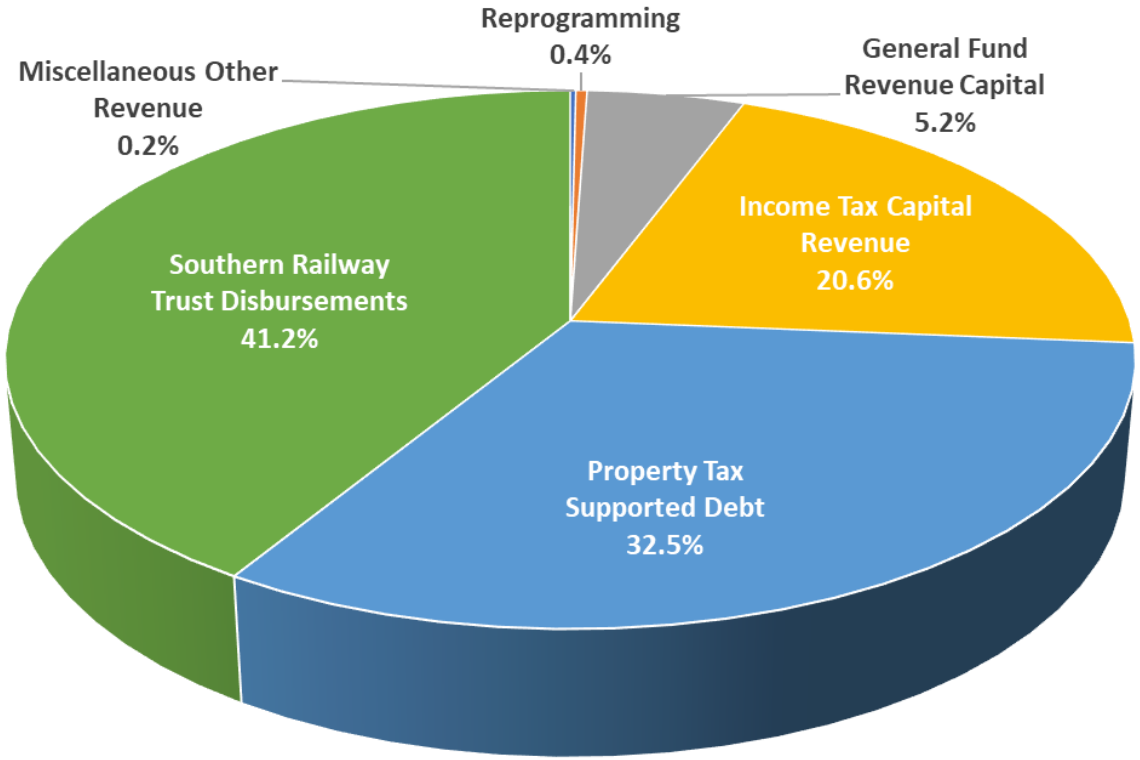
Capital Budget

Approved FY 2026 All Funds Capital Budget

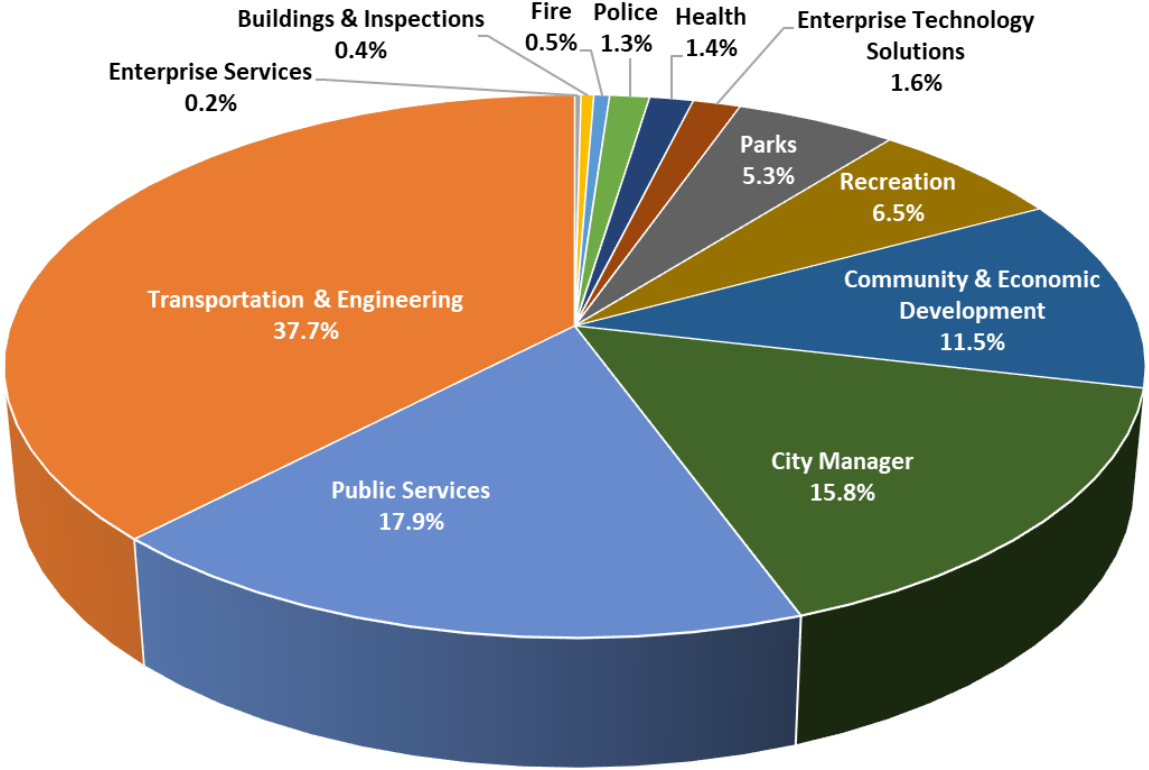


"Other" includes the following funds: Telecommunications Services, Stormwater Management, and Convention Center.
Individually, each of these funds consist of less than 0.05% of the FY 2026 All Funds Capital Budget. This chart does not include Grant Funds.

General Capital Resources – $136.0 million



General Capital Expenditures – $136.0 million



Approved FY 2026 Capital Budget: Cincy on Track

- The Approved FY 2026 Capital Budget includes $56.0 million in Cincinnati Southern Railway (CSR) Infrastructure Trust disbursements. This is a 91% increase from FY 2025. Funding from this source can only be used on existing City infrastructure projects.

- The Approved FY 2026 CSR Infrastructure Trust disbursement allocation by department is:

  - Transportation & Engineering $34.5 million
  - Recreation 7.9 million
  - Parks 7.2 million
  - Public Services 6.4 million

  Total: $56.0 million

- The Health Department is being provided with other capital resources for their facility needs, outside of the Cincy on Track investments.

Leveraged Support

Introduction to Leveraged Support

Definition:

- 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.

Eligibility Criteria

Minimum eligibility criteria and request parameters are as follows:

- **The applicant must be an existing organization** that has a three-year track record and must provide three years of audited financial statements or three years of filed 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 (https://www.gcfdn.org/rfp/)
  - Applications requesting funding for new programs of existing organizations are acceptable.
  - Capital projects are not eligible for funding under this initiative. The focus is to support operational and programmatic expenses that directly impact Cincinnati residents by addressing a public need or service gap.4
- **Funding requests should be between $50,000 and $500,000.**
  - Only in extraordinary circumstances will an award be granted in excess of $500,000.

Funding Categories

Each category is designed to show priorities within the community and how the City is addressing these needs.

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

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

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

The **Economic Development and Neighborhood Support** category is no longer part of the competitive Leveraged Support application process. Additional funding opportunities related to this area will be announced at a later date.

Online Application

The online application can be found on the City's website:

https://www.cincinnati-oh.gov/budget/leveraged-support/

Applications are being accepted from March 2nd through April 10th.

- Questions about the application process can be directed to:
  - Tonia Smith, City Manager's Office
  - Tonia.Smith@cincinnati-oh.gov / 513-352-5361
- FY 2027 Award Notifications
  - Applicants will be notified of award decisions in early August 2026.
- FY 2027 Funding Period
  - Funding will apply to work conducted between October 1, 2026, and September 30, 2027.
  - Organizations should plan proposed activities and budgets to align with this funding period.

Questions? Comments?

Please visit our websites:

https://www.cincinnati-oh.gov/budget/

https://www.cincinnati-oh.gov/finance/