City of Cincinnati

801 Plum Street
Cincinnati, Ohio 45202

CALENDAR

Cincinnati City Council

Wednesday, April 29, 2026 **2:00 PM** **Council Chambers, Room 300**

ROLL CALL

PRAYER AND PLEDGE OF ALLEGIANCE

FILING OF THE JOURNAL

MS. OWENS

1. 202601473 **ORDINANCE**, submitted by Councilmember Owens, from Emily Smart Woerner, City Solicitor, **MODIFYING** Article II of the Administrative Code of the City of Cincinnati by **AMENDING** Section 26, "Tenant Information Webpage - City Website," to increase the amount of quality of information available to renters on the City Website.

Recommendation BUDGET, FINANCE & GOVERNANCE COMMITTEE

Sponsors: Owens

MR. CRAMERDING

MR. JEFFREYS

MS. ALBI

2. 202601467 **MOTION**, submitted by Councilmembers Cramerding, Jeffreys and Albi, **WE MOVE** that the Administration work with the Department of Transportation and Engineering, CPD, ODOT, and other appropriate agencies and jurisdictions to identify and implement temporary measures to mitigate traffic delays due to the construction on the Brent Spence Bridge. **WE FURTHER MOVE** that the Administration provides regular updates on such mitigation efforts, their success or need for adjustments, planned additional mitigation efforts, and any funding needs to implement these efforts on a rolling basis until the construction is completed.

Recommendation CLIMATE, CITY SERVICES & INFRASTRUCTURE COMMITTEE

Sponsors: Cramerding, Jeffreys and Albi

MS. ALBI

MR. JEFFREYS

MR. CRAMERDING

MR. NOLAN

MS. OWENS

3. 202601490 **MOTION**, submitted by Councilmembers Albi, Jeffreys, Cramerding, Nolan and Owens, **WE MOVE** the City Administration provide an update to the Department of Buildings & Inspections Code report 202400403, specifically providing an update on the statistical information on complaints, cases and chronic offenders. (BALANCE ON FILE IN THE CLERK'S OFFICE).

Recommendation YOUTH & HUMAN SERVICES COMMITTEE

Sponsors: Albi, Jeffreys, Cramerding, Nolan and Owens

CITY MANAGER

4. 202601444 **REPORT,** dated 4/29/2026, submitted by Sheryl M. M. Long, City Manager, regarding Special Event Permit Application for Proctor and Gamble General Offices Run Walk.

Recommendation FILE

Sponsors: City Manager

5. 202601445 **REPORT**, dated 4/29/2026 submitted by Sheryl M. M. Long, City Manager, on a communication from the State of Ohio, Division of Liquor Control, advising of a permit application for KSIX Group, LLC, DBA, 1686 Blue Rock. (#10014737-1, TRFO, D-5) [Objections: None]

Recommendation FILE

Sponsors: City Manager

6. 202601460 **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/29/2026, **APPROVING AND AUTHORIZING** the City Manager to execute a Community Reinvestment Area Tax Exemption Agreement with 23 W Court Holdings LLC, an affiliate of YOLO Investments LLC, thereby authorizing a fifteen-year tax exemption for 100 percent of the value of improvements made to real property located at 21 West Court Street in Downtown Cincinnati, in connection with the remodeling of an existing building into approximately 4,800 square feet of commercial space and approximately 19,568 square feet of residential space consisting of twelve residential rental dwelling units, at a total construction cost of approximately $2,800,152.

Recommendation HOUSING & GROWTH COMMITTEE

Sponsors: City Manager

7. 202601472 **RESOLUTION (LEGISLATIVE) (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/29/2026, **AUTHORIZING** tax levies for the calendar year beginning January 1, 2027, certifying them to the Hamilton County Auditor pursuant to O.R.C. § 5705.34, and requesting the County Auditor and County Treasurer to pay monies that may be in the County Treasury and are lawfully applicable to the purpose of this calendar year to the City Treasurer pursuant to O.R.C. § 321.34.

Recommendation BUDGET, FINANCE & GOVERNANCE COMMITTEE

Sponsors: City Manager

8. 202601475 **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/29/2026, **AUTHORIZING** the City Manager to accept and appropriate a U.S. Environmental Protection Agency Solid Waste Infrastructure for Recycling (SWIFR) grant (ALN 66.920) of $4,999,557 to fund the replacement of the City's recycling cart fleet; and **AUTHORIZING** the Director of Finance to deposit the grant funds into Environment and Sustainability Fund revenue account no. 436x8543, Office of Environment and Sustainability project account no. 26SWIFR1, "FY 2026 EPA SWIFR Grant.

Recommendation BUDGET, FINANCE & GOVERNANCE COMMITTEE

Sponsors: City Manager

9. 202601477 **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/29/2026, **AUTHORIZING** the City Manager and employees of the Cincinnati Park Board to accept donations of money from the Cincinnati business community, individual benefactors, and other appropriate sources valued individually at up to $5,000 to support Cincinnati Park Board programming and services; and **AUTHORIZING** the Director of Finance to deposit donated funds into Park Miscellaneous Revenue and Special Activity Fund 326 revenue account no. 326x8572.

Recommendation BUDGET, FINANCE & GOVERNANCE COMMITTEE

Sponsors: City Manager

10. 202601482 **RESOLUTION (LEGISLATIVE)** submitted by Sheryl M. M. Long, City Manager, on 4/29/2026, **DECLARING** the necessity of assessing properties in Lighting Group 2 that benefit from special street lighting within the City of Cincinnati for the cost of such lighting for the three-year period beginning August 1, 2025.

Recommendation BUDGET, FINANCE & GOVERNANCE COMMITTEE

Sponsors: City Manager

11. 202601483 **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/29/2026, **APPROVING, AND AUTHORIZING** the City Manager to execute a Community Reinvestment Area Tax Exemption Agreement with Harrison Avenue Townhomes LLC, an affiliate of Kaiker Development LLC, thereby authorizing a twelve-year tax exemption for 100 percent of the value of improvements made to real property located at 2280 Harrison Avenue in the Westwood neighborhood of Cincinnati, in connection with the construction of five buildings, each containing two units, with a total of approximately 16,950 square feet of residential space, consisting of a total of ten residential rental dwelling units, at a total construction cost of approximately $2,407,500.

Recommendation HOUSING & GROWTH COMMITTEE

Sponsors: City Manager

CLERK OF COUNCIL

12. 202601443 **REGISTRATION**, submitted by the Clerk of Council from Legislative Agent Stanley Gates II, Shumaker Advisors, Director of Government Affairs, 41 S.

High St, Suite 2400, Columbus, Cincinnati, Ohio 43215. (TIAA/NUVEEN/PATHS CONSTRUCTION)

Recommendation FILE

Sponsors: Clerk of Council

13. 202601458 **STATEMENT**, submitted by the Clerk of Council formally filing a copy of the Financial Disclosure Statement for Anna Marie Albi/Councilmember. (CITY)

Recommendation FILE

Sponsors: Clerk of Council

14. 202601468 **STATEMENT**, submitted by the Clerk of Council formally filing a copy of the Financial Disclosure Statement for Seth T. Walsh/Councilmember. (ETHICS)

Recommendation FILE

Sponsors: Clerk of Council

15. 202601469 **REGISTRATION**, submitted by the Clerk of Council from Legislative Agent Charles H. Gerhardt III, Government Strategies, President & CEO, 700 Walnut Street, Suite 450, Cincinnati, OH 45202. (STRATEGIES TO END HOMELESSNESS)

Recommendation FILE

Sponsors: Clerk of Council

16. 202601470 **REGISTRATION**, submitted by the Clerk of Council from Legislative Agent Anne Sesler, Government Strategies, Director of Public Affairs, 700 Walnut Street, Suite 450, Cincinnati, OH 45202. (STRATEGIES TO END HOMELESSNESS)

Recommendation FILE

Sponsors: Clerk of Council

17. 202601471 **REGISTRATION**, submitted by the Clerk of Council from Legislative Agent James Benedict, Government Strategies, Vice President, 700 Walnut Street, Suite 450, Cincinnati, OH 45202. (VALLEY ASPHALT CORP)

Recommendation FILE

Sponsors: Clerk of Council

18. 202601478 **REGISTRATION (TERMINATION)**, submitted by the Clerk of Council from Legislative Agent Annalese Cahill, Government Relations Manager, Government Affairs, 255 E Fifth Street, Suite 1900, Cincinnati, Ohio 45202. (Learning Grove)

Recommendation FILE

Sponsors: Clerk of Council

19. 202601479 **REGISTRATION (TERMINATION)**, submitted by the Clerk of Council from Legislative Agent Annalese Cahill, Government Relations Manager, Government Affairs, 255 E Fifth Street, Suite 1900, Cincinnati, Ohio 45202. (Cincinnati Arts Association)

Recommendation FILE

Sponsors: Clerk of Council

20. 202601480 **REGISTRATION (TERMINATION)**, submitted by the Clerk of Council from Legislative Agent Annalese Cahill, Government Relations Manager, Government Affairs, 255 E Fifth Street, Suite 1900, Cincinnati, Ohio 45202. (Cincinnati Art Museum)

Recommendation FILE

Sponsors: Clerk of Council

21. 202601488 **STATEMENT,** submitted by the Clerk of Council formally filing a copy of the Financial Disclosure Statement for Anna Albi/Councilmember. (ETHICS)

Recommendation FILE

Sponsors: Clerk of Council

22. 202601489 **STATEMENT,** submitted by the Clerk of Council formally filing a copy of the Financial Disclosure Statement for Jan-Michele Lemon Kearney/Vice Mayor. (CITY)

Recommendation FILE

Sponsors: Clerk of Council

BUDGET, FINANCE & GOVERNANCE COMMITTEE

23. 202601392 **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/22/2026, **AUTHORIZING** the City Manager to accept a grant of up to $2,500 from the Cincinnati Parks Foundation to cover expenses incurred during the production of the annual Let's Grow Local event held on October 28, 2025; and **AUTHORIZING** the Director of Finance to deposit the grant funds into Parks Miscellaneous Revenue and Special Activity Fund revenue account no. 326x8571.

Recommendation PASS EMERGENCY

Sponsors: City Manager

24. 202601414 **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/22/2026, **ESTABLISHING** new capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949," to provide resources to rehabilitate Eggleston Avenue from Pete Rose Way to Court Street; **AUTHORIZING** the City Manager to apply for, accept, and appropriate a Federal Highway Administration Federal Surface Transportation Block Grant of up to $800,000 awarded through the Ohio-Kentucky-Indiana Regional Council of Governments (OKI) (ALN 20.205), Metropolitan Planning Organization, administered by the Ohio Department of Transportation ("ODOT"), to the newly established capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949"; **AUTHORIZING** the Director of Finance to deposit the grant resources into capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949"; **AUTHORIZING** the City Manager to enter into a Local Public Agency agreement with ODOT to complete the HAM-Cincy Eggleston RPP (PID 124949) project; and **AUTHORIZING** the City Manager to do all things necessary to cooperate with the Director of ODOT to complete this project.

Recommendation PASS EMERGENCY

Sponsors: City Manager

25. 202601433 **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/22/2026, **MODIFYING** the provisions of Chapter 321, "Procurement and Disposal of Supplies, Services and Construction," of the Cincinnati Municipal Code ("CMC") by **AMENDING** Section 321-118, "Applicability of Prevailing Wage Rates to City Development Agreements"; **MODIFYING** the provisions of Chapter 414, "Valet Parking," of the CMC by **AMENDING** Section 414-7, "Valet Parking Board"; **MODIFYING** the provisions of Chapter 834, "Entertainment Districts," of the CMC by **AMENDING** Section 834-01, "Definitions," and Section 834-02, "Application for Designation of Community Entertainment District"; **MODIFYING** the provisions of Chapter 1101, "Administration," of the CMC by **AMENDING** Section 1101-57, "Demolition or Repair of Buildings"; and **DESIGNATING** a Housing Officer for the City of Cincinnati Community Reinvestment Area.

Recommendation PASS EMERGENCY

Sponsors: City Manager

26. 202601423 **RESOLUTION (LEGISLATIVE)** submitted by Sheryl M. M. Long, City Manager, on 4/22/2026, **DECLARING** the need for emergency repairs that have been made to sidewalks, sidewalk areas, curbs, and/or gutters at a variety of locations in the City and the need for levying assessments for the cost of such repairs on the abutting properties in accordance with Cincinnati Municipal Code Sections 721-149 to 721-169.

Recommendation PASS

Sponsors: City Manager

27. 202601384 **REPORT**, dated 4/22/2026, submitted by Sheryl M. M. Long, City Manager, regarding the status of the City's Fiscal Year (FY) 2026 financial and operating budget conditions as of January 31, 2026, to note any significant variances, identify potential budget issues, and provide recommendations. The report is divided into two sections: revenues and expenditures. Various supplemental reports are attached to reflect forecasted revenue, actual revenue, expenditures, and commitments through January 31, 2026.

Recommendation APPROVE & FILE

Sponsors: City Manager

28. 202601440 **REPORT,** dated 4/22/2026, submitted by Sheryl M. M. Long, City Manager, regarding the Lift Assistance Fee. (Reference Document # 202502009)

Recommendation APPROVE & FILE

Sponsors: City Manager

SUPPLEMENTAL ITEMS

CLIMATE, CITY SERVICES & INFRASTRUCTURE COMMITTEE

29. 202601437 **MOTION**, submitted by Councilmembers Owens, Jeffreys, James and Walsh, **WE MOVE** that the City Administration work to ensure that the Climate Equity Indicator Report is updated prior to passage of the 2028 Green Cincinnati Plan. **FURTHER WE MOVE** that the City Administration identify the funding

needed to complete the revised Climate Equity Indicator Report.

Recommendation ADOPT

Sponsors: Owens, Jeffreys, James and Walsh

HOUSING & GROWTH COMMITTEE

30. 202601442 **MOTION**, submitted by Councilmembers Albi, Walsh, Jeffreys and Nolan, **WE MOVE** that the Administration provide a report within 120 days to Council regarding the impact of the 2023 Residential Tax Abatement Reform, as council indicated its intent to review the program every three years.

Recommendation ADOPT

Sponsors: Albi, Walsh, Jeffreys and Nolan

31. 202601438 **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/22/2026, **AUTHORIZING** the City Manager to execute a Lease with Findlay Ops LLC, an Ohio limited liability company, pursuant to which the City will lease for a term of 55 years, with two optional renewal periods of ten years each, the City owned property known as 1720 Race Street, in the Over-the-Rhine neighborhood of Cincinnati.

Recommendation PASS EMERGENCY

Sponsors: City Manager

32. 202601424 **ORDINANCE** submitted by Sheryl M. M. Long, City Manager, on 4/22/2026, **AUTHORIZING** the City Manager to execute a Lease with Corryville Community Development Corporation, an Ohio not for profit corporation, pursuant to which the City will lease for a term of five years, with three optional renewal terms of an additional five years each, the City owned properties located at 10 W Charlton Street and 12 W Corry Street, both in the Corryville neighborhood of Cincinnati. (Subject to the Temporary Prohibition List <https://www.cincinnati-oh.gov/law/ethics/city-business>). <https://www.cincinnati-oh.gov/law/ethics/city-business%3e).>

Recommendation PASS

Sponsors: City Manager

33. 202601354 **ORDINANCE** submitted by Sheryl M. M. Long, City Manager, on 4/15/2026, **AUTHORIZING** the City Manager to execute a Lease with Oskamp Flats Limited Partnership, an Ohio limited partnership, pursuant to which the City will lease for a term of thirty years, the City owned property being a public right-of-way known as Egan Alley in the Downtown neighborhood of Cincinnati.

Recommendation PASS

Sponsors: City Manager

ANNOUNCEMENTS

Adjournment

city of CINCINNATI

Interdepartmental Correspondence Sheet

202601473

Date: April 29, 2026

To: Councilmember Meeka Owens

From: Emily Smart Woerner, City Solicitor EESW

Subject: **Ordinance – Amending Administrative Code Article II, Section 26 Tenant Information Support**

Transmitted herewith is an ordinance captioned as follows:

> **MODIFYING** Article II of the Administrative Code of the City of Cincinnati by **AMENDING** Section 26, "Tenant Information Webpage – City Website." to increase the amount and quality of information available to renters on the City website.

EESW/KKF(dbr)
Attachment
4925-1440-0921

City of Cincinnati

KKF

EESW

An Ordinance No. _____

- 2026

MODIFYING Article II of the Administrative Code of the City of Cincinnati by **AMENDING** Section 26, "Tenant Information Webpage – City Website." to increase the amount and quality of information available to renters on the City website.

WHEREAS, sixty percent of Cincinnati residents are renters; and

WHEREAS, the City has endeavored for many years to educate residents from all 52 neighborhoods about their rights and responsibilities as tenants under Ohio and local laws; and

WHEREAS, the City has worked to ensure that there are stronger tenant focused policies to assist tenants in maintaining a safe and affordable living environment; and

WHEREAS, despite these efforts, Cincinnati renters face substantial hardships that make it difficult for renters to know their legal rights and be able to assert those rights on their own; and

WHEREAS, in an effort to improve communication with Cincinnati renters, Council desires to increase the amount and quality of information available to renters on the City website; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio, with three-fourths of its members concurring:

Section 1. That Section 26, "Tenant Information Webpage – City Website," of the Administrative Code, is amended as follows:

Sec. 26. - Tenant Information Webpage – City Website.

(a) Subject to the availability of necessary appropriations, the city manager is authorized to take all necessary steps to initiate the creation of a residential tenant information webpage on the city's website that includes ~~information regarding~~ (1) information regarding residential tenants' rights and responsibilities pursuant to Cincinnati Municipal Code Chapter 871, Ohio Revised Code Chapter 5321, and relevant federal laws applying to residential tenants; ~~and~~ (2) information regarding local resources and referral information for tenants, including information regarding any and all eviction relief services offered by the City of Cincinnati; (3) a copy of the Cincinnati Tenants' Guide; (4) documents and data related to the success of tenant support, including but not limited to reports related to the city's eviction prevention ecosystem; (5) links to external websites of community partners involved in the Access to Counsel Pilot Program; (6) links or other references to sections of the Cincinnati Municipal Code pertaining to landlord-tenant relationships and tenant protections; and (7) links to other regional and national resources for tenants.

(b) Subject to the availability of necessary appropriations, the city manager is authorized to take all necessary steps to ensure that this tenant information webpage allows visitors to download the information provided in a format readily accessible to the public.

Section 2. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

Deletions are indicated by strikethrough; additions are indicated by underline.

City of Cincinnati

801 Plum Street, Suite 346B
Cincinnati, Ohio 45202

Phone (513) 352-3640
Email jeff.cramerding@cincinnati-oh.gov
Web www.cincinnati-oh.gov

20240144 67

Jeff Cramerding
Councilmember

WE MOVE that the Administration work with the Department of Transportation and Engineering, CPD, ODOT, and other appropriate agencies and jurisdictions to identify and implement temporary measures to mitigate traffic delays due to the construction on the Brent Spence Bridge.

WE FURTHER MOVE that the Administration provides regular updates on such mitigation efforts, their success or need for adjustments, planned additional mitigation efforts, and any funding needs to implement these efforts on a rolling basis until the construction is completed.

JEFF CRAMERDING

To CCSI

City of Cincinnati

801 Plum Street, Suite 346A
Cincinnati, Ohio 45202

Phone: (513) 352-5280
Email: anna.albi@cincinnati-oh.gov
Web: www.cincinnati-oh.gov

20260014910

Anna Albi
Councilmember

April 27, 2026

Administration to Provide Building and Inspection Report Motion

WE MOVE the City Administration provide an update to the Department of Buildings & Inspections Code report 202400403, specifically providing an update on the statistical information on complaints, cases, and chronic offenders, including:

- Top Ten Addresses with Most Orders (Person in Control/Owner is in Parentheses)
- Top Ten Individuals with Most Open Orders (Number of Addresses with Open Orders in Parentheses)
- Top Ten Individuals with Most Addresses with Open Orders (Number of Open Orders in Parentheses)
- Top Ten Individuals with Longest Average Days to Compliance (Average Number of Days to Compliance in Parentheses)

WE FURTHER MOVE the City Administration present the results of this report to City Council within 30 days.

Anna Albi

Councilmember Anna Albi

Jeff Cramerding

Evan T. Nolan

Mark D. Owens

Youth and Human Services
Committee

city of CINCINNATI

Interdepartmental Correspondence Sheet

Date: 04/29/2026

202601444

To: Mayor and Members of City Council

From: Sheryl M. M. Long, City Manager

Subject: **SPECIAL EVENT PERMIT APPLICATION: Procter and Gamble General Offices Run/Walk**

In accordance with Cincinnati Municipal Code, Chapter 765; Greg McCormick has submitted a Special Event Permit Application Form to the Chief of Police. The Special Event Permit Application has been reviewed by the following department(s): Cincinnati Police Department, Fire Department, Health Department, Parks Department, Department of Building and Inspections, Department of Community and Economic Development, Department of Finanace, Department of Public Services, and Department of Transportation and Engineering. There are no objections to issuing the Special Events Permit.

The particulars of the requested event are as indicated:

EVENT NAME/TITLE:	Procter and Gamble General Offices Run/Walk
EVENT SPONSOR/PRODUCER:	Running Time, LLC
CONTACT PERSON:	Greg McCormick
LOCATION:	426 East Fifth Street
DATE(S) AND TIME(S):	09/10/2026 2:00pm—09/10/2026 3:30pm
EVENT DESCRIPTION:	Corporate 5K run/walk for Procter and Gamble General Offices
ANTICIPATED ATTENDANCE:	750
ALCOHOL SALES:	☐ YES. ☒ NO.
TEMPORARY LIQUOR PERMIT HOLDER IS:	

cc: Lieutenant Colonel Adam D. Hennie, Interim Police Chief

city of CINCINNATI

Interdepartmental Correspondence Sheet

Date: April 29, 2026

To: Mayor and Members of City Council

From: Sheryl M. M. Long, City Manager

Subject: **Liquor License – TRFO**

FINAL RECOMMENDATION REPORT

OBJECTIONS: None

This is a report on a communication from the State of Ohio, Division of Liquor Control, advising of a permit application for the following:

APPLICATION: 10014737-1
PERMIT TYPE: TRFO
CLASS: D-5
NAME: KSIX GROUP, LLC
DBA: NONE LISTED
1686 BLUE ROCK
CINCINNATI OH 45223

As of today's date, the Buildings & Inspections Department has declined to comment on this investigation.

On April 2, 2026, the Northside Community Council was notified and do not object.

Police Department Recommendation
☐ Objection ☐ No Objection

Dahkota E. Parish, Assistant City Prosecutor
Law Department - Recommendation
☐ Objection ☐ No Objection

MUST BE RECEIVED BY OHIO DIVISION OF LIQUOR CONTROL BY: May 29, 2026.

city of CINCINNATI
Interdepartment Correspondence Sheet

April 29, 2026

To: Mayor and Members of City Council

From: Sheryl M.M. Long, City Manager

202601460

Subject: **Emergency Ordinance – Approving and Authorizing CRA Tax Exemption Agreement with 23 West Court Holdings LLC**

Attached is an Emergency Ordinance captioned:

> **APPROVING AND AUTHORIZING** the City Manager to execute a Community Reinvestment Area Tax Exemption Agreement with 23 W Court Holdings LLC, an affiliate of YOLO Investments LLC, thereby authorizing a fifteen-year tax exemption for 100 percent of the value of improvements made to real property located at 21 West Court Street in Downtown Cincinnati, in connection with the remodeling of an existing building into approximately 4,800 square feet of commercial space and approximately 19,568 square feet of residential space consisting of twelve residential rental dwelling units, at a total construction cost of approximately $2,800,152.

STATEMENT

HOUSING: The additional housing units this project will provide will go toward helping to alleviate Cincinnati's strained housing market, which is currently experiencing increasing affordability issues due to lack of supply.

OFFICE/COMMERCIAL: The addition of this commercial unit will help contribute to Cincinnati's economic stability by opening up more potential for future job opportunities through increased space for new tenants.

BACKGROUND/CURRENT CONDITIONS

The project entails the renovation of a historic building located at 21 West Court Street in the Central Business District. The building is four stories and 24,368 square feet. The developer plans to rehabilitate the upper floors to create 12 market-rate residential units (19,568 sq ft) and the lower level will remain as commercial space (4,800 sq ft). As presented, the project will be funded solely by owner equity, a construction loan, and federal historic tax credit equity.

DEVELOPER INFORMATION

YOLO Investments LLC is a development construction services company with a focus on revitalization of historic assets in the urban core. YOLO Investments LLC is known for its work in the Central Business District and has demonstrated experience with historic preservation projects, more recently like 312 W 4th Street located in the Central Business District and 700 Chalfonte Place located in Avondale, both of which received historic tax credits and tax abatements.

RECOMMENDATION

The Administration recommends approval of this (Emergency) Ordinance.

This is an Emergency Ordinance to allow the Developer to lock in construction pricing and begin construction as quickly as possible.

Attachment: Project Outline and Proposed Incentive

Copy: Markiea L. Carter, Director, Department of Community & Economic Development

Project Outline

Project Name	21 West Court Street CRA
Street Address	21 West Court Street
Neighborhood	Downtown
Property Condition	Vacant Building
Project Type	Renovation
Project Cost	Hard Construction Costs: $2,510,700 Acquisition Costs: $1,200,000 Soft Costs: $289,452 Total Project Cost: $4,000,152
Private Investment	Private Financing: $2,800,000 Developer Equity: $1,200,152
Sq. Footage by Use	Residential: 19,568 SF Office: 4,800 SF
Number of Units and Rent Ranges	3 1-BR Units; Rented at $1,600 3 2-BR Units; Rented at $1,950 6 3-BR Units; Rented at $1,450 12 Total Units
Median 1-BD Rent Affordable To	Salary: $63,966 City Job Classification: Public Health Nurse 1, PEAP Counselor, Senior Engineering Technician
Jobs and Payroll	Created FTE Positions: 2 Total Payroll for Created FTE Positions: $116,000 Average Salary for Created FTE Positions: $58,000 Construction FTE Positions: 16 Total Payroll for Construction FTE Positions: $822,400
Location and Transit	Located within the OTR Historic District Transit Score: 81
Community Engagement	No documented community engagement
Plan Cincinnati Goals	Live Initiative Area Goal 3 (p. 164-168), Sustain Initiative Area Goal 2 (p.193-198)

Project Image and Site Map

Proposed Incentive

Incentive Terms	15-year, net 52%
Incentive Application Process	Commercial CRA – Downtown Streetcar Area
"But For"	Commercial CRAs in streetcar areas are not subject to the point system under the Commercial CRA policy
Environmental Building Certification	Not LEED certified
VTICA	Streetcar VTICA – 15%
SBE/MBE/WBE Goals	SBE Goal of 30%

Potential Taxes Forgone & Public Benefit

Taxes Forgone	**Value**
Annual Net Incentive to Developer	$28,166
Total Term Incentive to Developer	$422,496
City's Portion of Property Taxes Forgone (Term)	$114,181
City's TIF District Revenue Forgone (Term)	$593,119

Public Benefit		**Value**
CPS PILOT	Annual	$17,875
	Total Term	$268,122
VTICA	Annual	$8,125
	Total Term	$121,874
Income Tax Total Term (Maximum)		$77,760
Total Public Benefit (CPS PILOT, VTICA, Income Tax)		$467,756

Total Public Benefit ROI*	$1.11
City's ROI**	$0.66

* This figure represents the total dollars returned for public purposes (City/Schools/Other) over the benefit received.
**This figure represents the total dollars returned for City/ over the City's property taxes forgone.

For Reference: 2025 Cincinnati MSA Area Median Income Limits

AMI	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**
30%	$23,500	$26,850	$30,200	$33,550	$36,250	$38,950	$41,650	$44,300
50%	$39,150	$44,750	$50,350	$55,900	$60,400	$64,850	$69,350	$73,800
60%	$46,980	$53,700	$60,420	$67,080	$72,480	$77,820	$83,220	$88,560
80%	$62,650	$71,600	$80,550	$89,450	$96,650	$103,800	$110,950	$118,100

E M E R G E N C Y

EVK

- 2026

APPROVING AND AUTHORIZING the City Manager to execute a Community Reinvestment Area Tax Exemption Agreement with 23 W Court Holdings LLC, an affiliate of YOLO Investments LLC, thereby authorizing a fifteen-year tax exemption for 100 percent of the value of improvements made to real property located at 21 West Court Street in Downtown Cincinnati, in connection with the remodeling of an existing building into approximately 4,800 square feet of commercial space and approximately 19,568 square feet of residential space consisting of twelve residential rental dwelling units, at a total construction cost of approximately $2,800,152.

WHEREAS, to encourage the development of real property and the acquisition of personal property, Council by Ordinance No. 274-2017 passed on September 27, 2017, designated the area within the corporate boundaries of the City of Cincinnati as a "Community Reinvestment Area" pursuant to Ohio Revised Code ("R.C.") Sections 3735.65 through 3735.70 (the "Statute"); and

WHEREAS, Ordinance No. 275-2017 passed by Council on September 27, 2017, as amended by Ordinance No. 339-2018, passed by Council on October 31, 2018, sets forth certain additional policies, conditions, and limitations regarding newly constructed or remodeled commercial and residential structures in the Community Reinvestment Area; and

WHEREAS, effective October 23, 2017, the Director of Development of the State of Ohio determined that the area within the corporate boundaries of the City of Cincinnati contains the characteristics set forth in the Statute and confirmed such area as a Community Reinvestment Area under the Statute; and

WHEREAS, 23 W Court Holdings LLC (the "Company") desires to remodel an existing building on real property at 21 West Court Street located within the corporate boundaries of the City of Cincinnati into approximately 4,800 square feet of commercial space and approximately 19,568 square feet of residential space consisting of twelve residential rental dwelling units (collectively, the "Improvements"), provided that the appropriate development incentives are available to support the economic viability of the Improvements; and

WHEREAS, to provide an appropriate development incentive for the Improvements, the City Manager has recommended a Community Reinvestment Area Tax Exemption Agreement, in substantially the form of Attachment A to this ordinance, to authorize a real property tax exemption for the Improvements in accordance with the Statute; and

WHEREAS, the property is located within the Cincinnati City School District; and

WHEREAS, the Board of Education of the Cincinnati City School District (the "Board of Education"), pursuant to that certain Tax Incentive Agreement effective as of April 28, 2020 (as amended, the "Board of Education Agreement"), has approved exemptions of up to 100 percent of

Community Reinvestment Area projects, waived advance notice and the right to review such projects, and waived sharing or allocation of municipal income taxes in connection with such projects; and

WHEREAS, pursuant to the Board of Education Agreement, the Company has entered into (or will enter into) an agreement with the Board of Education requiring the Company to pay the Board of Education amounts equal to 33 percent of the exempt real property taxes; and

WHEREAS, the City's Department of Community and Economic Development estimates that the real property tax exemption for the Improvements will provide an annual net benefit to the Company in the amount of approximately $20,516; and

WHEREAS, the Company has represented that it has entered into (or will enter into) a voluntary tax incentive contribution agreement with a third-party organization for amounts equal to fifteen percent of the exempt real property taxes, which funds shall be committed by the third-party organization to support the streetcar that specially benefits the property; and

WHEREAS, the Improvements do not involve relocation of part or all of the Company's operations from another county or municipal corporation in Ohio or, if there is relocation, notice has been given per R.C. Section 3735.673; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That Council approves a Community Reinvestment Area Tax Exemption Agreement with 23 W Court Holdings LLC (the "Agreement"), thereby authorizing a fifteen-year tax exemption for 100 percent of the assessed value of improvements to be made to real property located at 21 West Court Street in Cincinnati, as calculated by the Hamilton County Auditor, in connection with the remodeling of an existing building into approximately 4,800 square feet of commercial space and approximately 19,568 square feet of residential space consisting of twelve residential rental dwelling units, to be completed at a total construction cost of approximately $2,800,152.

Section 2. That Council authorizes the City Manager:

(i) to execute the Agreement on behalf of the City of Cincinnati (the "City") in substantially the form of Attachment A to this ordinance;

(ii) to submit on behalf of Council annual reports on the Agreement to the Director of the Ohio Department of Development, in accordance with Ohio Revised Code Section 3735.672, and to the Board of Education of the Cincinnati City School District, as necessary; and

(iii) to take all necessary and proper actions to fulfill the City's obligations under the Agreement.

Section 3. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to allow the remodeling described in this ordinance and the corresponding revitalization of the City of Cincinnati and the benefits to the City's economic welfare to begin at the earliest possible time.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

Contract No. _____

Community Reinvestment Area Tax Exemption Agreement

This Community Reinvestment Area Tax Exemption Agreement (this "Agreement") is made and entered into as of the Effective Date (as defined on the signature page hereof) by and between the CITY OF CINCINNATI, an Ohio municipal corporation (the "City"), and 23 W COURT HOLDINGS LLC, an Ohio limited liability company (the "Company"), an affiliate of YOLO Investments LLC.

Recitals:

A. The City, through the adoption of Ordinance No. 274-2017 on September 27, 2017, designated the entire City of Cincinnati as a Community Reinvestment Area to encourage the development of real property and the acquisition of personal property in that area, pursuant to Ohio Revised Code Sections 3735.65 through 3735.70 (the "Statute").

B. In accordance with the Statute, the Ohio Director of Development has forwarded to the City the Director's determination dated October 23, 2017, stating that the findings contained in Ordinance No. 274-2017 are valid and that the entire City is a Community Reinvestment Area under the Statute. By such determination, the Director of Development of the State of Ohio determined that the area within the corporate boundaries of the City of Cincinnati contains the characteristics set forth in the Statute and confirmed such area as a Community Reinvestment Area under the Statute.

C. The Council of the City of Cincinnati has also passed Ordinance No. 275-2017 as of September 27, 2017, as amended by Ordinance No. 339-2018, passed on October 31, 2018, Ordinance No. 370-2020, passed on November 12, 2020, Ordinance No. 24-2022, passed on February 2, 2022, and Ordinance No. 28-2024, passed on January 31, 2024 (as amended, the "Commercial Policy Ordinance"), which sets forth certain additional policies, conditions and limitations regarding newly constructed or remodeled commercial and residential structures in the Community Reinvestment Area.

D. The Company is the sole owner of certain real property within the City, located at 21 West Court Street, Cincinnati, Ohio 45202 (the "Property"), as further described in Exhibit A (Legal Description of Property) hereto. Notwithstanding the foregoing, the Property shall not include any residential condominiums being developed in connection with the Project (as defined below) (the "Excluded Property"), and the Company acknowledges and agrees that the City's Community Reinvestment Area program entails separate applications by the owner of any residential condominium units included within the Project. For the avoidance of doubt, the Excluded Property shall not be exempt under this Agreement; however, this provision shall not be deemed to prohibit any owners from time to time of any Excluded Property from separately applying for a tax abatement in accordance with applicable law.

E. The Company has proposed to remodel a building located on the Property, within the boundaries of the City of Cincinnati, as more fully described in Section 1 herein (the "Project"), provided that the appropriate development incentives are available to support the economic viability of the Project.

F. The Statute provides that if any part of a project is to be used for commercial or industrial purposes, including projects containing five or more dwelling units, in order to be eligible for tax exemption the City and the Company must enter into an agreement pursuant to Ohio Revised Code Section 3735.671 prior to commencement of construction or remodeling.

G. The City, having appropriate authority under the Statute for this type of project, agrees (as provided herein and subject to all conditions herein) to provide the Company with the tax exemption incentives stated herein, available under the Statute, for development of the Project.

H. The Company has submitted to the City an application for this tax exemption agreement (the "Application"), a copy of which is attached hereto as Exhibit B, has remitted with the Application the City application fee of $1,250 made payable to the City.

I. The Director of the City's Department of Community and Economic Development has recommended approval of the Application on the basis that the Company is qualified by financial responsibility and business experience to create and preserve employment opportunities and improve the economic climate of the City.

J. The Board of Education of the Cincinnati City School District (the "Board of Education"), pursuant to that certain *Tax Incentive Agreement* effective as of April 28, 2020 (as amended), has approved exemptions of up to 100% of Community Reinvestment Area projects, waived advance notice and right to review such projects, and waived sharing or allocation of municipal income taxes in connection with such projects.

K. The Company has entered into (or will enter into) an agreement with the Board of Education requiring the Company to pay the Board of Education amounts equal to 33% of the full amount of exempt real property taxes that would have been paid to Hamilton County if this Agreement were not in effect (the "Board of Education Agreement").

L. The Company represents and warrants to the City that the Company and its major tenants, if any, do not intend to relocate part or all of their operations to the City from another county or municipal corporation in the State of Ohio (the "State").

M. The Company represents that within the past 3 years neither the Company, any related member of the Company, nor any entity to which the Company is a successor has discontinued operations at a project site in the State during the term of a property tax exemption agreement (under Ohio Revised Code Section 3735.671, 5709.62, 5709.63 or 5709.632) applicable to that site, and the Company acknowledges that misrepresentation hereunder will result in voiding of this Agreement.

N. The Company represents and warrants to the City that the Company is not subject to an Enterprise Zone Agreement with the City of Cincinnati for the Property or the Project.

O. City Council passed (i) Motion No. 201401368 on November 19, 2014, establishing a tax incentive policy that incentivizes each applicant for a real property tax abatement in the neighborhoods of Downtown and OTR to enter into a voluntary tax incentive contribution agreement with a third-party organization ("VTICA") for an amount equal to a percentage of the real property taxes that would have been payable on the abated property but for the City-authorized tax abatement (the "VTICA Contribution"), which funds shall be committed by a third-party organization to support the streetcar that specially benefits the abated property, and (ii) Motion No. 201501592 on December 16, 2015, which established that the VTICA Contribution to be recognized by the Director of the Department of Community and Economic Development is 15% of the real property taxes that would have been payable on the abated property but for the City-authorized tax abatement. The Commercial Policy Ordinance confirmed that such motions have not been superseded and remain the will of Council.

P. The Company acknowledges that the Streetcar will specially benefit the Project due to (a) the Streetcar's enhancement of public transit options in such neighborhoods and (b) the anticipated increase in property values attributable to public investment in Streetcar infrastructure.

Q. The Company represents and warrants to the City that the Company has entered or will enter into a VTICA and shall pay the VTICA Contribution each year for the full term of the abatement.

R. This Agreement has been authorized by Ordinance No. _____-2026, passed by Cincinnati City Council on _____, 2026.

S. In determining to recommend and authorize this Agreement, the Department of Community and Economic Development and City Council, respectively, have acted in material reliance on the Company's representations in the Application and herein regarding the Project including, but not limited to, representations relating to the number of jobs to be created and/or retained by the Company, the Board of Education Agreement, the VTICA Contribution, and the Project's effect in

promoting the general welfare of the people of Cincinnati by, for example, encouraging the development of real property located in the Community Reinvestment Area and thereby promoting economic growth and vitality in Cincinnati.

NOW, THEREFORE, pursuant to Ohio Revised Code Section 3735.67(A) and in conformity with the format required under Ohio Revised Code Section 3735.671, in consideration of the mutual covenants contained herein and the benefit to be derived by the parties from the execution hereof, the parties agree as follows:

Section 1. Project. Upon issuance of the necessary zoning and building approvals, the Company agrees to remodel the existing building on the Property into approximately 4,800 square feet of commercial space and approximately 19,568 square feet of residential space consisting of 12 residential rental dwelling units (collectively, the "Improvements") at an estimated aggregate cost of $2,800,152.10 to commence after the execution of this Agreement and to be completed no later than April 1, 2028; *provided,* however, that the Director of the Department of Community and Economic Development (the "Housing Officer") may, in his or her discretion, extend such deadline for a period of up to 12 months by written notice if, in the Director's judgment, the Company is proceeding in good faith towards completion. The remodeling shall be in compliance with applicable building code requirements and zoning regulations. In addition to the foregoing, (A) the Project shall comply with the Americans with Disabilities Act, together with any and all regulations or other binding directives promulgated pursuant thereto (collectively, the "**ADA**"), and (B) if (i) any building(s) within the Project is subject to the accessibility requirements of the ADA (e.g., by constituting a "place of public accommodation" or another category of structure to which the ADA is applicable) and (ii) such building(s) is not already required to meet the Contractual Minimum Accessibility Requirements (as defined below) pursuant to the ADA, applicable building code requirements, or by any other legal requirement, then the Company shall cause such building(s) to comply with the Contractual Minimum Accessibility Requirements in addition to any requirements pursuant to the ADA and the applicable building code or legal requirement. As used herein, "**Contractual Minimum Accessibility Requirements**" means that a building shall, at a minimum, include (1) at least one point of entry (as used in the ADA), accessible from a public right of way, with respect to which all architectural barriers (as used in the ADA) to entry have been eliminated, and (2) if such accessible point of entry is not a building's primary point of entry, conspicuous signage directing persons to such accessible point of entry.

Section 2. Real Property Tax Exemption. Subject to the satisfaction of the conditions set forth in this Agreement, the City approves exemption from real property taxation, pursuant to and to the fullest extent authorized by the Statute, of 100% of the amount by which the Improvements increase the assessed value of the Property as determined by the Hamilton County Auditor, for a period of 15 years, provided that the Company shall have entered into the Board of Education Agreement. Within 120 days after completion of the Project (unless otherwise extended in writing by the City's Housing Officer), the Company must file the appropriate application for tax exemption with the City's Housing Officer. The Company is solely responsible to take this action. Upon receipt of the application for tax exemption, the City will proceed with the exemption authorized by this Agreement. In accordance with Ohio Revised Code Section 3735.67, the exemption is conditioned on verification by the Housing Officer of (A) the completion of remodeling, (B) the cost of remodeling, (C) the facts asserted in the application for exemption and (D) if a remodeled structure is a structure of historical or architectural significance as designated by the City, state or federal government, that the appropriateness of the remodeling has been certified in writing by the appropriate agency. If the required verification is made, the Housing Officer will forward the exemption application to the Hamilton County Auditor with the necessary certification by the Housing Officer. Subject to the conditions set forth in this Agreement, the exemption commences the first tax year for which the Improvements would first be taxable were the Improvements not exempted from taxation. The dates provided in this paragraph refer to tax years in which the subject property is assessed, as opposed to years in which taxes are billed. No exemption shall commence after tax year 2029 nor extend beyond the earlier of (i) tax year 2043 or (ii) the end of the 15th year of exemption.

Section 3. Use; Maintenance; Inspections. The Company shall use the Property solely for the purposes described in Section 1 hereof and shall properly maintain and repair the Property throughout the period of tax exemption authorized herein. The Company authorizes the Housing Officer,

or the Housing Officer's designees, to enter upon the Property as reasonably required to perform property inspections in accordance with Ohio Revised Code Section 3735.68.

Section 4. Compliance with Board of Education Agreement. As a condition of the tax exemption authorized under this Agreement, the Company agrees to enter into and comply with its obligation under the Board of Education Agreement.

Section 5. Duty of Company to Pay Taxes. As required by Ohio Revised Code Section 3735.671(B)(3), the Company shall pay such real property taxes as are not exempted under this Agreement and are charged against the Property and shall file all tax reports and returns as required by law. If the Company fails to pay such taxes or file such returns and reports, exemptions from taxation granted or authorized under this Agreement are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and continuing thereafter.

Section 6. Company Certifications Regarding Non-Delinquency of Tax Obligations. As required by Ohio Revised Code Section 3735.671(B)(4), the Company certifies that at the time this Agreement is executed, the Company does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State, and does not owe delinquent taxes for which the Company is liable under Ohio Revised Code Chapters 5735, 5739, 5741, 5743, 5747 or 5753, or if such delinquent taxes are owed, the Company currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C. §101, et seq., or such a petition has been filed against the Company. For the purposes of this certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Ohio Revised Code governing payment of those taxes.

Section 7. Covenant of Satisfaction of Tax and Other Obligations. In accordance with Ohio Revised Code Section 9.66, (A) the Company affirmatively covenants that it does not owe: (i) any delinquent taxes to the State or to a political subdivision of the State; (ii) any moneys to the State or a State agency for the administration or enforcement of any environmental laws of the State; or (iii) any other moneys to the State, a State agency or a political subdivision of the State that are past due, regardless of whether the amounts owed are being contested in a court of law or not; (B) the Company authorizes the City and/or the State to inspect the personal financial statements of the Company, including tax records and other similar information not ordinarily open to public inspection; and (C) the Company authorizes the Ohio Environmental Protection Agency and the Ohio Department of Taxation to release information to the City and or other State departments in connection with the above statements. As provided by statute, a knowingly false statement under this section may be prosecuted as a first degree misdemeanor under Ohio Revised Code Section 2921.13, may render the Company ineligible for any future economic development assistance from the State or any political subdivision of the State, and will result in the City requiring the Company's repayment of any assistance provided by the City in connection with the Project.

Section 8. City Cooperation. As required by Ohio Revised Code Section 3735.671(B), upon specific request from the Company, the City shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve and maintain exemptions from taxation granted under this Agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

Section 9. Continuation of Exemptions. As provided in Ohio Revised Code Section 3735.671(B)(7), if for any reason the City revokes the designation of the City of Cincinnati as a Community Reinvestment Area, entitlements granted under this Agreement shall continue for the number of years specified under this Agreement, unless the Company materially fails to fulfill its obligations under this Agreement and the City terminates or modifies the exemptions from taxation authorized pursuant to this Agreement.

Section 10. City Not Liable. The Company acknowledges that the exemption authorized in this Agreement is subject to approval and implementation by the appropriate state and/or county taxing authorities. The Company acknowledges that the City does not give any guarantee or assurance that the

exemption approved in this Agreement will be so approved, and the Company agrees that in no event shall the Company seek to hold the City liable in any way in the event such exemption is not granted or implemented.

Section 11. Small Business Enterprise Program.

A. Compliance with Small Business Enterprise Program. The policy of the City is that a fair share of contracts be awarded to Small Business Enterprises (as such term is defined in Cincinnati Municipal Code ("CMC") Section 323-1-S, "SBEs"). Pursuant to CMC Section 323-11, the City's annual goal for SBE participation shall be 30% of the City's total dollars spent for construction (as such term is defined in CMC Section 323-1-C4), supplies (as such term is defined in CMC Section 323-1-S5), services (as such term is defined in CMC Section 323-1-S) and professional services (as such term is defined in CMC Section 323-1-P2). Accordingly, the Company shall use its best efforts and take affirmative steps to achieve the City's goal of voluntarily meeting 30% SBE participation. A list of SBEs may be obtained from the City's Department of Economic Inclusion. The Company may refer interested firms to the City's Department of Economic Inclusion for review and possible certification as an SBE. The Company shall comply with the provisions of CMC Chapter 323, including without limitation taking at least the following affirmative steps:

(i) Including qualified SBEs on solicitation lists.

(ii) Assuring that SBEs are solicited whenever they are potential sources. The Company must advertise, on at least two separate occasions, both in local minority publications and in other local newspapers of general circulation, invitations to SBEs to provide services, to supply materials, or to bid on construction contracts, as applicable.

(iii) When economically feasible, dividing total requirements into small tasks or quantities so as to permit maximum SBE participation.

(iv) If any subcontracts are to be let, the Company shall require the prime contractor (if different from the Company) to take the above affirmative steps.

(v) Prior to the commencement of work under any subcontracts, the Company shall provide to the City a list of such subcontractors, including information as to the dollar amount of the subcontracts and such other information as may be requested by the City. The Company shall update the report monthly.

(vi) The Company shall periodically document its best efforts and affirmative steps to meet the above SBE participation goals by submitting such information as may be requested from time to time by the City.

B. Remedies for Noncompliance with Small Business Enterprise Program. Failure of the Company or its contractors and subcontractors to take the affirmative steps specified above, to provide fair and equal opportunity to SBEs, or to provide technical assistance to SBEs as may be necessary to reach SBE participation as set out in CMC Chapter 323 may be construed by the City as failure of the Company to use its best efforts, and, in addition to other remedies under this Agreement, may be a cause for the City to file suit in Common Pleas Court to enforce specific performance of the terms of this Section. The provisions of CMC Section 323-99 are hereby incorporated by reference into this Agreement.

Section 12. Jobs. The Company represents that, as of the date of the execution of this Agreement, the Company has no existing employment at the Property or in the State.

Section 13. Job Creation and Retention.

A. Jobs to be Created by Company. The Company agrees to use its best efforts to create (i) 2 full-time permanent jobs, and (ii) 16 full-time temporary construction jobs at the Property in connection with the Project. In the case of the construction jobs, the job creation and retention period shall be concurrent with remodeling, and in the case of the other jobs described herein, the job creation period shall begin upon completion of remodeling and shall end 3 years thereafter.

B. Company's Estimated Payroll Increase. The Company's increase in the number of employees will result in approximately (i) $116,000 of additional annual payroll with respect to the full-time permanent jobs, and (ii) $822,400 of additional annual payroll prior to the completion of the Project with respect to the full-time temporary construction jobs.

C. Community Reinvestment Area Employment. The Company shall (i) adopt hiring practices to ensure that at least 25% of the new employees shall be residents of the City of Cincinnati and (ii) give preference to residents of the City relative to residents of the State who do not reside in the City when hiring new employees under this Agreement.

D. Posting Available Employment Opportunities. To the extent allowable by law, the Company shall use its best efforts to post available employment opportunities within the Company's organization or the organization of any subcontractor working with the Company with the Ohio Means Jobs Center, 1916 Central Parkway, Cincinnati, Ohio 45214-2305, through its Employer Services Unit Manager at 513-746-7200.

Section 14. Equal Employment Opportunity. This Agreement is subject to the City's Equal Employment Opportunity Program contained in CMC Chapter 325. The Equal Employment Opportunity Clause in CMC Section 325-9 is incorporated by reference in this Agreement. The term "Company" is substituted for "Contractor" throughout CMC Section 325-9 in the context of this Agreement.

Section 15. Compliance with Immigration and Nationality Act. In the performance of its obligations under this Agreement, the Company agrees to comply with the provisions of the Immigration and Nationality Act codified at 8 U.S.C. §§ 1324a(a)(1)(A) and (a)(2). Any noncompliance with such provisions shall be solely determined by either the federal agencies authorized to enforce the Immigration and Nationality Act or the U.S. Attorney General, in accordance with Executive Order 12989 of the U.S. President dated February 13, 1996, and as amended by Executive Order 13465 of the U.S. President dated June 6, 2008.

Section 16. Default. As provided in Ohio Revised Code Section 3735.671(B)(7), if the Company materially fails to fulfill its obligations under this Agreement, or if the City determines that the certification as to delinquent taxes required by this Agreement (Section 6 hereof) or the covenant of satisfaction of tax and other obligations (Section 7 hereof) is fraudulent, the City may terminate or modify the exemptions from taxation granted or authorized under this Agreement and may require the repayment by the Company of the amount of taxes that would have been payable had the Improvements not been exempted from taxation pursuant to this Agreement. A modification of exemption may be in the form of reduction in the number of years that eligible property is exempt and/or a reduction in the exemption percentage. The City shall provide written notice to the Company prior to finding the Company in default under this section. The notice shall provide the Company with not less than 30 days to cure the default prior to City termination or modification of the exemptions under this Agreement. The City may extend the cure period as reasonably necessary under the circumstances. In the event of such termination or modification, the City is authorized to so notify the appropriate taxing authorities in order to effect the termination or modification. If repayment of previously exempt taxes is required by the City under this Section, such amount shall be paid as directed by the City within 30 days of written demand. The City may secure repayment of such taxes by a lien on the Property in the amount required to be repaid. Such a lien shall attach, and may be perfected, collected, and enforced, in the same manner as a mortgage lien on real property, and shall otherwise have the same force and effect as a mortgage lien on real property. Amounts due and not paid when due under this Section 16 shall bear interest at the rate specified in Ohio Revised Code Section 1343.03(A) (as in effect on the date of the City's payment demand).

Section 17. Annual Review and Report. As required by Ohio Revised Code Sections 3735.671(B)(5) and 5709.85, the Company shall provide to the City's Tax Incentive Review Council (or to the City Manager if so requested by the City) any information reasonably required by the Council or the City Manager to evaluate the Company's compliance with this Agreement, including returns filed pursuant to Ohio Revised Code Section 5711.02 if requested by the Council or City Manager. The performance of the Company's obligations stated in this Agreement shall be subject to annual review by the City's Tax

Incentive Review Council (the "Annual Review and Report"). The Company shall submit information for the Annual Review and Report to the City no later than March 1 of each year.

Section 18. Revocation.

A. Generally. Pursuant to Ohio Revised Code Section 3735.68, the housing officer shall make annual inspections of the properties within the community reinvestment area upon which are located structures or remodeling for which an exemption has been granted under Ohio Revised Code Section 3735.67. If the housing officer finds that the property has not been properly maintained or repaired due to the neglect of the Company, the housing officer may revoke the exemption at any time after the first year of exemption. If the Company has materially failed to fulfill its obligations under this Agreement, or if the owner is determined to have violated division (C) of Ohio Revised Code Section 3735.671 (see Section 18(B) of this Agreement), City Council, subject to the terms of the agreement, may revoke the exemption at any time after the first year of exemption. The housing officer or City Council shall notify the county auditor and the Company that the tax exemption no longer applies. If the housing officer or legislative authority revokes a tax exemption, the housing officer shall send a report of the revocation to the community reinvestment area housing council and to the tax incentive review council established pursuant to section 3735.69 or 5709.85 of the Revised Code, containing a statement of the findings as to the maintenance and repair of the property, failure to fulfill obligations under the written agreement, or violation of division (C) of Ohio Revised Code Section 3735.671, and the reason for revoking the exemption.

B. Prior Statutory Violations. The Company represents and warrants to the City that it is not prohibited by Ohio Revised Code Section 3735.671(C) from entering into this Agreement. As required by Ohio Revised Code Section 3735.671(B)(7), exemptions from taxation granted or authorized under this Agreement shall be revoked if it is determined that the Company, any successor to the Company or any related member (as those terms are defined in division (C) of Ohio Revised Code Section 3735.671) has violated the prohibition against entering into this Agreement under division (C) of Ohio Revised Code Section 3735.671 or under Ohio Revised Code Sections 5709.62, 5709.63, or 5709.632 prior to the time prescribed by that division or either of those sections.

Section 19. False Statements; Penalties; Material Representations.

A. Generally. As required in connection with Ohio Revised Code Section 9.66(C), the Company affirmatively covenants that it has made no false statements to the State or the City in the process of obtaining approval for this Agreement. If any representative of the Company has knowingly made a false statement to the State or the City to obtain approval for this Agreement, or if the Company fails to provide any information expressly required under the Application, the Company shall be required to immediately return all benefits received under this Agreement (by payment of the amount of taxes exempted hereunder, paid as directed by the City within 30 days of written demand) and the Company shall be ineligible for any future economic development assistance from the State, any State agency or any political subdivision of the State pursuant to Ohio Revised Code Section 9.66(C)(1). Amounts due and not paid under this Section 19 shall bear interest at the rate of 12% per year. Any person who provides a false statement to secure economic development assistance (as defined in Ohio Revised Code Section 9.66) may be guilty of falsification, a misdemeanor of the first degree, pursuant to Ohio Revised Code Section 2921.13(F)(1), which is punishable by fine of not more than $1,000 and/or a term of imprisonment of not more than 6 months.

B. Material Representations – Board of Education Agreement and VTICA. The Parties acknowledge and agree that a material failure by the Company to comply with its representations concerning the Board of Education Agreement or VTICA Contribution shall constitute an event of default for purposes of Section 16 (*Default)* and the basis for revocation under Section 18 (*Revocation*). Subject to the terms of the VTICA, if the VTICA is unenforceable for reasons of infeasibility or otherwise, the Company shall enter into alternative arrangements

providing for the economic equivalent of the VTICA Contribution in order to support the streetcar. Such arrangements may include, but are not limited to, providing for the economic equivalent of the VTICA Contribution through formation of a special improvement district. For purposes of this Section 19.B, alternative arrangements must result in services substantially similar to those that would have been supported through the VTICA and at a value that is the economic equivalent of the VTICA Contribution, which value shall not be required to exceed the VTICA Contribution amount that would have been payable by the Company. Any determination of infeasibility or mechanism for providing alternative arrangements is subject to approval by the City at its sole discretion. Nothing in this Section 19.B shall operate to limit the City's enforcement authority under this Agreement including, without limitation, Section 16, Section 18, and Section 19.A.

Section 20. Conflict of Interest. The Company covenants that, to the Company's knowledge, no employee of the City has any personal interest, direct or indirect, in any matters pertaining to the Project, and the Company agrees to take appropriate steps to prevent any employee of the City from obtaining any such interest throughout the term of this Agreement.

Section 21. Annual Fee. The Company shall pay an annual fee of $500 or 1% of the annual taxes exempted under this Agreement, whichever is greater, but not to exceed $2,500 per annum. This fee is due with submission of the information for Annual Review and Report by March 1 of each year.

Section 22. Discontinued Operations. As provided in Ohio Revised Code Section 3735.671(C), if, prior to the expiration of the term of this Agreement, the Company discontinues operations at the Project so that the Property is no longer being used for the purposes described in Section 1 hereof, then the Company, its successors, and any related member shall not enter into an agreement under Ohio Revised Code Sections 3735.671, 5709.62, 5709.63 or 5709.632, and no legislative authority shall enter into such an agreement with the Company, its successors or any related member prior to the expiration of 3 years after the discontinuation of operations. As used in this Section 22, "successors" and "related member" shall have the meanings set forth in Ohio Revised Code Section 3735.671(C).

Section 23. Notices. Unless otherwise specified herein, each party shall address written notices, demands and communications in connection with this Agreement to the other party as follows (or to such other address as is communicated in accordance with this Section):

To the City:

City of Cincinnati
Attention: Director of the Department of Community and Economic Development
Centennial Plaza Two, Suite 700
805 Central Avenue
Cincinnati, Ohio 45202

To the Company:

YOLO Investments LLC
Attention: Nadav Livne
421 Brooke Hill Court
Liberty Township, Ohio 45011

If the Company sends a notice to the City alleging that the City is in default under this Agreement, the Company shall simultaneously send a copy of such notice to: City Solicitor, City of Cincinnati, 801 Plum Street, Room 214, Cincinnati, Ohio 45202.

Section 24. Acknowledgment of City Participation. The Company agrees to acknowledge the support of the City on construction signs, project and exhibition signage, and any publicity such as that appearing on the internet, television, cable television, radio, or in the press or any other printed media. In

identifying the City as a Project partner, the Company shall use either the phrase "Project Assistance by the City of Cincinnati" or a City of Cincinnati logotype or other form of acknowledgement that has been approved in advance in writing by the City.

Section 25. Entire Agreement. This Agreement and the Exhibits attached hereto constitute the entire agreement between the City and the Company with respect to the subject matter herein, superseding any prior or contemporaneous agreement with respect thereto.

Section 26. Governing Law. This Agreement is entered into and is to be performed in the State. The City and the Company agree that the law of the State of Ohio shall govern the rights, obligations, duties and liabilities of the parties to this Agreement and shall govern the interpretation of this Agreement.

Section 27. Waiver. The City's waiver of any breach by the Company of any provision of this Agreement shall not constitute or operate as a waiver by the City of any other breach of such provision or of any other provisions, nor shall any failure or delay by the City to enforce any provision hereof operate as a waiver of such provision or of any other provision.

Section 28. Severability. This Agreement shall be severable; if any part or parts of this Agreement shall for any reason be held invalid or unenforceable by a court of competent jurisdiction, all remaining parts shall remain binding and in full force and effect.

Section 29. Amendment. This Agreement may be modified or amended only by a written agreement duly executed by the parties hereto or their representatives.

Section 30. Non-Assignment. As required by Ohio Revised Code Section 3735.671(B)(6), this Agreement is not transferable or assignable by the Company without the express written approval of the City Manager of the City. If the Company has entered into a Board of Education Agreement or VTICA in connection with the Property, the City shall not approve the assignment of this Agreement unless the assignee has assumed the Company's remaining obligations under the Board of Education Agreement and VTICA, as applicable. Failure to assign or otherwise perform the Company's obligations under the Board of Education Agreement or VTICA upon transfer of the Property during the term of the tax abatement authorized by this Agreement shall be basis for revocation of the tax exemption under Section 18.

Section 31. Recording. At its election, the City may record this Agreement at the City's expense in the Hamilton County Recorder's Office.

Section 32. Legislative Action Required. As provided in Ohio Revised Code Section 3735.671, the Company and the City acknowledge that this Agreement must be approved by formal action of the City Council of the City as a condition for this Agreement to take effect. Notwithstanding anything to the contrary herein, this Agreement shall take effect after the later of the date of such approval or the final date of execution of this Agreement by all parties.

Section 33. Additional Representations and Warranties of Company. The Company represents and warrants that (a) it is duly organized and existing and it has full power and authority to take, and has taken, all action necessary to execute and deliver this Agreement and any other documents required or permitted to be executed or delivered by it in connection with this Agreement, and to fulfill its obligations hereunder; (b) no notices to, or consents, authorizations or approvals of, any person are required (other than any already given or obtained) for its due execution, delivery and performance of this Agreement; and (c) this Agreement has been duly executed and delivered by it and constitutes the legal, valid and binding obligation of the Company.

Section 34. Certification as to Non-Debarment. The Company represents that neither it nor any of its principals is presently debarred by any federal, state, or local government agency. In completing the Project, the Company shall not solicit bids from any contractors or subcontractors who are identified as being debarred by any federal, state, or local government agency. If the Company or any of its

principals becomes debarred by any federal, state, or local government agency during the term of this Agreement, the company shall be considered in default under this Agreement.

Section 35. Appeals. Pursuant to Ohio Revised Code Section 3735.70, a person aggrieved under the Statute or this Agreement may appeal to the community reinvestment area housing council, which shall have the authority to overrule any decision of a housing officer. Appeals may be taken from a decision of the council to the court of common pleas of the county where the area is located.

Section 36. Wage Enforcement.

(i) Applicability. Council passed Ordinance No. 22-2016 on February 3, 2016, which ordained Chapter 326 (Wage Enforcement) of the Cincinnati Municipal Code (the "Wage Enforcement Chapter"). The Wage Enforcement Chapter was then amended by Ordinance No. 96-2017, passed May 17, 2017. As amended, the Wage Enforcement Chapter imposes certain requirements upon persons entering into agreements with the City whereby the City provides an incentive or benefit that is projected to exceed $25,000, as described more particularly in the Wage Enforcement Chapter. Cincinnati Municipal Code Section 326-5 requires that the language below be included in contracts subject to the Wage Enforcement Chapter.

(ii) Required Contractual Language. Capitalized terms used, but not defined, in this clause (ii) have the meanings ascribed thereto in the Wage Enforcement Chapter.

(a) This contract is or may be subject to the Wage Enforcement provisions of the Cincinnati Municipal Code. These provisions require that any Person who has an Agreement with the city or with a Contractor or Subcontractor of that Person shall report all Complaints or Adverse Determinations of Wage Theft and Payroll Fraud (as each of those terms is defined in Chapter 326 of the Cincinnati Municipal Code) against the Contractor or Subcontractors to the Department of Economic Inclusion within 30 days of notification of the Complaint or Adverse Determination.

(b) If this contract is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this contract is required to include provisions in solicitations and contracts regarding a Development Site that all employers, Contractors or Subcontractors performing or proposing to perform work on a Development Site provide an initial sworn and notarized "Affidavit Regarding Wage Theft and Payroll Fraud" on a form prescribed by the city manager or his or her designee and, within 30 days of an Adverse Determination or Complaint of Wage Theft or Payroll Fraud, shall provide an "Amended Affidavit Regarding Wage Theft and Payroll Fraud" on a form prescribed by the city manager or his or her designee.

(c) If this contract is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this contract is required to authorize, and does hereby specifically authorize, any local, state or federal agency, court, administrative body or other entity investigating a complaint of Wage Theft or Payroll Fraud against the Person (collectively "investigative bodies") to release to the City's Department of Economic Inclusion any and all evidence, findings, complaints and determinations associated with the allegations of Wage Theft or Payroll Fraud upon the City's request and further authorizes such investigative bodies to keep the City advised regarding the status of the investigation and ultimate determination. If the investigative bodies require the Person to provide additional authorization on a prescribed form or in another manner, the Person shall be required to provide such additional authorization within 14 days of a request by the City.

(d) If this Agreement is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this Agreement shall include in its contracts with all Contractors language that requires the Contractors to provide the authorizations set forth in subsection (c) above and that further requires each Contractor to include in its contracts with Subcontractors those same obligations for each Subcontractor and each lower tier subcontractor.

(e) If this Agreement is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this Agreement shall post a conspicuous notice on the Development Site throughout the entire period work is being performed pursuant to the Agreement indicating that the work being performed is subject to Cincinnati Municipal Code Chapter 326, Wage Enforcement, as administered by the City of Cincinnati Department of Economic Inclusion. Such notice shall include contact information for the Department of Economic Inclusion as provided by the department.

(f) Under the Wage Enforcement provisions, the City shall have the authority, under appropriate circumstances, to terminate this contract or to reduce the incentives or subsidies to be provided under this contract and to seek other remedies, including debarment.

Section 37. Legal Requirements. In completing and operating the Project, the Company shall comply with all applicable statutes, ordinances, regulations, and rules of the government of the United States, State of Ohio, County of Hamilton, and City of Cincinnati.

Section 38. Counterparts and Electronic Signatures. This Agreement may be executed by the parties hereto in two or more counterparts and each executed counterpart shall be considered an original but all of which together shall constitute one and the same instrument. This Agreement may be executed and delivered by electronic signature.

Remainder of this page intentionally left blank. Signature page follows.

Executed by the parties on the dates indicated below, effective as of the later of such dates (the "Effective Date").

CITY OF CINCINNATI,
an Ohio municipal corporation

By: _____
Sheryl M. M. Long, City Manager

Date: _____, 2026

23 W COURT HOLDINGS LLC,
an Ohio limited liability company

By: _____

Printed Name: _____

Title: _____

Date: _____, 2026

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____

Fund/Code: _____

Amount: _____

By: _____
Steve Webb, City Finance Director

Exhibit A to CRA Agreement

LEGAL DESCRIPTION OF PROPERTY

Property Address: 21 West Court Street, Cincinnati, Ohio 45202

Auditor Parcel No.: 076-0002-0151-00

Situate in the City of Cincinnati, Hamilton County, Ohio and more particularly described as follows:

Beginning at a point in the south line of Court Street, 189.88 feet west of the west line of Vine Street as measured along the south line of Court Street; thence South 14° 03' east a distance of 130.13 feet to the north line of Carter Alley; thence south 76° 00' west along with the north line of said alley, a distance of 46.55 feet; thence north 14° 05' west a distance of 130.13 feet to the south line of Court Street; thence along said south line north 76° 00' east a distance of 46.62 feet to the place of beginning. Adjoining on the east for the support of the building on the above-described premises.

Together with an easement to use and maintain the 17-inch wall adjoining on the east for the support of the building on the above-described premises.

Exhibit B to CRA Agreement

APPLICATION FOR TAX EXEMPTION

TO BE ATTACHED

city of CINCINNATI
Interdepartment Correspondence Sheet

April 29,2026

To: Mayor and Members of City Council 202601472

From: Sheryl M.M. Long, City Manager

Subject: Emergency Legislative Resolution: 2027 Property Tax Millage

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Submitted herewith is an Emergency Legislative Resolution captioned as follows:

> **AUTHORIZING** tax levies for the calendar year beginning January 1, 2027, certifying them to the Hamilton County Auditor pursuant to O.R.C. § 5705.34, and requesting the County Auditor and County Treasurer to pay monies that may be in the County Treasury and are lawfully applicable to the purpose of this calendar year to the City Treasurer pursuant to O.R.C. § 321.34.

The Hamilton County Budget Commission has approved the FY 2027 Tax Budget proposed and approved by City Council on December 10, 2025. The attached resolution is necessary to certify the property tax millage for calendar year 2027. This is the last required administrative step in the process. This resolution does not increase the property tax rate. It simply certifies the current rates to the General Fund operating millage at 6.10 mills and the debt service millage at 7.50 mills. The Hamilton County Auditor estimates that the operating millage of 6.10 will generate property tax revenue of $49,490,142.

State Law requires that the approved resolution be submitted to the County by May 28, 2026, therefore the resolution must be passed by Council prior to this date.

cc: William "Billy" Weber, Assistant City Manager
Steve Webb, Finance Director
Andrew Dudas, Budget Director

Attachment

E M E R G E N C Y

Legislative Resolution

JWF

RESOLUTION NO. _____ - 2026

AUTHORIZING tax levies for the calendar year beginning January 1, 2027, certifying them to the Hamilton County Auditor pursuant to R.C. Section 5705.34, and requesting the County Auditor and County Treasurer pay monies that may be in the County Treasury and are lawfully applicable to the purpose of this calendar year to the City Treasurer pursuant to R.C. Section 321.34.

WHEREAS, Council adopted a tax budget for the calendar year beginning January 1, 2027; and

WHEREAS, the County Budget Commission has approved the budget and estimate by the County Auditor of the rate of each tax necessary to be levied by this Council and the parts within and outside of the ten mill limitation; and

WHEREAS, Council must request payment of funds derived from taxes and other sources payable to the County Treasury to be made to the account of the City, which funds are lawfully applicable to the purpose of the calendar year; now, therefore,

BE IT RESOLVED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That there is levied on the tax duplicate of the City of Cincinnati for the calendar year beginning January 1, 2027, the rate of each tax necessary to be levied as follows:

	Amount to be derived from levies inside	**Amount to be derived from levies outside**	**Estimate of Rate to be levied**		
Fund	Millage	Millage	Inside Mills	Outside Mills	Total Mills
General	$ - - -	$49,490,142	- - -	6.10	6.10
Bond Retirement	$28,616,544	$32,356,206	3.52	3.98	7.50
Total	$28,616,544	$81,846,348	3.52	10.08	13.60

Section 2. That the Hamilton County Auditor and Hamilton County Treasurer are requested to pay to the City Treasurer monies from taxes and other sources in the County Treasury to the account of the City that are lawfully applicable to the purpose of this calendar year.

Section 3. That the Clerk of Council is directed to file a certified copy of this legislative resolution with the County Auditor.

Section 4. That this legislative resolution shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to ensure that the City can meet the May 28, 2026 filing deadline with the County Auditor pursuant to the extension granted by the Ohio Department of Taxation attached hereto.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

Department of Taxation
Tax Commissioner's Office

Tax.Ohio.gov

JOURNAL ENTRY

Date: FEB 0 9 2026

Hamilton County Budget Commission
Attn: Jessica E. Miranda, Hamilton County Auditor
138 East Court Street
Cincinnati, Ohio 45202

Entry Number: 26-02-0068

Re: Approval of Extension for the Hamilton County Budget Commission to Certify Tax Rates to School Districts and the City of Cincinnati

The Tax Commissioner, upon consideration of the application filed by the County Auditor, as secretary of the county budget commission, on February 4, 2026, for an extension of time beyond the statutory date of March first to certify tax rates to the school districts and the city of Cincinnati, as provided by Ohio Revised Code section 5705.35(A), finds that the extension of time is necessary and approves April 27, 2026, as the date within which the certification shall be made, pursuant to Ohio Revised Code section 5705.341 (last para.).

The Tax Commissioner also extends the April first deadline contained in Ohio Revised Code section 5705.34 for the board of education and the city of Cincinnati to authorize the necessary tax levies to the auditor by the same number of days that the extension to certify rates is granted by this entry. Accordingly, the board of education and the city of Cincinnati must authorize the necessary tax levies to the auditor by May 28, 2026. The County Auditor must notify the city of Cincinnati and each school district affected by this entry.

It is ordered that a copy of this entry be certified to the County Auditor, as secretary of the County Budget Commission.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL

PATRICIA HARRIS
TAX COMMISSIONER

/s/ Patricia Harris

Patricia Harris
Tax Commissioner

city of CINCINNATI
Interdepartment Correspondence Sheet

April 29, 2026

To: Mayor and Members of City Council

From: Sheryl M. M. Long, City Manager

20260147

Subject: **Emergency Ordinance – OES: Solid Waste Infrastructure for Recycling (SWIFR) Grant**

Attached is an Emergency Ordinance captioned:

> **AUTHORIZING** the City Manager to accept and appropriate a U.S. Environmental Protection Agency Solid Waste Infrastructure for Recycling (SWIFR) grant (ALN 66.920) of $4,999,557 to fund the replacement of the City's recycling cart fleet; and **AUTHORIZING** the Director of Finance to deposit the grant funds into Environment and Sustainability Fund revenue account no. 436x8543, Office of Environment and Sustainability project account no. 26SWIFR1, "FY 2026 EPA SWIFR Grant."

This Emergency Ordinance authorizes the City Manager to accept and appropriate grant resources of $4,999,557 from a U.S. Environmental Protection Agency (EPA) Solid Waste Infrastructure for Recycling (SWIFR) grant (ALN 66.920) to fund the replacement of the City's recycling cart fleet. The Director of Finance is authorized to deposit the grant funds into Environment and Sustainability Fund revenue account no. 436x8543, Office of Environment and Sustainability project account no. 26SWIFR1, "FY 2026 EPA SWIFR Grant."

Ordinance No. 0421-2024, passed on December 18, 2024, authorized the City Manager to apply for a SWIFR grant of up to $5,000,000 from the U.S. EPA to replace the City's aging original recycling cart fleet.

The City's recycling cart fleet includes approximately 80,000 carts that were originally deployed over ten years ago and are now failing at an increasing rate. Replacing the carts will help to increase recycling participation, increase waste diversion from the landfill, and reduce litter impact to the City's storm sewer system.

The grant does not require matching resources, or new FTEs/full time equivalents.

Maintaining a functional recycling cart fleet is in accordance with the "Sustain" goal to "[b]ecome a healthier Cincinnati" and strategy to "[c]reate a healthy environment and reduce energy consumption" as described on pages 181-185 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to accept and appropriate grant funds to meet established project timelines.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment

E M E R G E N C Y

AEP

-2026

AUTHORIZING the City Manager to accept and appropriate a U.S. Environmental Protection Agency Solid Waste Infrastructure for Recycling (SWIFR) grant (ALN 66.920) of $4,999,557 to fund the replacement of the City's recycling cart fleet; and **AUTHORIZING** the Director of Finance to deposit the grant funds into Environment and Sustainability Fund revenue account no. 436x8543, Office of Environment and Sustainability project account no. 26SWIFR1, "FY 2026 EPA SWIFR Grant."

WHEREAS, on December 18, 2024, Council passed Ordinance No. 421-2024, authorizing the City Manager to apply for a Solid Waste Infrastructure for Recycling (SWIFR) grant of up to $5,000,000 from the U.S. Environmental Protection Agency to replace the City's aging original recycling cart fleet; and

WHEREAS, the City submitted the grant application on December 20, 2024, and has received notice from the U.S. Environmental Protection Agency that it has been awarded $4,999,557; and

WHEREAS, the City's recycling cart fleet includes approximately 80,000 carts that were originally deployed over ten years ago and are now failing at an increasing rate; and

WHEREAS, replacement of the carts will help to increase recycling participation, increase waste diversion from the landfill, reduce litter and illegal dumping, and reduce litter impact to the City's storm sewer system; and

WHEREAS, the grant does not require matching funds, and there are no additional FTEs/full time equivalents associated with this grant; and

WHEREAS, maintaining a functional recycling cart fleet is in accordance with the "Sustain" goal to "[b]ecome a healthier Cincinnati" and strategy to "[c]reate a healthy environment and reduce energy consumption" as described on pages 181-185 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is authorized to accept and appropriate U.S. Environmental Protection Agency Solid Waste Infrastructure for Recycling (SWIFR) grant (ALN 66.920) of $4,999,557 to fund the replacement of the City's recycling cart fleet.

Section 2. That the Director of Finance is authorized to deposit the grant funds into Environment and Sustainability Fund revenue account no. 436x8543, Office of Environment and Sustainability project account no. 26SWIFR1, "FY 2026 EPA SWIFR Grant."

Section 3. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of this grant and Sections 1 and 2.

Section 4. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to accept and appropriate grant funds to meet established project timelines.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

April 29, 2026

To: Mayor and Members of City Council

From: Sheryl M. M. Long, City Manager

202601477

Subject: **Emergency Ordinance – Parks: Blanket Acceptance of Monetary Donations up to $5,000**

Attached is an Emergency Ordinance captioned:

> **AUTHORIZING** the City Manager and employees of the Cincinnati Park Board to accept donations of money from the Cincinnati business community, individual benefactors, and other appropriate sources valued individually at up to $5,000 to support Cincinnati Park Board programming and services; and **AUTHORIZING** the Director of Finance to deposit donated funds into Park Miscellaneous Revenue and Special Activity Fund 326 revenue account no. 326x8572.

Approval of this Emergency Ordinance authorizes the City Manager and employees of the Cincinnati Park Board to accept donations of money from the Cincinnati business community, individual benefactors, and other appropriate sources valued individually at up to $5,000 to support Cincinnati Park Board programming and services. This Emergency Ordinance also authorizes the Director of Finance to deposit donated funds into Park Miscellaneous Revenue and Special Activity Fund 326 revenue account no. 326x8572.

The City Council desires to establish parameters under which the City Manager and Park Board may accept donations without prior discrete City Council approval. City Council will continue to approve discrete ordinances for donations individually valued above the established maximums, requests for the solicitation of donations, and donations to be used for Park Board capital improvements. The Park Board will continue to track individual donations and will provide reports on a quarterly basis to the City Manager and the City Council regarding donations received in accordance with the parameters established in Ordinance No. 0062-2024.

These donations do not require matching funds, and there are no new FTEs/full time equivalents associated with these donations.

Accepting monetary donations to fund Park Board operations is in accordance with the "Collaborate" goal to "[w]ork in synergy with the Cincinnati community" and strategy to "[u]nite our communities" as described on pages 207-211 of Plan Cincinnati (2012).

The reason for the emergency is the need to establish donation parameters to allow for the timely acceptance of donations to support Cincinnati Park Board programming and services.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment

E M E R G E N C Y

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- 2026

AUTHORIZING the City Manager and employees of the Cincinnati Park Board to accept donations of money from the Cincinnati business community, individual benefactors, and other appropriate sources valued individually at up to $5,000 to support Cincinnati Park Board programming and services; and **AUTHORIZING** the Director of Finance to deposit donated funds into Park Miscellaneous Revenue and Special Activity Fund 326 revenue account no. 326x8572.

WHEREAS, the Cincinnati Park Board ("Park Board") regularly receives numerous donations of varying types and value from the Cincinnati business community, individual benefactors, and other appropriate sources in support of its programming and delivery of services; and

WHEREAS, Council desires to establish parameters under which the City Manager and Park Board may accept donations without prior discrete Council approval; and

WHEREAS, the Park Board is authorized to accept donations of money from the Cincinnati business community, individual benefactors, and other appropriate sources valued individually at up to $5,000 for the purpose of supporting Park Board programming and services; and

WHEREAS, Council will continue to approve discrete ordinances for donations individually valued above the established maximums, requests for the solicitation of donations, and donations to be used for Park Board capital improvements; and

WHEREAS, the Park Board will continue to track individual donations and will provide reports on a quarterly basis to the City Manager and Council regarding donations received in accordance with the parameters established in Ordinance No. 62-2024; and

WHEREAS, these donations do not require matching funds, and there are no new FTEs/full time equivalents associated with these donations; and

WHEREAS, accepting monetary donations to fund Park Board operations is in accordance with the "Collaborate" goal to "[w]ork in synergy with the Cincinnati community" and strategy to "[u]nite our communities" as described on pages 207-211 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager and employees of the Cincinnati Park Board are authorized to accept donations of money from the Cincinnati business community, individual

benefactors, and other appropriate sources valued individually at up to $5,000 to support Cincinnati Park Board programming and services.

Section 2. That the Director of Finance is authorized to deposit donated funds accepted in accordance with this ordinance into Park Miscellaneous Revenue and Special Activity Fund 326 revenue account no. 326x8572.

Section 3. That the proper City officials are authorized to do all things necessary and proper to implement the provisions of Sections 1 through 2, including the City Manager approving policies and procedures for things such as handling cash donations, determining appropriate in-kind donations, and identifying appropriate sources of donations.

Section 4. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the need to establish donation parameters to allow for the timely acceptance of donations to support Cincinnati Park Board programming and services.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

Date: April 29, 2026

To: Mayor and Members of City Council

202601482

From: Sheryl M. M. Long, City Manager

Subject: RESOLUTION OF NECESSITY FOR GROUP 2 RESIDENTIAL STREET LIGHTING (2025-2028)

Attached is a legislative resolution captioned as follows:

> **DECLARING** the necessity of assessing properties in Lighting Group 2 that benefit from special street lighting within the City of Cincinnati for the cost of such lighting for the three-year period beginning August 1, 2025.

The Assessed Street Lighting program allows property owners to pay added costs for enhanced or increased street lighting services. The Assessed Street Lighting program is divided into three groups; each group is assessed for a three-year period with one group being renewed each year. The groups are classified by the category of lighting and divided into individual districts usually consisting of a street segment.

- Group 1 consists of residential streets lighted by boulevard lights on decorative poles with underground wiring formally owned by Duke Energy and now owned and maintained by the City.
- Group 2 consists of streets within the central business district. There are various types of lighting within this area, most of which is owned and maintained by the City.
- Group 3 is an assortment of lights and streets not included in Group 1 and Group 2. Included in this group are neighborhood business districts and new residential developments. The ownership and maintenance responsibility for the lighting in these areas is divided between Duke Energy and the City.

The lighting for Group 2 consists of 895 streetlights of various types and wattage's installed on boulevard poles. The estimated total assessment for Group 2 is $788,628.00 for the three-year assessment period. The City pays for a portion of the total street lighting costs that are relatively equivalent to what is normally provided from City funds on non-assessed streets. This lighting credit, the city's share of the cost of this lighting, for Group 2 varies from $0.50 to $1.15 per foot for the period and is determined by the street classification. On streets that have both standard lighting and special lighting, a 2% credit to the total operating and maintenance costs is applied instead. The City also pays the assessments associated with lighting intersections and city, federal, and state property contained within an assessment district.

The annual assessment renewal process has four major steps, which require action by City Council.

- A Resolution of Necessity is prepared by the Law Department and submitted for passage.
- After Council passes the Resolution of Necessity, all property owners who will be assessed more than $500.00 for the three-year period are notified and given an opportunity to object to the proposed assessment.
- After all objections to the proposed assessment have been addressed, an Ordinance Determining to Proceed is prepared by the Law Department and submitted for passage.
- Immediately following the Ordinance Determining to Proceed, an Assessing Ordinance is prepared and submitted.

The Administration recommends the passage of the attached legislative resolution.

Attachment I – Lighting Assessment Estimates

cc: Greg Long, Interim Director of Transportation and Engineering
Curtis Hines, Division Manager, Traffic Engineering
Tom Wiggermann, Supervising Engineer, Traffic Engineering
Sharyn Burkhammer, Engineering Technician Supervisor, Traffic Engineering

Legislative Resolution

JRS

EESW

RESOLUTION NO. _____ - 2026

DECLARING the necessity of assessing properties in Lighting Group 2 that benefit from special street lighting within the City of Cincinnati for the cost of such lighting for the three-year period beginning August 1, 2025.

WHEREAS, Chapter 727 of the Ohio Revised Code ("R.C.") authorizes the City to levy and collect special assessments for the cost of special street lighting upon abutting, adjacent, contiguous, or specially benefited lots or lands within the City; and

WHEREAS, Council has determined that properties abutting, adjacent, and contiguous to the streets or portions of streets identified on the attached Attachment A specially benefit from the special street lighting thereon; now, therefore,

BE IT RESOLVED by the Council of the City of Cincinnati, State of Ohio, three-fourths of the members elected thereto concurring:

Section 1. That it is hereby declared necessary and conducive to the public health, safety, convenience, and general welfare to assess properties that benefit from special street lighting in Lighting Group 2 on the streets set forth in Attachment A attached hereto, which assessments shall be for such properties' share of the cost of such lighting during the three-year period commencing on August 1, 2025.

Section 2. That the plans, specifications, and cost estimates corresponding to the proposed assessments are on file in the Clerk of Council's office, incorporated herein by reference, and hereby approved.

Section 3. That the City of Cincinnati shall pay from $0.50 to $1.15 per front foot for the City's share of the cost of the special lighting subject to the proposed assessment, depending on the street classification, which is equivalent to the estimated cost of lighting the streets to standard-level street lighting and is greater than two percent of the total cost of the special street lighting.

Section 4. The balance of the cost shall be assessed by the front-foot method upon all lots and lands that specially benefit from the lighting, except public right-of-way bounding and abutting upon the street or portions thereof and lands owned by the federal or state government.

Section 5. That all properties along the portions of the right of way listed on Attachment A are found to be specially benefited by the special street lighting.

Section 6. That the assessments shall be paid in cash to the City Treasurer within thirty days after the passage of the assessing ordinance or, at the option of the property owner, in three annual installments with interest payable to the City; and that assessments not paid in cash within the thirty-day period shall be certified to the County Auditor for collection by the County Treasurer in the same manner as real estate taxes are collected.

Section 7. That the City Administration shall prepare, in accordance with the method of assessment set forth in Sections 3 and 4 hereof, an estimate of the amount of the assessment against each lot or parcel to be assessed and shall file it in the Clerk of Council's office.

Section 8. That notice of the passage of this resolution shall be provided to the owners of the parcels of land to be assessed pursuant to R.C. Section 727.14 by the Clerk of Council, or a person designated by the Clerk: (i) by publication once a week for two consecutive weeks in a newspaper of general circulation within the City of Cincinnati; (ii) by publication of notice on the City's website; (iii) as provided in R.C. Section 7.16; or (iv) if the estimated assessment against an owner is over $500, as provided in R.C. Section 727.13. Notice shall also be provided in accordance with Article II, Section 6 of the City Charter.

Section 9. That the portion of the cost of any uncollectible assessments of federal, state, or City property shall be paid by the City out of a fund provided for this purpose.

Section 10. That notes and bonds of the City of Cincinnati may be issued in anticipation of the levy and collection of the special assessments.

Section 11. That this legislative resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

ATTACHMENT A

Dist #	Street	Limits	Number of Lights	Proposed Rate per Front Foot per Year	Total Assessment
1	BROADWAY	from the north line of Third Street to the north line of Eggleston Avenue	53	$3.31	$54,730.44
2	SYCAMORE STREET	from the north line of Third Street to the south line of Central Parkway	51	$2.55	$46,532.41
3	MAIN STREET	from the north line of Third Street to the south line of Sixth Street	24	$3.18	$25,406.95
4	MAIN STREET	from the north line of Sixth Street to the south line of Central Parkway	64	$4.89	$48,107.34
5	WALNUT STREET	from the north line of Third Street to the south line of Seventh Street	27	$2.38	$25,532.97
6	WALNUT STREET	from the north line of Seventh Street to the south line of Central Parkway	23	$2.18	$15,906.83
7	VINE STREET	from the north line of Third Street to the south line of Eighth Street	50	$3.72	$46,810.89
8	VINE STREET	from the north line of Eighth Street to the south line of Central Parkway	12	$1.85	$9,992.22
9	RACE STREET	from the north line of Third Street to the south line of Seventh Street	41	$3.44	$38,013.36
10	RACE STREET	from the north line of Seventh Street to the south line of Central Parkway	23	$2.30	$16,235.45
11	ELM STREET	from the north line of Third Street to the south line of Fifth Street	15	$3.00	$15,444.05
12	ELM STREET	from the north line of Seventh Street to the south line of Central Parkway	28	$3.32	$23,378.54
13	PLUM STREET	from the north line of Third Street to the south line of Fifth Street	10	$2.18	$11,272.65
14	PLUM STREET	from the north line of Seventh Street to the south line of Central Parkway	14	$1.94	$13,740.00
15	FOURTH STREET	from the east line of Central Avenue to the west line of Elm Street	13	$2.51	$13,210.71
16	FOURTH STREET	from the east line of Elm Street to the west line of Race Street	12	$4.07	$9,588.52
17	FOURTH STREET	from the east line of Race Street to the west line of Vine Street	35	$13.66	$32,804.12
18	FOURTH STREET	from the east line of Vine Street to the west line of Walnut Street	23	$9.90	$23,667.26
19	FOURTH STREET	from the east line of Walnut Street to the west line of Broadway	30	$3.99	$32,024.33
20	FIFTH STREET	from the east line of Central Avenue to the west line of Race Street	15	$1.93	$15,697.49
21	FIFTH STREET	from the east line of Race Street to the west line of Vine Street	6	$2.27	$5,434.99
22	FIFTH STREET	from the east line of Walnut Street to the west line of Main Street	8	$2.46	$5,839.07

Dist #	Street	Limits	Number of Lights	Proposed Rate per Front Foot per Year	Total Assessment
23	FIFTH STREET	from the east line of Main Street to the west line of Broadway	13	$2.88	$15,300.39
24	SIXTH STREET	from the east line of Elm Street to the west line of Broadway	38	$2.09	$34,461.14
25	SEVENTH STREET	from the east line of Central Avenue to the west line of Plum Street	6	$2.83	$6,493.85
26	SEVENTH STREET	from the east line of Plum Street to the west line of Elm Street	5	$1.39	$3,307.06
27	SEVENTH STREET	from the east line of Elm Street to the west line of Race Street	7	$2.22	$5,292.58
28	SEVENTH STREET	from the east line of Race Street to the west line of Vine Street	8	$2.52	$6,119.28
29	SEVENTH STREET	from the east line of Vine Street to the west line of Main Street	27	$4.90	$25,136.42
30	SEVENTH STREET	from the east line of Main Street to the west line of Broadway	12	$1.52	$8,188.57
31	EIGHTH STREET	from the east line of Central Avenue to the west line of Elm Street	12	$2.63	$13,317.01
32	GARFIELD PLACE	from the east line of Elm Street to the west line of Vine Street	28	$3.75	$19,354.14
33	EIGHTH STREET	from the east line of Vine Street to the west line of Broadway	37	$2.37	$25,907.82
34	NINTH STREET	from the east line of Central Avenue to the west line of Broadway	63	$2.22	$48,818.05
35	COURT STREET	from the east line of Central Avenue to the west line of Vine Street	31	$2.28	$24,321.05
36	COURT STREET	from the east line of Walnut Street to the west line of Main Street	10	$2.89	$8,539.76
37	COURT STREET	from the east line of Main Street to the west line of Sycamore Street	8	$2.58	$6,158.29
38	CHARLES STREET	from the east line of Central Avenue to the west line of Elm Street	5	$0.62	$3,129.21
39	CLAY STREET	from the north line of Central Parkway to the south line of Twelfth Street	2	$0.65	$1,263.90
40	GEORGE STREET	from the east line of Plum Street to the west line of Elm Street	4	$1.17	$2,783.64
41	*PERRY STREET*	from the east line of Central Avenue to the west line of Plum Street	0	$0.00	$0.00
42	SHILLITO-RIKES PLACE	from the east line of Rusconi Place to the west line of Race Street	2	$1.01	$1,365.27
		Count of Assemblies	895	Total Assessment:	$788,628.00

* Perry Street is excluded from this assessment due to lighting circuit being inoperable for the length of the billing period.

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city of CINCINNATI
Interdepartment Correspondence Sheet

April 29, 2026

To: Mayor and Members of City Council

From: Sheryl M.M. Long, City Manager 202601483

Subject: **Emergency Ordinance – Approving and Authorizing a CRA Tax Exemption Agreement with Harrison Avenue Townhomes, LLC**

Attached is an Emergency Ordinance captioned:

APPROVING, AND AUTHORIZING the City Manager to execute a Community Reinvestment Area Tax Exemption Agreement with Harrison Avenue Townhomes LLC, an affiliate of Kaiker Development LLC, thereby authorizing a twelve-year tax exemption for 100 percent of the value of improvements made to real property located at 2280 Harrison Avenue in the Westwood neighborhood of Cincinnati, in connection with the construction of five buildings, each containing two units, with a total of approximately 16,950 square feet of residential space, consisting of a total of ten residential rental dwelling units, at a total construction cost of approximately $2,407,500.

STATEMENT

HOUSING: The additional housing units this project will provide will go toward helping to alleviate Cincinnati's strained housing market, which is currently experiencing increasing affordability issues due to lack of supply. The project is an opportunity to create new housing units that are not only quality, but affordable.

BACKGROUND/CURRENT CONDITIONS

The project is located at 2280 Harrison Avenue in the Westwood neighborhood. The property is presently vacant, with the anticipation of 5 new semi-modular duplexes to be constructed. Once the project is complete it will result in the new creation of 10 family units (3 Bedrooms) at 80% AMI. The project has strong community support and receives $1.2 million in subsidy through the Housing Catalytic Fund.

DEVELOPER INFORMATION

Harrison Avenue Townhomes, LLC is an Ohio based company, owned by Kai Lewars, and affiliated with Kaiker Development, LLC. Prior to this project the Developer has developed multiple projects within Cincinnati. These projects include State Avenue Lofts (12 units), 2118 W. 8th Street (5 units), and 518-530 Hale Avenue (7 units).

RECOMMENDATION

The Administration recommends approval of this Emergency Ordinance.

This is an Emergency Ordinance to allow the Developer to lock in construction pricing and begin construction as quickly as possible.

Attachment: Project Outline and Proposed Incentive

Copy: Markiea L. Carter, Director, Department of Community & Economic Development

Project Outline

Project Name	Harrison Avenue Townhomes
Street Address	2280 Harrison Avenue
Neighborhood	Westwood
Property Condition	Vacant Land
Project Type	New Construction
Project Cost	Hard Construction Costs: $2.4 Million Acquisition Costs: $15,000 Soft Costs: $439,615 Total Project Cost: $2.8 Million
Private Investment	Private Financing: $ 2,567,500 Developer Equity: $ 314,070
Sq. Footage by Use	Residential: 16,950 SF
Number of Units and Rent Ranges	10 3-BR Units; Rent $2,200 10 Total Units
Median 3-BD Rent Affordable To	Salary: $88,000.00 City Job Classification: Senior City Planning Tech, Industrial Investigator, Parks/Rec Maintenance Crew Leader
Jobs and Payroll	Created FTE Positions: 1 Total Payroll for Created FTE Positions: $70,000 Average Salary for Created FTE Positions: $70,000 Construction FTE Positions: 7 Total Payroll for Construction FTE Positions: $450,000
Transit	Transit Score: 38
Community Engagement	Westwood Community Urban Redevelopment Corporation supports the project.
Plan Cincinnati Goals	Compete Initiative Area Goal 2 (p. 114-120), Sustain Initiative Area Goal 2 (p.193-198)

Project Image and Site Map

Proposed Incentive

Incentive Terms	12-year, net 67%
Incentive Application Process	Commercial CRA – Neighborhood (Non-LEED)
"But For" (0-3 points)	Without Abatement: 5.99% rate of return (stabilized) With Abatement: 13.44% rate of return (stabilized) (3 points)
Environmental Building Certification (0-5 points)	Non-LEED (0 points)
VTICA (0-8 points)	Neighborhood VTICA – 15% (8 points)
SBE/MBE/WBE Goals	SBE Goal of 30%
Planning Commission Approval	N/A
Other Incentives & Approvals	City provided subsidy to the project of ~ $1.2 Million from the Housing Catalytic Fund

Potential Taxes Forgone & Public Benefit

Taxes Forgone	**Value**
Annual Net Incentive to Developer	$19,779
Total Term Incentive to Developer	$237,349
City's Portion of Property Taxes Forgone (Term)	$75,634
City's TIF District Revenue Forgone (Term)	$0

Public Benefit		**Value**
CPS PILOT	Annual	$12,552
	Total Term	$150,625
VTICA	Annual	$5,706
	Total Term	$68,466
Income Tax Total Term (Maximum)		$334,475
Total Public Benefit (CPS PILOT, VTICA, Income Tax)		$553,566

Total Public Benefit ROI*	$2.33
City's ROI**	$4.42

* This figure represents the total dollars returned for public purposes (City/Schools/Other) over the benefit received.
**This figure represents the total dollars returned for City/ over the City's property taxes forgone.

For Reference: 2025 Cincinnati MSA Area Median Income Limits

AMI	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**
30%	$23,500	$26,850	$30,200	$33,550	$36,250	$38,950	$41,650	$44,300
50%	$39,150	$44,750	$50,350	$55,900	$60,400	$64,350	$69,350	$73,800
60%	$46,980	$53,700	$60,420	$67,080	$72,480	$77,820	$83,220	$88,560
80%	$62,650	$71,600	$80,550	$89,450	$96,650	$103,800	$110,950	$118,100

EMERGENCY

City of Cincinnati

EVK

EESW

An Ordinance No. _____ - 2026

APPROVING, AND AUTHORIZING the City Manager to execute a Community Reinvestment Area Tax Exemption Agreement with Harrison Avenue Townhomes LLC, an affiliate of Kaiker Development LLC, thereby authorizing a twelve-year tax exemption for 100 percent of the value of improvements made to real property located at 2280 Harrison Avenue in the Westwood neighborhood of Cincinnati, in connection with the construction of five buildings, each containing two units, with a total of approximately 16,950 square feet of residential space, consisting of a total of ten residential rental dwelling units, at a total construction cost of approximately $2,407,500.

WHEREAS, to encourage the development of real property and the acquisition of personal property, Council by Ordinance No. 274-2017 passed on September 27, 2017, designated the area within the corporate boundaries of the City of Cincinnati as a "Community Reinvestment Area" pursuant to Ohio Revised Code ("R.C.") Sections 3735.65 through 3735.70 (the "Statute"); and

WHEREAS, Ordinance No. 275-2017 passed by Council on September 27, 2017, as amended by Ordinance No. 339-2018, passed by Council on October 31, 2018, sets forth certain additional policies, conditions, and limitations regarding newly constructed or remodeled commercial and residential structures in the Community Reinvestment Area; and

WHEREAS, effective October 23, 2017, the Director of Development of the State of Ohio determined that the area within the corporate boundaries of the City of Cincinnati contains the characteristics set forth in the Statute and confirmed such area as a Community Reinvestment Area under the Statute; and

WHEREAS, Harrison Avenue Townhomes LLC (the "Company") desires to construct five buildings, each containing two units, with a total of approximately 16,950 square feet of residential space, consisting of a total of ten residential rental dwelling units (collectively, the "Improvements"), provided that the appropriate development incentives are available to support the economic viability of the Improvements; and

WHEREAS, to provide an appropriate development incentive for the Improvements, the City Manager has recommended a Community Reinvestment Area Tax Exemption Agreement, in substantially the form of Attachment A to this ordinance, to authorize a real property tax exemption for the Improvements in accordance with the Statute; and

WHEREAS, the property is located within the Cincinnati City School District; and

WHEREAS, the Board of Education of the Cincinnati City School District (the "Board of Education"), pursuant to that certain Tax Incentive Agreement effective as of April 28, 2020 (as amended, the "Board of Education Agreement"), has approved exemptions of up to 100 percent

of Community Reinvestment Area projects, waived advance notice and the right to review such projects, and waived sharing or allocation of municipal income taxes in connection with such projects; and

WHEREAS, pursuant to the Board of Education Agreement, the Company has entered into (or will enter into) an agreement with the Board of Education requiring the Company to pay the Board of Education amounts equal to 33 percent of the exempt real property taxes; and

WHEREAS, the City's Department of Community and Economic Development estimates that the real property tax exemption for the Improvements will provide an annual net benefit to the Company in the amount of approximately $19,799; and

WHEREAS, the Company has represented that it has entered into (or will enter into) a voluntary tax incentive contribution agreement with a third-party organization for amounts equal to fifteen percent of the exempt real property taxes, which funds shall be committed by the third-party organization to facilitate permanent improvements and neighborhood services furthering redevelopment in the neighborhood of the Improvements and to support affordable housing on a citywide basis; and

WHEREAS, the Improvements do not involve relocation of part or all of the Company's operations from another county or municipal corporation in Ohio or, if there is relocation, notice has been given per R.C. Section 3735.673; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That Council approves a Community Reinvestment Area Tax Exemption Agreement with Harrison Avenue Townhomes LLC (the "Agreement"), thereby authorizing a twelve-year tax exemption for 100 percent of the assessed value of improvements to be made to real property located at 2280 Harrison Avenue in Cincinnati, as calculated by the Hamilton County Auditor, in connection with the construction of five buildings, each containing two units, with a total of approximately 16,950 square feet of residential space, consisting of a total of ten residential rental dwelling units, to be completed at a total construction cost of approximately $2,407,500.

Section 2. That Council authorizes the City Manager:

(a) to execute the Agreement on behalf of the City of Cincinnati (the "City") in substantially the form of Attachment A to this ordinance;

(b) to submit on behalf of Council annual reports on the Agreement to the Director of the Ohio Department of Development, in accordance with

Ohio Revised Code Section 3735.672, and to the Board of Education of the Cincinnati City School District, as necessary; and

(c) to take all necessary and proper actions to fulfill the City's obligations under the Agreement.

Section 3. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to allow the construction described in this ordinance and the corresponding revitalization of the City of Cincinnati and the benefits to the City's economic welfare to begin at the earliest possible time.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

ATTACHMENT A

Contract No. _____

Community Reinvestment Area Tax Exemption Agreement

This Community Reinvestment Area Tax Exemption Agreement (this "Agreement") is made and entered into as of the Effective Date (as defined on the signature page hereof) by and between the CITY OF CINCINNATI, an Ohio municipal corporation (the "City"), and HARRISON AVENUE TOWNHOMES LLC, an Ohio limited liability company (the "Company"), an affiliate of Kaiker Development LLC.

Recitals:

A. The City, through the adoption of Ordinance No. 274-2017 on September 27, 2017, designated the entire City of Cincinnati as a Community Reinvestment Area to encourage the development of real property and the acquisition of personal property in that area, pursuant to Ohio Revised Code Sections 3735.65 through 3735.70 (the "Statute").

B. In accordance with the Statute, the Ohio Director of Development has forwarded to the City the Director's determination dated October 23, 2017, stating that the findings contained in Ordinance No. 274-2017 are valid and that the entire City is a Community Reinvestment Area under the Statute. By such determination, the Director of Development of the State of Ohio determined that the area within the corporate boundaries of the City of Cincinnati contains the characteristics set forth in the Statute and confirmed such area as a Community Reinvestment Area under the Statute.

C. The Council of the City of Cincinnati has also passed Ordinance No. 275-2017 as of September 27, 2017, as amended by Ordinance No. 339-2018, passed on October 31, 2018, Ordinance No. 370-2020, passed on November 12, 2020, Ordinance No. 24-2022, passed on February 2, 2022, and Ordinance No. 28-2024, passed on January 31, 2024 (as amended, the "Commercial Policy Ordinance"), which sets forth certain additional policies, conditions and limitations regarding newly constructed or remodeled commercial and residential structures in the Community Reinvestment Area.

D. The Company is the sole owner of certain real property within the City, located at 2280 Harrison Avenue, Cincinnati, Ohio 45211 (the "Property"), as further described in Exhibit A (Legal Description of Property) hereto. Notwithstanding the foregoing, the Property shall not include any residential condominiums being developed in connection with the Project (as defined below) (the "Excluded Property"), and the Company acknowledges and agrees that the City's Community Reinvestment Area program entails separate applications by the owner of any residential condominium units included within the Project. For the avoidance of doubt, the Excluded Property shall not be exempt under this Agreement; however, this provision shall not be deemed to prohibit any owners from time to time of any Excluded Property from separately applying for a tax abatement in accordance with applicable law.

E. The Company has proposed the construction of buildings located on the Property, within the boundaries of the City of Cincinnati, as more fully described in Section 1 herein (the "Project"); provided that the appropriate development incentives are available to support the economic viability of the Project.

F. The Statute provides that if any part of a project is to be used for commercial or industrial purposes, including projects containing five or more dwelling units, in order to be eligible for tax exemption the City and the Company must enter into an agreement pursuant to Ohio Revised Code Section 3735.671 prior to commencement of construction or remodeling.

G. The City, having appropriate authority under the Statute for this type of project, agrees (as provided herein and subject to all conditions herein) to provide the Company with the tax exemption incentives stated herein, available under the Statute, for development of the Project.

H. The Company has submitted to the City an application for this tax exemption agreement (the "Application"), a copy of which is attached hereto as Exhibit B, and has remitted with the Application the City application fee of $1,250 made payable to the City.

I. The Director of the City's Department of Community and Economic Development has recommended approval of the Application on the basis that the Company is qualified by financial responsibility and business experience to create and preserve employment opportunities and improve the economic climate of the City.

J. The Board of Education of the Cincinnati City School District (the "Board of Education"), pursuant to that certain *Tax Incentive Agreement* effective as of April 28, 2020 (as amended), has approved exemptions of up to 100% of Community Reinvestment Area projects, waived advance notice and right to review such projects, and waived sharing or allocation of municipal income taxes in connection with such projects.

K. The Company has entered into (or will enter into) an agreement with the Board of Education requiring the Company to pay the Board of Education amounts equal to 33% of the full amount of exempt real property taxes that would have been paid to Hamilton County if this Agreement were not in effect (the "Board of Education Agreement").

L. The Company represents and warrants to the City that the Company and its major tenants, if any, do not intend to relocate part or all of their operations to the City from another county or municipal corporation in the State of Ohio (the "State").

M. The Company represents that within the past 3 years neither the Company, any related member of the Company, nor any entity to which the Company is a successor has discontinued operations at a project site in the State during the term of a property tax exemption agreement (under Ohio Revised Code Section 3735.671, 5709.62, 5709.63 or 5709.632) applicable to that site, and the Company acknowledges that misrepresentation hereunder will result in voiding of this Agreement.

N. The Company represents and warrants to the City that the Company is not subject to an Enterprise Zone Agreement with the City of Cincinnati for the Property or the Project.

O. The Company acknowledges that the Westwood neighborhood is a rising neighborhood in need of resources for development, neighborhood improvements, amenities, and organizations oriented towards neighborhood services. The Company anticipates that future development, improvements, amenities and organizations will contribute to the quality and vitality of the neighborhood, therefore increasing the value of the Property and directly and indirectly contributing to the Project's success. The Project's success, in turn, will benefit the neighborhood. Although this feedback effect will promote the revitalization and redevelopment of the City, it could also impact the affordability of property in the area. Therefore, in support of the Westwood neighborhood and with the intention of preserving and improving the availability of quality, reliable affordable housing on a City-wide basis, as a material inducement to the City to enter into this Agreement, the Company hereby represents to the City that it will enter into a voluntary tax incentive contribution agreement ("VTICA") with a City-designated third-party non-profit administrative organization (the "Third-Party Administrator") to contribute to the Third-Party Administrator an amount equal to 15% of the real property taxes that would have been payable on the abated property but for the City-authorized tax abatement (the "VTICA Contribution"). Half of such VTICA Contribution is to be committed by the Third-Party Administrator to facilitate permanent improvements and neighborhood services furthering urban redevelopment in the Westwood neighborhood and the other half of such VTICA Contribution is to be committed by the Third-Party Administrator in supporting quality affordable housing on a City-wide basis. The Company hereby represents and warrants that it will pay the VTICA Contribution for the full term of the abatement.

P. This Agreement has been authorized by Ordinance No. _____-2026, passed by Cincinnati City Council on _____, 2026.

Q. In determining to recommend and authorize this Agreement, the Department of Community and Economic Development and City Council, respectively, have acted in material reliance on the Company's representations in the Application and herein regarding the Project including, but not limited to, representations relating to the number of jobs to be created and/or retained by the Company, the Board of Education Agreement, the VTICA Contribution, and the Project's effect in promoting the general welfare of the people of Cincinnati by, for example, encouraging the development of real property located in the Community Reinvestment Area and thereby promoting economic growth and vitality in Cincinnati.

NOW, THEREFORE, pursuant to Ohio Revised Code Section 3735.67(A) and in conformity with the format required under Ohio Revised Code Section 3735.671, in consideration of the mutual covenants contained herein and the benefit to be derived by the parties from the execution hereof, the parties agree as follows:

Section 1. Project. Upon issuance of the necessary zoning and building approvals, the Company agrees to construct 5 buildings, each containing 2 units, on the Property with a total of approximately 16,950 square feet of residential space, consisting of a total of 10 residential rental dwelling units (the "Improvements") at an estimated aggregate cost of $2,407,500 to commence after the execution of this Agreement and to be completed no later than September 30, 2029; *provided,* however, that the Director of the Department of Community and Economic Development (the "Housing Officer") may, in his or her discretion, extend such deadline for a period of up to 12 months by written notice if, in the Director's judgment, the Company is proceeding in good faith towards completion. The construction shall be in compliance with applicable building code requirements and zoning regulations. In addition to the foregoing, (A) the Project shall comply with the Americans with Disabilities Act, together with any and all regulations or other binding directives promulgated pursuant thereto (collectively, the "**ADA**"), and (B) if (i) any building(s) within the Project is subject to the accessibility requirements of the ADA (e.g., by constituting a "place of public accommodation" or another category of structure to which the ADA is applicable) and (ii) such building(s) is not already required to meet the Contractual Minimum Accessibility Requirements (as defined below) pursuant to the ADA, applicable building code requirements, or by any other legal requirement, then the Company shall cause such building(s) to comply with the Contractual Minimum Accessibility Requirements in addition to any requirements pursuant to the ADA and the applicable building code or legal requirement. As used herein, "**Contractual Minimum Accessibility Requirements**" means that a building shall, at a minimum, include (1) at least one point of entry (as used in the ADA), accessible from a public right of way, with respect to which all architectural barriers (as used in the ADA) to entry have been eliminated, and (2) if such accessible point of entry is not a building's primary point of entry, conspicuous signage directing persons to such accessible point of entry.

Section 2. Real Property Tax Exemption. Subject to the satisfaction of the conditions set forth in this Agreement, the City approves exemption from real property taxation, pursuant to and to the fullest extent authorized by the Statute, of 100% of the amount by which the Improvements increase the assessed value of the Property as determined by the Hamilton County Auditor, for a period of 12 years, provided that the Company shall have entered into the Board of Education Agreement. Within 120 days after completion of the Project (unless otherwise extended in writing by the City's Housing Officer), the Company must file the appropriate application for tax exemption with the City's Housing Officer. The Company is solely responsible to take this action. Upon receipt of the application for tax exemption, the City will proceed with the exemption authorized by this Agreement. In accordance with Ohio Revised Code Section 3735.67, the exemption is conditioned on verification by the Housing Officer of (A) the completion of construction, (B) the cost of construction, (C) the facts asserted in the application for exemption, and (E) if a remodeled structure is a structure of historical or architectural significance as designated by the City, state or federal government, that the appropriateness of the construction has been certified in writing by the appropriate agency. If the required verification is made, the Housing Officer will forward the exemption application to the Hamilton County Auditor with the necessary certification by the Housing Officer. Subject to the conditions set forth in this Agreement, the exemption commences the

first tax year for which the Improvements would first be taxable were the Improvements not exempted from taxation. The dates provided in this paragraph refer to tax years in which the subject property is assessed, as opposed to years in which taxes are billed. No exemption shall commence after tax year 2030 nor extend beyond the earlier of (i) tax year 2041 or (ii) the end of the 12th year of exemption.

Section 3. Use; Maintenance; Inspections. The Company shall use the Property solely for the purposes described in Section 1 hereof and shall properly maintain and repair the Property throughout the period of tax exemption authorized herein. The Company authorizes the Housing Officer, or the Housing Officer's designees, to enter upon the Property as reasonably required to perform property inspections in accordance with Ohio Revised Code Section 3735.68.

Section 4. Compliance with Board of Education Agreement. As a condition of the tax exemption authorized under this Agreement, the Company agrees to enter into and comply with its obligation under the Board of Education Agreement.

Section 5. Duty of Company to Pay Taxes. As required by Ohio Revised Code Section 3735.671(B)(3), the Company shall pay such real property taxes as are not exempted under this Agreement and are charged against the Property and shall file all tax reports and returns as required by law. If the Company fails to pay such taxes or file such returns and reports, exemptions from taxation granted or authorized under this Agreement are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and continuing thereafter.

Section 6. Company Certifications Regarding Non-Delinquency of Tax Obligations. As required by Ohio Revised Code Section 3735.671(B)(4), the Company certifies that at the time this Agreement is executed, the Company does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State, and does not owe delinquent taxes for which the Company is liable under Ohio Revised Code Chapters 5735, 5739, 5741, 5743, 5747 or 5753, or if such delinquent taxes are owed, the Company currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C. §101, et seq., or such a petition has been filed against the Company. For the purposes of this certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Ohio Revised Code governing payment of those taxes.

Section 7. Covenant of Satisfaction of Tax and Other Obligations. In accordance with Ohio Revised Code Section 9.66, (A) the Company affirmatively covenants that it does not owe: (i) any delinquent taxes to the State or to a political subdivision of the State; (ii) any moneys to the State or a State agency for the administration or enforcement of any environmental laws of the State; or (iii) any other moneys to the State, a State agency or a political subdivision of the State that are past due, regardless of whether the amounts owed are being contested in a court of law or not; (B) the Company authorizes the City and/or the State to inspect the personal financial statements of the Company, including tax records and other similar information not ordinarily open to public inspection; and (C) the Company authorizes the Ohio Environmental Protection Agency and the Ohio Department of Taxation to release information to the City and or other State departments in connection with the above statements. As provided by statute, a knowingly false statement under this section may be prosecuted as a first degree misdemeanor under Ohio Revised Code Section 2921.13, may render the Company ineligible for any future economic development assistance from the State or any political subdivision of the State, and will result in the City requiring the Company's repayment of any assistance provided by the City in connection with the Project.

Section 8. City Cooperation. As required by Ohio Revised Code Section 3735.671(B), upon specific request from the Company, the City shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve and maintain exemptions from taxation granted under this Agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

Section 9. Continuation of Exemptions. As provided in Ohio Revised Code Section 3735.671(B)(7), if for any reason the City revokes the designation of the City of Cincinnati as a Community Reinvestment Area, entitlements granted under this Agreement shall continue for the number of years specified under this Agreement, unless the Company materially fails to fulfill its obligations under this Agreement and the City terminates or modifies the exemptions from taxation authorized pursuant to this Agreement.

Section 10. City Not Liable. The Company acknowledges that the exemption authorized in this Agreement is subject to approval and implementation by the appropriate state and/or county taxing authorities. The Company acknowledges that the City does not give any guarantee or assurance that the exemption approved in this Agreement will be so approved, and the Company agrees that in no event shall the Company seek to hold the City liable in any way in the event such exemption is not granted or implemented.

Section 11. Small Business Enterprise Program.

A. Compliance with Small Business Enterprise Program. The policy of the City is that a fair share of contracts be awarded to Small Business Enterprises (as such term is defined in Cincinnati Municipal Code ("CMC") Section 323-1-S, "SBEs"). Pursuant to CMC Section 323-11, the City's annual goal for SBE participation shall be 30% of the City's total dollars spent for construction (as such term is defined in CMC Section 323-1-C4), supplies (as such term is defined in CMC Section 323-1-S5), services (as such term is defined in CMC Section 323-1-S) and professional services (as such term is defined in CMC Section 323-1-P2). Accordingly, the Company shall use its best efforts and take affirmative steps to achieve the City's goal of voluntarily meeting 30% SBE participation. A list of SBEs may be obtained from the City's Department of Economic Inclusion. The Company may refer interested firms to the City's Department of Economic Inclusion for review and possible certification as an SBE. The Company shall comply with the provisions of CMC Chapter 323, including without limitation taking at least the following affirmative steps:

(i) Including qualified SBEs on solicitation lists.

(ii) Assuring that SBEs are solicited whenever they are potential sources. The Company must advertise, on at least two separate occasions, both in local minority publications and in other local newspapers of general circulation, invitations to SBEs to provide services, to supply materials, or to bid on construction contracts, as applicable.

(iii) When economically feasible, dividing total requirements into small tasks or quantities so as to permit maximum SBE participation.

(iv) If any subcontracts are to be let, the Company shall require the prime contractor (if different from the Company) to take the above affirmative steps.

(v) Prior to the commencement of work under any subcontracts, the Company shall provide to the City a list of such subcontractors, including information as to the dollar amount of the subcontracts and such other information as may be requested by the City. The Company shall update the report monthly.

(vi) The Company shall periodically document its best efforts and affirmative steps to meet the above SBE participation goals by submitting such information as may be requested from time to time by the City.

B. Remedies for Noncompliance with Small Business Enterprise Program. Failure of the Company or its contractors and subcontractors to take the affirmative steps specified above, to provide fair and equal opportunity to SBEs, or to provide technical assistance to SBEs as may be necessary to reach SBE participation as set out in CMC Chapter 323 may be construed by the City as failure of the Company to use its best efforts, and, in addition to other remedies under this Agreement, may be a cause for the City to file suit in Common Pleas Court to enforce specific performance of the terms of this Section. The provisions of CMC Section 323-99 are hereby incorporated by reference into this Agreement.

Section 12. Jobs. The Company represents that, as of the date of the execution of this Agreement, the Company has no existing employment at the Property or in the State.

Section 13. Job Creation and Retention.

A. Jobs to be Created by Company. The Company agrees to use its best efforts to create (i) 1 full-time permanent jobs, and (ii) 7 full-time temporary construction jobs. In the case of the construction jobs, the job creation and retention period shall be concurrent with construction, and in the case of the other jobs described herein, the job creation period shall begin upon completion of construction and shall end 3 years thereafter.

B. Company's Estimated Payroll Increase. The Company's increase in the number of employees will result in approximately (i) $70,000 of additional annual payroll with respect to the full-time permanent jobs, and (ii) $450,000 of additional annual payroll prior to the completion of the Project with respect to the full-time temporary construction jobs.

C. Community Reinvestment Area Employment. The Company shall (i) adopt hiring practices to ensure that at least 25% of the new employees shall be residents of the City of Cincinnati and (ii) give preference to residents of the City relative to residents of the State who do not reside in the City when hiring new employees under this Agreement.

D. Posting Available Employment Opportunities. To the extent allowable by law, the Company shall use its best efforts to post available employment opportunities within the Company's organization or the organization of any subcontractor working with the Company with the Ohio Means Jobs Center, 1916 Central Parkway, Cincinnati, Ohio 45214-2305, through its Employer Services Unit Manager at 513-746-7200.

Section 14. Equal Employment Opportunity. This Agreement is subject to the City's Equal Employment Opportunity Program contained in CMC Chapter 325. The Equal Employment Opportunity Clause in CMC Section 325-9 is incorporated by reference in this Agreement. The term "Company" is substituted for "Contractor" throughout CMC Section 325-9 in the context of this Agreement.

Section 15. Compliance with Immigration and Nationality Act. In the performance of its obligations under this Agreement, the Company agrees to comply with the provisions of the Immigration and Nationality Act codified at 8 U.S.C. §§ 1324a(a)(1)(A) and (a)(2). Any noncompliance with such provisions shall be solely determined by either the federal agencies authorized to enforce the Immigration and Nationality Act or the U.S. Attorney General, in accordance with Executive Order 12989 of the U.S. President dated February 13, 1996, and as amended by Executive Order 13465 of the U.S. President dated June 6, 2008.

Section 16. Default. As provided in Ohio Revised Code Section 3735.671(B)(7), if the Company materially fails to fulfill its obligations under this Agreement, or if the City determines that the certification as to delinquent taxes required by this Agreement (Section 6 hereof) or the covenant of satisfaction of tax and other obligations (Section 7 hereof) is fraudulent, the City may terminate or modify the exemptions from taxation granted or authorized under this Agreement and may require the repayment by the Company of the amount of taxes that would have been payable had the Improvements not been exempted from taxation pursuant to this Agreement. A modification of exemption may be in the form of reduction in the number of years that eligible property is exempt and/or a reduction in the exemption percentage. The City shall provide written notice to the Company prior to finding the Company in default under this section. The notice shall provide the Company with not less than 30 days to cure the default prior to City termination or modification of the exemptions under this Agreement. The City may extend the cure period as reasonably necessary under the circumstances. In the event of such termination or modification, the City is authorized to so notify the appropriate taxing authorities in order to effect the termination or modification. If repayment of previously exempt taxes is required by the City under this Section, such amount shall be paid as directed by the City within 30 days of written demand. The City may secure repayment of such taxes by a lien on the Property in the amount required to be repaid. Such

a lien shall attach, and may be perfected, collected, and enforced, in the same manner as a mortgage lien on real property, and shall otherwise have the same force and effect as a mortgage lien on real property. Amounts due and not paid when due under this Section 16 shall bear interest at the rate specified in Ohio Revised Code Section 1343.03(A) (as in effect on the date of the City's payment demand).

Section 17. Annual Review and Report. As required by Ohio Revised Code Sections 3735.671(B)(5) and 5709.85, the Company shall provide to the City's Tax Incentive Review Council (or to the City Manager if so requested by the City) any information reasonably required by the Council or the City Manager to evaluate the Company's compliance with this Agreement, including returns filed pursuant to Ohio Revised Code Section 5711.02 if requested by the Council or City Manager. The performance of the Company's obligations stated in this Agreement shall be subject to annual review by the City's Tax Incentive Review Council (the "Annual Review and Report"). The Company shall submit information for the Annual Review and Report to the City no later than March 1 of each year.

Section 18. Revocation.

A. Generally. Pursuant to Ohio Revised Code Section 3735.68, the housing officer shall make annual inspections of the properties within the community reinvestment area upon which are located structures or remodeling for which an exemption has been granted under Ohio Revised Code Section 3735.67. If the housing officer finds that the property has not been properly maintained or repaired due to the neglect of the Company, the housing officer may revoke the exemption at any time after the first year of exemption. If the Company has materially failed to fulfill its obligations under this Agreement, or if the owner is determined to have violated division (C) of the Ohio Revised Code Section 3735.671 (see Section 18(B) of this Agreement), City Council, subject to the terms of the agreement, may revoke the exemption at any time after the first year of exemption. The housing officer or City Council shall notify the county auditor and the Company that the tax exemption no longer applies. If the housing officer or legislative authority revokes a tax exemption, the housing officer shall send a report of the revocation to the community reinvestment area housing council and to the tax incentive review council established pursuant to section 3735.69 or 5709.85 of the Revised Code, containing a statement of the findings as to the maintenance and repair of the property, failure to fulfill obligations under the written agreement, or violation of division (C) of Ohio Revised Code Section 3735.671, and the reason for revoking the exemption.

B. Prior Statutory Violations. The Company represents and warrants to the City that it is not prohibited by Ohio Revised Code Section 3735.671(C) from entering into this Agreement. As required by Ohio Revised Code Section 3735.671(B)(7), exemptions from taxation granted or authorized under this Agreement shall be revoked if it is determined that the Company, any successor to the Company or any related member (as those terms are defined in division (C) of Ohio Revised Code Section 3735.671 has violated the prohibition against entering into this Agreement under division (C) of Ohio Revised Code Section 3735.671 or under Ohio Revised Code Sections 5709.62, 5709.63, or 5709.632 prior to the time prescribed by that division or either of those sections.

Section 19. False Statements; Penalties; Material Representations.

A. Generally. As required in connection with Ohio Revised Code Section 9.66(C), the Company affirmatively covenants that it has made no false statements to the State or the City in the process of obtaining approval for this Agreement. If any representative of the Company has knowingly made a false statement to the State or the City to obtain approval for this Agreement, or if the Company fails to provide any information expressly required under the Application, the Company shall be required to immediately return all benefits received under this Agreement (by payment of the amount of taxes exempted hereunder, paid as directed by the City within 30 days of written demand) and the Company shall be ineligible for any future economic development assistance from the State, any State agency or any political subdivision of the State pursuant to Ohio Revised Code Section 9.66(C)(1). Amounts due and not paid under this Section 19 shall

bear interest at the rate of 12% per year. Any person who provides a false statement to secure economic development assistance (as defined in Ohio Revised Code Section 9.66) may be guilty of falsification, a misdemeanor of the first degree, pursuant to Ohio Revised Code Section 2921.13(F)(1), which is punishable by fine of not more than $1,000 and/or a term of imprisonment of not more than 6 months.

B. Material Representations – Board of Education Agreement and VTICA. The Parties acknowledge and agree that a material failure by the Company to comply with its representations concerning the Board of Education Agreement or VTICA Contribution shall constitute an event of default for purposes of Section 16 (Default) and the basis for revocation under Section 18 (Revocation). Subject to the terms of the VTICA, if the VTICA is unenforceable for reasons of infeasibility or otherwise, the Company shall enter into alternative arrangements providing for the economic equivalent of the VTICA Contribution. Such arrangements may include, but are not limited to, providing for the economic equivalent of the VTICA Contribution through formation of a special improvement district. For purposes of this Section 19.B, alternative arrangements must result in services substantially similar to those that would have been supported through the VTICA and at a value that is the economic equivalent of the VTICA Contribution, which value shall not be required to exceed the VTICA Contribution amount that would have been payable by the Company. Any determination of infeasibility or mechanism for providing alternative arrangements is subject to approval by the City at its sole discretion. Nothing in this Section 19.B shall operate to limit the City's enforcement authority under this Agreement including, without limitation, Section 16, Section 18, and Section 19.A.

Section 20. Conflict of Interest. The Company covenants that, to the Company's knowledge, no employee of the City has any personal interest, direct or indirect, in any matters pertaining to the Project, and the Company agrees to take appropriate steps to prevent any employee of the City from obtaining any such interest throughout the term of this Agreement.

Section 21. Annual Fee. The Company shall pay an annual fee of $500 or 1% of the annual taxes exempted under this Agreement, whichever is greater, but not to exceed $2,500 per annum. This fee is due with submission of the information for Annual Review and Report by March 1 of each year.

Section 22. Discontinued Operations. As provided in Ohio Revised Code Section 3735.671(C), if, prior to the expiration of the term of this Agreement, the Company discontinues operations at the Project so that the Property is no longer being used for the purposes described in Section 1 hereof, then the Company, its successors, and any related member shall not enter into an agreement under Ohio Revised Code Sections 3735.671, 5709.62, 5709.63 or 5709.632, and no legislative authority shall enter into such an agreement with the Company, its successors or any related member prior to the expiration of 3 years after the discontinuation of operations. As used in this Section 22, "successors" and "related member" shall have the meanings set forth in Ohio Revised Code Section 3735.671(C).

Section 23. Notices. Unless otherwise specified herein, each party shall address written notices, demands and communications in connection with this Agreement to the other party as follows (or to such other address as is communicated in accordance with this Section):

To the City:

City of Cincinnati
Attention: Director of the Department of Community and Economic Development
Centennial Plaza Two, Suite 700
805 Central Avenue
Cincinnati, Ohio 45202

To the Company:

Harrison Avenue Townhomes LLC
Attention: Kai Lewars
2819 Harrison Avenue
Cincinnati, Ohio 45211

If the Company sends a notice to the City alleging that the City is in default under this Agreement, the Company shall simultaneously send a copy of such notice to: City Solicitor, City of Cincinnati, 801 Plum Street, Room 214, Cincinnati, Ohio 45202.

Section 24. Acknowledgment of City Participation. The Company agrees to acknowledge the support of the City on construction signs, project and exhibition signage, and any publicity such as that appearing on the internet, television, cable television, radio, or in the press or any other printed media. In identifying the City as a Project partner, the Company shall use either the phrase "Project Assistance by the City of Cincinnati" or a City of Cincinnati logotype or other form of acknowledgement that has been approved in advance in writing by the City.

Section 25. Entire Agreement. This Agreement and the Exhibits attached hereto constitute the entire agreement between the City and the Company with respect to the subject matter herein, superseding any prior or contemporaneous agreement with respect thereto.

Section 26. Governing Law. This Agreement is entered into and is to be performed in the State. The City and the Company agree that the law of the State of Ohio shall govern the rights, obligations, duties and liabilities of the parties to this Agreement and shall govern the interpretation of this Agreement.

Section 27. Waiver. The City's waiver of any breach by the Company of any provision of this Agreement shall not constitute or operate as a waiver by the City of any other breach of such provision or of any other provisions, nor shall any failure or delay by the City to enforce any provision hereof operate as a waiver of such provision or of any other provision.

Section 28. Severability. This Agreement shall be severable; if any part or parts of this Agreement shall for any reason be held invalid or unenforceable by a court of competent jurisdiction, all remaining parts shall remain binding and in full force and effect.

Section 29. Amendment. This Agreement may be modified or amended only by a written agreement duly executed by the parties hereto or their representatives.

Section 30. Non-Assignment. As required by Ohio Revised Code Section 3735.671(B)(6), this Agreement is not transferable or assignable by the Company without the express written approval of the City Manager of the City. If the Company has entered into a Board of Education Agreement or VTICA in connection with the Property, the City shall not approve the assignment of this Agreement unless the assignee has assumed the Company's remaining obligations under the Board of Education Agreement and VTICA, as applicable. Failure to assign or otherwise perform the Company's obligations under the Board of Education Agreement or VTICA upon transfer of the Property during the term of the tax abatement authorized by this Agreement shall be basis for revocation of the tax exemption under Section 18.

Section 31. Recording. At its election, the City may record this Agreement at the City's expense in the Hamilton County Recorder's Office.

Section 32. Legislative Action Required. As provided in Ohio Revised Code Section 3735.671, the Company and the City acknowledge that this Agreement must be approved by formal action of the City Council of the City as a condition for this Agreement to take effect. Notwithstanding

anything to the contrary herein, this Agreement shall take effect after the later of the date of such approval or the final date of execution of this Agreement by all parties.

Section 33. Additional Representations and Warranties of Company. The Company represents and warrants that (a) it is duly organized and existing and it has full power and authority to take, and has taken, all action necessary to execute and deliver this Agreement and any other documents required or permitted to be executed or delivered by it in connection with this Agreement, and to fulfill its obligations hereunder; (b) no notices to, or consents, authorizations or approvals of, any person are required (other than any already given or obtained) for its due execution, delivery and performance of this Agreement; and (c) this Agreement has been duly executed and delivered by it and constitutes the legal, valid and binding obligation of the Company.

Section 34. Certification as to Non-Debarment. The Company represents that neither it nor any of its principals is presently debarred by any federal, state, or local government agency. In completing the Project, the Company shall not solicit bids from any contractors or subcontractors who are identified as being debarred by any federal, state, or local government agency. If the Company or any of its principals becomes debarred by any federal, state, or local government agency during the term of this Agreement, the company shall be considered in default under this Agreement.

Section 35. Appeals. Pursuant to Ohio Revised Code Section 3735.70, a person aggrieved under the Statute or this Agreement may appeal to the community reinvestment area housing council, which shall have the authority to overrule any decision of a housing officer. Appeals may be taken from a decision of the council to the court of common pleas of the county where the area is located.

Section 36. Wage Enforcement.

(i) Applicability. Council passed Ordinance No. 22-2016 on February 3, 2016, which ordained Chapter 326 (Wage Enforcement) of the Cincinnati Municipal Code (the "Wage Enforcement Chapter"). The Wage Enforcement Chapter was then amended by Ordinance No. 96-2017, passed May 17, 2017. As amended, the Wage Enforcement Chapter imposes certain requirements upon persons entering into agreements with the City whereby the City provides an incentive or benefit that is projected to exceed $25,000, as described more particularly in the Wage Enforcement Chapter. Cincinnati Municipal Code Section 326-5 requires that the language below be included in contracts subject to the Wage Enforcement Chapter.

(ii) Required Contractual Language. Capitalized terms used, but not defined, in this clause (ii) have the meanings ascribed thereto in the Wage Enforcement Chapter.

(a) This contract is or may be subject to the Wage Enforcement provisions of the Cincinnati Municipal Code. These provisions require that any Person who has an Agreement with the city or with a Contractor or Subcontractor of that Person shall report all Complaints or Adverse Determinations of Wage Theft and Payroll Fraud (as each of those terms is defined in Chapter 326 of the Cincinnati Municipal Code) against the Contractor or Subcontractors to the Department of Economic Inclusion within 30 days of notification of the Complaint or Adverse Determination.

(b) If this contract is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this contract is required to include provisions in solicitations and contracts regarding a Development Site that all employers, Contractors or Subcontractors performing or proposing to perform work on a Development Site provide an initial sworn and notarized "Affidavit Regarding Wage Theft and Payroll Fraud" on a form prescribed by the city manager or his or her designee and, within 30 days of an Adverse Determination or Complaint of Wage Theft or Payroll Fraud, shall provide an "Amended Affidavit Regarding Wage Theft and Payroll Fraud" on a form prescribed by the city manager or his or her designee.

(c) If this contract is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this contract is required to authorize, and does hereby specifically authorize, any local, state or federal agency, court, administrative body or other entity investigating a complaint of Wage Theft or Payroll Fraud against the Person (collectively "investigative bodies") to release to the City's Department of Economic Inclusion any and all evidence, findings, complaints and determinations associated with the allegations of Wage Theft or Payroll Fraud upon the City's request and further authorizes such investigative bodies to keep the City advised regarding the status of the investigation and ultimate determination. If the investigative bodies require the Person to provide additional authorization on a prescribed form or in another manner, the Person shall be required to provide such additional authorization within 14 days of a request by the City.

(d) If this Agreement is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this Agreement shall include in its contracts with all Contractors language that requires the Contractors to provide the authorizations set forth in subsection (c) above and that further requires each Contractor to include in its contracts with Subcontractors those same obligations for each Subcontractor and each lower tier subcontractor.

(e) If this Agreement is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this Agreement shall post a conspicuous notice on the Development Site throughout the entire period work is being performed pursuant to the Agreement indicating that the work being performed is subject to Cincinnati Municipal Code Chapter 326, Wage Enforcement, as administered by the City of Cincinnati Department of Economic Inclusion. Such notice shall include contact information for the Department of Economic Inclusion as provided by the department.

(f) Under the Wage Enforcement provisions, the City shall have the authority, under appropriate circumstances, to terminate this contract or to reduce the incentives or subsidies to be provided under this contract and to seek other remedies, including debarment.

Section 37. Legal Requirements. In completing and operating the Project, the Company shall comply with all applicable statutes, ordinances, regulations, and rules of the government of the United States, State of Ohio, County of Hamilton, and City of Cincinnati.

Section 38. Counterparts and Electronic Signatures. This Agreement may be executed by the parties hereto in two or more counterparts and each executed counterpart shall be considered an original but all of which together shall constitute one and the same instrument. This Agreement may be executed and delivered by electronic signature.

Remainder of this page intentionally left blank. Signature page follows.

Executed by the parties on the dates indicated below, effective as of the later of such dates (the "Effective Date").

CITY OF CINCINNATI,
an Ohio municipal corporation

By: _____
Sheryl M. M. Long, City Manager

Date: _____, 2026

HARRISON AVENUE TOWNHOMES LLC,
an Ohio limited liability company

By: _____

Printed Name: _____

Title: _____

Date: _____, 2026

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____

Fund/Code: _____

Amount: _____

By: _____
Steve Webb, City Finance Director

Exhibit A to CRA Agreement

LEGAL DESCRIPTION OF PROPERTY

Property Address: **2280 Harrison Avenue, Cincinnati, Ohio 45211**

Auditor Parcel No.: **206-0009-0053-00**

SITUATE IN SECTION 32, TOWN 3, FRACTIONAL RANGE 2, CITY OF CINCINNATI, MILLCREEK TOWNSHIP, HAMILTON COUNTY, OHIO AND BEING ALL OF THE LANDS OF THE HAMILTON COUNTY LAND REUTILIZATION CORPORATION, AS RECORDED IN OR BK 13030, PAGE 527 OF THE HAMILTON COUNTY OHIO RECORDER'S OFFICE, ON FILE IN CINCINNATI, OHIO AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A SET IRON PIN AND CAP ON THE NORTHERLY RIGHT OF WAY LINE OF HARRISON AVE (60' R/W) AND THE SOUTHERLY CORNER OF THE LANDS OF WEST SIDE HOLDINGS III, LLC, AS RECORDED IN OR 13341, PAGE 7171 AND FURTHER SHOWN ON THE CONSOLIDATION PLAT IN PLAT BOOK 442, PAGE 40,

THENCE LEAVING SAID RIGHT-OF-WAY LINE AND ALONG THE EASTERLY LINE OF THE LANDS OF SAID WEST SIDE HOLDINGS III LLC, THE FOLLOWING THREE (3) COURSES:

1. **NORTH 45°27'42" EAST**, A DISTANCE OF **209.11 FEET** TO A SET IRON PIN,
2. **NORTH 53°53'18" WEST**, A DISTANCE OF **104.66 FEET** TO A SET IRON PIN ON THE SOUTHERLY CORNER OF LOT 23 OF ORLAND ACRES SUBDIVISION AS RECORDED IN PLAT BOOK 99, PAGE 11,
3. **NORTH 51°06'42" EAST**, A DISTANCE OF **15.00 FEET** TO A FOUND 1/2" IRON PIN AND CAP STAMPED "HEYL 7792" ON THE SOUTHERLY LINE OF LOT 23 OF ORLAND ACRES AND THE SOUTHERLY CORNER OF THE LANDS OF DEEP BLUE SEA PROPERTIES LLC, AS RECORDED IN OFFICIAL RECORD 15188, PAGE 1400,

THENCE ALONG THE SOUTHERLY LINE OF THE LANDS OF DEEP BLUE SEA PROPERTIES LLC, THE FOLLOWING TWO (2) COURSES:

1. **NORTH 55°17'29" EAST**, A DISTANCE OF **28.98 FEET** TO A SET IRON PIN,
2. **NORTH 48°31'23" EAST**, A DISTANCE OF **48.40 FEET** TO A SET CROSS NOTCH ON THE SOUTHERLY LINE OF LOT 22 OF ORLAND ACRES AND THE SOUTHERLY CORNER OF THE LANDS OF ARMSTRONG PROPERTIES LTD., AS RECORDED IN OFFICIAL RECORD 11081, PAGE 582,

THENCE ALONG THE SOUTHERLY LINE OF LOT 22 AND LOTS 16-18 OF ORLAND ACRES, THE FOLLOWING TWO (2) COURSES:

3. **NORTH 51°17'23" EAST**, A DISTANCE OF **126.72 FEET** TO A SET IRON PIN,
4. **SOUTH 62°02'28" EAST**, A DISTANCE OF **108.15 FEET** TO A SET IRON PIN ON A SOUTHERLY CORNER OF LOT 18 OF ORLAND ACRES AND THE NORTHWESTERLY CORNER OF THE LANDS CATHERINE L. CRAWFORD, AS RECORDED IN OFFICIAL RECORD 14151, PAGE 1750,

THENCE ALONG THE WESTERLY LINE OF THE LANDS OF CATHERINE L. CRAWFORD AND IN PART ALONG THE WESTERLY LINES OF THE LANDS OF NEK RENTALS LLC, AS RECORDED IN OFFICIAL RECORD 15262, PAGE 1949, MARCUS WILLIAMS, AS RECORDED IN OFFICIAL RECORD 13580, PAGE 1874, GALKAR LLC, AS RECORDED IN OFFICIAL RECORD 14777, PAGE 1765, AND DAVID V. & DEBORAH J. BACHMAN, AS RECORDED IN OFFICIAL RECORD 8349, PAGE 362, **SOUTH 06°06'53" WEST**, A DISTANCE OF **250.00 FEET** TO A SET IRON PIN ON A SOUTHWESTERLY CORNER OF THE LANDS OF DAVID V. & DEBORAH J. BACHMAN,

THENCE ALONG A SOUTHERLY LINE OF THE LANDS OF DAVID V. & DEBORAH J. BACHMAN, **SOUTH 83°39'07" EAST**, A DISTANCE OF **50.00 FEET** TO A SET IRON PIN ON THE SOUTHWESTERLY CORNER OF LOT 12 OF GEORGE W. FENTON'S SUBDIVISION AS RECORDED IN PLAT BOOK 17, PAGE 74,

THENCE ALONG A WESTERLY LINE OF THE LANDS OF DAVID V. & DEBORAH J. BACHMAN AND IN PART ALONG THE WESTERLY LINE OF THE LANDS OF BRIDGET A. HINES, AS RECORDED IN OFFICIAL RECORD 9547, PAGE 1088, **SOUTH 06°06'51" WEST**, A DISTANCE OF **50.00 FEET** TO A SET IRON PIN ON THE NORTHWESTERLY CORNER OF LOT 11 OF GEORGE W. FENTON'S AND THE NORTHEASTERLY CORNER OF THE LANDS OF LOREN REAL ESTATE AS RECORDED IN OFFICIAL RECORD 14474, PAGE 2171,

THENCE ALONG THE NORTHERLY LINE OF THE LANDS OF LOREN REAL ESTATE, **NORTH 83°39'07" WEST**, A DISTANCE OF **131.27 FEET** TO A SET IRON PIN ON AN EASTERLY CORNER OF THE LANDS OF CINCY CAR MAN LLC, AS RECORDED IN OFFICIAL RECORD 14172, PAGE 731;

THENCE ALONG THE NORTHERLY LINE OF THE LANDS OF THE CINCY CAR MAN LLC, THE FOLLOWING FOUR (4) COURSES:

1. **NORTH 30°11'48" WEST**, A DISTANCE OF **39.28 FEET** TO A SET IRON PIN,
2. **SOUTH 59°48'12" WEST**, A DISTANCE OF **45.00 FEET** TO A FOUND IRON PIN,
3. **SOUTH 39°18'12" WEST**, A DISTANCE OF **27.15 FEET** TO A SET IRON PIN,
4. **SOUTH 47°05'52" WEST**, A DISTANCE OF **108.27 FEET** TO A SET IRON PIN ON THE NORTHERLY RIGHT-OF-WAY LINE OF HARRISON AVENUE,

THENCE ALONG SAID NORTHERLY RIGHT-OF-WAY LINE OF HARRISON AVENUE, **NORTH 38°53'21" WEST**, A DISTANCE OF **100.00 FEET** TO THE **POINT OF BEGINNING.**

CONTAINING = 1.7335 TOTAL ACRES OF LAND AND BEING SUBJECT TO ALL OTHER EASEMENTS, ENCUMBRANCES, RIGHTS, RESTRICTIONS AND RESERVATIONS OF RECORD THAT MAY AFFECT THE SUBJECT PARCEL.

Exhibit B to CRA Agreement

APPLICATION FOR TAX EXEMPTION

city of CINCINNATI

APPLICATION FOR COMMERCIAL TAX ABATEMENT

CITY OF CINCINNATI COMMUNITY REINVESTMENT AREA

COMMERCIAL, INDUSTRIAL, MIXED-USE, MULTI-UNIT (5+ UNITS)

*Note: After review and recommendation by the Department of Community & Economic Development, all applications must be reviewed and approved by the City of Cincinnati Council before commencing construction. Any projects that start construction before City Council approval will be **INELIGIBLE** for a Commercial CRA Tax Abatement.*

SECTION I – Applicant/Project Information

Applicant Information: Harrison Ave Townhomes LLC

Legal Name of Property Owner Applying for Abatement: _____

Form of business enterprise LLC (corporation, partnership, proprietorship, LLC, non-profit, or other)

Is the Applicant affiliated with a larger developer or development entity? (Yes) / No). If Yes, please provide the name of this developer or development entity: Kaiker Development LLC

Legal Address of real property owner: 2819 Harrison Ave, Cincinnati, OI

Federal Tax ID #(s): 47-4344181

Applicant Contact Person: Kai Lewars Title: Principal

Phone: (513) 275-5500 Main Contact email address: Kai@kaikerdevelopment.cor

Address of subject property 2280 Harrison Ave Zip: 45211

Hamilton County Auditor Parcel ID#: 206 - 0009 - 0053 (attach a page listing all parcels and addresses if more than one parcel)

City of Cincinnati Neighborhood: Westwood

Is any other financial assistance being requested from the City of Cincinnati for this project? Yes (●) No ( )

If yes, please indicate the Development Analyst with whom you are working:

Dejah Rawlings

Space/Units to be constructed/renovated:

Construction Type: ☑ New Construction ☐ Renovation

What percentage of the existing structure is currently occupied: 0 %

Total sqft/units to be constructed/renovated:

Commercial: n/a (sqft) Office: n/a (sqft) Industrial: n/a (sqft)

Residential: 16,950 (sqft) Residential: 10 (# of units)

Project Type:

- ☐ Commercial (Retail, Office etc)
- ☐ Industrial
- ☑ Multi-Unit Residential (5 or more units)
- ☐ Mixed-Use (Residential & Commercial)

Describe the break down in use in SF below:

Each Unit is comprised of 1,695 sq. ft. grouped in duplexes, w/ a total of 10 units and 5 bldgs.

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Each Unit is comprised of 1,695 sq. ft. grouped in duplexes, w/ a total of 10 units and 5 bldgs.

If approved for an abatement, does the Applicant intend to enter into a Voluntary Tax Incentive Contribution Agreement (VTICA)?

◉ Yes 15 % ○ No

(A VTICA is an agreement with a third-party non-profit designated by the City in which the Applicant would contribute a portion of the abated taxes to support neighborhood-based projects and services as well as City-wide affordable housing initiatives [note that VTICAs in the vicinity of the Streetcar are used to support streetcar operations]. As indicated the applicable City legislation & policies as this is a significant factor in determining the terms of the abatement.)

Please indicate if the project intends to meet Leadership in Energy and Environmental Design (LEED) levels as defined by the U.S. Green Building Council (www.usgbc.org).

- ☑ Project is not LEED-certified
- ☐ LEED Silver
- ☐ LEED Gold
- ☐ LEED Platinum

Please indicate if the project will be qualified under the Living Building Challenge program (http://living-future.org/lbc):

- ☑ Project is not LBC qualified
- ☐ LBC Full
- ☐ LBC Net Zero
- ☐ LBC Petal (requires "Energy Petal")

General Project Information:

Project Name (of Applicable): Harrison Ave TH's

Description of the project:

Harrison Ave TH project will create 10 new units of single- family attached style townhome rental duplex housing units in Westwood.

A total of (5) buildings will consist of (2) units each, that each have 3- 4 bedrooms and 2.5 baths. KDC will use high quality and energy efficient building materials including but not limited to insulation of walls and ceilings for thermal energy conservation, HVAC systems and ceiling fans in bedrooms and living rooms, all new energy efficient appliances, and more.

Please provide a brief description of the applicant's development experience:

Kaiker Development + Construction has been around since 2015 with a focus on development. Over the years Kaiker has grown to focus on the Cincinnati Metropolitan area with a focus on community development supporting local CDC's, and non profits, government agencies, private equity investors, businesses, and more. Kaiker has executed as a developer or CM on several developments that include new build construction, renovations, HTC renovations, and much more. Please see the attached document titled "Kaiker List of projects."

Please state why this project deserves a tax exemption from the City of Cincinnati and what benefits the project will bring to the neighborhood where it is located:

The project deserves a tax exemption from the City of Cincinnati as it implements Connected Communities middle housing initiatives. This is a needed financial resource that will directly help overcome the current financial barrier of this project moving forward. This project will help stimulate the current community revitalization in West Wood and attract and retain city residents. This CRA will reduce the long term development costs for this much needed revitalization to bring this vacant lot back to use creating more quality living in Westwood.

This project has community support as it is a needed missing middle housing product.

If Commercial or Industrial, state the nature of commercial/industrial activity (manufacturing, warehousing, wholesale or retail stores, or other) to be conducted at the site: N/A

Please detail the project's planned community engagement (link for community council boundaries):

Kaiker plans to continue to collaborate with local CDC's and agencies that have already formally supported this development project.

We also plan to share online via numerous platforms project updates, engage in community discussions, and address queries or concerns raised by the community.

We also plan to establish a continuous feedback loop, ensuring that community input is considered and incorporated into the evolving plans.

SECTION II – Job Creation/Retention

Job Creation and Retention:

The Company will agree to use its best efforts to retain and/or create at least the following estimated number of employee positions at the Property in connection with the Project, in accordance with the specified schedule, and to maintain the minimum employment levels throughout the period of the incentive. The Job numbers below are to be listed in Full Time Equivalent (FTE) positions. FTEs are calculated by the number of total hours worked divided by the maximum number of compensable hours for a full-time work schedule (40hrs/week).

Existing positions at the site of the company to be retained:

Full-Time Equivalent 15 employees; total annual payroll $ 900,000

Will the project involve relocation of positions from another company location in the State of Ohio to the City of Cincinnati? Yes (No)

Existing positions at other company locations in Ohio to be relocated:

Address of Other Location(s): N/A

Full-Time Equivalent _____ employees; total annual payroll $_____

Address of Other Location(s): _____

Full-Time Equivalent _____ employees; total annual payroll $_____

*Please attach additional sheets if other locations exceed spaces provided above.

Will the project involve relocation of positions from another company location outside of the State of Ohio to the City of Cincinnati? No

Existing positions at other company locations outside of the State of Ohio:

Address of Other Location: N/A
Full-Time Equivalent _____ employees; total annual payroll $_____
Address of Other Location: _____
Full-Time Equivalent _____ employees; total annual payroll $_____
Address of Other Location: _____
Full-Time Equivalent _____ employees; total annual payroll $_____

*Please attach additional sheets if other locations exceed spaces provided above.

Estimate the number of **new employees** the property owner will cause to be created at the facility that comprises the project site within three years. Job creation projection must be itemized by the name of the employer (add an additional page if more than one employer). FTEs are calculated by the number of total hours worked divided by the maximum number of compensable hours for a full-time work schedule (40hrs/week):

Full-Time Equivalent 1 employees (Total); total annual payroll $70,000
During the first twelve months of the agreement: 1 positions
During the second twelve months of the agreement: 0 additional positions
During the third twelve months of the agreement: 0 additional positions

Temporary Construction 7 jobs; total annual payroll $450,000
Length of Construction Period: 1 year

In addition to the Full Time Equivalent positions listed above, are there any part time jobs and associated payroll? If so, please provide, as well as a description of the positions:

N/A

Please provide a brief description of the Job Creation that is associated with this Project (types of jobs; e.g. fabrication, warehousing, sales, operations, management, technical, retail, etc.):

carpenter, laborer, and masonry

Note to Applicant: Ohio Revised Code Section 3735.673 requires the City formally to notify each county or corporation from which the company intends to relocate, and the Ohio Development, prior to approval of a tax exemption agreement, This notification must be sent prior to consideration of the exemption by Cincinnati City Council.

SECTION III – Project Investment

Real Estate Investment:

Indicate the estimated cost of the construction or remodeling: $2,407,500

Estimated total cost of the project (including soft costs & acquisition): $2,872,115

Estimated Project start date: 3/2/26 Estimated Project completion date: 9/30/2029

Current Auditor's value of property (aggregate value of all parcels involved): 30,160

Estimated post-construction value of property: 2,040,000

(Please provide appraisal or other method for determining post-construction value of the property)

Other Investment

Investment in Machinery & Equipment (M&E) at the Property: $ 200,000

Investment in Furniture, Fixtures, and Equipment (FF&E) at the Property: $ 120,000

Other Investment: $ n/a

Description of Other Investment: n/a

SECTION IV – Applicant Certifications

Does the property owner owe:

1. Any delinquent taxes to the State of Ohio, the City of Cincinnati or another political subdivision of the State? ○ YES ◉ NO
2. Any moneys to the State of a state agency for the administration or enforcement of any environmental laws of the State? ○ YES ◉ NO
3. Any other moneys to the State, a state agency or a political subdivision of the State that are past due, whether the amounts owed are being contested in a court of law or not? ○ YES ◉ NO

If the applicant responds yes to any of the three above questions, please provide details of each instance including but not limited to the location, amounts, and/or case identification numbers (please submit additional sheets for response).

The Applicant authorizes the City and/or the Ohio Department of Development to inspect the personal financial statements of the Applicant, including but not limited to tax records and other similar information not ordinarily open to public inspection; and authorizes the Ohio Environmental Protection Agency and the Ohio Department of Taxation to release information to the City and/or the Ohio Department of Development in connection with the above statements.

Note: The above statements as to taxes and other obligations, and authorization to inspect, are required by Ohio Revised Code Section 9.66 (C) (1), As provided by statute, a knowingly false statement under this paragraph may be prosecuted as a first degree misdemeanor under Ohio Revised Code 2921.13 (D) and may render the Applicant ineligible for any future economic development assistance from the state or any political subdivision.

Please initial that you have read the above. X KL

Project Completion:

Once the project is complete, the Applicant is required to submit a CRA Completion Application Form along with required documentation noted therein. It is the Applicant's responsibility to submit this completed form to the City of Cincinnati to ensure the tax abatement will be initiated by the Hamilton County Auditor.

Please initial that you have read the above statement and understand that the abatement will not be considered by the Hamilton County Auditor's Office until the CRA Completion Application Form is complete and submitted.

X KL

Additional Certifications by Applicant:

- The Applicant acknowledges that the property is **Not Eligible** for tax exemption if construction activities are commenced prior to the execution of a Community Reinvestment Area Tax Exemption Agreement between the Applicant and the City. No agreement may be executed by the City without prior approval by Cincinnati City Council.
- The Applicant acknowledges that if the application is approved by Cincinnati City Council, a $750.00 application fee payable to "Treasurer, State of Ohio" will be due. Applicant must submit this fee to the City's Department of Community & Economic Development upon approval by Cincinnati City Council.
- The Applicant acknowledges that a Payment In Lieu of Taxes (PILOT) agreement in the amount of 33% of the annual value of the exemption with Cincinnati Board of Education will be required. The form of this PILOT agreement is available upon request.
- The Applicant acknowledges that if one of the City's considerations for granting a tax exemption is the applicant's representation that it will enter into a VTICA, then the failure by the Applicant to do so is considered grounds for the City of Cincinnati to terminate the tax exemption granted to the Applicant.
- The Applicant acknowledges that all tax exemptions must submit an Annual Report on or before March 31 of each year. This report must be submitted for each year of the tax exemption agreement including during the construction period.
- The Applicant acknowledges that all tax exemptions will be subject to an annual monitoring fee of 1% of the annual taxes exempted under the agreement or $500, whichever is greater; no City annual fee will be greater than $2,500 per year. This annual monitoring fee must be submitted with each Annual Report.
- The Applicant acknowledges that to be eligible for tax exemption by the City of Cincinnati, the subject property must be located within the City of Cincinnati.
- The Applicant acknowledges that exemption values are determined by the Hamilton County Auditor's Office.
- The Applicant acknowledges that the City of Cincinnati may revoke the tax exemption any time after the first year if the property has building code violations or is delinquent on the property taxes.
- The Applicant acknowledges that the City of Cincinnati Council may rescind or alter the Ordinance granting tax exemptions.
- The Applicant agrees to supply additional information upon request.

Please initial that you have read the above. X KL

Prior Agreement. Applicant represents and warrants that neither Applicant, nor any "predecessor" or "related member" is a party to another agreement granting tax exemption relating to a structure in this state at which the Applicant (or the predecessor or related member) has discontinued or intends to discontinue operations prior to the expiration of the term of that agreement. (Note: This information is required by Ohio Revised Code 3735.671 (E). As used herein "predecessor" means a person or entity that has transferred assets or equity to Applicant, which transfer resulted in the full or partial non-recognition of gain or loss, or resulted in a carryover basis, both as determined by rule adopted by the Ohio Tax Commissioner; and "related member" has the same meaning as defined in Ohio Revised Code 5733.042 without regard to division (B) of that section.)

Please initial that you have read the above. X KL

I declare under the penalties of falsification that this application, including all enclosed documents and statements, has been examined by me, and to the best of my knowledge and belief is true, correct, and complete.

Kai Lewars	Digitally signed by Kai Lewars Date: 2025.12.24 02:51:46 -05'00'	12/23/25
Signature of Applicant		Date
Kai Lewars		Principal/ Owner
Printed Name		Title (if signed as officer)

Please complete this application in its entirety and submit to the Department of Community & Economic Development along with required supporting documentation. Please make and retain a copy of this application for your records. Please allow 4 weeks for the Department of Community & Economic Development to review and follow-up on this application.

Send Completed Application to:

City of Cincinnati
Department of Community & Economic Development
805 Central Avenue, Suite 710
Cincinnati, Ohio 45202
Attention: Commercial Tax Abatement Application

Processing Timeline

Upon receipt of a completed application, city staff will work diligently to process the request and respond to the applicant in a timely manner. For estimating purposes, below is a timeline that the applicant should use from the date of the completed application to estimate the date that the applicant will be able to commence construction if the assistance request is approved. Note that most applicants do not initially submit a complete application and for most applicants some back and forth will be required with city staff to ensure the application is complete before the internal city review process can begin.

Internal City Review & Offer Letter	Four weeks
Contract Drafting & Legislative Approval	Twelve weeks
Contract Signature & Pre-construction Process	Two weeks
Estimated Timeline	**Eighteen weeks**

Note that the applicant cannot commence construction prior to having a signed agreement from the city or the requested assistance may not be provided by the city.

STREETCAR VTICA AREA

Required Application Attachments

Please provide the following required items as a corresponding attachment. *If you believe a particular item is not applicable to your project, please address the item by including an explanation of why you believe it is not applicable.* Please ensure that all sections of the application are complete and that **ALL REQUIRED ATTACHMENTS LISTED BELOW ARE SUBMITTED/ ADDRESSED WITH YOUR APPLICATION.** Please check all items that are included. If an item is left unaddressed by the Applicant, the reviewing department *cannot* complete its review of the application.

Attachment Number	Attached Y/N	Attachment Description
#1	(●) Yes ( ) No	Public Purpose: List the major reasons why City Assistance is necessary. Discuss the project gap, why other sources are not available to fill that gap (including debt and owner equity) and how City assistance will allow the gap to be filled. For property sale requests explain why a non-competitive sale is being requested and the public benefits that will be realized.
#2	(●) Yes ( ) No	Development Team: A) Corporate Resolution, Articles of Incorporation, and an Operating/Partnership Agreement for entity applying for assistance showing who is authorized to sign for the organization B) Certificate of Good Standing from the Ohio Secretary of State for all Organizations that will be involved in the project C) Resumes of owners and/or key managers or partners. In the case of Real Estate development, provide information for the entire development team (developer, architect, contractor, leasing/sales agent, LEED certifications, etc.) D) Names, addresses, photos and a brief description of recent projects completed by the development team of similar type and size to that proposed in this application.
#3	(●) Yes ( ) No	Current Financial Statement or other acceptable third party verification of funds from all entities or individuals who will be contributing more than 20% of the required equity for the investment.
#4	(●) Yes ( ) No	Financial Information: A) Real Estate Projects: Provide spreadsheet of 10 year cash flow projection and list all project assumptions (rent rates, revenue & expense growth, etc). Provide budget that details total project investment (reference Section III of application). These documents may be requested in Excel format.

		2) Current business financial statement (less than 90 days old); 3) Business financial projections for three fiscal years (privately held companies only); 4) Business financial information for the last three fiscal years on affiliate businesses when appropriate.
#5	◉ Yes ○ No	Sources of Funds: For all sources included in the sources and uses provided in #4 above, please attach documentation: A) Conditional bank commitment and/or term sheet B) List of any additional grant requests pending or committed C) Tax credits allocated or being applied for D) Financing Projections E) Other
#6	◉ Yes ○ No	Cost Verifications: Cost verifications and/or third party cost estimates. If third-party estimates are not available, explain your methodology for arriving at your project budget. Please include: A) Purchase agreements for any acquisitions B) Contractor Estimates or bids for new construction and/or rehabilitation C) Architectural Contract D) Other
#7	○ Yes ◉ No	Environmental Site Assessments: Summary Review / Statement of Phase I & Phase II ESA results
#8	◉ Yes ○ No	Market Information: A) Summary of appraisal, market study, Real Estate comps and industry information with sources. B) Include a copy of any third-party or in-house market analysis completed for the preparation of financial projection assumptions (sales or lease prices, absorption and capture rates, vacancy rates, expense escalators, etc.).
#9	◉ Yes ○ No	Copy of proposed construction plans/renderings etc.
#10	◉ Yes ○ No	Proposed Project Timeline: Anticipated milestones – Please provide in Gantt format if available.
#11	◉ Yes ○ No	Legal Description of the Property Involved: This may include a survey as well as a written legal.
#12	○ Yes ◉ No	If this project is seeking LEED or Living Building Challenge (Full, Net Zero, or Petal [must include "Energy Petal"]) Certification, provide confirmation of registration
#13	◉ Yes ○ No	Application Fee ($1,250 made payable to city of Cincinnati and $750 for the Ohio Department of Development)

#14	(●) Yes ( ) No	City Business Disclosure Form
#15	(●) Yes ( ) No	SBE Utilization Plan
#16	(●) Yes ( ) No	Balanced Development Application

Contract No. _____

Community Reinvestment Area Tax Exemption Agreement

This Community Reinvestment Area Tax Exemption Agreement (this "Agreement") is made and entered into as of the Effective Date (as defined on the signature page hereof) by and between the CITY OF CINCINNATI, an Ohio municipal corporation (the "City"), and HARRISON AVENUE TOWNHOMES LLC, an Ohio limited liability company (the "Company"), an affiliate of Kaiker Development LLC.

Recitals:

A. The City, through the adoption of Ordinance No. 274-2017 on September 27, 2017, designated the entire City of Cincinnati as a Community Reinvestment Area to encourage the development of real property and the acquisition of personal property in that area, pursuant to Ohio Revised Code Sections 3735.65 through 3735.70 (the "Statute").

B. In accordance with the Statute, the Ohio Director of Development has forwarded to the City the Director's determination dated October 23, 2017, stating that the findings contained in Ordinance No. 274-2017 are valid and that the entire City is a Community Reinvestment Area under the Statute. By such determination, the Director of Development of the State of Ohio determined that the area within the corporate boundaries of the City of Cincinnati contains the characteristics set forth in the Statute and confirmed such area as a Community Reinvestment Area under the Statute.

C. The Council of the City of Cincinnati has also passed Ordinance No. 275-2017 as of September 27, 2017, as amended by Ordinance No. 339-2018, passed on October 31, 2018, Ordinance No. 370-2020, passed on November 12, 2020, Ordinance No. 24-2022, passed on February 2, 2022, and Ordinance No. 28-2024, passed on January 31, 2024 (as amended, the "Commercial Policy Ordinance"), which sets forth certain additional policies, conditions and limitations regarding newly constructed or remodeled commercial and residential structures in the Community Reinvestment Area.

D. The Company is the sole owner of certain real property within the City, located at 2280 Harrison Avenue, Cincinnati, Ohio 45211 (the "Property"), as further described in Exhibit A (Legal Description of Property) hereto. Notwithstanding the foregoing, the Property shall not include any residential condominiums being developed in connection with the Project (as defined below) (the "Excluded Property"), and the Company acknowledges and agrees that the City's Community Reinvestment Area program entails separate applications by the owner of any residential condominium units included within the Project. For the avoidance of doubt, the Excluded Property shall not be exempt under this Agreement; however, this provision shall not be deemed to prohibit any owners from time to time of any Excluded Property from separately applying for a tax abatement in accordance with applicable law.

E. The Company has proposed the construction of buildings located on the Property, within the boundaries of the City of Cincinnati, as more fully described in Section 1 herein (the "Project"); provided that the appropriate development incentives are available to support the economic viability of the Project.

F. The Statute provides that if any part of a project is to be used for commercial or industrial purposes, including projects containing five or more dwelling units, in order to be eligible for tax exemption the City and the Company must enter into an agreement pursuant to Ohio Revised Code Section 3735.671 prior to commencement of construction or remodeling.

G. The City, having appropriate authority under the Statute for this type of project, agrees (as provided herein and subject to all conditions herein) to provide the Company with the tax exemption incentives stated herein, available under the Statute, for development of the Project.

H. The Company has submitted to the City an application for this tax exemption agreement (the "Application"), a copy of which is attached hereto as Exhibit B, and has remitted with the Application the City application fee of $1,250 made payable to the City.

I. The Director of the City's Department of Community and Economic Development has recommended approval of the Application on the basis that the Company is qualified by financial responsibility and business experience to create and preserve employment opportunities and improve the economic climate of the City.

J. The Board of Education of the Cincinnati City School District (the "Board of Education"), pursuant to that certain *Tax Incentive Agreement* effective as of April 28, 2020 (as amended), has approved exemptions of up to 100% of Community Reinvestment Area projects, waived advance notice and right to review such projects, and waived sharing or allocation of municipal income taxes in connection with such projects.

K. The Company has entered into (or will enter into) an agreement with the Board of Education requiring the Company to pay the Board of Education amounts equal to 33% of the full amount of exempt real property taxes that would have been paid to Hamilton County if this Agreement were not in effect (the "Board of Education Agreement").

L. The Company represents and warrants to the City that the Company and its major tenants, if any, do not intend to relocate part or all of their operations to the City from another county or municipal corporation in the State of Ohio (the "State").

M. The Company represents that within the past 3 years neither the Company, any related member of the Company, nor any entity to which the Company is a successor has discontinued operations at a project site in the State during the term of a property tax exemption agreement (under Ohio Revised Code Section 3735.671, 5709.62, 5709.63 or 5709.632) applicable to that site, and the Company acknowledges that misrepresentation hereunder will result in voiding of this Agreement.

N. The Company represents and warrants to the City that the Company is not subject to an Enterprise Zone Agreement with the City of Cincinnati for the Property or the Project.

O. The Company acknowledges that the Westwood neighborhood is a rising neighborhood in need of resources for development, neighborhood improvements, amenities, and organizations oriented towards neighborhood services. The Company anticipates that future development, improvements, amenities and organizations will contribute to the quality and vitality of the neighborhood, therefore increasing the value of the Property and directly and indirectly contributing to the Project's success. The Project's success, in turn, will benefit the neighborhood. Although this feedback effect will promote the revitalization and redevelopment of the City, it could also impact the affordability of property in the area. Therefore, in support of the Westwood neighborhood and with the intention of preserving and improving the availability of quality, reliable affordable housing on a City-wide basis, as a material inducement to the City to enter into this Agreement, the Company hereby represents to the City that it will enter into a voluntary tax incentive contribution agreement ("VTICA") with a City-designated third-party non-profit administrative organization (the "Third-Party Administrator") to contribute to the Third-Party Administrator an amount equal to 15% of the real property taxes that would have been payable on the abated property but for the City-authorized tax abatement (the "VTICA Contribution"). Half of such VTICA Contribution is to be committed by the Third-Party Administrator to facilitate permanent improvements and neighborhood services furthering urban redevelopment in the Westwood neighborhood and the other half of such VTICA Contribution is to be committed by the Third-Party Administrator in supporting quality affordable housing on a City-wide basis. The Company hereby represents and warrants that it will pay the VTICA Contribution for the full term of the abatement.

P. This Agreement has been authorized by Ordinance No. _____-2026, passed by Cincinnati City Council on _____, 2026.

Q. In determining to recommend and authorize this Agreement, the Department of Community and Economic Development and City Council, respectively, have acted in material reliance on the Company's representations in the Application and herein regarding the Project including, but not limited to, representations relating to the number of jobs to be created and/or retained by the Company, the Board of Education Agreement, the VTICA Contribution, and the Project's effect in promoting the general welfare of the people of Cincinnati by, for example, encouraging the development of real property located in the Community Reinvestment Area and thereby promoting economic growth and vitality in Cincinnati.

NOW, THEREFORE, pursuant to Ohio Revised Code Section 3735.67(A) and in conformity with the format required under Ohio Revised Code Section 3735.671, in consideration of the mutual covenants contained herein and the benefit to be derived by the parties from the execution hereof, the parties agree as follows:

Section 1. Project. Upon issuance of the necessary zoning and building approvals, the Company agrees to construct 5 buildings, each containing 2 units, on the Property with a total of approximately 16,950 square feet of residential space, consisting of a total of 10 residential rental dwelling units (the "Improvements") at an estimated aggregate cost of $2,407,500 to commence after the execution of this Agreement and to be completed no later than September 30, 2029; *provided,* however, that the Director of the Department of Community and Economic Development (the "Housing Officer") may, in his or her discretion, extend such deadline for a period of up to 12 months by written notice if, in the Director's judgment, the Company is proceeding in good faith towards completion. The construction shall be in compliance with applicable building code requirements and zoning regulations. In addition to the foregoing, (A) the Project shall comply with the Americans with Disabilities Act, together with any and all regulations or other binding directives promulgated pursuant thereto (collectively, the "**ADA**"), and (B) if (i) any building(s) within the Project is subject to the accessibility requirements of the ADA (e.g., by constituting a "place of public accommodation" or another category of structure to which the ADA is applicable) and (ii) such building(s) is not already required to meet the Contractual Minimum Accessibility Requirements (as defined below) pursuant to the ADA, applicable building code requirements, or by any other legal requirement, then the Company shall cause such building(s) to comply with the Contractual Minimum Accessibility Requirements in addition to any requirements pursuant to the ADA and the applicable building code or legal requirement. As used herein, "**Contractual Minimum Accessibility Requirements**" means that a building shall, at a minimum, include (1) at least one point of entry (as used in the ADA), accessible from a public right of way, with respect to which all architectural barriers (as used in the ADA) to entry have been eliminated, and (2) if such accessible point of entry is not a building's primary point of entry, conspicuous signage directing persons to such accessible point of entry.

Section 2. Real Property Tax Exemption. Subject to the satisfaction of the conditions set forth in this Agreement, the City approves exemption from real property taxation, pursuant to and to the fullest extent authorized by the Statute, of 100% of the amount by which the Improvements increase the assessed value of the Property as determined by the Hamilton County Auditor, for a period of 12 years, provided that the Company shall have entered into the Board of Education Agreement. Within 120 days after completion of the Project (unless otherwise extended in writing by the City's Housing Officer), the Company must file the appropriate application for tax exemption with the City's Housing Officer. The Company is solely responsible to take this action. Upon receipt of the application for tax exemption, the City will proceed with the exemption authorized by this Agreement. In accordance with Ohio Revised Code Section 3735.67, the exemption is conditioned on verification by the Housing Officer of (A) the completion of construction, (B) the cost of construction, (C) the facts asserted in the application for exemption, and (E) if a remodeled structure is a structure of historical or architectural significance as designated by the City, state or federal government, that the appropriateness of the construction has been certified in writing by the appropriate agency. If the required verification is made, the Housing Officer will forward the exemption application to the Hamilton County Auditor with the necessary certification by the Housing Officer. Subject to the conditions set forth in this Agreement, the exemption commences the

first tax year for which the Improvements would first be taxable were the Improvements not exempted from taxation. The dates provided in this paragraph refer to tax years in which the subject property is assessed, as opposed to years in which taxes are billed. No exemption shall commence after tax year 2030 nor extend beyond the earlier of (i) tax year 2041 or (ii) the end of the 12th year of exemption.

Section 3. Use; Maintenance; Inspections. The Company shall use the Property solely for the purposes described in Section 1 hereof and shall properly maintain and repair the Property throughout the period of tax exemption authorized herein. The Company authorizes the Housing Officer, or the Housing Officer's designees, to enter upon the Property as reasonably required to perform property inspections in accordance with Ohio Revised Code Section 3735.68.

Section 4. Compliance with Board of Education Agreement. As a condition of the tax exemption authorized under this Agreement, the Company agrees to enter into and comply with its obligation under the Board of Education Agreement.

Section 5. Duty of Company to Pay Taxes. As required by Ohio Revised Code Section 3735.671(B)(3), the Company shall pay such real property taxes as are not exempted under this Agreement and are charged against the Property and shall file all tax reports and returns as required by law. If the Company fails to pay such taxes or file such returns and reports, exemptions from taxation granted or authorized under this Agreement are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and continuing thereafter.

Section 6. Company Certifications Regarding Non-Delinquency of Tax Obligations. As required by Ohio Revised Code Section 3735.671(B)(4), the Company certifies that at the time this Agreement is executed, the Company does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State, and does not owe delinquent taxes for which the Company is liable under Ohio Revised Code Chapters 5735, 5739, 5741, 5743, 5747 or 5753, or if such delinquent taxes are owed, the Company currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C. §101, et seq., or such a petition has been filed against the Company. For the purposes of this certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Ohio Revised Code governing payment of those taxes.

Section 7. Covenant of Satisfaction of Tax and Other Obligations. In accordance with Ohio Revised Code Section 9.66, (A) the Company affirmatively covenants that it does not owe: (i) any delinquent taxes to the State or to a political subdivision of the State; (ii) any moneys to the State or a State agency for the administration or enforcement of any environmental laws of the State; or (iii) any other moneys to the State, a State agency or a political subdivision of the State that are past due, regardless of whether the amounts owed are being contested in a court of law or not; (B) the Company authorizes the City and/or the State to inspect the personal financial statements of the Company, including tax records and other similar information not ordinarily open to public inspection; and (C) the Company authorizes the Ohio Environmental Protection Agency and the Ohio Department of Taxation to release information to the City and or other State departments in connection with the above statements. As provided by statute, a knowingly false statement under this section may be prosecuted as a first degree misdemeanor under Ohio Revised Code Section 2921.13, may render the Company ineligible for any future economic development assistance from the State or any political subdivision of the State, and will result in the City requiring the Company's repayment of any assistance provided by the City in connection with the Project.

Section 8. City Cooperation. As required by Ohio Revised Code Section 3735.671(B), upon specific request from the Company, the City shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve and maintain exemptions from taxation granted under this Agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

Section 9. Continuation of Exemptions. As provided in Ohio Revised Code Section 3735.671(B)(7), if for any reason the City revokes the designation of the City of Cincinnati as a Community Reinvestment Area, entitlements granted under this Agreement shall continue for the number of years specified under this Agreement, unless the Company materially fails to fulfill its obligations under this Agreement and the City terminates or modifies the exemptions from taxation authorized pursuant to this Agreement.

Section 10. City Not Liable. The Company acknowledges that the exemption authorized in this Agreement is subject to approval and implementation by the appropriate state and/or county taxing authorities. The Company acknowledges that the City does not give any guarantee or assurance that the exemption approved in this Agreement will be so approved, and the Company agrees that in no event shall the Company seek to hold the City liable in any way in the event such exemption is not granted or implemented.

Section 11. Small Business Enterprise Program.

A. Compliance with Small Business Enterprise Program. The policy of the City is that a fair share of contracts be awarded to Small Business Enterprises (as such term is defined in Cincinnati Municipal Code ("CMC") Section 323-1-S, "SBEs"). Pursuant to CMC Section 323-11, the City's annual goal for SBE participation shall be 30% of the City's total dollars spent for construction (as such term is defined in CMC Section 323-1-C4), supplies (as such term is defined in CMC Section 323-1-S5), services (as such term is defined in CMC Section 323-1-S) and professional services (as such term is defined in CMC Section 323-1-P2). Accordingly, the Company shall use its best efforts and take affirmative steps to achieve the City's goal of voluntarily meeting 30% SBE participation. A list of SBEs may be obtained from the City's Department of Economic Inclusion. The Company may refer interested firms to the City's Department of Economic Inclusion for review and possible certification as an SBE. The Company shall comply with the provisions of CMC Chapter 323, including without limitation taking at least the following affirmative steps:

(i) Including qualified SBEs on solicitation lists.

(ii) Assuring that SBEs are solicited whenever they are potential sources. The Company must advertise, on at least two separate occasions, both in local minority publications and in other local newspapers of general circulation, invitations to SBEs to provide services, to supply materials, or to bid on construction contracts, as applicable.

(iii) When economically feasible, dividing total requirements into small tasks or quantities so as to permit maximum SBE participation.

(iv) If any subcontracts are to be let, the Company shall require the prime contractor (if different from the Company) to take the above affirmative steps.

(v) Prior to the commencement of work under any subcontracts, the Company shall provide to the City a list of such subcontractors, including information as to the dollar amount of the subcontracts and such other information as may be requested by the City. The Company shall update the report monthly.

(vi) The Company shall periodically document its best efforts and affirmative steps to meet the above SBE participation goals by submitting such information as may be requested from time to time by the City.

B. Remedies for Noncompliance with Small Business Enterprise Program. Failure of the Company or its contractors and subcontractors to take the affirmative steps specified above, to provide fair and equal opportunity to SBEs, or to provide technical assistance to SBEs as may be necessary to reach SBE participation as set out in CMC Chapter 323 may be construed by the City as failure of the Company to use its best efforts, and, in addition to other remedies under this Agreement, may be a cause for the City to file suit in Common Pleas Court to enforce specific performance of the terms of this Section. The provisions of CMC Section 323-99 are hereby incorporated by reference into this Agreement.

Section 12. Jobs. The Company represents that, as of the date of the execution of this Agreement, the Company has no existing employment at the Property or in the State.

Section 13. Job Creation and Retention.

A. Jobs to be Created by Company. The Company agrees to use its best efforts to create (i) 1 full-time permanent jobs, and (ii) 7 full-time temporary construction jobs. In the case of the construction jobs, the job creation and retention period shall be concurrent with construction, and in the case of the other jobs described herein, the job creation period shall begin upon completion of construction and shall end 3 years thereafter.

B. Company's Estimated Payroll Increase. The Company's increase in the number of employees will result in approximately (i) $70,000 of additional annual payroll with respect to the full-time permanent jobs, and (ii) $450,000 of additional annual payroll prior to the completion of the Project with respect to the full-time temporary construction jobs.

C. Community Reinvestment Area Employment. The Company shall (i) adopt hiring practices to ensure that at least 25% of the new employees shall be residents of the City of Cincinnati and (ii) give preference to residents of the City relative to residents of the State who do not reside in the City when hiring new employees under this Agreement.

D. Posting Available Employment Opportunities. To the extent allowable by law, the Company shall use its best efforts to post available employment opportunities within the Company's organization or the organization of any subcontractor working with the Company with the Ohio Means Jobs Center, 1916 Central Parkway, Cincinnati, Ohio 45214-2305, through its Employer Services Unit Manager at 513-746-7200.

Section 14. Equal Employment Opportunity. This Agreement is subject to the City's Equal Employment Opportunity Program contained in CMC Chapter 325. The Equal Employment Opportunity Clause in CMC Section 325-9 is incorporated by reference in this Agreement. The term "Company" is substituted for "Contractor" throughout CMC Section 325-9 in the context of this Agreement.

Section 15. Compliance with Immigration and Nationality Act. In the performance of its obligations under this Agreement, the Company agrees to comply with the provisions of the Immigration and Nationality Act codified at 8 U.S.C. §§ 1324a(a)(1)(A) and (a)(2). Any noncompliance with such provisions shall be solely determined by either the federal agencies authorized to enforce the Immigration and Nationality Act or the U.S. Attorney General, in accordance with Executive Order 12989 of the U.S. President dated February 13, 1996, and as amended by Executive Order 13465 of the U.S. President dated June 6, 2008.

Section 16. Default. As provided in Ohio Revised Code Section 3735.671(B)(7), if the Company materially fails to fulfill its obligations under this Agreement, or if the City determines that the certification as to delinquent taxes required by this Agreement (Section 6 hereof) or the covenant of satisfaction of tax and other obligations (Section 7 hereof) is fraudulent, the City may terminate or modify the exemptions from taxation granted or authorized under this Agreement and may require the repayment by the Company of the amount of taxes that would have been payable had the Improvements not been exempted from taxation pursuant to this Agreement. A modification of exemption may be in the form of reduction in the number of years that eligible property is exempt and/or a reduction in the exemption percentage. The City shall provide written notice to the Company prior to finding the Company in default under this section. The notice shall provide the Company with not less than 30 days to cure the default prior to City termination or modification of the exemptions under this Agreement. The City may extend the cure period as reasonably necessary under the circumstances. In the event of such termination or modification, the City is authorized to so notify the appropriate taxing authorities in order to effect the termination or modification. If repayment of previously exempt taxes is required by the City under this Section, such amount shall be paid as directed by the City within 30 days of written demand. The City may secure repayment of such taxes by a lien on the Property in the amount required to be repaid. Such

a lien shall attach, and may be perfected, collected, and enforced, in the same manner as a mortgage lien on real property, and shall otherwise have the same force and effect as a mortgage lien on real property. Amounts due and not paid when due under this Section 16 shall bear interest at the rate specified in Ohio Revised Code Section 1343.03(A) (as in effect on the date of the City's payment demand).

Section 17. Annual Review and Report. As required by Ohio Revised Code Sections 3735.671(B)(5) and 5709.85, the Company shall provide to the City's Tax Incentive Review Council (or to the City Manager if so requested by the City) any information reasonably required by the Council or the City Manager to evaluate the Company's compliance with this Agreement, including returns filed pursuant to Ohio Revised Code Section 5711.02 if requested by the Council or City Manager. The performance of the Company's obligations stated in this Agreement shall be subject to annual review by the City's Tax Incentive Review Council (the "Annual Review and Report"). The Company shall submit information for the Annual Review and Report to the City no later than March 1 of each year.

Section 18. Revocation.

A. Generally. Pursuant to Ohio Revised Code Section 3735.68, the housing officer shall make annual inspections of the properties within the community reinvestment area upon which are located structures or remodeling for which an exemption has been granted under Ohio Revised Code Section 3735.67. If the housing officer finds that the property has not been properly maintained or repaired due to the neglect of the Company, the housing officer may revoke the exemption at any time after the first year of exemption. If the Company has materially failed to fulfill its obligations under this Agreement, or if the owner is determined to have violated division (C) of the Ohio Revised Code Section 3735.671 (see Section 18(B) of this Agreement), City Council, subject to the terms of the agreement, may revoke the exemption at any time after the first year of exemption. The housing officer or City Council shall notify the county auditor and the Company that the tax exemption no longer applies. If the housing officer or legislative authority revokes a tax exemption, the housing officer shall send a report of the revocation to the community reinvestment area housing council and to the tax incentive review council established pursuant to section 3735.69 or 5709.85 of the Revised Code, containing a statement of the findings as to the maintenance and repair of the property, failure to fulfill obligations under the written agreement, or violation of division (C) of Ohio Revised Code Section 3735.671, and the reason for revoking the exemption.

B. Prior Statutory Violations. The Company represents and warrants to the City that it is not prohibited by Ohio Revised Code Section 3735.671(C) from entering into this Agreement. As required by Ohio Revised Code Section 3735.671(B)(7), exemptions from taxation granted or authorized under this Agreement shall be revoked if it is determined that the Company, any successor to the Company or any related member (as those terms are defined in division (C) of Ohio Revised Code Section 3735.671 has violated the prohibition against entering into this Agreement under division (C) of Ohio Revised Code Section 3735.671 or under Ohio Revised Code Sections 5709.62, 5709.63, or 5709.632 prior to the time prescribed by that division or either of those sections.

Section 19. False Statements; Penalties; Material Representations.

A. Generally. As required in connection with Ohio Revised Code Section 9.66(C), the Company affirmatively covenants that it has made no false statements to the State or the City in the process of obtaining approval for this Agreement. If any representative of the Company has knowingly made a false statement to the State or the City to obtain approval for this Agreement, or if the Company fails to provide any information expressly required under the Application, the Company shall be required to immediately return all benefits received under this Agreement (by payment of the amount of taxes exempted hereunder, paid as directed by the City within 30 days of written demand) and the Company shall be ineligible for any future economic development assistance from the State, any State agency or any political subdivision of the State pursuant to Ohio Revised Code Section 9.66(C)(1). Amounts due and not paid under this Section 19 shall

bear interest at the rate of 12% per year. Any person who provides a false statement to secure economic development assistance (as defined in Ohio Revised Code Section 9.66) may be guilty of falsification, a misdemeanor of the first degree, pursuant to Ohio Revised Code Section 2921.13(F)(1), which is punishable by fine of not more than $1,000 and/or a term of imprisonment of not more than 6 months.

B. Material Representations – Board of Education Agreement and VTICA. The Parties acknowledge and agree that a material failure by the Company to comply with its representations concerning the Board of Education Agreement or VTICA Contribution shall constitute an event of default for purposes of Section 16 (Default) and the basis for revocation under Section 18 (Revocation). Subject to the terms of the VTICA, if the VTICA is unenforceable for reasons of infeasibility or otherwise, the Company shall enter into alternative arrangements providing for the economic equivalent of the VTICA Contribution. Such arrangements may include, but are not limited to, providing for the economic equivalent of the VTICA Contribution through formation of a special improvement district. For purposes of this Section 19.B, alternative arrangements must result in services substantially similar to those that would have been supported through the VTICA and at a value that is the economic equivalent of the VTICA Contribution, which value shall not be required to exceed the VTICA Contribution amount that would have been payable by the Company. Any determination of infeasibility or mechanism for providing alternative arrangements is subject to approval by the City at its sole discretion. Nothing in this Section 19.B shall operate to limit the City's enforcement authority under this Agreement including, without limitation, Section 16, Section 18, and Section 19.A.

Section 20. Conflict of Interest. The Company covenants that, to the Company's knowledge, no employee of the City has any personal interest, direct or indirect, in any matters pertaining to the Project, and the Company agrees to take appropriate steps to prevent any employee of the City from obtaining any such interest throughout the term of this Agreement.

Section 21. Annual Fee. The Company shall pay an annual fee of $500 or 1% of the annual taxes exempted under this Agreement, whichever is greater, but not to exceed $2,500 per annum. This fee is due with submission of the information for Annual Review and Report by March 1 of each year.

Section 22. Discontinued Operations. As provided in Ohio Revised Code Section 3735.671(C), if, prior to the expiration of the term of this Agreement, the Company discontinues operations at the Project so that the Property is no longer being used for the purposes described in Section 1 hereof, then the Company, its successors, and any related member shall not enter into an agreement under Ohio Revised Code Sections 3735.671, 5709.62, 5709.63 or 5709.632, and no legislative authority shall enter into such an agreement with the Company, its successors or any related member prior to the expiration of 3 years after the discontinuation of operations. As used in this Section 22, "successors" and "related member" shall have the meanings set forth in Ohio Revised Code Section 3735.671(C).

Section 23. Notices. Unless otherwise specified herein, each party shall address written notices, demands and communications in connection with this Agreement to the other party as follows (or to such other address as is communicated in accordance with this Section):

To the City:

City of Cincinnati
Attention: Director of the Department of Community and Economic Development
Centennial Plaza Two, Suite 700
805 Central Avenue
Cincinnati, Ohio 45202

To the Company:

Harrison Avenue Townhomes LLC
Attention: Kai Lewars
_____
_____

If the Company sends a notice to the City alleging that the City is in default under this Agreement, the Company shall simultaneously send a copy of such notice to: City Solicitor, City of Cincinnati, 801 Plum Street, Room 214, Cincinnati, Ohio 45202.

Section 24. Acknowledgment of City Participation. The Company agrees to acknowledge the support of the City on construction signs, project and exhibition signage, and any publicity such as that appearing on the internet, television, cable television, radio, or in the press or any other printed media. In identifying the City as a Project partner, the Company shall use either the phrase "Project Assistance by the City of Cincinnati" or a City of Cincinnati logotype or other form of acknowledgement that has been approved in advance in writing by the City.

Section 25. Entire Agreement. This Agreement and the Exhibits attached hereto constitute the entire agreement between the City and the Company with respect to the subject matter herein, superseding any prior or contemporaneous agreement with respect thereto.

Section 26. Governing Law. This Agreement is entered into and is to be performed in the State. The City and the Company agree that the law of the State of Ohio shall govern the rights, obligations, duties and liabilities of the parties to this Agreement and shall govern the interpretation of this Agreement.

Section 27. Waiver. The City's waiver of any breach by the Company of any provision of this Agreement shall not constitute or operate as a waiver by the City of any other breach of such provision or of any other provisions, nor shall any failure or delay by the City to enforce any provision hereof operate as a waiver of such provision or of any other provision.

Section 28. Severability. This Agreement shall be severable; if any part or parts of this Agreement shall for any reason be held invalid or unenforceable by a court of competent jurisdiction, all remaining parts shall remain binding and in full force and effect.

Section 29. Amendment. This Agreement may be modified or amended only by a written agreement duly executed by the parties hereto or their representatives.

Section 30. Non-Assignment. As required by Ohio Revised Code Section 3735.671(B)(6), this Agreement is not transferable or assignable by the Company without the express written approval of the City Manager of the City. If the Company has entered into a Board of Education Agreement or VTICA in connection with the Property, the City shall not approve the assignment of this Agreement unless the assignee has assumed the Company's remaining obligations under the Board of Education Agreement and VTICA, as applicable. Failure to assign or otherwise perform the Company's obligations under the Board of Education Agreement or VTICA upon transfer of the Property during the term of the tax abatement authorized by this Agreement shall be basis for revocation of the tax exemption under Section 18.

Section 31. Recording. At its election, the City may record this Agreement at the City's expense in the Hamilton County Recorder's Office.

Section 32. Legislative Action Required. As provided in Ohio Revised Code Section 3735.671, the Company and the City acknowledge that this Agreement must be approved by formal action of the City Council of the City as a condition for this Agreement to take effect. Notwithstanding

anything to the contrary herein, this Agreement shall take effect after the later of the date of such approval or the final date of execution of this Agreement by all parties.

Section 33. Additional Representations and Warranties of Company. The Company represents and warrants that (a) it is duly organized and existing and it has full power and authority to take, and has taken, all action necessary to execute and deliver this Agreement and any other documents required or permitted to be executed or delivered by it in connection with this Agreement, and to fulfill its obligations hereunder; (b) no notices to, or consents, authorizations or approvals of, any person are required (other than any already given or obtained) for its due execution, delivery and performance of this Agreement; and (c) this Agreement has been duly executed and delivered by it and constitutes the legal, valid and binding obligation of the Company.

Section 34. Certification as to Non-Debarment. The Company represents that neither it nor any of its principals is presently debarred by any federal, state, or local government agency. In completing the Project, the Company shall not solicit bids from any contractors or subcontractors who are identified as being debarred by any federal, state, or local government agency. If the Company or any of its principals becomes debarred by any federal, state, or local government agency during the term of this Agreement, the company shall be considered in default under this Agreement.

Section 35. Appeals. Pursuant to Ohio Revised Code Section 3735.70, a person aggrieved under the Statute or this Agreement may appeal to the community reinvestment area housing council, which shall have the authority to overrule any decision of a housing officer. Appeals may be taken from a decision of the council to the court of common pleas of the county where the area is located.

Section 36. Wage Enforcement.

(i) Applicability. Council passed Ordinance No. 22-2016 on February 3, 2016, which ordained Chapter 326 (Wage Enforcement) of the Cincinnati Municipal Code (the "Wage Enforcement Chapter"). The Wage Enforcement Chapter was then amended by Ordinance No. 96-2017, passed May 17, 2017. As amended, the Wage Enforcement Chapter imposes certain requirements upon persons entering into agreements with the City whereby the City provides an incentive or benefit that is projected to exceed $25,000, as described more particularly in the Wage Enforcement Chapter. Cincinnati Municipal Code Section 326-5 requires that the language below be included in contracts subject to the Wage Enforcement Chapter.

(ii) Required Contractual Language. Capitalized terms used, but not defined, in this clause (ii) have the meanings ascribed thereto in the Wage Enforcement Chapter.

(a) This contract is or may be subject to the Wage Enforcement provisions of the Cincinnati Municipal Code. These provisions require that any Person who has an Agreement with the city or with a Contractor or Subcontractor of that Person shall report all Complaints or Adverse Determinations of Wage Theft and Payroll Fraud (as each of those terms is defined in Chapter 326 of the Cincinnati Municipal Code) against the Contractor or Subcontractors to the Department of Economic Inclusion within 30 days of notification of the Complaint or Adverse Determination.

(b) If this contract is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this contract is required to include provisions in solicitations and contracts regarding a Development Site that all employers, Contractors or Subcontractors performing or proposing to perform work on a Development Site provide an initial sworn and notarized "Affidavit Regarding Wage Theft and Payroll Fraud" on a form prescribed by the city manager or his or her designee and, within 30 days of an Adverse Determination or Complaint of Wage Theft or Payroll Fraud, shall provide an "Amended Affidavit Regarding Wage Theft and Payroll Fraud" on a form prescribed by the city manager or his or her designee.

(c) If this contract is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this contract is required to authorize, and does hereby specifically authorize, any local, state or federal agency, court, administrative body or other entity investigating a complaint of Wage Theft or Payroll Fraud against the Person (collectively "investigative bodies") to release to the City's Department of Economic Inclusion any and all evidence, findings, complaints and determinations associated with the allegations of Wage Theft or Payroll Fraud upon the City's request and further authorizes such investigative bodies to keep the City advised regarding the status of the investigation and ultimate determination. If the investigative bodies require the Person to provide additional authorization on a prescribed form or in another manner, the Person shall be required to provide such additional authorization within 14 days of a request by the City.

(d) If this Agreement is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this Agreement shall include in its contracts with all Contractors language that requires the Contractors to provide the authorizations set forth in subsection (c) above and that further requires each Contractor to include in its contracts with Subcontractors those same obligations for each Subcontractor and each lower tier subcontractor.

(e) If this Agreement is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this Agreement shall post a conspicuous notice on the Development Site throughout the entire period work is being performed pursuant to the Agreement indicating that the work being performed is subject to Cincinnati Municipal Code Chapter 326, Wage Enforcement, as administered by the City of Cincinnati Department of Economic Inclusion. Such notice shall include contact information for the Department of Economic Inclusion as provided by the department.

(f) Under the Wage Enforcement provisions, the City shall have the authority, under appropriate circumstances, to terminate this contract or to reduce the incentives or subsidies to be provided under this contract and to seek other remedies, including debarment.

Section 37. Legal Requirements. In completing and operating the Project, the Company shall comply with all applicable statutes, ordinances, regulations, and rules of the government of the United States, State of Ohio, County of Hamilton, and City of Cincinnati.

Section 38. Counterparts and Electronic Signatures. This Agreement may be executed by the parties hereto in two or more counterparts and each executed counterpart shall be considered an original but all of which together shall constitute one and the same instrument. This Agreement may be executed and delivered by electronic signature.

Remainder of this page intentionally left blank. Signature page follows.

Executed by the parties on the dates indicated below, effective as of the later of such dates (the "Effective Date").

CITY OF CINCINNATI,
an Ohio municipal corporation

By: _____
Sheryl M. M. Long, City Manager

Date: _____, 2026

HARRISON AVENUE TOWNHOMES LLC,
an Ohio limited liability company

By: _____

Printed Name: _____

Title: _____

Date: _____, 2026

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____

Fund/Code: _____

Amount: _____

By: _____
Steve Webb, City Finance Director

Exhibit A to CRA Agreement

LEGAL DESCRIPTION OF PROPERTY

Property Address: **2280 Harrison Avenue, Cincinnati, Ohio 45211**

Auditor Parcel No.: **206-0009-0053-00**

SITUATE IN SECTION 32, TOWN 3, FRACTIONAL RANGE 2, CITY OF CINCINNATI, MILLCREEK TOWNSHIP, HAMILTON COUNTY, OHIO AND BEING ALL OF THE LANDS OF THE HAMILTON COUNTY LAND REUTILIZATION CORPORATION, AS RECORDED IN OR BK 13030, PAGE 527 OF THE HAMILTON COUNTY OHIO RECORDER'S OFFICE, ON FILE IN CINCINNATI, OHIO AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A SET IRON PIN AND CAP ON THE NORTHERLY RIGHT OF WAY LINE OF HARRISON AVE (60' R/W) AND THE SOUTHERLY CORNER OF THE LANDS OF WEST SIDE HOLDINGS III, LLC, AS RECORDED IN OR 13341, PAGE 7171 AND FURTHER SHOWN ON THE CONSOLIDATION PLAT IN PLAT BOOK 442, PAGE 40,

THENCE LEAVING SAID RIGHT-OF-WAY LINE AND ALONG THE EASTERLY LINE OF THE LANDS OF SAID WEST SIDE HOLDINGS III LLC, THE FOLLOWING THREE (3) COURSES:

1. **NORTH 45°27'42" EAST**, A DISTANCE OF **209.11 FEET** TO A SET IRON PIN,
2. **NORTH 53°53'18" WEST**, A DISTANCE OF **104.66 FEET** TO A SET IRON PIN ON THE SOUTHERLY CORNER OF LOT 23 OF ORLAND ACRES SUBDIVISION AS RECORDED IN PLAT BOOK 99, PAGE 11,
3. **NORTH 51°06'42" EAST**, A DISTANCE OF **15.00 FEET** TO A FOUND 1/2" IRON PIN AND CAP STAMPED "HEYL 7792" ON THE SOUTHERLY LINE OF LOT 23 OF ORLAND ACRES AND THE SOUTHERLY CORNER OF THE LANDS OF DEEP BLUE SEA PROPERTIES LLC, AS RECORDED IN OFFICIAL RECORD 15188, PAGE 1400,

THENCE ALONG THE SOUTHERLY LINE OF THE LANDS OF DEEP BLUE SEA PROPERTIES LLC, THE FOLLOWING TWO (2) COURSES:

1. **NORTH 55°17'29" EAST**, A DISTANCE OF **28.98 FEET** TO A SET IRON PIN,
2. **NORTH 48°31'23" EAST**, A DISTANCE OF **48.40 FEET** TO A SET CROSS NOTCH ON THE SOUTHERLY LINE OF LOT 22 OF ORLAND ACRES AND THE SOUTHERLY CORNER OF THE LANDS OF ARMSTRONG PROPERTIES LTD., AS RECORDED IN OFFICIAL RECORD 11081, PAGE 582,

THENCE ALONG THE SOUTHERLY LINE OF LOT 22 AND LOTS 16-18 OF ORLAND ACRES, THE FOLLOWING TWO (2) COURSES:

3. **NORTH 51°17'23" EAST**, A DISTANCE OF **126.72 FEET** TO A SET IRON PIN,
4. **SOUTH 62°02'28" EAST**, A DISTANCE OF **108.15 FEET** TO A SET IRON PIN ON A SOUTHERLY CORNER OF LOT 18 OF ORLAND ACRES AND THE NORTHWESTERLY CORNER OF THE LANDS CATHERINE L. CRAWFORD, AS RECORDED IN OFFICIAL RECORD 14151, PAGE 1750,

THENCE ALONG THE WESTERLY LINE OF THE LANDS OF CATHERINE L. CRAWFORD AND IN PART ALONG THE WESTERLY LINES OF THE LANDS OF NEK RENTALS LLC, AS RECORDED IN OFFICIAL RECORD 15262, PAGE 1949, MARCUS WILLIAMS, AS RECORDED IN OFFICIAL RECORD 13580, PAGE 1874, GALKAR LLC, AS RECORDED IN OFFICIAL RECORD 14777, PAGE 1765, AND DAVID V. & DEBORAH J. BACHMAN, AS RECORDED IN OFFICIAL RECORD 8349, PAGE 362, **SOUTH 06°06'53" WEST**, A DISTANCE OF **250.00 FEET** TO A SET IRON PIN ON A SOUTHWESTERLY CORNER OF THE LANDS OF DAVID V. & DEBORAH J. BACHMAN,

THENCE ALONG A SOUTHERLY LINE OF THE LANDS OF DAVID V. & DEBORAH J. BACHMAN, **SOUTH 83°39'07" EAST**, A DISTANCE OF **50.00 FEET** TO A SET IRON PIN ON THE SOUTHWESTERLY CORNER OF LOT 12 OF GEORGE W. FENTON'S SUBDIVISION AS RECORDED IN PLAT BOOK 17, PAGE 74,

THENCE ALONG A WESTERLY LINE OF THE LANDS OF DAVID V. & DEBORAH J. BACHMAN AND IN PART ALONG THE WESTERLY LINE OF THE LANDS OF BRIDGET A. HINES, AS RECORDED IN OFFICIAL RECORD 9547, PAGE 1088, **SOUTH 06°06'51" WEST**, A DISTANCE OF **50.00 FEET** TO A SET IRON PIN ON THE NORTHWESTERLY CORNER OF LOT 11 OF GEORGE W. FENTON'S AND THE NORTHEASTERLY CORNER OF THE LANDS OF LOREN REAL ESTATE AS RECORDED IN OFFICIAL RECORD 14474, PAGE 2171,

THENCE ALONG THE NORTHERLY LINE OF THE LANDS OF LOREN REAL ESTATE, **NORTH 83°39'07" WEST**, A DISTANCE OF **131.27 FEET** TO A SET IRON PIN ON AN EASTERLY CORNER OF THE LANDS OF CINCY CAR MAN LLC, AS RECORDED IN OFFICIAL RECORD 14172, PAGE 731;

THENCE ALONG THE NORTHERLY LINE OF THE LANDS OF THE CINCY CAR MAN LLC, THE FOLLOWING FOUR (4) COURSES:

1. **NORTH 30°11'48" WEST**, A DISTANCE OF **39.28 FEET** TO A SET IRON PIN,
2. **SOUTH 59°48'12" WEST**, A DISTANCE OF **45.00 FEET** TO A FOUND IRON PIN,
3. **SOUTH 39°18'12" WEST**, A DISTANCE OF **27.15 FEET** TO A SET IRON PIN,
4. **SOUTH 47°05'52" WEST**, A DISTANCE OF **108.27 FEET** TO A SET IRON PIN ON THE NORTHERLY RIGHT-OF-WAY LINE OF HARRISON AVENUE,

THENCE ALONG SAID NORTHERLY RIGHT-OF-WAY LINE OF HARRISON AVENUE, **NORTH 38°53'21" WEST**, A DISTANCE OF **100.00 FEET** TO THE **POINT OF BEGINNING**.

CONTAINING = 1.7335 TOTAL ACRES OF LAND AND BEING SUBJECT TO ALL OTHER EASEMENTS, ENCUMBRANCES, RIGHTS, RESTRICTIONS AND RESERVATIONS OF RECORD THAT MAY AFFECT THE SUBJECT PARCEL.

Exhibit B to CRA Agreement

APPLICATION FOR TAX EXEMPTION

APPLICATION FOR COMMERCIAL TAX ABATEMENT

CITY OF CINCINNATI COMMUNITY REINVESTMENT AREA

COMMERCIAL, INDUSTRIAL, MIXED-USE, MULTI-UNIT (5+ UNITS)

*Note: After review and recommendation by the Department of Community & Economic Development, all applications must be reviewed and approved by the City of Cincinnati Council before commencing construction. Any projects that start construction before City Council approval will be **INELIGIBLE** for a Commercial CRA Tax Abatement.*

SECTION I – Applicant/Project Information

Applicant Information: Harrison Ave Townhomes LLC

Legal Name of Property Owner Applying for Abatement: _____

Form of business enterprise LLC (corporation, partnership, proprietorship, LLC, non-profit, or other)

Is the Applicant affiliated with a larger developer or development entity? (Yes / No). If Yes, please provide the name of this developer or development entity: Kaiker Development LLC

Legal Address of real property owner: _____

Federal Tax ID #(s): 47-4344181

Applicant Contact Person: Kai Lewars Title: Principal

Phone: (513) 275-5500 Main Contact email address: Kai@kaikerdevelopment.co

Address of subject property 2280 Harrison Ave Zip: 452 11

Hamilton County Auditor Parcel ID#: 206 - 0009 - 0053 (attach a page listing all parcels and addresses if more than one parcel)

City of Cincinnati Neighborhood: Westwood

Is any other financial assistance being requested from the City of Cincinnati for this project? Yes (●) No ( )

If yes, please indicate the Development Analyst with whom you are working: Dejah Rawlings

Space/Units to be constructed/renovated:

Construction Type: ☑ New Construction ☐ Renovation

What percentage of the existing structure is currently occupied: 0 %

Total sqft/units to be constructed/renovated:

Commercial: n/a (sqft) Office: n/a (sqft) Industrial: n/a (sqft)

Residential: 16,950 (sqft) Residential: 10 (# of units)

Project Type:

- ☐ Commercial (Retail, Office etc)
- ☐ Industrial
- ☑ Multi-Unit Residential (5 or more units)
- ☐ Mixed-Use (Residential & Commercial)

Describe the break down in use in SF below:

Each Unit is comprised of 1,695 sq. ft, grouped in duplexes, w/ a total of 10 units and 5 bldgs.

Each Unit is comprised of 1,695 sq. ft, grouped in duplexes, w/ a total of 10 units and 5 bldgs.

Each Unit is comprised of 1,695 sq. ft, grouped in duplexes, w/ a total of 10 units and 5 bldgs.

If approved for an abatement, does the Applicant intend to enter into a Voluntary Tax Incentive Contribution Agreement (VTICA)?

◉ Yes 15 % ◯ No

(A VTICA is an agreement with a third-party non-profit designated by the City in which the Applicant would contribute a portion of the abated taxes to support neighborhood-based projects and services as well as City-wide affordable housing initiatives [note that VTICAs in the vicinity of the Streetcar are used to support streetcar operations]. As indicated the applicable City legislation & policies as this is a significant factor in determining the terms of the abatement.)

Please indicate if the project intends to meet Leadership in Energy and Environmental Design (LEED) levels as defined by the U.S. Green Building Council (www.usgbc.org).

- ☑ Project is not LEED-certified
- ☐ LEED Silver
- ☐ LEED Gold
- ☐ LEED Platinum

Please indicate if the project will be qualified under the Living Building Challenge program (http://living-future.org/lbc):

- ☑ Project is not LBC qualified
- ☐ LBC Full
- ☐ LBC Net Zero
- ☐ LBC Petal (requires "Energy Petal")

General Project Information:

Project Name (of Applicable): Harrison Ave TH's

Description of the project:

Harrison Ave TH project will create 10 new units of single- family attached style townhome rental duplex housing units in Westwood.

A total of (5) buildings will consist of (2) units each, that each have 3- 4 bedrooms and 2.5 baths. KDC will use high quality and energy efficient building materials including but not limited to insulation of walls and ceilings for thermal energy conservation, HVAC systems and ceiling fans in bedrooms and living rooms, all new energy efficient appliances, and more.

Please provide a brief description of the applicant's development experience:

Kaiker Development + Construction has been around since 2015 with a focus on development. Over the years Kaiker has grown to focus on the Cincinnati Metropolitan area with a focus on community development supporting local CDC's, and non profits, government agencies, private equity investors, businesses, and more. Kaiker has executed as a develper or CM on several developments that include new build construction, renovations, HTC renovations, and much more. Please see the attached document titled "Kaiker List of projects."

Please state why this project deserves a tax exemption from the City of Cincinnati and what benefits the project will bring to the neighborhood where it is located:

The project deserves a tax exemption from the City of Cincinnati as it implements Connected Communities middle housing initiatives. This is a needed financial resource that will directly help overcome the current financial barrier of this project moving forward. This project will help stimulate the current community revitalization in West Wood and attract and retain city residents. This CRA will reduce the long term development costs for this much needed revitalization to bring this vacant lot back to use creating more quality living in Westwood.

This project has community support as it is a needed missing middle housing product.

If Commercial or Industrial, state the nature of commercial/industrial activity (manufacturing, warehousing, wholesale or retail stores, or other) to be conducted at the site: N/A

Please detail the project's planned community engagement (link for community council boundaries):

Kaiker plans to continue to collaborate with local CDC's and agencies that have already formally supported this development project.

We also plan to share online via numerous platforms project updates, engage in community discussions, and address queries or concerns raised by the community.

We also plan to establish a continuous feedback loop, ensuring that community input is considered and incorporated into the evolving plans.

SECTION II – Job Creation/Retention

Job Creation and Retention:
The Company will agree to use its best efforts to retain and/or create at least the following estimated number of employee positions at the Property in connection with the Project, in accordance with the specified schedule, and to maintain the minimum employment levels throughout the period of the incentive. The Job numbers below are to be listed in Full Time Equivalent (FTE) positions. FTEs are calculated by the number of total hours worked divided by the maximum number of compensable hours for a full-time work schedule (40hrs/week).

Existing positions at the site of the company to be retained:
Full-Time Equivalent 15 employees; total annual payroll $ 900,000

Will the project involve relocation of positions from another company location in the State of Ohio to the City of Cincinnati? Yes (No)

Existing positions at other company locations in Ohio to be relocated:

Address of Other Location(s): N/A
Full-Time Equivalent _____ employees; total annual payroll $_____
Address of Other Location(s): _____
Full-Time Equivalent _____ employees; total annual payroll $_____
*Please attach additional sheets if other locations exceed spaces provided above.

Will the project involve relocation of positions from another company location outside of the State of Ohio to the City of Cincinnati? No

Existing positions at other company locations outside of the State of Ohio:

Address of Other Location: N/A
Full-Time Equivalent _____ employees; total annual payroll $_____
Address of Other Location: _____
Full-Time Equivalent _____ employees; total annual payroll $_____
Address of Other Location: _____
Full-Time Equivalent _____ employees; total annual payroll $_____

*Please attach additional sheets if other locations exceed spaces provided above.

Estimate the number of **new employees** the property owner will cause to be created at the facility that **comprises the project site within three years**. Job creation projection must be itemized by the name of the employer (add an additional page if more than one employer). FTEs are calculated by the number of total hours worked divided by the maximum number of compensable hours for a full-time work schedule (40hrs/week):

Full-Time Equivalent 1 employees (Total); total annual payroll $70,000
During the first twelve months of the agreement: 1 positions
During the second twelve months of the agreement: 0 additional positions
During the third twelve months of the agreement: 0 additional positions

Temporary Construction 7 jobs; total annual payroll $450,000
Length of Construction Period: 1 year

In addition to the Full Time Equivalent positions listed above, are there any part time jobs and associated payroll? If so, please provide, as well as a description of the positions:

N/A

Please provide a brief description of the Job Creation that is associated with this Project (types of jobs; e.g. fabrication, warehousing, sales, operations, management, technical, retail, etc.):

carpenter, laborer, and masonry

Note to Applicant: Ohio Revised Code Section 3735.673 requires the City formally to notify each county or corporation from which the company intends to relocate, and the Ohio Development, prior to approval of a tax exemption agreement. This notification must be sent prior to consideration of the exemption by Cincinnati City Council.

SECTION III – Project Investment

Real Estate Investment:

Indicate the estimated cost of the construction or remodeling: $ 2,407,500

Estimated total cost of the project (including soft costs & acquisition): $ 2,872,115

Estimated Project start date: 3/2/26 Estimated Project completion date: 9/30/2029

Current Auditor's value of property (aggregate value of all parcels involved): 30,160

Estimated post-construction value of property: 2,040,000

(Please provide appraisal or other method for determining post-construction value of the property)

Other Investment

Investment in Machinery & Equipment (M&E) at the Property: $ 200,000

Investment in Furniture, Fixtures, and Equipment (FF&E) at the Property: $ 120,000

Other Investment: $ n/a

Description of Other Investment: n/a

SECTION IV – Applicant Certifications

Does the property owner owe:

1. Any delinquent taxes to the State of Ohio, the City of Cincinnati or another political subdivision of the State? ○ YES ◉ NO
2. Any moneys to the State of a state agency for the administration or enforcement of any environmental laws of the State? ○ YES ◉ NO
3. Any other moneys to the State, a state agency or a political subdivision of the State that are past due, whether the amounts owed are being contested in a court of law or not? ○ YES ◉ NO

If the applicant responds yes to any of the three above questions, please provide details of each instance including but not limited to the location, amounts, and/or case identification numbers (please submit additional sheets for response).

The Applicant authorizes the City and/or the Ohio Department of Development to inspect the personal financial statements of the Applicant, including but not limited to tax records and other similar information not ordinarily open to public inspection; and authorizes the Ohio Environmental Protection Agency and the Ohio Department of Taxation to release information to the City and/or the Ohio Department of Development in connection with the above statements.

Note: The above statements as to taxes and other obligations, and authorization to inspect, are required by Ohio Revised Code Section 9.66 (C) (1), As provided by statute, a knowingly false statement under this paragraph may be prosecuted as a first degree misdemeanor under Ohio Revised Code 2921.13 (D) and may render the Applicant ineligible for any future economic development assistance from the state or any political subdivision.

Please initial that you have read the above. X KL

Project Completion:

Once the project is complete, the Applicant is required to submit a CRA Completion Application Form along with required documentation noted therein. It is the Applicant's responsibility to submit this completed form to the City of Cincinnati to ensure the tax abatement will be initiated by the Hamilton County Auditor.

Please initial that you have read the above statement and understand that the abatement will not be considered by the Hamilton County Auditor's Office until the CRA Completion Application Form is complete and submitted.

X KL

Additional Certifications by Applicant:

- The Applicant acknowledges that the property is **Not Eligible** for tax exemption if construction activities are commenced prior to the execution of a Community Reinvestment Area Tax Exemption Agreement between the Applicant and the City. No agreement may be executed by the City without prior approval by Cincinnati City Council.
- The Applicant acknowledges that if the application is approved by Cincinnati City Council, a $750.00 application fee payable to "Treasurer, State of Ohio" will be due. Applicant must submit this fee to the City's Department of Community & Economic Development upon approval by Cincinnati City Council.
- The Applicant acknowledges that a Payment In Lieu of Taxes (PILOT) agreement in the amount of 33% of the annual value of the exemption with Cincinnati Board of Education will be required. The form of this PILOT agreement is available upon request.
- The Applicant acknowledges that if one of the City's considerations for granting a tax exemption is the applicant's representation that it will enter into a VTICA, then the failure by the Applicant to do so is considered grounds for the City of Cincinnati to terminate the tax exemption granted to the Applicant.
- The Applicant acknowledges that all tax exemptions must submit an Annual Report on or before March 31 of each year. This report must be submitted for each year of the tax exemption agreement including during the construction period.
- The Applicant acknowledges that all tax exemptions will be subject to an annual monitoring fee of 1% of the annual taxes exempted under the agreement or $500, whichever is greater; no City annual fee will be greater than $2,500 per year. This annual monitoring fee must be submitted with each Annual Report.
- The Applicant acknowledges that to be eligible for tax exemption by the City of Cincinnati, the subject property must be located within the City of Cincinnati.
- The Applicant acknowledges that exemption values are determined by the Hamilton County Auditor's Office.
- The Applicant acknowledges that the City of Cincinnati may revoke the tax exemption any time after the first year if the property has building code violations or is delinquent on the property taxes.
- The Applicant acknowledges that the City of Cincinnati Council may rescind or alter the Ordinance granting tax exemptions.
- The Applicant agrees to supply additional information upon request.

Please initial that you have read the above. X KL

Prior Agreement. Applicant represents and warrants that neither Applicant, nor any "predecessor" or "related member" is a party to another agreement granting tax exemption relating to a structure in this state at which the Applicant (or the predecessor or related member) has discontinued or intends to discontinue operations prior to the expiration of the term of that agreement. (Note: This information is required by Ohio Revised Code 3735.671 (E). As used herein "predecessor" means a person or entity that has transferred assets or equity to Applicant, which transfer resulted in the full or partial non-recognition of gain or loss, or resulted in a carryover basis, both as determined by rule adopted by the Ohio Tax Commissioner; and "related member" has the same meaning as defined in Ohio Revised Code 5733.042 without regard to division (B) of that section.)

Please initial that you have read the above. X KL

I declare under the penalties of falsification that this application, including all enclosed documents and statements, has been examined by me, and to the best of my knowledge and belief is true, correct, and complete.

Kai Lewars	Digitally signed by Kai Lewars Date: 2025.12.24 02:51:46 -05'00'	12/23/25
Signature of Applicant		Date
Kai Lewars		Principal/ Owner
Printed Name		Title (if signed as officer)

Please complete this application in its entirety and submit to the Department of Community & Economic Development along with required supporting documentation. Please make and retain a copy of this application for your records. Please allow 4 weeks for the Department of Community & Economic Development to review and follow-up on this application.

Send Completed Application to:

City of Cincinnati
Department of Community & Economic Development
805 Central Avenue, Suite 710
Cincinnati, Ohio 45202
Attention: Commercial Tax Abatement Application

Processing Timeline

Upon receipt of a completed application, city staff will work diligently to process the request and respond to the applicant in a timely manner. For estimating purposes, below is a timeline that the applicant should use from the date of the completed application to estimate the date that the applicant will be able to commence construction if the assistance request is approved. Note that most applicants do not initially submit a complete application and for most applicants some back and forth will be required with city staff to ensure the application is complete before the internal city review process can begin.

Internal City Review & Offer Letter	Four weeks
Contract Drafting & Legislative Approval	Twelve weeks
Contract Signature & Pre-construction Process	Two weeks
Estimated Timeline	**Eighteen weeks**

Note that the applicant cannot commence construction prior to having a signed agreement from the city or the requested assistance may not be provided by the city.

STREETCAR VTICA AREA

Required Application Attachments

Please provide the following required items as a corresponding attachment. *If you believe a particular item is not applicable to your project, please address the item by including an explanation of why you believe it is not applicable*. Please ensure that all sections of the application are complete and that **ALL REQUIRED ATTACHMENTS LISTED BELOW ARE SUBMITTED/ ADDRESSED WITH YOUR APPLICATION.** Please check all items that are included. If an item is left unaddressed by the Applicant, the reviewing department *cannot* complete its review of the application.

Attachment Number	Attached Y/N	Attachment Description
#1	(●) Yes ( ) No	Public Purpose: List the major reasons why City Assistance is necessary. Discuss the project gap, why other sources are not available to fill that gap (including debt and owner equity) and how City assistance will allow the gap to be filled. For property sale requests explain why a non-competitive sale is being requested and the public benefits that will be realized.
#2	(●) Yes ( ) No	Development Team: A) Corporate Resolution, Articles of Incorporation, and an Operating/Partnership Agreement for entity applying for assistance showing who is authorized to sign for the organization B) Certificate of Good Standing from the Ohio Secretary of State for all Organizations that will be involved in the project C) Resumes of owners and/or key managers or partners. In the case of Real Estate development, provide information for the entire development team (developer, architect, contractor, leasing/sales agent, LEED certifications, etc.) D) Names, addresses, photos and a brief description of recent projects completed by the development team of similar type and size to that proposed in this application.
#3	(●) Yes ( ) No	Current Financial Statement or other acceptable third party verification of funds from all entities or individuals who will be contributing more than 20% of the required equity for the investment.
#4	(●) Yes ( ) No	Financial Information: A) Real Estate Projects: Provide spreadsheet of 10 year cash flow projection and list all project assumptions (rent rates, revenue & expense growth, etc). Provide budget that details total project investment (reference Section III of application). These documents may be requested in Excel format.

		2) Current business financial statement (less than 90 days old); 3) Business financial projections for three fiscal years (privately held companies only); 4) Business financial information for the last three fiscal years on affiliate businesses when appropriate.
#5	◉ Yes ○ No	Sources of Funds: For all sources included in the sources and uses provided in #4 above, please attach documentation: A) Conditional bank commitment and/or term sheet B) List of any additional grant requests pending or committed C) Tax credits allocated or being applied for D) Financing Projections E) Other
#6	◉ Yes ○ No	Cost Verifications: Cost verifications and/or third party cost estimates. If third-party estimates are not available, explain your methodology for arriving at your project budget. Please include: A) Purchase agreements for any acquisitions B) Contractor Estimates or bids for new construction and/or rehabilitation C) Architectural Contract D) Other
#7	○ Yes ◉ No	Environmental Site Assessments: Summary Review / Statement of Phase I & Phase II ESA results
#8	◉ Yes ○ No	Market Information: A) Summary of appraisal, market study, Real Estate comps and industry information with sources. B) Include a copy of any third-party or in-house market analysis completed for the preparation of financial projection assumptions (sales or lease prices, absorption and capture rates, vacancy rates, expense escalators, etc.).
#9	◉ Yes ○ No	Copy of proposed construction plans/renderings etc.
#10	◉ Yes ○ No	Proposed Project Timeline: Anticipated milestones – Please provide in Gantt format if available.
#11	◉ Yes ○ No	Legal Description of the Property Involved: This may include a survey as well as a written legal.
#12	○ Yes ◉ No	If this project is seeking LEED or Living Building Challenge (Full, Net Zero, or Petal [must include "Energy Petal"]) Certification, provide confirmation of registration
#13	◉ Yes ○ No	Application Fee ($1,250 made payable to city of Cincinnati and $750 for the Ohio Department of Development)

#14	◉ Yes ○ No	City Business Disclosure Form
#15	◉ Yes ○ No	SBE Utilization Plan
#16	◉ Yes ○ No	Balanced Development Application

Carrion, Lisa 202601443

From: webapp@cincinnati-oh.gov
Sent: Monday, April 20, 2026 5:00 PM
To: ClerkOfCouncilEmail
Subject: Cincinnati City Council - Lobbyist Registration Form

Follow Up Flag: Follow up
Flag Status: Completed

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Submitted: 04/20/2026

APPLICATION TYPE: Registration
LOBBYIST COMPANY NAME: Shumaker Advisors, LLC
LOBBYIST FNAME: Stanley
LOBBYIST LNAME: Gates II
LOBBYIST ADDRESS: 41 S. High St., Suite 2400
LOBBYIST PHONE: 61446683403
LOBBYIST EMAIL: sgates@shumakeradvisors.com
LOBBYIST OCCUPATION: Lobbyist
LOBBYIST POSITION: Director of Government Affairs
CLIENT COMPANY NAME: TIAA/Nuveen/Paths Construction
CLIENT FNAME: Joshua
CLIENT LNAME: Freely
CLIENT ADDRESS: 8500 Andrew Carnegie Boulevard| D2-02
CLIENT PHONE: 980-384-0844
CLIENT EMAIL: joshua.freely@tiaa.org
CLIENT BUSINESS: County/Local Government, Public Interest, RealEstate/Housing
LEGISLATION TYPE: Property Sale, Lease or other property right from the City, Loans or Grants from the City, Zone Changes or amendments
LEGISLATION TYPE_OTHER:
LEGISLATION DESCRIPTION: legislation dealing with real estate transactions
CERTIFY: Yes
SIGNATURE: Stanley E. Gates II

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Carrion, Lisa

202601469

From: webapp@cincinnati-oh.gov
Sent: Friday, April 10, 2026 11:42 AM
To: ClerkOfCouncilEmail
Subject: Cincinnati City Council - Lobbyist Registration Form

==========

Submitted: 04/10/2026

APPLICATION TYPE: Registration
LOBBYIST COMPANY NAME: Government Strategies Group
LOBBYIST FNAME: Charles H.
LOBBYIST LNAME: Gerhardt III
LOBBYIST ADDRESS: 700 Walnut Street Suite 450, Cincinnati OH 45202
LOBBYIST PHONE: 513-651-4100
LOBBYIST EMAIL: cgerhardt@govstrategies.com
LOBBYIST OCCUPATION: Consultant
LOBBYIST POSITION: President & CEO
CLIENT COMPANY NAME: Strategies to End Homelessness
CLIENT FNAME: Kevin
CLIENT LNAME: Finn
CLIENT ADDRESS: 2368 Victory Parkway, Suite 600, Cincinnati, OH 45206
CLIENT PHONE: 513-263-2780
CLIENT EMAIL: kfinn@end-homelessness.org
CLIENT BUSINESS: RealEstate/Housing, Social Service/Human Services
LEGISLATION TYPE: Loans or Grants from the City
LEGISLATION TYPE_OTHER:
LEGISLATION DESCRIPTION: Activities related to Strategies to End Homelessness (STEH) and funding for STEH.
CERTIFY: Yes
SIGNATURE: Charles H Gerhardt III

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Carrion, Lisa 202401470

From: webapp@cincinnati-oh.gov
Sent: Friday, April 10, 2026 11:43 AM
To: ClerkOfCouncilEmail
Subject: Cincinnati City Council - Lobbyist Registration Form

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Submitted: 04/10/2026

APPLICATION TYPE: Registration
LOBBYIST COMPANY NAME: Government Strategies Group
LOBBYIST FNAME: Anne
LOBBYIST LNAME: Sesler
LOBBYIST ADDRESS: 700 Walnut Street Suite 450, Cincinnati OH 45202
LOBBYIST PHONE: 513-651-4100
LOBBYIST EMAIL: asesler@govstrategies.com
LOBBYIST OCCUPATION: Consultant
LOBBYIST POSITION: Director of Public Affairs
CLIENT COMPANY NAME: Strategies to End Homelessness
CLIENT FNAME: Kevin
CLIENT LNAME: Finn
CLIENT ADDRESS: 2368 Victory Parkway, Suite 600, Cincinnati, OH 45206
CLIENT PHONE: 513-263-2780
CLIENT EMAIL: kfinn@end-homelessness.org
CLIENT BUSINESS: RealEstate/Housing, Social Service/Human Services
LEGISLATION TYPE: Loans or Grants from the City
LEGISLATION TYPE_OTHER:
LEGISLATION DESCRIPTION: Activities related to Strategies to End Homelessness (STEH) and funding for STEH.
CERTIFY: Yes
SIGNATURE: Anne Sesler

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Carrion, Lisa 20260147I

From: webapp@cincinnati-oh.gov
Sent: Friday, April 10, 2026 11:56 AM
To: ClerkOfCouncilEmail
Subject: Cincinnati City Council - Lobbyist Registration Form

Follow Up Flag: Follow up
Flag Status: Completed

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Submitted: 04/10/2026

APPLICATION TYPE: Registration
LOBBYIST COMPANY NAME: Government Strategies Group
LOBBYIST FNAME: James
LOBBYIST LNAME: Benedict
LOBBYIST ADDRESS: 700 Walnut Street Suite 450, Cincinnati OH 45202
LOBBYIST PHONE: 513-651-4100
LOBBYIST EMAIL: jbenedict@govstrategies.com
LOBBYIST OCCUPATION: Consultant
LOBBYIST POSITION: VP
CLIENT COMPANY NAME: Valley Asphalt Corp.
CLIENT FNAME: Chris
CLIENT LNAME: Dittus
CLIENT ADDRESS: 11641 Mosteller Rd, Cincinnati OH 45241
CLIENT PHONE: (513) 771-0820
CLIENT EMAIL: chris.dittus@jrjnet.com
CLIENT BUSINESS: Contractors/Construction
LEGISLATION TYPE: Property Sale, Lease or other property right from the City, Other
LEGISLATION TYPE_OTHER: the City of Cincinnati's consideration of a new, city-operated asphalt facility
LEGISLATION DESCRIPTION: Activities related to Valley Asphalt's dealings with the City of Cincinnati.
CERTIFY: Yes
SIGNATURE: James Benedict

==========

Carrion, Lisa 20260476

From: webapp@cincinnati-oh.gov
Sent: Monday, April 6, 2026 11:27 AM
To: ClerkOfCouncilEmail
Subject: Cincinnati City Council - Lobbyist Update/Termination Form

Follow Up Flag: Follow up
Flag Status: Flagged

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Submitted on: 04/06/2026

APPLICATION TYPE: Update/Termination
LOBBYIST COMPANY NAME: DSD Advisors LLC
LOBBYIST FNAME: Annalese
LOBBYIST LNAME: Cahill
LOBBYIST ADDRESS: 255 E Fifth Street 1900, Cincinnati, Ohio 45202
LOBBYIST PHONE: 5138325428
LOBBYIST EMAIL: annalese.cahill@dsdadvisorsllc.com
LOBBYIST OCCUPATION: Government Affairs
LOBBYIST POSITION: Government Relations Manager
UPDATE TYPE: Termination of Engagement
TERMNATION DATE: 04/10/2026
UPDATE PERIOD: January 1 through June 30
ORDINANCES: Learning Grove
RESOLUTIONS:
LEGISLATION TYPE ADDITIONAL: No
LEGISLATION TYPE:
LEGISLATION TYP OTHER:
LEGISLATION DESCRIPTION:
FT1 - OFFICIAL:
FT1 - LOBBYIST:
FT1 - PURPOSE:
FT1 - DATE:
FT1 - VALUE:
FT2 - OFFICIAL:
FT2 - LOBBYIST:
FT2 - PURPOSE:
FT2 - DATE:
FT2 - VALUE:
FT3 - OFFICIAL:
FT3 - LOBBYIST:
FT3 - PURPOSE:
FT3 - DATE:
FT3 - VALUE:

CERTIFY: Yes
SIGNATURE: Annalese Cahill

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Carrion, Lisa 20260479

From: webapp@cincinnati-oh.gov
Sent: Monday, April 6, 2026 11:35 AM
To: ClerkOfCouncilEmail
Subject: Cincinnati City Council - Lobbyist Update/Termination Form

Follow Up Flag: Follow up
Flag Status: Flagged

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Submitted on: 04/06/2026

APPLICATION TYPE: Update/Termination
LOBBYIST COMPANY NAME: DSD Advisors LLC
LOBBYIST FNAME: Annalese
LOBBYIST LNAME: Cahill
LOBBYIST ADDRESS: 255 E Fifth Street 1900, Cincinnati, Ohio 45202
LOBBYIST PHONE: 5138325428
LOBBYIST EMAIL: annalese.cahill@dsdadvisorsllc.com
LOBBYIST OCCUPATION: Government Affairs
LOBBYIST POSITION: Government Relations Manager
UPDATE TYPE: Termination of Engagement
TERMNATION DATE: 04/10/2026
UPDATE PERIOD: January 1 through June 30
ORDINANCES: Cincinnati Arts Association
RESOLUTIONS:
LEGISLATION TYPE ADDITIONAL: No
LEGISLATION TYPE:
LEGISLATION TYP OTHER:
LEGISLATION DESCRIPTION:
FT1 - OFFICIAL:
FT1 - LOBBYIST:
FT1 - PURPOSE:
FT1 - DATE:
FT1 - VALUE:
FT2 - OFFICIAL:
FT2 - LOBBYIST:
FT2 - PURPOSE:
FT2 - DATE:
FT2 - VALUE:
FT3 - OFFICIAL:
FT3 - LOBBYIST:
FT3 - PURPOSE:
FT3 - DATE:
FT3 - VALUE:

CERTIFY: Yes
SIGNATURE: Annalese Cahill

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Carrion, Lisa 20260149

From: webapp@cincinnati-oh.gov
Sent: Monday, April 6, 2026 11:44 AM
To: ClerkOfCouncilEmail
Subject: Cincinnati City Council - Lobbyist Update/Termination Form

Follow Up Flag: Follow up
Flag Status: Flagged

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Submitted on: 04/06/2026

APPLICATION TYPE: Update/Termination
LOBBYIST COMPANY NAME: DSD Advisors LLC
LOBBYIST FNAME: Annalese
LOBBYIST LNAME: Cahill
LOBBYIST ADDRESS: 255 E Fifth Street 1900, Cincinnati, Ohio 45202
LOBBYIST PHONE: 5138325428
LOBBYIST EMAIL: annalese.cahill@dsdadvisorsllc.com
LOBBYIST OCCUPATION: Government Affairs
LOBBYIST POSITION: Government Relations Manager
UPDATE TYPE: Termination of Engagement
TERMNATION DATE: 04/10/2026
UPDATE PERIOD: January 1 through June 30
ORDINANCES: Cincinnati Art Museum
RESOLUTIONS:
LEGISLATION TYPE ADDITIONAL: No
LEGISLATION TYPE:
LEGISLATION TYP OTHER:
LEGISLATION DESCRIPTION:
FT1 - OFFICIAL:
FT1 - LOBBYIST:
FT1 - PURPOSE:
FT1 - DATE:
FT1 - VALUE:
FT2 - OFFICIAL:
FT2 - LOBBYIST:
FT2 - PURPOSE:
FT2 - DATE:
FT2 - VALUE:
FT3 - OFFICIAL:
FT3 - LOBBYIST:
FT3 - PURPOSE:
FT3 - DATE:
FT3 - VALUE:

CERTIFY: Yes
SIGNATURE: Annalese Cahill

city of CINCINNATI
Interdepartment Correspondence Sheet

April 22, 2026

To: Mayor and Members of City Council

202601392

From: Sheryl M. M. Long, City Manager

Subject: **Emergency Ordinance – Parks: Cincinnati Parks Foundation Grant for 2025 Let's Grow Local Event**

Attached is an Emergency Ordinance captioned:

> **AUTHORIZING** the City Manager to accept a grant of up to $2,500 from the Cincinnati Parks Foundation to cover expenses incurred during the production of the annual Let's Grow Local event held on October 28, 2025; and **AUTHORIZING** the Director of Finance to deposit the grant funds into Parks Miscellaneous Revenue and Special Activity Fund revenue account no. 326x8571.

Approval of this Emergency Ordinance authorizes the City Manager to accept a grant of up to $2,500 from the Cincinnati Parks Foundation to cover expenses incurred during the Let's Grow Local event held on October 28, 2025. This Emergency Ordinance also authorizes the Director of Finance to deposit the grant funds into Parks Miscellaneous Revenue and Special Activity Fund revenue account no. 326x8571.

Let's Grow Local is a community initiative led by Cincinnati Parks in partnership with MadTree Brewing, the Cincinnati Parks Foundation, and other community partners. This initiative aims to unite the community by planting trees, improving public spaces, and investing in the long-term health of neighborhoods. During the volunteer event on October 28, 2025, Let's Grow Local planted over 140 new trees throughout the West End and completed projects to improve public spaces.

The grant was accepted by the Cincinnati Park Board at its regular meeting on November 20, 2025, but the grant will not be accepted without the approval of the City Council. This grant does not require matching funds or new FTEs/full time equivalents.

Planting trees, improving public spaces, and investing in the long-term health of neighborhoods is in accordance with the "Collaborate" goal to "[w]ork in synergy with the Cincinnati community" and strategy to "[u]nite our communities" as described on pages 209-211 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to accept the grant resources in a timely manner and reimburse Cincinnati Parks for expenses already incurred before the end of the fiscal year.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment

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- 2026

AUTHORIZING the City Manager to accept a grant of up to $2,500 from the Cincinnati Parks Foundation to cover expenses incurred during the production of the annual Let's Grow Local event held on October 28, 2025; and **AUTHORIZING** the Director of Finance to deposit the grant funds into Parks Miscellaneous Revenue and Special Activity Fund revenue account no. 326x8571.

WHEREAS, Let's Grow Local is a community initiative led by Cincinnati Parks in partnership with MadTree Brewing, the Cincinnati Parks Foundation, and other community partners; and

WHEREAS, the Let's Grow Local initiative aims to unite the community by planting trees, improving public spaces, and investing in the long-term health of neighborhoods; and

WHEREAS, during the volunteer event on October 28, 2025, Let's Grow Local planted over 140 new trees throughout the West End and completed projects to improve public spaces; and

WHEREAS, the grant was accepted by the Cincinnati Park Board at its regular meeting on November 20, 2025; and

WHEREAS, this grant does not require matching funds, and there are no new FTEs/full time equivalents associated with this grant; and

WHEREAS, planting trees, improving public spaces, and investing in the long-term health of neighborhoods is in accordance with the "Collaborate" goal to "[w]ork in synergy with the Cincinnati community" and strategy to "[u]nite our communities" as described on pages 209-211 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is authorized to accept a grant of up to $2,500 from the Cincinnati Parks Foundation to cover expenses incurred during the production of the annual Let's Grow Local event held on October 28, 2025.

Section 2. That the Director of Finance is authorized to deposit the grant funds into Parks Miscellaneous Revenue and Special Activity Fund revenue account no. 326x8571.

Section 3. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of the grant and Sections 1 and 2.

Section 4. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to accept the grant resources in a timely manner and reimburse Cincinnati Parks for expenses already incurred before the end of the fiscal year.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

April 22, 2026

To: Mayor and Members of City Council

From: Sheryl M. M. Long, City Manager

202601414

Subject: **Emergency Ordinance – DOTE: OKI Surface Transportation Block Grant (STBG) for HAM-Cincy Eggleston RPP PID 124949**

Attached is an Emergency Ordinance captioned:

> **ESTABLISHING** new capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949," to provide resources to rehabilitate Eggleston Avenue from Pete Rose Way to Court Street; **AUTHORIZING** the City Manager to apply for, accept, and appropriate a Federal Highway Administration Federal Surface Transportation Block Grant of up to $800,000 awarded through the Ohio-Kentucky-Indiana Regional Council of Governments (OKI) (ALN 20.205), Metropolitan Planning Organization, administered by the Ohio Department of Transportation ("ODOT"), to the newly established capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949"; **AUTHORIZING** the Director of Finance to deposit the grant resources into capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949"; **AUTHORIZING** the City Manager to enter into a Local Public Agency agreement with ODOT to complete the HAM-Cincy Eggleston RPP (PID 124949) project; and **AUTHORIZING** the City Manager to do all things necessary to cooperate with the Director of ODOT to complete this project.

Approval of this Emergency Ordinance authorizes the City Manager to apply for, accept, and appropriate a Federal Highway Administration (FHWA) Federal Surface Transportation Block Grant of up to $800,000 awarded through the Ohio-Kentucky-Indiana Regional Council of Governments (OKI) (ALN 20.205), Metropolitan Planning Organization, administered by the Ohio Department of Transportation (ODOT), to the newly established capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949" to provide resources to rehabilitate Eggleston Avenue from Pete Rose Way to Court Street.

The Ohio-Kentucky-Indiana Regional Council of Governments (OKI) Metropolitan Planning Organization, administered by the Ohio Department of Transportation (ODOT), applied for the grant on behalf of the City and was awarded $800,000 on April 10, 2025, but no grant funds will be accepted without approval by the City Council.

The Surface Transportation Block Grant requires matching resources of up to $1,896,459, which is anticipated to be available in future capital improvement program project account no. 712x233x272308, "Street Rehabilitation – CSR". There are no new FTEs/full time equivalents associated with this grant.

The rehabilitation of Eggleston Avenue from Pete Rose Way to Court Street is in accordance with the "Connect" goal to "[d]evelop a regional transportation system that promotes economic vitality," and the strategy to "[u]se the City's transportation network to help

facilitate economic development opportunities," as described on pages 139-142 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to accept the grant resources and meet established project deadlines.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment

E M E R G E N C Y

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- 2026

ESTABLISHING new capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949," to provide resources to rehabilitate Eggleston Avenue from Pete Rose Way to Court Street; **AUTHORIZING** the City Manager to apply for, accept, and appropriate a Federal Highway Administration Federal Surface Transportation Block Grant of up to $800,000 awarded through the Ohio-Kentucky-Indiana Regional Council of Governments (OKI) (ALN 20.205), Metropolitan Planning Organization, administered by the Ohio Department of Transportation ("ODOT"), to the newly established capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949"; **AUTHORIZING** the Director of Finance to deposit the grant resources into capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949"; **AUTHORIZING** the City Manager to enter into a Local Public Agency agreement with ODOT to complete the HAM-Cincy Eggleston RPP (PID 124949) project; and **AUTHORIZING** the City Manager to do all things necessary to cooperate with the Director of ODOT to complete this project.

WHEREAS, there are grant resources available from a Federal Highway Administration Federal Surface Transportation Block Grant; and

WHEREAS, the Ohio-Kentucky-Indiana Regional Council of Governments (OKI) Metropolitan Planning Organization, administered by the Ohio Department of Transportation (ODOT), applied for the grant on behalf of the City and was awarded $800,000 on April 10, 2025, but no grant funds will be accepted without approval by Council; and

WHEREAS, the grant requires matching resources of up to $1,896,459, which is anticipated to be available in future capital improvement program project account no. 712x233x272308, "Street Rehabilitation – CSR"; and

WHEREAS, the Department of Transportation and Engineering intends to fully cover the cost of project management, community involvement, and construction inspection from existing and proposed capital improvement program resources; and

WHEREAS, there are no new FTEs associated with this grant; and

WHEREAS, the rehabilitation of Eggleston Avenue from Pete Rose Way to Court Street is in accordance with the "Connect" goal to "[d]evelop a regional transportation system that promotes economic vitality," and the strategy to "[u]se the City's transportation network to help facilitate economic development opportunities," as described on pages 139-142 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINDED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the Director of Finance is authorized to establish new capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949," to provide resources to rehabilitate Eggleston Avenue from Pete Rose Way to Court Street.

Section 2. That the City Manager is authorized to apply for, accept, and appropriate a Federal Highway Administration Federal Surface Transportation Block Grant of up to $800,000 awarded through the Ohio-Kentucky-Indiana Regional Council of Governments (OKI) (ALN 20.205), Metropolitan Planning Organization, administered by the Ohio Department of Transportation ("ODOT") to the newly established capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949."

Section 3. That the Director of Finance is authorized to deposit the grant resources into capital improvement program project account no. 980x233x262388, "HAM-Cincy Eggleston RPP PID 124949."

Section 4. That the City Manager is authorized to enter into a Local Public Agency agreement with ODOT to complete the HAM-Cincy Eggleston RPP (PID 124949) project.

Section 5. That the City Manager is authorized to do all things necessary to cooperate with the Director of ODOT to complete the HAM-Cincy Eggleston RPP (PID 124949) project.

Section 6. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of the grant and Sections 1 through 5.

Section 7. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to accept the grant resources and meet established project deadlines.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

city of CINCINNATI
Interdepartment Correspondence Sheet

April 22, 2026

To: Mayor and Members of City Council

From: Sheryl M. M. Long, City Manager 202601433

Subject: **Emergency Ordinance – CMC Changes to Chapters 321, 414, 834, and 1101**

Attached is an Emergency Ordinance captioned:

> **MODIFYING** the provisions of Chapter 321, "Procurement and Disposal of Supplies, Services and Construction," of the Cincinnati Municipal Code ("CMC") by **AMENDING** Section 321-118, "Applicability of Prevailing Wage Rates to City Development Agreements"; **MODIFYING** the provisions of Chapter 414, "Valet Parking," of the CMC by **AMENDING** Section 414-7, "Valet Parking Board"; **MODIFYING** the provisions of Chapter 834, "Entertainment Districts," of the CMC by **AMENDING** Section 834-01, "Definitions," and Section 834-02, "Application for Designation of Community Entertainment District"; **MODIFYING** the provisions of Chapter 1101, "Administration," of the CMC by **AMENDING** Section 1101-57, "Demolition or Repair of Buildings"; and **DESIGNATING** a Housing Officer for the City of Cincinnati Community Reinvestment Area.

Pursuant to Ordinance 0094-2026, approved on April 1, 2026, Council officially created the Office of Strategic Growth and the Department of Opportunity and Resident Services. This proposed ordinance will align relevant Cincinnati Municipal Code provisions with the new administrative structure and delete outdated references.

The Administration recommends passage of this ordinance.

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- 2026

MODIFYING the provisions of Chapter 321, "Procurement and Disposal of Supplies, Services and Construction," of the Cincinnati Municipal Code ("CMC") by **AMENDING** Section 321-118, "Applicability of Prevailing Wage Rates to City Development Agreements"; **MODIFYING** the provisions of Chapter 414, "Valet Parking," of the CMC by **AMENDING** Section 414-7, "Valet Parking Board"; **MODIFYING** the provisions of Chapter 834, "Entertainment Districts," of the CMC by **AMENDING** Section 834-01, "Definitions," and Section 834-02, "Application for Designation of Community Entertainment District"; **MODIFYING** the provisions of Chapter 1101, "Administration," of the CMC by **AMENDING** Section 1101-57, "Demolition or Repair of Buildings"; and **DESIGNATING** a Housing Officer for the City of Cincinnati Community Reinvestment Area.

WHEREAS, the Cincinnati Futures Commission recommended that the City create an Office of Strategic Growth to improve service delivery to better encourage development in Cincinnati; and

WHEREAS, on February 4, 2026, Council unanimously passed Council Motion No. 202600232, directing the City Administration to immediately commence the Office of Strategic Growth; and

WHEREAS, on April 1, 2026, Council passed Ordinance No. 94-2026, amending the Cincinnati Administrative Code to adjust the City's administrative structure to reflect the creation of the Office of Strategic Growth and the Department of Opportunity and Resident Services; and

WHEREAS, this ordinance will amend the Cincinnati Municipal Code to account for the creation of the Office of Strategic Growth and the Department of Opportunity and Resident Services and elimination of the Department of Community and Economic Development; and

WHEREAS, the restructuring will allow for more streamlined service delivery to Cincinnati residents and businesses, and will create operational efficiencies; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That Section 321-118 of Chapter 321, "Procurement and Disposal of Supplies, Services and Construction," of the Cincinnati Municipal Code ("CMC") is amended as follows:

Sec. 321-118. Applicability of Prevailing Wage Rates to City Development Agreements.

(a) Every development agreement must, as a condition of disbursement of city funds or the receipt of any other incentive or benefit, include a provision that:

(1) Requires the payment of the wage rates set forth pursuant to Ohio's Prevailing Wage Law, Ohio Revised Code sections 4115.03 to 4115.16, with respect to every component of the development, whether public or private, and whether or not such wage rates would otherwise be required to be paid pursuant to Ohio's Prevailing Wage Law;

(2) Provides that violations of Ohio's Prevailing Wage Law on a development, or violations of the provision that must be included in development agreements pursuant to clause (a)(1) of this section, that remain unresolved or uncured after the city provides notice thereof and a reasonable opportunity to resolve and cure the same shall result in the forfeiture of all benefits, incentives, and subsidies provided under the development agreement, whether said benefits, incentives, and subsidies have been previously disbursed or provided or have yet to be disbursed or provided; provided that (i) forfeiture of benefits, incentives or subsidies under this provision shall only apply with respect to the portion of the benefits, incentives, or subsidies that the development agreement does not obligate the developer to repay or reimburse, such as in the case of public infrastructure improvements benefiting a development constructed by the city but paid for by the developer, and (ii) if the city has provided non-monetary benefits, incentives or subsidies, such as the construction of public infrastructure improvements, prior to the date of forfeiture, then the development agreement shall stipulate that, in lieu of the forfeiture of such non-monetary benefits, incentives or subsidies, the forfeiting party shall remit funds to the city in an amount equal to the total value of any such non-monetary benefits, incentives, or subsidies;

(3) Authorizes the city to review and audit project records of the developer and requires the developer to cause any construction contractors or subcontractors to likewise agree to permit the city's review and audit of project records as may be needed to ensure compliance with this section and Ohio's Prevailing Wage Law; and

(4) Grants the city the authority to take such actions, request such documentation, conduct such investigations, and make such determinations with respect to the compliance with or enforcement of this section as may be taken, requested, conducted or made by the Director of the Ohio Department of Commerce with respect to the compliance with or enforcement of the provisions of Ohio's Prevailing Wage Law.

(b) The city manager or the city manager's designee ~~department of community and economic development~~ will determine the wage rates that must be paid pursuant to the provisions described in clause (a)(1) on an individual development basis, premised on its review of the scope of the development and any public improvements undertaken in connection therewith. Each development agreement must include and identify the applicable residential or commercial prevailing wage rates that apply to each component of the work undertaken as a part of the development, regardless of whether such component consists of private improvements. Notwithstanding anything to the contrary in this clause (b), the city manager or the city manager's designee ~~department of community and economic~~

~~development~~ will apply (i) commercial rates to a residential component of a development if such residential component is five stories or greater and (ii) residential rates to a residential component of a development if such residential component is below five stories. Without limitation or modification of any obligations the city ~~or the department of community and economic development~~ may be subject to under applicable state and federal law, this clause (b) shall apply only with respect to development agreements, as defined in this Chapter 321, and shall not operate to require the city ~~or the department of community and economic development~~ to determine the applicability of Ohio's Prevailing Wage Law or any other prevailing wage laws or regulations to any agreements or contracts other than development agreements, as defined in this Chapter 321.

(c) The city manager or the city manager's ~~his or her~~ designee may issue any rules or regulations necessary to implement and administer this section.

(d) The department of economic inclusion will assist the city manager or the city manager's designee ~~department of community and economic development~~ in fulfilling its obligations under clause (a) of this section by providing information on the applicable prevailing wage rates with respect to each development agreement. For all developments which are subject to development agreements, the city manager or city manager's designee ~~department of community and economic development is~~ responsible for monitoring compliance with and enforcing the requirements of this section and Ohio's Prevailing Wage Law. In furtherance of this clause (d), the city manager or the city manager's designee ~~department of community and economic development~~, with the cooperation and assistance of the department of economic inclusion shall prepare and submit to the city manager an annual report summarizing the compliance of all developments subject to this section.

(e) This Section 321-118 shall be construed as being in addition to, and not in limitation of, the requirements of Ohio's Prevailing Wage Law.

Section 2. That Section 414-7 of Chapter 414, "Valet Parking," of the CMC is amended as follows:

Sec. 414-7. Valet Parking Board.

There is hereby created a Valet Parking Board consisting of the city manager ~~Director of Community and Economic Development~~, the traffic engineer, the Chief of Police, or their designees. The solicitor's office shall provide legal support to the Valet Parking Board as necessary. In addition the Valet Parking Board may have a non-voting representative of the businesses in the zone which will use the valet parking. The business representative shall be selected by a vote of the business owners using valet parking within the zone. The three voting members of the Board are authorized to draft rules regarding the method of selecting the non-voting member and the length of his term.

The traffic engineer may establish a valet parking zone based upon an independent determination of a need, or at the request of an interested business pursuant to 414-3 herein. In the case where the traffic engineer independently determines a need for the establishment of a valet

zone, the valet parking board shall advertise at least once, in the City Bulletin, seeking valet parking businesses to operate in the valet parking zone. Subsequently the board shall consider all interested businesses and select one valet provider for the newly created valet parking zone. However, in the case where the traffic engineer is approached by a valet parking business requesting the creation of a valet parking zone which that business intends to service, the Valet Parking Board need not go through the advertising process outlined above. In making its decision as to which business to select to operate a newly established valet parking zone, the board shall consider:

(a) The wants of the businesses whose customers use valet parking, the affected neighborhood and business associations, and any affected citizen.

(b) The level of valet parking services to be provided.

(c) The proximity of the garage or lot proposed to be used by the provider.

(d) The amounts to be charged for valet parking.

(e) Any other relevant factors.

Section 3. That Sections 834-01 and 834-02 of Chapter 834, "Entertainment Districts," of the CMC are amended as follows:

Sec. 834-01. Definitions.

As used in this Chapter:

a. *"Community entertainment district"* means a bounded area that includes or will include a combination of entertainment, retail, educational, sporting, social, cultural, or arts establishments within close proximity to some or all of the following types of establishments within the district, or other types of establishments similar to these:

(1) Hotels;

(2) Restaurants;

(3) Retail sales establishments;

(4) Enclosed shopping centers;

(5) Museums;

(6) Performing arts theaters;

(7) Motion picture theaters;

(8) Night clubs;

(9) Convention facilities;

(10) Sports facilities;

(11) Entertainment facilities or complexes;

(12) Any combination of the establishments described in division (1) to (11) of this section that provide similar services to the community.

~~b. *"Director of Community and Economic Development"* refers to the Director of Community and Economic Development of the City of Cincinnati, or his designee.~~

Sec. 834-02. Application for Designation of Community Entertainment District.

a. Any owner of property located within the c~~C~~ity of Cincinnati seeking to have that property, or that property and other surrounding property, designated as a community entertainment district, as defined in Chapter 4301 of the Ohio Revised Code, shall file an application seeking this designation with the Mayor.

b. An application to designate an area as a community entertainment district shall contain all of the following:

(1) The applicant's name and address;

(2) A map or survey of the proposed community entertainment district in sufficient detail to identify the boundaries of the district and the property owned by the applicant;

(3) A general statement of the nature and types of establishments described in section 834-01(a) that are or will be located within the proposed community improvement district and any other establishments located in the proposed community entertainment district that are not described in section 834-01(a);

(4) If some or all of the establishments within the proposed community entertainment district have not yet been developed, the proposed time frame for completing the development of these establishments;

(5) Evidence that the uses of land within the proposed community entertainment district are in accord with the City of Cincinnati's master zoning plan or map;

(6) A certificate from a surveyor or engineer licensed under Chapter 4733 of the Ohio Revised Code indicating that the area encompassed by the proposed community entertainment district contains no less than twenty contiguous acres;

(7) A handling and processing fee, payable by cashier's check or money order to the City of Cincinnati, in the amount of $15,000.00;

(8) The cCity mManager may grant a non-profit entity applicant a reduction of the fee in (7) above in an amount determined by the cCity mManager, if the city manager ~~he or she~~ determines that the intent of the application is to promote and encourage community involvement, economic prosperity, and revitalization within a ~~City~~ Cincinnati neighborhood by locating operating businesses in existing vacant or underutilized buildings. An applicant shall not be eligible for a fee reduction unless a majority of the newly available liquor licenses will be used in buildings existing and eligible for a permanent certificate of occupancy as of the date of the application. An applicant shall include with an application written documentation, acceptable to the City Manager, evidencing that the applicant meets the eligibility requirements set forth herein. The application form shall include a list of acceptable documentation.

c. The property owner shall deliver a copy of the application, along with the handling and processing fee, to the ~~Director of Community and Economic Development, or his~~ city manager or city manager's designee, who shall provide proof of receipt.

Section 4. That Section 1101-57 of Chapter 1101, "Administration," of the CMC is amended as follows:

Sec. 1101-57. Demolition or Repair of Buildings.

1101-57.1 *Buildings Subject to Demolition or Repair:* A building shall be subject to demolition or repair by the director of buildings and inspections whenever:

(1) The building has been deemed to be dangerous and unsafe as defined in § 1101-63.1 CBC, the director of buildings and inspections has exhausted the provisions of § 1101-61.1 CBC, and the building has not been brought into compliance with the CBC or any order issued by the director of buildings and inspections; or

(2) The building threatens to collapse or poses other immediate danger and action authorized by § 1101-63.4 CBC is in the interest of public safety.

1101-57.2 *Administrative Proceedings:* Whenever a building is subject to demolition or repair under § 1101-57.1(1) CBC the director of buildings and inspections shall:

(1) Schedule a public hearing for the purpose of determining whether the building in question constitutes such a public nuisance that it should be demolished or repaired by governmental action;

(2) Send notices to all known parties of interest in the property, as determined from the official land records of Hamilton County, by certified mail not less than ten days prior to the public hearing;

(3) If the subject building contains any dwelling units, send electronic mail notification to the community council for the area within which the building is located, electronic mail notification to not-for-profit organizations known to be active in the rehabilitation of residential buildings in the neighborhood of the subject building, and any other entity or individual who has requested electronic mail notification. Such notification is contingent upon the relevant community councils, non-profit organizations and other entities or individuals providing the director of buildings and inspections with electronic mail contact information;

(4) If the subject property is more than fifty (50) years of age, notify the urban conservator so that he can conduct a separate hearing to assess the building's historic significance;

(5) Post a copy of the notice of the public hearing on the subject building or premises not less than ten days prior to the public hearing;

(6) Publish the notice of the public hearing on the City of Cincinnati's website at least two weeks prior to the public hearing;

(7) Engage the services of a reputable property manager or other person experienced in the rehabilitation of buildings of similar use and type as the subject building to survey the premises to determine whether the condition of the premises is a factor seriously depreciating property values in the neighborhood;

(8) Hold the public hearing at which evidence may be received from any known parties of interest in the property, representatives from neighborhood organizations, police and fire division, the division of property maintenance code enforcement, and others. Witnesses must be sworn before testifying;

(9) Parties of interest in the property shall be permitted to appear and be heard in person, or by an attorney, in opposition to the proposed demolition or repair of the building, and to do all of the following:

(a) Present the party's position, arguments, and contentions;

(b) Offer and examine witnesses and present evidence in support;

(c) Cross-examine witnesses purporting to refute the party's position, arguments, and contentions;

(d) Offer evidence to refute evidence and testimony offered in opposition to his position, arguments, and contentions;

(e) Proffer any such evidence into the record, if the admission of it is denied by the chief building official or his designee;

1101-57.3 *Stay of Hearing:* The director of buildings and inspections may stay the conduct of hearing or continue a hearing in progress for up to 30 days if:

(1) The subject building has been sold or transferred and the new owner or person in control has the present capacity and intent to bring the subject building and its premises into compliance with the CBC or, if the building is not an historic structure or a structure within an Historic Landmark or District, taken down and removed within 30 days or such other time as may be allowed by the director of buildings and inspections; or

(2) The owner or person in control has applied for and obtained an administrative stay pursuant to § 1101-57.9 CBC.

If the building and its premises are not brought into compliance with the foregoing standards within the time provided the hearing shall be resumed, and any bond that may have been posted forfeited and the proceeds applied to the demolition and restoration costs.

1101-57.4 *Findings:* If from the evidence received at the public hearing conducted pursuant to § 1101-57.2 CBC and from personal observation of the subject building, the director of buildings and inspections finds:

(1) The city has exhausted reasonable efforts to cause the building to be brought into compliance with the CBC; and

(2) The subject building is a public nuisance under the standards of § 1101-63.1 CBC or because of age, obsolescence, dilapidation, deterioration, lack of maintenance or repair or any combination thereof constitutes a serious fire hazard, a serious health hazard, a substantial and unreasonable interference with the reasonable and lawful use and enjoyment of other premises within the neighborhood or a factor seriously depreciating property values in the neighborhood;

Then the director of buildings and inspections shall direct the subject building to be demolished and its premises restored to a safe condition, or that it be repaired in a manner sufficient to remediate any public nuisance. If the urban conservator has conducted a public hearing and concluded that the building is of historic significance, repair or other legal remedies will be pursued in lieu of demolition unless an emergency condition exists. The director of buildings and inspections shall have standing to seek a certificate of appropriateness from the urban conservator or historic conservation board for the purpose of performing repairs. Where the director of buildings and inspections seeks a certificate of appropriateness pursuant to this chapter, any fees associated with the application shall be waived. The director of buildings and inspections shall reduce the order to writing and incorporate the findings and conclusions supporting the order.

1101-57.5 *Demolition or Repair:* In cases where the director of buildings and inspections has directed a building to be repaired or demolished, the director of buildings and inspections shall:

(1) Notify all known parties of interest in the property of his decision by sending a copy by certified mail to their tax mailing addresses, by publication at least once in the City Bulletin and by posting a notice of the decision upon the building or premises concerned.

(2) Not less than thirty days after the notification as set forth in paragraph (1) of this division, cause the building to be demolished or repaired by governmental action. If demolished, the site will be left free of any nuisance and, if applicable, consistent

with historic district guidelines. Maintenance of the vacant lot remains the responsibility of the owner or person in control. If repaired, the premises will be restored to a safe condition, free from any public nuisance, and the director of buildings and inspections will certify the costs incurred to the city treasurer for payment.

1101-57.6 *Recovering Demolition or Repair Costs:* The city solicitor, at the request of the director of buildings and inspections, shall recover the total cost of demolition and restoration or repair of the property, including the cost of service of notice and publication, from the persons on whom liability is imposed by § 1101-57.7 CBC.

1101-57.7 *Liability of Owners and Persons in Control:* Any person who on or after July 13, 1990 owns or is in control of a building found to be in violation of the CBC by the director of buildings and inspections pursuant to § 1101-61.1 CBC and subsequently demolished or repaired by government action pursuant to § 1101-57 CBC shall be jointly and severally liable for the costs incurred unless the building is reinspected and found to have been brought into compliance with the CBC without governmental action and the building is thereafter kept in compliance with the CBC for so long as the person retains any interest in the building.

The city solicitor may accept title to real property from any person liable for demolition or repair costs under § 1101-57.7 CBC in whole or partial settlement of that liability on being advised by the city manager that the property can be used for municipal purposes or that the city can cause the property to be rehabilitated or redeveloped if title is acquired.

1101-57.9 *Administrative Stay:* The owner or person in control of any building subject to demolition under § 1101-57.1(1) and § 1101-57.4 CBC may apply to the director of buildings and inspections for a stay of the demolition. The owner or person in control shall give to the city treasurer a bond in amount equal to the costs of demolishing the building and restoring the premises to a safe condition as estimated by the director of buildings and inspections conditioned on the owner or person in control causing the subject building to be brought into compliance with the CBC. The director of buildings and inspections may grant a stay for a period not to exceed 90 days on finding that the delay in demolition will not pose an imminent peril to the public. The director of buildings and inspections may extend a stay for an additional 90 days on being satisfied that the owner or person in control is diligently causing the building to be brought into compliance with the CBC. If the owner or person in control fails to bring the building into compliance with the CBC within the period of the stay the bond shall be forfeited. The director of buildings and inspections shall then demolish or repair the building and restore the premises to a safe condition, free from any public nuisance, and certify the costs incurred to the city treasurer for payment.

1101-57.9.5 *Stay of Demolition or Repair of Buildings Under Contract for Rehabilitation With the City*: The owner or person in control of any building subject to demolition or repair under § 1101-57.1(1) and § 1101-57.4 CBC who has a contract in effect with the city for the rehabilitation of that building or who has applied to the city for rehabilitation assistance may apply to the director of buildings and inspections for stay of demolition or repair by governmental action. If the contract is in effect the director of buildings and inspections may issue the stay for as long as the owner is not in default of the contract. The director of buildings and inspections may issue a stay to a person who has applied to the city for rehabilitation assistance if the city manager or city manager's designee ~~director of community and economic development~~ endorses the application for stay and states that the city is likely to enter into a rehabilitation contract within the next 90 days. If the application is rejected the stay shall terminate.

1101-57.10 *Appeals:* Any person affected by any order or decision of the director of buildings and inspections made pursuant to § 1101-57 CBC may appeal in the manner as provided by law.

Section 5. That the City Manager or the City Manager's designee is hereby designated as housing officer, as such term is defined in Ohio Revised Code Section 3735.65(A), for the City of Cincinnati Community Reinvestment Area.

Section 6. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to reflect the creation of the Office of Strategic Growth and the Department of Opportunity and Residential Services, and the elimination of the Department of Community and Economic Development to ensure efficient operation of the City's development and incentives programs.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

Deletions are indicated by strikethrough; additions are indicated by underline.
4897-0065-9097, v. 8

city of CINCINNATI
Interdepartment Correspondence Sheet

Date: April 22, 2026

To: Mayor and Members of City Council

202601423

From: Sheryl M. M. Long, City Manager

Subject: Legislative Resolution – 2025 Sidewalk Safety Program Emergency Repairs

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Attached is an legislative resolution captioned as follows:

> **DECLARING** the need for emergency repairs that have been made to sidewalks, sidewalk areas, curbs, and/or gutters at a variety of locations in the City and the need for levying assessments for the cost of such repairs on the abutting properties in accordance with Cincinnati Municipal Code Sections 721-149 to 721-169.

This resolution will declare the necessity of special assessments upon certain property bounding and abutting streets within the City of Cincinnati, as noted in Attachment A, for the purpose of paying the cost and expense of repairing, reconstructing, and constructing concrete sidewalks, driveways, and curbs consistent with Ohio Revised Code Chapter 729 and Cincinnati Municipal Code Requirements.

The property owners have been notified of the need for repairs. The property owners that did not make the necessary repairs, according to City requirements, have had the work completed by the City. Property owners that have not paid their bill, for costs incurred by the City, will be assessed in accordance with the Ohio Revised Code.

Ultimately, unpaid assessments will be certified to the Hamilton County Auditor for collection by the Hamilton County Treasurer, in the same manner as real estate taxes.

The Administration recommends passage of the attached legislative resolution.

Attachment A – Locations and costs of Sidewalk Repairs

cc: Greg Long, Interim Director, Transportation and Engineering

Legislative Resolution

JRS

RESOLUTION NO. _____ - 2026

DECLARING the need for emergency repairs that have been made to sidewalks, sidewalk areas, curbs, and/or gutters at a variety of locations in the City and the need for levying assessments for the cost of such repairs on the abutting properties in accordance with Cincinnati Municipal Code Sections 721-149 to 721-169.

WHEREAS, Chapter 721 of the Cincinnati Municipal Code requires property owners to keep the sidewalks, sidewalk area, curbs, and gutters abutting their properties safe and in good repair; and

WHEREAS, City inspectors have documented the need for emergency sidewalk repairs adjacent to each of the properties listed in Attachment A attached hereto and incorporated herein by reference (the "Properties"); and

WHEREAS, Cincinnati Municipal Code Section 721-165 authorizes the City to make emergency repairs without prior notice to the abutting property owner if necessary to provide for public safety and also to bill the owner for the cost of the work; and

WHEREAS, for the Properties, the City provided prior written notice of the emergency sidewalk conditions and the need for repairs to each property owner, which included notice that failure by an owner to permanently repair an emergency condition would result in the City performing the repair at the property owner's cost; and

WHEREAS, under Cincinnati Municipal Code Section 721-169, if a property owner fails to pay the City's bill for the cost of the work within thirty days, the City may levy an assessment on the abutting property for the cost of the work, which shall be collected by the County Treasurer in the same manner as real estate taxes; and

WHEREAS, by this resolution the City declares the need for emergency repairs to sidewalks, sidewalk areas, curbs, or gutters abutting the Properties and the need for the levying of an assessment, by subsequent ordinance, for the cost of the work against each such property if the property owner fails to pay the City's bill within thirty days; now, therefore,

BE IT RESOLVED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the making of emergency repairs to the sidewalks, sidewalk areas, curbs, and/or gutters abutting certain properties at certain miscellaneous locations within the City, as identified in Attachment A attached hereto and incorporated herein by reference, is

hereby declared necessary for public safety in accordance with Cincinnati Municipal Code Sections 721-149 through 721-169.

Section 2. That the work performed by the City shall be accomplished in accordance with plans and specifications on file in the Clerk of Council's office which are hereby approved.

Section 3. That Council finds that the City shall be responsible for two percent of the cost of the work and that the balance of the cost of the work shall be charged to the abutting property owners in the amounts shown in Attachment A hereto.

Section 4. That a property owner who fails to pay the City's bill within thirty days shall, by subsequent ordinance, have an assessment levied upon such property for the cost of the work which shall be collected by the County Treasurer.

Section 5. That if a property owner does not pay the assessment in cash and, prior to the billing statement due date, does not indicate to the Director of the City's Department of Transportation and Engineering the property owner's election to pay the assessment over three, five, or ten years, the City shall assess the property for a period of three years. The interest rate charged shall correspond to the City-adopted rates in effect at the time Council passes the assessing ordinance for the respective property. The 2026 rates are 6.55 percent for three years, 6.74 percent for five years, and 7.19 percent for ten years. Assessments not timely paid shall be certified to the County Auditor for collection by the County Treasurer in the same manner as real estate taxes are collected.

Section 6. That notice of the passage of this resolution shall be given pursuant to Chapter 729 of the Ohio Revised Code and Section 721.153 of the Cincinnati Municipal Code.

Section 7. That this legislative resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

city of CINCINNATI
TRANSPORTATION & ENGINEERING

Attachment A

2025 SSP Misc Emergency Repairs

Total Construction Cost: $664,735.26

2024 Dist 3 (Misc) Sidewalk Repairs	$38,130.60
2025 Dist 1 (Misc) Sidewalk Repairs	$101,908.14
2025 Dist 2 (Misc) Sidewalk Repairs	$291,309.72
2025 Dist 3 (Misc) Sidewalk Repairs	$77,597.40
2025 Dist 4 (Misc) Sidewalk Repairs	$112,820.40
2025 Dist 5 (Misc) Sidewalk Repairs	$42,969.00

Group Name: 2024 Dist 3 (Misc) Sidewalk Repairs

		Location:	Parcel:	Construction Cost:
1	East Price Hill	1642 ATSON Ln	0204-0014-0144	$1,483.20
2	East Price Hill	1652 ATSON Ln	0204-0014-0127	$1,488.00
3	East Price Hill	722 GRAND Av	0178-0027-0063	$2,319.00
4	East Price Hill	2177 SELIM Av	0171-0010-0005	$2,246.40
5	West Price Hill	1315 COVEDALE Av	0183-0002-0579	$468.00
6	West Price Hill	1436 COVEDALE Av	0183-0002-0527	$468.00
7	West Price Hill	1317 MANSS Av	0204-0016-0179	$1,755.00
8	West Price Hill	5101 SIDNEY Rd	0183-0002-0088	$8,008.80
9	West Price Hill	1878 SUNSET Av	0181-0004-0174	$5,028.00
10	Westwood	2723 FABER Av	0207-0053-0318	$820.80
11	Westwood	2420 FERGUSON Rd	0248-0001-0270	$1,404.00
12	Westwood	2443 FERGUSON Rd	0248-0001-0173	$748.80
13	Westwood	3104 HARRISON Av	0210-0074-0116	$1,108.80
14	Westwood	2919 KLING Av	0208-0056-0131	$2,395.20
15	Westwood	2875 LAFEUILLE Av	0208-0061-0052	$1,872.00
16	Westwood	2707 MOUNTVILLE Dr	0208-0064-0120	$1,860.00
17	Westwood	2488 OAKTREE Pl	0182-0002-0102	$1,755.00
18	Westwood	2789 SHAFFER Av	0208-0055-0153	$1,404.00
19	Westwood	3171 WERK Rd	0208-0060-0126	$1,497.60

Group Name: 2025 Dist 1 (Misc) Sidewalk Repairs

		Location:	Parcel:	Construction Cost:
20	CBD - Riverfront	475 E PETE ROSE Wy	0084-0004-0151	$30,186.00
21	CBD - Riverfront	410 RACE St	0083-0001-0019	$53,136.00
22	Over-the-Rhine	2015 ELM St	0096-0005-0149	$7,394.40
23	Over-the-Rhine	69 PEETE St	0094-0005-0359	$2,941.20
24	Over-the-Rhine	73 PEETE St	0094-0005-0123	$5,454.54
25	West End	942 Mound St	0134-0006-0290	$1,596.00
26	West End	330 W NINTH St	0076-0001-0120	$1,200.00

Group Name: 2025 Dist 2 (Misc) Sidewalk Repairs

		Location:	Parcel:	Construction Cost:
27	Columbia Tusculum	443 STANLEY Av	0028-0006-0091	$5,148.00
28	East End	3151 RIVERSIDE Dr	0028-0001-0155	$1,746.00
29	Evanston	2115 CRANE Av	0042-0A07-0098	$4,665.60
30	Evanston	3339 EVANSTON Av	0054-0003-0200	$1,755.00
31	Evanston	3342 EVANSTON Av	0054-0003-0213	$1,725.00
32	Evanston	3412 EVANSTON Av	0057-0005-0248	$936.00
33	Evanston	3418 EVANSTON Av	0057-0005-0251	$468.00
34	Evanston	3420 Evanston Av	0057-0005-0246	$456.00
35	Evanston	3424 EVANSTON Av	0057-0005-0230	$468.00
36	Evanston	3445 TRIMBLE Av	0057-0005-0057	$2,223.00
37	Evanston	3438 WABASH Av	0057-0005-0191	$842.40
38	Hyde Park	3615 AMBERSON Av	0038-0A03-0493	$2,925.00
39	Hyde Park	3511 CLARKWOOD Pl	0039-0006-0170	$1,846.80
40	Hyde Park	1346 DELTA Av	0043-0002-0026	$585.00
41	Hyde Park	2559 ERIE Av	0041-0004-0168	$1,591.20
42	Hyde Park	2564 ERIE Av	0041-0004-0013	$468.00
43	Hyde Park	2758 ERIE Av	0041-0002-0024	$2,246.40
44	Hyde Park	2888 ERIE Av	0039-0006-0105	$5,990.40
45	Hyde Park	3059 ERIE Av	0039-0001-0179	$5,016.00
46	Hyde Park	3261 ERIE Av	0039-0001-0205	$1,653.60
47	Hyde Park	35 HAMPTON Ln	0038-0002-0329	$4,914.00
48	Hyde Park	2370 MADISON Rd	0042-0006-0111	$3,978.00
49	Hyde Park	2731 OBSERVATORY Av	0046-0005-0023	$2,340.00
50	Hyde Park	2741 OBSERVATORY Av	0046-0005-0002	$585.00
51	Hyde Park	3203 OBSERVATORY Av	0043-0002-0027	$1,155.00
52	Hyde Park	3229 OBSERVATORY Av	0039-0001-0154	$1,740.00
53	Hyde Park	3233 OBSERVATORY Av	0039-0001-0116	$1,053.00
54	Hyde Park	3243 OBSERVATORY Av	0039-0001-0196	$468.00
55	Hyde Park	3300 OBSERVATORY Av	0039-0001-0047	$936.00
56	Hyde Park	3570 PAPE Av	0038-0A03-0441	$1,740.00
57	Hyde Park	3515 PAXTON Av	0039-0006-0001	$6,984.00
58	Hyde Park	3523 PAXTON Av	0039-0006-0154	$11,232.00
59	Hyde Park	1242 ROOKWOOD Dr	0046-0A04-0074	$3,919.20
60	Hyde Park	3539 SHAW Av	0041-0002-0088	$1,123.20
61	Hyde Park	3543 SHAW Av	0041-0001-0020	$374.40
62	Hyde Park	3547 SHAW Av	0041-0001-0019	$1,113.60
63	Hyde Park	3551 SHAW Av	0041-0001-0018	$748.80

Group Name: 2025 Dist 2 (Misc) Sidewalk Repairs

		Location:	Parcel:	Construction Cost:
64	Hyde Park	3555 SHAW Av	0041-0001-0017	$748.80
65	Hyde Park	2976 SPRINGER Av	0043-0003-0107	$585.00
66	Hyde Park	3257 TARPIS Av	0039-0001-0211	$1,094.40
67	Hyde Park	3645 WILSHIRE Av	0038-0A03-0228	$1,170.00
68	Kennedy Heights	3819 CONGREVE Av	0127-0002-0066	$2,340.00
69	Kennedy Heights	3631 NORTHDALE Av	0129-0004-0071	$936.00
70	Linwood	3738 HUTTON St	0018-0003-0063	$374.40
71	Linwood	3740 HUTTON St	0018-0003-0065	$2,340.00
72	Linwood	3743 HUTTON St	0018-0003-0080	$2,325.00
73	Linwood	3749 HUTTON St	0018-0003-0082	$4,182.00
74	Linwood	3752 HUTTON St	0018-0003-0068	$748.80
75	Linwood	3758 HUTTON St	0018-0001-0042	$1,497.60
76	Linwood	3759 HUTTON St	0018-0001-0033	$1,854.00
77	Linwood	3762 HUTTON St	0018-0001-0044	$1,684.80
78	Linwood	3763 HUTTON St	0018-0001-0034	$1,170.00
79	Linwood	3767 HUTTON St	0018-0001-0106	$570.00
80	Linwood	3769 HUTTON St	0018-0001-0035	$570.00
81	Linwood	3774 HUTTON St	0018-0001-0129	$3,556.80
82	Linwood	3775 HUTTON St	0018-0001-0039	$1,404.00
83	Linwood	3778 HUTTON St	0018-0002-0024	$6,458.40
84	Linwood	3739 PENNSYLVANIA Av	0018-0003-0091	$2,808.00
85	Linwood	3743 PENNSYLVANIA Av	0018-0003-0092	$2,269.80
86	Linwood	3755 PENNSYLVANIA Av	0018-0001-0019	$3,088.80
87	Linwood	3761 PENNSYLVANIA Av	0018-0001-0020	$468.00
88	Linwood	3769 PENNSYLVANIA Av	0018-0001-0023	$374.40
89	Linwood	3775 PENNSYLVANIA Av	0018-0001-0024	$936.00
90	Linwood	3778 PENNSYLVANIA Av	0018-0001-0032	$2,340.00
91	Linwood	3779 PENNSYLVANIA Av	0018-0001-0025	$468.00
92	Linwood	3781 PENNSYLVANIA Av	0018-0001-0026	$5,707.20
93	Linwood	4825 WINTER St	0018-0002-0047	$585.00
94	Linwood	4827 WINTER St	0018-0002-0048	$585.00
95	Linwood	4831 WINTER St	0018-0002-0038	$468.00
96	Madisonville	6526 BRITTON Av	0037-0002-0166	$1,965.60
97	Madisonville	4627 GLENSHADE Av	0036-0004-0242	$2,152.80
98	Madisonville	4107 HOMER Av	0037-0004-0027	$2,234.40
99	Madisonville	4964 OAKLAWN Dr	0051-0005-0007	$1,392.00
100	Madisonville	6620 PALMETTO St	0037-0002-0249	$832.80

Group Name: 2025 Dist 2 (Misc) Sidewalk Repairs

		Location:	Parcel:	Construction Cost:
101	Madisonville	6630 PALMETTO St	0037-0002-0250	$1,404.00
102	Madisonville	4718 PEABODY Av	0036-0002-0022	$4,692.00
103	Mount Lookout	1326 AULT VIEW Av	0043-0005-0036	$748.80
104	Mount Lookout	3414 AULT VIEW Av	0038-0006-0043	$468.00
105	Mount Lookout	3418 AULT VIEW Av	0038-0006-0044	$936.00
106	Mount Lookout	3422 AULT VIEW Av	0038-0006-0111	$468.00
107	Mount Lookout	1130 BEVERLY HILL Dr	0019-0003-0036	$374.40
108	Mount Lookout	1184 BEVERLY HILL Dr	0023-0004-0015	$2,498.40
109	Mount Lookout	1277 CRESTWOOD Av	0023-0002-0301	$561.60
110	Mount Lookout	822 DELTA Av	0044-0001-0020	$5,472.00
111	Mount Lookout	4936 EASTERN Av	0018-0003-0004	$936.00
112	Mount Lookout	925 ELLISON Av	0045-0002-0024	$1,819.20
113	Mount Lookout	954 ELLISON Av	0045-0002-0069	$561.60
114	Mount Lookout	3231 HARDISTY Av	0044-0003-0057	$561.60
115	Mount Lookout	3605 HEEKIN Av	0020-0001-0078	$2,340.00
116	Mount Lookout	1301 HERLIN Pl	0044-0002-0097	$570.00
117	Mount Lookout	1221 HERSCHEL WOODS Ln	0023-0004-0040	$1,778.40
118	Mount Lookout	1232 HERSCHEL WOODS Ln	0023-0004-0005	$2,394.00
119	Mount Lookout	1237 HERSCHEL WOODS Ln	0023-0004-0025	$1,404.00
120	Mount Lookout	1208 HERSCHEL Av	0023-0003-0011	$1,287.00
121	Mount Lookout	1267 HERSCHEL Av	0023-0003-0109	$1,755.00
122	Mount Lookout	1271 HERSCHEL Av	0023-0003-0111	$702.00
123	Mount Lookout	1326 HERSCHEL Av	0043-0005-0006	$1,872.00
124	Mount Lookout	3257 LAMBERT Pl	0044-0003-0092	$547.20
125	Mount Lookout	3315 LAMBERT Pl	0019-0002-0074	$1,824.00
126	Mount Lookout	4932 LE BLOND Av	0020-0001-0086	$468.00
127	Mount Lookout	2959 LINWOOD Av	0043-0A01-0088	$1,626.00
128	Mount Lookout	2963 LINWOOD Av	0043-0A01-0009	$585.00
129	Mount Lookout	2969 LINWOOD Av	0043-0A01-0091	$912.00
130	Mount Lookout	2979 LINWOOD Av	0043-0A01-0094	$585.00
131	Mount Lookout	3095 LINWOOD Av	0044-0004-0004	$3,510.00
132	Mount Lookout	3101 LINWOOD Av	0044-0004-0047	$1,041.00
133	Mount Lookout	3267 NASH Av	0045-0002-0015	$585.00
134	Mount Lookout	3268 NASH Av	0045-0002-0048	$468.00
135	Mount Lookout	3445 OBSERVATORY Av	0038-0006-0004	$2,234.40
136	Mount Lookout	3453 PRINCIPIO Av	0023-0002-0220	$2,925.00
137	Mount Lookout	3495 PRINCIPIO Av	0023-0001-0012	$2,925.00

Group Name: 2025 Dist 2 (Misc) Sidewalk Repairs

		Location:	Parcel:	Construction Cost:
138	Mount Lookout	3305 ROYAL Pl	0023-0003-0139	$1,216.80
139	Mount Lookout	3309 ROYAL Pl	0023-0003-0138	$1,591.20
140	Mount Lookout	3315 ROYAL Pl	0023-0003-0137	$2,340.00
141	Mount Lookout	3317 ROYAL Pl	0023-0003-0136	$936.00
142	Mount Lookout	3320 ROYAL Pl	0023-0003-0123	$468.00
143	Mount Lookout	3321 ROYAL Pl	0023-0003-0135	$1,404.00
144	Mount Lookout	3328 ROYAL Pl	0023-0003-0126	$468.00
145	Mount Lookout	3329 ROYAL Pl	0023-0003-0133	$4,212.00
146	Mount Lookout	3333 ROYAL Pl	0023-0003-0132	$1,872.00
147	Mount Lookout	3337 ROYAL Pl	0023-0003-0003	$1,404.00
148	Mount Lookout	1127 SALISBURY Dr	0019-0004-0005	$1,404.00
149	Mount Lookout	740 TWEED Av	0019-0001-0192	$5,638.80
150	Mount Washington	1738 BEACON St	0002-0001-0110	$570.00
151	Mount Washington	1742 BEACON St	0002-0001-0109	$1,131.60
152	Mount Washington	2665 BONNIE Dr	0003-0005-0113	$2,234.40
153	Mount Washington	1617 BRANDON Av	0002-0002-0072	$2,052.00
154	Mount Washington	1605 CLIO Av	0002-0004-0103	$1,552.32
155	Mount Washington	6231 CORBLY St	0001-0002-0043	$585.00
156	Mount Washington	6243 CORBLY St	0001-0002-0019	$1,003.20
157	Mount Washington	6247 CORBLY St	0001-0002-0025	$456.00
158	Mount Washington	6253 CORBLY St	0001-0002-0265	$2,779.20
159	Mount Washington	2116 SUTTON Av	0001-0002-0312	$2,340.00
160	Mount Washington	6063 TRIDALE Ct	0004-0004-0289	$2,059.20
161	Mount Washington	5502 WASIGO Dr	0004-0007-0069	$936.00
162	Mount Washington	6224 WOODLARK Dr	0002-0010-0045	$936.00
163	Oakley	4110 CLUB VIEW Dr	0050-0007-0244	$936.00
164	Oakley	4158 CLUB VIEW Dr	0050-0007-0256	$468.00
165	Oakley	4166 CLUB VIEW Dr	0050-0007-0258	$374.40
166	Oakley	4047 PAXTON Av	0050-0005-0124	$1,380.00
167	Oakley	2741 WILLARD Av	0040-0004-0118	$585.00
168	Pleasant Ridge	3300 BEREDITH Pl	0124-0004-0123	$4,118.40
169	Pleasant Ridge	2515 BRIARCLIFFE Av	0120-0001-0056	$3,626.40
170	Pleasant Ridge	6227 CORTELYOU Av	0122-0003-0098	$1,207.20
171	Pleasant Ridge	2704 CYPRESS Wy	0121-0003-0002	$6,738.00
172	Pleasant Ridge	6305 FAIRHURST Av	0122-0001-0211	$1,298.40
173	Pleasant Ridge	3527 GLEN EDGE Ln	0127-0006-0176	$468.00
174	Pleasant Ridge	6311 GRAND VISTA Av	0124-0004-0014	$1,310.40

Group Name: 2025 Dist 2 (Misc) Sidewalk Repairs

		Location:	Parcel:	Construction Cost:
175	Pleasant Ridge	2550 LANGDON FARM Rd	0117-0018-0001	$5,604.00
176	Pleasant Ridge	5548 MONTGOMERY Rd	0120-0003-0036	$4,353.60
177	Pleasant Ridge	3326 ORION Av	0125-0003-0028	$936.00
178	Pleasant Ridge	6344 PARKMAN Pl	0124-0004-0101	$1,216.80
179	Pleasant Ridge	5709 RIDGE Av	0123-0002-0055	$1,104.00
180	Pleasant Ridge	5831 RIDGE Av	0123-0001-0040	$1,497.60
181	Pleasant Ridge	6166 RIDGE Av	0124-0002-0009	$2,227.20
182	Pleasant Ridge	3125 SCHUBERT Av	0122-0003-0068	$364.80
183	Pleasant Ridge	3131 SCHUBERT Av	0122-0003-0069	$2,246.40
184	Pleasant Ridge	3309 S WOODMONT Av	0126-0002-0027	$374.40

Group Name: 2025 Dist 3 (Misc) Sidewalk Repairs

		Location:	Parcel:	Construction Cost:
185	East Price Hill	1696 ATSON Ln	0204-0014-0207	$2,124.00
186	East Price Hill	1700 ATSON Ln	0204-0014-0206	$1,591.20
187	East Price Hill	552 CONSIDINE Av	0178-0026-0073	$374.40
188	East Price Hill	3639 GLENWAY Av	0174-0004-0030	$585.00
189	East Price Hill	933 KIRBERT Av	0176-0A23-0043	$1,170.00
190	East Price Hill	3723 LACLEDE Av	0174-0007-0041	$1,170.00
191	East Price Hill	2465 WARSAW Av	0175-0014-0023	$1,368.00
192	Sayler Park	6380 GRACELY Dr	0164-0008-0027	$3,182.40
193	Sayler Park	154 IVANHOE Av	0165-0002-0164	$748.80
194	Sayler Park	176 MONITOR Av	0165-0002-0029	$2,948.40
195	Sayler Park	189 MONITOR Av	0165-0002-0005	$1,123.20
196	Sayler Park	6671 PARKLAND Av	0166-0003-0114	$1,684.80
197	Sayler Park	203 TWAIN Av	0165-0001-0019	$9,930.00
198	Sedamsville - Riverside	649 HALSEY Av	0153-0002-0180	$2,328.00
199	West Price Hill	1348 COVEDALE Av	0183-0002-0101	$1,392.00
200	West Price Hill	1019 GILSEY Av	0179-0075-0379	$2,119.20
201	West Price Hill	4880 GUERLEY Rd	0183-0002-0433	$2,106.00
202	West Price Hill	1732 HILLFRED Ln	0182-0001-0133	$468.00
203	West Price Hill	1736 HILLFRED Ln	0182-0001-0132	$4,934.40
204	West Price Hill	1740 HILLFRED Ln	0182-0001-0131	$1,003.20
205	West Price Hill	4714 LORETTA Av	0180-0080-0102	$1,170.00
206	West Price Hill	1100 OMENA Pl	0180-0080-0171	$1,956.00
207	West Price Hill	693 PEDRETTI Av	0180-0082-0110	$1,404.00
208	West Price Hill	695 PEDRETTI Av	0180-0082-0125	$820.80
209	West Price Hill	4850 PROSPERITY Pl	0183-0002-0319	$1,310.40
210	West Price Hill	4708 RAPID RUN Rd	0180-0080-0127	$374.40
211	West Price Hill	4904 SHIRLEY Pl	0183-0001-0088	$1,872.00
212	Westwood	2533 FLEETWOOD Av	0208-0058-0065	$1,170.00
213	Westwood	2805 HARRISON Av	0208-0057-0014	$5,522.40
214	Westwood	3232 Harrison Av	0210-0077-0007	$3,537.60
215	Westwood	3010 JUNIETTA Av	0210-0074-0048	$1,755.00
216	Westwood	3016 JUNIETTA Av	0210-0074-0049	$4,914.00
217	Westwood	2945 MIGNON Av	0208-0056-0123	$1,155.00
218	Westwood	3421 MILLRICH Av	0209-0003-0135	$3,511.20
219	Westwood	2738 ORLAND Av	0206-0009-0016	$1,404.00
220	Westwood	3128 WORTHINGTON Av	0207-0A54-0179	$3,369.60

Group Name: 2025 Dist 4 (Misc) Sidewalk Repairs

		Location:	Parcel:	Construction Cost:
221	Avondale	665 N FRED SHUTTLESWORT	0112-0002-0014	$7,005.00
222	Bond Hill	1923 BERKLEY Av	0131-0007-0178	$1,300.80
223	Bond Hill	1927 BERKLEY Av	0131-0007-0179	$1,497.60
224	Bond Hill	1823 CATALINA Av	0131-0007-0271	$936.00
225	Bond Hill	5106 LACONIA Av	0119-0A02-0009	$936.00
226	Bond Hill	5117 NEWFIELD Av	0119-0A02-0258	$2,316.00
227	Bond Hill	2059 E SEYMOUR Av	0117-0018-0127	$1,755.00
228	Bond Hill	2063 E SEYMOUR Av	0117-0018-0128	$585.00
229	Carthage	15 W 65TH St	0241-0002-0097	$1,497.60
230	Carthage	7413 FAIRPARK Av	0242-0005-0089	$748.80
231	Carthage	7430 FAIRPARK Av	0242-0003-0016	$1,123.20
232	Corryville	3009 BURNET Av	0106-0001-0388	$11,219.40
233	Corryville	2929 HIGHLAND Av	0092-0004-0110	$2,925.00
234	Corryville	2808 SHORT VINE St	0092-0003-0010	$2,850.00
235	Hartwell	22 HILLSDALE Av	0245-0003-0006	$1,521.00
236	Hartwell	23 PARKWAY Av	0244-0004-0017	$1,404.00
237	Hartwell	57 PARKWAY Av	0244-0004-0033	$2,808.00
238	Hartwell	8334 WISWELL Av	0245-0005-0130	$468.00
239	Hartwell	8338 WISWELL Av	0245-0005-0129	$2,088.00
240	Hartwell	8344 WISWELL Av	0245-0005-0128	$702.00
241	Hartwell	8420 WOODBINE Av	0245-0002-0056	$1,404.00
242	Hartwell	8440 WOODBINE Av	0245-0002-0051	$585.00
243	Hartwell	8452 WOODBINE Av	0245-0002-0048	$2,310.00
244	Mt. Auburn	2009 BURNET Av	0087-0006-0098	$364.80
245	Mt. Auburn	1980 Eleanor Pl	0094-0006-0188	$21,996.00
246	Mt. Auburn	1714 HIGHLAND Av	0086-0001-0261	$748.80
247	Mt. Auburn	1870 JOSEPHINE St	0087-0004-0147	$2,340.00
248	Mt. Auburn	1919 YOUNG St	0087-0004-0189	$1,170.00
249	North Avondale - Paddock Hills	3896 READING Rd	0110-0003-0096	$8,587.80
250	North Avondale - Paddock Hills	4040 READING Rd	0109-0005-0001	$5,202.00
251	North Avondale - Paddock Hills	3950 WINDING Wy	0109-0003-0005	$2,223.00
252	North Avondale - Paddock Hills	3960 WINDING Wy	0109-0003-0019	$2,910.00
253	Roselawn	1808 BLUEFIELD Pl	0117-0009-0200	$1,310.40
254	Roselawn	7921 GLENORCHARD Dr	0243-0006-0154	$936.00

Group Name: 2025 Dist 4 (Misc) Sidewalk Repairs

		Location:	Parcel:	Construction Cost:
255	Roselawn	1511 ROBINWOOD Av	0117-0A07-0362	$2,808.00
256	Roselawn	1514 SECTION Rd	0117-0019-0028	$936.00
257	Walnut Hills	3231 BERESFORD Av	0060-0005-0078	$8,611.20
258	Walnut Hills	2326 BOONE St	0068-0002-0112	$936.00
259	Walnut Hills	905 E MCMILLAN St	0067-0001-0099	$585.00
260	Walnut Hills	2228 SINTON Av	0069-0002-0007	$1,170.00

Group Name: 2025 Dist 5 (Misc) Sidewalk Repairs

		Location:	Parcel:	Construction Cost:
261	Camp Washington	3492 SPRING GROVE Av	0190-0027-0034	$4,674.00
262	Clifton	801 LUDLOW Av	0215-0069-0022	$936.00
263	College Hill	5705 BELMONT Av	0234-0003-0002	$585.00
264	College Hill	5752 Belmont Av	0229-0005-0039	$2,880.00
265	College Hill	5837 Belmont Av	0229-0005-0012	$9,360.00
266	College Hill	7849 BITTEROOT Ln	0247-0005-0056	$468.00
267	College Hill	1704 CEDAR Av	0233-0002-0002	$3,276.00
268	College Hill	1767 CEDAR Av	0229-0004-0022	$936.00
269	College Hill	6026 CONNECTICUT Ct	0228-0002-0129	$748.80
270	College Hill	6501 EDWOOD Av	0247-0006-0052	$468.00
271	College Hill	1629 ELKTON Pl	0233-0001-0073	$585.00
272	College Hill	1633 ELKTON Pl	0233-0001-0042	$1,053.00
273	College Hill	5930 HAMILTON Av	0233-0004-0134	$2,901.60
274	College Hill	6587 KIRKLAND Dr	0247-0007-0178	$936.00
275	College Hill	5627 LEAFWOOD Dr	0236-0003-0092	$2,340.00
276	College Hill	1340 OAK KNOLL Dr	0247-0004-0202	$936.00
277	College Hill	1350 OAK KNOLL Dr	0247-0004-0201	$936.00
278	College Hill	1368 OAK KNOLL Dr	0247-0004-0199	$468.00
279	College Hill	6521 OAK KNOLL Dr	0247-0006-0139	$1,404.00
280	CUF	2624 HALSTEAD St	0098-0003-0055	$2,503.20
281	Mount Airy	2654 FAIRHILL Dr	0231-0003-0278	$936.00
282	Mount Airy	5612 LITTLE FLOWER Av	0228-0001-0062	$1,860.00
283	Northside	536 BURR OAK St	0220-0056-0175	$842.40
284	Winton Hills	500 ORIENT Av	0220-0056-0053	$936.00

city of CINCINNATI
Interdepartment Correspondence Sheet

April 22, 2026

To: Mayor and Members of City Council

From: Sheryl M. M. Long, City Manager

Subject: **Finance and Budget Monitoring Report for the Period Ending January 31, 2026**

The purpose of this report is to provide the City Council with the status of the City's Fiscal Year (FY) 2026 financial and operating budget conditions as of January 31, 2026, to note any significant variances, identify potential budget issues, and provide recommendations. The report is divided into two sections: revenues and expenditures. Various supplemental reports are attached to reflect forecasted revenue, actual revenue, expenditures, and commitments through January 31, 2026.

The following Citywide issues may impact the General Fund 050, Special Revenue Funds, and Enterprise Funds.

1. General Fund revenues are greater than projected by $15.8 million through the end of January. However, this report highlights increased potential expenditure needs in the amount of $47.6 million. However, increased police detail revenue of $5.0 million in the remaining five months of FY 2026 is expected to partially offset this need reducing it to $42.6 million.

2. Overtime in the Cincinnati Fire Department (CFD) and the Cincinnati Police Department (CPD) is currently outpacing the budget. In CFD, the increased overtime is primarily driven by increased wages and the assignment of sworn positions to administrative tasks and other special duty assignments. With the graduation of Recruit Class 123, CFD is now over their budgeted sworn complement. If trends do not curtail, CFD projects an overtime need of $10.3 million. In CPD, the increased overtime is primarily due to Police Visibility Overtime (PVO) related to Downtown Event Deployment to curb violence and for large public events such as BLINK, FC Cincinnati soccer games, and Cincinnati Bengals home football games. If overtime trends do not curtail, CPD projects a need of up to $13.9 million for overtime by fiscal year end. CPD's total need is $24.5 million for overtime and off-duty detail expenses, $10.5 million of which can be offset by additional off-duty detail revenue.

3. Pursuant to a grievance settlement agreement with the International Association of Fire Fighters (IAFF), various wage adjustments are required. Retroactive pay on regular wages back to December 2023 is expected to cost $6.7 million. There will also be an impact to overtime and ongoing wages. This is an unbudgeted expense, and a supplemental appropriation will be required. The Administration recommended transferring $6,745,474 to the Reserve for Weather Events, Other Emergency and One-Time Needs General Fund balance sheet reserve account to cover the retroactive portion of these additional costs related to the newly agreed to bargaining agreement as part of the FY 2025 Closeout Ordinance, which was passed by the City Council in February 2026 as part of Ordinance No. 0029-2026. These resources will be transferred as part of the Final Adjustment Ordinance (FAO) as necessary.

4. The Approved FY 2025 Budget Update assumed a 2.0% wage increase for the Cincinnati Organized and Dedicated Employee (CODE) members. The labor agreement was not approved until October 2025 and included a 5.0% across-the-board wage adjustment retroactive to March 2025. The Administration recommended transferring $360,000 to the Reserve for Weather Events, Other Emergency and One-Time Needs General Fund balance sheet reserve account as part of the FY 2025 Closeout Ordinance to cover the retroactive portion of these additional costs related to the newly agreed to bargaining agreement. The FY 2025 Closeout Ordinance was passed by the City Council in February 2026 as part of Ordinance No. 0029-2026. These resources will be transferred as part of the Final Adjustment Ordinance (FAO).

5. The Approved FY 2026 Budget assumes a 3.0% wage increase for CODE members in FY 2026, but the newly executed labor agreement includes a 4.0% across-the-board wage adjustment. Additionally, the new contract includes a new longevity pay article and a one-time lump sum payment. The Administration recommended transferring $390,000 to the Reserve for Weather Events, Other Emergency and One-Time Needs General Fund balance sheet reserve account as part of the FY 2025 Closeout Ordinance to cover a portion of the longevity and one-time lump sum payment needs. The FY 2025 Closeout Ordinance was passed by the City Council in February 2026 as part of Ordinance No. 0029-2026. However, this will not cover the ongoing needs associated with the across-the-board wage adjustments. Transfers will likely be required in the Final Adjustment Ordinance (FAO).

6. The Approved FY 2026 Budget assumes a 3.0% wage increase for American Federation of State, County, and Municipal Employees (AFSCME) members in FY 2026, but the newly executed labor agreement includes a 5.0% across-the-board wage adjustment. Additionally, the new contract

includes increased longevity pay, increased deferred compensation match, and one-time lump sum payments. The Administration recommended transferring $2,655,000 to the Reserve for Weather Events, Other Emergency and One-Time Needs General Fund balance sheet reserve account as part of the FY 2025 Closeout Ordinance to cover the longevity and one-time lump sum payment needs. The FY 2025 Closeout Ordinance was passed by the City Council in February 2026 as part of Ordinance No. 0029-2026. Transfers will likely be required in the Final Adjustment Ordinance (FAO).

7. The Cincinnati Fire Department executed a multi-year contract for medical and fitness evaluations and cancer screenings for sworn members. This unbudgeted expense is estimated at $1.0 million in FY 2026. A General Fund supplemental appropriation will be required to address this need.

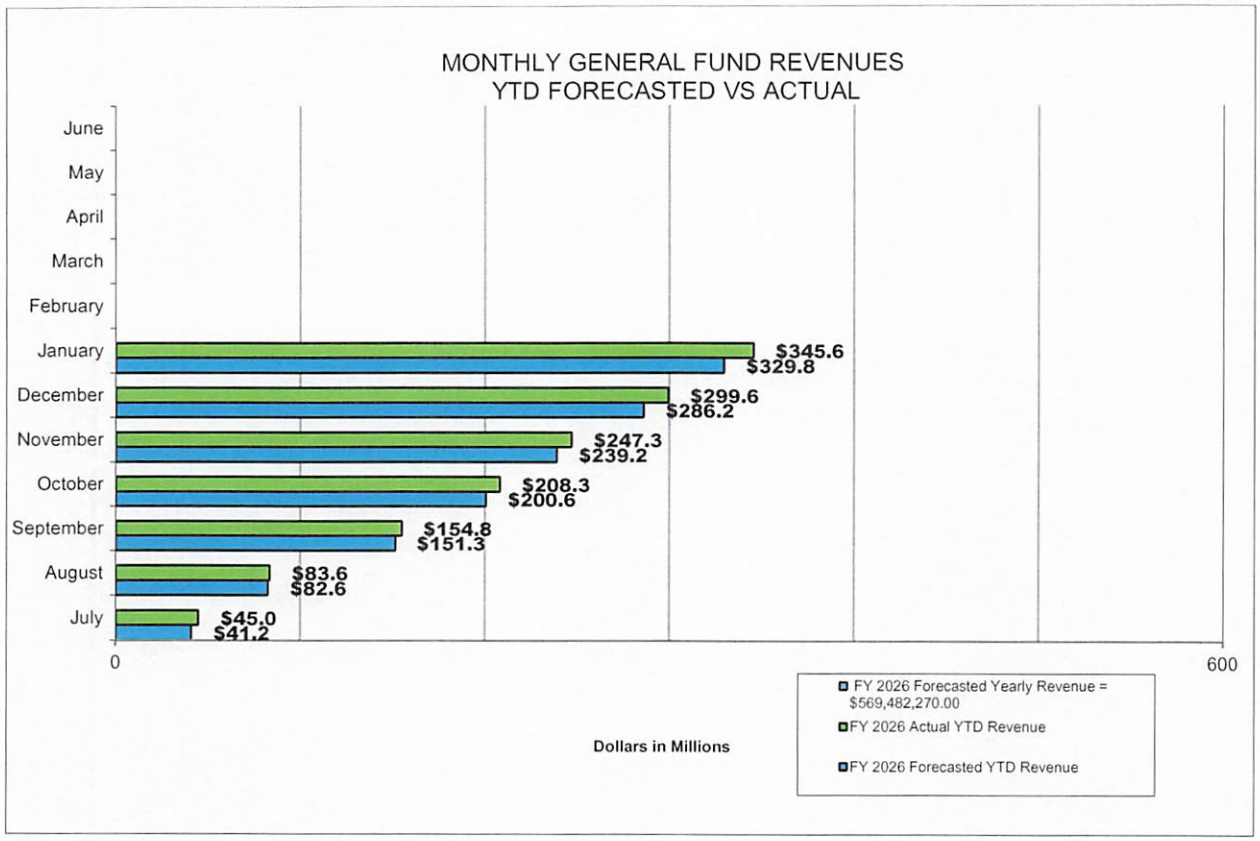
REVENUE

The following report provides an update on the City of Cincinnati's financial condition as of the month ending January 31, 2026. This report represents the seventh report for the new 2026 fiscal year, ending June 30, 2026. Variances are based on current year estimates and prior year activity in the attached schedules.

A more detailed explanation of revenues and expenditures is attached for review, including reports comparing the current year's actual revenue vs. forecasted revenue and prior year's actual revenue vs. current year actual revenue. Both of those reports are presented on a monthly and year-to-date basis.

I. GENERAL FUND 050

The chart below portrays the performance of actual revenue collected against the forecasted revenue collected through January 31, 2026 and shows that actual revenue of $345.6 million was above forecasted revenue of $329.8 million by $15.8 million.



The major revenue components of the General Fund are listed in the table below. This table highlights the year-to-date variance (favorable and unfavorable) in General Fund revenue collections as compared to forecasted revenue collections. Each major category that differs significantly from forecasted collections will be discussed in further detail.

GENERAL FUND REVENUE SOURCES

	FAVORABLE VARIANCE	(UNFAVORABLE) VARIANCE	PERCENTAGE VARIANCE
General Property Tax	1,438,492		6.75%
City Income Tax	826,536		0.39%
Admissions Tax	1,799,012		24.78%
Short Term Rental Excise Tax	225,392		14.88%
Licenses & Permits		(662,003)	-3.30%
Fines, Forfeitures, & Penalties		(642,081)	-18.23%
Investment Income	2,784,075		19.34%
Local Government	3,021,683		31.17%
Casino	199,530		2.69%
Police	5,470,631		90.78%
Buildings and Inspections		(101,640)	-2.71%
Fire	1,506,212		26.33%
Parking Meter	50		0.01%
Other		(107,056)	-0.60%
	17,271,614	(1,512,779)	
Difference	15,758,834		

General Fund (favorable variance) is $15.8 million above the amount forecasted through January in the FY 2026 Budget. This is the seventh month's report for the new fiscal year. What follows is an explanation of significant variances of individual General Fund revenue components.

General Property Tax (favorable variance) is $1.4 million above the forecasted amount. Based on information from the County Auditor's Office, Finance expects to finish the fiscal year with a favorable variance of ~$2m.

Income Tax (favorable variance) is $827k above the forecasted amount. Net profit receipts are down compared to prior year. Personal returns have also fallen off last year's pace. Payroll withholdings continue to grow steadily. Finance will continue to monitor this trend closely.

Admissions Tax (favorable variance) is $1.8 million above the forecasted amount. This is due to extended seasons for the Reds and FC Cincinnati as well as higher ticket prices for other events.

Fines, Forfeitures & Penalties (unfavorable variance) is $642k below the forecasted amount. Civil fines and moving violations are trending lower than estimated. Finance will work with Law to keep an eye on this category.

Investment Income (favorable variance) is $2.8 million above the forecasted amount. This is due to earnings being generated on a portfolio balance that is higher than previously anticipated.

Police (favorable variance) is $5.5 million above the forecasted amount. The department's detailed estimate was understated; therefore, Finance projects this category finishing well above estimate for the year.

Fire (favorable variance) is $1.5 million above the forecasted amount. Fire's Emergency Medical Services (EMS) third party vendor has received collections from prior periods as they continue to recover from their cyberattack.

II. RESTRICTED FUNDS

A. **General Aviation (favorable variance) is $342k above** the forecasted amount. The department's detailed estimate was understated because of the timing of execution of a third-party collection contract. They expect to finish the fiscal year with a favorable variance of ~$275k.

B. **Golf (favorable variance) is $977k above** the forecasted amount. Staff have caught up on receipting and weather conditions have been better than anticipated.

C. **Community Health Center Activities (favorable variance) is $5.3 million above** the forecasted amount. This is due to a timing variance of the receipt of an annual Medicaid payment.

D. **Cincinnati Area Geographic Information System (CAGIS) (unfavorable variance) is $726k below** the forecasted amount. Due to contract changes billing has not been able to be sent out yet this year. Once the contract is resolved and billings are initiated and paid, the variance should level out.

E. **Streetcar (unfavorable variance) is $372k below** the forecasted amount. This is due to a delay in drawing down grant revenue for preventive maintenance reimbursements. This will be resolved once the reimbursements are received.

F. **County Law Enforcement Applied Regionally (CLEAR) (unfavorable variance) is $944k below** the forecasted amount. This is due to a timing variance in invoicing and will resolve itself when Enterprise Technology Solutions (ETS) catches back up.

EXPENDITURES

The following provides an update on the City of Cincinnati's operating budget position as of the month ending January 31, 2026. The attached Fund Summary Report provides the current budget, expenditures, and commitments of each appropriated fund. This report is presented on a year-to-date basis.

I. GENERAL FUND 050

As shown on the attached report, total expenditures are 60.9% of budget, and commitments are 66.2% of budget in the General Fund 050 as compared to the estimated period ending January 31, 2026, or 58.3% of the fiscal year. "Non-personnel expenses" are trending higher at 76.5% committed year to date due to encumbering twelve months of expenditures for certain commodities such as gas and electric costs, contractual services, and materials and supplies. This is not unusual for this reporting period.

The majority of departments have indicated their FY 2026 General Fund 050 appropriation will meet their budgetary needs through the end of the fiscal year. However, budget transfers may be necessary to move funds from divisions and programs with savings to others within the respective departments that have budget needs. These transfers will be included in the Final Adjustment Ordinance (FAO), which will be presented to the City Council in May 2026.

A. Budget Savings Identified

As of January 31, 2026, no General Fund 050 departments are projecting savings at the end of FY 2026. Any savings identified will be available to support budget needs in other departments and programs as necessary. Interdepartmental transfers of funds from one department to another will be included in the FAO as appropriate.

B. Budget Needs Identified

Based on current expenditure projections, the following General Fund 050 departments are forecasting a budget need in FY 2026. The departments have been advised to manage their appropriated resources so that supplemental appropriations will not be required. However, the Administration will continue to closely monitor departments in the coming months and work with them to mitigate the need for supplemental appropriations. As appropriate, any remaining budget needs will be addressed within the FAO.

1. Cincinnati Police Department ($25.9 million)

The Cincinnati Police Department (CPD) projects a total personnel need of $24.5 million primarily due to overtime. This personnel overage is attributed to an approximate $13.9 million increase in Police Visibility Overtime (PVO) related to Downtown Event Deployment to curb violence and for large public events, and FC Cincinnati and Cincinnati Bengals home games. Additionally, police off-duty detail expense is projected to be greater than anticipated, which is offset by an additional $10.5 million in detail revenue. This detail revenue may be appropriated to offset the projected off-duty detail need. Overtime spending and lump sum payments will be closely monitored as the fiscal year progresses. The

City Administration is having regular meetings with the department to closely monitor staffing trends and overtime needs, and to identify overtime mitigation strategies. The Cincinnati Police Department projects a non-personnel need of $1.4 million due to service weapon replacements, ballistic helmet replacements, and expenses from FY 2025 paid in FY 2026 as a moral obligation.

2. **Cincinnati Fire Department ($17.0 million)**
   The Cincinnati Fire Department (CFD) projects a total need of up to $17.0 million primarily due to overtime, salary increases, and retroactive payments related to collective bargaining agreements and a recent arbitration settlement agreement. The City Administration continues to hold regular meetings with the department to monitor staffing trends and identify overtime mitigation strategies. These meetings have led to the reduction of peak demand medical units and chase vehicles previously run solely via overtime. The December monitoring period saw the first cost savings related to these strategies. While the overtime need has decreased slightly when compared to the December period, usage typically spikes in the final quarter of the fiscal year. Overtime trends will continue to be monitored closely.

3. **Non-Departmental Accounts ($1.5 million)**
   The Judgments Against the City non-departmental account is projecting a need of $500,000. Additionally, the Enterprise Software and License Account is projecting a need of $500,000 due to unanticipated expenses. Finally, the Workers' Compensation non-departmental account is projecting a need of $529,000. The final charge was higher than budgeted due to General Fund supplemental appropriations for public safety overtime provided at the end of FY 2025.

4. **City Manager's Office ($1.0 million)**
   The City Manager's Office projects a need of $500,000 for an Americans with Disabilities Act (ADA) consultant, $205,000 for the Community Care Initiative, $100,000 for the Collaborative Agreement Sustainability consultant, and $200,000 in expert services for public safety strategizing, engagement, and communication. No savings or needs are projected in personnel.

5. **Cincinnati Recreation Commission ($710,000)**
   The Cincinnati Recreation Commission projects a non-personnel need of up to $325,000 related to increased utility expenses, a major water leak at a center pool, and prior year material and supply expenses for pools. Additionally, the department projects a personnel need of $385,000 due to unmet position vacancy allowance and wage adjustments related to newly executed labor contracts. These needs will be closely monitored.

6. **Department of Public Services ($442,000)**
   The Department of Public Services (DPS) projects a personnel need of $95,000 related to increases from the newly executed AFSCME labor contract. The department also projects a non-personnel need of $347,000 related to IT services, City Hall maintenance, and solid waste disposal costs. The non-personnel need was partially addressed through mid-year budget adjustment Ordinance No. 0057-2026. These needs may be partially offset by personnel savings in other agencies.

C. Within Budget, Intradepartmental Budget Transfers May Be Needed

Numerous General Fund 050 departments have indicated the ability to manage their resources within their appropriation. However, budget adjustments within their departments may be required. These transfers are referred to as Intradepartmental Budget Transfers. Unless noted otherwise, these Intradepartmental Budget Transfers will be included in the FAO, which will be presented to the City Council for approval in May 2026.

1. **Clerk of Council**
   The Clerk of Council's Office projects a potential personnel savings due to natural employee turnover.

2. **Enterprise Technology Solutions**
   The Department of Enterprise Technology Solutions projects no budget savings or need at this time, pending reimbursement processing.

3. **City Manager's Office: Office of Budget and Evaluation**
   The Office of Budget and Evaluation projects no budget savings or need at this time.

4. **City Manager's Office: Office of Environment and Sustainability**
   The Office of Environment and Sustainability projects no budget savings or need at this time.

5. **City Manager's Office: Emergency Communications Center**
   The Emergency Communications Center (ECC) projects no savings or need at this time. Fire Operator & Dispatcher positions were transferred from the Cincinnati Fire Department to the ECC. The resources associated with these positions were transferred via mid-year budget adjustment Ordinance No. 0057-2026, passed by the City Council on February 25, 2026.

6. **City Manager's Office: Office of Procurement**
   The Office of Procurement projects no budget savings or need at this time, pending reimbursement processing.

7. **City Manager's Office: Office of Performance and Data Analytics**
   The Office of Performance and Data Analytics (OPDA) projects no budget savings or need at this time, pending reimbursement processing.

8. **City Manager's Office: Internal Audit**
   Internal Audit projects no budget savings or need at this time.

9. **Department of Law**
   The Department of Law previously projected a non-personnel need of up to $65,000 related to temporary staffing to support the contracts section of the General Counsel Division as well as other contractual service expenses. This need was subsequently addressed with a supplemental appropriation by Ordinance No. 0057-2026, which was passed by the City Council on February 25, 2026. No savings or needs are currently projected in personnel, pending reimbursement processing.

10. **Department of Human Resources**
    The Department of Human Resources (HR) previously projected a non-personnel need of up to $200,000 related to public safety testing. This need was subsequently addressed with a supplemental appropriation by Ordinance No. 0057-2026, which was passed by the City Council on February 25, 2026. The department projects no further budget savings or needs, pending reimbursement processing.

11. **Department of Finance**
    The Department of Finance projects a possible personnel need in the Division of Accounts and Audits due to various staffing changes, including the addition of a position in Payroll. As the fiscal year continues, this need will be closely monitored. Transfers within appropriations may be required in the Final Adjustment Ordinance (FAO).

12. **Department of Community and Economic Development**
    The Department of Community and Economic Development (DCED) projects no budget savings or need at this time. However, transfers within appropriations may be required in the Final Adjustment Ordinance (FAO).

13. **Department of City Planning and Engagement**
    The Department of City Planning and Engagement projects no savings or needs, pending reimbursement processing.

14. **Citizen Complaint Authority**
    The Citizen Complaint Authority (CCA) projects a possible personnel savings due to position vacancies. CCA also projects a small non-personnel savings due to a reduction in transcription services.

15. Cincinnati Parks Department

The Parks Department projects no budget savings or need at this time, pending reimbursement processing. Adjustments within appropriations may be required as part of the Final Adjustment Ordinance (FAO).

16. Department of Buildings & Inspections

The Department of Buildings & Inspections projects no budget savings or need at this time, pending reimbursements. Budgeted reimbursements into the General Fund will continue to be prioritized and aligned with various department programs.

17. Department of Transportation and Engineering

The Department of Transportation and Engineering projects no savings or needs at this time. However, transfers within appropriations may be required in the Final Adjustment Ordinance (FAO).

18. Enterprise Services: Parking

The Enterprise Services Parking Division has no projected savings or needs at this time.

19. Department of Economic Inclusion

The Department of Economic Inclusion projects neither a savings nor a need at this time.

II. ENTERPRISE FUNDS

Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs.

A. Water Works Fund 101

Water Works Fund 101 is 50.4% expended year to date. The Greater Cincinnati Water Works (GCWW) projects a net personnel savings due to increased capital project reimbursements and position vacancy savings, which will be partially offset by unbudgeted wage increases and one-time contractual payments. GCWW also expects non-personnel needs in contractual services for power, water removal cleaning and related lime hauling as well as in materials and supplies for various parts, chemicals, and masonry. These non-personnel needs may be partially offset

by savings in postage and collection fees. Transfers within appropriations will be needed as part of the Final Adjustment Ordinance (FAO).

B. Parking System Facilities Fund 102

Parking System Facilities Fund 102 includes the budget for off-street parking enterprises, including garages. Fund 102 is currently 43.1% expended year to date. The Division of Parking Facilities within the Department of Public Services projects savings of $850,000 related to debt schedule timing.

C. Convention Center Fund 103

The Convention Center Fund is 19.5% expended year to date. The Convention Center reports a potential need related to utility expenses for the Elm Street Plaza. Ordinance No. 0301-2025, which was passed by the City Council on October 1, 2025, provided a supplemental appropriation of $1,800,000 to address a $200,000 need for contractual services obligations and a $1,600,000 need related to the termination of the current naming rights agreement for the Convention Center.

D. General Aviation Fund 104

General Aviation Fund 104 is 50.1% expended year to date. The Department of Transportation and Engineering projects a potential need related to landing collection fees and other expert services. Landing collection fees are offset by additional revenue.

E. Municipal Golf Fund 105

Municipal Golf Fund 105 is 67.3% expended year to date. The Cincinnati Recreation Commission projects a net non-personnel need of $535,000 related to additional rounds of golf played, which will be offset with additional revenue as well as a small personnel savings. Supplemental appropriation Ordinance No. 0371-2025, which addressed an initial need of $480,000 related to prior year contractual services expenses, was passed by the City Council on December 3, 2025.

F. Stormwater Management Fund 107

Stormwater Management Fund 107 provides resources to various City departments. The major recipient of resources from this fund is the Stormwater Management Utility (SMU). The Department of Public Services, the Parks Department, the Office of Environment and Sustainability, the Cincinnati Recreation Commission, and the Department of Buildings & Inspections also receive appropriations from this fund. The Stormwater Management Fund is 45.6% expended year to date. SMU projects a possible personnel savings due to position vacancies. Additionally, the department previously had a non-personnel need of $1,500,000 related to the Mill Creek Local Flood Protection Project, which was addressed by Ordinance No. 0003-2026, which was passed by the City Council

on February 2, 2026. The Department of Buildings & Inspections projects a potential non-personnel need due to additional contractual services required to respond to increased code violation complaints in the Private Lot Abatement Program (PLAP). This need could be offset by salary and benefits savings within the department's existing appropriation. A transfer within appropriations may be necessary in the FAO. The Department of Public Services projects a need of up to $395,000 related to the newly executed AFSCME labor contract.

III. DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources for, and the payment of, principal and interest on the City's bonds issued in support of governmental activities.

A. Bond Retirement Fund 151

Bond Retirement Fund 151 is 75.1% expended year to date. The Finance Department projects no budget savings or need at this time.

IV. APPROPRIATED SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

The Office of Budget and Evaluation, in cooperation with various City departments, reviewed appropriated special revenue funds to ensure the Approved FY 2026 Budget remains in balance. Based on expenditures and revenues through January 31, 2026, most special revenue funds are on target with regard to their budget and require no additional appropriations at this time. Any identified issues are highlighted in the narrative summaries provided below. If warranted, budget adjustments will be addressed in the FAO later in the fiscal year.

A. Street Construction, Maintenance & Repair Fund 301

Street Construction, Maintenance & Repair Fund 301 is 51.0% expended year to date. The Department of Public Services anticipates a personnel need of $440,100 related to the newly executed AFSCME labor contract and increased personnel expenses due to winter weather events. DPS also anticipates a non-personnel need of $778,000 due to increased fleet expenses and ice control charges from the winter weather events. If sufficient resources are not available in Fund 301 for these needs, it may be necessary to use funds from the Reserve for Weather Events, Other Emergency and One-Time Needs General Fund balance sheet reserve account.

B. Income Tax-Infrastructure Fund 302

Income Tax-Infrastructure Fund 302 provides resources to several City departments. Fund 302 is 56.1% expended year to date. The Department of Transportation and Engineering currently projects a need of up to $360,000, which is comprised of a personnel need of $80,000 and a net non-personnel contractual services need of $280,000. The personnel need is due to reduced capital improvement program project reimbursements and unrealized budgeted position vacancy allowance (PVA). The contractual services need is due to increased expenses related to a subway tunnel feasibility study. Both needs will be monitored closely. A supplemental appropriation may be required. Additionally, the Department of Public Services (DPS) projects a non-personnel need of $160,000 related to unexpected city facility maintenance as well as a $125,000 need in personnel due to unmet budgeted position vacancy allowance and the newly executed AFSCME labor contract. The non-personnel need was partially offset through mid-year budget adjustment Ordinance No. 0057-2026, passed by the City Council on February 25, 2026. The Law Department projects a potential personnel need due to lower than expected reimbursements. This need will be monitored closely. The Human Resources Department, the Department of Buildings & Inspections, and the Department of Economic Inclusion project no budget savings or need.

C. Parking Meter Fund 303

Parking Meter Fund 303 includes the budget for on-street parking enterprises, including parking meters. Fund 303 is currently 63.2% expended year to date. The Division of Parking Facilities projects a personnel need of $325,000 related to increased staffing and the newly executed AFSCME labor contract. The department also projects a non-personnel need of $305,000 related to parking vendor fees from increased revenue.

D. Municipal Motor Vehicle License Tax Fund 306

Municipal Motor Vehicle License Tax Fund 306 is 41.9% expended year to date. The Department of Public Services anticipates neither a savings nor a need in this fund.

E. Sawyer Point Fund 318

Sawyer Point Fund 318 is 28.1% expended year to date. The Parks Department projects no budget savings or need in this fund.

F. Recreation Special Activities Fund 323

Recreation Special Activities Fund 323 is currently 48.8% expended year to date. The Cincinnati Recreation Commission (CRC) projects no savings or need. Supplemental appropriation Ordinance No. 0370-2025, which was passed by the City Council on December 3, 2025, addressed a need of $1.2 million. This fund will continue to be monitored closely.

G. Cincinnati Riverfront Park Fund 329

Cincinnati Riverfront Park Fund 329 is the appropriated fund for Smale Park. Fund 329 is currently 13.4% expended year to date. The Parks Department projects no budget savings or need in Fund 329.

H. Hazard Abatement Fund 347

Hazard Abatement Fund 347 is 3.4% expended year to date. The Department of Buildings & Inspections projects no budgeted savings or need within Fund 347 at this time.

I. 9-1-1 Cell Phone Fees Fund 364

9-1-1 Cell Phone Fees Fund 364 is the appropriated fund that governs the City portion of state collected revenue from mobile device fees. Fund 364 is currently 29.2% expended year to date. The Emergency Communications Center projects a potential need of $335,300 related to software expenses from FY 2025 paid in FY 2026 as a moral obligation as well as training expenses for Fire Alarm Operator and Dispatcher positions transferred from the Cincinnati Fire Department. The resources associated with these positions were transferred in mid-year budget adjustment Ordinance No. 0057-2026, passed by the City Council on February 25, 2026.

J. Safe and Clean Fund 377

Safe and Clean Fund 377 is the appropriated fund that collects revenue associated with billboard leases. These resources are allocated to Keep Cincinnati Beautiful (KCB) expenditures. The fund is currently 5.2% expended year to date. The Department of Public Services anticipates neither a savings nor a need in this fund.

K. Community Health Center Activities Fund 395

Community Health Center Activities Fund 395 is 50.6% expended year to date. The Cincinnati Health Department (CHD) projects potential personnel savings resulting from position vacancies. This will partially offset a projected non-personnel need due to increased medical service costs for a net overall need of $850,000. CHD previously reported a non-personnel need of up to $2,000,000 due to expense corrections resulting from prior year cash flow issues. This need was subsequently addressed with a supplemental appropriation via Ordinance No. 0295-2025, which was passed by the City Council on September 17, 2025.

L. Cincinnati Health District Fund 416

General operational support to the Cincinnati Health Department is provided by Cincinnati Health District Fund 416. This fund is 56.2% expended year to date. The Cincinnati Health Department (CHD) projects a potential personnel need of up to $1,000,000. This need results from wage adjustments for the AFSCME and CODE labor contracts as well as the shift of eligible work from the Community

Health Center Activities Fund to the Cincinnati Health District Fund. Additionally, there is a non-personnel need resulting from expenses such as repairs to clinic sites and other health buildings, uniform costs, and unbudgeted temporary staffing services.

M. Cincinnati Area Geographic Information System (CAGIS) Fund 449

Cincinnati Area Geographic Information System Fund 449 is 67.4% expended year to date. The Office of Performance and Data Analytics projects a need of up to $1.1 million related to the Accela contract renewal. The General Fund and Restricted Funds will be charged for this increased expense based on the number of licenses needed in each fund. This issue requires further monitoring and research.

N. Streetcar Operations Fund 455

Streetcar Operations Fund 455 is 25.4% expended year to date. The Department of Transportation and Engineering projects a small personnel need related to winter weather events, which may be offset by savings in contractual services.

O. County Law Enforcement Applied Regionally (CLEAR) Fund 457

The CLEAR Fund is 37.7% expended year to date. Enterprise Technology Solutions projects no budget savings or need for FY 2026.

Summary

Through January 31, 2026, major budget issues include overtime needs for both the Fire Department and the Police Department, the arbitration settlement agreement with IAFF, and the newly executed labor contract agreements with CODE and AFSCME. Departments have identified possible savings and shortfalls, which will continue to be monitored and updated monthly.

Submitted herewith are the following Office of Budget and Evaluation reports:

1. Fund Summary Report for the month ended January 31, 2026.

Submitted herewith are the following Department of Finance reports:

2. Comparative Statement of Revenue (Actual, Forecast and Prior Year) as of January 31, 2026.

3. Audit of the City Treasurer's Report for the month ended December 31, 2025.

4. Statement of Balances in the various funds as of January 31, 2026.

By approval of this report, City Council appropriates the revenues received in the various restricted funds on the attached Statement of Balances and as stated in

greater detail on the records maintained by the Department of Finance, Division of Accounts & Audits. Such revenues are to be expended in accordance with the purposes for which the funds were established.

cc: William "Billy" Weber, Assistant City Manager
Steve Webb, Finance Director
Andrew Dudas, Budget Director

CITY OF CINCINNATI
FUND SUMMARY
FOR FISCAL YEAR 2026
AS OF 1/31/2026

FUND	FUND NAME	EXPENDITURE CATEGORY	CURRENT BUDGET	EXPENDED	PERCENT EXPENDED	ENCUMBERED	TOTAL COMMITTED	PERCENT COMMITTED	REMAINING BALANCE
050	General	PERSONNEL SERVICES	318,981,510.00	199,684,666.97	62.6%	.00	199,684,666.97	62.6%	119,296,843.03
		EMPLOYEE BENEFITS	122,903,560.00	80,170,622.37	65.2%	43,432.76	80,214,055.13	65.3%	42,689,504.87
		NON-PERSONNEL EXPENSES	120,546,859.00	62,892,582.11	52.2%	29,363,585.81	92,256,167.92	76.5%	28,290,691.08
		PROPERTIES	90,400.00	53,565.80	59.3%	.00	53,565.80	59.3%	36,834.20
***TOTAL FUND_CD 050**			***562,522,329.00***	***342,801,437.25***	***60.9%***	***29,407,018.57***	***372,208,455.82***	***66.2%***	***190,313,873.18***
101	Water Works	PERSONNEL SERVICES	52,998,610.00	25,948,595.53	49.0%	.00	25,948,595.53	49.0%	27,050,014.47
		EMPLOYEE BENEFITS	22,330,580.00	11,052,194.21	49.5%	.00	11,052,194.21	49.5%	11,278,385.79
		NON-PERSONNEL EXPENSES	56,465,560.00	26,657,163.94	47.2%	14,974,712.91	41,631,876.85	73.7%	14,833,683.15
		DEBT SERVICE	47,831,410.00	26,949,749.91	56.3%	28,750.00	26,978,499.91	56.4%	20,852,910.09
***TOTAL FUND_CD 101**			***179,626,160.00***	***90,607,703.59***	***50.4%***	***15,003,462.91***	***105,611,166.50***	***58.8%***	***74,014,993.50***
102	Parking System Facilities	PERSONNEL SERVICES	394,330.00	165,842.27	42.1%	.00	165,842.27	42.1%	228,487.73
		EMPLOYEE BENEFITS	174,170.00	79,265.34	45.5%	.00	79,265.34	45.5%	94,904.66
		NON-PERSONNEL EXPENSES	5,123,950.00	2,119,902.46	41.4%	1,707,784.79	3,827,687.25	74.7%	1,296,262.75
		DEBT SERVICE	1,732,250.00	835,003.26	48.2%	.00	835,003.26	48.2%	897,246.74
***TOTAL FUND_CD 102**			***7,424,700.00***	***3,200,013.33***	***43.1%***	***1,707,784.79***	***4,907,798.12***	***66.1%***	***2,516,901.88***
103	Convention-Exposition Center	PERSONNEL SERVICES	90,000.00	1,152.82	1.3%	.00	1,152.82	1.3%	88,847.18
		EMPLOYEE BENEFITS	40,000.00	410.52	1.0%	.00	410.52	1.0%	39,589.48
		NON-PERSONNEL EXPENSES	8,861,670.00	1,550,828.15	17.5%	6,633,197.85	8,184,026.00	92.4%	677,644.00
		DEBT SERVICE	286,640.00	254,179.36	88.7%	.00	254,179.36	88.7%	32,460.64
***TOTAL FUND_CD 103**			***9,278,310.00***	***1,806,570.85***	***19.5%***	***6,633,197.85***	***8,439,768.70***	***91.0%***	***838,541.30***
104	General Aviation	PERSONNEL SERVICES	1,010,170.00	568,841.50	56.3%	.00	568,841.50	56.3%	441,328.50
		EMPLOYEE BENEFITS	413,810.00	219,125.65	53.0%	.00	219,125.65	53.0%	194,684.35
		NON-PERSONNEL EXPENSES	1,051,890.00	432,726.95	41.1%	279,186.36	711,913.31	67.7%	339,976.69
		DEBT SERVICE	41,440.00	40,282.44	97.2%	.00	40,282.44	97.2%	1,157.56
***TOTAL FUND_CD 104**			***2,517,310.00***	***1,260,976.54***	***50.1%***	***279,186.36***	***1,540,162.90***	***61.2%***	***977,147.10***
105	Municipal Golf	PERSONNEL SERVICES	267,300.00	105,333.71	39.4%	.00	105,333.71	39.4%	161,966.29
		EMPLOYEE BENEFITS	99,330.00	41,790.26	42.1%	.00	41,790.26	42.1%	57,539.74
		NON-PERSONNEL EXPENSES	7,232,960.00	4,973,610.42	68.8%	1,716,922.72	6,690,533.14	92.5%	542,426.86
		DEBT SERVICE	751,770.00	503,497.18	67.0%	.00	503,497.18	67.0%	248,272.82
***TOTAL FUND_CD 105**			***8,351,360.00***	***5,624,231.57***	***67.3%***	***1,716,922.72***	***7,341,154.29***	***87.9%***	***1,010,205.71***

CITY OF CINCINNATI
FUND SUMMARY
FOR FISCAL YEAR 2026
AS OF 1/31/2026

FUND	FUND NAME	EXPENDITURE CATEGORY	CURRENT BUDGET	EXPENDED	PERCENT EXPENDED	ENCUMBERED	TOTAL COMMITTED	PERCENT COMMITTED	REMAINING BALANCE
107	Stormwater Management	PERSONNEL SERVICES	10,499,510.00	5,132,608.65	48.9%	.00	5,132,608.65	48.9%	5,366,901.35
		EMPLOYEE BENEFITS	4,471,530.00	2,157,475.89	48.2%	.00	2,157,475.89	48.2%	2,314,054.11
		NON-PERSONNEL EXPENSES	17,420,730.00	7,061,574.92	40.5%	4,363,505.59	11,425,080.51	65.6%	5,995,649.49
		PROPERTIES	930,000.00	.00	0.0%	798,808.00	798,808.00	85.9%	131,192.00
		DEBT SERVICE	2,185,290.00	1,822,159.06	83.4%	.00	1,822,159.06	83.4%	363,130.94
***TOTAL FUND_CD 107**			***35,507,060.00***	***16,173,818.52***	***45.6%***	***5,162,313.59***	***21,336,132.11***	***60.1%***	***14,170,927.89***
151	Bond Retirement - City	PERSONNEL SERVICES	350,930.00	163,758.16	46.7%	.00	163,758.16	46.7%	187,171.84
		EMPLOYEE BENEFITS	141,030.00	56,266.29	39.9%	.00	56,266.29	39.9%	84,763.71
		NON-PERSONNEL EXPENSES	3,188,930.00	771,884.06	24.2%	213,801.99	985,686.05	30.9%	2,203,243.95
		DEBT SERVICE	72,552,390.00	56,243,857.45	77.5%	.00	56,243,857.45	77.5%	16,308,532.55
***TOTAL FUND_CD 151**			***76,233,280.00***	***57,235,765.96***	***75.1%***	***213,801.99***	***57,449,567.95***	***75.4%***	***18,783,712.05***
301	Street Construction Maintnenance & Repair	PERSONNEL SERVICES	7,460,020.00	4,287,899.20	57.5%	.00	4,287,899.20	57.5%	3,172,120.80
		EMPLOYEE BENEFITS	3,010,050.00	1,762,079.43	58.5%	.00	1,762,079.43	58.5%	1,247,970.57
		NON-PERSONNEL EXPENSES	7,935,370.00	3,330,894.83	42.0%	1,489,369.15	4,820,263.98	60.7%	3,115,106.02
***TOTAL FUND_CD 301**			***18,405,440.00***	***9,380,873.46***	***51.0%***	***1,489,369.15***	***10,870,242.61***	***59.1%***	***7,535,197.39***
302	Income Tax-Infrastructure	PERSONNEL SERVICES	14,238,060.00	7,936,159.85	55.7%	.00	7,936,159.85	55.7%	6,301,900.15
		EMPLOYEE BENEFITS	5,335,270.00	3,208,866.72	60.1%	.00	3,208,866.72	60.1%	2,126,403.28
		NON-PERSONNEL EXPENSES	6,412,460.00	3,420,513.06	53.3%	780,729.62	4,201,242.68	65.5%	2,211,217.32
***TOTAL FUND_CD 302**			***25,985,790.00***	***14,565,539.63***	***56.1%***	***780,729.62***	***15,346,269.25***	***59.1%***	***10,639,520.75***
303	Parking Meter	PERSONNEL SERVICES	1,921,950.00	1,204,951.49	62.7%	.00	1,204,951.49	62.7%	716,998.51
		EMPLOYEE BENEFITS	948,000.00	567,019.00	59.8%	.00	567,019.00	59.8%	380,981.00
		NON-PERSONNEL EXPENSES	2,293,110.00	1,493,219.76	65.1%	358,035.30	1,851,255.06	80.7%	441,854.94
***TOTAL FUND_CD 303**			***5,163,060.00***	***3,265,190.25***	***63.2%***	***358,035.30***	***3,623,225.55***	***70.2%***	***1,539,834.45***
306	Municipal Motor Vehicle License Tax	PERSONNEL SERVICES	2,005,650.00	1,056,688.09	52.7%	.00	1,056,688.09	52.7%	948,961.91
		EMPLOYEE BENEFITS	864,780.00	458,280.48	53.0%	.00	458,280.48	53.0%	406,499.52
		NON-PERSONNEL EXPENSES	2,237,050.00	623,931.63	27.9%	74,764.69	698,696.32	31.2%	1,538,353.68
***TOTAL FUND_CD 306**			***5,107,480.00***	***2,138,900.20***	***41.9%***	***74,764.69***	***2,213,664.89***	***43.3%***	***2,893,815.11***

CITY OF CINCINNATI
FUND SUMMARY
FOR FISCAL YEAR 2026
AS OF 1/31/2026

FUND	FUND NAME	EXPENDITURE CATEGORY	CURRENT BUDGET	EXPENDED	PERCENT EXPENDED	ENCUMBERED	TOTAL COMMITTED	PERCENT COMMITTED	REMAINING BALANCE
318	Sawyer Point	PERSONNEL SERVICES	731,420.00	94,932.63	13.0%	.00	94,932.63	13.0%	636,487.37
		EMPLOYEE BENEFITS	143,950.00	33,435.72	23.2%	.00	33,435.72	23.2%	110,514.28
		NON-PERSONNEL EXPENSES	709,107.00	316,757.65	44.7%	120,980.64	437,738.29	61.7%	271,368.71
***TOTAL FUND_CD 318**			***1,584,477.00***	***445,126.00***	***28.1%***	***120,980.64***	***566,106.64***	***35.7%***	***1,018,370.36***
323	Recreation Special Activities	PERSONNEL SERVICES	4,530,280.00	2,205,346.55	48.7%	.00	2,205,346.55	48.7%	2,324,933.45
		EMPLOYEE BENEFITS	263,650.00	166,960.75	63.3%	.00	166,960.75	63.3%	96,689.25
		NON-PERSONNEL EXPENSES	2,759,070.00	1,318,937.01	47.8%	273,405.73	1,592,342.74	57.7%	1,166,727.26
		PROPERTIES	14,140.00	.00	0.0%	.00	.00	0.0%	14,140.00
***TOTAL FUND_CD 323**			***7,567,140.00***	***3,691,244.31***	***48.8%***	***273,405.73***	***3,964,650.04***	***52.4%***	***3,602,489.96***
329	Cincinnati Riverfront Park	PERSONNEL SERVICES	798,330.00	.00	0.0%	.00	.00	0.0%	798,330.00
		EMPLOYEE BENEFITS	385,220.00	13,270.00	3.4%	.00	13,270.00	3.4%	371,950.00
		NON-PERSONNEL EXPENSES	563,230.00	220,507.94	39.2%	164,590.06	385,098.00	68.4%	178,132.00
***TOTAL FUND_CD 329**			***1,746,780.00***	***233,777.94***	***13.4%***	***164,590.06***	***398,368.00***	***22.8%***	***1,348,412.00***
347	Hazard Abatement Fund	PERSONNEL SERVICES	434,320.00	.00	0.0%	.00	.00	0.0%	434,320.00
		EMPLOYEE BENEFITS	203,160.00	.00	0.0%	.00	.00	0.0%	203,160.00
		NON-PERSONNEL EXPENSES	160,690.00	26,758.78	16.7%	18,180.00	44,938.78	28.0%	115,751.22
***TOTAL FUND_CD 347**			***798,170.00***	***26,758.78***	***3.4%***	***18,180.00***	***44,938.78***	***5.6%***	***753,231.22***
364	9-1-1 Cell Phone Fees	PERSONNEL SERVICES	662,780.00	.00	0.0%	.00	.00	0.0%	662,780.00
		EMPLOYEE BENEFITS	283,480.00	.00	0.0%	.00	.00	0.0%	283,480.00
		NON-PERSONNEL EXPENSES	665,750.00	470,348.12	70.6%	24,025.00	494,373.12	74.3%	171,376.88
***TOTAL FUND_CD 364**			***1,612,010.00***	***470,348.12***	***29.2%***	***24,025.00***	***494,373.12***	***30.7%***	***1,117,636.88***
377	Safe & Clean	NON-PERSONNEL EXPENSES	50,000.00	2,604.20	5.2%	47,395.80	50,000.00	100.0%	.00
***TOTAL FUND_CD 377**			***50,000.00***	***2,604.20***	***5.2%***	***47,395.80***	***50,000.00***	***100.0%***	***.00***
395	Community Health Center Actvities	PERSONNEL SERVICES	15,070,220.00	7,717,025.95	51.2%	.00	7,717,025.95	51.2%	7,353,194.05
		EMPLOYEE BENEFITS	6,326,970.00	3,720,201.69	58.8%	.00	3,720,201.69	58.8%	2,606,768.31
		NON-PERSONNEL EXPENSES	11,645,130.00	5,291,956.03	45.4%	4,146,480.46	9,438,436.49	81.1%	2,206,693.51
***TOTAL FUND_CD 395**			***33,042,320.00***	***16,729,183.67***	***50.6%***	***4,146,480.46***	***20,875,664.13***	***63.2%***	***12,166,655.87***

CITY OF CINCINNATI
FUND SUMMARY
FOR FISCAL YEAR 2026
AS OF 1/31/2026

FUND	FUND NAME	EXPENDITURE CATEGORY	CURRENT BUDGET	EXPENDED	PERCENT EXPENDED	ENCUMBERED	TOTAL COMMITTED	PERCENT COMMITTED	REMAINING BALANCE
416	Cincinnati Health District	PERSONNEL SERVICES	14,727,910.00	8,324,528.56	56.5%	.00	8,324,528.56	56.5%	6,403,381.44
		EMPLOYEE BENEFITS	5,819,750.00	3,194,958.25	54.9%	.00	3,194,958.25	54.9%	2,624,791.75
		NON-PERSONNEL EXPENSES	2,016,320.00	1,160,912.04	57.6%	480,811.72	1,641,723.76	81.4%	374,596.24
		PROPERTIES	3,070.00	.00	0.0%	.00	.00	0.0%	3,070.00
***TOTAL FUND_CD 416**			***22,567,050.00***	***12,680,398.85***	***56.2%***	***480,811.72***	***13,161,210.57***	***58.3%***	***9,405,839.43***
449	Cincinnati Area Geographic Information Systems (CAGIS)	PERSONNEL SERVICES	2,188,800.00	1,114,292.94	50.9%	.00	1,114,292.94	50.9%	1,074,507.06
		EMPLOYEE BENEFITS	785,150.00	467,024.11	59.5%	.00	467,024.11	59.5%	318,125.89
		NON-PERSONNEL EXPENSES	2,300,530.00	1,973,315.13	85.8%	206,570.82	2,179,885.95	94.8%	120,644.05
***TOTAL FUND_CD 449**			***5,274,480.00***	***3,554,632.18***	***67.4%***	***206,570.82***	***3,761,203.00***	***71.3%***	***1,513,277.00***
455	Streetcar Operations	PERSONNEL SERVICES	599,380.00	321,191.55	53.6%	.00	321,191.55	53.6%	278,188.45
		EMPLOYEE BENEFITS	228,220.00	111,010.00	48.6%	.00	111,010.00	48.6%	117,210.00
		NON-PERSONNEL EXPENSES	5,612,708.00	1,202,305.37	21.4%	3,029,223.35	4,231,528.72	75.4%	1,381,179.28
***TOTAL FUND_CD 455**			***6,440,308.00***	***1,634,506.92***	***25.4%***	***3,029,223.35***	***4,663,730.27***	***72.4%***	***1,776,577.73***
457	Count Law Enforcement Applied Regionally (CLEAR)	PERSONNEL SERVICES	1,768,380.00	734,529.00	41.5%	.00	734,529.00	41.5%	1,033,851.00
		EMPLOYEE BENEFITS	591,490.00	303,233.13	51.3%	.00	303,233.13	51.3%	288,256.87
		NON-PERSONNEL EXPENSES	4,271,860.00	1,463,034.79	34.2%	577,175.46	2,040,210.25	47.8%	2,231,649.75
***TOTAL FUND_CD 457**			***6,631,730.00***	***2,500,796.92***	***37.7%***	***577,175.46***	***3,077,972.38***	***46.4%***	***3,553,757.62***
TOTAL			***1,023,436,744.00***	***590,030,399.04***	***57.7%***	***71,915,426.58***	***661,945,825.62***	***64.7%***	***361,490,918.38***

RUN DATE: 02/11/2026
RUN TIME: 08.37.29

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
COMPARATIVE STATEMENT OF REVENUE
AS OF 2026/01/31

	BUDGETED	ACTUAL THIS MONTH	A ACTUAL YTD	B FORECAST YTD	(A-B) / B ACTUAL VS FORECAST %	A-B ACTUAL VS FORECAST $FAV(UNFAV)	C ACTUAL PRIOR YTD	(A-C) / B ACT YTD VS PRI YTD %	A-C ACT YTD VS PRI YTD $FAV(UNFAV)
TAXES									
General Property Tax	47,937,614.00	.00	22,756,348.52	21,317,856.95	6.75	1,438,491.57	24,276,908.28	-7.13	-1,520,559.76
City Income Tax	370,770,000.00	31,052,302.91	211,127,280.01	210,300,744.00	.39	826,536.01	210,024,622.62	.52	1,102,657.39
Admissions Taxes	10,205,500.00	1,164,806.42	9,060,225.16	7,261,213.25	24.78	1,799,011.91	8,757,063.69	4.18	303,161.47
Short Term Rental Excise Tax	2,100,000.00	438,775.87	1,740,332.46	1,514,940.00	14.88	225,392.46	1,512,140.04	15.06	228,192.42
LICENSES & PERMITS									
Licenses & Permits	32,700,100.00	3,650,895.28	19,425,098.40	20,087,101.18	-3.30	-662,002.78	20,052,388.35	-3.12	-627,289.95
COURTS & USE OF MONEY & PROPERTY									
Fines, Forfeitures, & Penalties	5,211,000.00	346,840.68	2,880,555.47	3,522,636.00	-18.23	-642,080.53	2,944,789.35	-1.82	-64,233.88
Investment Income	24,816,970.00	.00	17,177,917.37	14,393,842.60	19.34	2,784,074.77	11,416,245.24	40.03	5,761,672.13
General Concessions, Rents, & Commission	119,440.00	3,434.14	579,497.19	42,580.36	1,260.95	536,916.83	62,475.30	1,214.23	517,021.89
REVENUE FROM OTHER AGENCIES									
Local Government	16,171,363.00	3,970,937.53	12,716,415.34	9,694,732.12	31.17	3,021,683.22	9,361,654.15	34.60	3,354,761.19
Other	1,251,120.00	93,628.28	1,028,583.27	1,167,670.30	-11.91	-139,087.03	8,001,588.34	-597.17	-6,973,005.07
Casino	10,000,003.00	2,492,409.69	7,612,532.22	7,413,002.22	2.69	199,530.00	7,442,109.84	2.30	170,422.38
CHARGES FOR CURRENT SERVICES									
General Government	16,289,756.92	65,546.70	15,064,918.04	14,523,947.27	3.72	540,970.77	13,444,190.36	11.16	1,620,727.68
Police	10,891,290.00	1,527,701.44	11,496,782.19	6,026,150.76	90.78	5,470,631.43	6,001,942.81	91.18	5,494,839.38
Buildings and Inspections	5,698,460.00	330,913.87	3,647,946.69	3,749,586.68	-2.71	-101,639.99	3,673,850.88	-.69	-25,904.19
Miscellaneous Charges	300,000.00	1,209.65	4,976.16	108,210.00	-95.40	-103,233.84	60,028.27	-50.88	-55,052.11
Fire	9,664,500.00	615,417.18	7,226,629.75	5,720,417.55	26.33	1,506,212.20	5,543,655.49	29.42	1,682,974.26
Parking Meter	1,500,000.00	125,000.00	875,000.00	874,950.00	.01	50.00	29,166.65	96.67	845,833.35
MISCELLANEOUS REVENUE									
Miscellaneous Revenue	4,515,430.00	27,711.71	1,131,314.12	2,073,937.00	-45.45	-942,622.88	3,082,597.45	-94.09	-1,951,283.33
UNKNOWN									
8694	.00	.00	.00	.00	.00	.00	284.15	.00	-284.15
Total for General Fund - 050	***570,142,546.92***	***45,907,531.35***	***345,552,352.36***	***329,793,518.23***	***4.78***	***15,758,834.13***	***335,687,701.26***	***2.99***	***9,864,651.10***
TOTAL	***570,142,546.92***	***45,907,531.35***	***345,552,352.36***	***329,793,518.23***	***4.78***	***15,758,834.13***	***335,687,701.26***	***2.99***	***9,864,651.10***

RUN DATE: 02/11/2026
RUN TIME: 08.39.49

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
COMPARATIVE STATEMENT OF REVENUE
AS OF 2026/01/31

Fund - Name	BUDGETED	ACTUAL THIS MONTH	A ACTUAL YTD	B FORECAST YTD	(A-B) / B ACTUAL VS FORECAST %	A-B ACTUAL VS FORECAST $FAV(UNFAV)	C ACTUAL PRIOR YTD	(A-C) / B ACT YTD VS PRI YTD %	A-C ACT YTD VS PRI YTD $FAV(UNFAV)
101-Water Works	230,728,677.37	15,154,435.44	160,437,420.87	143,974,694.68	11.43	16,462,726.19	136,382,141.70	16.71	24,055,279.17
102-Parking System Facil	6,234,560.00	139,219.27	4,089,609.12	3,733,877.98	9.53	355,731.14	4,175,489.67	-2.30	-85,880.55
103-Convention-Expositio	6,665,600.00	167,807.44	2,060,328.07	2,230,976.32	-7.65	-170,648.25	3,388,888.22	-59.55	-1,328,560.15
104-General Aviation	2,640,000.00	172,435.98	1,858,709.94	1,515,888.00	22.62	342,821.94	1,589,219.16	17.78	269,490.78
105-Municipal Golf	8,489,500.00	173,545.78	5,602,636.11	4,625,928.55	21.11	976,707.56	5,179,120.62	9.16	423,515.49
107-Stormwater Managemen	30,752,430.00	2,579,441.77	18,725,258.86	17,876,387.56	4.75	848,871.30	17,928,126.02	4.46	797,132.84
301-Street Const Mainten	15,467,300.00	1,177,111.31	9,473,747.87	9,178,295.82	3.22	295,452.05	9,424,715.86	.53	49,032.01
302-Income Tax Infrastru	23,920,650.00	2,010,825.82	13,774,621.02	13,199,414.67	4.36	575,206.35	13,645,578.52	.98	129,042.50
303-Parking Meter	3,980,000.00	302,479.80	2,602,155.97	2,271,784.00	14.54	330,371.97	2,765,348.80	-7.18	-163,192.83
306-Municipal Motor Vehi	4,114,000.00	336,964.87	2,546,205.26	2,410,392.60	5.63	135,812.66	2,548,801.85	-.11	-2,596.59
318-Sawyer Point	1,154,617.52	50,246.20	966,086.42	726,138.96	33.04	239,947.46	662,356.51	41.83	303,729.91
323-Recreation Special A	5,731,160.00	209,004.25	3,221,056.60	2,968,167.76	8.52	252,888.84	3,338,881.02	-3.97	-117,824.42
329-Cincinnati Riverfron	1,556,000.00	180,564.00	799,538.13	747,191.20	7.01	52,346.93	711,424.50	11.79	88,113.63
347-Hazard Abatement Fun	383,580.00	46,378.39	311,567.77	160,106.29	94.60	151,461.48	131,732.77	112.32	179,835.00
364-911 Cell Phone Fees	1,300,000.00	165,714.40	775,962.86	576,940.00	34.50	199,022.86	769,962.41	1.04	6,000.45
377-Safe & Clean	45,830.00	3,294.57	23,061.99	21,961.74	5.01	1,100.25	19,767.42	15.00	3,294.57
395-Community Health Cen	30,030,910.00	1,924,732.34	20,562,613.69	15,342,791.92	34.02	5,219,821.77	11,823,023.71	56.96	8,739,589.98
416-Cincinnati Health Di	620,000.00	35,276.97	345,057.70	358,236.00	-3.68	-13,178.30	408,049.30	-17.58	-62,991.60
449-Cinti Area Geographi	4,713,220.00	-7,500.00	1,877,031.71	2,603,582.73	-27.91	-726,551.02	2,200,825.15	-12.44	-323,793.44
455-Streetcar Operations	5,539,750.00	182,126.84	1,970,505.25	2,342,206.30	-15.87	-371,701.05	1,931,271.06	1.68	39,234.19
457-CLEAR	6,355,880.00	393,717.92	2,673,205.79	3,617,131.31	-26.10	-943,925.52	2,260,654.15	11.41	412,551.64

city of CINCINNATI FINANCE

Interdepartmental Correspondence Sheet

March 2, 2026

TO: Mayor and Members of City Council

FROM: Cheryl Watson, Finance Manager, Accounts & Audits CW

SUBJECT: Audit of the City Treasurer's Report for the Month Ended December 31, 2025

In accordance with Article IX, Section 5, of the Administrative Code of the City of Cincinnati, the Finance Manager of Accounts and Audits has examined the Statement of the City Treasurer for the month ended December 31, 2025 and has found it to be correct.

We have on file certifications from banking institutions showing the amounts on deposit as of December 31, 2025.

General Account

Certified US Bank Balance	$1,396,840.06	
Certified Fifth Third Bank Balance	$65,261,508.07	$66,658,348.13
Adjusted for:		
Outstanding Checks	($11,072,702.35)	
Net Deposits in Transit	$3,297,490.64	
Reconciling Items	$178,432.66	($7,596,779.05)
City of Cincinnati Treasurer's Balance		$59,061,569.08

Parking System Facilities

Certified Fifth Third Bank Balance		$74,455.41
Adjusted for:		
Outstanding Checks	$0.00	
Interest	($1,851.15)	
Net Deposits in Transit	$0.00	
Reconciling Items	$0.00	($1,851.15)
City of Cincinnati Treasurer's Balance		$72,604.26

Retirement System

Certified US Bank Balance		$13,107,563.73
Adjustment for:		
Outstanding Checks	($7,160.23)	
Net Deposit in Transit	$13,662,048.75	
Reconciling Items	$0.00	$13,654,888.52
City of Cincinnati Treasurer's Balance		$26,762,452.25

Attachment 3

city of CINCINNATI FINANCE

February 24, 2026

To: Mayor and Members of City Council

From: Nicole D. Lee, City Treasurer *nl*

Subject: There is transmitted herewith the report of the City Treasurer's Office, at December 31, 2025 submitted in accordance with Section 301-17 of the Cincinnati Municipal Code.

Cash on hand and in the bank to the credit of the following:

CASH ON HAND IN THE BANK:	
General Account	$59,061,569.08
Parking System Facilities Account	72,604.26
Retirement System Account	26,762,452.25
Total Treasury Balances	$85,896,625.59

Investments, in the custody of the City Treasurer, to the credit of the following:

SECURITIES OF CITY OF CINCINNATI	
Beginning Investments	$1,565,424,673.82
Purchases	34,455,000.00
Maturities	(30,887,644.98)
Ending Investments	$1,568,992,028.84

Attachment

BANK RECONCILIATION
FOR THE MONTH ENDED 12/31/2025

GENERAL ACCOUNT :				
US Bank Balance - City of Cincinnati (#930-0443)			$	**1,396,840.06**
Fifth Third Balance - General Fund (#9990200041)				**65,261,508.07**
Certified General Account Bank Balance Total			$	**66,658,348.13**
Adjusted for :				
Outstanding Checks	$	(11,072,702.35)		
Net Deposits in Transit		3,297,490.64		
Reconciling Items		178,432.66 (A)		**(7,596,779.05)**
TREASURER'S BALANCE			$	**59,061,569.08**
PARKING SYSTEM FACILITIES :				
Certified Fifth Third Bank Balance (#7021328955)			$	**74,455.41**
Adjusted for :				
Outstanding Checks	$	0.00		
Interest		(1,851.15)		
Net Deposits in Transit		0.00		
Reconciling Items		0.00 (B)		**(1,851.15)**
TREASURER'S BALANCE			$	**72,604.26**
RETIREMENT SYSTEM :				
Certified US Bank Balance			$	**13,107,563.73**
Adjusted for :				
Outstanding Checks	$	(7,160.23)		
Net Deposits in Transit		13,662,048.75		
Reconcilng Items		0.00 (C)		**13,654,888.52**
TREASURER'S BALANCE			$	**26,762,452.25**

MISCELLANEOUS RECONCILING ITEMS

(A) **GENERAL ACCOUNT :**	$	**178,432.66**	0.00	**Misc-Fifth Third**
			0.00	**Misc-US Bank**
(B) **PARKING ACCOUNT :**	$	**0.00**	0.00	**Unreceipted Deposits**
			0.00	**Returned Items**
			0.00	**Receipt Discrepancies**
			0.00	**Service Charge**
(C) **RETIREMENT SYSTEM:**	$	**0.00**	0.00	**Withdrawal Discrepancy**
			0.00	**Receipt Discrepancy**
			0.00	**Check disbursement error**
			0.00	**Service Charge**

050
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

PGM ID: CFSFA103
PAGE: 1

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
050 General FUND	543,001,740.00	562,522,329.00	342,801,437.25	219,720,891.75	29,407,018.57	190,313,873.18	391,962.15
PERCENT EXPENDED:	*60.9*	*PERCENT EXPENDED AND ENCUMBERED:*			*66.2*		

101
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
101 Water Works FUND							
	179,626,160.00	179,626,160.00	90,607,703.59	89,018,456.41	15,003,462.91	74,014,993.50	1,971,463.42
PERCENT EXPENDED:	***50.4***	***PERCENT EXPENDED AND ENCUMBERED:***			***58.8***		

102
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
102 Parking System Facilities FUND							
	7,424,700.00	7,424,700.00	3,200,013.33	4,224,686.67	1,707,784.79	2,516,901.88	.00
PERCENT EXPENDED:	***43.1***	***PERCENT EXPENDED AND ENCUMBERED:***			***66.1***		

103
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
103 Convention-Exposition Center FUND							
	7,478,310.00	9,278,310.00	1,806,570.85	7,471,739.15	6,633,197.85	838,541.30	.00
PERCENT EXPENDED:	***19.5***	***PERCENT EXPENDED AND ENCUMBERED:***			***91.0***		

104
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
104 General Aviation FUND							
	2,517,310.00	2,517,310.00	1,260,976.54	1,256,333.46	279,186.36	977,147.10	1.00
PERCENT EXPENDED:	***50.1***	***PERCENT EXPENDED AND ENCUMBERED:***			***61.2***		

105
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
105 Municipal Golf FUND							
	7,871,360.00	8,351,360.00	5,624,231.57	2,727,128.43	1,716,922.72	1,010,205.71	.00
PERCENT EXPENDED:	***67.3***	***PERCENT EXPENDED AND ENCUMBERED:***			***87.9***		

107
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
107 Stormwater Management FUND							
	34,542,060.00	35,507,060.00	16,173,818.52	19,333,241.48	5,162,313.59	14,170,927.89	1,196,390.00
PERCENT EXPENDED:	*45.6*	*PERCENT EXPENDED AND ENCUMBERED:*			*60.1*		

151
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
151 Bond Retirement - City FUND							
	76,233,280.00	76,233,280.00	57,235,765.96	18,997,514.04	213,801.99	18,783,712.05	.00
PERCENT EXPENDED:	***75.1***	***PERCENT EXPENDED AND ENCUMBERED:***			***75.4***		

301
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
301 Street Const Maintenance & Rep FUND							
	18,405,440.00	18,405,440.00	9,380,873.46	9,024,566.54	1,489,369.15	7,535,197.39	12,853.38
PERCENT EXPENDED:	***51.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***59.1***		

302
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
302 Income Tax Infrastructure FUND							
	25,985,790.00	25,985,790.00	14,565,539.63	11,420,250.37	780,729.62	10,639,520.75	13,508.85
PERCENT EXPENDED:	***56.1***	***PERCENT EXPENDED AND ENCUMBERED:***			***59.1***		

303
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
303 Parking Meter FUND							
	5,113,310.00	5,163,060.00	3,265,190.25	1,897,869.75	358,035.30	1,539,834.45	60,000.00
PERCENT EXPENDED:	***63.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***70.2***		

306
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
306 Municipal Motor Vehicle Lic Tx FUND							
	5,107,480.00	5,107,480.00	2,138,900.20	2,968,579.80	74,764.69	2,893,815.11	.00
PERCENT EXPENDED:	***41.9***	***PERCENT EXPENDED AND ENCUMBERED:***			***43.3***		

318
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
318 Sawyer Point FUND							
	1,328,360.00	1,584,477.00	445,126.00	1,139,351.00	120,980.64	1,018,370.36	.00
PERCENT EXPENDED:	***28.1***	***PERCENT EXPENDED AND ENCUMBERED:***			***35.7***		

323
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
323 Recreation Special Activities FUND							
	6,393,140.00	7,567,140.00	3,691,244.31	3,875,895.69	273,405.73	3,602,489.96	125,000.00
PERCENT EXPENDED:	***48.8***	***PERCENT EXPENDED AND ENCUMBERED:***			***52.4***		

329
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
329 Cincinnati Riverfront Park FUND							
	1,691,700.00	1,746,780.00	233,777.94	1,513,002.06	164,590.06	1,348,412.00	.00
PERCENT EXPENDED:	***13.4***	***PERCENT EXPENDED AND ENCUMBERED:***			***22.8***		

347
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
347 Hazard Abatement Fund FUND							
	798,170.00	798,170.00	26,758.78	771,411.22	18,180.00	753,231.22	.00
PERCENT EXPENDED:	***3.4***	***PERCENT EXPENDED AND ENCUMBERED:***			***5.6***		

364
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
364 911 Cell Phone Fees FUND							
	1,612,010.00	1,612,010.00	470,348.12	1,141,661.88	24,025.00	1,117,636.88	.00
PERCENT EXPENDED:	***29.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***30.7***		

377
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
377 Safe & Clean FUND	50,000.00	50,000.00	2,604.20	47,395.80	47,395.80	.00	.00

PERCENT EXPENDED: *5.2* *PERCENT EXPENDED AND ENCUMBERED:* *100.0*

395
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
395 Community Health Center FUND							
	31,042,320.00	33,042,320.00	16,729,183.67	16,313,136.33	4,146,480.46	12,166,655.87	.00
PERCENT EXPENDED:	*50.6*	*PERCENT EXPENDED AND ENCUMBERED:*			*63.2*		

416
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
416 Cincinnati Health District FUND							
	22,301,660.00	22,567,050.00	12,680,398.85	9,886,651.15	480,811.72	9,405,839.43	.00
PERCENT EXPENDED:	***56.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***58.3***		

449
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
449 Cinti Area Geographic Info Sys FUND							
	5,274,480.00	5,274,480.00	3,554,632.18	1,719,847.82	206,570.82	1,513,277.00	.00
PERCENT EXPENDED:	***67.4***	***PERCENT EXPENDED AND ENCUMBERED:***			***71.3***		

455
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
455 Streetcar Operations FUND							
	6,412,530.00	6,440,308.00	1,634,506.92	4,805,801.08	3,029,223.35	1,776,577.73	2.00
PERCENT EXPENDED:	***25.4***	***PERCENT EXPENDED AND ENCUMBERED:***			***72.4***		

457
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
457 CLEAR FUND							
	6,631,730.00	6,631,730.00	2,500,796.92	4,130,933.08	577,175.46	3,553,757.62	.00
PERCENT EXPENDED:	***37.7***	***PERCENT EXPENDED AND ENCUMBERED:***			***46.4***		

701
RUN DATE: 02/11/2026
RUN TIME: 07.58.33

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
CURRENT YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
701 Metropolitan Sewer District FUND							
	255,969,450.00	255,969,450.00	10,875,898.42	245,093,551.58	39,676,058.50	205,417,493.08	381,271.65
PERCENT EXPENDED:	*4.2*	*PERCENT EXPENDED AND ENCUMBERED:*			*19.7*		

050
RUN DATE: 02/11/2026
RUN TIME: 07.58.21

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
PRIOR YEAR BALANCES
AS OF 01 / 31 / 2026

PGM ID: CFSFA103
PAGE: 1

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
050 General FUND	.00	19,907,933.13	10,102,012.98	9,805,920.15	7,034,994.70	2,770,925.45	.00
101 Water Works FUND	.00	21,562,852.40	5,582,197.99	15,980,654.41	13,378,452.45	2,602,201.96	.00
102 Parking System Facilities FUND	.00	884,011.73	343,825.69	540,186.04	66,622.17	473,563.87	.00
103 Convention-Exposition Center FUND	.00	901,855.52	724,877.50	176,978.02	176,978.02	.00	.00
104 General Aviation FUND	.00	156,797.40	48,624.16	108,173.24	48,995.29	59,177.95	.00
105 Municipal Golf FUND	.00	23,953.99	8,955.51	14,998.48	14,202.44	796.04	.00
107 Stormwater Management FUND	.00	3,802,013.84	2,677,376.40	1,124,637.44	824,091.66	300,545.78	.00
151 Bond Retirement - City FUND	.00	116,929.71	51,560.84	65,368.87	26,559.87	38,809.00	.00
301 Street Const Maintenance & Rep FUND	.00	1,195,038.32	603,338.66	591,699.66	433,477.94	158,221.72	.00
302 Income Tax Infrastructure FUND	.00	688,650.46	415,453.50	273,196.96	97,890.17	175,306.79	.00
303 Parking Meter FUND	.00	383,544.98	171,516.31	212,028.67	145,581.06	66,447.61	.00
306 Municipal Motor Vehicle Lic Tx FUND	.00	205,065.85	152,214.30	52,851.55	29,940.21	22,911.34	.00
318 Sawyer Point FUND	.00	168,610.68	69,005.42	99,605.26	5,717.72	93,887.54	.00
323 Recreation Special Activities FUND	.00	909,815.61	735,840.38	173,975.23	69,636.78	104,338.45	.00
329 Cincinnati Riverfront Park FUND	.00	62,713.59	29,191.69	33,521.90	11,791.05	21,730.85	.00
347 Hazard Abatement Fund FUND	.00	49,330.63	.00	49,330.63	.00	49,330.63	.00
364 911 Cell Phone Fees FUND	.00	199,174.18	149,347.00	49,827.18	.00	49,827.18	49,750.00
377 Safe & Clean FUND	.00	50,137.55	2,686.96	47,450.59	47,450.59	.00	.00
395 Community Health Center FUND	.00	2,220,356.03	598,461.43	1,621,894.60	659,924.81	961,969.79	.00

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES - FUND SUMMARY
APPROPRIATED FUNDS
PRIOR YEAR BALANCES
AS OF 01 / 31 / 2026

	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
416 Cincinnati Health District FUND							
	.00	576,381.75	259,694.32	316,687.43	50,909.35	265,778.08	.00
449 Cinti Area Geographic Info Sys FUND							
	.00	1,680,872.00	606,181.54	1,074,690.46	345,409.17	729,281.29	.00
455 Streetcar Operations FUND							
	.00	1,443,485.25	1,235,638.35	207,846.90	38,086.99	169,759.91	.00
457 CLEAR FUND							
	.00	456,954.93	98,798.70	358,156.23	186,346.47	171,809.76	.00
701 Metropolitan Sewer District FUND							
	.00	280,352,273.83	125,635,812.06	154,716,461.77	14,367,270.99	140,349,190.78	.00

449 091
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

PGM ID: CFSFA104
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FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
449 Cinti Area Geographic Info Sys FUND										
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2017	449	091	7200	.00	435,740.74	.00	435,740.74	.00	435,740.74	.00
DIVISION TOTALS:				***.00***	***435,740.74***	***.00***	***435,740.74***	***.00***	***435,740.74***	***.00***
DEPARTMENT TOTALS:				***.00***	***435,740.74***	***.00***	***435,740.74***	***.00***	***435,740.74***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
449 Cinti Area Geographic Info Sys FUND										
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2018	449	091	7200	.00	13,129.53	.00	13,129.53	.00	13,129.53	.00
DIVISION TOTALS:				***.00***	***13,129.53***	***.00***	***13,129.53***	***.00***	***13,129.53***	***.00***
DEPARTMENT TOTALS:				***.00***	***13,129.53***	***.00***	***13,129.53***	***.00***	***13,129.53***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
050 General FUND										
100 Office Of The City Manager										
104 Office Of Environment & Sustainability										
2019	050	104	7400	.00	1,800.00	.00	1,800.00	.00	1,800.00	.00
DIVISION TOTALS:				***.00***	***1,800.00***	***.00***	***1,800.00***	***.00***	***1,800.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,800.00***	***.00***	***1,800.00***	***.00***	***1,800.00***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
347 Hazard Abatement Fund FUND										
210 Dept Of Bldgs & Inspections										
212 Bldg & Inspections, Licenses & Permits										
2019	347	212	7200	.00	30,241.00	.00	30,241.00	.00	30,241.00	.00
DIVISION TOTALS:				***.00***	***30,241.00***	***.00***	***30,241.00***	***.00***	***30,241.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***30,241.00***	***.00***	***30,241.00***	***.00***	***30,241.00***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
050 General FUND										
100 Office Of The City Manager										
101 City Manager's Office										
2020	050	101	7200	.00	15,249.52	.00	15,249.52	.00	15,249.52	.00
DIVISION TOTALS:				***.00***	***15,249.52***	***.00***	***15,249.52***	***.00***	***15,249.52***	***.00***
DEPARTMENT TOTALS:				***.00***	***15,249.52***	***.00***	***15,249.52***	***.00***	***15,249.52***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
102 Parking System Facilities FUND										
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2020	102	248	7400	.00	8,720.00	.00	8,720.00	.00	8,720.00	.00
DIVISION TOTALS:				***.00***	***8,720.00***	***.00***	***8,720.00***	***.00***	***8,720.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***8,720.00***	***.00***	***8,720.00***	***.00***	***8,720.00***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
050 General FUND										
100 Office Of The City Manager										
101 City Manager's Office										
2021	050	101	7200	.00	116,607.94	.00	116,607.94	.00	116,607.94	.00
DIVISION TOTALS:				***.00***	***116,607.94***	***.00***	***116,607.94***	***.00***	***116,607.94***	***.00***
DEPARTMENT TOTALS:				***.00***	***116,607.94***	***.00***	***116,607.94***	***.00***	***116,607.94***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
101 Water Works FUND										
300 Department Of Water Works										
304 Water Works, Div Of Distribution										
2021	101	304	7200	.00	200,000.00	.00	200,000.00	.00	200,000.00	.00
DIVISION TOTALS:				***.00***	***200,000.00***	***.00***	***200,000.00***	***.00***	***200,000.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***200,000.00***	***.00***	***200,000.00***	***.00***	***200,000.00***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
364 911 Cell Phone Fees FUND										
100 Office Of The City Manager										
103 Emergency Communications										
2021	364	103	7400	.00	49,750.00	.00	49,750.00	.00	49,750.00	49,750.00
DIVISION TOTALS:				***.00***	***49,750.00***	***.00***	***49,750.00***	***.00***	***49,750.00***	***49,750.00***
DEPARTMENT TOTALS:				***.00***	***49,750.00***	***.00***	***49,750.00***	***.00***	***49,750.00***	***49,750.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
050 General FUND										
100 Office Of The City Manager										
101 City Manager's Office										
2022	050	101	7200	.00	260,514.74	.00	260,514.74	.00	260,514.74	.00
2022	050	101	7400	.00	75,000.00	.00	75,000.00	75,000.00	.00	.00
DIVISION TOTALS:				***.00***	***335,514.74***	***.00***	***335,514.74***	***75,000.00***	***260,514.74***	***.00***
DEPARTMENT TOTALS:				***.00***	***335,514.74***	***.00***	***335,514.74***	***75,000.00***	***260,514.74***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***22.4***		

050 136
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
130 Department Of Finance										
136 Finance, Income Tax										
2022	050	136	7200	.00	500.00	.00	500.00	.00	500.00	.00
DIVISION TOTALS:				***.00***	***500.00***	***.00***	***500.00***	***.00***	***500.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***500.00***	***.00***	***500.00***	***.00***	***500.00***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
210 Dept Of Bldgs & Inspections										
212 Bldg & Inspections, Licenses & Permits										
2022	050	212	7200	.00	499.04	.00	499.04	.00	499.04	.00
DIVISION TOTALS:				***.00***	***499.04***	***.00***	***499.04***	***.00***	***499.04***	***.00***
DEPARTMENT TOTALS:				***.00***	***499.04***	***.00***	***499.04***	***.00***	***499.04***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
220 Department of Police										
226 Police - Support										
2022	050	226	7300	.00	72,598.90	6,175.00	66,423.90	.00	66,423.90	.00
DIVISION TOTALS:				***.00***	***72,598.90***	***6,175.00***	***66,423.90***	***.00***	***66,423.90***	***.00***
DEPARTMENT TOTALS:				***.00***	***72,598.90***	***6,175.00***	***66,423.90***	***.00***	***66,423.90***	***.00***
PERCENT EXPENDED:				***8.5***	***PERCENT EXPENDED AND ENCUMBERED:***			***8.5***		
950 Miscellaneous Accounts										
959 Manager's Office Obligations										
2022	050	959	7200	.00	24,627.59	.00	24,627.59	12,904.00	11,723.59	.00
DIVISION TOTALS:				***.00***	***24,627.59***	***.00***	***24,627.59***	***12,904.00***	***11,723.59***	***.00***
DEPARTMENT TOTALS:				***.00***	***24,627.59***	***.00***	***24,627.59***	***12,904.00***	***11,723.59***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***52.4***		
101 Water Works FUND										
300 Department Of Water Works										
307 Water Works, Div Of Info Tech										
2022	101	307	7400	.00	111,672.12	.00	111,672.12	.00	111,672.12	.00
DIVISION TOTALS:				***.00***	***111,672.12***	***.00***	***111,672.12***	***.00***	***111,672.12***	***.00***
DEPARTMENT TOTALS:				***.00***	***111,672.12***	***.00***	***111,672.12***	***.00***	***111,672.12***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
107 Stormwater Management FUND										
310 Stormwater Management Utility										
311 Stormwater Management Utility										
2022	107	311	7200	.00	83,530.71	.00	83,530.71	.00	83,530.71	.00
2022	107	311	7400	.00	8,301.96	.00	8,301.96	.00	8,301.96	.00
DIVISION TOTALS:				***.00***	***91,832.67***	***.00***	***91,832.67***	***.00***	***91,832.67***	***.00***
DEPARTMENT TOTALS:				***.00***	***91,832.67***	***.00***	***91,832.67***	***.00***	***91,832.67***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		

347 212
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
347 Hazard Abatement Fund FUND										
210 Dept Of Bldgs & Inspections										
212 Bldg & Inspections, Licenses & Permits										
2022	347	212	7200	.00	19,089.63	.00	19,089.63	.00	19,089.63	.00
DIVISION TOTALS:				***.00***	***19,089.63***	***.00***	***19,089.63***	***.00***	***19,089.63***	***.00***
DEPARTMENT TOTALS:				***.00***	***19,089.63***	***.00***	***19,089.63***	***.00***	***19,089.63***	***.00***
PERCENT EXPENDED:			***.0***	***PERCENT EXPENDED AND ENCUMBERED:***				***.0***		
457 CLEAR FUND										
090 Enterprise Technology Solution										
093 ETS-CLEAR										
2022	457	093	7400	.00	33,450.00	.00	33,450.00	.00	33,450.00	.00
DIVISION TOTALS:				***.00***	***33,450.00***	***.00***	***33,450.00***	***.00***	***33,450.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***33,450.00***	***.00***	***33,450.00***	***.00***	***33,450.00***	***.00***
PERCENT EXPENDED:			***.0***	***PERCENT EXPENDED AND ENCUMBERED:***				***.0***		
050 General FUND										
100 Office Of The City Manager										
101 City Manager's Office										
2023	050	101	7200	.00	78,862.98	.00	78,862.98	.00	78,862.98	.00
2023	050	101	7400	.00	79,722.66	.00	79,722.66	79,722.66	.00	.00
DIVISION TOTALS:				***.00***	***158,585.64***	***.00***	***158,585.64***	***79,722.66***	***78,862.98***	***.00***
107 Procurement										
2023	050	107	7300	.00	206.14	.00	206.14	.00	206.14	.00
DIVISION TOTALS:				***.00***	***206.14***	***.00***	***206.14***	***.00***	***206.14***	***.00***
DEPARTMENT TOTALS:				***.00***	***158,791.78***	***.00***	***158,791.78***	***79,722.66***	***79,069.12***	***.00***
PERCENT EXPENDED:			***.0***	***PERCENT EXPENDED AND ENCUMBERED:***				***50.2***		
110 Department Of Law										
111 Civil										
2023	050	111	7200	.00	3,314.00	.00	3,314.00	.00	3,314.00	.00
DIVISION TOTALS:				***.00***	***3,314.00***	***.00***	***3,314.00***	***.00***	***3,314.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***3,314.00***	***.00***	***3,314.00***	***.00***	***3,314.00***	***.00***
PERCENT EXPENDED:			***.0***	***PERCENT EXPENDED AND ENCUMBERED:***				***.0***		
210 Dept Of Bldgs & Inspections										
211 Bldg & Inspections, Director										
2023	050	211	7200	.00	19,157.99	.00	19,157.99	96.60	19,061.39	.00
DIVISION TOTALS:				***.00***	***19,157.99***	***.00***	***19,157.99***	***96.60***	***19,061.39***	***.00***
DEPARTMENT TOTALS:				***.00***	***19,157.99***	***.00***	***19,157.99***	***96.60***	***19,061.39***	***.00***
PERCENT EXPENDED:			***.0***	***PERCENT EXPENDED AND ENCUMBERED:***				***.5***		
220 Department of Police										
222 Department Of Police										
2023	050	222	7300	.00	73,358.15	991.51	72,366.64	.00	72,366.64	.00
DIVISION TOTALS:				***.00***	***73,358.15***	***991.51***	***72,366.64***	***.00***	***72,366.64***	***.00***

050 226
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
226 Police - Support										
2023	050	226	7300	.00	1,084.15	.00	1,084.15	1,084.15	.00	.00
DIVISION TOTALS:				***.00***	***1,084.15***	***.00***	***1,084.15***	***1,084.15***	***.00***	***.00***
227 Police - Administration										
2023	050	227	7400	.00	213.77	.00	213.77	.00	213.77	.00
DIVISION TOTALS:				***.00***	***213.77***	***.00***	***213.77***	***.00***	***213.77***	***.00***
DEPARTMENT TOTALS:				***.00***	***74,656.07***	***991.51***	***73,664.56***	***1,084.15***	***72,580.41***	***.00***
PERCENT EXPENDED:	***1.3***	***PERCENT EXPENDED AND ENCUMBERED:***						***2.8***		
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2023	050	253	7200	.00	6,711.76	6,711.76	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***6,711.76***	***6,711.76***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***6,711.76***	***6,711.76***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED:	***100.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***100.0***		
270 Department Of Fire										
271 Fire - Response										
2023	050	271	7200	.00	4,875.00	.00	4,875.00	.00	4,875.00	.00
2023	050	271	7300	.00	23,729.82	.00	23,729.82	.00	23,729.82	.00
DIVISION TOTALS:				***.00***	***28,604.82***	***.00***	***28,604.82***	***.00***	***28,604.82***	***.00***
272 Fire - Support Services										
2023	050	272	7200	.00	1,276.89	.00	1,276.89	.00	1,276.89	.00
2023	050	272	7300	.00	6,045.75	.00	6,045.75	.00	6,045.75	.00
DIVISION TOTALS:				***.00***	***7,322.64***	***.00***	***7,322.64***	***.00***	***7,322.64***	***.00***
DEPARTMENT TOTALS:				***.00***	***35,927.46***	***.00***	***35,927.46***	***.00***	***35,927.46***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
950 Miscellaneous Accounts										
951 Judgments Against The City										
2023	050	951	7400	.00	36,835.98	.00	36,835.98	36,835.98	.00	.00
DIVISION TOTALS:				***.00***	***36,835.98***	***.00***	***36,835.98***	***36,835.98***	***.00***	***.00***
959 Manager's Office Obligations										
2023	050	959	7200	.00	12,173.02	.00	12,173.02	.00	12,173.02	.00
DIVISION TOTALS:				***.00***	***12,173.02***	***.00***	***12,173.02***	***.00***	***12,173.02***	***.00***
DEPARTMENT TOTALS:				***.00***	***49,009.00***	***.00***	***49,009.00***	***36,835.98***	***12,173.02***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***75.2***		
101 Water Works FUND										
300 Department Of Water Works										
301 Water Works, Business Service										
2023	101	301	7200	.00	114,904.31	.00	114,904.31	.00	114,904.31	.00
2023	101	301	7300	.00	314.70	.00	314.70	.00	314.70	.00
2023	101	301	7400	.00	28,483.01	.00	28,483.01	.00	28,483.01	.00
DIVISION TOTALS:				***.00***	***143,702.02***	***.00***	***143,702.02***	***.00***	***143,702.02***	***.00***

101 302
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
302 Water Works, Commercial Services										
2023	101	302	7200	.00	17,643.65	.00	17,643.65	.00	17,643.65	.00
2023	101	302	7300	.00	610.50	.00	610.50	.00	610.50	.00
2023	101	302	7400	.00	1,000.00	.00	1,000.00	.00	1,000.00	.00
DIVISION TOTALS:				***.00***	***19,254.15***	***.00***	***19,254.15***	***.00***	***19,254.15***	***.00***
303 Water Works, Div Of Supply										
2023	101	303	7200	.00	214,919.17	.00	214,919.17	.00	214,919.17	.00
2023	101	303	7300	.00	10,237.31	.00	10,237.31	.00	10,237.31	.00
2023	101	303	7400	.00	11,685.82	.00	11,685.82	.00	11,685.82	.00
DIVISION TOTALS:				***.00***	***236,842.30***	***.00***	***236,842.30***	***.00***	***236,842.30***	***.00***
304 Water Works, Div Of Distribution										
2023	101	304	7200	.00	131,190.18	.00	131,190.18	.00	131,190.18	.00
2023	101	304	7300	.00	72,338.35	.00	72,338.35	.00	72,338.35	.00
DIVISION TOTALS:				***.00***	***203,528.53***	***.00***	***203,528.53***	***.00***	***203,528.53***	***.00***
305 Div Of Wtr Quality & Treatment										
2023	101	305	7200	.00	25,956.06	.00	25,956.06	.00	25,956.06	.00
2023	101	305	7300	.00	18,643.69	.00	18,643.69	.00	18,643.69	.00
DIVISION TOTALS:				***.00***	***44,599.75***	***.00***	***44,599.75***	***.00***	***44,599.75***	***.00***
306 Water Works, Div Of Engineering										
2023	101	306	7300	.00	464.30	.00	464.30	.00	464.30	.00
DIVISION TOTALS:				***.00***	***464.30***	***.00***	***464.30***	***.00***	***464.30***	***.00***
307 Water Works, Div Of Info Tech										
2023	101	307	7200	.00	487,516.15	.00	487,516.15	.00	487,516.15	.00
2023	101	307	7300	.00	933.30	.00	933.30	.00	933.30	.00
2023	101	307	7400	.00	453,983.42	.00	453,983.42	.00	453,983.42	.00
DIVISION TOTALS:				***.00***	***942,432.87***	***.00***	***942,432.87***	***.00***	***942,432.87***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,590,823.92***	***.00***	***1,590,823.92***	***.00***	***1,590,823.92***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***					***.0***			
102 Parking System Facilities FUND										
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2023	102	248	7200	.00	182,443.61	.00	182,443.61	.00	182,443.61	.00
DIVISION TOTALS:				***.00***	***182,443.61***	***.00***	***182,443.61***	***.00***	***182,443.61***	***.00***
DEPARTMENT TOTALS:				***.00***	***182,443.61***	***.00***	***182,443.61***	***.00***	***182,443.61***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***					***.0***			
107 Stormwater Management FUND										
310 Stormwater Management Utility										
311 Stormwater Management Utility										
2023	107	311	7200	.00	39,978.62	.00	39,978.62	.00	39,978.62	.00
2023	107	311	7300	.00	2,527.18	.00	2,527.18	.00	2,527.18	.00
DIVISION TOTALS:				***.00***	***42,505.80***	***.00***	***42,505.80***	***.00***	***42,505.80***	***.00***
DEPARTMENT TOTALS:				***.00***	***42,505.80***	***.00***	***42,505.80***	***.00***	***42,505.80***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***					***.0***			

303 248
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
303 Parking Meter FUND										
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2023	303	248	7200	.00	64,851.80	.00	64,851.80	.00	64,851.80	.00
DIVISION TOTALS:				***.00***	***64,851.80***	***.00***	***64,851.80***	***.00***	***64,851.80***	***.00***
DEPARTMENT TOTALS:				***.00***	***64,851.80***	***.00***	***64,851.80***	***.00***	***64,851.80***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
323 Recreation Special Activities FUND										
190 Dept Of Public Recreation										
191 Recreation West Region										
2023	323	191	7200	.00	1,092.00	.00	1,092.00	.00	1,092.00	.00
DIVISION TOTALS:				***.00***	***1,092.00***	***.00***	***1,092.00***	***.00***	***1,092.00***	***.00***
192 Recreation East Region										
2023	323	192	7200	.00	1,652.05	.00	1,652.05	.00	1,652.05	.00
DIVISION TOTALS:				***.00***	***1,652.05***	***.00***	***1,652.05***	***.00***	***1,652.05***	***.00***
193 Recreation Central Region										
2023	323	193	7200	.00	2,913.60	.00	2,913.60	.00	2,913.60	.00
DIVISION TOTALS:				***.00***	***2,913.60***	***.00***	***2,913.60***	***.00***	***2,913.60***	***.00***
197 Recreation Athletics										
2023	323	197	7200	.00	764.50	.00	764.50	.00	764.50	.00
2023	323	197	7300	.00	10.09	.00	10.09	.00	10.09	.00
DIVISION TOTALS:				***.00***	***774.59***	***.00***	***774.59***	***.00***	***774.59***	***.00***
199 Recreation Administration										
2023	323	199	7200	.00	1,863.75	.00	1,863.75	.00	1,863.75	.00
2023	323	199	7300	.00	803.60	.00	803.60	.00	803.60	.00
DIVISION TOTALS:				***.00***	***2,667.35***	***.00***	***2,667.35***	***.00***	***2,667.35***	***.00***
DEPARTMENT TOTALS:				***.00***	***9,099.59***	***.00***	***9,099.59***	***.00***	***9,099.59***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
416 Cincinnati Health District FUND										
260 Department Of Public Health										
261 Health, Office Of The Commissioner										
2023	416	261	7200	.00	9,018.51	.00	9,018.51	.00	9,018.51	.00
2023	416	261	7300	.00	487.43	.00	487.43	.00	487.43	.00
2023	416	261	7400	.00	8,431.00	.00	8,431.00	.00	8,431.00	.00
DIVISION TOTALS:				***.00***	***17,936.94***	***.00***	***17,936.94***	***.00***	***17,936.94***	***.00***
262 Health, Technical Resources										
2023	416	262	7200	.00	1,226.59	.00	1,226.59	.00	1,226.59	.00
DIVISION TOTALS:				***.00***	***1,226.59***	***.00***	***1,226.59***	***.00***	***1,226.59***	***.00***
263 Div Of Community Health										
2023	416	263	7200	.00	1,734.59	.00	1,734.59	.00	1,734.59	.00
DIVISION TOTALS:				***.00***	***1,734.59***	***.00***	***1,734.59***	***.00***	***1,734.59***	***.00***

416 264
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
264 Primary Health Care - S.P.										
2023	416	264	7200	.00	215.50	.00	215.50	.00	215.50	.00
2023	416	264	7300	.00	173.30	.00	173.30	.00	173.30	.00
DIVISION TOTALS:				***.00***	***388.80***	***.00***	***388.80***	***.00***	***388.80***	***.00***
DEPARTMENT TOTALS:				***.00***	***21,286.92***	***.00***	***21,286.92***	***.00***	***21,286.92***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
449 Cinti Area Geographic Info Sys FUND										
100 Office Of The City Manager										
108 Dept of Performance & Data Analytics										
2023	449	108	7200	.00	6,109.77	.00	6,109.77	.00	6,109.77	.00
2023	449	108	7300	.00	500.00	.00	500.00	.00	500.00	.00
2023	449	108	7400	.00	132,458.23	.00	132,458.23	.00	132,458.23	.00
DIVISION TOTALS:				***.00***	***139,068.00***	***.00***	***139,068.00***	***.00***	***139,068.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***139,068.00***	***.00***	***139,068.00***	***.00***	***139,068.00***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
457 CLEAR FUND										
090 Enterprise Technology Solution										
093 ETS-CLEAR										
2023	457	093	7200	.00	73,368.11	.00	73,368.11	.00	73,368.11	.00
2023	457	093	7300	.00	.20	.00	.20	.00	.20	.00
2023	457	093	7400	.00	600.00	.00	600.00	.00	600.00	.00
DIVISION TOTALS:				***.00***	***73,968.31***	***.00***	***73,968.31***	***.00***	***73,968.31***	***.00***
DEPARTMENT TOTALS:				***.00***	***73,968.31***	***.00***	***73,968.31***	***.00***	***73,968.31***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
701 Metropolitan Sewer District FUND										
410 Dept. of Sewers Director's Off										
410 Dept. of Sewers Director's Office										
2023	701	410	7200	.00	47,604.75	.00	47,604.75	.00	47,604.75	.00
2023	701	410	7300	.00	1,387.30	.00	1,387.30	.00	1,387.30	.00
DIVISION TOTALS:				***.00***	***48,992.05***	***.00***	***48,992.05***	***.00***	***48,992.05***	***.00***
DEPARTMENT TOTALS:				***.00***	***48,992.05***	***.00***	***48,992.05***	***.00***	***48,992.05***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
430 MSD Div Of Wastewater Admin										
431 MSD Division of Information Technology										
2023	701	431	7200	.00	72,531.75	.00	72,531.75	.00	72,531.75	.00
2023	701	431	7400	.00	1,103.53	.00	1,103.53	.00	1,103.53	.00
DIVISION TOTALS:				***.00***	***73,635.28***	***.00***	***73,635.28***	***.00***	***73,635.28***	***.00***
DEPARTMENT TOTALS:				***.00***	***73,635.28***	***.00***	***73,635.28***	***.00***	***73,635.28***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		

701 442
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
440 MSD Div Of Wastewater Treatmen										
442 MSD Millcreek Section										
2023	701	442	7200	.00	410,313.01	11,170.10	399,142.91	.00	399,142.91	.00
2023	701	442	7300	.00	101,073.49	30,309.00	70,764.49	8,619.00	62,145.49	.00
2023	701	442	7400	.00	1,000.00	.00	1,000.00	.00	1,000.00	.00
DIVISION TOTALS:				***.00***	***512,386.50***	***41,479.10***	***470,907.40***	***8,619.00***	***462,288.40***	***.00***
443 MSD Little Miami Section										
2023	701	443	7200	.00	27,220.50	.00	27,220.50	.00	27,220.50	.00
2023	701	443	7300	.00	9,085.97	.00	9,085.97	.00	9,085.97	.00
2023	701	443	7400	.00	800.00	.00	800.00	.00	800.00	.00
DIVISION TOTALS:				***.00***	***37,106.47***	***.00***	***37,106.47***	***.00***	***37,106.47***	***.00***
444 MSD Muddy Creek Section										
2023	701	444	7200	.00	7,758.76	.00	7,758.76	.00	7,758.76	.00
2023	701	444	7300	.00	25,596.08	.00	25,596.08	.00	25,596.08	.00
2023	701	444	7400	.00	1,105.76	.00	1,105.76	.00	1,105.76	.00
DIVISION TOTALS:				***.00***	***34,460.60***	***.00***	***34,460.60***	***.00***	***34,460.60***	***.00***
445 MSD Sycamore Section										
2023	701	445	7200	.00	4,213.18	.00	4,213.18	1,200.00	3,013.18	.00
2023	701	445	7400	.00	1,000.00	.00	1,000.00	.00	1,000.00	.00
DIVISION TOTALS:				***.00***	***5,213.18***	***.00***	***5,213.18***	***1,200.00***	***4,013.18***	***.00***
446 MSD Taylor Creek Section										
2023	701	446	7200	.00	15,079.17	.00	15,079.17	.00	15,079.17	.00
2023	701	446	7400	.00	1,000.00	.00	1,000.00	.00	1,000.00	.00
DIVISION TOTALS:				***.00***	***16,079.17***	***.00***	***16,079.17***	***.00***	***16,079.17***	***.00***
447 MSD Polk Run Section										
2023	701	447	7400	.00	1,000.00	.00	1,000.00	.00	1,000.00	.00
DIVISION TOTALS:				***.00***	***1,000.00***	***.00***	***1,000.00***	***.00***	***1,000.00***	***.00***
448 MSD Pump Stations										
2023	701	448	7200	.00	254.47	.00	254.47	.00	254.47	.00
2023	701	448	7300	.00	1,155.62	.00	1,155.62	.00	1,155.62	.00
DIVISION TOTALS:				***.00***	***1,410.09***	***.00***	***1,410.09***	***.00***	***1,410.09***	***.00***
DEPARTMENT TOTALS:				***.00***	***607,656.01***	***41,479.10***	***566,176.91***	***9,819.00***	***556,357.91***	***.00***
PERCENT EXPENDED: 6.8				***PERCENT EXPENDED AND ENCUMBERED: 8.4***						
450 MSD Div Of Wastewater Collecti										
450 MSD Div Of Wastewater Collection										
2023	701	450	7200	.00	186,344.54	77,677.59	108,666.95	41,322.41	67,344.54	.00
2023	701	450	7300	.00	71,491.09	.00	71,491.09	.00	71,491.09	.00
2023	701	450	7400	.00	265.68	.00	265.68	.00	265.68	.00
DIVISION TOTALS:				***.00***	***258,101.31***	***77,677.59***	***180,423.72***	***41,322.41***	***139,101.31***	***.00***
DEPARTMENT TOTALS:				***.00***	***258,101.31***	***77,677.59***	***180,423.72***	***41,322.41***	***139,101.31***	***.00***
PERCENT EXPENDED: 30.1				***PERCENT EXPENDED AND ENCUMBERED: 46.1***						

701 460
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
460 MSD Div Of Industrial Waste										
460 MSD Div Of Industrial Waste										
2023	701	460	7200	.00	105,599.09	.00	105,599.09	.00	105,599.09	.00
2023	701	460	7300	.00	16,624.56	.00	16,624.56	.00	16,624.56	.00
DIVISION TOTALS:				***.00***	***122,223.65***	***.00***	***122,223.65***	***.00***	***122,223.65***	***.00***
DEPARTMENT TOTALS:				***.00***	***122,223.65***	***.00***	***122,223.65***	***.00***	***122,223.65***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
980 Capital Outlay Accounts										
981 Motorized & Construction Equip										
2023	701	981	7600	.00	765,883.80	551,549.80	214,334.00	.00	214,334.00	.00
DIVISION TOTALS:				***.00***	***765,883.80***	***551,549.80***	***214,334.00***	***.00***	***214,334.00***	***.00***
982 Office & Technical Equip										
2023	701	982	7600	.00	2,261.93	.00	2,261.93	.00	2,261.93	.00
DIVISION TOTALS:				***.00***	***2,261.93***	***.00***	***2,261.93***	***.00***	***2,261.93***	***.00***
DEPARTMENT TOTALS:				***.00***	***768,145.73***	***551,549.80***	***216,595.93***	***.00***	***216,595.93***	***.00***
PERCENT EXPENDED:				***71.8***	***PERCENT EXPENDED AND ENCUMBERED:***			***71.8***		
050 General FUND										
010 Office Of The Clerk Of Council										
041 Office Of The Clerk Of Council										
2024	050	041	7200	.00	11,522.14	.00	11,522.14	7,500.00	4,022.14	.00
DIVISION TOTALS:				***.00***	***11,522.14***	***.00***	***11,522.14***	***7,500.00***	***4,022.14***	***.00***
DEPARTMENT TOTALS:				***.00***	***11,522.14***	***.00***	***11,522.14***	***7,500.00***	***4,022.14***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***65.1***		
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2024	050	091	7200	.00	30,248.00	.00	30,248.00	.00	30,248.00	.00
DIVISION TOTALS:				***.00***	***30,248.00***	***.00***	***30,248.00***	***.00***	***30,248.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***30,248.00***	***.00***	***30,248.00***	***.00***	***30,248.00***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
100 Office Of The City Manager										
101 City Manager's Office										
2024	050	101	7200	.00	61,824.77	9,000.00	52,824.77	3,975.00	48,849.77	.00
2024	050	101	7400	.00	432,607.71	116,161.52	316,446.19	316,446.19	.00	.00
DIVISION TOTALS:				***.00***	***494,432.48***	***125,161.52***	***369,270.96***	***320,421.19***	***48,849.77***	***.00***
103 Emergency Communications										
2024	050	103	7200	.00	1,200.00	.00	1,200.00	.00	1,200.00	.00
2024	050	103	7300	.00	2,385.36	.00	2,385.36	.00	2,385.36	.00
2024	050	103	7400	.00	42,046.64	17,112.00	24,934.64	24,934.64	.00	.00
DIVISION TOTALS:				***.00***	***45,632.00***	***17,112.00***	***28,520.00***	***24,934.64***	***3,585.36***	***.00***

050 107
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
107 Procurement										
2024	050	107	7200	.00	23,755.67	.00	23,755.67	.00	23,755.67	.00
2024	050	107	7300	.00	21,709.36	.00	21,709.36	.00	21,709.36	.00
2024	050	107	7400	.00	3,310.00	.00	3,310.00	.00	3,310.00	.00
DIVISION TOTALS:				***.00***	***48,775.03***	***.00***	***48,775.03***	***.00***	***48,775.03***	***.00***
DEPARTMENT TOTALS:				***.00***	***588,839.51***	***142,273.52***	***446,565.99***	***345,355.83***	***101,210.16***	***.00***
PERCENT EXPENDED: 24.2				***PERCENT EXPENDED AND ENCUMBERED:***				***82.8***		
110 Department Of Law										
111 Civil										
2024	050	111	7200	.00	30,863.97	5,680.00	25,183.97	.00	25,183.97	.00
DIVISION TOTALS:				***.00***	***30,863.97***	***5,680.00***	***25,183.97***	***.00***	***25,183.97***	***.00***
DEPARTMENT TOTALS:				***.00***	***30,863.97***	***5,680.00***	***25,183.97***	***.00***	***25,183.97***	***.00***
PERCENT EXPENDED: 18.4				***PERCENT EXPENDED AND ENCUMBERED:***				***18.4***		
130 Department Of Finance										
133 Finance, Accounts & Audits										
2024	050	133	7200	.00	130.65	.00	130.65	130.65	.00	.00
DIVISION TOTALS:				***.00***	***130.65***	***.00***	***130.65***	***130.65***	***.00***	***.00***
134 Finance, Treasury										
2024	050	134	7200	.00	8,366.77	.00	8,366.77	.00	8,366.77	.00
2024	050	134	7300	.00	5,037.08	.00	5,037.08	.00	5,037.08	.00
2024	050	134	7400	.00	202.02	.00	202.02	.00	202.02	.00
DIVISION TOTALS:				***.00***	***13,605.87***	***.00***	***13,605.87***	***.00***	***13,605.87***	***.00***
136 Finance, Income Tax										
2024	050	136	7200	.00	660.35	.00	660.35	.00	660.35	.00
2024	050	136	7300	.00	7.22	.00	7.22	.00	7.22	.00
2024	050	136	7400	.00	97.72	.00	97.72	.00	97.72	.00
DIVISION TOTALS:				***.00***	***765.29***	***.00***	***765.29***	***.00***	***765.29***	***.00***
DEPARTMENT TOTALS:				***.00***	***14,501.81***	***.00***	***14,501.81***	***130.65***	***14,371.16***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED:***				***.9***		
160 Community Developmt										
164 Division Of Community Devel										
2024	050	164	7200	.00	942,500.32	381,387.36	561,112.96	531,112.96	30,000.00	.00
2024	050	164	7400	.00	14,855.39	14,855.39	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***957,355.71***	***396,242.75***	***561,112.96***	***531,112.96***	***30,000.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***957,355.71***	***396,242.75***	***561,112.96***	***531,112.96***	***30,000.00***	***.00***
PERCENT EXPENDED: 41.4				***PERCENT EXPENDED AND ENCUMBERED:***				***96.9***		
170 Department Of Planning & Build										
171 City Planning										
2024	050	171	7300	.00	328.27	.00	328.27	.00	328.27	.00
2024	050	171	7400	.00	519.26	.00	519.26	.00	519.26	.00
DIVISION TOTALS:				***.00***	***847.53***	***.00***	***847.53***	***.00***	***847.53***	***.00***
DEPARTMENT TOTALS:				***.00***	***847.53***	***.00***	***847.53***	***.00***	***847.53***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED:***				***.0***		

050 181
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
180 Citizens' Complaint Authority										
181 Citizens' Complaint Authority										
2024	050	181	7200	.00	500.00	.00	500.00	.00	500.00	.00
DIVISION TOTALS:				***.00***	***500.00***	***.00***	***500.00***	***.00***	***500.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***500.00***	***.00***	***500.00***	***.00***	***500.00***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
190 Dept Of Public Recreation										
191 Recreation West Region										
2024	050	191	7200	.00	162.81	.00	162.81	.00	162.81	.00
DIVISION TOTALS:				***.00***	***162.81***	***.00***	***162.81***	***.00***	***162.81***	***.00***
192 Recreation East Region										
2024	050	192	7200	.00	177.92	.00	177.92	.00	177.92	.00
DIVISION TOTALS:				***.00***	***177.92***	***.00***	***177.92***	***.00***	***177.92***	***.00***
193 Recreation Central Region										
2024	050	193	7200	.00	16.46	.00	16.46	.00	16.46	.00
DIVISION TOTALS:				***.00***	***16.46***	***.00***	***16.46***	***.00***	***16.46***	***.00***
197 Recreation Athletics										
2024	050	197	7200	.00	15,367.68	15,367.68	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***15,367.68***	***15,367.68***	***.00***	***.00***	***.00***	***.00***
199 Recreation Administration										
2024	050	199	7300	.00	17,302.00	.00	17,302.00	17,302.00	.00	.00
DIVISION TOTALS:				***.00***	***17,302.00***	***.00***	***17,302.00***	***17,302.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***33,026.87***	***15,367.68***	***17,659.19***	***17,302.00***	***357.19***	***.00***
PERCENT EXPENDED:				***46.5***	***PERCENT EXPENDED AND ENCUMBERED:***			***98.9***		
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2024	050	202	7200	.00	448.00	.00	448.00	.00	448.00	.00
2024	050	202	7300	.00	2,265.52	.00	2,265.52	.00	2,265.52	.00
DIVISION TOTALS:				***.00***	***2,713.52***	***.00***	***2,713.52***	***.00***	***2,713.52***	***.00***
203 Parks, Adm & Program Services										
2024	050	203	7300	.00	265.44	.00	265.44	.00	265.44	.00
DIVISION TOTALS:				***.00***	***265.44***	***.00***	***265.44***	***.00***	***265.44***	***.00***
DEPARTMENT TOTALS:				***.00***	***2,978.96***	***.00***	***2,978.96***	***.00***	***2,978.96***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
210 Dept Of Bldgs & Inspections										
211 Bldg & Inspections, Director										
2024	050	211	7200	.00	170.00	.00	170.00	.00	170.00	.00
2024	050	211	7300	.00	542.51	.00	542.51	.00	542.51	.00
2024	050	211	7400	.00	1,450.00	.00	1,450.00	.00	1,450.00	.00
DIVISION TOTALS:				***.00***	***2,162.51***	***.00***	***2,162.51***	***.00***	***2,162.51***	***.00***
DEPARTMENT TOTALS:				***.00***	***2,162.51***	***.00***	***2,162.51***	***.00***	***2,162.51***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		

050 222
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
220 Department of Police										
222 Department Of Police										
2024	050	222	7200	.00	88,805.33	.00	88,805.33	.00	88,805.33	.00
2024	050	222	7300	.00	31,176.00	.00	31,176.00	.00	31,176.00	.00
2024	050	222	7400	.00	216.48	.00	216.48	.00	216.48	.00
DIVISION TOTALS:				***.00***	***120,197.81***	***.00***	***120,197.81***	***.00***	***120,197.81***	***.00***
225 Police - Investigations										
2024	050	225	7200	.00	28,901.00	.00	28,901.00	.00	28,901.00	.00
2024	050	225	7300	.00	7,115.86	.00	7,115.86	.00	7,115.86	.00
2024	050	225	7400	.00	801.00	.00	801.00	.00	801.00	.00
DIVISION TOTALS:				***.00***	***36,817.86***	***.00***	***36,817.86***	***.00***	***36,817.86***	***.00***
226 Police - Support										
2024	050	226	7200	.00	7,791.80	.00	7,791.80	3,541.80	4,250.00	.00
2024	050	226	7300	.00	184,816.53	5,785.88	179,030.65	124,178.86	54,851.79	.00
2024	050	226	7400	.00	3,000.00	.00	3,000.00	.00	3,000.00	.00
DIVISION TOTALS:				***.00***	***195,608.33***	***5,785.88***	***189,822.45***	***127,720.66***	***62,101.79***	***.00***
227 Police - Administration										
2024	050	227	7200	.00	18,788.00	.00	18,788.00	.00	18,788.00	.00
2024	050	227	7300	.00	24,768.43	.00	24,768.43	20,984.72	3,783.71	.00
2024	050	227	7400	.00	19,852.17	14,000.00	5,852.17	3,190.00	2,662.17	.00
DIVISION TOTALS:				***.00***	***63,408.60***	***14,000.00***	***49,408.60***	***24,174.72***	***25,233.88***	***.00***
DEPARTMENT TOTALS:				***.00***	***416,032.60***	***19,785.88***	***396,246.72***	***151,895.38***	***244,351.34***	***.00***
PERCENT EXPENDED:	***4.8***	***PERCENT EXPENDED AND ENCUMBERED:***					***41.3***			
230 Dept Of Transportation & Engin										
232 Div Of Transportation Planning										
2024	050	232	7200	.00	42,167.56	39,263.47	2,904.09	2,500.00	404.09	.00
DIVISION TOTALS:				***.00***	***42,167.56***	***39,263.47***	***2,904.09***	***2,500.00***	***404.09***	***.00***
DEPARTMENT TOTALS:				***.00***	***42,167.56***	***39,263.47***	***2,904.09***	***2,500.00***	***404.09***	***.00***
PERCENT EXPENDED:	***93.1***	***PERCENT EXPENDED AND ENCUMBERED:***					***99.0***			
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2024	050	253	7200	.00	2,100.00	.00	2,100.00	2,100.00	.00	.00
DIVISION TOTALS:				***.00***	***2,100.00***	***.00***	***2,100.00***	***2,100.00***	***.00***	***.00***
255 Div Of City Facility Mgmt										
2024	050	255	7200	.00	1,140.00	.00	1,140.00	1,140.00	.00	.00
DIVISION TOTALS:				***.00***	***1,140.00***	***.00***	***1,140.00***	***1,140.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***3,240.00***	***.00***	***3,240.00***	***3,240.00***	***.00***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***					***100.0***			
270 Department Of Fire										
271 Fire - Response										
2024	050	271	7200	.00	189,629.32	9,746.00	179,883.32	179,883.32	.00	.00
2024	050	271	7300	.00	79,476.17	.00	79,476.17	79,476.17	.00	.00
2024	050	271	7400	.00	843.53	.00	843.53	843.53	.00	.00
DIVISION TOTALS:				***.00***	***269,949.02***	***9,746.00***	***260,203.02***	***260,203.02***	***.00***	***.00***

050 272
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
272 Fire - Support Services										
2024	050	272	7200	.00	6,415.93	.00	6,415.93	6,415.93	.00	.00
2024	050	272	7300	.00	15,751.61	.00	15,751.61	15,751.61	.00	.00
DIVISION TOTALS:				***.00***	***22,167.54***	***.00***	***22,167.54***	***22,167.54***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***292,116.56***	***9,746.00***	***282,370.56***	***282,370.56***	***.00***	***.00***
PERCENT EXPENDED:				***3.3***	***PERCENT EXPENDED AND ENCUMBERED:***			***100.0***		
280										
281 Economic Inclusion										
2024	050	281	7200	.00	2,500.00	.00	2,500.00	.00	2,500.00	.00
2024	050	281	7300	.00	120.00	.00	120.00	.00	120.00	.00
2024	050	281	7400	.00	382.05	.00	382.05	.00	382.05	.00
DIVISION TOTALS:				***.00***	***3,002.05***	***.00***	***3,002.05***	***.00***	***3,002.05***	***.00***
DEPARTMENT TOTALS:				***.00***	***3,002.05***	***.00***	***3,002.05***	***.00***	***3,002.05***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
920 Employee Benefits (Cont)										
928 Tuition Reimbursement										
2024	050	928	7400	.00	57,941.00	.00	57,941.00	.00	57,941.00	.00
DIVISION TOTALS:				***.00***	***57,941.00***	***.00***	***57,941.00***	***.00***	***57,941.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***57,941.00***	***.00***	***57,941.00***	***.00***	***57,941.00***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
950 Miscellaneous Accounts										
951 Judgments Against The City										
2024	050	951	7400	.00	112.41	.00	112.41	.00	112.41	.00
DIVISION TOTALS:				***.00***	***112.41***	***.00***	***112.41***	***.00***	***112.41***	***.00***
952 Enterprise Software and Licenses										
2024	050	952	7300	.00	4,209.20	.00	4,209.20	.00	4,209.20	.00
2024	050	952	7400	.00	462,799.69	.00	462,799.69	.00	462,799.69	.00
DIVISION TOTALS:				***.00***	***467,008.89***	***.00***	***467,008.89***	***.00***	***467,008.89***	***.00***
953 Memberships & Publications										
2024	050	953	7200	.00	5,000.00	.00	5,000.00	5,000.00	.00	.00
DIVISION TOTALS:				***.00***	***5,000.00***	***.00***	***5,000.00***	***5,000.00***	***.00***	***.00***
959 Manager's Office Obligations										
2024	050	959	7200	.00	4,138.58	.00	4,138.58	4,138.58	.00	.00
DIVISION TOTALS:				***.00***	***4,138.58***	***.00***	***4,138.58***	***4,138.58***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***476,259.88***	***.00***	***476,259.88***	***9,138.58***	***467,121.30***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***1.9***		
101 Water Works FUND										
300 Department Of Water Works										
301 Water Works, Business Service										
2024	101	301	7200	.00	127,467.58	16,849.88	110,617.70	110,617.70	.00	.00
2024	101	301	7300	.00	8,490.61	.00	8,490.61	8,490.61	.00	.00
2024	101	301	7400	.00	123,234.42	.00	123,234.42	123,234.42	.00	.00
DIVISION TOTALS:				***.00***	***259,192.61***	***16,849.88***	***242,342.73***	***242,342.73***	***.00***	***.00***

101 302
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CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
302 Water Works, Commercial Services										
2024	101	302	7200	.00	711,289.01	.00	711,289.01	711,289.01	.00	.00
2024	101	302	7300	.00	41,051.18	.00	41,051.18	41,051.18	.00	.00
2024	101	302	7400	.00	4,679.30	.00	4,679.30	4,679.30	.00	.00
DIVISION TOTALS:				***.00***	***757,019.49***	***.00***	***757,019.49***	***757,019.49***	***.00***	***.00***
303 Water Works, Div Of Supply										
2024	101	303	7200	.00	3,757,984.77	.00	3,757,984.77	3,757,984.77	.00	.00
2024	101	303	7300	.00	222,125.13	4,541.58	217,583.55	217,583.55	.00	.00
2024	101	303	7400	.00	29,247.80	.00	29,247.80	29,247.80	.00	.00
DIVISION TOTALS:				***.00***	***4,009,357.70***	***4,541.58***	***4,004,816.12***	***4,004,816.12***	***.00***	***.00***
304 Water Works, Div Of Distribution										
2024	101	304	7200	.00	376,265.57	.00	376,265.57	376,265.57	.00	.00
2024	101	304	7300	.00	106,699.69	.00	106,699.69	106,699.69	.00	.00
2024	101	304	7400	.00	262.92	.00	262.92	262.92	.00	.00
DIVISION TOTALS:				***.00***	***483,228.18***	***.00***	***483,228.18***	***483,228.18***	***.00***	***.00***
305 Div Of Wtr Quality & Treatment										
2024	101	305	7200	.00	98,306.53	.00	98,306.53	90,752.96	7,553.57	.00
2024	101	305	7300	.00	58,399.63	.00	58,399.63	58,399.63	.00	.00
DIVISION TOTALS:				***.00***	***156,706.16***	***.00***	***156,706.16***	***149,152.59***	***7,553.57***	***.00***
306 Water Works, Div Of Engineering										
2024	101	306	7200	.00	5,129.60	.00	5,129.60	5,129.60	.00	.00
2024	101	306	7300	.00	4,700.42	.00	4,700.42	4,700.42	.00	.00
2024	101	306	7400	.00	117.00	.00	117.00	117.00	.00	.00
DIVISION TOTALS:				***.00***	***9,947.02***	***.00***	***9,947.02***	***9,947.02***	***.00***	***.00***
307 Water Works, Div Of Info Tech										
2024	101	307	7200	.00	1,959,491.77	.00	1,959,491.77	1,959,491.77	.00	.00
2024	101	307	7300	.00	4,350.39	.00	4,350.39	4,350.39	.00	.00
2024	101	307	7400	.00	302,627.43	4,366.48	298,260.95	298,260.95	.00	.00
DIVISION TOTALS:				***.00***	***2,266,469.59***	***4,366.48***	***2,262,103.11***	***2,262,103.11***	***.00***	***.00***
309 Water Works Debt Service										
2024	101	309	7700	.00	49,914.52	.00	49,914.52	49,914.52	.00	.00
DIVISION TOTALS:				***.00***	***49,914.52***	***.00***	***49,914.52***	***49,914.52***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***7,991,835.27***	***25,757.94***	***7,966,077.33***	***7,958,523.76***	***7,553.57***	***.00***
PERCENT EXPENDED:	***.3***	***PERCENT EXPENDED AND ENCUMBERED:***						***99.9***		
102 Parking System Facilities FUND										
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2024	102	248	7200	.00	4,200.00	.00	4,200.00	.00	4,200.00	.00
2024	102	248	7400	.00	26,003.00	.00	26,003.00	.00	26,003.00	.00
DIVISION TOTALS:				***.00***	***30,203.00***	***.00***	***30,203.00***	***.00***	***30,203.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***30,203.00***	***.00***	***30,203.00***	***.00***	***30,203.00***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		

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CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
103 Convention-Exposition Center FUND										
240 Dept. Of Enterprise Services										
243 Duke Energy Center										
2024	103	243	7200	.00	64,429.27	.00	64,429.27	64,429.27	.00	.00
DIVISION TOTALS:				***.00***	***64,429.27***	***.00***	***64,429.27***	***64,429.27***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***64,429.27***	***.00***	***64,429.27***	***64,429.27***	***.00***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***100.0***		
104 General Aviation FUND										
230 Dept Of Transportation & Engin										
234 Div Of Aviation										
2024	104	234	7200	.00	60.17	.00	60.17	.00	60.17	.00
2024	104	234	7300	.00	3,383.82	.00	3,383.82	.00	3,383.82	.00
2024	104	234	7400	.00	1,152.00	.00	1,152.00	.00	1,152.00	.00
DIVISION TOTALS:				***.00***	***4,595.99***	***.00***	***4,595.99***	***.00***	***4,595.99***	***.00***
DEPARTMENT TOTALS:				***.00***	***4,595.99***	***.00***	***4,595.99***	***.00***	***4,595.99***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
105 Municipal Golf FUND										
190 Dept Of Public Recreation										
195 Recreation Golf										
2024	105	195	7200	.00	796.04	.00	796.04	.00	796.04	.00
DIVISION TOTALS:				***.00***	***796.04***	***.00***	***796.04***	***.00***	***796.04***	***.00***
DEPARTMENT TOTALS:				***.00***	***796.04***	***.00***	***796.04***	***.00***	***796.04***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		
107 Stormwater Management FUND										
310 Stormwater Management Utility										
311 Stormwater Management Utility										
2024	107	311	7200	.00	457,233.42	.00	457,233.42	305,311.42	151,922.00	.00
2024	107	311	7300	.00	16,517.31	.00	16,517.31	16,517.31	.00	.00
2024	107	311	7400	.00	201.00	.00	201.00	201.00	.00	.00
DIVISION TOTALS:				***.00***	***473,951.73***	***.00***	***473,951.73***	***322,029.73***	***151,922.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***473,951.73***	***.00***	***473,951.73***	***322,029.73***	***151,922.00***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***67.9***		
151 Bond Retirement - City FUND										
130 Department Of Finance										
134 Finance, Treasury										
2024	151	134	7200	.00	6,961.21	.00	6,961.21	.00	6,961.21	.00
DIVISION TOTALS:				***.00***	***6,961.21***	***.00***	***6,961.21***	***.00***	***6,961.21***	***.00***
DEPARTMENT TOTALS:				***.00***	***6,961.21***	***.00***	***6,961.21***	***.00***	***6,961.21***	***.00***
PERCENT EXPENDED:	***.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***.0***		

301 252
RUN DATE: 02/11/2026
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CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
301 Street Const Maintenance & Rep FUND										
250 Dept Of Public Services										
252 Traffic And Road Operations										
2024	301	252	7300	.00	6,204.80	.00	6,204.80	2,486.00	3,718.80	.00
2024	301	252	7400	.00	2,100.00	.00	2,100.00	.00	2,100.00	.00
DIVISION TOTALS:				***.00***	***8,304.80***	***.00***	***8,304.80***	***2,486.00***	***5,818.80***	***.00***
DEPARTMENT TOTALS:				***.00***	***8,304.80***	***.00***	***8,304.80***	***2,486.00***	***5,818.80***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED:***				***29.9***		
302 Income Tax Infrastructure FUND										
100 Office Of The City Manager										
102 Office Of Budget & Evaluation										
2024	302	102	7400	.00	34.02	.00	34.02	34.02	.00	.00
DIVISION TOTALS:				***.00***	***34.02***	***.00***	***34.02***	***34.02***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***34.02***	***.00***	***34.02***	***34.02***	***.00***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
250 Dept Of Public Services										
255 Div Of City Facility Mgmt										
2024	302	255	7200	.00	19,232.22	2,355.75	16,876.47	11,969.04	4,907.43	.00
2024	302	255	7300	.00	768.77	.00	768.77	.00	768.77	.00
DIVISION TOTALS:				***.00***	***20,000.99***	***2,355.75***	***17,645.24***	***11,969.04***	***5,676.20***	***.00***
DEPARTMENT TOTALS:				***.00***	***20,000.99***	***2,355.75***	***17,645.24***	***11,969.04***	***5,676.20***	***.00***
PERCENT EXPENDED: 11.8				***PERCENT EXPENDED AND ENCUMBERED:***				***71.6***		
303 Parking Meter FUND										
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2024	303	248	7200	.00	10,456.16	2,900.00	7,556.16	6,956.16	600.00	.00
2024	303	248	7300	.00	7,885.91	.00	7,885.91	7,885.91	.00	.00
DIVISION TOTALS:				***.00***	***18,342.07***	***2,900.00***	***15,442.07***	***14,842.07***	***600.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***18,342.07***	***2,900.00***	***15,442.07***	***14,842.07***	***600.00***	***.00***
PERCENT EXPENDED: 15.8				***PERCENT EXPENDED AND ENCUMBERED:***				***96.7***		
306 Municipal Motor Vehicle Lic Tx FUND										
250 Dept Of Public Services										
252 Traffic And Road Operations										
2024	306	252	7300	.00	4,660.24	.00	4,660.24	.00	4,660.24	.00
DIVISION TOTALS:				***.00***	***4,660.24***	***.00***	***4,660.24***	***.00***	***4,660.24***	***.00***
DEPARTMENT TOTALS:				***.00***	***4,660.24***	***.00***	***4,660.24***	***.00***	***4,660.24***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED:***				***.0***		

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RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
318 Sawyer Point FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2024	318	202	7300	.00	11,721.64	.00	11,721.64	.00	11,721.64	.00
DIVISION TOTALS:				***.00***	***11,721.64***	***.00***	***11,721.64***	***.00***	***11,721.64***	***.00***
DEPARTMENT TOTALS:				***.00***	***11,721.64***	***.00***	***11,721.64***	***.00***	***11,721.64***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
323 Recreation Special Activities FUND										
190 Dept Of Public Recreation										
192 Recreation East Region										
2024	323	192	7200	.00	185.75	.00	185.75	.00	185.75	.00
DIVISION TOTALS:				***.00***	***185.75***	***.00***	***185.75***	***.00***	***185.75***	***.00***
193 Recreation Central Region										
2024	323	193	7200	.00	3,037.12	.00	3,037.12	.00	3,037.12	.00
2024	323	193	7300	.00	1,396.33	.00	1,396.33	.00	1,396.33	.00
DIVISION TOTALS:				***.00***	***4,433.45***	***.00***	***4,433.45***	***.00***	***4,433.45***	***.00***
197 Recreation Athletics										
2024	323	197	7200	.00	12,426.22	.00	12,426.22	8,575.00	3,851.22	.00
DIVISION TOTALS:				***.00***	***12,426.22***	***.00***	***12,426.22***	***8,575.00***	***3,851.22***	***.00***
199 Recreation Administration										
2024	323	199	7200	.00	20,138.27	.00	20,138.27	15,183.27	4,955.00	.00
DIVISION TOTALS:				***.00***	***20,138.27***	***.00***	***20,138.27***	***15,183.27***	***4,955.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***37,183.69***	***.00***	***37,183.69***	***23,758.27***	***13,425.42***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: 63.9										
329 Cincinnati Riverfront Park FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2024	329	202	7200	.00	965.00	.00	965.00	.00	965.00	.00
2024	329	202	7300	.00	1,250.40	.00	1,250.40	.00	1,250.40	.00
DIVISION TOTALS:				***.00***	***2,215.40***	***.00***	***2,215.40***	***.00***	***2,215.40***	***.00***
DEPARTMENT TOTALS:				***.00***	***2,215.40***	***.00***	***2,215.40***	***.00***	***2,215.40***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										
364 911 Cell Phone Fees FUND										
100 Office Of The City Manager										
103 Emergency Communications										
2024	364	103	7300	.00	77.18	.00	77.18	.00	77.18	.00
DIVISION TOTALS:				***.00***	***77.18***	***.00***	***77.18***	***.00***	***77.18***	***.00***
DEPARTMENT TOTALS:				***.00***	***77.18***	***.00***	***77.18***	***.00***	***77.18***	***.00***
PERCENT EXPENDED: .0 PERCENT EXPENDED AND ENCUMBERED: .0										

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CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
377 Safe & Clean FUND										
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2024	377	253	7200	.00	14,254.53	1,525.34	12,729.19	12,729.19	.00	.00
DIVISION TOTALS:				***.00***	***14,254.53***	***1,525.34***	***12,729.19***	***12,729.19***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***14,254.53***	***1,525.34***	***12,729.19***	***12,729.19***	***.00***	***.00***
PERCENT EXPENDED: 10.7				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
395 Community Health Center FUND										
260 Department Of Public Health										
265 Primary Health Care - H.C.										
2024	395	265	7200	.00	402,031.57	180.00	401,851.57	87,647.88	314,203.69	.00
2024	395	265	7300	.00	25,661.17	.00	25,661.17	.00	25,661.17	.00
2024	395	265	7400	.00	16,716.59	.00	16,716.59	.00	16,716.59	.00
DIVISION TOTALS:				***.00***	***444,409.33***	***180.00***	***444,229.33***	***87,647.88***	***356,581.45***	***.00***
266 School & Adolescent Health										
2024	395	266	7200	.00	68,427.36	120.00	68,307.36	58,297.95	10,009.41	.00
2024	395	266	7300	.00	28.69	.00	28.69	.00	28.69	.00
DIVISION TOTALS:				***.00***	***68,456.05***	***120.00***	***68,336.05***	***58,297.95***	***10,038.10***	***.00***
DEPARTMENT TOTALS:				***.00***	***512,865.38***	***300.00***	***512,565.38***	***145,945.83***	***366,619.55***	***.00***
PERCENT EXPENDED: .1				***PERCENT EXPENDED AND ENCUMBERED:***				***28.5***		
416 Cincinnati Health District FUND										
260 Department Of Public Health										
261 Health, Office Of The Commissioner										
2024	416	261	7200	.00	4,413.50	.00	4,413.50	.00	4,413.50	.00
2024	416	261	7300	.00	7,272.08	.00	7,272.08	.00	7,272.08	.00
DIVISION TOTALS:				***.00***	***11,685.58***	***.00***	***11,685.58***	***.00***	***11,685.58***	***.00***
262 Health, Technical Resources										
2024	416	262	7200	.00	37,649.58	.00	37,649.58	.00	37,649.58	.00
2024	416	262	7300	.00	1,236.56	.00	1,236.56	.00	1,236.56	.00
2024	416	262	7400	.00	464.48	.00	464.48	339.38	125.10	.00
DIVISION TOTALS:				***.00***	***39,350.62***	***.00***	***39,350.62***	***339.38***	***39,011.24***	***.00***
263 Div Of Community Health										
2024	416	263	7200	.00	14,316.65	.00	14,316.65	1,740.53	12,576.12	.00
2024	416	263	7300	.00	1,731.44	.00	1,731.44	68.10	1,663.34	.00
2024	416	263	7400	.00	86.75	.00	86.75	.00	86.75	.00
DIVISION TOTALS:				***.00***	***16,134.84***	***.00***	***16,134.84***	***1,808.63***	***14,326.21***	***.00***
264 Primary Health Care - S.P.										
2024	416	264	7200	.00	95.08	.00	95.08	.00	95.08	.00
2024	416	264	7300	.00	9,057.97	.00	9,057.97	.00	9,057.97	.00
DIVISION TOTALS:				***.00***	***9,153.05***	***.00***	***9,153.05***	***.00***	***9,153.05***	***.00***
265 Primary Health Care - H.C.										
2024	416	265	7300	.00	5,000.00	.00	5,000.00	.00	5,000.00	.00
DIVISION TOTALS:				***.00***	***5,000.00***	***.00***	***5,000.00***	***.00***	***5,000.00***	***.00***

416 266
RUN DATE: 02/11/2026
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CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
266 School & Adolescent Health										
2024	416	266	7300	.00	2,000.00	.00	2,000.00	.00	2,000.00	.00
DIVISION TOTALS:				***.00***	***2,000.00***	***.00***	***2,000.00***	***.00***	***2,000.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***83,324.09***	***.00***	***83,324.09***	***2,148.01***	***81,176.08***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***2.6***		
449 Cinti Area Geographic Info Sys FUND										
100 Office Of The City Manager										
108 Dept of Performance & Data Analytics										
2024	449	108	7200	.00	54,632.84	.00	54,632.84	.00	54,632.84	.00
2024	449	108	7300	.00	1,725.52	.00	1,725.52	.00	1,725.52	.00
2024	449	108	7400	.00	84,230.01	.00	84,230.01	.00	84,230.01	.00
DIVISION TOTALS:				***.00***	***140,588.37***	***.00***	***140,588.37***	***.00***	***140,588.37***	***.00***
DEPARTMENT TOTALS:				***.00***	***140,588.37***	***.00***	***140,588.37***	***.00***	***140,588.37***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
457 CLEAR FUND										
090 Enterprise Technology Solution										
093 ETS-CLEAR										
2024	457	093	7200	.00	3,174.69	.00	3,174.69	.00	3,174.69	.00
2024	457	093	7300	.00	111,290.23	315.00	110,975.23	107,568.00	3,407.23	.00
2024	457	093	7400	.00	5,300.00	.00	5,300.00	.00	5,300.00	.00
DIVISION TOTALS:				***.00***	***119,764.92***	***315.00***	***119,449.92***	***107,568.00***	***11,881.92***	***.00***
DEPARTMENT TOTALS:				***.00***	***119,764.92***	***315.00***	***119,449.92***	***107,568.00***	***11,881.92***	***.00***
PERCENT EXPENDED:				***.3***	***PERCENT EXPENDED AND ENCUMBERED:***			***90.1***		
701 Metropolitan Sewer District FUND										
410 Dept. of Sewers Director's Off										
410 Dept. of Sewers Director's Office										
2024	701	410	7200	.00	148,032.11	.00	148,032.11	9,200.75	138,831.36	.00
2024	701	410	7300	.00	11,172.09	.00	11,172.09	.00	11,172.09	.00
DIVISION TOTALS:				***.00***	***159,204.20***	***.00***	***159,204.20***	***9,200.75***	***150,003.45***	***.00***
DEPARTMENT TOTALS:				***.00***	***159,204.20***	***.00***	***159,204.20***	***9,200.75***	***150,003.45***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***5.8***		
420 MSD Div Of Wastewater Engineer										
420 MSD Div Of Wastewater Engineering										
2024	701	420	7200	.00	178,727.78	.00	178,727.78	13,691.06	165,036.72	.00
2024	701	420	7300	.00	24,105.63	.00	24,105.63	.00	24,105.63	.00
2024	701	420	7400	.00	9,967.52	.00	9,967.52	.00	9,967.52	.00
DIVISION TOTALS:				***.00***	***212,800.93***	***.00***	***212,800.93***	***13,691.06***	***199,109.87***	***.00***
DEPARTMENT TOTALS:				***.00***	***212,800.93***	***.00***	***212,800.93***	***13,691.06***	***199,109.87***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***6.4***		

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CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
430 MSD Div Of Wastewater Admin										
430 MSD Div Of Wastewater Admin										
2024	701	430	7200	.00	225,429.26	11,250.00	214,179.26	3,750.00	210,429.26	.00
2024	701	430	7300	.00	32,704.30	.00	32,704.30	.00	32,704.30	.00
2024	701	430	7400	.00	9,373.01	.00	9,373.01	.00	9,373.01	.00
DIVISION TOTALS:				***.00***	***267,506.57***	***11,250.00***	***256,256.57***	***3,750.00***	***252,506.57***	***.00***
431 MSD Division of Information Technology										
2024	701	431	7100	.00	698.86	.00	698.86	.00	698.86	.00
2024	701	431	7200	.00	66,460.85	.00	66,460.85	.00	66,460.85	.00
2024	701	431	7300	.00	23,572.99	.00	23,572.99	577.35	22,995.64	.00
2024	701	431	7400	.00	613,529.53	562.99	612,966.54	25,714.95	587,251.59	.00
DIVISION TOTALS:				***.00***	***704,262.23***	***562.99***	***703,699.24***	***26,292.30***	***677,406.94***	***.00***
DEPARTMENT TOTALS:				***.00***	***971,768.80***	***11,812.99***	***959,955.81***	***30,042.30***	***929,913.51***	***.00***
PERCENT EXPENDED:				***1.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***4.3***		
440 MSD Div Of Wastewater Treatmen										
441 MSD Office Of Superintendent										
2024	701	441	7200	.00	44,114.26	.00	44,114.26	.00	44,114.26	.00
2024	701	441	7300	.00	54,687.80	.00	54,687.80	52.22	54,635.58	.00
DIVISION TOTALS:				***.00***	***98,802.06***	***.00***	***98,802.06***	***52.22***	***98,749.84***	***.00***
442 MSD Millcreek Section										
2024	701	442	7200	.00	2,877,363.48	238,176.38	2,639,187.10	210,628.80	2,428,558.30	.00
2024	701	442	7300	.00	1,958,383.35	66,957.15	1,891,426.20	84,269.21	1,807,156.99	.00
2024	701	442	7400	.00	17,270.55	1,425.00	15,845.55	.00	15,845.55	.00
DIVISION TOTALS:				***.00***	***4,853,017.38***	***306,558.53***	***4,546,458.85***	***294,898.01***	***4,251,560.84***	***.00***
443 MSD Little Miami Section										
2024	701	443	7200	.00	1,319,592.33	24,221.25	1,295,371.08	109,109.04	1,186,262.04	.00
2024	701	443	7300	.00	301,531.07	8,906.52	292,624.55	81,251.56	211,372.99	.00
DIVISION TOTALS:				***.00***	***1,621,123.40***	***33,127.77***	***1,587,995.63***	***190,360.60***	***1,397,635.03***	***.00***
444 MSD Muddy Creek Section										
2024	701	444	7200	.00	542,446.03	19,944.12	522,501.91	50,615.37	471,886.54	.00
2024	701	444	7300	.00	198,787.05	482.61	198,304.44	.00	198,304.44	.00
2024	701	444	7400	.00	581.05	.00	581.05	.00	581.05	.00
DIVISION TOTALS:				***.00***	***741,814.13***	***20,426.73***	***721,387.40***	***50,615.37***	***670,772.03***	***.00***
445 MSD Sycamore Section										
2024	701	445	7200	.00	316,367.19	.00	316,367.19	37,996.99	278,370.20	.00
2024	701	445	7300	.00	21,739.95	.00	21,739.95	.00	21,739.95	.00
DIVISION TOTALS:				***.00***	***338,107.14***	***.00***	***338,107.14***	***37,996.99***	***300,110.15***	***.00***
446 MSD Taylor Creek Section										
2024	701	446	7200	.00	176,284.02	.00	176,284.02	10,353.05	165,930.97	.00
2024	701	446	7300	.00	21,800.06	.00	21,800.06	.00	21,800.06	.00
2024	701	446	7400	.00	770.00	.00	770.00	.00	770.00	.00
DIVISION TOTALS:				***.00***	***198,854.08***	***.00***	***198,854.08***	***10,353.05***	***188,501.03***	***.00***
447 MSD Polk Run Section										
2024	701	447	7200	.00	204,552.04	6,271.85	198,280.19	27,044.35	171,235.84	.00
2024	701	447	7300	.00	5,660.68	.00	5,660.68	.00	5,660.68	.00
DIVISION TOTALS:				***.00***	***210,212.72***	***6,271.85***	***203,940.87***	***27,044.35***	***176,896.52***	***.00***

701 448
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CITY OF CINCINNATI - DEPARTMENT OF FINANCE
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STATEMENT OF BALANCES
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AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
448 MSD Pump Stations										
2024	701	448	7200	.00	157,845.03	.00	157,845.03	4,580.00	153,265.03	.00
2024	701	448	7300	.00	127,037.50	.00	127,037.50	.00	127,037.50	.00
DIVISION TOTALS:				***.00***	***284,882.53***	***.00***	***284,882.53***	***4,580.00***	***280,302.53***	***.00***
449 MSD Maintenance Section										
2024	701	449	7200	.00	116,116.36	.00	116,116.36	.00	116,116.36	.00
2024	701	449	7300	.00	41,677.72	.00	41,677.72	1,428.24	40,249.48	.00
2024	701	449	7400	.00	9,129.79	.00	9,129.79	.00	9,129.79	.00
DIVISION TOTALS:				***.00***	***166,923.87***	***.00***	***166,923.87***	***1,428.24***	***165,495.63***	***.00***
DEPARTMENT TOTALS:				***.00***	***8,513,737.31***	***366,384.88***	***8,147,352.43***	***617,328.83***	***7,530,023.60***	***.00***
PERCENT EXPENDED:				***4.3***	***PERCENT EXPENDED AND ENCUMBERED:***			***11.6***		
450 MSD Div Of Wastewater Collecti										
450 MSD Div Of Wastewater Collection										
2024	701	450	7200	.00	2,013,217.42	62,184.78	1,951,032.64	184,995.00	1,766,037.64	.00
2024	701	450	7300	.00	780,579.71	.00	780,579.71	6,922.64	773,657.07	.00
2024	701	450	7400	.00	9,626.44	.00	9,626.44	3,888.29	5,738.15	.00
DIVISION TOTALS:				***.00***	***2,803,423.57***	***62,184.78***	***2,741,238.79***	***195,805.93***	***2,545,432.86***	***.00***
DEPARTMENT TOTALS:				***.00***	***2,803,423.57***	***62,184.78***	***2,741,238.79***	***195,805.93***	***2,545,432.86***	***.00***
PERCENT EXPENDED:				***2.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***9.2***		
460 MSD Div Of Industrial Waste										
460 MSD Div Of Industrial Waste										
2024	701	460	7200	.00	1,739,143.89	8,630.10	1,730,513.79	.00	1,730,513.79	.00
2024	701	460	7300	.00	133,844.76	.00	133,844.76	2,924.00	130,920.76	.00
2024	701	460	7400	.00	37,748.93	9,954.00	27,794.93	.00	27,794.93	.00
DIVISION TOTALS:				***.00***	***1,910,737.58***	***18,584.10***	***1,892,153.48***	***2,924.00***	***1,889,229.48***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,910,737.58***	***18,584.10***	***1,892,153.48***	***2,924.00***	***1,889,229.48***	***.00***
PERCENT EXPENDED:				***1.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***1.1***		
480 MSD SBU Program										
480 MSD SBU Program										
2024	701	480	7200	.00	2,594,554.00	.00	2,594,554.00	.00	2,594,554.00	.00
2024	701	480	7400	.00	68,517.25	.00	68,517.25	16,983.86	51,533.39	.00
DIVISION TOTALS:				***.00***	***2,663,071.25***	***.00***	***2,663,071.25***	***16,983.86***	***2,646,087.39***	***.00***
DEPARTMENT TOTALS:				***.00***	***2,663,071.25***	***.00***	***2,663,071.25***	***16,983.86***	***2,646,087.39***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.6***		
980 Capital Outlay Accounts										
981 Motorized & Construction Equip										
2024	701	981	7600	.00	1,182,049.70	584,813.57	597,236.13	.00	597,236.13	.00
DIVISION TOTALS:				***.00***	***1,182,049.70***	***584,813.57***	***597,236.13***	***.00***	***597,236.13***	***.00***
982 Office & Technical Equip										
2024	701	982	7600	.00	398,365.66	113,424.00	284,941.66	68,180.00	216,761.66	.00
DIVISION TOTALS:				***.00***	***398,365.66***	***113,424.00***	***284,941.66***	***68,180.00***	***216,761.66***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,580,415.36***	***698,237.57***	***882,177.79***	***68,180.00***	***813,997.79***	***.00***
PERCENT EXPENDED:				***44.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***48.5***		

050 016
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
050 General FUND										
010 City Council										
016 Councilmember A. Albi										
2025	050	016	7200	.00	425.01	425.01	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***425.01***	***425.01***	***.00***	***.00***	***.00***	***.00***
025 Councilmember M. Owens										
2025	050	025	7200	.00	1,288.51	1,288.51	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***1,288.51***	***1,288.51***	***.00***	***.00***	***.00***	***.00***
041 Office Of The Clerk Of Council										
2025	050	041	7200	.00	7,268.23	2,093.23	5,175.00	5,175.00	.00	.00
2025	050	041	7300	.00	26,000.00	.00	26,000.00	.00	26,000.00	.00
2025	050	041	7400	.00	221.97	86.85	135.12	.00	135.12	.00
DIVISION TOTALS:				***.00***	***33,490.20***	***2,180.08***	***31,310.12***	***5,175.00***	***26,135.12***	***.00***
DEPARTMENT TOTALS:				***.00***	***35,203.72***	***3,893.60***	***31,310.12***	***5,175.00***	***26,135.12***	***.00***
PERCENT EXPENDED: 11.1				***PERCENT EXPENDED AND ENCUMBERED:***				***25.8***		
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2025	050	091	7200	.00	47,138.98	29,807.88	17,331.10	15,890.72	1,440.38	.00
2025	050	091	7300	.00	10,867.28	2,565.96	8,301.32	993.31	7,308.01	.00
DIVISION TOTALS:				***.00***	***58,006.26***	***32,373.84***	***25,632.42***	***16,884.03***	***8,748.39***	***.00***
DEPARTMENT TOTALS:				***.00***	***58,006.26***	***32,373.84***	***25,632.42***	***16,884.03***	***8,748.39***	***.00***
PERCENT EXPENDED: 55.8				***PERCENT EXPENDED AND ENCUMBERED:***				***84.9***		
100 Office Of The City Manager										
101 City Manager's Office										
2025	050	101	7200	.00	2,053,415.82	1,669,294.17	384,121.65	383,928.08	193.57	.00
2025	050	101	7300	.00	5,547.52	754.50	4,793.02	4,793.02	.00	.00
2025	050	101	7400	.00	1,550,697.50	1,353,277.00	197,420.50	197,293.68	126.82	.00
DIVISION TOTALS:				***.00***	***3,609,660.84***	***3,023,325.67***	***586,335.17***	***586,014.78***	***320.39***	***.00***
102 Office Of Budget & Evaluation										
2025	050	102	7300	.00	25.59	.00	25.59	25.59	.00	.00
2025	050	102	7400	.00	319.13	154.32	164.81	164.81	.00	.00
DIVISION TOTALS:				***.00***	***344.72***	***154.32***	***190.40***	***190.40***	***.00***	***.00***
103 Emergency Communications										
2025	050	103	7200	.00	40,407.44	12,283.92	28,123.52	18,622.50	9,501.02	.00
2025	050	103	7300	.00	11,418.49	10,590.33	828.16	.00	828.16	.00
2025	050	103	7400	.00	3,406.41	974.60	2,431.81	.00	2,431.81	.00
DIVISION TOTALS:				***.00***	***55,232.34***	***23,848.85***	***31,383.49***	***18,622.50***	***12,760.99***	***.00***
104 Office Of Environment & Sustainability										
2025	050	104	7200	.00	934,503.12	748,571.94	185,931.18	174,608.59	11,322.59	.00
2025	050	104	7300	.00	4,407.53	3,975.87	431.66	301.66	130.00	.00
2025	050	104	7400	.00	6,389.13	5,125.75	1,263.38	684.38	579.00	.00
DIVISION TOTALS:				***.00***	***945,299.78***	***757,673.56***	***187,626.22***	***175,594.63***	***12,031.59***	***.00***

050 107
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
107 Procurement										
2025	050	107	7200	.00	11,388.00	10,816.00	572.00	.00	572.00	.00
2025	050	107	7400	.00	622.03	.00	622.03	.00	622.03	.00
DIVISION TOTALS:				***.00***	***12,010.03***	***10,816.00***	***1,194.03***	***.00***	***1,194.03***	***.00***
108 Dept of Performance & Data Analytics										
2025	050	108	7200	.00	2,250.00	.00	2,250.00	2,250.00	.00	.00
2025	050	108	7300	.00	2,241.15	.00	2,241.15	2,241.15	.00	.00
2025	050	108	7400	.00	160.98	5.07	155.91	155.91	.00	.00
DIVISION TOTALS:				***.00***	***4,652.13***	***5.07***	***4,647.06***	***4,647.06***	***.00***	***.00***
109 Internal Audit										
2025	050	109	7200	.00	24.56	18.63	5.93	.00	5.93	.00
2025	050	109	7300	.00	474.84	.00	474.84	474.84	.00	.00
2025	050	109	7400	.00	206.00	57.40	148.60	148.60	.00	.00
DIVISION TOTALS:				***.00***	***705.40***	***76.03***	***629.37***	***623.44***	***5.93***	***.00***
DEPARTMENT TOTALS:				***.00***	***4,627,905.24***	***3,815,899.50***	***812,005.74***	***785,692.81***	***26,312.93***	***.00***
PERCENT EXPENDED: 82.5				***PERCENT EXPENDED AND ENCUMBERED:***				***99.4***		
110 Department Of Law										
111 Civil										
2025	050	111	7200	.00	312,502.35	103,907.77	208,594.58	183,400.70	25,193.88	.00
2025	050	111	7300	.00	5,679.10	2,812.99	2,866.11	.00	2,866.11	.00
2025	050	111	7400	.00	3,616.99	3,319.15	297.84	.00	297.84	.00
DIVISION TOTALS:				***.00***	***321,798.44***	***110,039.91***	***211,758.53***	***183,400.70***	***28,357.83***	***.00***
112 Administrative Hearings & Prosecution										
2025	050	112	7200	.00	37,828.63	17,997.08	19,831.55	455.00	19,376.55	.00
2025	050	112	7300	.00	28,644.10	24,759.04	3,885.06	.00	3,885.06	.00
2025	050	112	7400	.00	4,462.02	559.61	3,902.41	2,500.00	1,402.41	.00
DIVISION TOTALS:				***.00***	***70,934.75***	***43,315.73***	***27,619.02***	***2,955.00***	***24,664.02***	***.00***
DEPARTMENT TOTALS:				***.00***	***392,733.19***	***153,355.64***	***239,377.55***	***186,355.70***	***53,021.85***	***.00***
PERCENT EXPENDED: 39.0				***PERCENT EXPENDED AND ENCUMBERED:***				***86.5***		
120 Department Of Human Resources										
121 Department Of Human Resources										
2025	050	121	7200	.00	511,789.83	137,327.32	374,462.51	350,289.63	24,172.88	.00
2025	050	121	7300	.00	3,775.50	3,047.07	728.43	.00	728.43	.00
2025	050	121	7400	.00	1,847.44	180.20	1,667.24	.00	1,667.24	.00
DIVISION TOTALS:				***.00***	***517,412.77***	***140,554.59***	***376,858.18***	***350,289.63***	***26,568.55***	***.00***
DEPARTMENT TOTALS:				***.00***	***517,412.77***	***140,554.59***	***376,858.18***	***350,289.63***	***26,568.55***	***.00***
PERCENT EXPENDED: 27.2				***PERCENT EXPENDED AND ENCUMBERED:***				***94.9***		
130 Department Of Finance										
131 Finance, Office Of Director										
2025	050	131	7200	.00	4,500.00	3,392.52	1,107.48	.00	1,107.48	.00
2025	050	131	7300	.00	3,002.89	2,887.86	115.03	.00	115.03	.00
2025	050	131	7400	.00	347.72	115.77	231.95	.00	231.95	.00
DIVISION TOTALS:				***.00***	***7,850.61***	***6,396.15***	***1,454.46***	***.00***	***1,454.46***	***.00***

050 133 .
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
133 Finance, Accounts & Audits										
2025	050	133	7200	.00	8,448.87	4,713.00	3,735.87	1,676.94	2,058.93	.00
2025	050	133	7300	.00	2,165.11	.00	2,165.11	.00	2,165.11	.00
2025	050	133	7400	.00	790.43	.00	790.43	.00	790.43	.00
DIVISION TOTALS:				***.00***	***11,404.41***	***4,713.00***	***6,691.41***	***1,676.94***	***5,014.47***	***.00***
134 Finance, Treasury										
2025	050	134	7200	.00	12,576.08	4,683.54	7,892.54	.00	7,892.54	.00
2025	050	134	7300	.00	4,778.82	1,976.18	2,802.64	.00	2,802.64	.00
2025	050	134	7400	.00	6,518.68	3,294.33	3,224.35	.00	3,224.35	.00
DIVISION TOTALS:				***.00***	***23,873.58***	***9,954.05***	***13,919.53***	***.00***	***13,919.53***	***.00***
136 Finance, Income Tax										
2025	050	136	7200	.00	2,731.80	204.00	2,527.80	.00	2,527.80	.00
2025	050	136	7300	.00	82.86	54.95	27.91	.00	27.91	.00
2025	050	136	7400	.00	2,581.45	.00	2,581.45	.00	2,581.45	.00
DIVISION TOTALS:				***.00***	***5,396.11***	***258.95***	***5,137.16***	***.00***	***5,137.16***	***.00***
DEPARTMENT TOTALS:				***.00***	***48,524.71***	***21,322.15***	***27,202.56***	***1,676.94***	***25,525.62***	***.00***
PERCENT EXPENDED: 43.9				***PERCENT EXPENDED AND ENCUMBERED:***				***47.4***		
160 Community Developmt										
161 Comm Dvlp, Office Of The Director										
2025	050	161	7200	.00	4,607.49	2,193.10	2,414.39	.00	2,414.39	.00
2025	050	161	7300	.00	10,000.00	8,278.59	1,721.41	.00	1,721.41	.00
2025	050	161	7400	.00	4,244.85	1,362.24	2,882.61	.00	2,882.61	.00
DIVISION TOTALS:				***.00***	***18,852.34***	***11,833.93***	***7,018.41***	***.00***	***7,018.41***	***.00***
162 Comm Dvlp, Division Of Housing Devel										
2025	050	162	7200	.00	2,000.00	1,910.00	90.00	.00	90.00	.00
2025	050	162	7400	.00	45,585.04	44,665.04	920.00	.00	920.00	.00
DIVISION TOTALS:				***.00***	***47,585.04***	***46,575.04***	***1,010.00***	***.00***	***1,010.00***	***.00***
164 Division Of Community Devel										
2025	050	164	7200	.00	1,010,608.51	233,651.04	776,957.47	776,210.37	747.10	.00
2025	050	164	7300	.00	15,912.42	15,563.57	348.85	.00	348.85	.00
2025	050	164	7400	.00	1,142,268.69	61,204.77	1,081,063.92	1,027,177.54	53,886.38	.00
DIVISION TOTALS:				***.00***	***2,168,789.62***	***310,419.38***	***1,858,370.24***	***1,803,387.91***	***54,982.33***	***.00***
DEPARTMENT TOTALS:				***.00***	***2,235,227.00***	***368,828.35***	***1,866,398.65***	***1,803,387.91***	***63,010.74***	***.00***
PERCENT EXPENDED: 16.5				***PERCENT EXPENDED AND ENCUMBERED:***				***97.2***		
170 Department Of Planning & Build										
171 City Planning										
2025	050	171	7300	.00	6,334.04	2,054.28	4,279.76	.00	4,279.76	.00
2025	050	171	7400	.00	51,301.52	40,210.10	11,091.42	.00	11,091.42	.00
DIVISION TOTALS:				***.00***	***57,635.56***	***42,264.38***	***15,371.18***	***.00***	***15,371.18***	***.00***
DEPARTMENT TOTALS:				***.00***	***57,635.56***	***42,264.38***	***15,371.18***	***.00***	***15,371.18***	***.00***
PERCENT EXPENDED: 73.3				***PERCENT EXPENDED AND ENCUMBERED:***				***73.3***		

050 181
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
180 Citizens' Complaint Authority										
181 Citizens' Complaint Authority										
2025	050	181	7300	.00	724.87	.00	724.87	.00	724.87	.00
2025	050	181	7400	.00	125.83	.00	125.83	.00	125.83	.00
DIVISION TOTALS:				***.00***	***850.70***	***.00***	***850.70***	***.00***	***850.70***	***.00***
DEPARTMENT TOTALS:				***.00***	***850.70***	***.00***	***850.70***	***.00***	***850.70***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
190 Dept Of Public Recreation										
191 Recreation West Region										
2025	050	191	7200	.00	2,914.72	1,020.45	1,894.27	.00	1,894.27	.00
2025	050	191	7300	.00	30.00	30.00	.00	.00	.00	.00
2025	050	191	7400	.00	1,319.10	286.10	1,033.00	.00	1,033.00	.00
DIVISION TOTALS:				***.00***	***4,263.82***	***1,336.55***	***2,927.27***	***.00***	***2,927.27***	***.00***
192 Recreation East Region										
2025	050	192	7200	.00	1,645.89	1,301.85	344.04	.00	344.04	.00
2025	050	192	7400	.00	2,064.09	483.50	1,580.59	105.00	1,475.59	.00
DIVISION TOTALS:				***.00***	***3,709.98***	***1,785.35***	***1,924.63***	***105.00***	***1,819.63***	***.00***
193 Recreation Central Region										
2025	050	193	7200	.00	2,643.20	1,315.10	1,328.10	.00	1,328.10	.00
DIVISION TOTALS:				***.00***	***2,643.20***	***1,315.10***	***1,328.10***	***.00***	***1,328.10***	***.00***
194 Recreation Maintenance										
2025	050	194	7200	.00	67,533.41	29,461.91	38,071.50	34,667.84	3,403.66	.00
2025	050	194	7300	.00	19,974.95	18,295.36	1,679.59	.00	1,679.59	.00
2025	050	194	7400	.00	1,540.70	148.75	1,391.95	.00	1,391.95	.00
DIVISION TOTALS:				***.00***	***89,049.06***	***47,906.02***	***41,143.04***	***34,667.84***	***6,475.20***	***.00***
197 Recreation Athletics										
2025	050	197	7200	.00	1,929.86	1,129.86	800.00	.00	800.00	.00
2025	050	197	7300	.00	16,386.62	16,381.46	5.16	.00	5.16	.00
2025	050	197	7400	.00	4,415.26	4,159.12	256.14	.00	256.14	.00
DIVISION TOTALS:				***.00***	***22,731.74***	***21,670.44***	***1,061.30***	***.00***	***1,061.30***	***.00***
199 Recreation Administration										
2025	050	199	7200	.00	26,263.01	13,303.76	12,959.25	12,959.25	.00	.00
2025	050	199	7300	.00	8,805.87	8,129.39	676.48	634.03	42.45	.00
2025	050	199	7400	.00	4,778.16	3,668.22	1,109.94	.00	1,109.94	.00
2025	050	199	7600	.00	20,000.00	20,000.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***59,847.04***	***45,101.37***	***14,745.67***	***13,593.28***	***1,152.39***	***.00***
DEPARTMENT TOTALS:				***.00***	***182,244.84***	***119,114.83***	***63,130.01***	***48,366.12***	***14,763.89***	***.00***
PERCENT EXPENDED:				***65.4***	***PERCENT EXPENDED AND ENCUMBERED:***			***91.9***		
200 Department Of Parks										
201 Parks, Office Of The Director										
2025	050	201	7300	.00	100.00	.00	100.00	.00	100.00	.00
DIVISION TOTALS:				***.00***	***100.00***	***.00***	***100.00***	***.00***	***100.00***	***.00***

050 202
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
202 Parks, Operations & Facility Mgmt										
2025	050	202	7200	.00	55,465.16	14,694.73	40,770.43	44.58	40,725.85	.00
2025	050	202	7300	.00	86,216.29	45,406.60	40,809.69	.00	40,809.69	.00
2025	050	202	7400	.00	13,617.49	11,150.81	2,466.68	.00	2,466.68	.00
DIVISION TOTALS:				***.00***	***155,298.94***	***71,252.14***	***84,046.80***	***44.58***	***84,002.22***	***.00***
203 Parks, Adm & Program Services										
2025	050	203	7300	.00	3,130.77	2,731.23	399.54	.00	399.54	.00
2025	050	203	7400	.00	289.90	59.90	230.00	.00	230.00	.00
DIVISION TOTALS:				***.00***	***3,420.67***	***2,791.13***	***629.54***	***.00***	***629.54***	***.00***
DEPARTMENT TOTALS:				***.00***	***158,819.61***	***74,043.27***	***84,776.34***	***44.58***	***84,731.76***	***.00***
PERCENT EXPENDED: 46.6				***PERCENT EXPENDED AND ENCUMBERED:***				***46.6***		
210 Dept Of Bldgs & Inspections										
211 Bldg & Inspections, Director										
2025	050	211	7200	.00	199,080.13	88,272.86	110,807.27	26,700.60	84,106.67	.00
2025	050	211	7300	.00	34,975.95	23,205.29	11,770.66	.00	11,770.66	.00
2025	050	211	7400	.00	33,560.53	15,981.86	17,578.67	.00	17,578.67	.00
DIVISION TOTALS:				***.00***	***267,616.61***	***127,460.01***	***140,156.60***	***26,700.60***	***113,456.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***267,616.61***	***127,460.01***	***140,156.60***	***26,700.60***	***113,456.00***	***.00***
PERCENT EXPENDED: 47.6				***PERCENT EXPENDED AND ENCUMBERED:***				***57.6***		
220 Department of Police										
222 Department Of Police										
2025	050	222	7200	.00	636,860.04	450,174.58	186,685.46	36,015.68	150,669.78	.00
2025	050	222	7300	.00	130,867.99	96,106.28	34,761.71	3,947.00	30,814.71	.00
2025	050	222	7400	.00	34,894.28	14,638.41	20,255.87	.00	20,255.87	.00
DIVISION TOTALS:				***.00***	***802,622.31***	***560,919.27***	***241,703.04***	***39,962.68***	***201,740.36***	***.00***
225 Police - Investigations										
2025	050	225	7200	.00	244,682.92	215,573.25	29,109.67	1,907.22	27,202.45	.00
2025	050	225	7300	.00	17,640.55	11,323.68	6,316.87	.00	6,316.87	.00
2025	050	225	7400	.00	12,097.06	7,068.85	5,028.21	.00	5,028.21	.00
DIVISION TOTALS:				***.00***	***274,420.53***	***233,965.78***	***40,454.75***	***1,907.22***	***38,547.53***	***.00***
226 Police - Support										
2025	050	226	7200	.00	98,910.54	54,469.22	44,441.32	4,012.00	40,429.32	.00
2025	050	226	7300	.00	719,312.59	600,152.24	119,160.35	63,793.70	55,366.65	.00
2025	050	226	7400	.00	18,802.61	12,776.85	6,025.76	.00	6,025.76	.00
DIVISION TOTALS:				***.00***	***837,025.74***	***667,398.31***	***169,627.43***	***67,805.70***	***101,821.73***	***.00***
227 Police - Administration										
2025	050	227	7200	.00	334,891.13	279,376.21	55,514.92	2,240.48	53,274.44	.00
2025	050	227	7300	.00	50,832.44	40,733.82	10,098.62	1,843.81	8,254.81	.00
2025	050	227	7400	.00	86,637.31	72,377.96	14,259.35	3,624.30	10,635.05	.00
DIVISION TOTALS:				***.00***	***472,360.88***	***392,487.99***	***79,872.89***	***7,708.59***	***72,164.30***	***.00***
DEPARTMENT TOTALS:				***.00***	***2,386,429.46***	***1,854,771.35***	***531,658.11***	***117,384.19***	***414,273.92***	***.00***
PERCENT EXPENDED: 77.7				***PERCENT EXPENDED AND ENCUMBERED:***				***82.6***		

050 231
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
230 Dept Of Transportation & Engin										
231 Trans & Eng, Director										
2025	050	231	7200	.00	101,444.94	97,455.00	3,989.94	2,545.00	1,444.94	.00
2025	050	231	7300	.00	14,931.09	7,436.02	7,495.07	.00	7,495.07	.00
2025	050	231	7400	.00	196.23	1.05	195.18	.00	195.18	.00
DIVISION TOTALS:				***.00***	***116,572.26***	***104,892.07***	***11,680.19***	***2,545.00***	***9,135.19***	***.00***
232 Div Of Transportation Planning										
2025	050	232	7200	.00	2,375.00	2,319.42	55.58	.00	55.58	.00
2025	050	232	7300	.00	642.18	642.18	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***3,017.18***	***2,961.60***	***55.58***	***.00***	***55.58***	***.00***
233 Division Of Engineering										
2025	050	233	7200	.00	158.52	50.42	108.10	.00	108.10	.00
DIVISION TOTALS:				***.00***	***158.52***	***50.42***	***108.10***	***.00***	***108.10***	***.00***
239 Division Of Traffic Engineer										
2025	050	239	7200	.00	462,181.59	93,938.62	368,242.97	368,242.97	.00	.00
DIVISION TOTALS:				***.00***	***462,181.59***	***93,938.62***	***368,242.97***	***368,242.97***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***581,929.55***	***201,842.71***	***380,086.84***	***370,787.97***	***9,298.87***	***.00***
PERCENT EXPENDED: 34.7				***PERCENT EXPENDED AND ENCUMBERED:***				***98.4***		
250 Dept Of Public Services										
251 Office Of The Director										
2025	050	251	7200	.00	4,425.00	1,985.00	2,440.00	1,240.00	1,200.00	.00
2025	050	251	7300	.00	3,195.75	1,787.10	1,408.65	1,408.65	.00	.00
2025	050	251	7400	.00	3,895.36	1,237.16	2,658.20	2,378.20	280.00	.00
DIVISION TOTALS:				***.00***	***11,516.11***	***5,009.26***	***6,506.85***	***5,026.85***	***1,480.00***	***.00***
253 Div Of Neighborhood Operations										
2025	050	253	7200	.00	385,444.36	307,865.51	77,578.85	77,578.85	.00	.00
2025	050	253	7300	.00	32,435.17	20,616.83	11,818.34	11,818.34	.00	.00
2025	050	253	7400	.00	528.20	262.00	266.20	266.20	.00	.00
DIVISION TOTALS:				***.00***	***418,407.73***	***328,744.34***	***89,663.39***	***89,663.39***	***.00***	***.00***
255 Div Of City Facility Mgmt										
2025	050	255	7200	.00	221,125.30	184,415.50	36,709.80	33,121.13	3,588.67	.00
2025	050	255	7300	.00	25,192.92	23,403.30	1,789.62	1,789.62	.00	.00
2025	050	255	7400	.00	841.71	437.98	403.73	365.26	38.47	.00
DIVISION TOTALS:				***.00***	***247,159.93***	***208,256.78***	***38,903.15***	***35,276.01***	***3,627.14***	***.00***
DEPARTMENT TOTALS:				***.00***	***677,083.77***	***542,010.38***	***135,073.39***	***129,966.25***	***5,107.14***	***.00***
PERCENT EXPENDED: 80.1				***PERCENT EXPENDED AND ENCUMBERED:***				***99.2***		
270 Department Of Fire										
271 Fire - Response										
2025	050	271	7200	.00	559,214.86	412,452.12	146,762.74	146,432.74	330.00	.00
2025	050	271	7300	.00	403,373.34	281,542.41	121,830.93	121,830.93	.00	.00
2025	050	271	7400	.00	2,973.37	315.39	2,657.98	2,657.98	.00	.00
DIVISION TOTALS:				***.00***	***965,561.57***	***694,309.92***	***271,251.65***	***270,921.65***	***330.00***	***.00***

050 272
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
272 Fire - Support Services										
2025	050	272	7200	.00	69,485.95	47,329.02	22,156.93	22,156.93	.00	.00
2025	050	272	7300	.00	146,103.22	120,230.45	25,872.77	25,864.77	8.00	.00
2025	050	272	7400	.00	25,772.66	9,385.34	16,387.32	16,387.32	.00	.00
DIVISION TOTALS:				***.00***	***241,361.83***	***176,944.81***	***64,417.02***	***64,409.02***	***8.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,206,923.40***	***871,254.73***	***335,668.67***	***335,330.67***	***338.00***	***.00***
PERCENT EXPENDED:				***72.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***100.0***		
280										
281 Economic Inclusion										
2025	050	281	7200	.00	136,679.36	661.52	136,017.84	12,500.00	123,517.84	.00
2025	050	281	7300	.00	1,225.90	612.26	613.64	.00	613.64	.00
2025	050	281	7400	.00	573.54	540.00	33.54	.00	33.54	.00
DIVISION TOTALS:				***.00***	***138,478.80***	***1,813.78***	***136,665.02***	***12,500.00***	***124,165.02***	***.00***
DEPARTMENT TOTALS:				***.00***	***138,478.80***	***1,813.78***	***136,665.02***	***12,500.00***	***124,165.02***	***.00***
PERCENT EXPENDED:				***1.3***	***PERCENT EXPENDED AND ENCUMBERED:***			***10.3***		
920 Employee Benefits (Cont)										
923 State Unemployment Comp										
2025	050	923	7500	.00	79,093.48	.00	79,093.48	.00	79,093.48	.00
DIVISION TOTALS:				***.00***	***79,093.48***	***.00***	***79,093.48***	***.00***	***79,093.48***	***.00***
928 Tuition Reimbursement										
2025	050	928	7400	.00	42,848.69	7,546.68	35,302.01	35,302.01	.00	.00
DIVISION TOTALS:				***.00***	***42,848.69***	***7,546.68***	***35,302.01***	***35,302.01***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***121,942.17***	***7,546.68***	***114,395.49***	***35,302.01***	***79,093.48***	***.00***
PERCENT EXPENDED:				***6.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***35.1***		
950 Miscellaneous Accounts										
951 Judgments Against The City										
2025	050	951	7400	.00	437,427.62	237,516.33	199,911.29	199,911.29	.00	.00
DIVISION TOTALS:				***.00***	***437,427.62***	***237,516.33***	***199,911.29***	***199,911.29***	***.00***	***.00***
952 Enterprise Software and Licenses										
2025	050	952	7200	.00	43,505.00	27,959.80	15,545.20	15,545.20	.00	.00
2025	050	952	7400	.00	1,113,039.46	779,449.49	333,589.97	333,583.21	6.76	.00
DIVISION TOTALS:				***.00***	***1,156,544.46***	***807,409.29***	***349,135.17***	***349,128.41***	***6.76***	***.00***
953 Memberships & Publications										
2025	050	953	7200	.00	33,000.00	31,500.00	1,500.00	1,500.00	.00	.00
DIVISION TOTALS:				***.00***	***33,000.00***	***31,500.00***	***1,500.00***	***1,500.00***	***.00***	***.00***
959 Manager's Office Obligations										
2025	050	959	7200	.00	7,421.24	5,000.00	2,421.24	2,421.24	.00	.00
DIVISION TOTALS:				***.00***	***7,421.24***	***5,000.00***	***2,421.24***	***2,421.24***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,634,393.32***	***1,081,425.62***	***552,967.70***	***552,960.94***	***6.76***	***.00***
PERCENT EXPENDED:				***66.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***100.0***		

050 968
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
960 Miscellaneous Accounts (Cont)										
968 Port Authority Gr Cinti Dev										
2025	050	968	7200	.00	700,000.00	.00	700,000.00	700,000.00	.00	.00
DIVISION TOTALS:				***.00***	***700,000.00***	***.00***	***700,000.00***	***700,000.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***700,000.00***	***.00***	***700,000.00***	***700,000.00***	***.00***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***100.0***		
101 Water Works FUND										
300 Department Of Water Works										
301 Water Works, Business Service										
2025	101	301	7200	.00	949,935.29	260,646.47	689,288.82	689,288.82	.00	.00
2025	101	301	7300	.00	46,837.30	39,218.86	7,618.44	7,618.44	.00	.00
2025	101	301	7400	.00	286,004.41	159,228.31	126,776.10	126,776.10	.00	.00
DIVISION TOTALS:				***.00***	***1,282,777.00***	***459,093.64***	***823,683.36***	***823,683.36***	***.00***	***.00***
302 Water Works, Commercial Services										
2025	101	302	7200	.00	911,826.03	292,874.29	618,951.74	618,951.74	.00	.00
2025	101	302	7300	.00	42,754.10	2,981.19	39,772.91	39,772.91	.00	.00
2025	101	302	7400	.00	5,484.00	159.00	5,325.00	5,325.00	.00	.00
DIVISION TOTALS:				***.00***	***960,064.13***	***296,014.48***	***664,049.65***	***664,049.65***	***.00***	***.00***
303 Water Works, Div Of Supply										
2025	101	303	7200	.00	5,789,053.79	2,994,868.85	2,794,184.94	2,498,938.49	295,246.45	.00
2025	101	303	7300	.00	704,704.85	308,105.64	396,599.21	396,599.21	.00	.00
2025	101	303	7400	.00	27,786.26	9,522.25	18,264.01	18,264.01	.00	.00
DIVISION TOTALS:				***.00***	***6,521,544.90***	***3,312,496.74***	***3,209,048.16***	***2,913,801.71***	***295,246.45***	***.00***
304 Water Works, Div Of Distribution										
2025	101	304	7200	.00	1,182,387.83	740,259.51	442,128.32	81,230.21	360,898.11	.00
2025	101	304	7300	.00	208,463.78	135,345.21	73,118.57	37,150.32	35,968.25	.00
2025	101	304	7400	.00	10,292.20	292.20	10,000.00	10,000.00	.00	.00
DIVISION TOTALS:				***.00***	***1,401,143.81***	***875,896.92***	***525,246.89***	***128,380.53***	***396,866.36***	***.00***
305 Div Of Wtr Quality & Treatment										
2025	101	305	7200	.00	241,462.10	139,866.22	101,595.88	101,595.88	.00	.00
2025	101	305	7300	.00	170,459.29	135,383.79	35,075.50	35,035.96	39.54	.00
2025	101	305	7400	.00	9,650.00	.00	9,650.00	9,650.00	.00	.00
DIVISION TOTALS:				***.00***	***421,571.39***	***275,250.01***	***146,321.38***	***146,281.84***	***39.54***	***.00***
306 Water Works, Div Of Engineering										
2025	101	306	7200	.00	54,186.63	50,876.89	3,309.74	3,309.74	.00	.00
2025	101	306	7300	.00	15,443.89	8,420.08	7,023.81	7,023.81	.00	.00
2025	101	306	7400	.00	430.00	430.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***70,060.52***	***59,726.97***	***10,333.55***	***10,333.55***	***.00***	***.00***
307 Water Works, Div Of Info Tech										
2025	101	307	7200	.00	547,973.40	116,577.23	431,396.17	431,396.17	.00	.00
2025	101	307	7300	.00	24,072.13	18,877.07	5,195.06	5,195.06	.00	.00
2025	101	307	7400	.00	439,313.81	142,506.99	296,806.82	296,806.82	.00	.00
DIVISION TOTALS:				***.00***	***1,011,359.34***	***277,961.29***	***733,398.05***	***733,398.05***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***11,668,521.09***	***5,556,440.05***	***6,112,081.04***	***5,419,928.69***	***692,152.35***	***.00***
PERCENT EXPENDED:				***47.6***	***PERCENT EXPENDED AND ENCUMBERED:***			***94.1***		

102 248
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
102 Parking System Facilities FUND										
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2025	102	248	7200	.00	620,130.62	341,736.41	278,394.21	26,207.67	252,186.54	.00
2025	102	248	7300	.00	2,100.00	2,089.28	10.72	.00	10.72	.00
2025	102	248	7400	.00	40,414.50	.00	40,414.50	40,414.50	.00	.00
DIVISION TOTALS:				***.00***	***662,645.12***	***343,825.69***	***318,819.43***	***66,622.17***	***252,197.26***	***.00***
DEPARTMENT TOTALS:				***.00***	***662,645.12***	***343,825.69***	***318,819.43***	***66,622.17***	***252,197.26***	***.00***
PERCENT EXPENDED: 51.9				***PERCENT EXPENDED AND ENCUMBERED:***				***61.9***		
103 Convention-Exposition Center FUND										
240 Dept. Of Enterprise Services										
243 Duke Energy Center										
2025	103	243	7200	.00	837,426.25	724,877.50	112,548.75	112,548.75	.00	.00
DIVISION TOTALS:				***.00***	***837,426.25***	***724,877.50***	***112,548.75***	***112,548.75***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***837,426.25***	***724,877.50***	***112,548.75***	***112,548.75***	***.00***	***.00***
PERCENT EXPENDED: 86.6				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
104 General Aviation FUND										
230 Dept Of Transportation & Engin										
234 Div Of Aviation										
2025	104	234	7200	.00	116,406.34	44,484.14	71,922.20	48,995.29	22,926.91	.00
2025	104	234	7300	.00	35,398.97	4,035.05	31,363.92	.00	31,363.92	.00
2025	104	234	7400	.00	396.10	104.97	291.13	.00	291.13	.00
DIVISION TOTALS:				***.00***	***152,201.41***	***48,624.16***	***103,577.25***	***48,995.29***	***54,581.96***	***.00***
DEPARTMENT TOTALS:				***.00***	***152,201.41***	***48,624.16***	***103,577.25***	***48,995.29***	***54,581.96***	***.00***
PERCENT EXPENDED: 31.9				***PERCENT EXPENDED AND ENCUMBERED:***				***64.1***		
105 Municipal Golf FUND										
190 Dept Of Public Recreation										
195 Recreation Golf										
2025	105	195	7200	.00	12,906.12	7,117.72	5,788.40	5,788.40	.00	.00
2025	105	195	7400	.00	10,251.83	1,837.79	8,414.04	8,414.04	.00	.00
DIVISION TOTALS:				***.00***	***23,157.95***	***8,955.51***	***14,202.44***	***14,202.44***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***23,157.95***	***8,955.51***	***14,202.44***	***14,202.44***	***.00***	***.00***
PERCENT EXPENDED: 38.7				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
107 Stormwater Management FUND										
100 Office Of The City Manager										
101 City Manager's Office										
2025	107	101	7200	.00	7,149.48	7,149.48	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***7,149.48***	***7,149.48***	***.00***	***.00***	***.00***	***.00***

107 104
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
104 Office Of Environment & Sustainability										
2025	107	104	7200	.00	47,436.02	10,487.93	36,948.09	36,948.09	.00	.00
DIVISION TOTALS:				***.00***	***47,436.02***	***10,487.93***	***36,948.09***	***36,948.09***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***54,585.50***	***17,637.41***	***36,948.09***	***36,948.09***	***.00***	***.00***
PERCENT EXPENDED: 32.3				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2025	107	202	7300	.00	391.42	341.87	49.55	.00	49.55	.00
DIVISION TOTALS:				***.00***	***391.42***	***341.87***	***49.55***	***.00***	***49.55***	***.00***
DEPARTMENT TOTALS:				***.00***	***391.42***	***341.87***	***49.55***	***.00***	***49.55***	***.00***
PERCENT EXPENDED: 87.3				***PERCENT EXPENDED AND ENCUMBERED:***				***87.3***		
210 Dept Of Bldgs & Inspections										
212 Bldg & Inspections, Licenses & Permits										
2025	107	212	7200	.00	110,316.26	64,761.27	45,554.99	38,038.73	7,516.26	.00
2025	107	212	7300	.00	6,047.30	134.99	5,912.31	.00	5,912.31	.00
DIVISION TOTALS:				***.00***	***116,363.56***	***64,896.26***	***51,467.30***	***38,038.73***	***13,428.57***	***.00***
DEPARTMENT TOTALS:				***.00***	***116,363.56***	***64,896.26***	***51,467.30***	***38,038.73***	***13,428.57***	***.00***
PERCENT EXPENDED: 55.8				***PERCENT EXPENDED AND ENCUMBERED:***				***88.5***		
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2025	107	253	7200	.00	170,924.77	106,516.90	64,407.87	64,407.87	.00	.00
2025	107	253	7300	.00	35,692.75	30,329.99	5,362.76	4,555.57	807.19	.00
2025	107	253	7400	.00	603.53	95.92	507.61	507.61	.00	.00
DIVISION TOTALS:				***.00***	***207,221.05***	***136,942.81***	***70,278.24***	***69,471.05***	***807.19***	***.00***
DEPARTMENT TOTALS:				***.00***	***207,221.05***	***136,942.81***	***70,278.24***	***69,471.05***	***807.19***	***.00***
PERCENT EXPENDED: 66.1				***PERCENT EXPENDED AND ENCUMBERED:***				***99.6***		
310 Stormwater Management Utility										
311 Stormwater Management Utility										
2025	107	311	7200	.00	2,758,934.78	2,439,498.82	319,435.96	319,435.96	.00	.00
2025	107	311	7300	.00	51,182.83	17,776.92	33,405.91	33,405.91	.00	.00
2025	107	311	7400	.00	5,044.50	282.31	4,762.19	4,762.19	.00	.00
DIVISION TOTALS:				***.00***	***2,815,162.11***	***2,457,558.05***	***357,604.06***	***357,604.06***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***2,815,162.11***	***2,457,558.05***	***357,604.06***	***357,604.06***	***.00***	***.00***
PERCENT EXPENDED: 87.3				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
151 Bond Retirement - City FUND										
130 Department Of Finance										
134 Finance, Treasury										
2025	151	134	7200	.00	109,968.50	51,560.84	58,407.66	26,559.87	31,847.79	.00
DIVISION TOTALS:				***.00***	***109,968.50***	***51,560.84***	***58,407.66***	***26,559.87***	***31,847.79***	***.00***
DEPARTMENT TOTALS:				***.00***	***109,968.50***	***51,560.84***	***58,407.66***	***26,559.87***	***31,847.79***	***.00***
PERCENT EXPENDED: 46.9				***PERCENT EXPENDED AND ENCUMBERED:***				***71.0***		

301 202
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
301 Street Const Maintenance & Rep FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2025	301	202	7300	.00	4,083.04	1,622.09	2,460.95	.00	2,460.95	.00
2025	301	202	7400	.00	375.00	374.00	1.00	.00	1.00	.00
DIVISION TOTALS:				***.00***	***4,458.04***	***1,996.09***	***2,461.95***	***.00***	***2,461.95***	***.00***
DEPARTMENT TOTALS:				***.00***	***4,458.04***	***1,996.09***	***2,461.95***	***.00***	***2,461.95***	***.00***
PERCENT EXPENDED: 44.8				***PERCENT EXPENDED AND ENCUMBERED:***				***44.8***		
230 Dept Of Transportation & Engin										
238 Division of Traffic Services										
2025	301	238	7200	.00	68,282.76	22,667.47	45,615.29	.00	45,615.29	.00
2025	301	238	7300	.00	90,541.91	72,343.73	18,198.18	4,020.00	14,178.18	.00
2025	301	238	7400	.00	16,977.92	8,526.06	8,451.86	.00	8,451.86	.00
DIVISION TOTALS:				***.00***	***175,802.59***	***103,537.26***	***72,265.33***	***4,020.00***	***68,245.33***	***.00***
239 Division Of Traffic Engineer										
2025	301	239	7200	.00	184,363.74	70,075.21	114,288.53	114,288.53	.00	.00
DIVISION TOTALS:				***.00***	***184,363.74***	***70,075.21***	***114,288.53***	***114,288.53***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***360,166.33***	***173,612.47***	***186,553.86***	***118,308.53***	***68,245.33***	***.00***
PERCENT EXPENDED: 48.2				***PERCENT EXPENDED AND ENCUMBERED:***				***81.1***		
250 Dept Of Public Services										
252 Traffic And Road Operations										
2025	301	252	7200	.00	394,976.54	205,870.89	189,105.65	111,525.90	77,579.75	.00
2025	301	252	7300	.00	238,211.43	113,161.15	125,050.28	121,179.68	3,870.60	.00
2025	301	252	7400	.00	3,954.98	754.39	3,200.59	2,955.30	245.29	.00
DIVISION TOTALS:				***.00***	***637,142.95***	***319,786.43***	***317,356.52***	***235,660.88***	***81,695.64***	***.00***
253 Div Of Neighborhood Operations										
2025	301	253	7200	.00	161,602.96	87,166.06	74,436.90	74,436.90	.00	.00
2025	301	253	7300	.00	23,110.27	20,702.08	2,408.19	2,408.19	.00	.00
2025	301	253	7400	.00	252.97	75.53	177.44	177.44	.00	.00
DIVISION TOTALS:				***.00***	***184,966.20***	***107,943.67***	***77,022.53***	***77,022.53***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***822,109.15***	***427,730.10***	***394,379.05***	***312,683.41***	***81,695.64***	***.00***
PERCENT EXPENDED: 52.0				***PERCENT EXPENDED AND ENCUMBERED:***				***90.1***		
302 Income Tax Infrastructure FUND										
100 Office Of The City Manager										
102 Office Of Budget & Evaluation										
2025	302	102	7400	.00	319.13	154.33	164.80	164.80	.00	.00
DIVISION TOTALS:				***.00***	***319.13***	***154.33***	***164.80***	***164.80***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***319.13***	***154.33***	***164.80***	***164.80***	***.00***	***.00***
PERCENT EXPENDED: 48.4				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
130 Department Of Finance										
133 Finance, Accounts & Audits										
2025	302	133	7200	.00	446.00	.00	446.00	.00	446.00	.00
DIVISION TOTALS:				***.00***	***446.00***	***.00***	***446.00***	***.00***	***446.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***446.00***	***.00***	***446.00***	***.00***	***446.00***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED: .0***						
160 Community Developmt										
164 Division Of Community Devel										
2025	302	164	7200	.00	30,550.87	30,550.87	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***30,550.87***	***30,550.87***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***30,550.87***	***30,550.87***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED: 100.0***						
190 Dept Of Public Recreation										
194 Recreation Maintenance										
2025	302	194	7200	.00	780.00	.00	780.00	.00	780.00	.00
DIVISION TOTALS:				***.00***	***780.00***	***.00***	***780.00***	***.00***	***780.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***780.00***	***.00***	***780.00***	***.00***	***780.00***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED: .0***						
230 Dept Of Transportation & Engin										
231 Trans & Eng, Director										
2025	302	231	7300	.00	46,574.19	46,574.19	.00	.00	.00	.00
2025	302	231	7400	.00	14,238.48	14,238.48	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***60,812.67***	***60,812.67***	***.00***	***.00***	***.00***	***.00***
232 Div Of Transportation Planning										
2025	302	232	7300	.00	2,290.03	114.99	2,175.04	.00	2,175.04	.00
2025	302	232	7400	.00	11,341.41	11,341.41	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***13,631.44***	***11,456.40***	***2,175.04***	***.00***	***2,175.04***	***.00***
233 Division Of Engineering										
2025	302	233	7200	.00	238,674.64	128,110.74	110,563.90	30,358.01	80,205.89	.00
2025	302	233	7300	.00	51,982.73	47,556.34	4,426.39	.00	4,426.39	.00
2025	302	233	7400	.00	14,608.23	13,791.44	816.79	.00	816.79	.00
DIVISION TOTALS:				***.00***	***305,265.60***	***189,458.52***	***115,807.08***	***30,358.01***	***85,449.07***	***.00***
238 Division of Traffic Services										
2025	302	238	7200	.00	38,521.21	.00	38,521.21	.00	38,521.21	.00
2025	302	238	7300	.00	92,202.72	55,251.20	36,951.52	34,256.47	2,695.05	.00
DIVISION TOTALS:				***.00***	***130,723.93***	***55,251.20***	***75,472.73***	***34,256.47***	***41,216.26***	***.00***
239 Division Of Traffic Engineer										
2025	302	239	7200	.00	57,254.91	24,187.00	33,067.91	.00	33,067.91	.00
2025	302	239	7300	.00	2,280.00	240.00	2,040.00	.00	2,040.00	.00
2025	302	239	7400	.00	415.78	48.10	367.68	.00	367.68	.00
DIVISION TOTALS:				***.00***	***59,950.69***	***24,475.10***	***35,475.59***	***.00***	***35,475.59***	***.00***
DEPARTMENT TOTALS:				***.00***	***570,384.33***	***341,453.89***	***228,930.44***	***64,614.48***	***164,315.96***	***.00***
PERCENT EXPENDED: 59.9				***PERCENT EXPENDED AND ENCUMBERED: 71.2***						

302 251
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
250 Dept Of Public Services										
251 Office Of The Director										
2025	302	251	7200	.00	2,200.00	600.00	1,600.00	1,600.00	.00	.00
2025	302	251	7300	.00	2,497.68	2,497.68	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***4,697.68***	***3,097.68***	***1,600.00***	***1,600.00***	***.00***	***.00***
252 Traffic And Road Operations										
2025	302	252	7200	.00	5,000.00	4,368.60	631.40	.00	631.40	.00
DIVISION TOTALS:				***.00***	***5,000.00***	***4,368.60***	***631.40***	***.00***	***631.40***	***.00***
255 Div Of City Facility Mgmt										
2025	302	255	7200	.00	44,943.21	25,710.15	19,233.06	17,728.86	1,504.20	.00
2025	302	255	7300	.00	10,518.09	7,476.65	3,041.44	1,088.41	1,953.03	.00
2025	302	255	7400	.00	976.14	285.58	690.56	.00	690.56	.00
DIVISION TOTALS:				***.00***	***56,437.44***	***33,472.38***	***22,965.06***	***19,507.83***	***3,457.23***	***.00***
DEPARTMENT TOTALS:				***.00***	***66,135.12***	***40,938.66***	***25,196.46***	***21,107.83***	***4,088.63***	***.00***
PERCENT EXPENDED: 61.9				***PERCENT EXPENDED AND ENCUMBERED:***				***93.8***		
303 Parking Meter FUND										
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2025	303	248	7200	.00	296,497.41	168,172.81	128,324.60	127,328.79	995.81	.00
2025	303	248	7300	.00	3,272.73	443.50	2,829.23	2,829.23	.00	.00
2025	303	248	7400	.00	580.97	.00	580.97	580.97	.00	.00
DIVISION TOTALS:				***.00***	***300,351.11***	***168,616.31***	***131,734.80***	***130,738.99***	***995.81***	***.00***
DEPARTMENT TOTALS:				***.00***	***300,351.11***	***168,616.31***	***131,734.80***	***130,738.99***	***995.81***	***.00***
PERCENT EXPENDED: 56.1				***PERCENT EXPENDED AND ENCUMBERED:***				***99.7***		
306 Municipal Motor Vehicle Lic Tx FUND										
230 Dept Of Transportation & Engin										
238 Division of Traffic Services										
2025	306	238	7300	.00	27,870.00	27,870.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***27,870.00***	***27,870.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***27,870.00***	***27,870.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
250 Dept Of Public Services										
252 Traffic And Road Operations										
2025	306	252	7200	.00	122,580.96	76,919.12	45,661.84	27,410.74	18,251.10	.00
2025	306	252	7300	.00	49,751.36	47,221.89	2,529.47	2,529.47	.00	.00
2025	306	252	7400	.00	203.29	203.29	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***172,535.61***	***124,344.30***	***48,191.31***	***29,940.21***	***18,251.10***	***.00***
DEPARTMENT TOTALS:				***.00***	***172,535.61***	***124,344.30***	***48,191.31***	***29,940.21***	***18,251.10***	***.00***
PERCENT EXPENDED: 72.1				***PERCENT EXPENDED AND ENCUMBERED:***				***89.4***		

318 202
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
318 Sawyer Point FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2025	318	202	7200	.00	65,701.48	19,550.25	46,151.23	.00	46,151.23	.00
2025	318	202	7300	.00	90,786.11	49,053.72	41,732.39	5,717.72	36,014.67	.00
2025	318	202	7400	.00	401.45	401.45	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***156,889.04***	***69,005.42***	***87,883.62***	***5,717.72***	***82,165.90***	***.00***
DEPARTMENT TOTALS:				***.00***	***156,889.04***	***69,005.42***	***87,883.62***	***5,717.72***	***82,165.90***	***.00***
PERCENT EXPENDED: 44.0				***PERCENT EXPENDED AND ENCUMBERED:***				***47.6***		
323 Recreation Special Activities FUND										
190 Dept Of Public Recreation										
191 Recreation West Region										
2025	323	191	7200	.00	30,459.00	25,709.06	4,749.94	3,262.00	1,487.94	.00
2025	323	191	7300	.00	54,134.05	53,969.73	164.32	20.69	143.63	.00
2025	323	191	7400	.00	1,452.41	1,335.64	116.77	.00	116.77	.00
2025	323	191	7600	.00	117,996.50	117,996.50	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***204,041.96***	***199,010.93***	***5,031.03***	***3,282.69***	***1,748.34***	***.00***
192 Recreation East Region										
2025	323	192	7200	.00	37,602.61	30,258.76	7,343.85	5,766.82	1,577.03	.00
2025	323	192	7300	.00	18,803.68	5,859.85	12,943.83	10,171.62	2,772.21	.00
2025	323	192	7400	.00	1,619.05	1,400.85	218.20	85.59	132.61	.00
2025	323	192	7600	.00	116,042.00	116,042.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***174,067.34***	***153,561.46***	***20,505.88***	***16,024.03***	***4,481.85***	***.00***
193 Recreation Central Region										
2025	323	193	7200	.00	42,334.89	33,972.42	8,362.47	6,641.25	1,721.22	.00
2025	323	193	7300	.00	4,962.21	4,903.61	58.60	54.11	4.49	.00
2025	323	193	7400	.00	2,445.72	1,286.81	1,158.91	.00	1,158.91	.00
2025	323	193	7600	.00	163,040.00	163,040.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***212,782.82***	***203,202.84***	***9,579.98***	***6,695.36***	***2,884.62***	***.00***
197 Recreation Athletics										
2025	323	197	7200	.00	129,451.24	53,119.37	76,331.87	16,888.00	59,443.87	.00
2025	323	197	7300	.00	24,017.77	21,541.33	2,476.44	2,469.16	7.28	.00
2025	323	197	7400	.00	15,031.40	12,933.75	2,097.65	.00	2,097.65	.00
2025	323	197	7600	.00	29,997.00	29,997.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***198,497.41***	***117,591.45***	***80,905.96***	***19,357.16***	***61,548.80***	***.00***
199 Recreation Administration										
2025	323	199	7200	.00	16,870.89	7,031.62	9,839.27	439.27	9,400.00	.00
2025	323	199	7300	.00	19,971.91	18,142.08	1,829.83	80.00	1,749.83	.00
2025	323	199	7600	.00	37,300.00	37,300.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***74,142.80***	***62,473.70***	***11,669.10***	***519.27***	***11,149.83***	***.00***
DEPARTMENT TOTALS:				***.00***	***863,532.33***	***735,840.38***	***127,691.95***	***45,878.51***	***81,813.44***	***.00***
PERCENT EXPENDED: 85.2				***PERCENT EXPENDED AND ENCUMBERED:***				***90.5***		

329 202
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
329 Cincinnati Riverfront Park FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2025	329	202	7200	.00	27,404.98	9,125.98	18,279.00	2,309.00	15,970.00	.00
2025	329	202	7300	.00	32,278.21	19,250.71	13,027.50	9,482.05	3,545.45	.00
2025	329	202	7400	.00	815.00	815.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***60,498.19***	***29,191.69***	***31,306.50***	***11,791.05***	***19,515.45***	***.00***
DEPARTMENT TOTALS:				***.00***	***60,498.19***	***29,191.69***	***31,306.50***	***11,791.05***	***19,515.45***	***.00***
PERCENT EXPENDED: 48.3				***PERCENT EXPENDED AND ENCUMBERED:***				***67.7***		
364 911 Cell Phone Fees FUND										
100 Office Of The City Manager										
103 Emergency Communications										
2025	364	103	7200	.00	149,347.00	149,347.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***149,347.00***	***149,347.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***149,347.00***	***149,347.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
377 Safe & Clean FUND										
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2025	377	253	7200	.00	35,883.02	1,161.62	34,721.40	34,721.40	.00	.00
DIVISION TOTALS:				***.00***	***35,883.02***	***1,161.62***	***34,721.40***	***34,721.40***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***35,883.02***	***1,161.62***	***34,721.40***	***34,721.40***	***.00***	***.00***
PERCENT EXPENDED: 3.2				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
395 Community Health Center FUND										
260 Department Of Public Health										
264 Primary Health Care - S.P.										
2025	395	264	7200	.00	248.99	.00	248.99	.00	248.99	.00
DIVISION TOTALS:				***.00***	***248.99***	***.00***	***248.99***	***.00***	***248.99***	***.00***
265 Primary Health Care - H.C.										
2025	395	265	7200	.00	1,090,558.00	368,764.43	721,793.57	453,774.83	268,018.74	.00
2025	395	265	7300	.00	32,852.33	4,910.33	27,942.00	1,349.30	26,592.70	.00
2025	395	265	7400	.00	223,671.72	110,830.10	112,841.62	22,113.74	90,727.88	.00
DIVISION TOTALS:				***.00***	***1,347,082.05***	***484,504.86***	***862,577.19***	***477,237.87***	***385,339.32***	***.00***
266 School & Adolescent Health										
2025	395	266	7200	.00	189,629.86	56,793.84	132,836.02	28,325.11	104,510.91	.00
2025	395	266	7300	.00	56,327.99	17,278.33	39,049.66	8,416.00	30,633.66	.00
2025	395	266	7400	.00	114,201.76	39,584.40	74,617.36	.00	74,617.36	.00
DIVISION TOTALS:				***.00***	***360,159.61***	***113,656.57***	***246,503.04***	***36,741.11***	***209,761.93***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,707,490.65***	***598,161.43***	***1,109,329.22***	***513,978.98***	***595,350.24***	***.00***
PERCENT EXPENDED: 35.0				***PERCENT EXPENDED AND ENCUMBERED:***				***65.1***		

416 261
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
416 Cincinnati Health District FUND										
260 Department Of Public Health										
261 Health, Office Of The Commissioner										
2025	416	261	7200	.00	57,361.59	41,784.18	15,577.41	14,476.59	1,100.82	.00
2025	416	261	7300	.00	20,545.31	16,692.73	3,852.58	1,850.00	2,002.58	.00
2025	416	261	7400	.00	9,834.76	3,121.74	6,713.02	2,523.24	4,189.78	.00
DIVISION TOTALS:				***.00***	***87,741.66***	***61,598.65***	***26,143.01***	***18,849.83***	***7,293.18***	***.00***
262 Health, Technical Resources										
2025	416	262	7200	.00	75,468.87	22,454.08	53,014.79	5,501.77	47,513.02	.00
2025	416	262	7300	.00	27,535.28	10,598.50	16,936.78	231.01	16,705.77	.00
2025	416	262	7400	.00	550.13	127.29	422.84	.00	422.84	.00
DIVISION TOTALS:				***.00***	***103,554.28***	***33,179.87***	***70,374.41***	***5,732.78***	***64,641.63***	***.00***
263 Div Of Community Health										
2025	416	263	7200	.00	33,544.32	11,345.37	22,198.95	8,542.19	13,656.76	.00
2025	416	263	7300	.00	34,383.30	29,265.18	5,118.12	305.06	4,813.06	.00
2025	416	263	7400	.00	2,058.68	359.86	1,698.82	.00	1,698.82	.00
DIVISION TOTALS:				***.00***	***69,986.30***	***40,970.41***	***29,015.89***	***8,847.25***	***20,168.64***	***.00***
264 Primary Health Care - S.P.										
2025	416	264	7200	.00	55,395.35	.00	55,395.35	7,041.35	48,354.00	.00
2025	416	264	7300	.00	17,293.55	9,309.77	7,983.78	6,588.86	1,394.92	.00
2025	416	264	7400	.00	1,178.44	608.38	570.06	.00	570.06	.00
DIVISION TOTALS:				***.00***	***73,867.34***	***9,918.15***	***63,949.19***	***13,630.21***	***50,318.98***	***.00***
265 Primary Health Care - H.C.										
2025	416	265	7200	.00	1,220.55	.00	1,220.55	1,220.55	.00	.00
2025	416	265	7300	.00	49,315.56	28,001.24	21,314.32	421.67	20,892.65	.00
DIVISION TOTALS:				***.00***	***50,536.11***	***28,001.24***	***22,534.87***	***1,642.22***	***20,892.65***	***.00***
266 School & Adolescent Health										
2025	416	266	7200	.00	59.05	.00	59.05	59.05	.00	.00
2025	416	266	7300	.00	86,026.00	86,026.00	.00	.00	.00	.00
DIVISION TOTALS:				***.00***	***86,085.05***	***86,026.00***	***59.05***	***59.05***	***.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***471,770.74***	***259,694.32***	***212,076.42***	***48,761.34***	***163,315.08***	***.00***
PERCENT EXPENDED: 55.0				***PERCENT EXPENDED AND ENCUMBERED:***				***65.4***		
449 Cinti Area Geographic Info Sys FUND										
100 Office Of The City Manager										
108 Dept of Performance & Data Analytics										
2025	449	108	7200	.00	818,616.07	556,726.59	261,889.48	261,889.48	.00	.00
2025	449	108	7300	.00	754.65	.00	754.65	.00	754.65	.00
2025	449	108	7400	.00	132,974.64	49,454.95	83,519.69	83,519.69	.00	.00
DIVISION TOTALS:				***.00***	***952,345.36***	***606,181.54***	***346,163.82***	***345,409.17***	***754.65***	***.00***
DEPARTMENT TOTALS:				***.00***	***952,345.36***	***606,181.54***	***346,163.82***	***345,409.17***	***754.65***	***.00***
PERCENT EXPENDED: 63.7				***PERCENT EXPENDED AND ENCUMBERED:***				***99.9***		

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
455 Streetcar Operations FUND										
230 Dept Of Transportation & Engin										
236 Divsion of Streetcar Operations										
2025	455	236	7200	.00	1,441,431.06	1,234,392.89	207,038.17	38,086.99	168,951.18	.00
2025	455	236	7400	.00	2,054.19	1,245.46	808.73	.00	808.73	.00
DIVISION TOTALS:				***.00***	***1,443,485.25***	***1,235,638.35***	***207,846.90***	***38,086.99***	***169,759.91***	***.00***
DEPARTMENT TOTALS:				***.00***	***1,443,485.25***	***1,235,638.35***	***207,846.90***	***38,086.99***	***169,759.91***	***.00***
PERCENT EXPENDED: 85.6				***PERCENT EXPENDED AND ENCUMBERED:***				***88.2***		
457 CLEAR FUND										
090 Enterprise Technology Solution										
093 ETS-CLEAR										
2025	457	093	7200	.00	100,649.98	65,540.65	35,109.33	.00	35,109.33	.00
2025	457	093	7300	.00	44,655.19	15,483.05	29,172.14	28,302.14	870.00	.00
2025	457	093	7400	.00	84,466.53	17,460.00	67,006.53	50,476.33	16,530.20	.00
DIVISION TOTALS:				***.00***	***229,771.70***	***98,483.70***	***131,288.00***	***78,778.47***	***52,509.53***	***.00***
DEPARTMENT TOTALS:				***.00***	***229,771.70***	***98,483.70***	***131,288.00***	***78,778.47***	***52,509.53***	***.00***
PERCENT EXPENDED: 42.9				***PERCENT EXPENDED AND ENCUMBERED:***				***77.1***		
701 Metropolitan Sewer District FUND										
410 Dept. of Sewers Director's Off										
410 Dept. of Sewers Director's Office										
2025	701	410	7100	.00	1,299,122.00	663,025.89	636,096.11	.00	636,096.11	.00
2025	701	410	7200	10,000.00	610,681.39	214,428.13	396,253.26	141,424.52	254,828.74	.00
2025	701	410	7300	.00	15,513.26	3,555.50	11,957.76	3,656.26	8,301.50	.00
2025	701	410	7400	-10,000.00	345,090.22	152,092.75	192,997.47	10,323.22	182,674.25	.00
2025	701	410	7500	.00	440,615.00	211,422.88	229,192.12	.00	229,192.12	.00
DIVISION TOTALS:				***.00***	***2,711,021.87***	***1,244,525.15***	***1,466,496.72***	***155,404.00***	***1,311,092.72***	***.00***
DEPARTMENT TOTALS:				***.00***	***2,711,021.87***	***1,244,525.15***	***1,466,496.72***	***155,404.00***	***1,311,092.72***	***.00***
PERCENT EXPENDED: 45.9				***PERCENT EXPENDED AND ENCUMBERED:***				***51.6***		
420 MSD Div Of Wastewater Engineer										
420 MSD Div Of Wastewater Engineering										
2025	701	420	7100	.00	3,083,331.00	2,033,620.99	1,049,710.01	.00	1,049,710.01	.00
2025	701	420	7200	.00	5,422,203.38	2,678,447.40	2,743,755.98	645,756.65	2,097,999.33	.00
2025	701	420	7300	.00	923,170.59	146,580.79	776,589.80	36,702.41	739,887.39	.00
2025	701	420	7400	.00	453,220.75	33,999.42	419,221.33	9,820.95	409,400.38	.00
2025	701	420	7500	.00	1,416,281.00	378,411.70	1,037,869.30	.00	1,037,869.30	.00
DIVISION TOTALS:				***.00***	***11,298,206.72***	***5,271,060.30***	***6,027,146.42***	***692,280.01***	***5,334,866.41***	***.00***
DEPARTMENT TOTALS:				***.00***	***11,298,206.72***	***5,271,060.30***	***6,027,146.42***	***692,280.01***	***5,334,866.41***	***.00***
PERCENT EXPENDED: 46.7				***PERCENT EXPENDED AND ENCUMBERED:***				***52.8***		

701 430
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
430 MSD Div Of Wastewater Admin										
430 MSD Div Of Wastewater Admin										
2025	701	430	7100	.00	4,216,101.00	2,107,793.68	2,108,307.32	121,000.00	1,987,307.32	.00
2025	701	430	7200	.00	8,008,483.38	3,928,022.38	4,080,461.00	37,371.28	4,043,089.72	.00
2025	701	430	7300	.00	78,412.24	11,290.94	67,121.30	28,651.03	38,470.27	.00
2025	701	430	7400	.00	36,818.30	15,275.10	21,543.20	858.30	20,684.90	.00
2025	701	430	7500	.00	1,508,649.00	758,857.84	749,791.16	54,000.00	695,791.16	.00
DIVISION TOTALS:				***.00***	***13,848,463.92***	***6,821,239.94***	***7,027,223.98***	***241,880.61***	***6,785,343.37***	***.00***
431 MSD Division of Information Technology										
2025	701	431	7100	.00	2,778,111.00	1,530,710.25	1,247,400.75	.00	1,247,400.75	.00
2025	701	431	7200	.00	2,092,219.31	1,212,505.08	879,714.23	94,845.53	784,868.70	.00
2025	701	431	7300	.00	238,589.35	156,028.87	82,560.48	17,363.06	65,197.42	.00
2025	701	431	7400	.00	3,014,183.63	1,139,765.58	1,874,418.05	194,267.58	1,680,150.47	.00
2025	701	431	7500	.00	1,061,479.00	500,071.13	561,407.87	.00	561,407.87	.00
DIVISION TOTALS:				***.00***	***9,184,582.29***	***4,539,080.91***	***4,645,501.38***	***306,476.17***	***4,339,025.21***	***.00***
DEPARTMENT TOTALS:				***.00***	***23,033,046.21***	***11,360,320.85***	***11,672,725.36***	***548,356.78***	***11,124,368.58***	***.00***
PERCENT EXPENDED:	***49.3***	***PERCENT EXPENDED AND ENCUMBERED:***						***51.7***		
440 MSD Div Of Wastewater Treatmen										
441 MSD Office Of Superintendent										
2025	701	441	7100	.00	1,997,173.00	1,262,362.83	734,810.17	.00	734,810.17	.00
2025	701	441	7200	.00	967,627.38	111,475.67	856,151.71	357,872.08	498,279.63	.00
2025	701	441	7300	.00	555,605.96	224,293.25	331,312.71	36,515.66	294,797.05	.00
2025	701	441	7400	.00	17,174.00	.00	17,174.00	3,475.00	13,699.00	.00
2025	701	441	7500	.00	758,973.00	442,729.51	316,243.49	.00	316,243.49	.00
DIVISION TOTALS:				***.00***	***4,296,553.34***	***2,040,861.26***	***2,255,692.08***	***397,862.74***	***1,857,829.34***	***.00***
442 MSD Millcreek Section										
2025	701	442	7100	.00	5,656,601.00	3,288,493.43	2,368,107.57	.00	2,368,107.57	.00
2025	701	442	7200	.00	14,314,243.21	5,867,684.43	8,446,558.78	2,010,471.68	6,436,087.10	.00
2025	701	442	7300	.00	11,835,459.43	5,712,568.48	6,122,890.95	1,135,267.19	4,987,623.76	.00
2025	701	442	7400	.00	308,771.71	168,575.19	140,196.52	34,828.64	105,367.88	.00
2025	701	442	7500	.00	2,253,072.00	1,263,065.71	990,006.29	.00	990,006.29	.00
DIVISION TOTALS:				***.00***	***34,368,147.35***	***16,300,387.24***	***18,067,760.11***	***3,180,567.51***	***14,887,192.60***	***.00***
443 MSD Little Miami Section										
2025	701	443	7100	.00	2,272,781.00	1,305,460.59	967,320.41	.00	967,320.41	.00
2025	701	443	7200	-150,000.00	5,335,204.60	2,358,654.74	2,976,549.86	392,526.13	2,584,023.73	.00
2025	701	443	7300	150,000.00	1,607,917.85	572,078.35	1,035,839.50	290,079.32	745,760.18	.00
2025	701	443	7400	.00	131,678.00	27,378.40	104,299.60	.00	104,299.60	.00
2025	701	443	7500	.00	801,620.00	442,365.11	359,254.89	.00	359,254.89	.00
DIVISION TOTALS:				***.00***	***10,149,201.45***	***4,705,937.19***	***5,443,264.26***	***682,605.45***	***4,760,658.81***	***.00***
444 MSD Muddy Creek Section										
2025	701	444	7100	.00	1,582,736.00	887,872.21	694,863.79	.00	694,863.79	.00
2025	701	444	7200	.00	2,136,396.97	1,320,077.32	816,319.65	53,150.37	763,169.28	.00
2025	701	444	7300	.00	661,600.77	217,078.64	444,522.13	111,458.77	333,063.36	.00
2025	701	444	7400	.00	51,658.00	21,947.60	29,710.40	.00	29,710.40	.00
2025	701	444	7500	.00	572,091.00	278,394.67	293,696.33	.00	293,696.33	.00
DIVISION TOTALS:				***.00***	***5,004,482.74***	***2,725,370.44***	***2,279,112.30***	***164,609.14***	***2,114,503.16***	***.00***

701 445
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

PGM ID: CFSFA104
PAGE: 41

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
445 MSD Sycamore Section										
2025	701	445	7100	.00	781,174.00	456,219.39	324,954.61	.00	324,954.61	.00
2025	701	445	7200	.00	1,253,415.53	687,898.42	565,517.11	58,552.36	506,964.75	.00
2025	701	445	7300	.00	317,588.16	126,990.93	190,597.23	41,524.40	149,072.83	.00
2025	701	445	7400	.00	10,556.00	10,350.00	206.00	.00	206.00	.00
2025	701	445	7500	.00	351,724.00	192,147.48	159,576.52	.00	159,576.52	.00
DIVISION TOTALS:				***.00***	***2,714,457.69***	***1,473,606.22***	***1,240,851.47***	***100,076.76***	***1,140,774.71***	***.00***
446 MSD Taylor Creek Section										
2025	701	446	7100	.00	830,529.00	517,416.37	313,112.63	.00	313,112.63	.00
2025	701	446	7200	.00	1,398,615.93	678,819.89	719,796.04	104,774.36	615,021.68	.00
2025	701	446	7300	.00	262,606.43	119,395.41	143,211.02	20,228.14	122,982.88	.00
2025	701	446	7400	.00	15,455.00	6,200.00	9,255.00	200.00	9,055.00	.00
2025	701	446	7500	.00	316,406.00	188,405.03	128,000.97	.00	128,000.97	.00
DIVISION TOTALS:				***.00***	***2,823,612.36***	***1,510,236.70***	***1,313,375.66***	***125,202.50***	***1,188,173.16***	***.00***
447 MSD Polk Run Section										
2025	701	447	7100	.00	862,372.00	464,518.66	397,853.34	.00	397,853.34	.00
2025	701	447	7200	.00	2,100,282.21	546,312.35	1,553,969.86	586,595.53	967,374.33	.00
2025	701	447	7300	.00	423,292.74	126,293.27	296,999.47	110,529.14	186,470.33	.00
2025	701	447	7400	.00	13,959.00	5,300.00	8,659.00	100.00	8,559.00	.00
2025	701	447	7500	.00	327,921.00	164,784.46	163,136.54	.00	163,136.54	.00
DIVISION TOTALS:				***.00***	***3,727,826.95***	***1,307,208.74***	***2,420,618.21***	***697,224.67***	***1,723,393.54***	***.00***
448 MSD Pump Stations										
2025	701	448	7100	.00	1,018,488.00	559,784.35	458,703.65	.00	458,703.65	.00
2025	701	448	7200	.00	681,538.71	280,214.69	401,324.02	61,480.32	339,843.70	.00
2025	701	448	7300	.00	433,199.51	121,378.58	311,820.93	29,269.39	282,551.54	.00
2025	701	448	7400	.00	.00	.00	.00	.00	.00	.00
2025	701	448	7500	.00	350,325.00	183,149.49	167,175.51	.00	167,175.51	.00
DIVISION TOTALS:				***.00***	***2,483,551.22***	***1,144,527.11***	***1,339,024.11***	***90,749.71***	***1,248,274.40***	***.00***
449 MSD Maintenance Section										
2025	701	449	7100	.00	4,989,182.00	2,840,811.71	2,148,370.29	.00	2,148,370.29	.00
2025	701	449	7200	.00	309,108.00	112,316.52	196,791.48	35,400.00	161,391.48	.00
2025	701	449	7300	.00	209,299.13	104,652.76	104,646.37	4,710.97	99,935.40	.00
2025	701	449	7400	.00	1,259,176.00	108,465.19	1,150,710.81	58,247.00	1,092,463.81	.00
2025	701	449	7500	.00	1,857,604.00	1,025,607.10	831,996.90	.00	831,996.90	.00
DIVISION TOTALS:				***.00***	***8,624,369.13***	***4,191,853.28***	***4,432,515.85***	***98,357.97***	***4,334,157.88***	***.00***
DEPARTMENT TOTALS:				***.00***	***74,192,202.23***	***35,399,988.18***	***38,792,214.05***	***5,537,256.45***	***33,254,957.60***	***.00***
PERCENT EXPENDED: 47.7				***PERCENT EXPENDED AND ENCUMBERED:***				***55.2***		
450 MSD Div Of Wastewater Collecti										
450 MSD Div Of Wastewater Collection										
2025	701	450	7100	.00	11,535,772.00	6,726,353.88	4,809,418.12	.00	4,809,418.12	.00
2025	701	450	7200	.00	9,195,583.60	4,021,310.02	5,174,273.58	1,076,442.31	4,097,831.27	.00
2025	701	450	7300	.00	4,780,434.93	1,674,155.89	3,106,279.04	811,782.49	2,294,496.55	.00
2025	701	450	7400	.00	146,839.01	23,580.36	123,258.65	22,027.43	101,231.22	.00
2025	701	450	7500	.00	4,493,734.00	2,289,754.03	2,203,979.97	.00	2,203,979.97	.00
DIVISION TOTALS:				***.00***	***30,152,363.54***	***14,735,154.18***	***15,417,209.36***	***1,910,252.23***	***13,506,957.13***	***.00***
DEPARTMENT TOTALS:				***.00***	***30,152,363.54***	***14,735,154.18***	***15,417,209.36***	***1,910,252.23***	***13,506,957.13***	***.00***
PERCENT EXPENDED: 48.9				***PERCENT EXPENDED AND ENCUMBERED:***				***55.2***		

701 460
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
460 MSD Div Of Industrial Waste										
460 MSD Div Of Industrial Waste										
2025	701	460	7100	.00	5,057,041.00	2,989,703.85	2,067,337.15	.00	2,067,337.15	.00
2025	701	460	7200	.00	4,273,780.87	1,578,903.17	2,694,877.70	637,767.25	2,057,110.45	.00
2025	701	460	7300	.00	1,218,344.53	488,292.49	730,052.04	171,294.23	558,757.81	.00
2025	701	460	7400	.00	348,763.93	48,218.19	300,545.74	11,921.73	288,624.01	.00
2025	701	460	7500	.00	1,914,669.00	1,047,369.89	867,299.11	.00	867,299.11	.00
DIVISION TOTALS:				***.00***	***12,812,599.33***	***6,152,487.59***	***6,660,111.74***	***820,983.21***	***5,839,128.53***	***.00***
DEPARTMENT TOTALS:				***.00***	***12,812,599.33***	***6,152,487.59***	***6,660,111.74***	***820,983.21***	***5,839,128.53***	***.00***
PERCENT EXPENDED: 48.0				***PERCENT EXPENDED AND ENCUMBERED:***				***54.4***		
480 MSD SBU Program										
480 MSD SBU Program										
2025	701	480	7100	.00	573,007.00	274,603.85	298,403.15	.00	298,403.15	.00
2025	701	480	7200	.00	9,956,123.33	2,337,999.34	7,618,123.99	2,519,003.99	5,099,120.00	.00
2025	701	480	7300	.00	44,538.00	.00	44,538.00	.00	44,538.00	.00
2025	701	480	7400	.00	1,087,977.24	101,499.03	986,478.21	34,442.24	952,035.97	.00
2025	701	480	7500	.00	140,749.00	78,010.81	62,738.19	.00	62,738.19	.00
DIVISION TOTALS:				***.00***	***11,802,394.57***	***2,792,113.03***	***9,010,281.54***	***2,553,446.23***	***6,456,835.31***	***.00***
DEPARTMENT TOTALS:				***.00***	***11,802,394.57***	***2,792,113.03***	***9,010,281.54***	***2,553,446.23***	***6,456,835.31***	***.00***
PERCENT EXPENDED: 23.7				***PERCENT EXPENDED AND ENCUMBERED:***				***45.3***		
490 MSD Debt Service										
490 MSD Debt Service										
2025	701	490	7200	.00	1,523,854.00	888,853.54	635,000.46	67,500.00	567,500.46	.00
2025	701	490	7700	.00	84,543,646.00	40,960,279.34	43,583,366.66	.00	43,583,366.66	.00
DIVISION TOTALS:				***.00***	***86,067,500.00***	***41,849,132.88***	***44,218,367.12***	***67,500.00***	***44,150,867.12***	***.00***
DEPARTMENT TOTALS:				***.00***	***86,067,500.00***	***41,849,132.88***	***44,218,367.12***	***67,500.00***	***44,150,867.12***	***.00***
PERCENT EXPENDED: 48.6				***PERCENT EXPENDED AND ENCUMBERED:***				***48.7***		
910 Employee Benefits										
911 Contribution To City Pension										
2025	701	911	7500	.00	564,000.00	563,620.00	380.00	.00	380.00	.00
DIVISION TOTALS:				***.00***	***564,000.00***	***563,620.00***	***380.00***	***.00***	***380.00***	***.00***
DEPARTMENT TOTALS:				***.00***	***564,000.00***	***563,620.00***	***380.00***	***.00***	***380.00***	***.00***
PERCENT EXPENDED: 99.9				***PERCENT EXPENDED AND ENCUMBERED:***				***99.9***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2025	701	944	7200	.00	2,700,000.00	2,686,343.80	13,656.20	.00	13,656.20	.00
DIVISION TOTALS:				***.00***	***2,700,000.00***	***2,686,343.80***	***13,656.20***	***.00***	***13,656.20***	***.00***
DEPARTMENT TOTALS:				***.00***	***2,700,000.00***	***2,686,343.80***	***13,656.20***	***.00***	***13,656.20***	***.00***
PERCENT EXPENDED: 99.5				***PERCENT EXPENDED AND ENCUMBERED:***				***99.5***		
980 Capital Outlay Accounts										
981 Motorized & Construction Equip										
2025	701	981	7600	.00	2,776,391.39	981,720.66	1,794,670.73	829,207.25	965,463.48	.00
DIVISION TOTALS:				***.00***	***2,776,391.39***	***981,720.66***	***1,794,670.73***	***829,207.25***	***965,463.48***	***.00***

701 982
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
982 Office & Technical Equip										
2025	701	982	7600	.00	1,548,634.94	771,434.63	777,200.31	247,286.69	529,913.62	.00
DIVISION TOTALS:				***.00***	***1,548,634.94***	***771,434.63***	***777,200.31***	***247,286.69***	***529,913.62***	***.00***
DEPARTMENT TOTALS:				***.00***	***4,325,026.33***	***1,753,155.29***	***2,571,871.04***	***1,076,493.94***	***1,495,377.10***	***.00***
PERCENT EXPENDED:				***40.5***	***PERCENT EXPENDED AND ENCUMBERED:***			***65.4***		
050 General FUND										
010 City Council										
014 Councilmember E. Nolan										
2026	050	014	7100	137,870.00	137,870.00	71,639.68	66,230.32	.00	66,230.32	.00
2026	050	014	7200	2,600.00	2,600.00	1,327.55	1,272.45	.00	1,272.45	.00
DIVISION TOTALS:				***140,470.00***	***140,470.00***	***72,967.23***	***67,502.77***	***.00***	***67,502.77***	***.00***
015 Councilmember S. Walsh										
2026	050	015	7100	137,870.00	137,870.00	79,086.46	58,783.54	.00	58,783.54	.00
2026	050	015	7200	2,600.00	2,600.00	906.47	1,693.53	.00	1,693.53	.00
DIVISION TOTALS:				***140,470.00***	***140,470.00***	***79,992.93***	***60,477.07***	***.00***	***60,477.07***	***.00***
016 Councilmember A. Albi										
2026	050	016	7100	137,870.00	137,870.00	69,627.10	68,242.90	.00	68,242.90	.00
2026	050	016	7200	2,600.00	2,600.00	990.89	1,609.11	.00	1,609.11	.00
DIVISION TOTALS:				***140,470.00***	***140,470.00***	***70,617.99***	***69,852.01***	***.00***	***69,852.01***	***.00***
017 Councilmember R. James										
2026	050	017	7100	.00	66,360.00	.00	66,360.00	.00	66,360.00	.00
2026	050	017	7200	.00	1,251.00	.00	1,251.00	.00	1,251.00	.00
DIVISION TOTALS:				***.00***	***67,611.00***	***.00***	***67,611.00***	***.00***	***67,611.00***	***.00***
018 Councilmember J. Cramerding										
2026	050	018	7100	137,870.00	137,870.00	69,545.21	68,324.79	.00	68,324.79	.00
2026	050	018	7200	2,600.00	2,600.00	1,182.13	1,417.87	.00	1,417.87	.00
DIVISION TOTALS:				***140,470.00***	***140,470.00***	***70,727.34***	***69,742.66***	***.00***	***69,742.66***	***.00***
019 City Council										
2026	050	019	7100	581,180.00	581,180.00	335,882.88	245,297.12	.00	245,297.12	.00
2026	050	019	7500	591,020.00	591,020.00	307,746.07	283,273.93	.00	283,273.93	.00
DIVISION TOTALS:				***1,172,200.00***	***1,172,200.00***	***643,628.95***	***528,571.05***	***.00***	***528,571.05***	***.00***
022 Councilmember M. Jeffreys										
2026	050	022	7100	137,870.00	137,870.00	70,095.96	67,774.04	.00	67,774.04	.00
2026	050	022	7200	2,600.00	2,600.00	1,367.35	1,232.65	.00	1,232.65	.00
DIVISION TOTALS:				***140,470.00***	***140,470.00***	***71,463.31***	***69,006.69***	***.00***	***69,006.69***	***.00***
023 Councilmember S. Johnson										
2026	050	023	7100	137,870.00	137,870.00	73,214.55	64,655.45	.00	64,655.45	.00
2026	050	023	7200	2,600.00	2,600.00	822.79	1,777.21	.00	1,777.21	.00
DIVISION TOTALS:				***140,470.00***	***140,470.00***	***74,037.34***	***66,432.66***	***.00***	***66,432.66***	***.00***
025 Councilmember M. Owens										
2026	050	025	7100	137,870.00	137,870.00	68,430.42	69,439.58	.00	69,439.58	.00
2026	050	025	7200	2,600.00	2,600.00	1,172.22	1,427.78	.00	1,427.78	.00
DIVISION TOTALS:				***140,470.00***	***140,470.00***	***69,602.64***	***70,867.36***	***.00***	***70,867.36***	***.00***

050 027
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
027 Councilmember V. Parks										
2026	050	027	7100	137,870.00	71,510.00	69,726.38	1,783.62	.00	1,783.62	.00
2026	050	027	7200	2,600.00	1,349.00	891.04	457.96	.00	457.96	.00
DIVISION TOTALS:				***140,470.00***	***72,859.00***	***70,617.42***	***2,241.58***	***.00***	***2,241.58***	***.00***
029 Councilmember J. Kearney										
2026	050	029	7100	137,870.00	137,870.00	60,914.24	76,955.76	.00	76,955.76	.00
2026	050	029	7200	2,600.00	2,600.00	1,859.85	740.15	.00	740.15	.00
DIVISION TOTALS:				***140,470.00***	***140,470.00***	***62,774.09***	***77,695.91***	***.00***	***77,695.91***	***.00***
031 Office Of The Mayor										
2026	050	031	7100	727,770.00	727,770.00	348,305.49	379,464.51	.00	379,464.51	.00
2026	050	031	7200	11,390.00	8,990.00	8,469.45	520.55	.00	520.55	.00
2026	050	031	7300	5,710.00	5,710.00	1,161.98	4,548.02	.00	4,548.02	.00
2026	050	031	7400	.00	2,400.00	2,362.32	37.68	.00	37.68	.00
2026	050	031	7500	407,930.00	407,930.00	115,443.07	292,486.93	.00	292,486.93	.00
DIVISION TOTALS:				***1,152,800.00***	***1,152,800.00***	***475,742.31***	***677,057.69***	***.00***	***677,057.69***	***.00***
041 Office Of The Clerk Of Council										
2026	050	041	7100	448,390.00	448,390.00	216,549.13	231,840.87	.00	231,840.87	.00
2026	050	041	7200	129,060.00	129,060.00	22,816.71	106,243.29	8,722.00	97,521.29	.00
2026	050	041	7300	9,140.00	9,140.00	923.04	8,216.96	.00	8,216.96	.00
2026	050	041	7400	22,420.00	22,420.00	6,263.04	16,156.96	4,226.00	11,930.96	.00
2026	050	041	7500	213,070.00	213,070.00	88,944.80	124,125.20	.00	124,125.20	.00
DIVISION TOTALS:				***822,080.00***	***822,080.00***	***335,496.72***	***486,583.28***	***12,948.00***	***473,635.28***	***.00***
DEPARTMENT TOTALS:				***4,411,310.00***	***4,411,310.00***	***2,097,668.27***	***2,313,641.73***	***12,948.00***	***2,300,693.73***	***.00***
PERCENT EXPENDED:				***47.6***	***PERCENT EXPENDED AND ENCUMBERED:***			***47.8***		
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2026	050	091	7100	5,254,410.00	5,254,410.00	3,344,364.55	1,910,045.45	.00	1,910,045.45	.00
2026	050	091	7200	474,580.00	474,580.00	102,430.33	372,149.67	51,845.97	320,303.70	.00
2026	050	091	7300	50,080.00	50,080.00	33,728.87	16,351.13	6,657.92	9,693.21	.00
2026	050	091	7400	339,910.00	339,910.00	303,741.22	36,168.78	1,483.33	34,685.45	2,625.86
2026	050	091	7500	1,690,630.00	1,690,630.00	1,122,882.90	567,747.10	.00	567,747.10	.00
DIVISION TOTALS:				***7,809,610.00***	***7,809,610.00***	***4,907,147.87***	***2,902,462.13***	***59,987.22***	***2,842,474.91***	***2,625.86***
DEPARTMENT TOTALS:				***7,809,610.00***	***7,809,610.00***	***4,907,147.87***	***2,902,462.13***	***59,987.22***	***2,842,474.91***	***2,625.86***
PERCENT EXPENDED:				***62.8***	***PERCENT EXPENDED AND ENCUMBERED:***			***63.6***		
100 Office Of The City Manager										
101 City Manager's Office										
2026	050	101	7100	3,602,050.00	3,602,050.00	1,797,650.91	1,804,399.09	.00	1,804,399.09	.00
2026	050	101	7200	2,330,680.00	6,270,220.00	2,173,425.24	4,096,794.76	2,330,258.96	1,766,535.80	.00
2026	050	101	7300	28,660.00	28,660.00	14,527.69	14,132.31	3,529.43	10,602.88	.00
2026	050	101	7400	13,564,300.00	18,440,146.00	8,563,405.52	9,876,740.48	7,980,555.81	1,896,184.67	.00
2026	050	101	7500	1,149,760.00	1,149,760.00	580,315.71	569,444.29	.00	569,444.29	.00
DIVISION TOTALS:				***20,675,450.00***	***29,490,836.00***	***13,129,325.07***	***16,361,510.93***	***10,314,344.20***	***6,047,166.73***	***.00***

050 102
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
102 Office Of Budget & Evaluation										
2026	050	102	7100	970,190.00	970,190.00	476,744.85	493,445.15	.00	493,445.15	.00
2026	050	102	7200	84,200.00	84,200.00	20,188.85	64,011.15	.00	64,011.15	.00
2026	050	102	7300	2,440.00	2,440.00	846.36	1,593.64	1,153.64	440.00	.00
2026	050	102	7400	2,350.00	2,350.00	953.96	1,396.04	594.93	801.11	.00
2026	050	102	7500	267,700.00	267,700.00	154,911.32	112,788.68	.00	112,788.68	.00
DIVISION TOTALS:				***1,326,880.00***	***1,326,880.00***	***653,645.34***	***673,234.66***	***1,748.57***	***671,486.09***	***.00***
103 Emergency Communications										
2026	050	103	7100	11,933,040.00	11,933,040.00	7,368,110.57	4,564,929.43	.00	4,564,929.43	.00
2026	050	103	7200	1,073,190.00	935,490.00	412,648.53	522,841.47	96,539.00	426,302.47	5,822.05
2026	050	103	7300	161,110.00	151,110.00	35,116.19	115,993.81	16,330.57	99,663.24	.00
2026	050	103	7400	26,850.00	174,550.00	103,948.90	70,601.10	53,753.90	16,847.20	.00
2026	050	103	7500	4,816,760.00	4,816,760.00	2,734,140.16	2,082,619.84	.00	2,082,619.84	.00
DIVISION TOTALS:				***18,010,950.00***	***18,010,950.00***	***10,653,964.35***	***7,356,985.65***	***166,623.47***	***7,190,362.18***	***5,822.05***
104 Office Of Environment & Sustainability										
2026	050	104	7100	1,010,470.00	1,010,470.00	583,792.39	426,677.61	.00	426,677.61	.00
2026	050	104	7200	2,614,550.00	3,946,410.00	1,212,868.19	2,733,541.81	1,028,895.69	1,704,646.12	.00
2026	050	104	7300	16,930.00	16,930.00	5,920.71	11,009.29	5,714.42	5,294.87	.00
2026	050	104	7400	423,750.00	949,198.00	135,052.75	814,145.25	12,837.85	801,307.40	.00
2026	050	104	7500	385,310.00	385,310.00	226,412.53	158,897.47	.00	158,897.47	.00
2026	050	104	7600	.00	70,000.00	53,565.80	16,434.20	.00	16,434.20	.00
DIVISION TOTALS:				***4,451,010.00***	***6,378,318.00***	***2,217,612.37***	***4,160,705.63***	***1,047,447.96***	***3,113,257.67***	***.00***
107 Procurement										
2026	050	107	7100	905,530.00	905,530.00	506,083.64	399,446.36	.00	399,446.36	.00
2026	050	107	7200	49,020.00	71,756.00	15,969.60	55,786.40	5,074.00	50,712.40	.00
2026	050	107	7300	46,920.00	39,420.00	324.13	39,095.87	20,000.00	19,095.87	.00
2026	050	107	7400	178,800.00	163,564.00	96,888.07	66,675.93	400.93	66,275.00	.00
2026	050	107	7500	273,330.00	273,330.00	175,324.82	98,005.18	.00	98,005.18	.00
DIVISION TOTALS:				***1,453,600.00***	***1,453,600.00***	***794,590.26***	***659,009.74***	***25,474.93***	***633,534.81***	***.00***
108 Dept of Performance & Data Analytics										
2026	050	108	7100	1,547,670.00	1,547,670.00	802,418.22	745,251.78	.00	745,251.78	.00
2026	050	108	7200	105,290.00	104,090.00	29,170.22	74,919.78	8,291.50	66,628.28	.00
2026	050	108	7300	12,890.00	12,890.00	9,234.89	3,655.11	402.17	3,252.94	.00
2026	050	108	7400	400.00	1,600.00	875.00	725.00	625.00	100.00	.00
2026	050	108	7500	435,680.00	435,680.00	241,115.09	194,564.91	.00	194,564.91	.00
DIVISION TOTALS:				***2,101,930.00***	***2,101,930.00***	***1,082,813.42***	***1,019,116.58***	***9,318.67***	***1,009,797.91***	***.00***
109 Internal Audit										
2026	050	109	7100	402,250.00	402,250.00	192,829.12	209,420.88	.00	209,420.88	.00
2026	050	109	7200	11,160.00	10,760.00	2,324.54	8,435.46	88.22	8,347.24	.00
2026	050	109	7300	1,710.00	1,710.00	362.71	1,347.29	637.29	710.00	.00
2026	050	109	7400	1,600.00	2,000.00	1,483.60	516.40	277.39	239.01	.00
2026	050	109	7500	143,790.00	143,790.00	69,164.59	74,625.41	.00	74,625.41	.00
DIVISION TOTALS:				***560,510.00***	***560,510.00***	***266,164.56***	***294,345.44***	***1,002.90***	***293,342.54***	***.00***
DEPARTMENT TOTALS:				***48,580,330.00***	***59,323,024.00***	***28,798,115.37***	***30,524,908.63***	***11,565,960.70***	***18,958,947.93***	***5,822.05***

PERCENT EXPENDED: 48.5 PERCENT EXPENDED AND ENCUMBERED: 68.0

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
110 Department Of Law										
111 Civil										
2026	050	111	7100	5,241,900.00	5,241,900.00	2,907,222.87	2,334,677.13	.00	2,334,677.13	.00
2026	050	111	7200	430,890.00	415,890.00	221,068.93	194,821.07	180,551.99	14,269.08	.00
2026	050	111	7300	18,450.00	18,450.00	5,680.85	12,769.15	5,248.78	7,520.37	.00
2026	050	111	7400	218,490.00	233,490.00	192,114.10	41,375.90	35,686.74	5,689.16	.00
2026	050	111	7500	1,809,080.00	1,809,080.00	986,280.93	822,799.07	.00	822,799.07	.00
DIVISION TOTALS:				***7,718,810.00***	***7,718,810.00***	***4,312,367.68***	***3,406,442.32***	***221,487.51***	***3,184,954.81***	***.00***
112 Administrative Hearings & Prosecution										
2026	050	112	7100	3,586,200.00	3,586,200.00	2,007,628.09	1,578,571.91	.00	1,578,571.91	.00
2026	050	112	7200	239,820.00	228,520.00	109,423.09	119,096.91	64,648.16	54,448.75	.00
2026	050	112	7300	16,820.00	17,120.00	8,930.45	8,189.55	4,511.16	3,678.39	.00
2026	050	112	7400	25,580.00	36,580.00	21,208.94	15,371.06	4,251.06	11,120.00	.00
2026	050	112	7500	1,145,150.00	1,145,150.00	682,487.05	462,662.95	.00	462,662.95	.00
DIVISION TOTALS:				***5,013,570.00***	***5,013,570.00***	***2,829,677.62***	***2,183,892.38***	***73,410.38***	***2,110,482.00***	***.00***
DEPARTMENT TOTALS:				***12,732,380.00***	***12,732,380.00***	***7,142,045.30***	***5,590,334.70***	***294,897.89***	***5,295,436.81***	***.00***
PERCENT EXPENDED:				***56.1***	***PERCENT EXPENDED AND ENCUMBERED:***			***58.4***		
120 Department Of Human Resources										
121 Department Of Human Resources										
2026	050	121	7100	3,698,800.00	3,698,800.00	2,248,813.45	1,449,986.55	.00	1,449,986.55	.00
2026	050	121	7200	659,660.00	659,660.00	235,281.33	424,378.67	355,573.27	68,805.40	6,750.00
2026	050	121	7300	35,720.00	35,720.00	6,110.04	29,609.96	902.87	28,707.09	.00
2026	050	121	7400	15,360.00	15,360.00	11,997.86	3,362.14	2,564.19	797.95	.00
2026	050	121	7500	1,070,380.00	1,070,380.00	727,465.75	342,914.25	.00	342,914.25	.00
DIVISION TOTALS:				***5,479,920.00***	***5,479,920.00***	***3,229,668.43***	***2,250,251.57***	***359,040.33***	***1,891,211.24***	***6,750.00***
DEPARTMENT TOTALS:				***5,479,920.00***	***5,479,920.00***	***3,229,668.43***	***2,250,251.57***	***359,040.33***	***1,891,211.24***	***6,750.00***
PERCENT EXPENDED:				***58.9***	***PERCENT EXPENDED AND ENCUMBERED:***			***65.5***		
130 Department Of Finance										
131 Finance, Office Of Director										
2026	050	131	7100	345,680.00	345,680.00	184,881.68	160,798.32	.00	160,798.32	.00
2026	050	131	7200	19,210.00	15,410.00	8,947.70	6,462.30	.00	6,462.30	.00
2026	050	131	7300	3,750.00	3,750.00	319.82	3,430.18	1,500.00	1,930.18	.00
2026	050	131	7400	4,710.00	8,510.00	1,008.32	7,501.68	436.99	7,064.69	.00
2026	050	131	7500	58,660.00	58,660.00	55,723.79	2,936.21	.00	2,936.21	.00
DIVISION TOTALS:				***432,010.00***	***432,010.00***	***250,881.31***	***181,128.69***	***1,936.99***	***179,191.70***	***.00***
133 Finance, Accounts & Audits										
2026	050	133	7100	1,311,910.00	1,311,910.00	699,040.07	612,869.93	.00	612,869.93	.00
2026	050	133	7200	119,370.00	116,563.00	10,092.69	106,470.31	200.52	106,269.79	.00
2026	050	133	7300	8,000.00	8,000.00	2,437.42	5,562.58	2,590.42	2,972.16	.00
2026	050	133	7400	5,330.00	116,400.00	108,450.06	7,949.94	2,054.29	5,895.65	.00
2026	050	133	7500	420,270.00	420,270.00	230,509.25	189,760.75	.00	189,760.75	.00
DIVISION TOTALS:				***1,864,880.00***	***1,973,143.00***	***1,050,529.49***	***922,613.51***	***4,845.23***	***917,768.28***	***.00***
134 Finance, Treasury										
2026	050	134	7100	793,570.00	793,570.00	425,667.21	367,902.79	.00	367,902.79	.00
2026	050	134	7200	152,960.00	152,960.00	33,788.11	119,171.89	17,921.74	101,250.15	.00
2026	050	134	7300	40,760.00	40,760.00	5,074.72	35,685.28	2,987.15	32,698.13	.00
2026	050	134	7400	93,460.00	353,460.00	275,428.92	78,031.08	217.33	77,813.75	.00
2026	050	134	7500	295,080.00	295,080.00	151,358.80	143,721.20	.00	143,721.20	.00
DIVISION TOTALS:				***1,375,830.00***	***1,635,830.00***	***891,317.76***	***744,512.24***	***21,126.22***	***723,386.02***	***.00***

050 135
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
135 Finance, Risk Management										
2026	050	135	7300	60.00	60.00	.00	60.00	.00	60.00	.00
2026	050	135	7400	603,330.00	603,330.00	.00	603,330.00	.00	603,330.00	.00
DIVISION TOTALS:				***603,390.00***	***603,390.00***	***.00***	***603,390.00***	***.00***	***603,390.00***	***.00***
136 Finance, Income Tax										
2026	050	136	7100	2,696,400.00	2,696,400.00	1,394,954.88	1,301,445.12	.00	1,301,445.12	.00
2026	050	136	7200	304,350.00	304,350.00	49,179.72	255,170.28	2,906.00	252,264.28	3,500.00
2026	050	136	7300	14,300.00	14,300.00	7,012.92	7,287.08	2,088.12	5,198.96	.00
2026	050	136	7400	170,600.00	170,600.00	127,377.39	43,222.61	1,237.61	41,985.00	.00
2026	050	136	7500	958,880.00	958,880.00	519,492.93	439,387.07	.00	439,387.07	.00
DIVISION TOTALS:				***4,144,530.00***	***4,144,530.00***	***2,098,017.84***	***2,046,512.16***	***6,231.73***	***2,040,280.43***	***3,500.00***
DEPARTMENT TOTALS:				***8,420,640.00***	***8,788,903.00***	***4,290,746.40***	***4,498,156.60***	***34,140.17***	***4,464,016.43***	***3,500.00***
PERCENT EXPENDED: 48.8 PERCENT EXPENDED AND ENCUMBERED:								***49.2***		
160 Community Developmt										
161 Comm Dvlp, Office Of The Director										
2026	050	161	7100	771,990.00	771,990.00	334,198.15	437,791.85	.00	437,791.85	.00
2026	050	161	7200	82,980.00	357,980.00	259,786.22	98,193.78	30,768.88	67,424.90	.00
2026	050	161	7300	14,470.00	14,470.00	249.00	14,221.00	4,363.99	9,857.01	.00
2026	050	161	7400	309,590.00	309,590.00	252,362.18	57,227.82	8,926.36	48,301.46	.00
2026	050	161	7500	259,960.00	259,960.00	125,323.29	134,636.71	.00	134,636.71	.00
DIVISION TOTALS:				***1,438,990.00***	***1,713,990.00***	***971,918.84***	***742,071.16***	***44,059.23***	***698,011.93***	***.00***
162 Comm Dvlp, Division Of Housing Devel										
2026	050	162	7100	142,580.00	142,580.00	116,708.84	25,871.16	.00	25,871.16	.00
2026	050	162	7200	5,250.00	5,250.00	750.00	4,500.00	.00	4,500.00	.00
2026	050	162	7400	796,590.00	991,460.00	193,090.25	798,369.75	13,800.00	784,569.75	.00
2026	050	162	7500	58,840.00	58,840.00	46,521.77	12,318.23	.00	12,318.23	.00
DIVISION TOTALS:				***1,003,260.00***	***1,198,130.00***	***357,070.86***	***841,059.14***	***13,800.00***	***827,259.14***	***.00***
164 Division Of Community Devel										
2026	050	164	7100	995,950.00	995,950.00	481,655.52	514,294.48	.00	514,294.48	.00
2026	050	164	7200	980,020.00	2,531,525.00	438,883.77	2,092,641.23	319,626.08	1,773,015.15	.00
2026	050	164	7300	15,610.00	15,610.00	847.48	14,762.52	.00	14,762.52	.00
2026	050	164	7400	5,200.00	1,811,200.00	219,650.95	1,591,549.05	39.05	1,591,510.00	.00
2026	050	164	7500	232,580.00	232,580.00	127,038.95	105,541.05	.00	105,541.05	.00
DIVISION TOTALS:				***2,229,360.00***	***5,586,865.00***	***1,268,076.67***	***4,318,788.33***	***319,665.13***	***3,999,123.20***	***.00***
DEPARTMENT TOTALS:				***4,671,610.00***	***8,498,985.00***	***2,597,066.37***	***5,901,918.63***	***377,524.36***	***5,524,394.27***	***.00***
PERCENT EXPENDED: 30.6 PERCENT EXPENDED AND ENCUMBERED:								***35.0***		
170 Department Of Planning & Build										
171 City Planning										
2026	050	171	7100	1,445,080.00	1,445,080.00	761,217.66	683,862.34	.00	683,862.34	.00
2026	050	171	7200	62,130.00	554,130.00	53,436.40	500,693.60	108,973.81	391,719.79	.00
2026	050	171	7300	13,300.00	13,300.00	3,107.01	10,192.99	8,535.70	1,657.29	.00
2026	050	171	7400	18,090.00	26,090.00	14,792.69	11,297.31	5,553.29	5,744.02	7,844.00
2026	050	171	7500	477,270.00	477,270.00	259,842.21	217,427.79	.00	217,427.79	.00
DIVISION TOTALS:				***2,015,870.00***	***2,515,870.00***	***1,092,395.97***	***1,423,474.03***	***123,062.80***	***1,300,411.23***	***7,844.00***
DEPARTMENT TOTALS:				***2,015,870.00***	***2,515,870.00***	***1,092,395.97***	***1,423,474.03***	***123,062.80***	***1,300,411.23***	***7,844.00***
PERCENT EXPENDED: 43.4 PERCENT EXPENDED AND ENCUMBERED:								***48.3***		

050 181
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
180 Citizens' Complaint Authority										
181 Citizens' Complaint Authority										
2026	050	181	7100	956,960.00	956,960.00	526,751.79	430,208.21	.00	430,208.21	.00
2026	050	181	7200	43,700.00	43,700.00	16,536.37	27,163.63	2,316.28	24,847.35	.00
2026	050	181	7300	9,010.00	9,010.00	1,473.41	7,536.59	1,213.03	6,323.56	.00
2026	050	181	7400	1,200.00	1,200.00	513.76	686.24	686.24	.00	.00
2026	050	181	7500	315,350.00	315,350.00	178,121.60	137,228.40	.00	137,228.40	.00
DIVISION TOTALS:				***1,326,220.00***	***1,326,220.00***	***723,396.93***	***602,823.07***	***4,215.55***	***598,607.52***	***.00***
DEPARTMENT TOTALS:				***1,326,220.00***	***1,326,220.00***	***723,396.93***	***602,823.07***	***4,215.55***	***598,607.52***	***.00***
PERCENT EXPENDED:				***54.5***	***PERCENT EXPENDED AND ENCUMBERED:***			***54.9***		
190 Dept Of Public Recreation										
191 Recreation West Region										
2026	050	191	7100	1,846,810.00	1,846,810.00	1,312,901.57	533,908.43	.00	533,908.43	.00
2026	050	191	7200	543,460.00	536,460.00	396,100.51	140,359.49	125,728.83	14,630.66	.00
2026	050	191	7300	73,830.00	71,830.00	40,574.88	31,255.12	215.34	31,039.78	.00
2026	050	191	7400	9,170.00	18,170.00	6,017.14	12,152.86	9,627.98	2,524.88	.00
2026	050	191	7500	596,330.00	596,330.00	368,605.80	227,724.20	.00	227,724.20	.00
DIVISION TOTALS:				***3,069,600.00***	***3,069,600.00***	***2,124,199.90***	***945,400.10***	***135,572.15***	***809,827.95***	***.00***
192 Recreation East Region										
2026	050	192	7100	1,661,320.00	1,661,320.00	1,275,384.62	385,935.38	.00	385,935.38	.00
2026	050	192	7200	326,830.00	333,780.00	272,910.64	60,869.36	56,546.16	4,323.20	.00
2026	050	192	7300	66,640.00	50,640.00	45,617.33	5,022.67	141.55	4,881.12	.00
2026	050	192	7400	13,880.00	22,930.00	10,082.30	12,847.70	10,421.85	2,425.85	.00
2026	050	192	7500	561,280.00	561,280.00	350,746.70	210,533.30	.00	210,533.30	.00
DIVISION TOTALS:				***2,629,950.00***	***2,629,950.00***	***1,954,741.59***	***675,208.41***	***67,109.56***	***608,098.85***	***.00***
193 Recreation Central Region										
2026	050	193	7100	1,743,530.00	1,743,530.00	1,312,613.17	430,916.83	.00	430,916.83	.00
2026	050	193	7200	357,120.00	357,120.00	274,382.70	82,737.30	63,028.26	19,709.04	.00
2026	050	193	7300	54,380.00	54,380.00	39,999.92	14,380.08	58.15	14,321.93	.00
2026	050	193	7400	4,430.00	4,430.00	.00	4,430.00	3,665.92	764.08	.00
2026	050	193	7500	584,580.00	584,580.00	350,222.85	234,357.15	.00	234,357.15	.00
DIVISION TOTALS:				***2,744,040.00***	***2,744,040.00***	***1,977,218.64***	***766,821.36***	***66,752.33***	***700,069.03***	***.00***
194 Recreation Maintenance										
2026	050	194	7100	2,310,840.00	2,310,840.00	1,643,833.69	667,006.31	.00	667,006.31	.00
2026	050	194	7200	666,680.00	662,680.00	411,002.08	251,677.92	51,871.09	199,806.83	.00
2026	050	194	7300	545,150.00	542,650.00	312,143.70	230,506.30	114,238.98	116,267.32	.00
2026	050	194	7400	10,690.00	17,190.00	5,759.98	11,430.02	10,243.42	1,186.60	.00
2026	050	194	7500	938,400.00	938,400.00	630,635.69	307,764.31	.00	307,764.31	.00
DIVISION TOTALS:				***4,471,760.00***	***4,471,760.00***	***3,003,375.14***	***1,468,384.86***	***176,353.49***	***1,292,031.37***	***.00***
197 Recreation Athletics										
2026	050	197	7100	2,084,140.00	2,084,140.00	2,084,135.60	4.40	.00	4.40	.00
2026	050	197	7200	484,150.00	484,150.00	306,248.42	177,901.58	76,968.29	100,933.29	.00
2026	050	197	7300	93,900.00	91,400.00	26,974.07	64,425.93	18.67	64,407.26	.00
2026	050	197	7400	9,180.00	11,680.00	1,249.58	10,430.42	8,255.42	2,175.00	.00
2026	050	197	7500	342,830.00	342,830.00	289,266.34	53,563.66	.00	53,563.66	.00
DIVISION TOTALS:				***3,014,200.00***	***3,014,200.00***	***2,707,874.01***	***306,325.99***	***85,242.38***	***221,083.61***	***.00***

050 199
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
199 Recreation Administration										
2026	050	199	7100	2,873,510.00	2,873,510.00	1,538,672.37	1,334,837.63	.00	1,334,837.63	.00
2026	050	199	7200	177,550.00	177,550.00	80,077.39	97,472.61	57,821.33	39,651.28	.00
2026	050	199	7300	20,750.00	20,750.00	8,362.49	12,387.51	566.55	11,820.96	.00
2026	050	199	7400	45,540.00	45,540.00	18,681.76	26,858.24	5,874.65	20,983.59	.00
2026	050	199	7500	1,026,560.00	1,026,560.00	563,014.80	463,545.20	.00	463,545.20	.00
2026	050	199	7600	20,400.00	20,400.00	.00	20,400.00	.00	20,400.00	.00
DIVISION TOTALS:				***4,164,310.00***	***4,164,310.00***	***2,208,808.81***	***1,955,501.19***	***64,262.53***	***1,891,238.66***	***.00***
DEPARTMENT TOTALS:				***20,093,860.00***	***20,093,860.00***	***13,976,218.09***	***6,117,641.91***	***595,292.44***	***5,522,349.47***	***.00***
PERCENT EXPENDED:				***69.6***	***PERCENT EXPENDED AND ENCUMBERED:***			***72.5***		
200 Department Of Parks										
201 Parks, Office Of The Director										
2026	050	201	7100	608,920.00	608,920.00	316,471.09	292,448.91	.00	292,448.91	.00
2026	050	201	7200	.00	2,910.00	2,150.27	759.73	.00	759.73	.00
2026	050	201	7300	12,910.00	5,500.00	556.00	4,944.00	869.60	4,074.40	.00
2026	050	201	7400	.00	4,500.00	299.00	4,201.00	.00	4,201.00	.00
2026	050	201	7500	219,240.00	219,240.00	117,335.18	101,904.82	.00	101,904.82	.00
DIVISION TOTALS:				***841,070.00***	***841,070.00***	***436,811.54***	***404,258.46***	***869.60***	***403,388.86***	***.00***
202 Parks, Operations & Facility Mgmt										
2026	050	202	7100	4,188,500.00	4,188,500.00	2,970,293.31	1,218,206.69	.00	1,218,206.69	.00
2026	050	202	7200	1,633,230.00	1,633,629.00	1,106,255.33	527,373.67	375,693.78	151,679.89	.00
2026	050	202	7300	815,710.00	739,565.00	449,768.32	289,796.68	244,774.98	45,021.70	.00
2026	050	202	7400	1,143,640.00	1,219,386.00	1,070,703.09	148,682.91	146,917.88	1,765.03	.00
2026	050	202	7500	1,643,620.00	1,643,620.00	1,027,428.86	616,191.14	.00	616,191.14	.00
DIVISION TOTALS:				***9,424,700.00***	***9,424,700.00***	***6,624,448.91***	***2,800,251.09***	***767,386.64***	***2,032,864.45***	***.00***
203 Parks, Adm & Program Services										
2026	050	203	7100	1,277,200.00	1,253,200.00	1,214,481.58	38,718.42	.00	38,718.42	.00
2026	050	203	7200	118,680.00	118,680.00	112,140.09	6,539.91	.00	6,539.91	.00
2026	050	203	7300	54,700.00	54,700.00	998.35	53,701.65	8,748.02	44,953.63	.00
2026	050	203	7400	2,310.00	2,310.00	553.84	1,756.16	.00	1,756.16	.00
2026	050	203	7500	420,890.00	444,890.00	444,288.89	601.11	.00	601.11	.00
DIVISION TOTALS:				***1,873,780.00***	***1,873,780.00***	***1,772,462.75***	***101,317.25***	***8,748.02***	***92,569.23***	***.00***
DEPARTMENT TOTALS:				***12,139,550.00***	***12,139,550.00***	***8,833,723.20***	***3,305,826.80***	***777,004.26***	***2,528,822.54***	***.00***
PERCENT EXPENDED:				***72.8***	***PERCENT EXPENDED AND ENCUMBERED:***			***79.2***		
210 Dept Of Bldgs & Inspections										
211 Bldg & Inspections, Director										
2026	050	211	7100	9,974,120.00	9,974,120.00	6,010,269.59	3,963,850.41	.00	3,963,850.41	.00
2026	050	211	7200	2,031,410.00	2,306,410.00	352,693.46	1,953,716.54	98,088.40	1,855,628.14	150,000.00
2026	050	211	7300	343,230.00	343,230.00	58,470.63	284,759.37	46,215.26	238,544.11	.00
2026	050	211	7400	516,630.00	516,630.00	325,536.57	191,093.43	114,348.86	76,744.57	.00
2026	050	211	7500	3,913,560.00	3,913,560.00	2,398,112.15	1,515,447.85	.00	1,515,447.85	.00
DIVISION TOTALS:				***16,778,950.00***	***17,053,950.00***	***9,145,082.40***	***7,908,867.60***	***258,652.52***	***7,650,215.08***	***150,000.00***
DEPARTMENT TOTALS:				***16,778,950.00***	***17,053,950.00***	***9,145,082.40***	***7,908,867.60***	***258,652.52***	***7,650,215.08***	***150,000.00***
PERCENT EXPENDED:				***53.6***	***PERCENT EXPENDED AND ENCUMBERED:***			***55.1***		

050 222
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
220 Department of Police										
222 Department Of Police										
2026	050	222	7100	75,518,950.00	76,718,950.00	50,969,853.84	25,749,096.16	.00	25,749,096.16	.00
2026	050	222	7200	4,644,670.00	4,644,670.00	3,620,204.82	1,024,465.18	642,561.08	381,904.10	.00
2026	050	222	7300	1,290,420.00	1,290,420.00	642,077.04	648,342.96	71,650.84	576,692.12	.00
2026	050	222	7400	218,910.00	218,910.00	122,163.69	96,746.31	106,427.01	-9,680.70	.00
2026	050	222	7500	25,015,490.00	25,015,490.00	18,358,016.13	6,657,473.87	.00	6,657,473.87	.00
DIVISION TOTALS:				***106,688,440.00***	***107,888,440.00***	***73,712,315.52***	***34,176,124.48***	***820,638.93***	***33,355,485.55***	***.00***
225 Police - Investigations										
2026	050	225	7100	16,354,690.00	16,354,690.00	10,413,347.11	5,941,342.89	.00	5,941,342.89	.00
2026	050	225	7200	1,708,600.00	1,770,600.00	970,735.63	799,864.37	641,466.18	158,398.19	.00
2026	050	225	7300	136,650.00	174,650.00	92,867.31	81,782.69	75,051.23	6,731.46	4,142.40
2026	050	225	7400	77,660.00	77,660.00	97,788.28	-20,128.28	30,403.48	-50,531.76	.00
2026	050	225	7500	5,223,830.00	5,223,830.00	3,749,492.20	1,474,337.80	.00	1,474,337.80	.00
DIVISION TOTALS:				***23,501,430.00***	***23,601,430.00***	***15,324,230.53***	***8,277,199.47***	***746,920.89***	***7,530,278.58***	***4,142.40***
226 Police - Support										
2026	050	226	7100	8,315,270.00	8,315,270.00	5,508,038.20	2,807,231.80	.00	2,807,231.80	.00
2026	050	226	7200	766,000.00	796,000.00	603,837.88	192,162.12	74,975.66	117,186.46	.00
2026	050	226	7300	820,450.00	860,450.00	96,604.21	763,845.79	43,783.64	720,062.15	.00
2026	050	226	7400	76,530.00	76,530.00	16,130.93	60,399.07	4,381.13	56,017.94	.00
2026	050	226	7500	2,834,150.00	2,834,150.00	1,912,803.66	921,346.34	.00	921,346.34	.00
DIVISION TOTALS:				***12,812,400.00***	***12,882,400.00***	***8,137,414.88***	***4,744,985.12***	***123,140.43***	***4,621,844.69***	***.00***
227 Police - Administration										
2026	050	227	7100	23,551,050.00	23,551,050.00	12,620,487.15	10,930,562.85	.00	10,930,562.85	.00
2026	050	227	7200	10,830,670.00	10,811,918.00	7,584,484.69	3,227,433.31	2,645,078.09	582,355.22	135,000.00
2026	050	227	7300	768,800.00	1,979,552.00	1,278,260.97	701,291.03	705,734.72	-4,443.69	8,732.24
2026	050	227	7400	858,740.00	908,740.00	685,634.19	223,105.81	227,600.54	-4,494.73	.00
2026	050	227	7500	9,447,650.00	9,447,650.00	4,127,009.21	5,320,640.79	.00	5,320,640.79	.00
DIVISION TOTALS:				***45,456,910.00***	***46,698,910.00***	***26,295,876.21***	***20,403,033.79***	***3,578,413.35***	***16,824,620.44***	***143,732.24***
DEPARTMENT TOTALS:				***188,459,180.00***	***191,071,180.00***	***123,469,837.14***	***67,601,342.86***	***5,269,113.60***	***62,332,229.26***	***147,874.64***
PERCENT EXPENDED:				***64.6***	***PERCENT EXPENDED AND ENCUMBERED:***			***67.4***		
230 Dept Of Transportation & Engin										
231 Trans & Eng, Director										
2026	050	231	7100	589,240.00	589,240.00	313,343.91	275,896.09	.00	275,896.09	.00
2026	050	231	7200	24,500.00	31,000.00	8,212.09	22,787.91	2,500.00	20,287.91	.00
2026	050	231	7300	62,230.00	55,730.00	6,687.79	49,042.21	13,198.74	35,843.47	.00
2026	050	231	7400	16,820.00	16,820.00	11,781.22	5,038.78	417.28	4,621.50	.00
2026	050	231	7500	153,780.00	153,780.00	152,960.18	819.82	.00	819.82	.00
DIVISION TOTALS:				***846,570.00***	***846,570.00***	***492,985.19***	***353,584.81***	***16,116.02***	***337,468.79***	***.00***
232 Div Of Transportation Planning										
2026	050	232	7100	253,100.00	253,100.00	38,330.53	214,769.47	.00	214,769.47	.00
2026	050	232	7200	48,830.00	48,720.00	8,162.10	40,557.90	37,851.63	2,706.27	.00
2026	050	232	7300	.00	110.00	109.99	.01	.00	.01	.00
2026	050	232	7500	94,220.00	94,220.00	14,535.42	79,684.58	.00	79,684.58	.00
DIVISION TOTALS:				***396,150.00***	***396,150.00***	***61,138.04***	***335,011.96***	***37,851.63***	***297,160.33***	***.00***

050 233
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
233 Division Of Engineering										
2026	050	233	7100	83,950.00	83,950.00	4,892.68	79,057.32	.00	79,057.32	.00
2026	050	233	7200	4,090.00	104,090.00	99,430.04	4,659.96	2,589.78	2,070.18	.00
2026	050	233	7400	.00	.00	.00	.00	.00	.00	.00
2026	050	233	7500	19,240.00	19,240.00	-243.24	19,483.24	.00	19,483.24	.00
DIVISION TOTALS:				***107,280.00***	***207,280.00***	***104,079.48***	***103,200.52***	***2,589.78***	***100,610.74***	***.00***
239 Division Of Traffic Engineer										
2026	050	239	7200	2,692,760.00	2,947,760.00	810,264.05	2,137,495.95	2,011,121.97	126,373.98	.00
2026	050	239	7300	10,000.00	955,000.00	212,770.87	742,229.13	19,813.47	722,415.66	.00
DIVISION TOTALS:				***2,702,760.00***	***3,902,760.00***	***1,023,034.92***	***2,879,725.08***	***2,030,935.44***	***848,789.64***	***.00***
DEPARTMENT TOTALS:				***4,052,760.00***	***5,352,760.00***	***1,681,237.63***	***3,671,522.37***	***2,087,492.87***	***1,584,029.50***	***.00***
PERCENT EXPENDED:				***31.4***	***PERCENT EXPENDED AND ENCUMBERED:***			***70.4***		
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2026	050	248	7100	133,620.00	133,620.00	39,005.61	94,614.39	.00	94,614.39	.00
2026	050	248	7500	70,280.00	70,280.00	16,645.25	53,634.75	.00	53,634.75	.00
DIVISION TOTALS:				***203,900.00***	***203,900.00***	***55,650.86***	***148,249.14***	***.00***	***148,249.14***	***.00***
DEPARTMENT TOTALS:				***203,900.00***	***203,900.00***	***55,650.86***	***148,249.14***	***.00***	***148,249.14***	***.00***
PERCENT EXPENDED:				***27.3***	***PERCENT EXPENDED AND ENCUMBERED:***			***27.3***		
250 Dept Of Public Services										
251 Office Of The Director										
2026	050	251	7100	1,301,430.00	1,301,430.00	722,592.32	578,837.68	.00	578,837.68	.00
2026	050	251	7200	252,920.00	252,920.00	131,702.08	121,217.92	111,764.53	9,453.39	.00
2026	050	251	7300	27,690.00	33,690.00	27,215.94	6,474.06	5,537.95	936.11	.00
2026	050	251	7400	110,250.00	104,250.00	12,062.72	92,187.28	6,621.09	85,566.19	.00
2026	050	251	7500	379,690.00	379,690.00	229,058.70	150,631.30	.00	150,631.30	.00
DIVISION TOTALS:				***2,071,980.00***	***2,071,980.00***	***1,122,631.76***	***949,348.24***	***123,923.57***	***825,424.67***	***.00***
252 Traffic And Road Operations										
2026	050	252	7200	500,000.00	415,000.00	415,000.00	.00	.00	.00	.00
2026	050	252	7300	.00	85,000.00	84,339.72	660.28	.00	660.28	.00
DIVISION TOTALS:				***500,000.00***	***500,000.00***	***499,339.72***	***660.28***	***.00***	***660.28***	***.00***
253 Div Of Neighborhood Operations										
2026	050	253	7100	5,063,070.00	5,063,070.00	3,539,477.74	1,523,592.26	.00	1,523,592.26	.00
2026	050	253	7200	5,087,740.00	5,235,240.00	2,672,004.43	2,563,235.57	1,660,176.75	903,058.82	.00
2026	050	253	7300	589,290.00	589,290.00	425,989.28	163,300.72	45,686.27	117,614.45	.00
2026	050	253	7400	8,590.00	13,090.00	9,539.46	3,550.54	2,590.54	960.00	.00
2026	050	253	7500	1,923,780.00	1,923,780.00	1,443,963.14	479,816.86	.00	479,816.86	.00
DIVISION TOTALS:				***12,672,470.00***	***12,824,470.00***	***8,090,974.05***	***4,733,495.95***	***1,708,453.56***	***3,025,042.39***	***.00***

050 255
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
255 Div Of City Facility Mgmt										
2026	050	255	7100	152,710.00	152,710.00	76,215.40	76,494.60	.00	76,494.60	.00
2026	050	255	7200	2,330,830.00	2,330,830.00	1,375,945.45	954,884.55	931,001.99	23,882.56	.00
2026	050	255	7300	20,850.00	20,850.00	10,513.88	10,336.12	2,185.00	8,151.12	.00
2026	050	255	7400	806,020.00	806,020.00	802,342.96	3,677.04	81.33	3,595.71	.00
2026	050	255	7500	73,930.00	73,930.00	33,975.56	39,954.44	.00	39,954.44	.00
DIVISION TOTALS:				***3,384,340.00***	***3,384,340.00***	***2,298,993.25***	***1,085,346.75***	***933,268.32***	***152,078.43***	***.00***
DEPARTMENT TOTALS:				***18,628,790.00***	***18,780,790.00***	***12,011,938.78***	***6,768,851.22***	***2,765,645.45***	***4,003,205.77***	***.00***
PERCENT EXPENDED:				***64.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***78.7***		
270 Department Of Fire										
271 Fire - Response										
2026	050	271	7100	92,921,650.00	92,921,650.00	59,571,449.18	33,350,200.82	.00	33,350,200.82	.00
2026	050	271	7200	7,075,600.00	7,076,600.00	3,672,329.42	3,404,270.58	1,278,629.77	2,125,640.81	67,545.60
2026	050	271	7300	2,473,170.00	2,408,170.00	1,167,858.45	1,240,311.55	525,489.24	714,822.31	.00
2026	050	271	7400	1,157,500.00	1,222,500.00	1,212,139.52	10,360.48	2,825.75	7,534.73	.00
2026	050	271	7500	38,117,090.00	38,117,090.00	24,445,741.16	13,671,348.84	.00	13,671,348.84	.00
DIVISION TOTALS:				***141,745,010.00***	***141,746,010.00***	***90,069,517.73***	***51,676,492.27***	***1,806,944.76***	***49,869,547.51***	***67,545.60***
272 Fire - Support Services										
2026	050	272	7100	11,702,900.00	11,702,900.00	6,524,236.98	5,178,663.02	.00	5,178,663.02	.00
2026	050	272	7200	573,950.00	585,470.00	241,396.77	344,073.23	58,041.84	286,031.39	.00
2026	050	272	7300	1,123,910.00	1,123,910.00	205,178.47	918,731.53	610,848.68	307,882.85	.00
2026	050	272	7400	492,930.00	492,930.00	370,265.77	122,664.23	17,344.97	105,319.26	.00
2026	050	272	7500	4,651,200.00	4,651,200.00	2,291,292.66	2,359,907.34	.00	2,359,907.34	.00
DIVISION TOTALS:				***18,544,890.00***	***18,556,410.00***	***9,632,370.65***	***8,924,039.35***	***686,235.49***	***8,237,803.86***	***.00***
DEPARTMENT TOTALS:				***160,289,900.00***	***160,302,420.00***	***99,701,888.38***	***60,600,531.62***	***2,493,180.25***	***58,107,351.37***	***67,545.60***
PERCENT EXPENDED:				***62.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***63.8***		
280										
281 Economic Inclusion										
2026	050	281	7100	1,058,640.00	1,058,640.00	575,840.11	482,799.89	.00	482,799.89	.00
2026	050	281	7200	25,690.00	130,900.00	12,672.63	118,227.37	115,000.00	3,227.37	.00
2026	050	281	7300	26,210.00	20,210.00	616.05	19,593.95	.00	19,593.95	.00
2026	050	281	7400	84,300.00	100,090.00	78,474.08	21,615.92	2,272.74	19,343.18	.00
2026	050	281	7500	349,040.00	349,040.00	228,048.31	120,991.69	.00	120,991.69	.00
DIVISION TOTALS:				***1,543,880.00***	***1,658,880.00***	***895,651.18***	***763,228.82***	***117,272.74***	***645,956.08***	***.00***
DEPARTMENT TOTALS:				***1,543,880.00***	***1,658,880.00***	***895,651.18***	***763,228.82***	***117,272.74***	***645,956.08***	***.00***
PERCENT EXPENDED:				***54.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***61.1***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	050	911	7500	836,760.00	836,760.00	836,760.00	.00	.00	.00	.00
DIVISION TOTALS:				***836,760.00***	***836,760.00***	***836,760.00***	***.00***	***.00***	***.00***	***.00***
915 Contribution to Total Benefit Arrangement										
2026	050	915	7500	106,000.00	.00	.00	.00	.00	.00	.00
DIVISION TOTALS:				***106,000.00***	***.00***	***.00***	***.00***	***.00***	***.00***	***.00***

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
919 Public Employee Assistance										
2026	050	919	7500	639,000.00	639,000.00	639,000.00	.00	.00	.00	.00
DIVISION TOTALS:				***639,000.00***	***639,000.00***	***639,000.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***1,581,760.00***	***1,475,760.00***	***1,475,760.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	050	921	7500	5,176,660.00	5,176,660.00	5,176,660.00	.00	.00	.00	.00
DIVISION TOTALS:				***5,176,660.00***	***5,176,660.00***	***5,176,660.00***	***.00***	***.00***	***.00***	***.00***
922 Police & Fire Fighter's Ins										
2026	050	922	7400	320,000.00	320,000.00	209,999.96	110,000.04	.00	110,000.04	.00
DIVISION TOTALS:				***320,000.00***	***320,000.00***	***209,999.96***	***110,000.04***	***.00***	***110,000.04***	***.00***
923 State Unemployment Comp										
2026	050	923	7500	150,000.00	150,000.00	68,679.39	81,320.61	43,432.76	37,887.85	.00
DIVISION TOTALS:				***150,000.00***	***150,000.00***	***68,679.39***	***81,320.61***	***43,432.76***	***37,887.85***	***.00***
924 Lump Sum Payment										
2026	050	924	7100	1,574,110.00	1,539,110.00	308,307.66	1,230,802.34	.00	1,230,802.34	.00
DIVISION TOTALS:				***1,574,110.00***	***1,539,110.00***	***308,307.66***	***1,230,802.34***	***.00***	***1,230,802.34***	***.00***
928 Tuition Reimbursement										
2026	050	928	7400	100,000.00	100,000.00	3,205.24	96,794.76	.00	96,794.76	.00
DIVISION TOTALS:				***100,000.00***	***100,000.00***	***3,205.24***	***96,794.76***	***.00***	***96,794.76***	***.00***
DEPARTMENT TOTALS:				***7,320,770.00***	***7,285,770.00***	***5,766,852.25***	***1,518,917.75***	***43,432.76***	***1,475,484.99***	***.00***
PERCENT EXPENDED: 79.2				***PERCENT EXPENDED AND ENCUMBERED:***				***79.7***		
940 Govt'Al & Prof'Al Services										
941 Audit And Examiner's Fees										
2026	050	941	7200	439,000.00	439,000.00	164,880.00	274,120.00	260,860.00	13,260.00	.00
2026	050	941	7400	15,180.00	15,180.00	.00	15,180.00	.00	15,180.00	.00
DIVISION TOTALS:				***454,180.00***	***454,180.00***	***164,880.00***	***289,300.00***	***260,860.00***	***28,440.00***	***.00***
942 Hamco Treasurer & Auditor Fees										
2026	050	942	7200	500,000.00	500,000.00	263,706.83	236,293.17	.00	236,293.17	.00
DIVISION TOTALS:				***500,000.00***	***500,000.00***	***263,706.83***	***236,293.17***	***.00***	***236,293.17***	***.00***
944 General Fund Overhead										
2026	050	944	7100	86,440.00	86,440.00	86,440.00	.00	.00	.00	.00
DIVISION TOTALS:				***86,440.00***	***86,440.00***	***86,440.00***	***.00***	***.00***	***.00***	***.00***
946 Election Expense										
2026	050	946	7200	50,000.00	50,000.00	.00	50,000.00	.00	50,000.00	.00
2026	050	946	7400	510,000.00	510,000.00	.00	510,000.00	.00	510,000.00	.00
DIVISION TOTALS:				***560,000.00***	***560,000.00***	***.00***	***560,000.00***	***.00***	***560,000.00***	***.00***
947 CRA Applicaiton Fee Waiver										
2026	050	947	7200	15,000.00	15,000.00	250.00	14,750.00	.00	14,750.00	.00
DIVISION TOTALS:				***15,000.00***	***15,000.00***	***250.00***	***14,750.00***	***.00***	***14,750.00***	***.00***
DEPARTMENT TOTALS:				***1,615,620.00***	***1,615,620.00***	***515,276.83***	***1,100,343.17***	***260,860.00***	***839,483.17***	***.00***
PERCENT EXPENDED: 31.9				***PERCENT EXPENDED AND ENCUMBERED:***				***48.0***		

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
950 Miscellaneous Accounts										
951 Judgments Against The City										
2026	050	951	7400	900,000.00	900,000.00	.00	900,000.00	900,000.00	.00	.00
DIVISION TOTALS:				***900,000.00***	***900,000.00***	***.00***	***900,000.00***	***900,000.00***	***.00***	***.00***
952 Enterprise Software and Licenses										
2026	050	952	7200	1,871,610.00	1,771,610.00	486,169.50	1,285,440.50	.00	1,285,440.50	.00
2026	050	952	7300	565,220.00	365,220.00	13,332.00	351,888.00	.00	351,888.00	.00
2026	050	952	7400	10,246,900.00	10,178,637.00	9,020,728.56	1,157,908.44	924,201.71	233,706.73	.00
DIVISION TOTALS:				***12,683,730.00***	***12,315,467.00***	***9,520,230.06***	***2,795,236.94***	***924,201.71***	***1,871,035.23***	***.00***
953 Memberships & Publications										
2026	050	953	7200	175,000.00	200,000.00	113,940.00	86,060.00	61,060.00	25,000.00	.00
2026	050	953	7400	90,000.00	90,000.00	5,200.00	84,800.00	.00	84,800.00	.00
DIVISION TOTALS:				***265,000.00***	***290,000.00***	***119,140.00***	***170,860.00***	***61,060.00***	***109,800.00***	***.00***
959 Manager's Office Obligations										
2026	050	959	7200	283,200.00	245,200.00	14,931.64	230,268.36	19,908.95	210,359.41	.00
2026	050	959	7300	3,000.00	18,800.00	16,396.24	2,403.76	2,124.00	279.76	.00
2026	050	959	7400	.00	22,200.00	22,186.46	13.54	.00	13.54	.00
DIVISION TOTALS:				***286,200.00***	***286,200.00***	***53,514.34***	***232,685.66***	***22,032.95***	***210,652.71***	***.00***
DEPARTMENT TOTALS:				***14,134,930.00***	***13,791,667.00***	***9,692,884.40***	***4,098,782.60***	***1,907,294.66***	***2,191,487.94***	***.00***
PERCENT EXPENDED:				***70.3***	***PERCENT EXPENDED AND ENCUMBERED:***			***84.1***		
960 Miscellaneous Accounts (Cont)										
963 Specl Improv District										
2026	050	963	7200	10,000.00	10,000.00	1,185.20	8,814.80	.00	8,814.80	.00
DIVISION TOTALS:				***10,000.00***	***10,000.00***	***1,185.20***	***8,814.80***	***.00***	***8,814.80***	***.00***
968 Port Authority Gr Cinti Dev										
2026	050	968	7200	700,000.00	800,000.00	700,000.00	100,000.00	.00	100,000.00	.00
DIVISION TOTALS:				***700,000.00***	***800,000.00***	***700,000.00***	***100,000.00***	***.00***	***100,000.00***	***.00***
DEPARTMENT TOTALS:				***710,000.00***	***810,000.00***	***701,185.20***	***108,814.80***	***.00***	***108,814.80***	***.00***
PERCENT EXPENDED:				***86.6***	***PERCENT EXPENDED AND ENCUMBERED:***			***86.6***		
101 Water Works FUND										
300 Department Of Water Works										
301 Water Works, Business Service										
2026	101	301	7100	8,494,760.00	8,494,760.00	4,318,844.60	4,175,915.40	.00	4,175,915.40	.00
2026	101	301	7200	2,143,090.00	2,143,090.00	581,449.59	1,561,640.41	625,498.03	936,142.38	500,000.00
2026	101	301	7300	208,150.00	208,150.00	67,637.07	140,512.93	48,129.52	92,383.41	.00
2026	101	301	7400	1,547,170.00	1,547,170.00	300,184.55	1,246,985.45	212,688.99	1,034,296.46	.00
2026	101	301	7500	3,015,130.00	3,015,130.00	1,513,392.63	1,501,737.37	.00	1,501,737.37	.00
DIVISION TOTALS:				***15,408,300.00***	***15,408,300.00***	***6,781,508.44***	***8,626,791.56***	***886,316.54***	***7,740,475.02***	***500,000.00***
302 Water Works, Commercial Services										
2026	101	302	7100	7,589,420.00	7,589,420.00	4,067,901.43	3,521,518.57	.00	3,521,518.57	.00
2026	101	302	7200	4,405,930.00	4,405,930.00	1,372,798.96	3,033,131.04	1,882,254.65	1,150,876.39	.00
2026	101	302	7300	979,300.00	979,300.00	795,498.42	183,801.58	38,462.09	145,339.49	.00
2026	101	302	7400	33,480.00	33,480.00	5,501.89	27,978.11	4,132.75	23,845.36	.00
2026	101	302	7500	2,989,440.00	2,989,440.00	1,638,467.73	1,350,972.27	.00	1,350,972.27	.00
DIVISION TOTALS:				***15,997,570.00***	***15,997,570.00***	***7,880,168.43***	***8,117,401.57***	***1,924,849.49***	***6,192,552.08***	***.00***

101 303
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
303 Water Works, Div Of Supply										
2026	101	303	7100	11,058,550.00	11,058,550.00	5,249,865.20	5,808,684.80	.00	5,808,684.80	.00
2026	101	303	7200	14,630,440.00	14,480,440.00	6,651,067.75	7,829,372.25	6,642,990.96	1,186,381.29	163,736.31
2026	101	303	7300	1,985,400.00	2,135,400.00	1,330,879.95	804,520.05	783,832.58	20,687.47	252,209.80
2026	101	303	7400	171,210.00	171,210.00	58,205.54	113,004.46	12,790.48	100,213.98	.00
2026	101	303	7500	4,439,560.00	4,439,560.00	2,041,984.25	2,397,575.75	.00	2,397,575.75	.00
DIVISION TOTALS:				***32,285,160.00***	***32,285,160.00***	***15,332,002.69***	***16,953,157.31***	***7,439,614.02***	***9,513,543.29***	***415,946.11***
304 Water Works, Div Of Distribution										
2026	101	304	7100	11,227,570.00	11,227,570.00	5,767,373.85	5,460,196.15	.00	5,460,196.15	.00
2026	101	304	7200	5,966,480.00	5,966,480.00	2,806,441.02	3,160,038.98	1,666,536.12	1,493,502.86	1,000,000.00
2026	101	304	7300	2,965,390.00	2,965,390.00	1,778,945.00	1,186,445.00	465,756.06	720,688.94	.00
2026	101	304	7400	47,060.00	47,060.00	4,601.85	42,458.15	.00	42,458.15	.00
2026	101	304	7500	4,612,840.00	4,612,840.00	2,099,835.12	2,513,004.88	.00	2,513,004.88	.00
DIVISION TOTALS:				***24,819,340.00***	***24,819,340.00***	***12,457,196.84***	***12,362,143.16***	***2,132,292.18***	***10,229,850.98***	***1,000,000.00***
305 Div Of Wtr Quality & Treatment										
2026	101	305	7100	4,003,420.00	4,003,420.00	2,150,428.07	1,852,991.93	.00	1,852,991.93	.00
2026	101	305	7200	943,360.00	943,360.00	246,186.81	697,173.19	310,927.25	386,245.94	.00
2026	101	305	7300	6,452,210.00	6,452,210.00	3,401,206.30	3,051,003.70	308,460.47	2,742,543.23	.00
2026	101	305	7400	100,370.00	100,370.00	63,279.89	37,090.11	7,781.00	29,309.11	.00
2026	101	305	7500	1,464,900.00	1,464,900.00	804,831.96	660,068.04	.00	660,068.04	.00
DIVISION TOTALS:				***12,964,260.00***	***12,964,260.00***	***6,665,933.03***	***6,298,326.97***	***627,168.72***	***5,671,158.25***	***.00***
306 Water Works, Div Of Engineering										
2026	101	306	7100	6,103,800.00	6,103,800.00	1,909,042.49	4,194,757.51	.00	4,194,757.51	.00
2026	101	306	7200	1,446,860.00	1,446,860.00	363,461.05	1,083,398.95	.00	1,083,398.95	.00
2026	101	306	7300	127,050.00	127,050.00	41,935.85	85,114.15	17,266.36	67,847.79	.00
2026	101	306	7400	88,010.00	88,010.00	4,655.64	83,354.36	.00	83,354.36	37,049.31
2026	101	306	7500	2,171,330.00	2,171,330.00	808,396.48	1,362,933.52	.00	1,362,933.52	.00
DIVISION TOTALS:				***9,937,050.00***	***9,937,050.00***	***3,127,491.51***	***6,809,558.49***	***17,266.36***	***6,792,292.13***	***37,049.31***
307 Water Works, Div Of Info Tech										
2026	101	307	7100	4,471,690.00	4,471,690.00	2,435,739.89	2,035,950.11	.00	2,035,950.11	.00
2026	101	307	7200	2,370,490.00	2,370,490.00	789,638.21	1,580,851.79	691,932.77	888,919.02	.00
2026	101	307	7300	208,200.00	208,200.00	8,456.50	199,743.50	16,631.11	183,112.39	.00
2026	101	307	7400	4,236,560.00	4,236,560.00	1,051,615.26	3,184,944.74	1,238,641.72	1,946,303.02	18,468.00
2026	101	307	7500	1,374,890.00	1,374,890.00	798,529.75	576,360.25	.00	576,360.25	.00
DIVISION TOTALS:				***12,661,830.00***	***12,661,830.00***	***5,083,979.61***	***7,577,850.39***	***1,947,205.60***	***5,630,644.79***	***18,468.00***
309 Water Works Debt Service										
2026	101	309	7700	47,499,000.00	47,499,000.00	26,661,659.26	20,837,340.74	28,750.00	20,808,590.74	.00
DIVISION TOTALS:				***47,499,000.00***	***47,499,000.00***	***26,661,659.26***	***20,837,340.74***	***28,750.00***	***20,808,590.74***	***.00***
DEPARTMENT TOTALS:				***171,572,510.00***	***171,572,510.00***	***83,989,939.81***	***87,582,570.19***	***15,003,462.91***	***72,579,107.28***	***1,971,463.42***
PERCENT EXPENDED:				***49.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***57.7***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	101	911	7500	533,030.00	533,030.00	533,030.00	.00	.00	.00	.00
2026	101	911	7700	332,410.00	332,410.00	288,090.65	44,319.35	.00	44,319.35	.00
DIVISION TOTALS:				***865,440.00***	***865,440.00***	***821,120.65***	***44,319.35***	***.00***	***44,319.35***	***.00***

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
919 Public Employee Assistance										
2026	101	919	7500	95,900.00	95,900.00	79,020.00	16,880.00	.00	16,880.00	.00
DIVISION TOTALS:				***95,900.00***	***95,900.00***	***79,020.00***	***16,880.00***	***.00***	***16,880.00***	***.00***
DEPARTMENT TOTALS:				***961,340.00***	***961,340.00***	***900,140.65***	***61,199.35***	***.00***	***61,199.35***	***.00***
PERCENT EXPENDED:	***93.6***	***PERCENT EXPENDED AND ENCUMBERED:***						***93.6***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	101	921	7500	1,633,560.00	1,633,560.00	734,706.29	898,853.71	.00	898,853.71	.00
DIVISION TOTALS:				***1,633,560.00***	***1,633,560.00***	***734,706.29***	***898,853.71***	***.00***	***898,853.71***	***.00***
DEPARTMENT TOTALS:				***1,633,560.00***	***1,633,560.00***	***734,706.29***	***898,853.71***	***.00***	***898,853.71***	***.00***
PERCENT EXPENDED:	***45.0***	***PERCENT EXPENDED AND ENCUMBERED:***						***45.0***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	101	944	7100	49,400.00	49,400.00	49,400.00	.00	.00	.00	.00
2026	101	944	7200	5,409,350.00	5,409,350.00	4,933,516.84	475,833.16	.00	475,833.16	.00
DIVISION TOTALS:				***5,458,750.00***	***5,458,750.00***	***4,982,916.84***	***475,833.16***	***.00***	***475,833.16***	***.00***
DEPARTMENT TOTALS:				***5,458,750.00***	***5,458,750.00***	***4,982,916.84***	***475,833.16***	***.00***	***475,833.16***	***.00***
PERCENT EXPENDED:	***91.3***	***PERCENT EXPENDED AND ENCUMBERED:***						***91.3***		
102 Parking System Facilities FUND										
130 Department Of Finance										
134 Finance, Treasury										
2026	102	134	7100	18,700.00	18,700.00	9,350.00	9,350.00	.00	9,350.00	.00
2026	102	134	7200	28,340.00	28,340.00	.00	28,340.00	.00	28,340.00	.00
2026	102	134	7500	8,840.00	8,840.00	4,420.00	4,420.00	.00	4,420.00	.00
DIVISION TOTALS:				***55,880.00***	***55,880.00***	***13,770.00***	***42,110.00***	***.00***	***42,110.00***	***.00***
DEPARTMENT TOTALS:				***55,880.00***	***55,880.00***	***13,770.00***	***42,110.00***	***.00***	***42,110.00***	***.00***
PERCENT EXPENDED:	***24.6***	***PERCENT EXPENDED AND ENCUMBERED:***						***24.6***		
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2026	102	248	7100	375,350.00	375,350.00	156,212.27	219,137.73	.00	219,137.73	.00
2026	102	248	7200	3,408,950.00	3,408,950.00	1,474,203.66	1,934,746.34	1,612,053.24	322,693.10	.00
2026	102	248	7300	28,710.00	28,710.00	1,091.45	27,618.55	1,011.55	26,607.00	.00
2026	102	248	7400	1,517,110.00	1,517,110.00	603,767.35	913,342.65	94,720.00	818,622.65	.00
2026	102	248	7500	144,920.00	144,920.00	54,793.19	90,126.81	.00	90,126.81	.00
2026	102	248	7700	1,697,420.00	1,697,420.00	804,825.00	892,595.00	.00	892,595.00	.00
DIVISION TOTALS:				***7,172,460.00***	***7,172,460.00***	***3,094,892.92***	***4,077,567.08***	***1,707,784.79***	***2,369,782.29***	***.00***
DEPARTMENT TOTALS:				***7,172,460.00***	***7,172,460.00***	***3,094,892.92***	***4,077,567.08***	***1,707,784.79***	***2,369,782.29***	***.00***
PERCENT EXPENDED:	***43.1***	***PERCENT EXPENDED AND ENCUMBERED:***						***67.0***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	102	911	7500	13,170.00	13,170.00	13,170.00	.00	.00	.00	.00
2026	102	911	7700	34,830.00	34,830.00	30,178.26	4,651.74	.00	4,651.74	.00
DIVISION TOTALS:				***48,000.00***	***48,000.00***	***43,348.26***	***4,651.74***	***.00***	***4,651.74***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
919 Public Employee Assistance										
2026	102	919	7500	800.00	800.00	646.00	154.00	.00	154.00	.00
DIVISION TOTALS:				***800.00***	***800.00***	***646.00***	***154.00***	***.00***	***154.00***	***.00***
DEPARTMENT TOTALS:				***48,800.00***	***48,800.00***	***43,994.26***	***4,805.74***	***.00***	***4,805.74***	***.00***
PERCENT EXPENDED: 90.2				***PERCENT EXPENDED AND ENCUMBERED:***				***90.2***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	102	921	7500	6,440.00	6,440.00	6,236.15	203.85	.00	203.85	.00
DIVISION TOTALS:				***6,440.00***	***6,440.00***	***6,236.15***	***203.85***	***.00***	***203.85***	***.00***
DEPARTMENT TOTALS:				***6,440.00***	***6,440.00***	***6,236.15***	***203.85***	***.00***	***203.85***	***.00***
PERCENT EXPENDED: 96.8				***PERCENT EXPENDED AND ENCUMBERED:***				***96.8***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	102	944	7100	280.00	280.00	280.00	.00	.00	.00	.00
2026	102	944	7200	40,840.00	40,840.00	40,840.00	.00	.00	.00	.00
DIVISION TOTALS:				***41,120.00***	***41,120.00***	***41,120.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***41,120.00***	***41,120.00***	***41,120.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
960 Miscellaneous Accounts (Cont)										
966 Cincinnati Music Hall										
2026	102	966	7400	100,000.00	100,000.00	.00	100,000.00	.00	100,000.00	.00
DIVISION TOTALS:				***100,000.00***	***100,000.00***	***.00***	***100,000.00***	***.00***	***100,000.00***	***.00***
DEPARTMENT TOTALS:				***100,000.00***	***100,000.00***	***.00***	***100,000.00***	***.00***	***100,000.00***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED:***				***.0***		
103 Convention-Exposition Center FUND										
240 Dept. Of Enterprise Services										
243 Duke Energy Center										
2026	103	243	7100	90,000.00	90,000.00	1,152.82	88,847.18	.00	88,847.18	.00
2026	103	243	7200	6,539,470.00	6,539,470.00	1,506,272.15	5,033,197.85	5,033,197.85	.00	.00
2026	103	243	7400	222,200.00	2,022,200.00	44,556.00	1,977,644.00	1,600,000.00	377,644.00	.00
2026	103	243	7500	40,000.00	40,000.00	410.52	39,589.48	.00	39,589.48	.00
2026	103	243	7700	286,640.00	286,640.00	254,179.36	32,460.64	.00	32,460.64	.00
DIVISION TOTALS:				***7,178,310.00***	***8,978,310.00***	***1,806,570.85***	***7,171,739.15***	***6,633,197.85***	***538,541.30***	***.00***
DEPARTMENT TOTALS:				***7,178,310.00***	***8,978,310.00***	***1,806,570.85***	***7,171,739.15***	***6,633,197.85***	***538,541.30***	***.00***
PERCENT EXPENDED: 20.1				***PERCENT EXPENDED AND ENCUMBERED:***				***94.0***		
990 Reserve For Contingencies										
990 Reserve For Contingencies										
2026	103	990	7200	300,000.00	300,000.00	.00	300,000.00	.00	300,000.00	.00
DIVISION TOTALS:				***300,000.00***	***300,000.00***	***.00***	***300,000.00***	***.00***	***300,000.00***	***.00***
DEPARTMENT TOTALS:				***300,000.00***	***300,000.00***	***.00***	***300,000.00***	***.00***	***300,000.00***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED:***				***.0***		

104 234
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
104 General Aviation FUND										
230 Dept Of Transportation & Engin										
234 Div Of Aviation										
2026	104	234	7100	1,009,320.00	1,009,320.00	567,991.50	441,328.50	.00	441,328.50	.00
2026	104	234	7200	591,430.00	591,430.00	292,060.01	299,369.99	221,633.14	77,736.85	1.00
2026	104	234	7300	136,000.00	136,000.00	35,963.91	100,036.09	51,106.69	48,929.40	.00
2026	104	234	7400	222,300.00	222,300.00	2,543.03	219,756.97	6,446.53	213,310.44	.00
2026	104	234	7500	388,020.00	388,020.00	193,467.47	194,552.53	.00	194,552.53	.00
2026	104	234	7700	41,440.00	41,440.00	40,282.44	1,157.56	.00	1,157.56	.00
DIVISION TOTALS:				***2,388,510.00***	***2,388,510.00***	***1,132,308.36***	***1,256,201.64***	***279,186.36***	***977,015.28***	***1.00***
DEPARTMENT TOTALS:				***2,388,510.00***	***2,388,510.00***	***1,132,308.36***	***1,256,201.64***	***279,186.36***	***977,015.28***	***1.00***
PERCENT EXPENDED: 47.4				***PERCENT EXPENDED AND ENCUMBERED:***				***59.1***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	104	911	7500	7,780.00	7,780.00	7,780.00	.00	.00	.00	.00
DIVISION TOTALS:				***7,780.00***	***7,780.00***	***7,780.00***	***.00***	***.00***	***.00***	***.00***
919 Public Employee Assistance										
2026	104	919	7500	1,900.00	1,900.00	1,768.18	131.82	.00	131.82	.00
DIVISION TOTALS:				***1,900.00***	***1,900.00***	***1,768.18***	***131.82***	***.00***	***131.82***	***.00***
DEPARTMENT TOTALS:				***9,680.00***	***9,680.00***	***9,548.18***	***131.82***	***.00***	***131.82***	***.00***
PERCENT EXPENDED: 98.6				***PERCENT EXPENDED AND ENCUMBERED:***				***98.6***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	104	921	7500	16,110.00	16,110.00	16,110.00	.00	.00	.00	.00
DIVISION TOTALS:				***16,110.00***	***16,110.00***	***16,110.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***16,110.00***	***16,110.00***	***16,110.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	104	944	7100	850.00	850.00	850.00	.00	.00	.00	.00
2026	104	944	7200	102,160.00	102,160.00	102,160.00	.00	.00	.00	.00
DIVISION TOTALS:				***103,010.00***	***103,010.00***	***103,010.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***103,010.00***	***103,010.00***	***103,010.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
105 Municipal Golf FUND										
190 Dept Of Public Recreation										
195 Recreation Golf										
2026	105	195	7100	214,260.00	214,260.00	89,611.20	124,648.80	.00	124,648.80	.00
2026	105	195	7200	6,471,670.00	6,940,670.00	4,739,802.93	2,200,867.07	1,701,577.38	499,289.69	.00
2026	105	195	7300	163,090.00	163,090.00	120,321.35	42,768.65	.00	42,768.65	.00
2026	105	195	7400	94,540.00	105,540.00	89,826.14	15,713.86	15,345.34	368.52	.00
2026	105	195	7500	73,570.00	73,570.00	32,127.76	41,442.24	.00	41,442.24	.00
2026	105	195	7700	751,770.00	751,770.00	503,497.18	248,272.82	.00	248,272.82	.00
DIVISION TOTALS:				***7,768,900.00***	***8,248,900.00***	***5,575,186.56***	***2,673,713.44***	***1,716,922.72***	***956,790.72***	***.00***

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
199 Recreation Administration										
2026	105	199	7100	53,040.00	53,040.00	15,722.51	37,317.49	.00	37,317.49	.00
2026	105	199	7500	21,530.00	21,530.00	5,722.06	15,807.94	.00	15,807.94	.00
DIVISION TOTALS:				***74,570.00***	***74,570.00***	***21,444.57***	***53,125.43***	***.00***	***53,125.43***	***.00***
DEPARTMENT TOTALS:				***7,843,470.00***	***8,323,470.00***	***5,596,631.13***	***2,726,838.87***	***1,716,922.72***	***1,009,916.15***	***.00***
PERCENT EXPENDED: 67.2				***PERCENT EXPENDED AND ENCUMBERED:***				***87.9***		
910 Employee Benefits										
919 Public Employee Assistance										
2026	105	919	7500	500.00	500.00	388.11	111.89	.00	111.89	.00
DIVISION TOTALS:				***500.00***	***500.00***	***388.11***	***111.89***	***.00***	***111.89***	***.00***
DEPARTMENT TOTALS:				***500.00***	***500.00***	***388.11***	***111.89***	***.00***	***111.89***	***.00***
PERCENT EXPENDED: 77.6				***PERCENT EXPENDED AND ENCUMBERED:***				***77.6***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	105	921	7500	3,730.00	3,730.00	3,552.33	177.67	.00	177.67	.00
DIVISION TOTALS:				***3,730.00***	***3,730.00***	***3,552.33***	***177.67***	***.00***	***177.67***	***.00***
DEPARTMENT TOTALS:				***3,730.00***	***3,730.00***	***3,552.33***	***177.67***	***.00***	***177.67***	***.00***
PERCENT EXPENDED: 95.2				***PERCENT EXPENDED AND ENCUMBERED:***				***95.2***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	105	944	7200	23,660.00	23,660.00	23,660.00	.00	.00	.00	.00
DIVISION TOTALS:				***23,660.00***	***23,660.00***	***23,660.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***23,660.00***	***23,660.00***	***23,660.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
107 Stormwater Management FUND										
100 Office Of The City Manager										
104 Office Of Environment & Sustainability										
2026	107	104	7200	2,737,640.00	2,737,640.00	1,520,532.28	1,217,107.72	.00	1,217,107.72	.00
DIVISION TOTALS:				***2,737,640.00***	***2,737,640.00***	***1,520,532.28***	***1,217,107.72***	***.00***	***1,217,107.72***	***.00***
DEPARTMENT TOTALS:				***2,737,640.00***	***2,737,640.00***	***1,520,532.28***	***1,217,107.72***	***.00***	***1,217,107.72***	***.00***
PERCENT EXPENDED: 55.5				***PERCENT EXPENDED AND ENCUMBERED:***				***55.5***		
110 Department Of Law										
112 Administrative Hearings & Prosecution										
2026	107	112	7200	.00	65,000.00	51,787.58	13,212.42	.00	13,212.42	.00
DIVISION TOTALS:				***.00***	***65,000.00***	***51,787.58***	***13,212.42***	***.00***	***13,212.42***	***.00***
DEPARTMENT TOTALS:				***.00***	***65,000.00***	***51,787.58***	***13,212.42***	***.00***	***13,212.42***	***.00***
PERCENT EXPENDED: 79.7				***PERCENT EXPENDED AND ENCUMBERED:***				***79.7***		

107 194
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
190 Dept Of Public Recreation										
194 Recreation Maintenance										
2026	107	194	7100	767,390.00	767,390.00	233,009.13	534,380.87	.00	534,380.87	.00
2026	107	194	7500	275,800.00	275,800.00	94,930.54	180,869.46	.00	180,869.46	.00
DIVISION TOTALS:				***1,043,190.00***	***1,043,190.00***	***327,939.67***	***715,250.33***	***.00***	***715,250.33***	***.00***
DEPARTMENT TOTALS:				***1,043,190.00***	***1,043,190.00***	***327,939.67***	***715,250.33***	***.00***	***715,250.33***	***.00***
PERCENT EXPENDED:				***31.4***	***PERCENT EXPENDED AND ENCUMBERED:***			***31.4***		
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2026	107	202	7100	1,306,340.00	1,306,340.00	1,338,337.00	-31,997.00	.00	-31,997.00	.00
2026	107	202	7300	14,660.00	14,660.00	47.00	14,613.00	14,613.00	.00	.00
2026	107	202	7500	633,190.00	633,190.00	601,193.00	31,997.00	.00	31,997.00	.00
DIVISION TOTALS:				***1,954,190.00***	***1,954,190.00***	***1,939,577.00***	***14,613.00***	***14,613.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***1,954,190.00***	***1,954,190.00***	***1,939,577.00***	***14,613.00***	***14,613.00***	***.00***	***.00***
PERCENT EXPENDED:				***99.3***	***PERCENT EXPENDED AND ENCUMBERED:***			***100.0***		
210 Dept Of Bldgs & Inspections										
212 Bldg & Inspections, Licenses & Permits										
2026	107	212	7100	768,680.00	768,680.00	177,747.94	590,932.06	.00	590,932.06	.00
2026	107	212	7200	787,080.00	787,080.00	217,953.26	569,126.74	267,613.48	301,513.26	.00
2026	107	212	7300	13,040.00	13,040.00	1,972.48	11,067.52	1,706.37	9,361.15	.00
2026	107	212	7400	9,490.00	9,490.00	4,102.36	5,387.64	2,022.39	3,365.25	.00
2026	107	212	7500	326,630.00	326,630.00	49,798.02	276,831.98	.00	276,831.98	.00
DIVISION TOTALS:				***1,904,920.00***	***1,904,920.00***	***451,574.06***	***1,453,345.94***	***271,342.24***	***1,182,003.70***	***.00***
DEPARTMENT TOTALS:				***1,904,920.00***	***1,904,920.00***	***451,574.06***	***1,453,345.94***	***271,342.24***	***1,182,003.70***	***.00***
PERCENT EXPENDED:				***23.7***	***PERCENT EXPENDED AND ENCUMBERED:***			***37.9***		
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2026	107	253	7100	3,958,210.00	3,958,210.00	1,620,791.34	2,337,418.66	.00	2,337,418.66	.00
2026	107	253	7200	2,289,750.00	2,289,750.00	930,307.33	1,359,442.67	545,240.23	814,202.44	.00
2026	107	253	7300	448,520.00	448,520.00	164,117.08	284,402.92	20,510.35	263,892.57	.00
2026	107	253	7400	69,810.00	69,810.00	4,004.15	65,805.85	1,661.03	64,144.82	.00
2026	107	253	7500	1,583,480.00	1,583,480.00	515,595.09	1,067,884.91	.00	1,067,884.91	.00
2026	107	253	7600	.00	900,000.00	.00	900,000.00	798,808.00	101,192.00	.00
DIVISION TOTALS:				***8,349,770.00***	***9,249,770.00***	***3,234,814.99***	***6,014,955.01***	***1,366,219.61***	***4,648,735.40***	***.00***
DEPARTMENT TOTALS:				***8,349,770.00***	***9,249,770.00***	***3,234,814.99***	***6,014,955.01***	***1,366,219.61***	***4,648,735.40***	***.00***
PERCENT EXPENDED:				***35.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***49.7***		

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
310 Stormwater Management Utility										
311 Stormwater Management Utility										
2026	107	311	7100	3,691,370.00	3,691,370.00	1,755,203.24	1,936,166.76	.00	1,936,166.76	.00
2026	107	311	7200	9,262,960.00	9,262,960.00	2,829,384.70	6,433,575.30	3,461,925.31	2,971,649.99	1,196,390.00
2026	107	311	7300	343,870.00	343,870.00	131,859.06	212,010.94	37,033.22	174,977.72	.00
2026	107	311	7400	292,060.00	292,060.00	118,657.64	173,402.36	11,180.21	162,222.15	.00
2026	107	311	7500	1,415,940.00	1,415,940.00	671,142.19	744,797.81	.00	744,797.81	.00
2026	107	311	7600	30,000.00	30,000.00	.00	30,000.00	.00	30,000.00	.00
2026	107	311	7700	2,177,000.00	2,177,000.00	1,814,986.88	362,013.12	.00	362,013.12	.00
DIVISION TOTALS:				***17,213,200.00***	***17,213,200.00***	***7,321,233.71***	***9,891,966.29***	***3,510,138.74***	***6,381,827.55***	***1,196,390.00***
DEPARTMENT TOTALS:				***17,213,200.00***	***17,213,200.00***	***7,321,233.71***	***9,891,966.29***	***3,510,138.74***	***6,381,827.55***	***1,196,390.00***
PERCENT EXPENDED:				***42.5***	***PERCENT EXPENDED AND ENCUMBERED:***			***62.9***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	107	911	7500	45,820.00	45,820.00	45,820.00	.00	.00	.00	.00
2026	107	911	7700	8,290.00	8,290.00	7,172.18	1,117.82	.00	1,117.82	.00
DIVISION TOTALS:				***54,110.00***	***54,110.00***	***52,992.18***	***1,117.82***	***.00***	***1,117.82***	***.00***
919 Public Employee Assistance										
2026	107	919	7500	19,300.00	19,300.00	11,186.28	8,113.72	.00	8,113.72	.00
DIVISION TOTALS:				***19,300.00***	***19,300.00***	***11,186.28***	***8,113.72***	***.00***	***8,113.72***	***.00***
DEPARTMENT TOTALS:				***73,410.00***	***73,410.00***	***64,178.46***	***9,231.54***	***.00***	***9,231.54***	***.00***
PERCENT EXPENDED:				***87.4***	***PERCENT EXPENDED AND ENCUMBERED:***			***87.4***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	107	921	7500	171,370.00	171,370.00	167,810.77	3,559.23	.00	3,559.23	.00
DIVISION TOTALS:				***171,370.00***	***171,370.00***	***167,810.77***	***3,559.23***	***.00***	***3,559.23***	***.00***
DEPARTMENT TOTALS:				***171,370.00***	***171,370.00***	***167,810.77***	***3,559.23***	***.00***	***3,559.23***	***.00***
PERCENT EXPENDED:				***97.9***	***PERCENT EXPENDED AND ENCUMBERED:***			***97.9***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	107	944	7100	7,520.00	7,520.00	7,520.00	.00	.00	.00	.00
2026	107	944	7200	1,086,850.00	1,086,850.00	1,086,850.00	.00	.00	.00	.00
DIVISION TOTALS:				***1,094,370.00***	***1,094,370.00***	***1,094,370.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***1,094,370.00***	***1,094,370.00***	***1,094,370.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED:				***100.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***100.0***		
151 Bond Retirement - City FUND										
130 Department Of Finance										
131 Finance, Office Of Director										
2026	151	131	7100	36,900.00	36,900.00	23,870.27	13,029.73	.00	13,029.73	.00
2026	151	131	7500	26,130.00	26,130.00	8,461.79	17,668.21	.00	17,668.21	.00
DIVISION TOTALS:				***63,030.00***	***63,030.00***	***32,332.06***	***30,697.94***	***.00***	***30,697.94***	***.00***

151 134
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
134 Finance, Treasury										
2026	151	134	7100	313,890.00	313,890.00	139,747.89	174,142.11	.00	174,142.11	.00
2026	151	134	7200	2,858,140.00	2,858,140.00	771,209.06	2,086,930.94	213,801.99	1,873,128.95	.00
2026	151	134	7300	14,170.00	14,170.00	.00	14,170.00	.00	14,170.00	.00
2026	151	134	7400	316,620.00	316,620.00	675.00	315,945.00	.00	315,945.00	.00
2026	151	134	7500	108,570.00	108,570.00	42,291.60	66,278.40	.00	66,278.40	.00
2026	151	134	7700	72,552,390.00	72,552,390.00	56,243,857.45	16,308,532.55	.00	16,308,532.55	.00
DIVISION TOTALS:				***76,163,780.00***	***76,163,780.00***	***57,197,781.00***	***18,965,999.00***	***213,801.99***	***18,752,197.01***	***.00***
DEPARTMENT TOTALS:				***76,226,810.00***	***76,226,810.00***	***57,230,113.06***	***18,996,696.94***	***213,801.99***	***18,782,894.95***	***.00***
PERCENT EXPENDED:				***75.1***	***PERCENT EXPENDED AND ENCUMBERED:***			***75.4***		
910 Employee Benefits										
919 Public Employee Assistance										
2026	151	919	7500	700.00	700.00	414.32	285.68	.00	285.68	.00
DIVISION TOTALS:				***700.00***	***700.00***	***414.32***	***285.68***	***.00***	***285.68***	***.00***
DEPARTMENT TOTALS:				***700.00***	***700.00***	***414.32***	***285.68***	***.00***	***285.68***	***.00***
PERCENT EXPENDED:				***59.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***59.2***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	151	921	7500	5,630.00	5,630.00	5,098.58	531.42	.00	531.42	.00
DIVISION TOTALS:				***5,630.00***	***5,630.00***	***5,098.58***	***531.42***	***.00***	***531.42***	***.00***
DEPARTMENT TOTALS:				***5,630.00***	***5,630.00***	***5,098.58***	***531.42***	***.00***	***531.42***	***.00***
PERCENT EXPENDED:				***90.6***	***PERCENT EXPENDED AND ENCUMBERED:***			***90.6***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	151	944	7100	140.00	140.00	140.00	.00	.00	.00	.00
DIVISION TOTALS:				***140.00***	***140.00***	***140.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***140.00***	***140.00***	***140.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED:				***100.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***100.0***		
301 Street Const Maintenance & Rep FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2026	301	202	7100	341,780.00	341,780.00	173,088.86	168,691.14	.00	168,691.14	.00
2026	301	202	7200	27,050.00	13,727.00	.00	13,727.00	.00	13,727.00	.00
2026	301	202	7300	54,460.00	54,460.00	21,511.54	32,948.46	28,780.63	4,167.83	.00
2026	301	202	7400	1,060.00	14,383.00	.00	14,383.00	13,197.32	1,185.68	.00
2026	301	202	7500	108,210.00	108,210.00	39,825.37	68,384.63	.00	68,384.63	.00
DIVISION TOTALS:				***532,560.00***	***532,560.00***	***234,425.77***	***298,134.23***	***41,977.95***	***256,156.28***	***.00***
DEPARTMENT TOTALS:				***532,560.00***	***532,560.00***	***234,425.77***	***298,134.23***	***41,977.95***	***256,156.28***	***.00***
PERCENT EXPENDED:				***44.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***51.9***		

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
230 Dept Of Transportation & Engin										
238 Division of Traffic Services										
2026	301	238	7100	64,980.00	64,980.00	-2,966.01	67,946.01	.00	67,946.01	.00
2026	301	238	7200	200,300.00	200,300.00	28,217.78	172,082.22	72,888.12	99,194.10	.00
2026	301	238	7300	802,100.00	802,100.00	211,216.71	590,883.29	92,451.76	498,431.53	1.00
2026	301	238	7400	251,100.00	251,100.00	64,854.15	186,245.85	87,752.45	98,493.40	12,852.38
2026	301	238	7500	21,460.00	21,460.00	-50.57	21,510.57	.00	21,510.57	.00
DIVISION TOTALS:				***1,339,940.00***	***1,339,940.00***	***301,272.06***	***1,038,667.94***	***253,092.33***	***785,575.61***	***12,853.38***
239 Division Of Traffic Engineer										
2026	301	239	7200	504,230.00	504,230.00	215,628.70	288,601.30	209,371.30	79,230.00	.00
DIVISION TOTALS:				***504,230.00***	***504,230.00***	***215,628.70***	***288,601.30***	***209,371.30***	***79,230.00***	***.00***
DEPARTMENT TOTALS:				***1,844,170.00***	***1,844,170.00***	***516,900.76***	***1,327,269.24***	***462,463.63***	***864,805.61***	***12,853.38***
PERCENT EXPENDED:				***28.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***53.1***		
250 Dept Of Public Services										
252 Traffic And Road Operations										
2026	301	252	7100	4,754,800.00	4,754,800.00	2,759,390.24	1,995,409.76	.00	1,995,409.76	.00
2026	301	252	7200	2,852,910.00	2,852,910.00	1,808,785.37	1,044,124.63	221,292.24	822,832.39	.00
2026	301	252	7300	2,369,570.00	2,369,570.00	533,444.51	1,836,125.49	710,784.81	1,125,340.68	.00
2026	301	252	7400	102,550.00	102,550.00	36,785.38	65,764.62	4,986.10	60,778.52	.00
2026	301	252	7500	1,763,680.00	1,763,680.00	1,014,835.94	748,844.06	.00	748,844.06	.00
DIVISION TOTALS:				***11,843,510.00***	***11,843,510.00***	***6,153,241.44***	***5,690,268.56***	***937,063.15***	***4,753,205.41***	***.00***
253 Div Of Neighborhood Operations										
2026	301	253	7100	2,298,460.00	2,298,460.00	1,358,386.11	940,073.89	.00	940,073.89	.00
2026	301	253	7200	562,110.00	562,110.00	346,614.79	215,495.21	8,083.30	207,411.91	.00
2026	301	253	7300	204,790.00	204,790.00	61,233.21	143,556.79	39,368.49	104,188.30	.00
2026	301	253	7400	3,140.00	3,140.00	2,602.69	537.31	412.63	124.68	.00
2026	301	253	7500	894,000.00	894,000.00	489,971.60	404,028.40	.00	404,028.40	.00
DIVISION TOTALS:				***3,962,500.00***	***3,962,500.00***	***2,258,808.40***	***1,703,691.60***	***47,864.42***	***1,655,827.18***	***.00***
DEPARTMENT TOTALS:				***15,806,010.00***	***15,806,010.00***	***8,412,049.84***	***7,393,960.16***	***984,927.57***	***6,409,032.59***	***.00***
PERCENT EXPENDED:				***53.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***59.5***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	301	911	7500	88,220.00	88,220.00	88,220.00	.00	.00	.00	.00
DIVISION TOTALS:				***88,220.00***	***88,220.00***	***88,220.00***	***.00***	***.00***	***.00***	***.00***
919 Public Employee Assistance										
2026	301	919	7500	13,600.00	13,600.00	13,600.00	.00	.00	.00	.00
DIVISION TOTALS:				***13,600.00***	***13,600.00***	***13,600.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***101,820.00***	***101,820.00***	***101,820.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED:				***100.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***100.0***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	301	921	7500	120,880.00	120,880.00	115,677.09	5,202.91	.00	5,202.91	.00
DIVISION TOTALS:				***120,880.00***	***120,880.00***	***115,677.09***	***5,202.91***	***.00***	***5,202.91***	***.00***
DEPARTMENT TOTALS:				***120,880.00***	***120,880.00***	***115,677.09***	***5,202.91***	***.00***	***5,202.91***	***.00***
PERCENT EXPENDED:				***95.7***	***PERCENT EXPENDED AND ENCUMBERED:***			***95.7***		

302 102
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
302 Income Tax Infrastructure FUND										
100 Office Of The City Manager										
102 Office Of Budget & Evaluation										
2026	302	102	7100	148,940.00	148,940.00	135,938.33	13,001.67	.00	13,001.67	.00
2026	302	102	7200	4,270.00	4,270.00	178.50	4,091.50	.00	4,091.50	.00
2026	302	102	7300	1,160.00	1,160.00	.00	1,160.00	.00	1,160.00	.00
2026	302	102	7400	1,030.00	1,030.00	296.56	733.44	.00	733.44	.00
2026	302	102	7500	60,600.00	60,600.00	.00	60,600.00	.00	60,600.00	.00
DIVISION TOTALS:				***216,000.00***	***216,000.00***	***136,413.39***	***79,586.61***	***.00***	***79,586.61***	***.00***
107 Procurement										
2026	302	107	7100	207,970.00	207,970.00	89,314.45	118,655.55	.00	118,655.55	.00
2026	302	107	7500	69,220.00	69,220.00	35,984.38	33,235.62	.00	33,235.62	.00
DIVISION TOTALS:				***277,190.00***	***277,190.00***	***125,298.83***	***151,891.17***	***.00***	***151,891.17***	***.00***
108 Dept of Performance & Data Analytics										
2026	302	108	7200	1,018,930.00	1,018,930.00	496,465.50	522,464.50	.00	522,464.50	.00
DIVISION TOTALS:				***1,018,930.00***	***1,018,930.00***	***496,465.50***	***522,464.50***	***.00***	***522,464.50***	***.00***
DEPARTMENT TOTALS:				***1,512,120.00***	***1,512,120.00***	***758,177.72***	***753,942.28***	***.00***	***753,942.28***	***.00***
PERCENT EXPENDED: 50.1				***PERCENT EXPENDED AND ENCUMBERED:***			***50.1***			
110 Department Of Law										
111 Civil										
2026	302	111	7100	72,700.00	72,700.00	71,463.07	1,236.93	.00	1,236.93	.00
2026	302	111	7200	2,120.00	2,120.00	787.56	1,332.44	.00	1,332.44	.00
2026	302	111	7500	16,130.00	16,130.00	15,610.05	519.95	.00	519.95	.00
DIVISION TOTALS:				***90,950.00***	***90,950.00***	***87,860.68***	***3,089.32***	***.00***	***3,089.32***	***.00***
DEPARTMENT TOTALS:				***90,950.00***	***90,950.00***	***87,860.68***	***3,089.32***	***.00***	***3,089.32***	***.00***
PERCENT EXPENDED: 96.6				***PERCENT EXPENDED AND ENCUMBERED:***			***96.6***			
120 Department Of Human Resources										
121 Department Of Human Resources										
2026	302	121	7100	157,500.00	157,500.00	103,165.93	54,334.07	.00	54,334.07	.00
2026	302	121	7500	68,180.00	68,180.00	37,391.43	30,788.57	.00	30,788.57	.00
DIVISION TOTALS:				***225,680.00***	***225,680.00***	***140,557.36***	***85,122.64***	***.00***	***85,122.64***	***.00***
DEPARTMENT TOTALS:				***225,680.00***	***225,680.00***	***140,557.36***	***85,122.64***	***.00***	***85,122.64***	***.00***
PERCENT EXPENDED: 62.3				***PERCENT EXPENDED AND ENCUMBERED:***			***62.3***			
130 Department Of Finance										
133 Finance, Accounts & Audits										
2026	302	133	7100	181,450.00	181,450.00	83,361.30	98,088.70	.00	98,088.70	.00
2026	302	133	7200	3,290.00	3,290.00	1,321.20	1,968.80	.00	1,968.80	.00
2026	302	133	7500	67,060.00	67,060.00	35,079.05	31,980.95	.00	31,980.95	.00
DIVISION TOTALS:				***251,800.00***	***251,800.00***	***119,761.55***	***132,038.45***	***.00***	***132,038.45***	***.00***
DEPARTMENT TOTALS:				***251,800.00***	***251,800.00***	***119,761.55***	***132,038.45***	***.00***	***132,038.45***	***.00***
PERCENT EXPENDED: 47.6				***PERCENT EXPENDED AND ENCUMBERED:***			***47.6***			

302 164
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
160 Community Developmt										
164 Division Of Community Devel										
2026	302	164	7200	377,720.00	377,720.00	188,859.96	188,860.04	188,860.04	.00	.00
DIVISION TOTALS:				***377,720.00***	***377,720.00***	***188,859.96***	***188,860.04***	***188,860.04***	***.00***	***.00***
DEPARTMENT TOTALS:				***377,720.00***	***377,720.00***	***188,859.96***	***188,860.04***	***188,860.04***	***.00***	***.00***
PERCENT EXPENDED: 50.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
190 Dept Of Public Recreation										
194 Recreation Maintenance										
2026	302	194	7100	556,180.00	556,180.00	254,621.83	301,558.17	.00	301,558.17	.00
2026	302	194	7200	38,830.00	38,830.00	21,184.49	17,645.51	3,868.00	13,777.51	.00
2026	302	194	7300	149,150.00	149,150.00	66,402.96	82,747.04	39,560.97	43,186.07	.00
2026	302	194	7500	242,600.00	242,600.00	116,573.82	126,026.18	.00	126,026.18	.00
DIVISION TOTALS:				***986,760.00***	***986,760.00***	***458,783.10***	***527,976.90***	***43,428.97***	***484,547.93***	***.00***
DEPARTMENT TOTALS:				***986,760.00***	***986,760.00***	***458,783.10***	***527,976.90***	***43,428.97***	***484,547.93***	***.00***
PERCENT EXPENDED: 46.5				***PERCENT EXPENDED AND ENCUMBERED:***				***50.9***		
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2026	302	202	7100	1,187,290.00	1,187,290.00	881,449.59	305,840.41	.00	305,840.41	.00
2026	302	202	7300	1,040.00	1,040.00	.00	1,040.00	.00	1,040.00	.00
2026	302	202	7500	464,800.00	464,800.00	343,369.72	121,430.28	.00	121,430.28	.00
DIVISION TOTALS:				***1,653,130.00***	***1,653,130.00***	***1,224,819.31***	***428,310.69***	***.00***	***428,310.69***	***.00***
DEPARTMENT TOTALS:				***1,653,130.00***	***1,653,130.00***	***1,224,819.31***	***428,310.69***	***.00***	***428,310.69***	***.00***
PERCENT EXPENDED: 74.1				***PERCENT EXPENDED AND ENCUMBERED:***				***74.1***		
210 Dept Of Bldgs & Inspections										
211 Bldg & Inspections, Director										
2026	302	211	7100	42,250.00	42,250.00	.00	42,250.00	.00	42,250.00	.00
2026	302	211	7500	20,130.00	20,130.00	.00	20,130.00	.00	20,130.00	.00
DIVISION TOTALS:				***62,380.00***	***62,380.00***	***.00***	***62,380.00***	***.00***	***62,380.00***	***.00***
DEPARTMENT TOTALS:				***62,380.00***	***62,380.00***	***.00***	***62,380.00***	***.00***	***62,380.00***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED:***				***.0***		
230 Dept Of Transportation & Engin										
231 Trans & Eng, Director										
2026	302	231	7100	1,179,370.00	1,179,370.00	652,959.50	526,410.50	.00	526,410.50	.00
2026	302	231	7200	6,170.00	6,170.00	3,563.36	2,606.64	.00	2,606.64	.00
2026	302	231	7300	51,400.00	51,400.00	.00	51,400.00	.00	51,400.00	.00
2026	302	231	7400	79,160.00	79,160.00	45,250.70	33,909.30	13,000.00	20,909.30	.00
2026	302	231	7500	423,790.00	423,790.00	204,164.28	219,625.72	.00	219,625.72	.00
DIVISION TOTALS:				***1,739,890.00***	***1,739,890.00***	***905,937.84***	***833,952.16***	***13,000.00***	***820,952.16***	***.00***
232 Div Of Transportation Planning										
2026	302	232	7100	2,442,020.00	2,442,020.00	1,237,591.91	1,204,428.09	.00	1,204,428.09	.00
2026	302	232	7200	62,940.00	62,940.00	40,084.65	22,855.35	.00	22,855.35	.00
2026	302	232	7300	25,680.00	25,680.00	12,254.71	13,425.29	2,430.03	10,995.26	.00
2026	302	232	7400	23,400.00	23,400.00	765.00	22,635.00	.00	22,635.00	13,508.85
2026	302	232	7500	871,970.00	871,970.00	450,719.13	421,250.87	.00	421,250.87	.00
DIVISION TOTALS:				***3,426,010.00***	***3,426,010.00***	***1,741,415.40***	***1,684,594.60***	***2,430.03***	***1,682,164.57***	***13,508.85***

302 233
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
233 Division Of Engineering										
2026	302	233	7100	807,470.00	807,470.00	252,017.83	555,452.17	.00	555,452.17	.00
2026	302	233	7200	559,840.00	553,340.00	151,130.85	402,209.15	42,365.50	359,843.65	.00
2026	302	233	7300	82,340.00	88,840.00	12,794.31	76,045.69	13,072.26	62,973.43	.00
2026	302	233	7400	41,150.00	41,150.00	7,487.76	33,662.24	7,131.24	26,531.00	.00
2026	302	233	7500	84,430.00	84,430.00	55,261.13	29,168.87	.00	29,168.87	.00
DIVISION TOTALS:				***1,575,230.00***	***1,575,230.00***	***478,691.88***	***1,096,538.12***	***62,569.00***	***1,033,969.12***	***.00***
238 Division of Traffic Services										
2026	302	238	7100	2,835,550.00	2,835,550.00	1,548,520.20	1,287,029.80	.00	1,287,029.80	.00
2026	302	238	7200	223,260.00	223,260.00	129,826.17	93,433.83	84,059.88	9,373.95	.00
2026	302	238	7300	191,700.00	191,700.00	108,202.19	83,497.81	51,852.31	31,645.50	.00
2026	302	238	7500	1,014,600.00	1,014,600.00	582,762.45	431,837.55	.00	431,837.55	.00
DIVISION TOTALS:				***4,265,110.00***	***4,265,110.00***	***2,369,311.01***	***1,895,798.99***	***135,912.19***	***1,759,886.80***	***.00***
239 Division Of Traffic Engineer										
2026	302	239	7100	1,682,070.00	1,682,070.00	1,049,069.70	633,000.30	.00	633,000.30	.00
2026	302	239	7200	189,430.00	189,430.00	27,454.91	161,975.09	100,000.00	61,975.09	.00
2026	302	239	7300	7,100.00	7,100.00	2,114.28	4,985.72	2,195.03	2,790.69	.00
2026	302	239	7400	41,700.00	41,700.00	40,448.95	1,251.05	761.05	490.00	.00
2026	302	239	7500	611,810.00	611,810.00	382,881.21	228,928.79	.00	228,928.79	.00
DIVISION TOTALS:				***2,532,110.00***	***2,532,110.00***	***1,501,969.05***	***1,030,140.95***	***102,956.08***	***927,184.87***	***.00***
DEPARTMENT TOTALS:				***13,538,350.00***	***13,538,350.00***	***6,997,325.18***	***6,541,024.82***	***316,867.30***	***6,224,157.52***	***13,508.85***
PERCENT EXPENDED:	***51.7***	***PERCENT EXPENDED AND ENCUMBERED:***						***54.0***		
250 Dept Of Public Services										
251 Office Of The Director										
2026	302	251	7100	87,310.00	87,310.00	43,237.62	44,072.38	.00	44,072.38	.00
2026	302	251	7200	35,080.00	35,080.00	999.74	34,080.26	.00	34,080.26	.00
2026	302	251	7300	10,930.00	10,930.00	4,886.94	6,043.06	.00	6,043.06	.00
2026	302	251	7400	4,230.00	4,230.00	.00	4,230.00	.00	4,230.00	.00
2026	302	251	7500	37,920.00	37,920.00	12,807.90	25,112.10	.00	25,112.10	.00
DIVISION TOTALS:				***175,470.00***	***175,470.00***	***61,932.20***	***113,537.80***	***.00***	***113,537.80***	***.00***
252 Traffic And Road Operations										
2026	302	252	7100	159,730.00	159,730.00	114,169.96	45,560.04	.00	45,560.04	.00
2026	302	252	7200	418,710.00	418,710.00	18,307.80	400,402.20	.00	400,402.20	.00
2026	302	252	7300	128,120.00	128,120.00	868.21	127,251.79	.00	127,251.79	.00
2026	302	252	7500	63,820.00	63,820.00	35,862.83	27,957.17	.00	27,957.17	.00
DIVISION TOTALS:				***770,380.00***	***770,380.00***	***169,208.80***	***601,171.20***	***.00***	***601,171.20***	***.00***
255 Div Of City Facility Mgmt										
2026	302	255	7100	2,115,090.00	2,115,090.00	1,347,209.94	767,880.06	.00	767,880.06	.00
2026	302	255	7200	334,620.00	458,105.00	266,622.62	191,482.38	184,798.69	6,683.69	.00
2026	302	255	7300	474,450.00	324,465.00	225,176.12	99,288.88	44,749.67	54,539.21	.00
2026	302	255	7400	58,950.00	85,450.00	82,217.06	3,232.94	2,024.95	1,207.99	.00
2026	302	255	7500	795,370.00	795,370.00	522,635.33	272,734.67	.00	272,734.67	.00
DIVISION TOTALS:				***3,778,480.00***	***3,778,480.00***	***2,443,861.07***	***1,334,618.93***	***231,573.31***	***1,103,045.62***	***.00***
DEPARTMENT TOTALS:				***4,724,330.00***	***4,724,330.00***	***2,675,002.07***	***2,049,327.93***	***231,573.31***	***1,817,754.62***	***.00***
PERCENT EXPENDED:	***56.6***	***PERCENT EXPENDED AND ENCUMBERED:***						***61.5***		

302 281
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
280										
281 Economic Inclusion										
2026	302	281	7100	209,980.00	209,980.00	56,878.69	153,101.31	.00	153,101.31	.00
2026	302	281	7500	61,140.00	61,140.00	24,173.53	36,966.47	.00	36,966.47	.00
DIVISION TOTALS:				***271,120.00***	***271,120.00***	***81,052.22***	***190,067.78***	***.00***	***190,067.78***	***.00***
DEPARTMENT TOTALS:				***271,120.00***	***271,120.00***	***81,052.22***	***190,067.78***	***.00***	***190,067.78***	***.00***
PERCENT EXPENDED: 29.9				***PERCENT EXPENDED AND ENCUMBERED:***				***29.9***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	302	911	7500	104,780.00	104,780.00	104,780.00	.00	.00	.00	.00
DIVISION TOTALS:				***104,780.00***	***104,780.00***	***104,780.00***	***.00***	***.00***	***.00***	***.00***
919 Public Employee Assistance										
2026	302	919	7500	26,000.00	26,000.00	24,766.23	1,233.77	.00	1,233.77	.00
DIVISION TOTALS:				***26,000.00***	***26,000.00***	***24,766.23***	***1,233.77***	***.00***	***1,233.77***	***.00***
DEPARTMENT TOTALS:				***130,780.00***	***130,780.00***	***129,546.23***	***1,233.77***	***.00***	***1,233.77***	***.00***
PERCENT EXPENDED: 99.1				***PERCENT EXPENDED AND ENCUMBERED:***				***99.1***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	302	921	7500	230,920.00	230,920.00	224,044.25	6,875.75	.00	6,875.75	.00
DIVISION TOTALS:				***230,920.00***	***230,920.00***	***224,044.25***	***6,875.75***	***.00***	***6,875.75***	***.00***
924 Lump Sum Payment										
2026	302	924	7100	150,000.00	150,000.00	.00	150,000.00	.00	150,000.00	.00
DIVISION TOTALS:				***150,000.00***	***150,000.00***	***.00***	***150,000.00***	***.00***	***150,000.00***	***.00***
DEPARTMENT TOTALS:				***380,920.00***	***380,920.00***	***224,044.25***	***156,875.75***	***.00***	***156,875.75***	***.00***
PERCENT EXPENDED: 58.8				***PERCENT EXPENDED AND ENCUMBERED:***				***58.8***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	302	944	7100	15,190.00	15,190.00	15,190.00	.00	.00	.00	.00
2026	302	944	7200	1,464,560.00	1,464,560.00	1,464,560.00	.00	.00	.00	.00
DIVISION TOTALS:				***1,479,750.00***	***1,479,750.00***	***1,479,750.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***1,479,750.00***	***1,479,750.00***	***1,479,750.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
990 Reserve For Contingencies										
990 Reserve For Contingencies										
2026	302	990	7200	300,000.00	300,000.00	.00	300,000.00	.00	300,000.00	.00
DIVISION TOTALS:				***300,000.00***	***300,000.00***	***.00***	***300,000.00***	***.00***	***300,000.00***	***.00***
DEPARTMENT TOTALS:				***300,000.00***	***300,000.00***	***.00***	***300,000.00***	***.00***	***300,000.00***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED:***				***.0***		

303 134
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
303 Parking Meter FUND										
130 Department Of Finance										
134 Finance, Treasury										
2026	303	134	7100	17,950.00	17,950.00	8,975.00	8,975.00	.00	8,975.00	.00
2026	303	134	7500	8,370.00	8,370.00	4,185.00	4,185.00	.00	4,185.00	.00
DIVISION TOTALS:				***26,320.00***	***26,320.00***	***13,160.00***	***13,160.00***	***.00***	***13,160.00***	***.00***
DEPARTMENT TOTALS:				***26,320.00***	***26,320.00***	***13,160.00***	***13,160.00***	***.00***	***13,160.00***	***.00***
PERCENT EXPENDED: 50.0				***PERCENT EXPENDED AND ENCUMBERED:***				***50.0***		
240 Dept. Of Enterprise Services										
248 Div Of Parking Facilities										
2026	303	248	7100	1,899,460.00	1,899,460.00	1,191,436.49	708,023.51	.00	708,023.51	.00
2026	303	248	7200	1,781,920.00	1,831,670.00	1,167,676.09	663,993.91	330,368.32	333,625.59	.00
2026	303	248	7300	179,050.00	179,050.00	45,143.44	133,906.56	27,317.69	106,588.87	.00
2026	303	248	7400	67,820.00	67,820.00	65,830.23	1,989.77	349.29	1,640.48	60,000.00
2026	303	248	7500	868,680.00	868,680.00	491,884.00	376,796.00	.00	376,796.00	.00
DIVISION TOTALS:				***4,796,930.00***	***4,846,680.00***	***2,961,970.25***	***1,884,709.75***	***358,035.30***	***1,526,674.45***	***60,000.00***
DEPARTMENT TOTALS:				***4,796,930.00***	***4,846,680.00***	***2,961,970.25***	***1,884,709.75***	***358,035.30***	***1,526,674.45***	***60,000.00***
PERCENT EXPENDED: 61.1				***PERCENT EXPENDED AND ENCUMBERED:***				***68.5***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	303	911	7500	33,210.00	33,210.00	33,210.00	.00	.00	.00	.00
DIVISION TOTALS:				***33,210.00***	***33,210.00***	***33,210.00***	***.00***	***.00***	***.00***	***.00***
919 Public Employee Assistance										
2026	303	919	7500	3,900.00	3,900.00	3,900.00	.00	.00	.00	.00
DIVISION TOTALS:				***3,900.00***	***3,900.00***	***3,900.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***37,110.00***	***37,110.00***	***37,110.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	303	921	7500	33,840.00	33,840.00	33,840.00	.00	.00	.00	.00
DIVISION TOTALS:				***33,840.00***	***33,840.00***	***33,840.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***33,840.00***	***33,840.00***	***33,840.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	303	944	7100	4,540.00	4,540.00	4,540.00	.00	.00	.00	.00
2026	303	944	7200	214,570.00	214,570.00	214,570.00	.00	.00	.00	.00
DIVISION TOTALS:				***219,110.00***	***219,110.00***	***219,110.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***219,110.00***	***219,110.00***	***219,110.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		

306 238
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
306 Municipal Motor Vehicle Lic Tx FUND										
230 Dept Of Transportation & Engin										
238 Division of Traffic Services										
2026	306	238	7100	161,530.00	161,530.00	95,670.40	65,859.60	.00	65,859.60	.00
2026	306	238	7300	35,000.00	35,000.00	.00	35,000.00	.00	35,000.00	.00
2026	306	238	7500	63,580.00	63,580.00	36,213.36	27,366.64	.00	27,366.64	.00
DIVISION TOTALS:				***260,110.00***	***260,110.00***	***131,883.76***	***128,226.24***	***.00***	***128,226.24***	***.00***
DEPARTMENT TOTALS:				***260,110.00***	***260,110.00***	***131,883.76***	***128,226.24***	***.00***	***128,226.24***	***.00***
PERCENT EXPENDED: 50.7				***PERCENT EXPENDED AND ENCUMBERED:***				***50.7***		
250 Dept Of Public Services										
251 Office Of The Director										
2026	306	251	7100	55,390.00	55,390.00	.00	55,390.00	.00	55,390.00	.00
2026	306	251	7500	24,610.00	24,610.00	.00	24,610.00	.00	24,610.00	.00
DIVISION TOTALS:				***80,000.00***	***80,000.00***	***.00***	***80,000.00***	***.00***	***80,000.00***	***.00***
252 Traffic And Road Operations										
2026	306	252	7100	1,785,610.00	1,785,610.00	957,897.69	827,712.31	.00	827,712.31	.00
2026	306	252	7200	862,140.00	862,140.00	221,270.40	640,869.60	59,135.26	581,734.34	.00
2026	306	252	7300	1,121,060.00	1,121,060.00	204,986.75	916,073.25	12,165.60	903,907.65	.00
2026	306	252	7400	10,760.00	10,760.00	5,255.45	5,504.55	3,463.83	2,040.72	.00
2026	306	252	7500	720,060.00	720,060.00	370,081.05	349,978.95	.00	349,978.95	.00
DIVISION TOTALS:				***4,499,630.00***	***4,499,630.00***	***1,759,491.34***	***2,740,138.66***	***74,764.69***	***2,665,373.97***	***.00***
DEPARTMENT TOTALS:				***4,579,630.00***	***4,579,630.00***	***1,759,491.34***	***2,820,138.66***	***74,764.69***	***2,745,373.97***	***.00***
PERCENT EXPENDED: 38.4				***PERCENT EXPENDED AND ENCUMBERED:***				***40.1***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	306	911	7500	20,020.00	20,020.00	20,020.00	.00	.00	.00	.00
DIVISION TOTALS:				***20,020.00***	***20,020.00***	***20,020.00***	***.00***	***.00***	***.00***	***.00***
919 Public Employee Assistance										
2026	306	919	7500	3,700.00	3,700.00	3,310.75	389.25	.00	389.25	.00
DIVISION TOTALS:				***3,700.00***	***3,700.00***	***3,310.75***	***389.25***	***.00***	***389.25***	***.00***
DEPARTMENT TOTALS:				***23,720.00***	***23,720.00***	***23,330.75***	***389.25***	***.00***	***389.25***	***.00***
PERCENT EXPENDED: 98.4				***PERCENT EXPENDED AND ENCUMBERED:***				***98.4***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	306	921	7500	32,810.00	32,810.00	28,655.32	4,154.68	.00	4,154.68	.00
DIVISION TOTALS:				***32,810.00***	***32,810.00***	***28,655.32***	***4,154.68***	***.00***	***4,154.68***	***.00***
DEPARTMENT TOTALS:				***32,810.00***	***32,810.00***	***28,655.32***	***4,154.68***	***.00***	***4,154.68***	***.00***
PERCENT EXPENDED: 87.3				***PERCENT EXPENDED AND ENCUMBERED:***				***87.3***		

306 944
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	306	944	7100	3,120.00	3,120.00	3,120.00	.00	.00	.00	.00
2026	306	944	7200	208,090.00	208,090.00	192,419.03	15,670.97	.00	15,670.97	.00
DIVISION TOTALS:				***211,210.00***	***211,210.00***	***195,539.03***	***15,670.97***	***.00***	***15,670.97***	***.00***
DEPARTMENT TOTALS:				***211,210.00***	***211,210.00***	***195,539.03***	***15,670.97***	***.00***	***15,670.97***	***.00***
PERCENT EXPENDED:				***92.6***	***PERCENT EXPENDED AND ENCUMBERED:***			***92.6***		
318 Sawyer Point FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2026	318	202	7100	578,420.00	731,420.00	94,932.63	636,487.37	.00	636,487.37	.00
2026	318	202	7200	215,790.00	308,914.00	101,337.35	207,576.65	50,200.67	157,375.98	.00
2026	318	202	7300	272,070.00	282,063.00	135,977.73	146,085.27	57,235.21	88,850.06	.00
2026	318	202	7400	43,810.00	43,810.00	22,339.95	21,470.05	13,544.76	7,925.29	.00
2026	318	202	7500	133,750.00	133,750.00	26,788.34	106,961.66	.00	106,961.66	.00
DIVISION TOTALS:				***1,243,840.00***	***1,499,957.00***	***381,376.00***	***1,118,581.00***	***120,980.64***	***997,600.36***	***.00***
203 Parks, Adm & Program Services										
2026	318	203	7200	6,240.00	.00	.00	.00	.00	.00	.00
2026	318	203	7400	10,400.00	16,640.00	14,347.95	2,292.05	.00	2,292.05	.00
DIVISION TOTALS:				***16,640.00***	***16,640.00***	***14,347.95***	***2,292.05***	***.00***	***2,292.05***	***.00***
DEPARTMENT TOTALS:				***1,260,480.00***	***1,516,597.00***	***395,723.95***	***1,120,873.05***	***120,980.64***	***999,892.41***	***.00***
PERCENT EXPENDED:				***26.1***	***PERCENT EXPENDED AND ENCUMBERED:***			***34.1***		
910 Employee Benefits										
919 Public Employee Assistance										
2026	318	919	7500	1,100.00	1,100.00	280.29	819.71	.00	819.71	.00
DIVISION TOTALS:				***1,100.00***	***1,100.00***	***280.29***	***819.71***	***.00***	***819.71***	***.00***
DEPARTMENT TOTALS:				***1,100.00***	***1,100.00***	***280.29***	***819.71***	***.00***	***819.71***	***.00***
PERCENT EXPENDED:				***25.5***	***PERCENT EXPENDED AND ENCUMBERED:***			***25.5***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	318	921	7500	9,100.00	9,100.00	6,367.09	2,732.91	.00	2,732.91	.00
DIVISION TOTALS:				***9,100.00***	***9,100.00***	***6,367.09***	***2,732.91***	***.00***	***2,732.91***	***.00***
DEPARTMENT TOTALS:				***9,100.00***	***9,100.00***	***6,367.09***	***2,732.91***	***.00***	***2,732.91***	***.00***
PERCENT EXPENDED:				***70.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***70.0***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	318	944	7200	57,680.00	57,680.00	42,754.67	14,925.33	.00	14,925.33	.00
DIVISION TOTALS:				***57,680.00***	***57,680.00***	***42,754.67***	***14,925.33***	***.00***	***14,925.33***	***.00***
DEPARTMENT TOTALS:				***57,680.00***	***57,680.00***	***42,754.67***	***14,925.33***	***.00***	***14,925.33***	***.00***
PERCENT EXPENDED:				***74.1***	***PERCENT EXPENDED AND ENCUMBERED:***			***74.1***		

323 191
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
323 Recreation Special Activities FUND										
190 Dept Of Public Recreation										
191 Recreation West Region										
2026	323	191	7100	816,450.00	847,450.00	439,394.85	408,055.15	.00	408,055.15	.00
2026	323	191	7200	186,950.00	224,950.00	92,534.18	132,415.82	19,829.43	112,586.39	.00
2026	323	191	7300	115,260.00	115,260.00	29,797.90	85,462.10	344.68	85,117.42	.00
2026	323	191	7400	.00	18,000.00	10,521.58	7,478.42	.00	7,478.42	.00
2026	323	191	7500	51,190.00	51,190.00	25,711.02	25,478.98	.00	25,478.98	.00
DIVISION TOTALS:				***1,169,850.00***	***1,256,850.00***	***597,959.53***	***658,890.47***	***20,174.11***	***638,716.36***	***.00***
192 Recreation East Region										
2026	323	192	7100	1,272,380.00	1,403,380.00	641,400.43	761,979.57	.00	761,979.57	.00
2026	323	192	7200	189,020.00	220,220.00	121,336.99	98,883.01	17,011.38	81,871.63	.00
2026	323	192	7300	142,930.00	142,930.00	28,390.76	114,539.24	1,722.86	112,816.38	.00
2026	323	192	7400	1,150.00	16,950.00	9,327.73	7,622.27	.00	7,622.27	.00
2026	323	192	7500	57,720.00	57,720.00	37,573.48	20,146.52	.00	20,146.52	.00
DIVISION TOTALS:				***1,663,200.00***	***1,841,200.00***	***838,029.39***	***1,003,170.61***	***18,734.24***	***984,436.37***	***.00***
193 Recreation Central Region										
2026	323	193	7100	1,007,230.00	1,139,230.00	582,292.78	556,937.22	.00	556,937.22	.00
2026	323	193	7200	235,390.00	263,390.00	141,638.02	121,751.98	30,538.42	91,213.56	.00
2026	323	193	7300	179,940.00	177,940.00	33,537.95	144,402.05	548.54	143,853.51	.00
2026	323	193	7400	2,980.00	25,980.00	17,098.12	8,881.88	6,387.15	2,494.73	.00
2026	323	193	7500	45,900.00	45,900.00	32,668.16	13,231.84	.00	13,231.84	.00
DIVISION TOTALS:				***1,471,440.00***	***1,652,440.00***	***807,235.03***	***845,204.97***	***37,474.11***	***807,730.86***	***.00***
194 Recreation Maintenance										
2026	323	194	7200	.00	58,000.00	.00	58,000.00	.00	58,000.00	.00
DIVISION TOTALS:				***.00***	***58,000.00***	***.00***	***58,000.00***	***.00***	***58,000.00***	***.00***
197 Recreation Athletics										
2026	323	197	7100	495,030.00	1,138,030.00	616,934.88	521,095.12	.00	521,095.12	.00
2026	323	197	7200	363,500.00	375,500.00	224,504.93	150,995.07	124,567.89	26,427.18	.00
2026	323	197	7300	138,760.00	138,760.00	62,941.33	75,818.67	12,175.68	63,642.99	.00
2026	323	197	7400	148,290.00	148,290.00	88,164.09	60,125.91	54,116.50	6,009.41	.00
2026	323	197	7500	44,010.00	44,010.00	6,358.09	37,651.91	.00	37,651.91	.00
DIVISION TOTALS:				***1,189,590.00***	***1,844,590.00***	***998,903.32***	***845,686.68***	***190,860.07***	***654,826.61***	***.00***
199 Recreation Administration										
2026	323	199	7100	2,190.00	2,190.00	-74,676.39	76,866.39	.00	76,866.39	.00
2026	323	199	7200	248,490.00	248,490.00	31,762.82	216,727.18	6,163.20	210,563.98	125,000.00
2026	323	199	7300	35,430.00	35,430.00	28,042.61	7,387.39	.00	7,387.39	.00
2026	323	199	7400	165,840.00	180,840.00	31,198.00	149,642.00	.00	149,642.00	.00
2026	323	199	7500	180.00	180.00	.00	180.00	.00	180.00	.00
2026	323	199	7600	14,140.00	14,140.00	.00	14,140.00	.00	14,140.00	.00
DIVISION TOTALS:				***466,270.00***	***481,270.00***	***16,327.04***	***464,942.96***	***6,163.20***	***458,779.76***	***125,000.00***
DEPARTMENT TOTALS:				***5,960,350.00***	***7,134,350.00***	***3,258,454.31***	***3,875,895.69***	***273,405.73***	***3,602,489.96***	***125,000.00***

PERCENT EXPENDED: 45.7 PERCENT EXPENDED AND ENCUMBERED: 49.5

323 919
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
910 Employee Benefits										
919 Public Employee Assistance										
2026	323	919	7500	6,600.00	6,600.00	6,600.00	.00	.00	.00	.00
DIVISION TOTALS:				***6,600.00***	***6,600.00***	***6,600.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***6,600.00***	***6,600.00***	***6,600.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	323	921	7500	58,050.00	58,050.00	58,050.00	.00	.00	.00	.00
DIVISION TOTALS:				***58,050.00***	***58,050.00***	***58,050.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***58,050.00***	***58,050.00***	***58,050.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	323	944	7200	368,140.00	368,140.00	368,140.00	.00	.00	.00	.00
DIVISION TOTALS:				***368,140.00***	***368,140.00***	***368,140.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***368,140.00***	***368,140.00***	***368,140.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
329 Cincinnati Riverfront Park FUND										
200 Department Of Parks										
202 Parks, Operations & Facility Mgmt										
2026	329	202	7100	798,330.00	798,330.00	.00	798,330.00	.00	798,330.00	.00
2026	329	202	7200	276,750.00	281,726.00	57,203.30	224,522.70	93,221.88	131,300.82	.00
2026	329	202	7300	98,970.00	149,074.00	51,728.78	97,345.22	70,155.10	27,190.12	.00
2026	329	202	7400	30,600.00	30,600.00	13,690.00	16,910.00	1,213.08	15,696.92	.00
2026	329	202	7500	370,450.00	370,450.00	.00	370,450.00	.00	370,450.00	.00
DIVISION TOTALS:				***1,575,100.00***	***1,630,180.00***	***122,622.08***	***1,507,557.92***	***164,590.06***	***1,342,967.86***	***.00***
203 Parks, Adm & Program Services										
2026	329	203	7200	7,280.00	.00	.00	.00	.00	.00	.00
2026	329	203	7400	10,400.00	17,680.00	13,735.86	3,944.14	.00	3,944.14	.00
DIVISION TOTALS:				***17,680.00***	***17,680.00***	***13,735.86***	***3,944.14***	***.00***	***3,944.14***	***.00***
DEPARTMENT TOTALS:				***1,592,780.00***	***1,647,860.00***	***136,357.94***	***1,511,502.06***	***164,590.06***	***1,346,912.00***	***.00***
PERCENT EXPENDED: 8.3				***PERCENT EXPENDED AND ENCUMBERED:***				***18.3***		
910 Employee Benefits										
919 Public Employee Assistance										
2026	329	919	7500	1,500.00	1,500.00	.00	1,500.00	.00	1,500.00	.00
DIVISION TOTALS:				***1,500.00***	***1,500.00***	***.00***	***1,500.00***	***.00***	***1,500.00***	***.00***
DEPARTMENT TOTALS:				***1,500.00***	***1,500.00***	***.00***	***1,500.00***	***.00***	***1,500.00***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED:***				***.0***		

329 921
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

PGM ID: CFSFA104
PAGE: 73

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	329	921	7500	13,270.00	13,270.00	13,270.00	.00	.00	.00	.00
DIVISION TOTALS:				***13,270.00***	***13,270.00***	***13,270.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***13,270.00***	***13,270.00***	***13,270.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	329	944	7200	84,150.00	84,150.00	84,150.00	.00	.00	.00	.00
DIVISION TOTALS:				***84,150.00***	***84,150.00***	***84,150.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***84,150.00***	***84,150.00***	***84,150.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
347 Hazard Abatement Fund FUND										
210 Dept Of Bldgs & Inspections										
211 Bldg & Inspections, Director										
2026	347	211	7200	100,000.00	100,000.00	.00	100,000.00	.00	100,000.00	.00
DIVISION TOTALS:				***100,000.00***	***100,000.00***	***.00***	***100,000.00***	***.00***	***100,000.00***	***.00***
212 Bldg & Inspections, Licenses & Permits										
2026	347	212	7100	434,320.00	434,320.00	.00	434,320.00	.00	434,320.00	.00
2026	347	212	7200	50,260.00	50,260.00	26,758.78	23,501.22	18,180.00	5,321.22	.00
2026	347	212	7300	10,430.00	10,430.00	.00	10,430.00	.00	10,430.00	.00
2026	347	212	7500	202,260.00	202,260.00	.00	202,260.00	.00	202,260.00	.00
DIVISION TOTALS:				***697,270.00***	***697,270.00***	***26,758.78***	***670,511.22***	***18,180.00***	***652,331.22***	***.00***
DEPARTMENT TOTALS:				***797,270.00***	***797,270.00***	***26,758.78***	***770,511.22***	***18,180.00***	***752,331.22***	***.00***
PERCENT EXPENDED: 3.4				***PERCENT EXPENDED AND ENCUMBERED:***				***5.6***		
910 Employee Benefits										
919 Public Employee Assistance										
2026	347	919	7500	900.00	900.00	.00	900.00	.00	900.00	.00
DIVISION TOTALS:				***900.00***	***900.00***	***.00***	***900.00***	***.00***	***900.00***	***.00***
DEPARTMENT TOTALS:				***900.00***	***900.00***	***.00***	***900.00***	***.00***	***900.00***	***.00***
PERCENT EXPENDED: .0				***PERCENT EXPENDED AND ENCUMBERED:***				***.0***		
364 911 Cell Phone Fees FUND										
090 Enterprise Technology Solution										
091 Enterprise Technology Solutions										
2026	364	091	7200	21,250.00	21,250.00	2,522.50	18,727.50	.00	18,727.50	.00
DIVISION TOTALS:				***21,250.00***	***21,250.00***	***2,522.50***	***18,727.50***	***.00***	***18,727.50***	***.00***
DEPARTMENT TOTALS:				***21,250.00***	***21,250.00***	***2,522.50***	***18,727.50***	***.00***	***18,727.50***	***.00***
PERCENT EXPENDED: 11.9				***PERCENT EXPENDED AND ENCUMBERED:***				***11.9***		

364 103
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
100 Office Of The City Manager										
103 Emergency Communications										
2026	364	103	7100	662,780.00	662,780.00	.00	662,780.00	.00	662,780.00	.00
2026	364	103	7200	216,070.00	216,070.00	44,696.71	171,373.29	24,025.00	147,348.29	.00
2026	364	103	7300	129,300.00	5,300.00	.00	5,300.00	.00	5,300.00	.00
2026	364	103	7400	299,130.00	423,130.00	423,128.91	1.09	.00	1.09	.00
2026	364	103	7500	283,480.00	283,480.00	.00	283,480.00	.00	283,480.00	.00
DIVISION TOTALS:				***1,590,760.00***	***1,590,760.00***	***467,825.62***	***1,122,934.38***	***24,025.00***	***1,098,909.38***	***.00***
DEPARTMENT TOTALS:				***1,590,760.00***	***1,590,760.00***	***467,825.62***	***1,122,934.38***	***24,025.00***	***1,098,909.38***	***.00***
PERCENT EXPENDED:				***29.4***	***PERCENT EXPENDED AND ENCUMBERED:***			***30.9***		
377 Safe & Clean FUND										
250 Dept Of Public Services										
253 Div Of Neighborhood Operations										
2026	377	253	7200	50,000.00	50,000.00	2,604.20	47,395.80	47,395.80	.00	.00
DIVISION TOTALS:				***50,000.00***	***50,000.00***	***2,604.20***	***47,395.80***	***47,395.80***	***.00***	***.00***
DEPARTMENT TOTALS:				***50,000.00***	***50,000.00***	***2,604.20***	***47,395.80***	***47,395.80***	***.00***	***.00***
PERCENT EXPENDED:				***5.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***100.0***		
395 Community Health Center FUND										
260 Department Of Public Health										
264 Primary Health Care - S.P.										
2026	395	264	7100	404,050.00	404,050.00	210,954.42	193,095.58	.00	193,095.58	.00
2026	395	264	7200	770.00	2,269.00	1,808.56	460.44	248.99	211.45	.00
2026	395	264	7300	2,260.00	761.00	708.66	52.34	.00	52.34	.00
2026	395	264	7500	159,030.00	159,030.00	87,495.88	71,534.12	.00	71,534.12	.00
DIVISION TOTALS:				***566,110.00***	***566,110.00***	***300,967.52***	***265,142.48***	***248.99***	***264,893.49***	***.00***
265 Primary Health Care - H.C.										
2026	395	265	7100	9,497,150.00	9,497,150.00	4,789,553.17	4,707,596.83	.00	4,707,596.83	.00
2026	395	265	7200	3,750,380.00	5,650,380.00	2,295,521.38	3,354,858.62	2,659,066.83	695,791.79	.00
2026	395	265	7300	1,734,660.00	1,684,660.00	136,836.22	1,547,823.78	41,806.92	1,506,016.86	.00
2026	395	265	7400	1,424,310.00	1,574,310.00	816,177.16	758,132.84	753,590.02	4,542.82	.00
2026	395	265	7500	3,682,130.00	3,682,130.00	1,963,756.40	1,718,373.60	.00	1,718,373.60	.00
DIVISION TOTALS:				***20,088,630.00***	***22,088,630.00***	***10,001,844.33***	***12,086,785.67***	***3,454,463.77***	***8,632,321.90***	***.00***
266 School & Adolescent Health										
2026	395	266	7100	5,169,020.00	5,169,020.00	2,716,518.36	2,452,501.64	.00	2,452,501.64	.00
2026	395	266	7200	606,200.00	637,533.00	279,894.66	357,638.34	357,594.20	44.14	.00
2026	395	266	7300	378,820.00	87,190.00	56,624.83	30,565.17	30,532.31	32.86	.00
2026	395	266	7400	180,500.00	440,797.00	137,154.56	303,642.44	303,641.19	1.25	.00
2026	395	266	7500	2,095,740.00	2,095,740.00	1,291,499.02	804,240.98	.00	804,240.98	.00
DIVISION TOTALS:				***8,430,280.00***	***8,430,280.00***	***4,481,691.43***	***3,948,588.57***	***691,767.70***	***3,256,820.87***	***.00***
DEPARTMENT TOTALS:				***29,085,020.00***	***31,085,020.00***	***14,784,503.28***	***16,300,516.72***	***4,146,480.46***	***12,154,036.26***	***.00***
PERCENT EXPENDED:				***47.6***	***PERCENT EXPENDED AND ENCUMBERED:***			***60.9***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	395	911	7500	115,160.00	115,160.00	115,160.00	.00	.00	.00	.00
DIVISION TOTALS:				***115,160.00***	***115,160.00***	***115,160.00***	***.00***	***.00***	***.00***	***.00***

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
919 Public Employee Assistance										
2026	395	919	7500	27,800.00	27,800.00	25,805.30	1,994.70	.00	1,994.70	.00
DIVISION TOTALS:				***27,800.00***	***27,800.00***	***25,805.30***	***1,994.70***	***.00***	***1,994.70***	***.00***
DEPARTMENT TOTALS:				***142,960.00***	***142,960.00***	***140,965.30***	***1,994.70***	***.00***	***1,994.70***	***.00***
PERCENT EXPENDED: 98.6				***PERCENT EXPENDED AND ENCUMBERED:***				***98.6***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	395	921	7500	247,110.00	247,110.00	236,485.09	10,624.91	.00	10,624.91	.00
DIVISION TOTALS:				***247,110.00***	***247,110.00***	***236,485.09***	***10,624.91***	***.00***	***10,624.91***	***.00***
DEPARTMENT TOTALS:				***247,110.00***	***247,110.00***	***236,485.09***	***10,624.91***	***.00***	***10,624.91***	***.00***
PERCENT EXPENDED: 95.7				***PERCENT EXPENDED AND ENCUMBERED:***				***95.7***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	395	944	7200	1,567,230.00	1,567,230.00	1,567,230.00	.00	.00	.00	.00
DIVISION TOTALS:				***1,567,230.00***	***1,567,230.00***	***1,567,230.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***1,567,230.00***	***1,567,230.00***	***1,567,230.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
416 Cincinnati Health District FUND										
260 Department Of Public Health										
261 Health, Office Of The Commissioner										
2026	416	261	7100	1,900,780.00	1,900,780.00	964,970.12	935,809.88	.00	935,809.88	.00
2026	416	261	7200	436,210.00	671,210.00	551,147.25	120,062.75	8,674.65	111,388.10	.00
2026	416	261	7300	72,780.00	72,780.00	15,496.42	57,283.58	2,212.51	55,071.07	.00
2026	416	261	7400	41,770.00	72,160.00	31,137.66	41,022.34	15,831.72	25,190.62	.00
2026	416	261	7500	591,980.00	591,980.00	371,976.53	220,003.47	.00	220,003.47	.00
2026	416	261	7600	3,070.00	3,070.00	.00	3,070.00	.00	3,070.00	.00
DIVISION TOTALS:				***3,046,590.00***	***3,311,980.00***	***1,934,727.98***	***1,377,252.02***	***26,718.88***	***1,350,533.14***	***.00***
262 Health, Technical Resources										
2026	416	262	7100	2,062,240.00	2,062,240.00	993,413.16	1,068,826.84	.00	1,068,826.84	.00
2026	416	262	7200	517,730.00	487,730.00	223,421.00	264,309.00	264,301.08	7.92	.00
2026	416	262	7300	71,460.00	96,460.00	62,850.16	33,609.84	33,511.81	98.03	.00
2026	416	262	7400	3,620.00	8,620.00	4,189.61	4,430.39	4,240.92	189.47	.00
2026	416	262	7500	839,630.00	839,630.00	398,742.05	440,887.95	.00	440,887.95	.00
DIVISION TOTALS:				***3,494,680.00***	***3,494,680.00***	***1,682,615.98***	***1,812,064.02***	***302,053.81***	***1,510,010.21***	***.00***
263 Div Of Community Health										
2026	416	263	7100	3,678,320.00	3,678,320.00	2,211,213.03	1,467,106.97	.00	1,467,106.97	.00
2026	416	263	7200	264,460.00	211,460.00	138,989.35	72,470.65	48,791.04	23,679.61	.00
2026	416	263	7300	36,940.00	36,940.00	25,836.31	11,103.69	4,105.07	6,998.62	.00
2026	416	263	7400	1,030.00	54,030.00	37,792.14	16,237.86	5,442.77	10,795.09	.00
2026	416	263	7500	1,427,650.00	1,427,650.00	859,668.51	567,981.49	.00	567,981.49	.00
DIVISION TOTALS:				***5,408,400.00***	***5,408,400.00***	***3,273,499.34***	***2,134,900.66***	***58,338.88***	***2,076,561.78***	***.00***

416 264
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
264 Primary Health Care - S.P.										
2026	416	264	7100	1,796,750.00	1,796,750.00	878,761.45	917,988.55	.00	917,988.55	.00
2026	416	264	7200	54,220.00	109,520.00	36,102.81	73,417.19	73,298.99	118.20	.00
2026	416	264	7300	6,870.00	23,870.00	8,325.87	15,544.13	15,320.48	223.65	.00
2026	416	264	7400	82,430.00	10,130.00	4,397.98	5,732.02	4,704.89	1,027.13	.00
2026	416	264	7500	699,660.00	699,660.00	344,046.99	355,613.01	.00	355,613.01	.00
DIVISION TOTALS:				***2,639,930.00***	***2,639,930.00***	***1,271,635.10***	***1,368,294.90***	***93,324.36***	***1,274,970.54***	***.00***
265 Primary Health Care - H.C.										
2026	416	265	7100	4,503,730.00	4,503,730.00	2,875,452.18	1,628,277.82	.00	1,628,277.82	.00
2026	416	265	7200	27,650.00	25,650.00	3,261.36	22,388.64	293.94	22,094.70	.00
2026	416	265	7300	9,550.00	11,550.00	11,136.34	413.66	4.39	409.27	.00
2026	416	265	7400	2,500.00	2,500.00	940.07	1,559.93	.00	1,559.93	.00
2026	416	265	7500	1,560,970.00	1,560,970.00	692,105.26	868,864.74	.00	868,864.74	.00
DIVISION TOTALS:				***6,104,400.00***	***6,104,400.00***	***3,582,895.21***	***2,521,504.79***	***298.33***	***2,521,206.46***	***.00***
266 School & Adolescent Health										
2026	416	266	7100	772,410.00	772,410.00	387,038.62	385,371.38	.00	385,371.38	.00
2026	416	266	7200	93,910.00	93,910.00	3,278.20	90,631.80	.00	90,631.80	.00
2026	416	266	7300	21,800.00	21,800.00	2,609.51	19,190.49	77.46	19,113.03	.00
2026	416	266	7500	298,690.00	298,690.00	147,945.61	150,744.39	.00	150,744.39	.00
DIVISION TOTALS:				***1,186,810.00***	***1,186,810.00***	***540,871.94***	***645,938.06***	***77.46***	***645,860.60***	***.00***
DEPARTMENT TOTALS:				***21,880,810.00***	***22,146,200.00***	***12,286,245.55***	***9,859,954.45***	***480,811.72***	***9,379,142.73***	***.00***
PERCENT EXPENDED: 55.5 PERCENT EXPENDED AND ENCUMBERED:								***57.6***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	416	911	7500	121,810.00	121,810.00	121,810.00	.00	.00	.00	.00
DIVISION TOTALS:				***121,810.00***	***121,810.00***	***121,810.00***	***.00***	***.00***	***.00***	***.00***
919 Public Employee Assistance										
2026	416	919	7500	28,300.00	28,300.00	25,574.57	2,725.43	.00	2,725.43	.00
DIVISION TOTALS:				***28,300.00***	***28,300.00***	***25,574.57***	***2,725.43***	***.00***	***2,725.43***	***.00***
DEPARTMENT TOTALS:				***150,110.00***	***150,110.00***	***147,384.57***	***2,725.43***	***.00***	***2,725.43***	***.00***
PERCENT EXPENDED: 98.2 PERCENT EXPENDED AND ENCUMBERED:								***98.2***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	416	921	7500	251,060.00	251,060.00	233,088.73	17,971.27	.00	17,971.27	.00
DIVISION TOTALS:				***251,060.00***	***251,060.00***	***233,088.73***	***17,971.27***	***.00***	***17,971.27***	***.00***
DEPARTMENT TOTALS:				***251,060.00***	***251,060.00***	***233,088.73***	***17,971.27***	***.00***	***17,971.27***	***.00***
PERCENT EXPENDED: 92.8 PERCENT EXPENDED AND ENCUMBERED:								***92.8***		
940 Govt'Al & Prof'Al Services										
941 Audit And Examiner's Fees										
2026	416	941	7200	6,000.00	6,000.00	.00	6,000.00	.00	6,000.00	.00
DIVISION TOTALS:				***6,000.00***	***6,000.00***	***.00***	***6,000.00***	***.00***	***6,000.00***	***.00***

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
944 General Fund Overhead										
2026	416	944	7100	13,680.00	13,680.00	13,680.00	.00	.00	.00	.00
DIVISION TOTALS:				***13,680.00***	***13,680.00***	***13,680.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***19,680.00***	***19,680.00***	***13,680.00***	***6,000.00***	***.00***	***6,000.00***	***.00***
PERCENT EXPENDED:				***69.5***	***PERCENT EXPENDED AND ENCUMBERED:***			***69.5***		
449 Cinti Area Geographic Info Sys FUND										
100 Office Of The City Manager										
108 Dept of Performance & Data Analytics										
2026	449	108	7100	2,188,800.00	2,188,800.00	1,114,292.94	1,074,507.06	.00	1,074,507.06	.00
2026	449	108	7200	1,007,730.00	212,754.00	116,030.93	96,723.07	45,075.00	51,648.07	.00
2026	449	108	7300	59,420.00	59,420.00	519.05	58,900.95	2,000.00	56,900.95	.00
2026	449	108	7400	1,004,770.00	1,799,746.00	1,634,593.34	165,152.66	159,495.82	5,656.84	.00
2026	449	108	7500	712,910.00	712,910.00	398,234.81	314,675.19	.00	314,675.19	.00
DIVISION TOTALS:				***4,973,630.00***	***4,973,630.00***	***3,263,671.07***	***1,709,958.93***	***206,570.82***	***1,503,388.11***	***.00***
DEPARTMENT TOTALS:				***4,973,630.00***	***4,973,630.00***	***3,263,671.07***	***1,709,958.93***	***206,570.82***	***1,503,388.11***	***.00***
PERCENT EXPENDED:				***65.6***	***PERCENT EXPENDED AND ENCUMBERED:***			***69.8***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	449	911	7500	32,090.00	32,090.00	32,090.00	.00	.00	.00	.00
DIVISION TOTALS:				***32,090.00***	***32,090.00***	***32,090.00***	***.00***	***.00***	***.00***	***.00***
919 Public Employee Assistance										
2026	449	919	7500	4,100.00	4,100.00	3,613.17	486.83	.00	486.83	.00
DIVISION TOTALS:				***4,100.00***	***4,100.00***	***3,613.17***	***486.83***	***.00***	***486.83***	***.00***
DEPARTMENT TOTALS:				***36,190.00***	***36,190.00***	***35,703.17***	***486.83***	***.00***	***486.83***	***.00***
PERCENT EXPENDED:				***98.7***	***PERCENT EXPENDED AND ENCUMBERED:***			***98.7***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	449	921	7500	36,050.00	36,050.00	33,086.13	2,963.87	.00	2,963.87	.00
DIVISION TOTALS:				***36,050.00***	***36,050.00***	***33,086.13***	***2,963.87***	***.00***	***2,963.87***	***.00***
DEPARTMENT TOTALS:				***36,050.00***	***36,050.00***	***33,086.13***	***2,963.87***	***.00***	***2,963.87***	***.00***
PERCENT EXPENDED:				***91.8***	***PERCENT EXPENDED AND ENCUMBERED:***			***91.8***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	449	944	7200	228,610.00	228,610.00	222,171.81	6,438.19	.00	6,438.19	.00
DIVISION TOTALS:				***228,610.00***	***228,610.00***	***222,171.81***	***6,438.19***	***.00***	***6,438.19***	***.00***
DEPARTMENT TOTALS:				***228,610.00***	***228,610.00***	***222,171.81***	***6,438.19***	***.00***	***6,438.19***	***.00***
PERCENT EXPENDED:				***97.2***	***PERCENT EXPENDED AND ENCUMBERED:***			***97.2***		

455 111
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
455 Streetcar Operations FUND										
110 Department Of Law										
111 Civil										
2026	455	111	7100	106,960.00	106,960.00	51,901.08	55,058.92	.00	55,058.92	.00
2026	455	111	7500	46,720.00	46,720.00	21,640.29	25,079.71	.00	25,079.71	.00
DIVISION TOTALS:				***153,680.00***	***153,680.00***	***73,541.37***	***80,138.63***	***.00***	***80,138.63***	***.00***
DEPARTMENT TOTALS:				***153,680.00***	***153,680.00***	***73,541.37***	***80,138.63***	***.00***	***80,138.63***	***.00***
PERCENT EXPENDED: 47.9				***PERCENT EXPENDED AND ENCUMBERED:***				***47.9***		
230 Dept Of Transportation & Engin										
236 Divsion of Streetcar Operations										
2026	455	236	7100	397,840.00	397,840.00	205,909.11	191,930.89	.00	191,930.89	.00
2026	455	236	7200	5,463,010.00	5,490,788.00	1,095,715.97	4,395,072.03	3,026,950.42	1,368,121.61	2.00
2026	455	236	7300	11,000.00	11,000.00	1,646.68	9,353.32	.00	9,353.32	.00
2026	455	236	7400	49,600.00	49,600.00	43,622.72	5,977.28	2,272.93	3,704.35	.00
2026	455	236	7500	141,890.00	141,890.00	61,046.26	80,843.74	.00	80,843.74	.00
DIVISION TOTALS:				***6,063,340.00***	***6,091,118.00***	***1,407,940.74***	***4,683,177.26***	***3,029,223.35***	***1,653,953.91***	***2.00***
238 Division of Traffic Services										
2026	455	238	7100	94,580.00	94,580.00	63,381.36	31,198.64	.00	31,198.64	.00
2026	455	238	7500	28,840.00	28,840.00	17,683.73	11,156.27	.00	11,156.27	.00
DIVISION TOTALS:				***123,420.00***	***123,420.00***	***81,065.09***	***42,354.91***	***.00***	***42,354.91***	***.00***
DEPARTMENT TOTALS:				***6,186,760.00***	***6,214,538.00***	***1,489,005.83***	***4,725,532.17***	***3,029,223.35***	***1,696,308.82***	***2.00***
PERCENT EXPENDED: 24.0				***PERCENT EXPENDED AND ENCUMBERED:***				***72.7***		
910 Employee Benefits										
919 Public Employee Assistance										
2026	455	919	7500	1,100.00	1,100.00	969.72	130.28	.00	130.28	.00
DIVISION TOTALS:				***1,100.00***	***1,100.00***	***969.72***	***130.28***	***.00***	***130.28***	***.00***
DEPARTMENT TOTALS:				***1,100.00***	***1,100.00***	***969.72***	***130.28***	***.00***	***130.28***	***.00***
PERCENT EXPENDED: 88.2				***PERCENT EXPENDED AND ENCUMBERED:***				***88.2***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	455	921	7500	9,670.00	9,670.00	9,670.00	.00	.00	.00	.00
DIVISION TOTALS:				***9,670.00***	***9,670.00***	***9,670.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***9,670.00***	***9,670.00***	***9,670.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	455	944	7200	61,320.00	61,320.00	61,320.00	.00	.00	.00	.00
DIVISION TOTALS:				***61,320.00***	***61,320.00***	***61,320.00***	***.00***	***.00***	***.00***	***.00***
DEPARTMENT TOTALS:				***61,320.00***	***61,320.00***	***61,320.00***	***.00***	***.00***	***.00***	***.00***
PERCENT EXPENDED: 100.0				***PERCENT EXPENDED AND ENCUMBERED:***				***100.0***		

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
457 CLEAR FUND										
090 Enterprise Technology Solution										
093 ETS-CLEAR										
2026	457	093	7100	1,768,380.00	1,768,380.00	734,529.00	1,033,851.00	.00	1,033,851.00	.00
2026	457	093	7200	2,170,880.00	2,170,880.00	896,072.28	1,274,807.72	342,903.01	931,904.71	.00
2026	457	093	7300	902,200.00	902,200.00	80,065.19	822,134.81	62,960.58	759,174.23	.00
2026	457	093	7400	1,018,360.00	1,018,360.00	359,943.27	658,416.73	171,311.87	487,104.86	.00
2026	457	093	7500	545,690.00	545,690.00	268,106.06	277,583.94	.00	277,583.94	.00
DIVISION TOTALS:				***6,405,510.00***	***6,405,510.00***	***2,338,715.80***	***4,066,794.20***	***577,175.46***	***3,489,618.74***	***.00***
DEPARTMENT TOTALS:				***6,405,510.00***	***6,405,510.00***	***2,338,715.80***	***4,066,794.20***	***577,175.46***	***3,489,618.74***	***.00***
PERCENT EXPENDED: 36.5				***PERCENT EXPENDED AND ENCUMBERED:***				***45.5***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	457	911	7500	14,150.00	14,150.00	14,150.00	.00	.00	.00	.00
DIVISION TOTALS:				***14,150.00***	***14,150.00***	***14,150.00***	***.00***	***.00***	***.00***	***.00***
919 Public Employee Assistance									-	
2026	457	919	7500	3,200.00	3,200.00	2,070.89	1,129.11	.00	1,129.11	.00
DIVISION TOTALS:				***3,200.00***	***3,200.00***	***2,070.89***	***1,129.11***	***.00***	***1,129.11***	***.00***
DEPARTMENT TOTALS:				***17,350.00***	***17,350.00***	***16,220.89***	***1,129.11***	***.00***	***1,129.11***	***.00***
PERCENT EXPENDED: 93.5				***PERCENT EXPENDED AND ENCUMBERED:***				***93.5***		
920 Employee Benefits (Cont)										
921 Workers' Comp Insurance										
2026	457	921	7500	28,450.00	28,450.00	18,906.18	9,543.82	.00	9,543.82	.00
DIVISION TOTALS:				***28,450.00***	***28,450.00***	***18,906.18***	***9,543.82***	***.00***	***9,543.82***	***.00***
DEPARTMENT TOTALS:				***28,450.00***	***28,450.00***	***18,906.18***	***9,543.82***	***.00***	***9,543.82***	***.00***
PERCENT EXPENDED: 66.5				***PERCENT EXPENDED AND ENCUMBERED:***				***66.5***		
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	457	944	7200	180,420.00	180,420.00	126,954.05	53,465.95	.00	53,465.95	.00
DIVISION TOTALS:				***180,420.00***	***180,420.00***	***126,954.05***	***53,465.95***	***.00***	***53,465.95***	***.00***
DEPARTMENT TOTALS:				***180,420.00***	***180,420.00***	***126,954.05***	***53,465.95***	***.00***	***53,465.95***	***.00***
PERCENT EXPENDED: 70.4				***PERCENT EXPENDED AND ENCUMBERED:***				***70.4***		
701 Metropolitan Sewer District FUND										
410 Dept. of Sewers Director's Off										
410 Dept. of Sewers Director's Office										
2026	701	410	7100	1,616,334.00	1,616,334.00	94,994.72	1,521,339.28	.00	1,521,339.28	.00
2026	701	410	7200	443,101.00	443,101.00	7,975.38	435,125.62	1,000.00	434,125.62	.00
2026	701	410	7300	12,356.00	12,356.00	255.81	12,100.19	.00	12,100.19	.00
2026	701	410	7400	333,148.00	333,148.00	572.99	332,575.01	114,897.00	217,678.01	.00
2026	701	410	7500	527,889.00	527,889.00	32,330.57	495,558.43	.00	495,558.43	.00
DIVISION TOTALS:				***2,932,828.00***	***2,932,828.00***	***136,129.47***	***2,796,698.53***	***115,897.00***	***2,680,801.53***	***.00***
DEPARTMENT TOTALS:				***2,932,828.00***	***2,932,828.00***	***136,129.47***	***2,796,698.53***	***115,897.00***	***2,680,801.53***	***.00***
PERCENT EXPENDED: 4.6				***PERCENT EXPENDED AND ENCUMBERED:***				***8.6***		

701 420
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
420 MSD Div Of Wastewater Engineer										
420 MSD Div Of Wastewater Engineering										
2026	701	420	7100	3,861,995.00	3,861,995.00	266,122.16	3,595,872.84	.00	3,595,872.84	.00
2026	701	420	7200	4,647,662.00	4,647,662.00	8,156.55	4,639,505.45	3,023,000.00	1,616,505.45	.00
2026	701	420	7300	678,731.00	678,731.00	4,010.26	674,720.74	39,284.01	635,436.73	.00
2026	701	420	7400	417,646.00	417,646.00	13,817.40	403,828.60	183,037.55	220,791.05	36,536.45
2026	701	420	7500	2,077,122.00	2,077,122.00	98,273.62	1,978,848.38	.00	1,978,848.38	.00
DIVISION TOTALS:				***11,683,156.00***	***11,683,156.00***	***390,379.99***	***11,292,776.01***	***3,245,321.56***	***8,047,454.45***	***36,536.45***
DEPARTMENT TOTALS:				***11,683,156.00***	***11,683,156.00***	***390,379.99***	***11,292,776.01***	***3,245,321.56***	***8,047,454.45***	***36,536.45***
PERCENT EXPENDED:				***3.3***	***PERCENT EXPENDED AND ENCUMBERED:***			***31.1***		
430 MSD Div Of Wastewater Admin										
430 MSD Div Of Wastewater Admin										
2026	701	430	7100	4,777,594.00	4,777,594.00	189,849.39	4,587,744.61	1,459,442.00	3,128,302.61	.00
2026	701	430	7200	8,118,925.00	8,118,925.00	300,383.78	7,818,541.22	7,520,949.00	297,592.22	.00
2026	701	430	7300	32,052.00	32,052.00	393.29	31,658.71	21,782.50	9,876.21	.00
2026	701	430	7400	73,392.00	73,392.00	1,397.63	71,994.37	.00	71,994.37	.00
2026	701	430	7500	971,439.00	971,439.00	70,378.49	901,060.51	559,081.00	341,979.51	.00
DIVISION TOTALS:				***13,973,402.00***	***13,973,402.00***	***562,402.58***	***13,410,999.42***	***9,561,254.50***	***3,849,744.92***	***.00***
431 MSD Division of Information Technology										
2026	701	431	7100	3,138,873.00	3,138,873.00	201,561.29	2,937,311.71	.00	2,937,311.71	.00
2026	701	431	7200	2,251,323.00	2,251,323.00	3,842.13	2,247,480.87	5,819.60	2,241,661.27	.00
2026	701	431	7300	187,550.00	187,550.00	233.55	187,316.45	25,647.03	161,669.42	.00
2026	701	431	7400	2,737,939.00	2,737,939.00	221,602.69	2,516,336.31	46,903.85	2,469,432.46	.00
2026	701	431	7500	1,082,439.00	1,082,439.00	69,693.24	1,012,745.76	.00	1,012,745.76	.00
DIVISION TOTALS:				***9,398,124.00***	***9,398,124.00***	***496,932.90***	***8,901,191.10***	***78,370.48***	***8,822,820.62***	***.00***
DEPARTMENT TOTALS:				***23,371,526.00***	***23,371,526.00***	***1,059,335.48***	***22,312,190.52***	***9,639,624.98***	***12,672,565.54***	***.00***
PERCENT EXPENDED:				***4.5***	***PERCENT EXPENDED AND ENCUMBERED:***			***45.8***		
440 MSD Div Of Wastewater Treatmen										
441 MSD Office Of Superintendent										
2026	701	441	7100	2,106,424.00	2,106,424.00	134,884.87	1,971,539.13	.00	1,971,539.13	.00
2026	701	441	7200	254,509.00	254,509.00	1,784.29	252,724.71	2,879.52	249,845.19	.00
2026	701	441	7300	472,078.00	472,078.00	9,228.59	462,849.41	351,085.61	111,763.80	.00
2026	701	441	7400	49,699.00	49,699.00	.00	49,699.00	9,086.00	40,613.00	.00
2026	701	441	7500	832,019.00	832,019.00	53,255.07	778,763.93	.00	778,763.93	.00
DIVISION TOTALS:				***3,714,729.00***	***3,714,729.00***	***199,152.82***	***3,515,576.18***	***363,051.13***	***3,152,525.05***	***.00***
442 MSD Millcreek Section										
2026	701	442	7100	6,087,469.00	6,087,469.00	461,008.09	5,626,460.91	.00	5,626,460.91	.00
2026	701	442	7200	9,979,379.00	10,079,379.00	221,660.94	9,857,718.06	5,555,805.78	4,301,912.28	.00
2026	701	442	7300	8,623,518.00	8,623,518.00	164,884.38	8,458,633.62	2,908,996.44	5,549,637.18	10,248.18
2026	701	442	7400	240,809.00	240,809.00	10,345.89	230,463.11	18,331.87	212,131.24	.00
2026	701	442	7500	2,234,439.00	2,234,439.00	172,217.85	2,062,221.15	.00	2,062,221.15	.00
DIVISION TOTALS:				***27,165,614.00***	***27,265,614.00***	***1,030,117.15***	***26,235,496.85***	***8,483,134.09***	***17,752,362.76***	***10,248.18***
443 MSD Little Miami Section										
2026	701	443	7100	2,491,518.00	2,491,518.00	178,957.19	2,312,560.81	.00	2,312,560.81	.00
2026	701	443	7200	5,447,457.00	5,272,457.00	38,402.45	5,234,054.55	2,803,268.84	2,430,785.71	.00
2026	701	443	7300	1,357,329.00	1,357,329.00	8,968.66	1,348,360.34	432,474.94	915,885.40	.00
2026	701	443	7400	110,639.00	110,639.00	2,363.24	108,275.76	99.00	108,176.76	.00
2026	701	443	7500	878,339.00	878,339.00	60,895.77	817,443.23	.00	817,443.23	.00
DIVISION TOTALS:				***10,285,282.00***	***10,110,282.00***	***289,587.31***	***9,820,694.69***	***3,235,842.78***	***6,584,851.91***	***.00***

701 444
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
444 MSD Muddy Creek Section										
2026	701	444	7100	1,461,466.00	1,461,466.00	127,310.26	1,334,155.74	.00	1,334,155.74	.00
2026	701	444	7200	3,016,342.00	3,041,342.00	13,859.06	3,027,482.94	1,268,423.91	1,759,059.03	.00
2026	701	444	7300	969,551.00	969,551.00	2,324.12	967,226.88	161,376.72	805,850.16	.00
2026	701	444	7400	29,621.00	29,621.00	.00	29,621.00	.00	29,621.00	.00
2026	701	444	7500	624,121.00	624,121.00	48,008.10	576,112.90	.00	576,112.90	.00
DIVISION TOTALS:				***6,101,101.00***	***6,126,101.00***	***191,501.54***	***5,934,599.46***	***1,429,800.63***	***4,504,798.83***	***.00***
445 MSD Sycamore Section										
2026	701	445	7100	886,466.00	886,466.00	65,072.06	821,393.94	.00	821,393.94	.00
2026	701	445	7200	1,488,047.00	1,548,047.00	2,966.06	1,545,080.94	1,059,971.72	485,109.22	.00
2026	701	445	7300	431,353.00	431,353.00	110.27	431,242.73	31,092.13	400,150.60	.00
2026	701	445	7400	16,678.00	16,678.00	.00	16,678.00	.00	16,678.00	.00
2026	701	445	7500	390,579.00	390,579.00	27,079.74	363,499.26	.00	363,499.26	.00
DIVISION TOTALS:				***3,213,123.00***	***3,273,123.00***	***95,228.13***	***3,177,894.87***	***1,091,063.85***	***2,086,831.02***	***.00***
446 MSD Taylor Creek Section										
2026	701	446	7100	920,310.00	920,310.00	73,771.39	846,538.61	.00	846,538.61	.00
2026	701	446	7200	1,395,790.00	1,445,790.00	12,667.05	1,433,122.95	1,083,874.24	349,248.71	.00
2026	701	446	7300	436,576.00	436,576.00	1,243.20	435,332.80	6,142.15	429,190.65	.00
2026	701	446	7400	16,950.00	16,950.00	662.95	16,287.05	.00	16,287.05	.00
2026	701	446	7500	394,493.00	394,493.00	29,839.09	364,653.91	.00	364,653.91	.00
DIVISION TOTALS:				***3,164,119.00***	***3,214,119.00***	***118,183.68***	***3,095,935.32***	***1,090,016.39***	***2,005,918.93***	***.00***
447 MSD Polk Run Section										
2026	701	447	7100	953,694.00	953,694.00	67,715.69	885,978.31	.00	885,978.31	.00
2026	701	447	7200	1,221,116.00	1,261,116.00	6,286.40	1,254,829.60	898,814.15	356,015.45	.00
2026	701	447	7300	233,754.00	233,754.00	1,428.44	232,325.56	9,035.85	223,289.71	.00
2026	701	447	7400	10,483.00	10,483.00	681.83	9,801.17	.00	9,801.17	.00
2026	701	447	7500	357,235.00	357,235.00	29,291.64	327,943.36	.00	327,943.36	.00
DIVISION TOTALS:				***2,776,282.00***	***2,816,282.00***	***105,404.00***	***2,710,878.00***	***907,850.00***	***1,803,028.00***	***.00***
448 MSD Pump Stations										
2026	701	448	7100	1,154,523.00	1,154,523.00	72,671.64	1,081,851.36	.00	1,081,851.36	.00
2026	701	448	7200	1,330,645.00	1,329,445.00	3,807.25	1,325,637.75	623,820.50	701,817.25	.00
2026	701	448	7300	596,115.00	596,115.00	4,543.35	591,571.65	258,903.13	332,668.52	.00
2026	701	448	7400	.00	1,200.00	297.32	902.68	.00	902.68	.00
2026	701	448	7500	420,151.00	420,151.00	25,750.26	394,400.74	.00	394,400.74	.00
DIVISION TOTALS:				***3,501,434.00***	***3,501,434.00***	***107,069.82***	***3,394,364.18***	***882,723.63***	***2,511,640.55***	***.00***
449 MSD Maintenance Section										
2026	701	449	7100	5,618,760.00	5,618,760.00	369,954.21	5,248,805.79	.00	5,248,805.79	.00
2026	701	449	7200	922,001.00	922,001.00	12,345.70	909,655.30	2,587.78	907,067.52	.00
2026	701	449	7300	467,892.00	467,892.00	4,739.15	463,152.85	12,290.24	450,862.61	.00
2026	701	449	7400	2,064,929.00	1,964,929.00	.00	1,964,929.00	.00	1,964,929.00	.00
2026	701	449	7500	2,234,041.00	2,234,041.00	144,577.18	2,089,463.82	.00	2,089,463.82	.00
DIVISION TOTALS:				***11,307,623.00***	***11,207,623.00***	***531,616.24***	***10,676,006.76***	***14,878.02***	***10,661,128.74***	***.00***
DEPARTMENT TOTALS:				***71,229,307.00***	***71,229,307.00***	***2,667,860.69***	***68,561,446.31***	***17,498,360.52***	***51,063,085.79***	***10,248.18***
PERCENT EXPENDED:				***3.7***	***PERCENT EXPENDED AND ENCUMBERED:***			***28.3***		

701 450
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
450 MSD Div Of Wastewater Collecti										
450 MSD Div Of Wastewater Collection										
2026	701	450	7100	13,005,858.00	13,005,858.00	919,182.50	12,086,675.50	.00	12,086,675.50	.00
2026	701	450	7200	7,456,721.00	7,456,721.00	134,745.03	7,321,975.97	3,697,627.60	3,624,348.37	14,487.02
2026	701	450	7300	3,555,630.00	3,555,630.00	27,738.90	3,527,891.10	335,814.34	3,192,076.76	.00
2026	701	450	7400	132,671.00	132,671.00	8,952.00	123,719.00	67,789.30	55,929.70	.00
2026	701	450	7500	5,066,444.00	5,066,444.00	351,227.90	4,715,216.10	.00	4,715,216.10	.00
DIVISION TOTALS:				***29,217,324.00***	***29,217,324.00***	***1,441,846.33***	***27,775,477.67***	***4,101,231.24***	***23,674,246.43***	***14,487.02***
DEPARTMENT TOTALS:				***29,217,324.00***	***29,217,324.00***	***1,441,846.33***	***27,775,477.67***	***4,101,231.24***	***23,674,246.43***	***14,487.02***
PERCENT EXPENDED:				***4.9***	***PERCENT EXPENDED AND ENCUMBERED:***			***19.0***		
460 MSD Div Of Industrial Waste										
460 MSD Div Of Industrial Waste										
2026	701	460	7100	5,446,031.00	5,446,031.00	390,497.64	5,055,533.36	.00	5,055,533.36	.00
2026	701	460	7200	3,725,272.00	3,725,272.00	14,261.24	3,711,010.76	669,888.00	3,041,122.76	.00
2026	701	460	7300	980,326.00	980,326.00	4,354.26	975,971.74	139,291.12	836,680.62	.00
2026	701	460	7400	325,326.00	325,326.00	72,605.60	252,720.40	14,860.00	237,860.40	.00
2026	701	460	7500	2,146,876.00	2,146,876.00	144,068.66	2,002,807.34	.00	2,002,807.34	.00
DIVISION TOTALS:				***12,623,831.00***	***12,623,831.00***	***625,787.40***	***11,998,043.60***	***824,039.12***	***11,174,004.48***	***.00***
DEPARTMENT TOTALS:				***12,623,831.00***	***12,623,831.00***	***625,787.40***	***11,998,043.60***	***824,039.12***	***11,174,004.48***	***.00***
PERCENT EXPENDED:				***5.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***11.5***		
480 MSD SBU Program										
480 MSD SBU Program										
2026	701	480	7100	688,953.00	688,953.00	35,015.56	653,937.44	.00	653,937.44	.00
2026	701	480	7200	7,115,190.00	7,115,190.00	172.13	7,115,017.87	3,235,000.00	3,880,017.87	.00
2026	701	480	7300	44,538.00	44,538.00	.00	44,538.00	.00	44,538.00	.00
2026	701	480	7400	1,053,535.00	1,053,535.00	26,853.42	1,026,681.58	474,746.58	551,935.00	.00
2026	701	480	7500	193,262.00	193,262.00	10,458.14	182,803.86	.00	182,803.86	.00
DIVISION TOTALS:				***9,095,478.00***	***9,095,478.00***	***72,499.25***	***9,022,978.75***	***3,709,746.58***	***5,313,232.17***	***.00***
DEPARTMENT TOTALS:				***9,095,478.00***	***9,095,478.00***	***72,499.25***	***9,022,978.75***	***3,709,746.58***	***5,313,232.17***	***.00***
PERCENT EXPENDED:				***.8***	***PERCENT EXPENDED AND ENCUMBERED:***			***41.6***		
490 MSD Debt Service										
490 MSD Debt Service										
2026	701	490	7200	800,000.00	800,000.00	.00	800,000.00	450,000.00	350,000.00	.00
2026	701	490	7700	88,200,000.00	88,200,000.00	4,482,059.81	83,717,940.19	.00	83,717,940.19	.00
DIVISION TOTALS:				***89,000,000.00***	***89,000,000.00***	***4,482,059.81***	***84,517,940.19***	***450,000.00***	***84,067,940.19***	***.00***
DEPARTMENT TOTALS:				***89,000,000.00***	***89,000,000.00***	***4,482,059.81***	***84,517,940.19***	***450,000.00***	***84,067,940.19***	***.00***
PERCENT EXPENDED:				***5.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***5.5***		
910 Employee Benefits										
911 Contribution To City Pension										
2026	701	911	7500	564,000.00	564,000.00	.00	564,000.00	.00	564,000.00	.00
DIVISION TOTALS:				***564,000.00***	***564,000.00***	***.00***	***564,000.00***	***.00***	***564,000.00***	***.00***
DEPARTMENT TOTALS:				***564,000.00***	***564,000.00***	***.00***	***564,000.00***	***.00***	***564,000.00***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		

701 944
RUN DATE: 02/11/2026
RUN TIME: 07.58.41

CITY OF CINCINNATI - DEPARTMENT OF FINANCE
DIVISION OF ACCOUNTS AND AUDITS
STATEMENT OF BALANCES
APPROPRIATED FUNDS
AS OF 01 / 31 / 2026

FY	FND	AGY	OBJT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
940 Govt'Al & Prof'Al Services										
944 General Fund Overhead										
2026	701	944	7200	3,200,000.00	3,200,000.00	.00	3,200,000.00	.00	3,200,000.00	.00
DIVISION TOTALS:				***3,200,000.00***	***3,200,000.00***	***.00***	***3,200,000.00***	***.00***	***3,200,000.00***	***.00***
DEPARTMENT TOTALS:				***3,200,000.00***	***3,200,000.00***	***.00***	***3,200,000.00***	***.00***	***3,200,000.00***	***.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***.0***		
980 Capital Outlay Accounts										
981 Motorized & Construction Equip										
2026	701	981	7600	1,852,000.00	1,852,000.00	.00	1,852,000.00	.00	1,852,000.00	320,000.00
DIVISION TOTALS:				***1,852,000.00***	***1,852,000.00***	***.00***	***1,852,000.00***	***.00***	***1,852,000.00***	***320,000.00***
982 Office & Technical Equip										
2026	701	982	7600	1,200,000.00	1,200,000.00	.00	1,200,000.00	91,837.50	1,108,162.50	.00
DIVISION TOTALS:				***1,200,000.00***	***1,200,000.00***	***.00***	***1,200,000.00***	***91,837.50***	***1,108,162.50***	***.00***
DEPARTMENT TOTALS:				***3,052,000.00***	***3,052,000.00***	***.00***	***3,052,000.00***	***91,837.50***	***2,960,162.50***	***320,000.00***
PERCENT EXPENDED:				***.0***	***PERCENT EXPENDED AND ENCUMBERED:***			***3.0***		

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CITY OF CINCINNATI - DEPARTMENT OF FINANCE
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FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
010	***City Treasurer FUND***							
010	000	44,584,110.13	45,092,281.86	.00	45,092,281.86	.00	45,092,281.86	.00
154	***Vernon Manor Trust FUND***							
154	000	.00	10,547.82	10,547.82	.00	.00	.00	.00
155	***Eco Dev Rev Bonds-USquare Tr FUND***							
155	000	.00	33,027.82	33,027.82	.00	.00	.00	.00
158	***Series 2018 Revenue Bonds FUND***							
158	000	.00	95,316.62	95,316.62	.00	.00	.00	.00
161	***MSD Debt Serv Multi Series FUND***							
161	000	.00	144,818.54	144,818.54	.00	.00	.00	.00
164	***Madison Circle Trust FUND***							
164	000	11,150.49	22,825.68	11,675.19	11,150.49	.00	11,150.49	.00
165	***Elsinore Prop. Aquisition - Tr FUND***							
165	000	10,189,396.83	10,402,140.48	.00	10,402,140.48	.00	10,402,140.48	.00
166	***Graeters Bonds FUND***							
166	000	194,778.71	535,305.36	608,048.11	-72,742.75	.00	-72,742.75	.00
168	***Baldwin Trust FUND***							
168	000	.00	55,245.67	55,245.67	.00	.00	.00	.00
169	***Keystone Trust FUND***							
169	000	.00	16,049.46	16,049.46	.00	.00	.00	.00
201	***Reproduction And Printing FUND***							
201	000	306,709.33	921,408.72	553,198.51	368,210.21	278,017.66	90,192.55	.00
202	***Fleet Services FUND***							
202	000	837,176.79	11,465,035.33	10,618,310.41	846,724.92	5,914,983.68	-5,068,258.76	.00
204	***Water Works Stores -Materials FUND***							
204	000	715,330.62	5,602,844.78	3,560,729.63	2,042,115.15	2,274,761.87	-232,646.72	.00
205	***Fuel System FUND***							
205	000	3,517,288.82	8,535,872.33	4,919,074.74	3,616,797.59	2,910,911.54	705,886.05	.00
207	***Recreation Stores FUND***							
207	000	5,593.38	120,202.67	95,546.60	24,656.07	21,354.05	3,302.02	.00
209	***Property Management Unit FUND***							
209	000	3,541,664.05	1,835,223.95	786,176.68	1,049,047.27	91,002.02	958,045.25	.00
210	***Highway Maintenance Stores FUND***							
210	000	406,662.77	412,813.68	1,454,870.70	-1,042,057.02	832,174.30	-1,874,231.32	.00
212	***Employee Safety & Risk Mangmt FUND***							
212	000	2,402,190.04	5,651,356.01	2,652,489.22	2,998,866.79	2,208,065.81	790,800.98	.00
213	***Employee Workers' Comp FUND***							
213	000	23,178,697.45	28,883,628.87	1,808,129.13	27,075,499.74	536,280.59	26,539,219.15	.00

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FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
214	***Water Works Stores -Chemicals FUND***							
214	000	2,619,282.60	5,767,778.09	3,936,228.08	1,831,550.01	13,266,545.53	-11,434,995.52	.00
304	***Community Dev Block Grant FUND***							
304	000	1,164,050.32	4,291,154.15	4,588,336.39	-297,182.24	4,531,202.32	-4,828,384.56	136,364.80
307	***Convention Center Expansn Tax FUND***							
307	000	2,087,012.59	5,013,654.32	1,642,513.26	3,371,141.06	1,204,280.93	2,166,860.13	.00
308	***Citizens Summer Jobs FUND***							
308	000	1,813,826.56	2,868,756.56	626,592.06	2,242,164.50	811,730.30	1,430,434.20	.00
310	***Employee Relations FUND***							
310	000	255.82	255.82	.00	255.82	.00	255.82	.00
311	***Water Works Activity FUND***							
311	000	3,472.11	7,577.12	4,043.89	3,533.23	1,800.00	1,733.23	.00
312	***Water Works Private Lead Service Line Replacement FUND***							
312	000	10,611,276.16	20,400,712.57	1,887,686.54	18,513,026.03	5,776,955.28	12,736,070.75	4,157,700.07
313	***Recreation Activity Fund FUND***							
313	000	18,229.85	18,229.85	.00	18,229.85	.00	18,229.85	.00
314	***Special Events FUND***							
314	000	614,214.62	640,744.62	38,299.49	602,445.13	.00	602,445.13	.00
317	***Urban Dev Property Operations FUND***							
317	000	2,205,406.22	2,596,128.98	120,139.37	2,475,989.61	68,232.30	2,407,757.31	.00
319	***Contributions For Recreation FUND***							
319	000	16,196.79	68,029.60	12,014.67	56,014.93	7,281.70	48,733.23	.00
320	***Crosley Field Trust FUND***							
320	000	411,486.35	431,536.69	.00	431,536.69	.00	431,536.69	.00
321	***Kroger Trust FUND***							
321	000	65,375.70	66,740.68	.00	66,740.68	.00	66,740.68	.00
324	***Recreation Fed Grant Project FUND***							
324	000	713,450.19	834,048.76	9,457.52	824,591.24	94,428.87	730,162.37	.00
326	***Park Miscellaneous Revenue and Special Activities FUND***							
326	000	497,768.10	1,174,734.05	401,977.69	772,756.36	149,233.56	623,522.80	.00
327	***W.M. Ampt Free Concerts FUND***							
327	000	20,779.96	20,779.96	10,307.75	10,472.21	.00	10,472.21	.00
328	***Groesbeck Endowments FUND***							
328	000	175,140.33	175,140.33	7,970.00	167,170.33	1,700.00	165,470.33	.00
330	***Park Lodge/ Pavilion Deposits FUND***							
330	000	2,126,318.50	2,170,471.72	28,632.60	2,141,839.12	15,675.00	2,126,164.12	.00
331	***Police Education FUND***							
331	000	25,669.65	25,669.65	.00	25,669.65	.00	25,669.65	.00

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FND	DEPT	ORIGINAL AUTHORIZATION	ADJUSTED AUTHORIZATION	EXPENDITURES AMOUNT	UNEXPENDED BALANCE	ENCUMBRANCE AMOUNT	UNENCUMBERED BALANCE	PRE-ENCUMBERED AMOUNT
332	***Krohn Conservatory FUND***							
332	000	1,477,001.17	2,532,188.16	1,298,327.87	1,233,860.29	116,163.89	1,117,696.40	.00
335	***Schmidlapp Endowments FUND***							
335	000	5,393.32	5,393.32	.00	5,393.32	.00	5,393.32	.00
336	***Telecommunications Services FUND***							
336	000	123,782.64	106,199.33	.00	106,199.33	.00	106,199.33	.00
340	***Centennial Operations FUND***							
340	000	976,428.11	3,132,968.11	1,045,802.37	2,087,165.74	1,549,121.00	538,044.74	.00
342	***New City Building Operations FUND***							
342	000	101,293.79	175,693.79	75,001.98	100,691.81	51,388.40	49,303.41	.00
343	***Fire Safety Education FUND***							
343	000	12,965.42	12,965.42	.00	12,965.42	.00	12,965.42	.00
346	***Emergency Remediation of Defects in Rental Housing FUND***							
346	000	1,364,357.43	1,864,357.43	492,657.20	1,371,700.23	49,700.23	1,322,000.00	.00
348	***Western Corridor Safe City FUND***							
348	000	94,172.75	94,172.75	.00	94,172.75	.00	94,172.75	.00
349	***Urban Renewal Debt Retirement FUND***							
349	000	8,745,800.38	9,684,163.67	656,166.56	9,027,997.11	92,667.56	8,935,329.55	.00
350	***Public Health Research FUND***							
350	000	2,322,570.44	4,970,181.27	1,499,112.49	3,471,068.78	3,421,528.90	49,539.88	2.00
353	***Home Health Services FUND***							
353	000	5,397,643.54	6,135,665.73	1,911,103.15	4,224,562.58	60,085.49	4,164,477.09	.00
354	***Household Sewage Treatment System Fees FUND***							
354	000	388,458.82	423,819.82	574.67	423,245.15	.00	423,245.15	.00
356	***Continuing Professional Training FUND***							
356	000	2,351,319.64	3,234,586.74	.00	3,234,586.74	.00	3,234,586.74	.00
357	***West End Revitalization FUND***							
357	000	726,826.38	726,826.38	.00	726,826.38	.00	726,826.38	.00
359	***Blue Ash Property Acquisition FUND***							
359	000	39,567.88	39,567.88	.00	39,567.88	.00	39,567.88	.00
360	***Blue Ash Property Operation FUND***							
360	000	81,205.88	81,205.88	.00	81,205.88	.00	81,205.88	.00
363	***Solid Waste Disposal Control FUND***							
363	000	89,840.55	171,260.21	82,038.29	89,221.92	.00	89,221.92	.00
366	***Federal Asset Forfeiture - Treasury FUND***							
366	000	301,672.41	256,073.31	12,687.11	243,386.20	.00	243,386.20	.00
367	***Federal Asset Forfeiture - Justice FUND***							
367	000	2,344.04	529,857.22	201,824.15	328,033.07	15,934.01	312,099.06	.00

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368	***Law Enforcement Grant FUND***							
368	000	46,555.87	2,799,597.97	2,784,422.09	15,175.88	977,178.91	-962,003.03	.00
369	***Criminal Actv Forfeiture State FUND***							
369	000	942,894.12	1,050,964.51	351,562.55	699,401.96	265,189.73	434,212.23	.00
370	***Drug Offender Fines Forfeiture FUND***							
370	000	144,018.66	147,774.06	1,845.00	145,929.06	1,775.00	144,154.06	.00
372	***DUI Enforcement FUND***							
372	000	141,063.21	144,324.41	2,021.70	142,302.71	21,123.20	121,179.51	.00
373	***IRS Forfeiture FUND***							
373	000	637.00	650.30	.00	650.30	.00	650.30	.00
376	***Anti-Prostitution Fund FUND***							
376	000	44,831.37	56,081.37	.00	56,081.37	.00	56,081.37	.00
384	***Sewers - Activity FUND***							
384	000	510.81	510.81	.00	510.81	.00	510.81	.00
386	***Empowerment Zone FUND***							
386	000	295,689.43	295,689.43	.00	295,689.43	3,649.55	292,039.88	.00
387	***Lead Hazard Control FUND***							
387	000	.00	745,740.31	745,740.31	.00	3,544,412.86	-3,544,412.86	.00
389	***Communications & Marketing Actv FUND***							
389	000	196,201.97	196,201.97	.00	196,201.97	37,418.04	158,783.93	.00
390	***Fire Education FUND***							
390	000	27,413.02	27,413.02	12,982.22	14,430.80	103.20	14,327.60	.00
391	***Women & Infants Food Grnt Prog FUND***							
391	000	299,140.20	1,879,793.50	1,913,483.26	-33,689.76	92,099.85	-125,789.61	.00
393	***Metropolitan Medical Response-Contract Funds FUND***							
393	000	68,134.64	68,134.64	.00	68,134.64	.00	68,134.64	.00
396	***Council Lobbying FUND***							
396	000	1,924.00	1,924.00	.00	1,924.00	.00	1,924.00	.00
403	***Yeatman's Cove Park Trust FUND***							
403	000	629,450.67	642,592.93	.00	642,592.93	.00	642,592.93	.00
404	***General Government Grants FUND***							
404	000	.00	379,601.32	379,601.32	.00	966,990.57	-966,990.57	.00
405	***Vending Program FUND***							
405	000	197,436.33	223,136.33	.00	223,136.33	.00	223,136.33	.00
411	***Home Investment Trust FUND***							
411	000	14,181.51	2,229,428.62	3,249,254.25	-1,019,825.63	6,642,249.47	-7,662,075.10	.00
412	***Food Service License Fees FUND***							
412	000	368,814.69	458,631.50	1,147,976.94	-689,345.44	1,081.99	-690,427.43	.00

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413	***Swimming Pool License Fees FUND***							
413	000	62,252.49	65,403.74	27,159.83	38,243.91	52,888.28	-14,644.37	.00
415	***Immunization Action Plan FUND***							
415	000	151,291.68	275,772.27	163,584.91	112,187.36	52,742.48	59,444.88	.00
420	***Public Employee Assistance Pro FUND***							
420	000	767,332.40	1,635,154.49	480,885.56	1,154,268.93	29,928.22	1,124,340.71	.00
428	***Urban Forestry FUND***							
428	000	699,243.99	1,587,991.68	40,654.50	1,547,337.18	109,891.00	1,437,446.18	.00
430	***Parks Private Endowment FUND***							
430	000	503,162.25	1,698,551.23	343,477.44	1,355,073.79	349,520.45	1,005,553.34	.00
435	***Human Relations FUND***							
435	000	1,060.00	1,060.00	.00	1,060.00	10,000.00	-8,940.00	.00
436	***Environment & Sustainability FUND***							
436	000	736,650.09	921,288.05	675,195.83	246,092.22	753,440.71	-507,348.49	.00
437	***City Trails FUND***							
437	000	11,655.20	13,155.20	7,452.00	5,703.20	2,652.00	3,051.20	.00
438	***Neighborhood Stabilization FUND***							
438	000	634,237.86	636,564.55	6,095.98	630,468.57	838,904.02	-208,435.45	.00
444	***Armleder Projects FUND***							
444	000	1,898,945.08	1,938,593.01	.00	1,938,593.01	100,000.00	1,838,593.01	.00
445	***Emergency Shelter FUND***							
445	000	.00	119,366.53	146,968.66	-27,602.13	538,176.81	-565,778.94	.00
446	***Health Network FUND***							
446	000	881,421.79	2,314,683.70	3,637,087.74	-1,322,404.04	2,370,575.94	-3,692,979.98	.00
448	***Health Care For The Homeless FUND***							
448	000	.00	-11,886.03	114,793.32	-126,679.35	391.41	-127,070.76	.00
456	***Public Safety Special Projects FUND***							
456	000	48,610.60	49,990.60	.00	49,990.60	.00	49,990.60	.00
465	***Housing Opp People With Aids FUND***							
465	000	.00	505,259.27	697,952.57	-192,693.30	854,389.27	-1,047,082.57	.00
468	***Avondale Equiv FUND***							
468	000	11,859,775.01	14,275,850.96	2,261,418.99	12,014,431.97	506,002.24	11,508,429.73	.00
469	***Local Fiscal Recovery Fund (ARP) FUND***							
469	000	534,864.39	534,864.39	326,406.81	208,457.58	207,105.70	1,351.88	.00
472	***Fire Grants FUND***							
472	000	1,047,524.82	1,157,742.37	122,554.80	1,035,187.57	18,392.15	1,016,795.42	.00
473	***COVID-19 FUND***							
473	000	97,098.09	97,098.09	97,097.99	.10	.00	.10	.00

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475	***Opioid Settlement FUND***							
475	000	816,366.94	1,481,888.88	7.60	1,481,881.28	608,000.00	873,881.28	.00
476	***UASI Grant FUND***							
476	000	10,563.95	10,563.95	.00	10,563.95	.00	10,563.95	.00
478	***Justice Assistance Grant FUND***							
478	000	349,707.08	356,230.19	142,593.55	213,636.64	60,690.00	152,946.64	.00
480	***Queensgate South Dist Equiv FUND***							
480	000	2,511,063.67	2,691,390.90	173,434.66	2,517,956.24	161,690.57	2,356,265.67	.00
481	***Downtown South/Riverfront Equivalent FUND***							
481	000	10,540,972.97	10,660,047.06	2,754,287.81	7,905,759.25	5,875,005.13	2,030,754.12	.00
482	***Downtown/OTR West Equivalent FUND***							
482	000	11,255,412.61	15,992,546.18	2,384,777.75	13,607,768.43	1,570,593.46	12,037,174.97	.00
483	***Downtown/OTR East Equivalent FUND***							
483	000	18,104,649.37	24,634,852.78	5,995,029.78	18,639,823.00	1,788,641.48	16,851,181.52	.00
484	***Center Hill-Carthage/SPUR District Equivalent FUND***							
484	000	445,809.82	479,158.40	14,118.72	465,039.68	10,260.37	454,779.31	.00
485	***Walnut Hills Equivalent FUND***							
485	000	815,902.93	1,622,330.03	1,620,285.00	2,045.03	355,945.65	-353,900.62	.00
486	***East Walnut Hills Equivalent FUND***							
486	000	7,846,997.39	9,276,273.40	705,259.65	8,571,013.75	436,267.85	8,134,745.90	.00
487	***CUF/Heights Equivalent FUND***							
487	000	9,940,607.49	12,762,387.40	3,246,215.31	9,516,172.09	888,326.29	8,627,845.80	.00
488	***Corryville Equivalent FUND***							
488	000	15,158,533.60	17,782,398.06	3,481,776.02	14,300,622.04	951,148.80	13,349,473.24	.00
489	***Bond Hill Equivalent TIF District 10 FUND***							
489	000	2,094,954.55	2,355,078.87	112,145.82	2,242,933.05	71,868.49	2,171,064.56	.00
490	***Evanston Equivalent FUND***							
490	000	2,712,082.90	3,395,764.32	492,076.30	2,903,688.02	238,983.23	2,664,704.79	.00
491	***Municipal Public Improvt Equiv FUND***							
491	000	16,995,360.90	23,470,973.27	9,797,218.31	13,673,754.96	5,206,926.38	8,466,828.58	.00
492	***West Price Hill Equiv FUND***							
492	000	205,425.89	261,361.48	73,063.13	188,298.35	16,212.87	172,085.48	.00
493	***Price Hill Equiv FUND***							
493	000	879,071.14	1,075,725.86	84,542.58	991,183.28	63,615.97	927,567.31	.00
494	***East Price Hill Equiv FUND***							
494	000	893,204.73	1,283,380.79	292,976.41	990,404.38	122,025.08	868,379.30	.00
495	***Lower Price Hill Equiv FUND***							
495	000	957,416.70	1,110,127.77	60,937.46	1,049,190.31	3,971.55	1,045,218.76	.00

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496	***Westwood 1 Equiv FUND***							
496	000	221,832.72	280,597.40	18,342.96	262,254.44	15,214.65	247,039.79	.00
497	***Westwood 2 Equiv FUND***							
497	000	740,029.90	1,055,474.08	181,048.93	874,425.15	73,513.00	800,912.15	.00
498	***Madisonville Equiv FUND***							
498	000	7,414,494.67	9,134,778.90	1,174,601.55	7,960,177.35	359,481.72	7,600,695.63	.00
499	***Oakley Equiv FUND***							
499	000	7,392,274.97	8,678,869.40	698,448.23	7,980,421.17	483,300.78	7,497,120.39	.00
522	***West End Equivalent Fund FUND***							
522	000	4,250,287.87	5,828,949.97	636,570.67	5,192,379.30	359,641.33	4,832,737.97	.00
523	***Pleasant Ridge Equivalent Fund FUND***							
523	000	4,598,485.80	5,689,126.72	866,291.16	4,822,835.56	263,655.13	4,559,180.43	.00
524	***Mt Auburn Equivalent Fund FUND***							
524	000	3,423,850.01	4,626,038.99	477,604.07	4,148,434.92	243,471.95	3,904,962.97	.00
525	***Northside Equivalent Fund FUND***							
525	000	806,412.83	2,092,382.53	997,905.15	1,094,477.38	458,393.80	636,083.58	.00
526	***Eastern River Equivalent Fund FUND***							
526	000	2,019,567.74	2,466,951.55	182,073.50	2,284,878.05	118,879.75	2,165,998.30	.00
527	***College Hill Equivalent Fund FUND***							
527	000	1,883,081.01	2,889,129.02	403,319.09	2,485,809.93	240,252.29	2,245,557.64	.00
528	***Roselawn Equivalent Fund FUND***							
528	000	1,934,910.14	2,695,344.52	309,641.23	2,385,703.29	203,429.49	2,182,273.80	.00
529	***Westwood 3 Boudinot Equivalent Fund FUND***							
529	000	2,409,881.21	3,180,897.86	313,043.48	2,867,854.38	214,030.60	2,653,823.78	.00
530	***Mt Airy Equivalent Fund FUND***							
530	000	2,669,164.53	3,508,578.20	337,883.43	3,170,694.77	212,831.88	2,957,862.89	.00
531	***Camp Washington Equivalent Fund FUND***							
531	000	2,586,348.69	3,215,302.84	247,686.10	2,967,616.74	107,230.54	2,860,386.20	.00
532	***Spring Grove Village Equivalent Fund FUND***							
532	000	1,343,886.99	1,757,530.95	167,535.42	1,589,995.53	112,605.46	1,477,390.07	.00
533	***South Fairmount Equivalent Fund FUND***							
533	000	555,772.18	760,900.49	83,992.30	676,908.19	60,512.25	616,395.94	.00
534	***South Cumminsville Equivalent Fund FUND***							
534	000	288,101.72	385,903.93	40,116.45	345,787.48	31,671.80	314,115.68	.00
535	***Riverside Equivalent Fund FUND***							
535	000	336,925.85	391,090.64	25,187.55	365,903.09	43,251.47	322,651.62	.00
536	***North Fairmount Equivalent Fund FUND***							
536	000	282,451.63	376,563.85	38,651.01	337,912.84	28,924.22	308,988.62	.00

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601	***Prepaid Property Settlement FUND***							
601	000	193,205.53	193,205.53	.00	193,205.53	.00	193,205.53	.00
604	***Unclassified Receipts FUND***							
604	000	353,150.26	1,066,704.19	.00	1,066,704.19	.00	1,066,704.19	.00
605	***Undistributed City Income Tax FUND***							
605	000	2,000,000.00	2,000,000.00	.00	2,000,000.00	.00	2,000,000.00	.00
608	***Federal Taxes W/H FUND***							
608	000	115,415.48	124,303.54	.00	124,303.54	.00	124,303.54	.00
610	***United Way Withholding FUND***							
610	000	21,238.07	22,939.53	.00	22,939.53	.00	22,939.53	.00
611	***Union Dues Withholding FUND***							
611	000	161,182.06	32,438.94	.00	32,438.94	.00	32,438.94	.00
612	***State Pension Systems W/H FUND***							
612	000	2,916,254.94	5,158,881.85	.00	5,158,881.85	.00	5,158,881.85	.00
614	***Employee Salary W/H FUND***							
614	000	82,358.76	78,085.49	.00	78,085.49	.00	78,085.49	.00
615	***Ohio Sales Tax Deposits FUND***							
615	000	94,346.92	97,146.85	.00	97,146.85	.00	97,146.85	.00
616	***Fire Insurance Escrow FUND***							
616	000	1,744,791.56	1,839,918.25	.00	1,839,918.25	.00	1,839,918.25	.00
617	***Admissions Tax Bonds FUND***							
617	000	44,174.16	45,274.16	.00	45,274.16	.00	45,274.16	.00
619	***State Food Service Deposits FUND***							
619	000	45,572.59	45,460.59	.00	45,460.59	.00	45,460.59	.00
621	***State Vital Statistics Deposit FUND***							
621	000	794,397.92	790,444.02	.00	790,444.02	.00	790,444.02	.00
622	***State Swimming Pool Deposits FUND***							
622	000	2,465.00	80.00	.00	80.00	.00	80.00	.00
623	***Street Restoration FUND***							
623	000	3,307,001.38	2,991,404.12	1,385,111.37	1,606,292.75	.00	1,606,292.75	.00
625	***Inspection Private St And Sewe FUND***							
625	000	148,103.00	148,103.00	.00	148,103.00	.00	148,103.00	.00
626	***Unclaimed Wages & Other Pay FUND***							
626	000	2,989,711.77	2,985,622.93	.00	2,985,622.93	.00	2,985,622.93	.00
627	***Deferred Compensation W/H FUND***							
627	000	74,311.33	111,473.33	.00	111,473.33	.00	111,473.33	.00
628	***State Income Tax W/H FUND***							
628	000	125,715.34	205,986.10	.00	205,986.10	.00	205,986.10	.00

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630	***Cable Access Management FUND***							
630	000	735,318.54	749,808.39	79,255.68	670,552.71	61,467.32	609,085.39	.00
632	***Local And School Withholding FUND***							
632	000	62,055.45	44,609.10	.00	44,609.10	.00	44,609.10	.00
634	***Buildings Escrow Deposits FUND***							
634	000	34,387.63	40,103.03	.00	40,103.03	.00	40,103.03	.00
635	***Buildings State Surcharge Fee FUND***							
635	000	10,489.96	24,599.14	.00	24,599.14	.00	24,599.14	.00
636	***Flexible Benefit Program FUND***							
636	000	1,782,186.74	2,506,493.87	94,706.25	2,411,787.62	118,246.25	2,293,541.37	.00
638	***Other City Deposits FUND***							
638	000	410,660.92	410,660.92	.00	410,660.92	.00	410,660.92	.00
639	***Police Property Room Deposits FUND***							
639	000	4,837,175.18	4,854,792.58	.00	4,854,792.58	.00	4,854,792.58	.00
702	***Enterprise Technology Solutions FUND***							
702	000	5,512,416.92	11,774,706.02	6,230,045.45	5,544,660.57	2,055,203.76	3,489,456.81	.00
704	***MSD Capital Improvements FUND***							
704	000	78,799,894.30	122,881,100.98	86,664,675.53	36,216,425.45	564,941,575.71	-528,725,150.26	11,428,330.00
706	***W.M. Ampt Endowment FUND***							
706	000	130,445.75	140,331.11	.00	140,331.11	.00	140,331.11	.00
707	***Groesbeck Endowment FUND***							
707	000	36,964.12	55,135.32	.00	55,135.32	.00	55,135.32	.00
708	***Schmidlapp Park Music FUND***							
708	000	51,115.49	52,198.86	.00	52,198.86	.00	52,198.86	.00
711	***Risk Management FUND***							
711	000	49,171,230.46	106,150,957.95	64,458,308.65	41,692,649.30	42,109,327.24	-416,677.94	.00
712	***Railway Trust Infrastructure FUND***							
712	000	.00	42,000,000.00	6,857,468.85	35,142,531.15	13,404,493.88	21,738,037.27	512,802.48
715	***Convention Facility Authority FUND***							
715	000	100,210.49	100,210.49	.00	100,210.49	.00	100,210.49	.00
721	***Crosley Field Complex-Trustee FUND***							
721	000	.00	4,379.20	4,379.20	.00	.00	.00	.00
748	***Qualified Employee Benefit Arrangement (QEBA) FUND***							
748	000	.00	116,000.00	111,502.00	4,498.00	.00	4,498.00	.00
751	***Recreation PIF FUND***							
751	000	429,124.33	429,124.33	.00	429,124.33	.00	429,124.33	.00
752	***Park Board PIF FUND***							
752	000	1,135,395.16	1,238,511.74	.00	1,238,511.74	.00	1,238,511.74	.00

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753	***Expressways/Gateways PIF FUND***							
753	000	2,855,581.43	2,947,928.44	.00	2,947,928.44	.00	2,947,928.44	.00
754	***Working Capital Reserve FUND***							
754	000	47,303,137.24	48,290,775.89	.00	48,290,775.89	.00	48,290,775.89	.00
756	***Water Works PIF FUND***							
756	000	50,828,191.36	162,981,853.64	28,935,552.97	134,046,300.67	34,519,587.30	99,526,713.37	23,665,152.38
757	***Miscellaneous PIF FUND***							
757	000	5,192,964.89	6,019,878.15	209,147.17	5,810,730.98	.00	5,810,730.98	.00
758	***Income Tax PIF FUND***							
758	000	102,677,445.20	118,648,572.51	23,776,259.99	94,872,312.52	6,844,349.86	88,027,962.66	199,150.00
761	***Special Housing PIF FUND***							
761	000	5,413,990.09	5,931,173.54	.00	5,931,173.54	.00	5,931,173.54	.00
762	***Urban Redev Tax Incrmt Equivlt FUND***							
762	000	1,374,719.74	5,135,894.11	4,718,315.77	417,578.34	3,038,969.45	-2,621,391.11	.00
763	***Urban Redev Tax Incrmt Equivlt II FUND***							
763	000	2,065,925.84	8,879,066.07	6,522,862.00	2,356,204.07	7,469,368.63	-5,113,164.56	.00
791	***Sidewalk Assessments FUND***							
791	000	1,457,429.85	1,552,390.70	230,243.88	1,322,146.82	498,724.72	823,422.10	.00
792	***Forestry Assessments FUND***							
792	000	4,431,444.22	5,526,576.36	1,609,654.98	3,916,921.38	2,225,752.78	1,691,168.60	.00
793	***Blem Assessment FUND***							
793	000	328,042.43	854,416.17	441,311.82	413,104.35	308,361.06	104,743.29	.00
794	***Private Street Dedication FUND***							
794	000	294,697.51	495,984.26	348,237.42	147,746.84	202,326.23	-54,579.39	.00
795	***Downtown Special Improvemt FUND***							
795	000	.00	1,963,381.10	1,963,381.10	.00	.00	.00	.00
823	***Automotive & Other Equip FUND***							
823	000	1,761.97	1,761.97	.00	1,761.97	.00	1,761.97	.00
827	***Parking Facilities Improvement FUND***							
827	000	.01	.01	.00	.01	.00	.01	.00
846	***Stormwater Improvement FUND***							
846	000	91,721.00	202,183.80	.00	202,183.80	.00	202,183.80	.00
858	***Street Improvement FUND***							
858	000	.00	.00	.00	.00	.00	.00	.00
883	***Revolving Energy Loan FUND***							
883	000	4,725,791.68	5,988,894.60	67,500.00	5,921,394.60	.00	5,921,394.60	.00
887	***Water Works Improvement FY22 FUND***							
887	000	9,834,182.61	9,839,132.64	6,001,235.69	3,837,896.95	7,466,517.55	-3,628,620.60	.00

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980	***Capital Projects FUND***							
980	000	190,965,815.27	237,198,835.95	93,474,737.36	143,724,098.59	153,023,273.01	-9,299,174.42	5,690,039.84
982	***Parking System Facilities Capital FUND***							
982	000	.00	1,400,000.00	.00	1,400,000.00	.00	1,400,000.00	.00
983	***Convention Center Capital FUND***							
983	000	.00	672,946.19	.00	672,946.19	.00	672,946.19	.00
984	***General Aviation Capital FUND***							
984	000	.00	340,000.00	.00	340,000.00	.00	340,000.00	.00
985	***Municipal Golf Activities Capital FUND***							
985	000	.00	6,679,267.75	.00	6,679,267.75	5,955,926.50	723,341.25	111,971.16
987	***Stormwater Management Capital FUND***							
987	000	.00	220,000.00	.00	220,000.00	.00	220,000.00	.00

city of CINCINNATI
Interdepartment Correspondence Sheet

April 22, 2026

To: Mayor and Members of City Council

From: Sheryl M.M. Long, City Manager

202601440

Subject: **Lift Assistance Fee**

REFERENCE DOCUMENT #202502009

The City Council, at its session on November 19, 2025, referred to the following item for review and report:

> **MOTION**, submitted by Councilmembers Jeffreys and Cramerding. **WE MOVE** that the Administration provide a report within 90 days to assess the feasibility of establishing a "lift assistance fee" through the Cincinnati Fire Department; we ask that the report include the following: (1) Process for fee collection; (2) Anticipated revenue impact; (3) Recommended criteria for exemptions; (4) Establish a clear definition of a repeat offender; (5) The responsibilities of the State of Ohio in regulating nursing homes and skilled nursing facilities as it relates to patient care.

This report informs City Council about the feasibility of establishing a "lift assistance fee" through the Cincinnati Fire Department.

1. **Process for Fee Collection**
    a. Initially, fees would be imposed for calls for lift assistance that should be provided by a staffed care facility.
    b. The process for fee collection would be driven through the Cincinnati Fire Department's existing electronic patient care reporting (ePCR) system, which is currently used for Emergency Medical Services (EMS) documentation and billing support.
    c. Due to the variety of potential dispatch types and dispositions associated with lift assistance responses, a custom documentation element would be implemented within ePCR. This custom form would require the report writer to attest that:

        i. The EMS response occurred at a licensed or otherwise staffed care facility such as a skilled nursing facility, and assisted living facility, or other facility where caregivers are required to be onsite; and
        ii. The individual receiving assistance required only a lift or repositioning, with no immediate medical treatment or transport from the site was provided or required.

    d. Completion of this attestation would be mandatory for any response to be classified as a billable non-emergency lift assistance. If the incident escalates to

a medical treatment or transport, the lift assistance designation would not apply and existing EMS billing procedures would govern.

e. Reports meeting the defined criteria would be systematically identified and extracted from ePCR and forwarded to the City's EMS Billing Department. The EMS Billing Department would be responsible for generating and issuing invoices directly to the staffed care facility, consistent with established municipal billing and collection practices. No billing would be directed to the individual resident or patient. This process ensures that fee collection is:

    i. Based on objective documentation by responding personnel
    ii. Auditable and consistent across incidents
    iii. Integrated into existing CFD and City billing workflows
    iv. Aligned with legal requirements that fees be tied to documented, cost-recoverable services

2. Anticipated Revenue Impact

Based on preliminary analysis, the proposed non-emergency lift assistance fee is not expected to produce net revenue. It is intended as a cost-recovery and demand-management measure, designed to benefit CFD operations by reducing inappropriate utilization of emergency response resources.

a. Revenue projections from recovered costs must be evaluated using a range-based model, not a single fixed estimate, due to two competing dynamics that occur once a fee is implemented:

    i. Gross revenue generated from billed lift assistance responses, and
    ii. A reduction in call volume as staffed care facilities adjust staffing levels, equipment availability, or internal procedures in response to the fee.

b. Experience in other jurisdictions indicates that call volume reduction can be substantial once a lift assistance fee is implemented. One widely cited example documented an approximate 60 percent reduction in non-emergency lift assistance responses following adoption of a $500 flat-fee structure.

c. Baseline and Fee Range Assumptions

    i. For modeling purposes, CFD assumes:
        1. An estimated three (3) qualifying non-emergency lift assistance responses per month prior to implementation
        2. A flat per-occurrence fee range of $500, assessed regardless of time spent on scene
        3. Even under a no-behavior-change assumption, gross annual billings would remain modest. If expected behavioral changes occur, net collections would decline.
    ii. Range-Based Revenue Scenarios -Using historical data from the ePCR reporting system and applying conservative assumptions, CFD anticipates the following outcomes:
        1. Conservative scenario (20% reduction in calls):
        2. Moderate scenario (40% reduction in calls)
        3. Aggressive scenario (60% reduction in calls):
    iii. Minimal cost-recovery, with the primary benefit realized through reduced call volume and increased unit availability

d. In all scenarios, administrative costs associated with billing, tracking, and collection further reduce net revenue, reinforcing that the program should not be evaluated as a revenue source.

3. Recommended Criteria for Exemptions

a. The non-emergency lift assistance fee shall apply only in limited circumstances where no medical care or transport is required.
b. To ensure patient safety, fairness, and appropriate use of emergency services, in the following circumstances exemption from billing is recommended:

i. Automatic Exemptions -
   1. The incident involves, or escalates into requiring, medical treatment and/or transport.
   2. An injury or illness is suspected or identified, including but not limited to head strike, uncontrolled pain, abnormal vital signs, altered mental status, or use of anticoagulant medications, even if no transport or medical treatment ultimately occurs.

i. Clinical Judgment Exemptions
   1. No fee shall be assessed when, in the professional judgment of responding personnel, medical evaluation is necessary to ensure patient safety, even if no treatment or transport ultimately occurs.
   2. No Lift Assist Form is completed by provider due to their clinical judgement

4. Definition of a Repeat Offender

a. At this time, the Cincinnati Fire Department does not propose to establish a repeat offender classification for staffed care facilities based on call frequency. Each qualifying non-emergency lift assistance response would be evaluated and billed individually, regardless of whether a facility generates one (1) such response per year or one hundred (100).
b. Under the proposed framework, no progressive fee structure, escalation, surcharge, or penalty would be applied based on call volume. Each occurrence that meets the defined criteria would be billed at the established flat fee, consistent with cost-recovery principles.
c. Future Policy Options (Not Recommended at This Time)

i. While no repeat offender designation is proposed initially, the following options could be evaluated in the future if Council or Administration determine that additional policy tools are warranted:
   1. Threshold-based tracking, such as identifying facilities that exceed a defined number of non-emergency lift assists within a calendar year for outreach or education purposes only
   2. Rate-based analysis, such as lift assists per licensed bed, to identify utilization patterns without triggering fee escalation

5. Private Property Owners

a. The Cincinnati Fire Department notes that lift assistance calls also occur at private residences and residential rental properties. Sufficient data has not been gathered at this time to guide imposition of a lift assistance fee on such property

owners. The Cincinnati Fire Department will collect data on such incidents to guide development of a policy to impose lift assistance fees in those situations if warranted. Imposition of a fee on such property owners is not recommended at this time.

b. Such a policy may be more likely to resemble the cost-recovery model contained in the Youngstown ordinance copied below to account for special circumstances.

Example from YOUNGSTOWN, OHIO

1503.15 FIRE DEPARTMENT SPECIALTY FEES.

(a) The Fire Chief or their designee shall have the authority to recover **the costs associated with Specialty Services, including but not limited to runs related to hazardous materials, public utilities, structural collapse, trench and confined space, fires caused by arson and lift assistance.**

(b) Such charges are intended to recover the costs associated with the use of manpower, equipment and supplies.

(c) Cost recovery will be levied for any incident, such as those listed above, if the time from the initial dispatch to the time the Fire Department clears the scene exceeds thirty (30) minutes. If this time is exceeded, the charges shall commence from the time of dispatch to the time of the Fire Department clearing the scene.

A. Exceptions:

1. Charges for Incidents specifically for Hazardous Materials shall be billed regardless of the amount of time spent on scene.
2. **Calls for Lift Assistance shall be billed regardless of the amount of time spent on scene.**
3. The City's contracted Ambulance/EMS service shall be exempted from Lift Assistance fees.

(d) Fees related to Specialty Services are as follows:

6. Responsibilities of the State of Ohio regulating nursing homes and skilled Nursing Facilities (SNFs) (tie it directly to patient care)

a. Ohio Department of Health licensing and oversight https://codes.ohio.gov/ohio-revised-code/chapter-3721
b. Ohio law places nursing home licensing and inspection authority with the Director of Health, including the ability to inspect.
c. Ohio law defines nursing homes and related facilities in ORC Chapter 3721.
d. Ohio Administrative Code staffing and operational requirements

i. Ohio has nursing home personnel requirements in OAC 3701-17-08 (including staffing expectations and operational requirements). https://codes.ohio.gov/ohio-administrative-code/rule-3701-17-08?utm_source=chatgpt.com
ii. Ohio also sets medical supervision expectations (for example, requirement for a nursing home medical director appears in OAC 3701-17-13). https://codes.ohio.gov/ohio-administrative-code/chapter-3701-17

e. Federal requirements for Medicare/Medicaid participating SNFs

i. Federal rules require facilities to have sufficient nursing staff to assure resident safety and well being (42 CFR 483.35).
ii. https://www.ecfr.gov/current/title-42/chapter-IV/subchapter-G/part-483/subpart-B/section-483.35

cc: John Brazina, Assistant City Manager
Frank C. McKinley, Fire Chief

City of Cincinnati

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202601437

Meeka D. Owens
Cincinnati City Council

April 20th, 2026

MOTION: Climate Equity Indicators Report Update

WE MOVE that the City Administration work to ensure that the Climate Equity Indicator Report is updated prior to passage of the 2028 Green Cincinnati Plan.

FURTHER WE MOVE that the City Administration identify the funding needed to complete the revised Climate Equity Indictor Report.

Councilmember Meeka D. Owens

STATEMENT

The 2021 Climate Equity Indicators Report serves as a model for understanding the environmental difficulties of all 52 neighborhoods and still serves as a powerful reference for administrative and council actions for the past 5 years. However, the data is 5 years old and requires a much needed, update.

The Green Cincinnati Plan since 2008 has been revised every 5 years and now the Climate Equity Indicators have reached its 5-year point. The refresh of this report aims to provide stronger and more up-to-date data to inform legislative and administrative actions and to track the effectiveness of policies passed over the past 5 years.

Mason Jaffray

Ryan Turner

City of Cincinnati

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202601442

Anna Albi
Councilmember

April 9, 2026

Administration to Provide Impact Report on Residential Tax Abatement Reform

WE MOVE that the Administration provide a report within 120 days to Council regarding the impact of the 2023 Residential Tax Abatement Reform, as council indicated its intent to review the program every three years.

The report should include, but not be limited to, the following:

1. The number and location of residential tax abatements approved since the 2023 reform, including a breakdown by tier (lift, expand, sustain), housing type (single-family, two-family, multi-family), and whether the projects were new construction or rehabilitation.
2. An analysis of the program's impact on housing production, including the number of rehabilitated housing units.
3. An analysis of how the program meets the City's goals related to equitable development and investment across neighborhoods.
4. An evaluation of whether the current abatement levels are appropriately calibrated to market conditions and construction costs in different parts of the city.
5. Any recommendations from the Administration to modify the program based on the results of this initial three-year period.
6. Professional assessment of whether the 2023 policy is more or less effective than the previous policy.

FURTHER WE MOVE that the Administration provide the update to the committee on the Housing and Growth Committee within 120 days.

Councilmember Anna Albi

Councilmember Seth Walsh

Budget, Finance, and Governance Committee

city of CINCINNATI
Interdepartment Correspondence Sheet

April 22, 2026

To: Mayor and Members of City Council

From: Sheryl M.M. Long, City Manager

20260143

Subject: **Emergency Ordinance – 1720 Race Street Lease to the Corporation for Findlay Market**

Attached is an Emergency Ordinance captioned:

> **AUTHORIZING** the City Manager to execute a Lease with Findlay Ops LLC, an Ohio limited liability company, pursuant to which the City will lease for a term of 55 years, with two optional renewal periods of ten years each, the City owned property known as 1720 Race Street, in the Over-the-Rhine neighborhood of Cincinnati.

STATEMENT

COMMUNITY ASSETS: This City-owned facility was recently vacated by previous tenants Meals on Wheels and the Over-the-Rhine Senior Center. By repurposing this building into a permanent Findlay Market Shopping App storefront and a Facilities & Maintenance Team space to support operations for the Corporation for Findlay Market (CFFM), the City can ensure that the building receives critical modernization work. This lease also provides for the long-term support for the historic City-owned Market House at Findlay Market. Additionally, it ensures that the facility remains a contributing neighborhood asset supporting the growth and redevelopment of the Over-the-Rhine neighborhood north of Liberty Street.

BACKGROUND/CURRENT CONDITIONS

On May 22nd, 2025, the City of Cincinnati was provided with a written notice by Wesley Community Services, LLC (Meals on Wheels), notifying the City that they were terminating their Rental Agreement for the lease of the City-owned facility at 1720 Race Street in the Over-the-Rhine neighborhood, which they had leased from the City since March 19th, 2019. They have since relocated to 1712 Logan Street.

Simultaneously, CFFM was notified by Findlay Market Lofts LLC, the owner of their long-time Market Facilities & Maintenance Team space at 132 Findlay Street, that they intended to position the space for redevelopment, necessitating a search for a new facility.

Based on several discussions with the City, it was proposed that CFFM lease the facility at 1720 Race Street and redevelop the building into a space to house their Facilities & Maintenance Team, in addition to becoming a permanent space for the Findlay Market Shopping App. Relocating to 1720 Race Street will allow for street level activation of a

critical area on Race Street as well as allow the Facilities & Maintenance Team to remain in close proximity to the Market House.

LEASE TERMS

The proposed terms of the agreement are for 55-year lease term, with two 10-year renewal options, at a rate of $1.00 per year. CFFM intends to utilize New Market Tax Credits and invest a total of $1,600,000 into redeveloping the building, including the correction of approximately $600,000 in deferred maintenance items.

DEVELOPER INFORMATION

The Corporation for Findlay Market (CFFM) is a private, non-profit corporation founded in 2000 to ensure that Findlay Market remains a primary source of fresh food in the urban core and an enduring public asset for generations to come. CFFM's stewardship of the market is a partnership with the City of Cincinnati. The Corporation for Findlay Market is a tax-exempt 501(C)3 organization.

The Model Group (TMG) is supporting CFFM's efforts. TMG has developed more than $750 Million in real estate, including over 400 historic properties in Ohio. This includes a diverse mix of market rate and affordable residential, as well as commercial real estate. TMG has extensive experience working with multiple funding sources, routinely layering them together in complex financing structures to maximize the impact of scarce resources and get challenging projects completed.

RECOMMENDATION

The Administration recommends approval of this Emergency Ordinance.

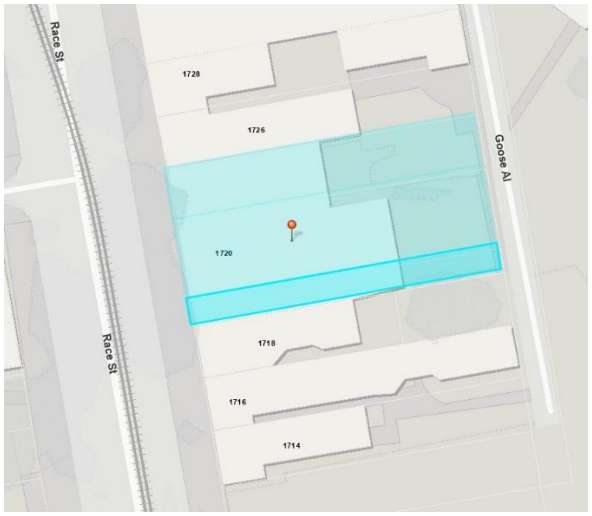
Attachment: Project Outline and Site Map

Copy: Markiea L. Carter, Director, Department of Community & Economic Development

Project Outline

Project Name	1720 Race Street Lease to the Corporation for Findlay Market
Street Address	1720 Race Street
Neighborhood	Over-the-Rhine
Property Condition	Vacant Building
Project Type	Lease of City-owned property
City Contribution	55-year lease with two 10-year renewal options

Project Image and Site Map



E M E R G E N C Y

DMZ

- 2026

AUTHORIZING the City Manager to execute a Lease with Findlay Ops LLC, an Ohio limited liability company, pursuant to which the City will lease for a term of 55 years, with two optional renewal periods of ten years each, the City owned property known as 1720 Race Street, in the Over-the-Rhine neighborhood of Cincinnati.

WHEREAS, the City of Cincinnati owns that certain property known as 1720 Race Street, in the Over-the-Rhine neighborhood of Cincinnati, Ohio (the "Property"), which property is designated as Hamilton County, Ohio tax parcels 0094-0008-0199, 0200 & 201 consolidated, and is more particularly described in Attachment A hereto, and which is under the management of the Cincinnati City Manager's Office; and

WHEREAS, Findlay Ops LLC, an Ohio limited liability company ("Lessee"), desires to lease the Property for the purpose of housing maintenance operations and operating the Findlay Market Shopping application program for the nearby Findlay Market, a public market in the Over-the-Rhine district of Cincinnati; and

WHEREAS, the City Manager has determined that (i) the Property is not needed for any municipal purpose for the duration of the lease; and (ii) leasing the Property to Lessee is not adverse to the City's retained interest in the Property; and

WHEREAS, the City's Real Estate Services Division has determined by a professional appraisal that the fair market rental value of the Property is approximately $26,000 per year; however, because the City will receive economic and non-economic benefits of equal or greater value from the lease of the Property to Lessee, the City has agreed to lease the Property to Lessee for $1 per year; and

WHEREAS, pursuant to Section 331-5, Cincinnati Municipal Code, Council may authorize the lease of City-owned property without competitive bidding in those cases in which it determines that it is in the best interest of the City and leasing the Property to Lessee is in the best interest of the City because (i) the City desires to lease the Leased Premises to Lessee for the purpose of supporting the Findlay Market, and (ii) it is in the interest of the City to support the operations of the Findlay Market as it is a long standing and cherished institution in the City of Cincinnati which brings economic and non-economic benefits to the area; and

WHEREAS, the City Planning Commission, having the authority to approve the change in the use of City-owned property, approved the lease of the Property at its meeting on February 20, 2026; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to execute a Lease Agreement with Findlay Ops LLC, an Ohio limited liability company ("Lessee"), in substantially the form attached as Attachment A to this ordinance and incorporated herein by reference ("Lease Agreement"), pursuant to which the City of Cincinnati will lease for a term of 55 years, with two optional renewals of ten years each, the real property being the public right-of-way known as 1720 Race Street in the Over-the-Rhine neighborhood of Cincinnati, as more particularly described and in the Lease Agreement ("Property").

Section 2. That the Property is not needed for any municipal purpose for the duration of the lease and that leasing the Property to Lessee is not adverse to the City's retained interest in the Property.

Section 3. That eliminating competitive bidding in connection with the City's lease of the Property is in the best interest of the City because (i) the City desires to lease the Leased Premises to Lessee for the purpose of supporting the Findlay Market, and (ii) it is in the interest of the City to support the operations of the Findlay Market as it is a long standing and cherished institution in the City of Cincinnati which brings economic and non-economic benefits to the area.

Section 4. That the fair market value of the lease, as determined by a professional appraisal by the City's Real Estate Services Division, is approximately $26,000 per year; however, because the proposed use of the Property under the lease will provide economic and non-economic benefits to the City and its citizens of equal to or greater than the fair market value of the Lease, the City has agreed to lease the Property to Lessee for $1 per year.

Section 5. That the proper City officials are hereby authorized to take all necessary and proper actions to carry out the provisions and intent of this ordinance and the Lease Agreement,

including executing any and all ancillary documents associated with the Lease Agreement, such as amendments or supplements to the Lease Agreement deemed by the City Manager to be in the vital and best interests of the City.

Section 6. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is to enable the prompt leasing of the Property to Lessee so that Lessee is able to obtain certain financing and tax savings and make the project financially viable.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

ATTACHMENT A

Contract No. _____

Property: 1720 Race St.

LEASE AGREEMENT

(triple net)

This Lease Agreement ("**Lease**") is made and entered into on the Effective Date (as defined on the signature page hereof) by and between the **City of Cincinnati**, an Ohio municipal corporation, the address of which is 801 Plum Street, Suite 122, Cincinnati, OH 45202; Attention: Real Estate (the "**City**"), and **Findlay Ops LLC,** an Ohio limited liability company (a wholly owned subsidiary of The Corporation for Findlay Market of Cincinnati, an Ohio not for profit corporation), with offices at 1826 Race St., Cincinnati, OH 45202 (dba The Corporation for Findlay Market) ("**Lessee**").

Recitals:

A. The City owns the property commonly known as 1720 Race St., Cincinnati, Ohio 45202, which is designated as Hamilton County, Ohio tax parcel 0094-0008-0199, 0200 & 201 cons., and which is more particularly described on Exhibit A hereto (the "**Leased Premises**"), which is under the management and control of the Cincinnati City Manager's Office ("**CMO**").

B. Lessee desires to lease the Leased Premises for the purposes of housing maintenance operations and operating the Findlay Market Shopping app program for the nearby Findlay Market, a public market in the Over-the-Rhine district of Cincinnati.

C. Lessee has petitioned to enter a lease with the City for the Leased Premises, which the City is agreeable to on the terms and conditions set forth herein.

E. The City has determined that the Leased Premises are not currently needed for any municipal purposes.

F. The fair market rental value of the Leased Premises is $26,000.00 per year, as determined by an appraisal by the City's Real Estate Services Division; however, the City has agreed to lease the Leased Premises to Lessee at the rate of $1.00 per year as the City is expected to receive economic and non-economic benefits that equal or exceed the appraised rental value from Lessee's Lease of the Leased Premises and support of Findlay Market.

G. The City has determined that eliminating competitive bidding in connection with the lease of the Leased Premises is in the best interest of the public because (i) the City desires to lease the Leased Premises to Lessee for the purpose of supporting the operation of the Findlay Market, and (ii) it is in the interest of the City to support the operations of the Findlay Market as it is a long standing and cherished institution in the City of Cincinnati.

H. The Cincinnati City Planning Commission ("**CPC**") has approved this Lease and the relevant use of the property at its meeting on February 20, 2026.

I. Cincinnati City Council has authorized the execution of this Lease by Ordinance No. _____, passed on _____, 2026.

NOW THEREFORE, the parties hereby agree as follows:

1. Grant.

(A) Grant. The City does hereby lease the Leased Premises to Lessee, and Lessee does hereby lease the Leased Premises from the City, on the terms and conditions set forth herein. The rights herein

granted to Lessee are subject and subordinate to any and all existing covenants, easements, restrictions and other matters of record affecting the Leased Premises. The City makes no representations or warranties to Lessee concerning the physical condition of the Leased Premises or the condition of the City's title to the Leased Premises and, on the Commencement Date, Lessee shall accept the Leased Premises in "as is" condition.

(B) Access by City Departments, Utility Companies and Others. Lessee shall ensure continuous access to the Leased Premises (24 hours/day, 7 days/week, 52 weeks/year) by the City's Police and Fire Departments, Greater Cincinnati Water Works (GCWW), Metropolitan Sewer District (MSD), Duke Energy, Altafiber, and any and all other utility companies that have utility lines or other utility installations within or near the Leased Premises, for the inspection, maintenance, repair, replacement and removal thereof. Lessee shall not take any action within the Leased Premises which may disrupt, damage or create a hazard to any utility installations or infrastructure within the Leased Premises, or which would impede or obstruct access to said installations or infrastructure. If Lessee undertakes any action that does so disrupt, damage, create a hazard to, or impeded access to any utility installations or infrastructure, or which would interfere with the access rights reserved to the City and third parties herein, the same shall constitute an immediate default of Lessee under this Lease, whereupon the City and such third parties shall be permitted to take all actions reasonably necessary to eliminate such interference at Lessee's expense. If Lessee's activities within the Leased Premises cause damage to existing utility lines or other utility facilities belonging to a utility provider, Lessee shall immediately notify the appropriate utility provider. All actual, out-of-pocket costs of repairing such damage, including without limitation, all costs of replacing any damaged utility lines and facilities that are not capable of being properly repaired as determined by the applicable utility provider in its sole discretion, shall be borne by Lessee and shall be payable by Lessee within thirty (30) days after Lessee receives documentation substantiating such costs. If any utility company damages or must remove any improvements installed by Lessee within the Leased Premises in connection with its inspection, maintenance, repair, replacement, or removal of its existing utility facilities in the area, Lessee shall be solely responsible for all costs associated with the repair or replacement of Lessee's improvements. Under no circumstances shall the City be responsible for any damage to the Leased Premises or improvements thereon resulting from the entry onto the Leased Premises by utility companies and others having the right to enter upon the Leased Premises.

2. Term.

(A) Term. The term of this Lease (the "**Term**") shall commence on _____ (also referred to herein as the "**Commencement Date**") and shall continue until the date which is fifty-five (55) years thereafter, unless extended or sooner terminated as herein provided.

(B) Renewal. Provided that this Lease is in good standing, and Lessee is not in default under any of the terms herein, Lessee shall have the option to extend the Term for two additional periods of ten (10) years each (each additional period being a "Renewal Term").

(C) City's Early Termination Rights. If Lessee has not commenced physical rehabilitation of the Leased Premises within two (2) years after the Commencement Date, the City shall have the right to terminate this Lease at any time thereafter (until such time that Lessee has commenced such physical rehabilitation), by giving Lessee no less than 60 days prior written notice. In the event that a notice of termination of this Lease has been so delivered to Lessee for Lessee's failure to commence construction, Lessee shall not thereafter commence construction and any such commencement attempted after delivery of the notice shall not affect the termination.

3. Monthly Base Rent.

(A) Monthly Base Rent. Beginning on the Commencement Date, Lessee shall pay the City "**Base Rent**" in the amount of $1.00 annually, which shall be payable on or before each anniversary of the Commencement Date, without notice or setoff. Lessee may, at its option, pre-pay all Base Rent through the balance of the initial Term.

(B) Late Payment; Place of Payment. If the Term of this Lease is terminated early for any reason the City shall not be required to refund any portion of the prepaid Base Rent. All payments shall be made by check payable to the "City of Cincinnati - Treasurer" and mailed to: City of Cincinnati, 801 Plum Street, Room 122, Cincinnati, Ohio 45202, Attention: Real Estate, or to such other address as the City may from time to time designate in writing.

4. Permitted Use. Lessee shall use the Leased Premises solely for the purposes of housing maintenance operations for the Findlay Market and operating the Findlay Market Shopping app program (the "**Permitted Use**") and for no other purpose, without the prior written consent of the City. Lessee shall not bring or permit to be brought onto the Leased Premises any hazardous materials or other contaminants or substances that are harmful to the public or to the environment. Lessee shall not use or permit the use of the Leased Premises for storage of materials or supplies of any nature, including, without limitation, wrecked vehicles, or parts thereof, other than those necessary for the Permitted Use.

5. Utilities; Real Estate Taxes; Other Expenses. During the Term of this Lease, Lessee shall pay, when due, (i) any and all utility expenses for utilities directly serving the Leased Premises, (ii) any and all real estate taxes, assessments, penalties, interest, and charges levied against the Leased Premises that become due and payable during the Term, and (iii) any and all other operating expenses associated with the Leased Premises. Lessee acknowledges and agrees that the City shall not be liable for any expenses associated with the Leased Premises during the Term, or any Renewal Term, of this Lease.

6. Maintenance and Repairs. Lessee shall, at its sole expense, keep and maintain the Leased Premises in good, safe, orderly, sanitary, and clean condition and repair, ordinary wear and tear excepted, including without limitation any and all concrete and asphalt pavement, pavers, curbs, and sidewalks within the Leased Premises. Lessee shall not permit garbage, debris or unsightly or odorous materials to accumulate within the Leased Premises. In the event of damage to the Leased Premises, Lessee shall promptly repair such damage, at its sole expense, to the satisfaction of CMO (however Lessee shall not be required to restore the Leased Premises to a better condition than otherwise required under this Lease). Lessee shall be solely responsible for all snow and ice removal from the Leased Premises. During the Term of this Lease, the City shall have no maintenance or repair obligations with respect to the Leased Premises or any improvements thereon.

7. Alterations.

(A) Alterations. Lessee, at its sole expense, shall install such curb ramps, blockades, signage, and other improvements as may be reasonably required from time to time by the Cincinnati Department of Transportation and Engineering. Lessee shall not make any alterations or improvements to the Leased Premises or place any equipment, furnishings, barriers or other obstructions on the Leased Premises which would inhibit the City's access to the Leased Premises without prior written consent of the City. Lessee, through a licensed contractor, shall obtain all required permits from the City prior to constructing any improvements within the Leased Premises. Before a permit can be issued, Lessee's licensed contractor must supply two sets of plans to the City for approval showing the location of the proposed improvements.

(B) No Liens. Lessee shall not permit any mechanics' liens to attach to the Leased Premises in connection with work performed by or at the request of Lessee.

(C) Compliance with Laws. Lessee shall obtain all necessary local, state or federal permits associated with work within the Leased Premises performed by Lessee and shall pay all required permit fees. Lessee shall ensure that all work is performed in compliance with all applicable federal, state, and local laws, codes, regulations, and other governmental requirements. This Lease shall not be construed as an authorization or approval to commence any construction, installation, or other work on the Leased Premises without obtaining the requisite permits.

(D) Ownership of Improvements. Throughout the Term, Lessee shall be deemed to be the owner of the improvements for federal income tax purposes (by way of clarification, this provision shall mean the improvements only and Lessee's interest in the land shall be only the leasehold interest created under this Lease), and the parties hereto shall take no position to the contrary.

8. Information and Reports. Upon thirty (30) days' prior written request, Lessee shall permit or cause to permit the City to have access to and to inspect any and all agreements and accounting, financial, administrative, and operational books, records, and statements as may be requested by the City that relate or pertain to the Leased Premises that are in Lessee's possession or control (all such reports, records, statements and other information furnished by Lessee under this paragraph being referred to herein collectively as "**Records and Reports**"). All Records and Reports compiled by Lessee and furnished to the City shall be in such form as the City may from time to time require. During the Term, Lessee shall permit the City and its designees and auditors to have access to and to inspect and audit Lessee's Records and Reports relating to the Leased Premises.

9. Insurance; Indemnification.

(A) Insurance. Throughout the Term, Lessee shall maintain (or cause to be maintained): (i) Commercial General Liability insurance in an amount not less than $1,000,000 per occurrence, combined single limit/$2,000,000 aggregate, naming the City of Cincinnati as an additional insured; (ii) worker's compensation insurance in the amount required under Ohio law, (iii) umbrella or excess liability insurance in the amount of not less than $1,000,000 per occurrence/$1,000,000 aggregate; (iv) commercial property insurance for the full replacement value of the Leased Premises; (v) insurance on any and all equipment and other personal property of Lessee from time to time kept on the Leased Premises; and (vi) such additional insurance as the City or its risk advisors may from time to time reasonably require. All insurance required to be maintained by Lessee hereunder shall be issued by insurance companies reasonably acceptable to the City. On or prior to the Commencement Date and prior to the expiration of each insurance policy, Lessee shall furnish to the City a certificate of insurance evidencing the insurance required hereunder.

(B) Waiver of Claims and Subrogation. All improvements, materials, equipment, and other personal property of every kind that may at any time be on the Leased Premises shall be on the Leased Premises at Lessee's sole risk, and under no circumstances shall the City be liable for any loss or damage thereto, no matter how caused. Lessee hereby waives, as against the City, its employees, agents and contractors, all claims and liability, and on behalf of Lessee's insurers, rights of subrogation, with respect to property damaged by fire or other casualty or any other cause, even if caused by negligence, it being the agreement of the parties that Lessee shall at all times protect itself against such loss or damage by maintaining adequate property insurance.

(C) Indemnification. Lessee shall defend (with counsel reasonably acceptable to the City), indemnify and hold the City harmless from and against any and all claims, causes of action, losses, costs, judgments, fines, liability and damages caused by or arising out of any occurrence on the Leased Premises during or with respect to the Term of this Lease, including without limitation any of the foregoing that may occur or be claimed with respect to any death, personal injury or loss of or damage to property on or about the Leased Premises.

10. Casualty. If the Leased Premises is damaged or destroyed by fire or other casualty, Lessee shall repair and restore the same, as expeditiously as possible, and to the extent practicable, to substantially the same condition in which the Leased Premises was in immediately prior to such occurrence. The City and Lessee shall jointly participate in filing claims and taking such other actions pertaining to the payment of proceeds resulting from such occurrence. If Lessee's insurance proceeds are insufficient to fully repair and restore the Leased Premises, Lessee shall be liable for any deficiency. Lessee shall handle all construction in accordance with the applicable requirements set forth by the City. Lessee shall not be relieved of any obligations, financial or otherwise, under this Lease during any period in which the Leased Premises is being repaired or restored.

11. Default. If Lessee fails to pay any sum due hereunder or perform any other obligation under this Lease within thirty (30) days after receiving written notice thereof from the City; provided that, if a non-monetary default cannot reasonably be cured within said thirty (30) day period, Lessee shall have such additional time as is reasonably necessary provided that it has commenced such cure within said thirty (30) day period and is diligently pursuing the same to completion (herein, a "default"), the City, at its option, immediately or at any time during the continuance of the default, may terminate this Lease by delivering a

written notice of termination to Lessee. Notwithstanding the foregoing, Lessee shall have no additional opportunity to cure for a failure to commence construction after receipt of notice regarding the same as described in Section 2(C). Lessee shall pay to the City, upon demand, all costs and damages suffered or incurred by the City in connection with Lessee's default or the termination of this Lease. Without limitation of the City's other rights and remedies hereunder, upon the occurrence of a default, the City may, but shall not be obligated to, cure or attempt to cure such default at Lessee's sole expense and may, if necessary, enter onto the Leased Premises to undertake such cure. Lessee shall pay the City within ten (10) days after the City's written demand an amount equal to all costs paid or incurred by the City in effecting compliance with Lessee's obligations under this Lease, together with interest thereon from the date that the City pays or incurs such costs at an annual rate of ten percent. The rights and remedies of the City under this Lease are cumulative and are not intended to be exclusive of, and the City shall be entitled to, any and all other rights and remedies to which the City may be entitled hereunder, at law or in equity. The City's failure to insist in any one or more cases on strict performance of any provision of this Lease or to exercise any right herein contained shall not constitute a waiver in the future of such right.

Notwithstanding the City's termination rights provided for in this Section 11, prior to exercising such termination rights the City shall provide each Permitted Mortgagee with notice and an opportunity to cure as described in 15(b) below. Such opportunity to cure by Permitted Mortgagees shall not apply in the event the Lease is terminated for a failure to commence construction as described in Section 2(C).

12. Notices. All notices required to be given hereunder by either party shall be in writing and personally delivered, sent by Federal Express or other recognized overnight courier that in the ordinary course of business maintains a record of each delivery, or mailed by U.S. certified mail, postage prepaid, return receipt requested, addressed to the parties at their respective addresses set forth in the introductory paragraph of this Lease, or at such other address as either party may from time to time specify by notice to the other. Notices shall be deemed to have been given on the date of receipt if personally delivered, on the following business day if sent by an overnight courier, and on the date noted on the return receipt if mailed by U.S. certified mail. If Lessee sends a notice to the City alleging that the City is in default under this Lease, Lessee shall simultaneously send a copy of such notice by U.S. certified mail to: City Solicitor, 801 Plum Street, Suite 214, Cincinnati, OH 45202.

13. Surrender; Holdover.

(A) Surrender; Holdover. At the end of the Term, Lessee shall surrender the Leased Premises to the City in the condition in which Lessee is required to maintain the Leased Premises under the terms of this Lease. If Lessee remains in possession of the Leased Premises after the end of the Term without the City's consent, then, at the City's option, such holdover shall create a tenancy-at-will on the same terms and conditions as set forth in this Lease except that rent payable during such month-to-month tenancy shall be equal to one hundred fifty percent of the rent in effect immediately prior to the end of the Term.

(B) Removal of Alterations. Lessee shall not be obligated to remove any improvements to the Leased Premises upon expiration or termination of this Lease. If Lessee fails to remove any items of personal property from the Leased Premises, such items of personal property shall be deemed abandoned by Lessee, whereupon the City may remove, store, keep, sell, discard or otherwise dispose of such improvements and items of personal property, and Lessee shall pay all costs incurred by the City in so doing within ten (10) days after the City's written demand.

14. Assignment and Sublease. Lessee shall not assign its interests under this Lease without the prior written consent of the City, and any attempt by Lessee to so assign its interest shall be null and void.

15. Permitted Leasehold Mortgages.

(a) Permitted Mortgages. The parties acknowledge and agree that (i) Lessee has obtained or will obtain one or more loans in connection with the redevelopment of the Leased Premises, and (ii) following the parties' execution of this Lease, Lessee may grant, with respect to Lessee's leasehold interests in the Leased Premises, that certain mortgages, assignment of leases and rents, security

agreements and fixture filing (each a "**Permitted Mortgage**") in favor of Lessee's lenders (each a "**Permitted Mortgagee**"), provided that, Lessee shall promptly provide notice of any Permitted Mortgage and a mailing address of any Permitted Mortgagee prior to the filing thereof, and that at the end of the Term, Lessee shall surrender the Leased Premises to the City free and clear of all Permitted Mortgages.

(b) Notice to Permitted Mortgagees and Opportunity to Cure. If the City sends a notice of default to Lessee under this Lease and intends to exercise any right it may have under this Lease to terminate this Lease by reason of such default, the City shall, prior to exercising such right, send a copy of such notice of default to each Permitted Mortgagee at the address provided to the City. The City shall send notices to the Permitted Mortgagees in the same manner in which the City sends notices to Lessee under this Lease. Notwithstanding anything in Section 11 (*Default*) above to the contrary, the City shall permit each Permitted Mortgagee a reasonable opportunity to cure Lessee's default (except if the termination is for a failure to commence construction as described in Section 2(C)); provided, however, that if the Permitted Mortgagee has not notified the City in writing, within 60 days after receiving a copy of the notice of default, that the Permitted Mortgagee has commenced to cure the default (by way of instituting foreclosure proceedings or otherwise), or if the Permitted Mortgagee notifies the City in writing, within 60 days after receiving a copy of the notice of default, that the Permitted Mortgagee has commenced to cure the default but the Permitted Mortgagee fails to completely cure the default to the City's reasonable satisfaction within 120 days after receiving a copy of the notice of default, the City shall be free to exercise its right to terminate this Lease. Nothing in this Lease shall be construed as requiring any Permitted Mortgagee to cure defaults of Lessee under this Lease. If the nature of the default is such that the Permitted Mortgagee determines that, in order to cure such default, it is necessary to hire a contractor or other third party to do work on-site, all such persons and companies shall be subject to the City's prior written approval and shall perform such work in accordance with all Legal Requirements.

(c) Lessee's Default under Permitted Mortgages. If Lessee receives a notice of default from any Permitted Mortgagee, Lessee shall promptly send a copy of each such notice to the City. If, as a result of Lessee's default under a Permitted Mortgage, the Permitted Mortgagee exercises any right that it may have under the Permitted Mortgage to institute foreclosure proceedings, the acquisition of Lessee's leasehold estate by the Permitted Mortgagee or purchaser at foreclosure shall not be effective unless and until (i) if Lessee is then in default under this Lease, all rent and other amounts then owed by Lessee under this Lease shall have been paid and all nonmonetary defaults under this Lease that are capable of being cured shall have been cured; and (ii) the City shall have received a copy of the fully executed instrument evidencing such acquisition containing an express assumption by the Permitted Mortgagee or purchaser at foreclosure of all of Lessee's obligations and liability under this Lease. The City may waive any or all of such requirements in the preceding sentence at its sole discretion. Lessee shall reimburse the City for any and all out-of-pocket costs incurred by the City in connection with any such mortgage foreclosure.

(d) Subordination of City's Rights of Distraint with Respect to Lessee's Personal Property. Notwithstanding any existing or future statute, law or rule of law to the contrary, the City hereby agrees that any rights of distraint arising in favor of the City under this Lease to any machinery, equipment, apparatus, appliances, goods, chattels and any other personal property located upon the Leased Premises or any portion thereof and belonging to Lessee shall be subject and subordinate to the rights of any holder of a Permitted Mortgage. Although the foregoing subordination shall be self-operative without the necessity for any further instrument or document, the City hereby agrees, upon written request from Lessee, to furnish written confirmation thereof to Lessee and any vendor, supplier, holder of a security interest in Lessee's property, or any other third party designated by Lessee.

(e) City's Transfer of its Interest in the Leased Premises. If during the Term of this Lease the City sells or otherwise transfers its interest in the Leased Premises to a third party, such sale or transfer shall be subject to this Lease and to the rights of each Permitted Mortgagee hereunder.

16. Estoppel Certificates. Within 30 days after written request from the other party (or, with respect to certificates from the City, within such longer period of time as may be reasonably needed in order to obtain all required governmental authorizations and signatures), each party shall execute and deliver to the requesting party an estoppel certificate (a) certifying that this Lease is unmodified and in full force and effect (or if there have been modifications, that the same is in full force and effect as modified and stating

the modifications), (b) stating, to the best of such party's knowledge, whether or not the requesting party is in default under this Lease, and, if so, specifying the nature of such default, and (c) covering such other matters pertaining to this Lease as the requesting party may reasonably request.

17. General Provisions.

(A) Entire Agreement. This Lease (including the exhibits hereto) contains the entire agreement between the parties with respect to the subject matter hereof and supersedes any and all prior discussions, negotiations, representations or agreements, written or oral, between them respecting the subject matter hereof.

(B) Amendments. This Lease may be amended only by a written amendment signed by both parties.

(C) Governing Law. This Lease shall be governed by and construed in accordance with the laws of the City of Cincinnati and the State of Ohio. All actions regarding this Lease shall be brought in the Hamilton County Court of Common Pleas, and Lessee agrees that venue in such court is proper. Lessee hereby waives trial by jury with respect to any and all disputes arising under this Lease.

(D) Binding Effect. This Lease shall be binding upon and shall inure to the benefit of and be enforceable by and against the parties and their respective successors and permitted assigns.

(E) Captions. The captions of the various sections and paragraphs of this Lease are not part of the context hereof and are only guides to assist in locating such sections and paragraphs and shall be ignored in construing this Lease.

(F) Severability. If any part of this Lease is held to be void, illegal or unenforceable by a court of law, such part shall be deemed severed from this Lease, and the balance of this Lease shall remain in full force and effect.

(G) No Recording. This Lease shall not be recorded in the Hamilton County Recorder's office. At the request of either party, the parties shall execute a memorandum of lease for recording purposes in substantially the form attached hereto as Exhibit [ ] (*Form of Memorandum of Lease*).

(H) Time. Time is of the essence with respect to the performance by Lessee of its obligations under this Lease.

(I) No Third-Party Beneficiaries. The parties hereby agree that no third-party beneficiary rights are intended to be created by this Lease.

(J) No Brokers. Lessee represents that it has not dealt with a real estate broker, salesperson or other person who might claim entitlement to a fee or other compensation as a result of the parties' execution of this Lease.

(K) Official Capacity. All representations, warranties, covenants, agreements, and obligations of the City under this Lease shall be effective to the extent authorized and permitted by applicable law. None of those representations, warranties, covenants, agreements, or obligations shall be deemed to be a representation, warranty, covenant, agreement or obligation of any present or future member, officer, agent or employee of the City in other than his or her official capacity. No official executing or approving the City's participation in this Lease shall be personally liable under this Lease.

(L) Representation as to Authority. Lessee represents that it has the power and authority to enter and perform its obligations under this Lease without the consent of anyone who is not a party to this Lease and that the execution and performance of this Lease has been duly authorized by all necessary actions on Lessee's part.

(M) Counterparts and Electronic Signatures. This Lease may be executed by the parties hereto in two or more counterparts and each executed counterpart shall be considered an original. This Lease may be executed and delivered by electronic signature.

16. Additional Conditions from City's Coordinated Report (CR#93-2025). Lessee shall comply with the following additional terms and conditions as directed by the indicated City department or affiliate:

(A) Cincinnati Department of Transportation and Engineering ("DOTE"):

i. Lessee shall provide and maintain not less than four feet of clearance between the front face of the steps of the Leased Premises and the street tree well opening.

(B) Cincinnati Buildings and Inspections ("B&I")

i. Lessee shall have created a consolidation plat which plat shall consolidate tax parcels 0094-0008-0199, 0094-0008-0200 and 0094-0008-0201 into one legal description. The City shall reasonably cooperate in the execution of said consolidation plat. No permits for construction or alteration will be issued prior to the completion of such consolidation.

17. Exhibits. The following exhibits are attached hereto and made a part hereof:
Exhibit A – *Legal Description – Leased Premises*
Exhibit B - *Form of Memorandum of Lease*

[SIGNATURE PAGES FOLLOW]

This Lease is executed by the parties on the dates indicated below their respective signatures, effective as of the later of such dates (the "**Effective Date**").

Findlay Ops LLC, an Ohio limited liability company

By: The Corporation for Findlay Market of Cincinnati,
an Ohio non-profit corporation, its sole member

By: _____

Printed name: _____

Title: _____

Date: _____, 2026

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2026 by _____, the _____ of The Corporation for Findlay Market of Cincinnati, an Ohio non-profit corporation, the sole member of **Findlay Ops LLC**, an Ohio limited liability company, on behalf of the same.

_____
Notary Public
My commission expires: _____

[CITY SIGNATURE PAGE FOLLOWS]

City of Cincinnati

By: _____

Printed name: _____

Title: _____

Date: _____, 2026

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2026 by _____, the _____ of the **City of Cincinnati**, an Ohio municipal corporation, on behalf of the municipal corporation.

_____
Notary Public
My commission expires: _____

Approved by:

_____
Cincinnati City Manager's Office

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____
Fund/Code: _____
Amount: _____
By: _____
_____, City Finance Director

EXHIBIT A

Legal Description – Leased Premises

Situate, lying an being in Section 13, Town 3, Fractional Range 2, Mill Creek Township, in the City of Cincinnati, County of Hamilton, State of Ohio, and being a part of Findlay and Garrard's Subdivision, as recoded in Deed Book 47, Page 319, Hamilton County Recorder's Office, and being more particularly described as follows:

From the intersection of the southerly line of Elder Street (a 50 foot street) and the easterly line of Race Street (a 66 foot street) measure South 16° 05' East, along the said easterly line of Race Street, a distance of 134.48 feet for the place of beginning; thence continuing south 16° 05' East, along said easterly line of Race Street, a distance of 60.45 feet; thence North 73° 47' 50" East along a line parallel to the said southerly line of Elder Street, a distance of 118.55 feet to a point in the westerly line of Goose Alley (a 12 foot alley); thence North 15° 59' 30" West, along the said westerly line of Goose Alley, a distance of 60.45 feet; thence South 73° 47' 50" West, along a line parallel to the southerly line of Elder Street, a distance of 118.65 feet to the place of beginning. Containing 7,169 square feet.

EXHIBIT B
Form of Memorandum of Lease

SEE ATTACHED

---------- space above for recording ----------

MEMORANDUM OF LEASE

(Lease – Corporation for Findlay Market – 55 years)

This Memorandum of Lease is executed this ____ day of _____, 2026, by and between the **CITY OF CINCINNATI**, an Ohio municipal corporation, the address of which is 801 Plum Street, Cincinnati, OH 45202 (the "**City**"), and **FINDLAY OPS LLC**, an Ohio limited liability company, with offices at 1826 Race St., Cincinnati, OH 45202 (dba The Corporation for Findlay Market) ("**Ground Lessee**").

1. By virtue of instruments recorded in Official Record _____, Page _____, in the Hamilton County, Ohio Recorder's Office, the City owns certain real property located at 1720 Race Street in the Over-the-Rhine neighborhood of Cincinnati, which property is depicted and more particularly described on Exhibit A (*Legal Description*) hereto (the "**Premises**").

2. The City and Lessee entered into a certain *Lease* on _____, 2026 (the "**Lease**"), pursuant to which the City leases the Premises to Lessee.

3. The term of the Lease commenced on the date set forth in paragraph 2 above ("**Commencement Date**") and expires fifty-five (55) years thereafter (unless earlier terminated in accordance with the terms of the Lease). The Lessee has two (2) options to further extend the term of the lease by additional periods of ten (10) years each.

4. If Lessee has not commenced physical rehabilitation of the Premises within two (2) years after the Commencement Date, the City shall have the right to terminate this Lease at any time thereafter (until such time that Lessee has commenced such physical rehabilitation), by giving Lessee no less than 60 days prior written notice.

5. This Memorandum of Lease is executed solely for recording purposes, and nothing herein shall be deemed as modifying any of the terms or conditions of the Lease.

[Signatures on Next Page]

CITY OF CINCINNATI

By: _____
Sheryl M. M. Long, City Manager

FINDLAY OPS LLC, an Ohio limited liability company

By: The Corporation for Findlay Market of Cincinnati, an Ohio nonprofit corporation, its sole member

By: _____
Name:
Title:

Approved as to Form:

_____
Assistant City Solicitor

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ____ day of _____, 2026, by Sheryl M. M. Long, City Manager of the CITY OF CINCINNATI, an Ohio municipal corporation, on behalf of the corporation.

_____
Notary Public
My commission expires:_____

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ____ day of _____, 2026, by _____ the _____ of **The Corporation for Findlay Market of Cincinnati**, an Ohio nonprofit corporation, the sole member of Findlay Ops LLC, an Ohio limited liability company, on behalf of such entities.

_____
Notary Public
My commission expires:_____

This instrument prepared by:

City of Cincinnati Law Department
801 Plum Street, Suite 214
Cincinnati, Ohio 45202

Exhibits:
Exhibit A– *Legal Description*

Exhibit A
to Memorandum of Lease

Legal Description

Situate, lying an being in Section 13, Town 3, Fractional Range 2, Mill Creek Township, in the City of Cincinnati, County of Hamilton, State of Ohio, and being a part of Findlay and Garrard's Subdivision, as recoded in Deed Book 47, Page 319, Hamilton County Recorder's Office, and being more particularly described as follows:

From the intersection of the southerly line of Elder Street (a 50 foot street) and the easterly line of Race Street (a 66 foot street) measure South 16° 05' East, along the said easterly line of Race Street, a distance of 134.48 feet for the place of beginning; thence continuing south 16° 05' East, along said easterly line of Race Street, a distance of 60.45 feet; thence North 73° 47' 50" East along a line parallel to the said southerly line of Elder Street, a distance of 118.55 feet to a point in the westerly line of Goose Alley (a 12 foot alley); thence North 15° 59' 30" West, along the said westerly line of Goose Alley, a distance of 60.45 feet; thence South 73° 47' 50" West, along a line parallel to the southerly line of Elder Street, a distance of 118.65 feet to the place of beginning. Containing 7,169 square feet.

city of CINCINNATI
Interdepartment Correspondence Sheet

April 22, 2026

To: Mayor and Members of City Council

202601424

From: Sheryl M.M. Long, City Manager

Subject: **Ordinance – Lease Agreement – Glendora Lot and Corry St. Lot – Corryville Community Development Corporation**

Attached is an Ordinance captioned:

AUTHORIZING the City Manager to execute a Lease with Corryville Community Development Corporation, an Ohio not for profit corporation, pursuant to which the City will lease for a term of five years, with three optional renewal terms of an additional five years each, the City owned properties located at 10 W Charlton Street and 12 W Corry Street, both in the Corryville neighborhood of Cincinnati.

STATEMENT

Corryville Community Development Corporation ("CCDC" or the "Lessee") intends to lease the City-Owned properties located at 10 W Charlton Street - the Glendora Lot and 12 W Corry Street - Corry St. Lot (collectively, the "Property") to improve the management of quality public parking spaces in the Corryville neighborhood business district. By authorizing the lease of the Property, the City of Cincinnati ("the City") would empower the neighborhood stakeholder to steward public infrastructure in a manner that enhances safety, accessibility, and economic vitality for residents and businesses, while establishing a sustainable revenue source to be reinvested locally in the neighborhood and business district.

BACKGROUND/CURRENT CONDITIONS

The City of Cincinnati has historically maintained a lease agreement for the Property with the Short Vine Association, former neighborhood business association, to operate and manage public parking serving the neighborhood business district. The lease was in effect for approximately 15 years and supported the provision of approximately 95 public parking spaces. This public parking improved access to local businesses and generated revenue for the neighborhood business association, which was reinvested into the Property and additional neighborhood improvements.

Following the dissolution of the Short Vine Association in October 2025, the City approved the reassignment of the lease interests to a trusted neighborhood partner and stakeholder, the Corryville Community Development Corporation. This reassignment was undertaking to ensure the continued availability of public parking, proper

maintenance of the Property, and ongoing support of the neighborhood business district. The Property continues to operate as a public parking lot under CCDC's management.

The proposed lease agreement updates the lease terms to include an initial five-year term with three additional five-year renewal options. The lease will maintain the existing annual lease rate of $6,000. This subsidized rate enables the lessee to use parking revenues to maintain the Property, complete necessary repairs, and fund quality-of-life enhancements and public improvements within the neighborhood business district.

The proposed lease has broad community support. The Short Vine Association adopted a resolution in support of the lease on July 21, 2025. Lastly, the Cincinnati City Planning Commission approved the lease and the relevant use of the Property at its meeting on August 1, 2025.

LESSEE INFORMATION

The Corryville Community Development Corporation is a local nonprofit organization that was founded in 1995. The organization collaborates with the Corryville Community Council and University of Cincinnati to support the overall development and revitalization of the Corryville neighborhood. Following the dissolution of the Short Vine Association in October 2025, Lessee assumed responsibility for business district improvement and management functions. These activities are now administered as a part of CCDC's ongoing operations, including the management of a business association. In their 30-years of operation, Lessee helped construct over 140,000 square feet of research space and opened four retail spaces at One Stetson Square, completed 53 condos, operated 205 apartment units at the Village at Stetson Square, and spearheaded the renovation of the Turner Center. The Lessee continues to advocate and implement development for quality housing, commercial activity, and safety for pedestrians in the Corryville neighborhood.

PROPOSED INCENTIVE

The Administration recommends approval of the Lease Agreement to allow the Lessee to operate and manage the Property with updated terms.

RECOMMENDATION

The Administration recommends approval of this Ordinance.

Attachment: Lease Outline and Incentive

Copy: Markiea L. Carter, Director, Department of Community & Economic Development

Lease Outline

Project Name	Lease Agreement – Glendora Lot and Corry St. Lot
Street Address	10 W Charlton Street and 12 W Corry Street
Neighborhood	Corryville
Agreement Type	Lease of City Owned Property
Term	Initial Term of 5 years 3 Additional Terms of 5 years each
Lease Rate	$6,000/year
Fair Market Rental Value	10 W Charlton Street - $31,000 12 W Corry Street - $35,000
Public Parking	95 Parking Spaces
City Planning Commission Approval	August 1, 2025
Community Engagement	Short Vine Association approved the transfer of lease interests to CCDC by way of a letter dated July 21, 2025.
Plan Cincinnati Goals	Compete Initiative Area Goal (p. 114-117)

Site Map

Glendora Lot	*Corry St. Lot*

Proposed Incentive

Property Transaction Types	Lease
Affordable Rate	$6,000/year
Forgone Lease Income	$60,000/year

AUTHORIZING the City Manager to execute a Lease with Corryville Community Development Corporation, an Ohio not for profit corporation, pursuant to which the City will lease for a term of five years, with three optional renewal terms of an additional five years each, the City owned properties located at 10 W Charlton Street and 12 W Corry Street, both in the Corryville neighborhood of Cincinnati.

WHEREAS, the City of Cincinnati owns certain real properties located at 10 W Charlton Street and 12 W Corry Street, Cincinnati, Ohio, as more particularly described and depicted in Attachment A hereto (the "Property"), which Property is under the management of the Cincinnati Department of Community and Economic Development ("DCED"); and

WHEREAS, Corryville Community Development Corporation, an Ohio not for profit corporation, ("Lessee") desires to lease the Property in order to maintain and improve the Property for the purpose of maintaining and operating public parking lots for the use of the general public in the area.

WHEREAS, the City Manager, in consultation with DCED, has determined that (i) the Property is not needed for any municipal purpose for the duration of the lease, and (ii) leasing the Property to Lessee is not adverse to the City's retained interest in the Property; and

WHEREAS, the City's Real Estate Services Division has determined by a professional appraisal that the fair market rental value of the Property is approximately $66,000 per year; however, because the City will receive economic and non-economic benefits from the lease of the Property to Lessee, the City has agreed to lease the Property to Lessee for $6,000 per year; and

WHEREAS, pursuant to Section 331-5, Cincinnati Municipal Code, Council may authorize the lease of City-owned property without competitive bidding in those cases in which it determines that it is in the best interest of the City and leasing the Property to Lessee is in the best interest of the City because (i) the City desires to lease the Property to Lessee as a community improvement matter in the Corryville neighborhood, (ii) it is in the interest of the City to maintain public parking areas in the Corryville neighborhood, and (iii) Lessee is immediately available to, and capable of, taking over operations of the Property from the current lessee who is dissolving and no longer able to maintain and operate the Property; and

WHEREAS, the City Planning Commission, having the authority to approve the change in the use of City-owned property, approved the lease of the Property at its meeting on August 1, 2025; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to execute a Lease Agreement with Corryville Community Development Corporation, an Ohio not for profit corporation ("Lessee"), in substantially the form attached as Attachment A to this ordinance and incorporated herein by reference, pursuant to which the City of Cincinnati will lease for a term of five years, with three optional renewals of an additional five years each, the real properties located at 10 W Charlton Street and 12 W Corry Street, both in the Corryville neighborhood of Cincinnati, as more particularly described and depicted in the Lease Agreement ("Property").

Section 2. That the Property is not needed for any municipal purpose for the duration of the lease.

Section 3. That leasing the Property to Lessee is not adverse to the City's retained interest in the Property.

Section 4. That eliminating competitive bidding in connection with the City's lease of the Property is in the best interest of the City because (i) the City desires to lease the Property to Lessee as a community improvement matter in the Corryville neighborhood, (ii) it is in the interest of the City to maintain public parking areas in said neighborhood, and (iii) the Lessee is immediately available to, and capable of, taking over operations of the Property from the current lessee who is dissolving and no longer able to maintain and operate the Property.

Section 5. That the fair market value of the lease, as determined by a professional appraisal by the City's Real Estate Services Division, is approximately $66,000 per year; however, because the City will receive economic and non-economic benefits from the lease of the Property to Lessee in excess of the rental value, the City has agreed to lease the Property to Lessee for $6,000 per year.

Section 6. That the proper City officials are hereby authorized to take all necessary and proper actions to carry out the provisions and intent of this ordinance and the Lease Agreement, including executing any and all ancillary documents associated with the Lease Agreement, such as amendments or supplements to the Lease Agreement deemed by the City Manager to be in the vital and best interests of the City.

Section 7. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

ATTACHMENT A

Contract No. _____

Property: Glendora Lot and Corry St. Lot

LEASE AGREEMENT

(*triple net*)

This Lease Agreement ("**Lease**") is made and entered into on the Effective Date (as defined on the signature page hereof) by and between the **City of Cincinnati**, an Ohio municipal corporation, the address of which is 801 Plum Street, Cincinnati, OH 45202; (the "**City**"), and **Corryville Community Development Corporation,** an Ohio non-profit corporation, whose address is 283 Martin Luther King Dr., Cincinnati, Ohio 45219 ("**Lessee**").

Recitals:

A. The City owns a parking lot of approximately 44 parking spaces at 10 W Charlton St. (Hamilton County Ohio parcel numbers 0102-0002-0231, 0102-0002-0343, 0102-0002-0326 through 0328, 0102-0002-0347, 0102-0002-0239, 0102-0002-0319, 0102-0002-0238, and 0102-0002-0349) as approximately depicted in Exhibit A (the "**Glendora Lot**") and a parking lot of approximately 51 spaces at 12 W Corry St. (Hamilton County Ohio parcel numbers 0102-0004-0163, 0102-0004-0156, 0102-0004-0164, 0102-0004-0166, 0102-0004-0167, 0102-0004-0161, 0102-0004-0138, 0102-0004-0141, 0102-0004-0140, 0102-0004-0162, and 0102-0004-0165) as depicted in Exhibit B (the "**Corry St. Lot**"), both in the Corryville neighborhood of Cincinnati (collectively the "**Leased Premises**"), which are under the management and control of the City's Department of Community and Economic Development ("**DCED**").

B. Lessee desires to lease the Leased Premises for the purposes of maintaining and operating parking lots for the use of the general public on the Leased Premises.

C. Lessee has petitioned to enter a lease with the City for the Leased Premises, which the City is agreeable to on the terms and conditions set forth herein.

D. The City has determined that the Leased Premises are not currently needed for other municipal purposes.

E. The fair market rental value of the Glendora Lot is $31,000.00 annually and the fair market rental value of the Corry St. Lot is $35,000.00, for a total fair market rental value for the Leased Premises of $66,000.00 per year, as determined by an appraisal by the City's Real Estate Services Division.

F. The City has determined to lease the Leased Premises to Lessee for $6,000.00 annually as the City will receive economic and non-economic benefits from such lease which equal or exceed the fair market rental value of the Leased Premises.

G. The City has determined that eliminating competitive bidding in connection with the lease of the Leased Premises is in the best interest of the public because (i) the City desires to lease the Leased Premises to Lessee as a community improvement matter in the Corryville neighborhood, (ii) it is in the interest of the City to maintain public parking areas in said neighborhood, and (iii) the Lessee is immediately available to, and capable of, taking over operations of the Leased Premises from the current lessee who is dissolving and no longer able to do so.

H. The Cincinnati City Planning Commission ("**CPC**") has approved this Lease and the relevant use of the property at its meeting on August 1, 2025.

I. Cincinnati City Council has authorized the execution of this Lease by Ordinance No. _____, passed on _____, 2026.

NOW THEREFORE, the parties hereby agree as follows:

1. Grant.

(A) Grant. The City does hereby lease the Leased Premises to Lessee, and Lessee does hereby lease the Leased Premises from the City, on the terms and conditions set forth herein. The rights herein granted to Lessee are subject and subordinate to any and all existing covenants, easements, restrictions and other matters of record affecting the Leased Premises. The City makes no representations or warranties to Lessee concerning the physical condition of the Leased Premises or the condition of the City's title to the Leased Premises and, on the Commencement Date, Lessee shall accept the Leased Premises in "as is" condition.

(B) Access by City Departments, Utility Companies and Others. Lessee shall ensure continuous access to the Leased Premises (24 hours/day, 7 days/week, 52 weeks/year) by the City's Police and Fire Departments, Greater Cincinnati Water Works (GCWW), Metropolitan Sewer District (MSD), Duke Energy, Altafiber, and any and all other utility companies that have utility lines or other utility installations within or near the Leased Premises, for the inspection, maintenance, repair, replacement and removal thereof. If Lessee undertakes any action that interferes with the access rights reserved to the City and third parties herein, the same shall constitute an immediate default of Lessee under this Lease, whereupon the City and such third parties shall be permitted to take all actions reasonably necessary to eliminate such interference at Lessee's expense. If Lessee's activities within the Leased Premises cause damage to existing utility lines or other utility facilities belonging to a utility provider, Lessee shall immediately notify the appropriate utility provider. All actual, out-of-pocket costs of repairing such damage, including without limitation, all costs of replacing any damaged utility lines and facilities that are not capable of being properly repaired as determined by the applicable utility provider in its sole discretion, shall be borne by Lessee and shall be payable by Lessee within thirty (30) days after Lessee receives documentation substantiating such costs. If any utility company damages or must remove any improvements installed by Lessee within the Leased Premises in connection with its inspection, maintenance, repair, replacement, or removal of its existing utility facilities in the area, Lessee shall be solely responsible for all costs associated with the repair or replacement of Lessee's improvements. Under no circumstances shall the City be responsible for any damage to the Leased Premises or improvements thereon resulting from the entry onto the Leased Premises by utility companies and others having the right to enter upon the Leased Premises.

2. Term.

(A) Term. The term of this Lease shall commence on the Effective Date (also referred to herein as the "**Commencement Date**") and shall continue until the date which is five (5) years thereafter, unless sooner terminated as herein provided (the "**Initial Term**").

(B) At the option of Lessee, Lessee may elect to extend the term for three (3) additional terms of five (5) years each (the "**Renewal Term(s)**") (the Initial Term and any exercised Renewal Term being collectively referred to herein as the "**Term**"). If Lessee so desires to extend the Term, Lessee shall provide written notice to the City not less than ninety (90) days prior to the expiration of the then current Term. If Lessee fails to provide such notice to the City, the option to renew shall be waived. The extension of this Lease for any Renewal Term is subject to the mutual agreement of the parties on the rent to be paid during such Renewal Terms(s).

(C) City's Early Termination Rights. The City shall have the right to terminate this Lease at any time, by giving Lessee no less than 120 days prior written notice, if the City determines that the Leased Premises are needed for a municipal purpose. Upon such termination, the City shall refund any prepaid Monthly Base Rent (as defined below).

3. Monthly Base Rent.

(A) Monthly Base Rent. Beginning on the Commencement Date, Lessee shall pay the City "**Monthly Base Rent**" in the amount of $500.00 for the Initial Term, which shall be payable on or before

the first (1st) day of each calendar month during the Term in advance, without notice or setoff. Rent may be adjusted subject to mutual agreement of the parties as described above.

(B) Late Payment; Place of Payment. If any payment owed by Lessee hereunder is not received by the City on the due date, Lessee shall pay the City a late charge equal to ten percent of the amount past due, together with interest on the past due amount, until paid, at an annual rate of ten percent. If the Term of this Lease is terminated early for any reason (other than due to the City's desire to use the Leased Premises for a municipal purpose under paragraph 2(B) above), the City shall not be required to refund any portion of the prepaid rent for such period. All payments shall be made by check payable to the "City of Cincinnati - Treasurer" and mailed to: City of Cincinnati, 801 Plum Street, Room 122, Cincinnati, Ohio 45202, Attention: Real Estate, or to such other address as the City may from time to time designate in writing.

4. Permitted Use. Lessee shall use the Leased Premises solely for the operation of a public parking lot, with a "pocket park" in the northeast corner of the Glendora Lot, for the benefit of the Corryville business district (the "**Permitted Use**"), and for no other purpose unless otherwise stated in this section. Lessee shall not bring or permit to be brought onto the Leased Premises any hazardous materials or other contaminants or substances that are harmful to the public or to the environment. Lessee shall not use or permit the use of the Leased Premises for storage of materials or supplies of any nature, including, without limitation, wrecked or inoperable vehicles, or parts thereof, except for the temporary storage of trash and garbage which shall be contained in appropriate bins. Lessee shall not permit vending of any kind or character to be conducted, permitted, or allowed within the Leased Premises, except for temporary vending or sales activities conducted in connection with City approved or permitted events, public programming, or business district activities conducted in coordination with Lessee, all being subject to applicable permitting and insurance requirements. Lessee's Permitted Use shall be subject to the following conditions:

(A) Rates for transient or permit parking shall be established at the discretion of Lessee subject to the approval of DCED.

(B) Lessee shall ensure that not less than sixty-five percent (65%) of the parking spaces of the Corry St. Lot or the Glendora Lot are available for the transient (hourly or daily) parking of vehicles. This requirement shall apply to the Corry St. Lot and the Glendora Lot separately (i.e. available transient parking of the lots cannot be combined as a cumulative total for the purpose of meeting this requirement).

(C) Lessee, at Lessee's discretion, may issue monthly parking permits on a first-come first-served basis. However, monthly permits shall not be allotted for more than thirty-five percent (35%) of the parking spaces in either the Corry St. Lot or the Glendora Lot. Further, monthly permit holders shall not be issued designated or reserved parking spaces or areas in either lot.

(D) Lessee may lease parking spaces in the Leased Premises for parking for public events in the area.

(E) Lessee may use the Leased Premises for events which promote the purposes for which Lessee was formed as such purposes are stated in Lessee's *Articles of Incorporation* filed with the Ohio Secretary of State November 6, 1995.

i. Any such events shall be subject to all applicable zoning and permitting requirements, and this Lease shall not be taken as an authorization to act in conflict with the same.

ii. Further, Lessee shall provide the City notice of Lessee's intention to hold any such event not less than fourteen (14) days before the event and shall obtain approval, in writing, from the City before holding the event, which approval shall be at the City's discretion.

iii. The City, at the City's sole discretion, may require Lessee to obtain additional insurance for any events held on the Leased Premises, such insurance requirements being reasonable and proportionate to the nature and risk profile of the event, and the City may withhold approval for such events if Lessee does not provide the City proof of the required insurance.

5. Expenses. During the Term of this Lease, Lessee shall pay when due (i) any and all utility expenses for utilities directly serving the Leased Premises, (ii) any and all real estate taxes, assessments, penalties, interest, and charges levied against the Leased Premises that become due and payable during the Term, including the two semi-annual tax bills issued by the Hamilton County Treasurer following the expiration or termination of the Term, payable in arrears, and (iii) any and all other operating expenses associated with the Leased Premises. *Lessee acknowledges and agrees that the City shall not be liable for any expenses associated with the Leased Premises during the Term of this Lease*. Any revenue remaining after payment of the foregoing expenses shall be used for the following purposes and in the order stated, such that funds shall not be used for any expense listed until the preceding expenses are paid in full:

(A) Maintenance and repairs of the Leased Premises, as described below;

(B) Capital improvements to the Leased Premises such as re-paving, installation of new infrastructure (e.g., parking access and revenue control systems or equipment, major concrete restoration or installation projects, and similar substantial improvements). Proposed expenditures of revenue for such capital improvements must be approved in writing by DCED in advance of the commencement of any work for such capital improvements;

(C) Expenses for the promotion of the Corryville business district such as landscaping in said district, promotion of public events, and decorations to advance and benefit the neighborhood. Proposed expenditures for any promotion of the Corryville business district shall be included in Lessee's Annual Budget (described below). In the event that revenues exceed the projections of the Annual Budget, any use of the excess revenues for expenditures relating to the promotion of the Corryville business district shall require approval in writing by DCED prior any such expenditure of the excess revenues, except that no such approval shall be required for expenditures which are within categories already approved in Lessee's Annual Budget. Any request for approval of expenditures not within those categories approved in Lessee's Annual Budget shall be deemed approved if the City does not respond to a written request for such approval within thirty (30) days of submission of the approval.

6. Maintenance and Repairs. Lessee shall, at its sole expense, keep and maintain the Leased Premises in good, safe, orderly, sanitary, and clean condition and repair, ordinary wear and tear excepted, including without limitation any and all concrete and asphalt pavement, pavers, curbs, lot striping, seal coating, and sidewalk repair within the Leased Premises in accordance with the standards imposed by the City. Lessee shall keep the Leased Premises free from the accumulation of snow and ice. Lessee shall not permit garbage, debris or unsightly or odorous materials to accumulate within the Leased Premises. In the event of damage to the Leased Premises, Lessee shall promptly repair such damage, at its sole expense, to the satisfaction of DCED. Lessee shall be solely responsible for all snow and ice removal from the Leased Premises. *During the Term of this Lease, the City shall have no maintenance or repair obligations with respect to the Leased Premises or any improvements thereon.*

7. Alterations.

(A) Alterations. Lessee, at its sole expense, shall install such curb ramps, blockades, signage, and other improvements as may be reasonably required from time to time by DOTE. Lessee shall not make any alterations or improvements to the Leased Premises or place any equipment, furnishings, barriers or other obstructions on the Leased Premises which would inhibit the City's access to the Leased Premises without prior written consent of the City. Lessee, through a licensed street contractor, shall obtain all required permits from the City prior to constructing any improvements within the Leased

Premises. Before a permit can be issued, Lessee's licensed street contractor must supply two sets of plans to DOTE for approval showing the location of the proposed improvements.

(B) No Liens. Lessee shall not permit any mechanics' liens to attach to the Leased Premises in connection with work performed by or at the request of Lessee.

(C) Compliance with Laws. Lessee shall obtain all necessary City permits associated with work within the Leased Premises performed by Lessee and shall pay all required permit fees. Lessee shall ensure that all work is performed in compliance with all applicable federal, state, and local laws, codes, regulations, and other governmental requirements.

8. Budget, Information and Reports. Lessee, within sixty (60) days of the execution of this Lease, shall provide to the City a budget for the expected revenues and expenses relating to the operation of the Leased Premises for the remainder of Lessee's then current fiscal year, such budget to include line items for expected maintenance and repairs, proposed capital improvements and business district improvements as described above, and any other proposed use of excess revenues. For each fiscal year thereafter during the Term, Lessee shall provide to the City an annual budget for the expected revenues and expenses relating to the operation of the Leased Premises for the upcoming fiscal year, which budget shall be submitted to the City no later than thirty (30) days prior to the start of such fiscal year. All proposed budgets shall be subject to the review and written approval of the City. In the event that the City does not provide a written response to any proposed budget within thirty (30) days of receipt of the same, then such budget shall be considered to be approved by the City.

Lessee shall submit to the City quarterly reports detailing the revenues and expenses generated and incurred in Lessee's operation of the Leased Premises within thirty (30) days after the end of Lessee's fiscal quarters (such due dates being October 31, January 31, April 30 and July 31 of each year). Lessee shall also submit to the City an annual report detailing the revenues and expenses generated and incurred in Lessee's operation of the Leased Premises within sixty (60) days after the end of Lessee's fiscal year (such due date being August 31). Each of the quarterly reports and annual reports shall include balance sheets, income statements, cash flow statements, and any other financial information or statements relating to the operation of the Leased Premises which the City may request.

Upon thirty (30) days' prior written request, Lessee shall permit or cause to permit the City to have access to and to inspect any and all agreements and accounting, financial, administrative, and operational books, records, and statements as may be requested by the City that relate or pertain to the Leased Premises and the operation of a public surface parking lot thereon and that are in Lessee's possession or control (all such reports, records, statements and other information furnished by Lessee under this paragraph being referred to herein collectively as "**Records and Reports**"). All Records and Reports compiled by Lessee and furnished to the City shall be in such form as the City may from time to time require. During the Term, Lessee shall permit the City and its designees and auditors to have access to and to inspect and audit Lessee's Records and Reports.

Any expenses incurred by Lessee as a result of furnishing the budgets, information or reports, including any audits of the same, shall be paid by Lessee.

9. Insurance; Indemnification.

(A) Insurance. Throughout the Term, Lessee shall maintain (or cause to be maintained): (i) Commercial General Liability insurance in an amount not less than $1,000,000 per occurrence, combined single limit/$2,000,000 aggregate, naming the City of Cincinnati as an additional insured; (ii) worker's compensation insurance in the amount required under Ohio law, (iii) umbrella or excess liability insurance in the amount of not less than $1,000,000 per occurrence/$1,000,000 aggregate; (iv) property insurance on any and all improvements constructed by Lessee on the Leased Premises; (v) property insurance on any and all equipment and other personal property of Lessee from time to time kept on the Leased Premises; and (vi) such additional insurance as the City or its risk advisors may from time to time reasonably require. All insurance required to be maintained by Lessee hereunder shall be issued by insurance companies reasonably acceptable to the City. On or prior to the Commencement Date and

prior to the expiration of each insurance policy, Lessee shall furnish to the City a certificate of insurance evidencing the insurance required hereunder.

(B) Waiver of Claims and Subrogation. All improvements, materials, equipment, and other personal property of every kind that may at any time be on the Leased Premises shall be on the Leased Premises at Lessee's sole risk, and under no circumstances shall the City be liable for any loss or damage thereto, no matter how caused. Lessee hereby waives, as against the City, its employees, agents and contractors, all claims and liability, and on behalf of Lessee's insurers, rights of subrogation, with respect to property damaged by fire or other casualty or any other cause, even if caused by negligence, it being the agreement of the parties that Lessee shall at all times protect itself against such loss or damage by maintaining adequate property insurance.

(C) Indemnification. Lessee shall defend (with counsel reasonably acceptable to the City), indemnify and hold the City harmless from and against any and all claims, causes of action, losses, costs, judgments, fines, liability and damages caused by or arising out of any occurrence on the Leased Premises during or with respect to the Term of this Lease, including without limitation any of the foregoing that may occur or be claimed with respect to any death, personal injury or loss of or damage to property on or about the Leased Premises.

10. Casualty. If the Leased Premises is damaged or destroyed by fire or other casualty, Lessee shall repair and restore the same, as expeditiously as possible, and to the extent practicable, to substantially the same condition in which they were in immediately prior to such occurrence. The City and Lessee shall jointly participate in filing claims and taking such other actions pertaining to the payment of proceeds resulting from such occurrence. If Lessee's insurance proceeds are insufficient to fully repair and restore the Leased Premises, Lessee shall make up the deficiency. Lessee shall handle all construction in accordance with the applicable requirements set forth by DOTE. Lessee shall not be relieved of any obligations, financial or otherwise, under this Lease during any period in which the Leased Premises is being repaired or restored.

11. Default. If Lessee fails to pay any sum due hereunder or perform any other obligation under this Lease within thirty (30) days after receiving written notice thereof from the City (herein, a "default"), the City, at its option, immediately or at any time during the continuance of the default, may terminate this Lease by delivering a written notice of termination to Lessee. Lessee shall pay to the City, upon demand, all costs and damages suffered or incurred by the City in connection with Lessee's default or the termination of this Lease. Without limitation of the City's other rights and remedies hereunder, upon the occurrence of a default, the City may, but shall not be obligated to, cure or attempt to cure such default at Lessee's sole expense and may, if necessary, enter onto the Leased Premises to undertake such cure. Lessee shall pay the City within ten (10) days after the City's written demand an amount equal to all costs paid or incurred by the City in effecting compliance with Lessee's obligations under this Lease, together with interest thereon from the date that the City pays or incurs such costs at an annual rate of ten percent. The rights and remedies of the City under this Lease are cumulative and are not intended to be exclusive of, and the City shall be entitled to, any and all other rights and remedies to which the City may be entitled hereunder, at law or in equity. The City's failure to insist in any one or more cases on strict performance of any provision of this Lease or to exercise any right herein contained shall not constitute a waiver in the future of such right.

12. Notices. All notices required to be given hereunder by either party shall be in writing and personally delivered, sent by Federal Express or other recognized overnight courier that in the ordinary course of business maintains a record of each delivery, or mailed by U.S. certified mail, postage prepaid, return receipt requested, addressed to the parties at their respective addresses set forth in the introductory paragraph of this Lease, or at such other address as either party may from time to time specify by notice to the other. Notices shall be deemed to have been given on the date of receipt if personally delivered, on the following business day if sent by an overnight courier, and on the date noted on the return receipt if mailed by U.S. certified mail. If Lessee sends a notice to the City alleging that the City is in default under this Lease, Lessee shall simultaneously send a copy of such notice by U.S. certified mail to: City Solicitor, 801 Plum Street, Suite 214, Cincinnati, OH 45202.

13. Surrender; Holdover.

(A) Surrender; Holdover. At the end of the Term, Lessee shall surrender the Leased Premises to the City in the condition in which Lessee is required to maintain the Leased Premises under the terms of this Lease. If Lessee remains in possession of the Leased Premises after the end of the Term without the City's consent, then, at the City's option, such holdover shall create a tenancy-at-will on the same terms and conditions as set forth in this Lease except that rent payable during such month-to-month tenancy shall be equal to one hundred fifty percent of the rent in effect immediately prior to the end of the Term.

(B) Removal of Alterations. If Lessee has made improvements to the Leased Premises during the Term, then, at the end of the Term, the City shall identify which improvements, if any, Lessee shall be required to surrender (at no cost to the City) and which improvements Lessee shall be required to remove. If Lessee fails to timely remove improvements that are designated for removal by the City and fails to restore the Leased Premises to their former condition, or if Lessee fails to remove any items of personal property from the Leased Premises, such improvements and items of personal property shall be deemed abandoned by Lessee, whereupon the City may remove, store, keep, sell, discard or otherwise dispose of such improvements and items of personal property, and Lessee shall pay all costs incurred by the City in so doing within ten (10) days after the City's written demand. If the City incurs costs in removing Lessee's improvements and restoring the Leased Premises to their former condition, Lessee shall reimburse the City for all such removal and restoration costs within thirty (30) days after receiving an invoice therefor from the City.

14. Assignment and Sublease. Lessee shall not assign its interests under this Lease without the prior written consent of the City, and any attempt by Lessee to so assign its interest shall be null and void.

15. General Provisions.

(A) Entire Agreement. This Lease (including the exhibits hereto) contains the entire agreement between the parties with respect to the subject matter hereof and supersedes any and all prior discussions, negotiations, representations or agreements, written or oral, between them respecting the subject matter hereof.

(B) Amendments. This Lease may be amended only by a written amendment signed by both parties.

(C) Governing Law. This Lease shall be governed by and construed in accordance with the laws of the City of Cincinnati and the State of Ohio. All actions regarding this Lease shall be brought in the Hamilton County Court of Common Pleas, and Lessee agrees that venue in such court is proper. Lessee hereby waives trial by jury with respect to any and all disputes arising under this Lease.

(D) Binding Effect. This Lease shall be binding upon and shall inure to the benefit of and be enforceable by and against the parties and their respective successors and permitted assigns.

(E) Captions. The captions of the various sections and paragraphs of this Lease are not part of the context hereof and are only guides to assist in locating such sections and paragraphs and shall be ignored in construing this Lease.

(F) Severability. If any part of this Lease is held to be void, illegal or unenforceable by a court of law, such part shall be deemed severed from this Lease, and the balance of this Lease shall remain in full force and effect.

(G) No Recording. This Lease shall not be recorded in the Hamilton County Recorder's office.

(H) Time. Time is of the essence with respect to the performance by Lessee of its obligations under this Lease.

(I) No Third-Party Beneficiaries. The parties hereby agree that no third-party beneficiary rights are intended to be created by this Lease.

(J) No Brokers. Lessee represents that it has not dealt with a real estate broker, salesperson or other person who might claim entitlement to a fee or other compensation as a result of the parties' execution of this Lease.

(K) Official Capacity. All representations, warranties, covenants, agreements, and obligations of the City under this Lease shall be effective to the extent authorized and permitted by applicable law. None of those representations, warranties, covenants, agreements, or obligations shall be deemed to be a representation, warranty, covenant, agreement or obligation of any present or future member, officer, agent or employee of the City in other than his or her official capacity. No official executing or approving the City's participation in this Lease shall be personally liable under this Lease.

(L) Representation as to Authority. Lessee represents that it has the power and authority to enter and perform its obligations under this Lease without the consent of anyone who is not a party to this Lease and that the execution and performance of this Lease has been duly authorized by all necessary actions on Lessee's part.

(M) Counterparts and Electronic Signatures. This Lease may be executed by the parties hereto in two or more counterparts and each executed counterpart shall be considered an original. This Lease may be executed and delivered by electronic signature.

16. Additional Conditions from City's Coordinated Report (CR#34-2025). Lessee shall comply with the following additional terms and conditions as directed by the indicated City department or affiliate:

(A) Cincinnati Department of Planning and Engagement

i. Lessee shall obtain all zoning permits necessary for the Permitted Use and this Lease shall not be considered an authorization to act without in conflict with any zoning or other property use restrictions.

(B) Cincinnati Buildings and Inspections

i. Prior to execution of this Lease, Lessee shall have prepared and submit to the City a consolidation plat for the area which comprises the Glendora Lot and a consolidation plat for the area which comprises the Corry St. Lot, and shall pay any fees required for the filing of the same. All reasonably documented fees, costs and expenses incurred by Lessee for the preparation and recording of the aforementioned consolidation plat shall be credited from the Monthly Base Rent due from Lessee hereunder.

(C) Cincinnati Parks Department

i. All "greenspace" within the Leased Premises shall be maintained and remain open to the public throughout the duration of the lease Term, and shall not be paved, developed or repurposed for any other use.

18. Exhibits. The following exhibits are attached hereto and made a part hereof:
Exhibit A – *Site Map*
Exhibit B – *Legal Description – Leased Premises*

[SIGNATURE PAGES FOLLOW]

This Lease is executed by the parties on the dates indicated below their respective signatures, effective as of the later of such dates (the "**Effective Date**").

Corryville Community Development Corporation
an Ohio non-profit corporation

By: _____

Printed name: _____

Title: _____

Date: _____, 2026

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2026 by _____, the _____ of **Corryville Community Development Corporation**, an Ohio non-profit corporation, on behalf of said corporation.

_____
Notary Public
My commission expires: _____

[CITY SIGNATURE PAGE FOLLOWS]

City of Cincinnati

By: _____

Printed name: _____

Title: _____

Date: _____, 2026

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2026 by _____, the _____ of the **City of Cincinnati**, an Ohio municipal corporation, on behalf of the municipal corporation.

_____
Notary Public
My commission expires: _____

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____
Fund/Code: _____
Amount: _____
By: _____
_____, City Finance Director

EXHIBIT A
Glendora Lot

EXHIBIT B

Corry St. Lot

city of CINCINNATI
Interdepartment Correspondence Sheet

April 15, 2026

To: Mayor and Members of City Council

202601354

From: Sheryl M.M. Long, City Manager

Subject: **Ordinance –Lease of Egan Alley Public Right-of-Way with Oskamp Flats Limited Partnership**

Attached is an Ordinance captioned:

> **AUTHORIZING** the City Manager to execute a Lease with Oskamp Flats Limited Partnership, an Ohio limited partnership, pursuant to which the City will lease for a term of thirty years, the City owned property being a public right-of-way known as Egan Alley in the Downtown neighborhood of Cincinnati.

BACKGROUND/CURRENT CONDITIONS

The adjacent building, 223 W. 4th Street, is being redeveloped into 27 affordable senior housing units as part of the Oskamp Flats project. The lease of the public right-of-way is necessary for an outdoor area for trash receptacles once the project is complete and leased up.

In April 2025, the City entered into a Funding Agreement with Oskamp Flats Limited Partnership, a subsidiary of the Model Group, Inc, to provide $2.5 million, comprised $1.8 million from the Downtown South/Riverfront Affordable set-a-side TIF and $700,000 from Federal HOME funds, for the rehabilitation of two historic buildings located at 26 W. 7th St and 223 W. 4th Street in the Downtown neighborhood into housing for low-income seniors.

DEVELOPER INFORMATION

Oskamp Flats Limited Partnership is a subsidiary of the Model Group, Inc., which has been developing market rate and affordable residential and commercial property in Cincinnati since 1978. Model Group has extensive experience with a wide range of funding mechanisms and specifically historic rehabilitation. Model Group, Inc. recently completed the Peebles Apartments (also a 9% LIHTC project) and Paramount Launch projects in Walnut Hills.

PROJECT DESCRIPTION

Oskamp Flats is a 9% Low-Income Housing Tax Credit (LIHTC) Project that involves the historic renovation and adaptive reuse of two vacant buildings in the Downtown neighborhood. The 70 units will target seniors aged 55+ with incomes at 30-80% AMI.

The project is expected to be complete in Fall of 2026, and the lease of Egan Ally will serve the tenants by providing area for trash receptacles.

PROPOSED INCENTIVE

DCED is recommending a lease to Oskamp Flats LP at below fair market value. The fair market value of the lease, as determined by a professional appraisal by the City's Real Estate Services Division, is approximately $4,080 per year; however, because the proposed use of the right-of-way under the lease will provide economic and non-economic benefits to the City and its citizens in the area equal to or greater than the fair market value of the Lease, DCED proposed to lease the Property to Lessee for $0 per year.

RECOMMENDATION

The Administration recommends approval of this Ordinance.

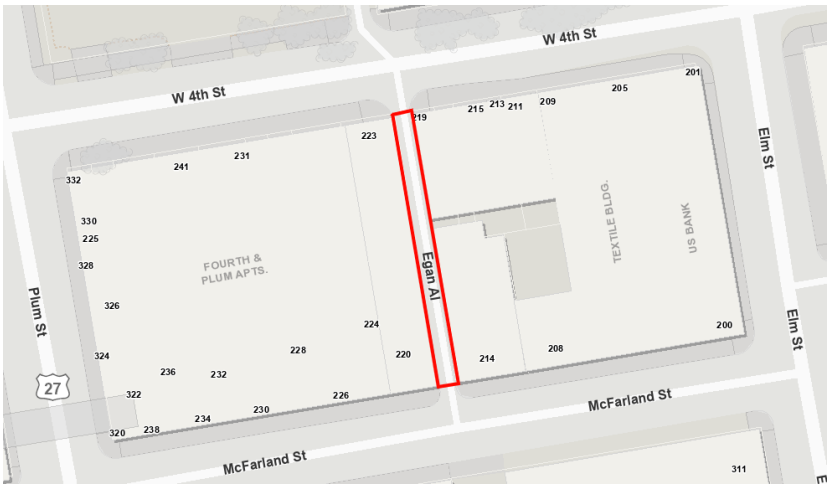
Attachment: Project Outline, Property location, and Photographs

Copy: Markiea L. Carter, Director, Department of Community & Economic Development

Project Outline

Project Name	Egan Alley Lease
Neighborhood	Downtown
Property Condition	Public right-of-way
Proposed Use	Area for trash receptacles
Sq. Footage	280 sq. ft
Plan Cincinnati Goals	Live Initiative Area Goal 2 to Create a More Livable Community. (page 156)

Project Image and Site Map



AUTHORIZING the City Manager to execute a Lease with Oskamp Flats Limited Partnership, an Ohio limited partnership, pursuant to which the City will lease for a term of thirty years, the City owned property being a public right-of-way known as Egan Alley in the Downtown neighborhood of Cincinnati.

WHEREAS, the City of Cincinnati owns the certain public right-of-way known as Egan Alley in the Downtown District of Cincinnati, Ohio (the "Property"), which Property is under the management of the Cincinnati Department of Transportation and Engineering ("DOTE"); and

WHEREAS, Oskamp Flats Limited Partnership, an Ohio limited partnership ("Lessee"), owns the property abutting the western boundary of the Property, which it uses to operate residential dwelling units to provide affordable housing to very low-income and low-income residents of the City of Cincinnati; and

WHEREAS, Lessee desires to lease the Property for access to and removal of trash and garbage from its adjacent residential property and for a common area for the residents of such property; and

WHEREAS, the City Manager, in consultation with DOTE, has determined that (i) the Property is not needed for any municipal purpose for the duration of the lease; and (ii) leasing the Property to Lessee is not adverse to the City's retained interest in the Property; and

WHEREAS, the City's Real Estate Services Division has determined by a professional appraisal that the fair market rental value of the Property is approximately $4,080 per year; however, because the City will receive economic and non-economic benefits from the lease of the Property to Lessee, the City has agreed to lease the Property to Lessee for $0 per year; and

WHEREAS, pursuant to Section 331-5, Cincinnati Municipal Code, Council may authorize the lease of City-owned property without competitive bidding in those cases in which it determines that it is in the best interest of the City and leasing the Property to Lessee is in the best interest of the City because (i) the City desires to lease the Leased Premises to Lessee to use it in conjunction with its adjacent Property; (ii) it is in the interest of the City to increase affordable housing availability in the area and leasing the Property to Lessee will aid in creating desirable and affordable housing; and (iii) as a practical matter, no one other than an adjoining property owner would have any practical use of the Property and the only other abutting property owner has consented to the lease; and

WHEREAS, the City Planning Commission, having the authority to approve the change in the use of City-owned property, approved the lease of the Property at its meeting on February 20, 2026; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is hereby authorized to execute a Lease Agreement with Oskamp Flats Limited Partnership, an Ohio limited partnership ("Lessee"), in substantially the form attached as Attachment A to this ordinance and incorporated herein by reference, pursuant to which the City of Cincinnati will lease for a term of thirty years the real property being the public right-of-way known as Egan Alley in the Downtown neighborhood of Cincinnati, as more particularly described and depicted in the Lease Agreement ("Property").

Section 2. That the Property is not needed for any municipal purpose for the duration of the lease and that leasing the Property to Lessee is not adverse to the City's retained interest in the Property.

Section 3. That eliminating competitive bidding in connection with the City's lease of the Property is in the best interest of the City because (i) the City desires to lease the Leased Premises to Lessee to use it in conjunction with Lessee's adjacent Property; (ii) it is in the interest of the City to increase affordable housing availability in the area and leasing the Property to Lessee will aid in creating desirable and affordable housing; and (iii) as a practical matter, no one other than an adjoining property owner would have any practical use of the Property and the only other abutting property owner has consented to the lease,

Section 4. That the fair market value of the lease, as determined by a professional appraisal by the City's Real Estate Services Division, is approximately $4,080 per year; however, because the proposed use of the Property under the lease will provide economic and non-economic benefits to the City and its citizens in the area equal to or greater than the fair market value of the Lease, the City has agreed to lease the Property to Lessee for $0 per year.

Section 5. That the proper City officials are hereby authorized to take all necessary and proper actions to carry out the provisions and intent of this ordinance and the Lease Agreement,

including executing any and all ancillary documents associated with the Lease Agreement, such as amendments or supplements to the Lease Agreement deemed by the City Manager to be in the vital and best interests of the City.

Section 6. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed:_____, 2026

_____
Aftab Pureval, Mayor

Attest:_____
Clerk

ATTACHMENT A

Contract No. _____

Property: Egan Alley

LEASE AGREEMENT

(*triple net*)

This Lease Agreement ("**Lease**") is made and entered into on the Effective Date (as defined on the signature page hereof) by and between the **City of Cincinnati**, an Ohio municipal corporation, the address of which is 801 Plum Street, Cincinnati, OH 45202 (the "**City**"), and **Oskamp Flats Limited Partnership,** an Ohio limited partnership, with offices at 1826 Race St., Cincinnati, OH 45202 ("**Lessee**").

Recitals:

A. The City owns the public right-of-way known as Egan Alley in downtown Cincinnati, as shown on Exhibit A (*Site Map*) and described on Exhibit B (*Legal Description – Leased Premises*) hereto (the "**Leased Premises**"), which is under the management and control of the City's Department of Transportation and Engineering ("**DOTE**").

B. Lessee owns the property abutting the western boundary of the Leased Premises, such Lessee owned property being more particularly identified as Hamilton County, Ohio Auditor's parcel number 0145-0001-0459 ("**Lessee's Property**"), which Lessee uses to operate residential rental dwelling units to provide affordable housing to very low-income and low-income residents of the City of Cincinnati.

C. Lessee entered into a HOME Investment Partnerships Program Funding Agreement, dated April 11, 2025, with the City (the "**Funding Agreement**") as a source of financing the renovation of Lessee's Property, and further, has qualified for and, intends to obtain a Low Income Housing Tax Credit ("**LIHTC**") from the Ohio Housing Finance Agency.

D. Lessee desires to lease the Leased Premises for the purposes of access to and removal of trash and garbage, and as a common area for the residents of Lessee's Property.

E. Lessee has petitioned to enter a lease with the City for the Leased Premises, which the City is agreeable to on the terms and conditions set forth herein.

E. The City has determined that the Leased Premises are not currently needed for transportation or other municipal purposes.

F. The fair market rental value of the Leased Premises is $4,080.00 per year, as determined by an appraisal by the City's Real Estate Services Division.

G. The City has determined that eliminating competitive bidding in connection with the lease of the Leased Premises is in the best interest of the public because (i) the City desires to lease the Leased Premises to Lessee to use it in conjunction with Lessee's Property, (ii) it is in the interest of the City to increase affordable housing availability in the area and leasing the Leased Premises to Lessee will aid Lessee in creating desirable, affordable housing, and (iii) as a practical matter, no one other than an adjoining property owner would have any practical use of the Leased Premises and the only other abutting property owner has consented to this Lease.

H. The Cincinnati City Planning Commission ("**CPC**") has approved this Lease and the relevant use of the property at its meeting on February 20, 2026.

I. Cincinnati City Council has authorized the execution of this Lease by Ordinance No. _____, passed on _____, 2026.

NOW THEREFORE, the parties hereby agree as follows:

1. Grant.

(A) Grant. The City does hereby lease the Leased Premises to Lessee, and Lessee does hereby lease the Leased Premises from the City, on the terms and conditions set forth herein. The rights herein granted to Lessee are subject and subordinate to any and all existing covenants, easements, restrictions and other matters of record affecting the Leased Premises. The City makes no representations or warranties to Lessee concerning the physical condition of the Leased Premises or the condition of the City's title to the Leased Premises and, on the Commencement Date, Lessee shall accept the Leased Premises in "as is" condition.

(B) Access by City Departments, Utility Companies and Others. Lessee shall ensure continuous access to the Leased Premises (24 hours/day, 7 days/week, 52 weeks/year) by the City's Police and Fire Departments, Greater Cincinnati Water Works (GCWW), Metropolitan Sewer District (MSD), Duke Energy, Altafiber, and any and all other utility companies that have utility lines or other utility installations within or near the Leased Premises, for the inspection, maintenance, repair, replacement and removal thereof. Lessee shall not construct any structures within the Leased Premises. If Lessee undertakes any action that interferes with the access rights reserved to the City and third parties herein, the same shall constitute an immediate default of Lessee under this Lease, whereupon the City and such third parties shall be permitted to take all actions reasonably necessary to eliminate such interference at Lessee's expense. If Lessee's activities within the Leased Premises cause damage to existing utility lines or other utility facilities belonging to a utility provider, Lessee shall immediately notify the appropriate utility provider. All actual, out-of-pocket costs of repairing such damage, including without limitation, all costs of replacing any damaged utility lines and facilities that are not capable of being properly repaired as determined by the applicable utility provider in its sole discretion, shall be borne by Lessee and shall be payable by Lessee within thirty (30) days after Lessee receives documentation substantiating such costs. If any utility company damages or must remove any improvements installed by Lessee within the Leased Premises in connection with its inspection, maintenance, repair, replacement, or removal of its existing utility facilities in the area, Lessee shall be solely responsible for all costs associated with the repair or replacement of Lessee's improvements. Under no circumstances shall the City be responsible for any damage to the Leased Premises or improvements thereon resulting from the entry onto the Leased Premises by utility companies and others having the right to enter upon the Leased Premises.

2. Term.

(A) Term. The term of this Lease (the "**Term**") shall commence on October 31, 2026 (also referred to herein as the "**Commencement Date**") and shall continue until the date which is thirty (30) years thereafter, unless extended or sooner terminated as herein provided.

(B) City's Early Termination Rights. The City shall have the right to terminate this Lease at any time, by giving Lessee no less than 60 days prior written notice, if the City determines that the Leased Premises are needed for a municipal purpose. Upon such termination, the City shall refund any prepaid Monthly Base Rent (as defined below).

3. Montly Base Rent.

(A) Monthly Base Rent. Beginning on the Commencement Date, Lessee shall pay the City "**Monthly Base Rent**" in the amount of $0.00 for the Term, which shall be payable on or before the first (1st) day of each calendar month during the Term in advance, without notice or setoff.

(B) Late Payment; Place of Payment. If any payment owed by Lessee hereunder is not received by the City on the due date, Lessee shall pay the City a late charge equal to ten percent of the amount past due, together with interest on the past due amount, until paid, at an annual rate of ten percent. If the Term of this Lease is terminated early for any reason (other than due to the City's desire to use the Leased Premises for a municipal purpose under paragraph 2(B) above), the City shall not be required to refund any portion of the prepaid rent for such period. All payments shall be made by check payable to the "City of Cincinnati - Treasurer" and mailed to: City of Cincinnati, 801 Plum Street, Room

122, Cincinnati, Ohio 45202, Attention: Real Estate, or to such other address as the City may from time to time designate in writing.

4. Permitted Use. Lessee shall use the Leased Premises solely for access for trash and garbage removal and as a common area for residents of Lessee's Property (the "**Permitted Use**") and for no other purpose. Lessee shall not bring or permit to be brought onto the Leased Premises any hazardous materials or other contaminants or substances that are harmful to the public or to the environment. Lessee shall not use or permit the use of the Leased Premises for storage of materials or supplies of any nature, including, without limitation, wrecked vehicles, or parts thereof, other than the temporary storage of trash and garbage which shall be contained in appropriate bins. Lessee shall not permit vending of any kind or character to be conducted, permitted, or allowed within the Leased Premises.

5. Utilities; Real Estate Taxes; Other Expenses. During the Term of this Lease, Lessee shall pay, when due, (i) any and all utility expenses for utilities directly serving the Leased Premises, (ii) any and all real estate taxes, assessments, penalties, interest, and charges levied against the Leased Premises that become due and payable during the Term, including the two semi-annual tax bills issued by the Hamilton County Treasurer following the expiration or termination of the Term, payable in arrears, and (iii) any and all other operating expenses associated with the Leased Premises. *Lessee acknowledges and agrees that the City shall not be liable for any expenses associated with the Leased Premises during the Term of this Lease*.

6. Maintenance and Repairs. Lessee shall, at its sole expense, keep and maintain the Leased Premises in good, safe, orderly, sanitary, and clean condition and repair, ordinary wear and tear excepted, including without limitation any and all concrete and asphalt pavement, pavers, curbs, and sidewalks within the Leased Premises. Lessee shall not permit garbage, debris or unsightly or odorous materials to accumulate within the Leased Premises. In the event of damage to the Leased Premises, Lessee shall promptly repair such damage, at its sole expense, to the satisfaction of DOTE (however Lessee shall not be required to restore the Leased Premises to a better condition than otherwise required under this Lease). Lessee shall be solely responsible for all snow and ice removal from the Leased Premises. *During the Term of this Lease, the City shall have no maintenance or repair obligations with respect to the Leased Premises or any improvements thereon.*

7. Alterations.

(A) Alterations. Lessee, at its sole expense, shall install such curb ramps, blockades, signage, and other improvements as may be reasonably required from time to time by DOTE. Lessee shall not make any alterations or improvements to the Leased Premises or place any equipment, furnishings, barriers or other obstructions on the Leased Premises which would inhibit the City's access to the Leased Premises without prior written consent of the City. Lessee, through a licensed street contractor, shall obtain all required permits from the City prior to constructing any improvements within the Leased Premises. Before a permit can be issued, Lessee's licensed street contractor must supply two sets of plans to DOTE for approval showing the location of the proposed improvements.

(B) No Liens. Lessee shall not permit any mechanics' liens to attach to the Leased Premises in connection with work performed by or at the request of Lessee.

(C) Compliance with Laws. Lessee shall obtain all necessary City permits associated with work within the Leased Premises performed by Lessee and shall pay all required permit fees. Lessee shall ensure that all work is performed in compliance with all applicable federal, state, and local laws, codes, regulations, and other governmental requirements.

8. Information and Reports. Upon thirty (30) days' prior written request, Lessee shall permit or cause to permit the City to have access to and to inspect any and all agreements and accounting, financial, administrative, and operational books, records, and statements as may be requested by the City that relate or pertain to the Leased Premises and the operation of a public surface parking lot thereon and that are in Lessee's possession or control (all such reports, records, statements and other information furnished by Lessee under this paragraph being referred to herein collectively as "**Records and**

Reports"). All Records and Reports compiled by Lessee and furnished to the City shall be in such form as the City may from time to time require. During the Term, Lessee shall permit the City and its designees and auditors to have access to and to inspect and audit Lessee's Records and Reports.

9. Insurance; Indemnification.

(A) Insurance. Throughout the Term, Lessee shall maintain (or cause to be maintained): (i) Commercial General Liability insurance in an amount not less than $1,000,000 per occurrence, combined single limit/$2,000,000 aggregate, naming the City of Cincinnati as an additional insured; (ii) worker's compensation insurance in the amount required under Ohio law, (iii) umbrella or excess liability insurance in the amount of not less than $1,000,000 per occurrence/$1,000,000 aggregate; (iv) property insurance on any and all improvements constructed by Lessee on the Leased Premises; (v) property insurance on any and all equipment and other personal property of Lessee from time to time kept on the Leased Premises; and (vi) such additional insurance as the City or its risk advisors may from time to time reasonably require. All insurance required to be maintained by Lessee hereunder shall be issued by insurance companies reasonably acceptable to the City. On or prior to the Commencement Date and prior to the expiration of each insurance policy, Lessee shall furnish to the City a certificate of insurance evidencing the insurance required hereunder.

(B) Waiver of Claims and Subrogation. All improvements, materials, equipment, and other personal property of every kind that may at any time be on the Leased Premises shall be on the Leased Premises at Lessee's sole risk, and under no circumstances shall the City be liable for any loss or damage thereto, no matter how caused. Lessee hereby waives, as against the City, its employees, agents and contractors, all claims and liability, and on behalf of Lessee's insurers, rights of subrogation, with respect to property damaged by fire or other casualty or any other cause, even if caused by negligence, it being the agreement of the parties that Lessee shall at all times protect itself against such loss or damage by maintaining adequate property insurance.

(C) Indemnification. Lessee shall defend (with counsel reasonably acceptable to the City), indemnify and hold the City harmless from and against any and all claims, causes of action, losses, costs, judgments, fines, liability and damages caused by or arising out of any occurrence on the Leased Premises during or with respect to the Term of this Lease, including without limitation any of the foregoing that may occur or be claimed with respect to any death, personal injury or loss of or damage to property on or about the Leased Premises.

10. Casualty. If the Leased Premises is damaged or destroyed by fire or other casualty, Lessee shall repair and restore the same, as expeditiously as possible, and to the extent practicable, to substantially the same condition in which they were in immediately prior to such occurrence. The City and Lessee shall jointly participate in filing claims and taking such other actions pertaining to the payment of proceeds resulting from such occurrence. If Lessee's insurance proceeds are insufficient to fully repair and restore the Leased Premises, Lessee shall make up the deficiency. Lessee shall handle all construction in accordance with the applicable requirements set forth by DOTE. Lessee shall not be relieved of any obligations, financial or otherwise, under this Lease during any period in which the Leased Premises is being repaired or restored.

11. Default. Lessee acknowledges that Lessee's development and maintenance of Lessee's Property for the purpose of providing low income housing is a material inducement to the City entering into this Lease and the terms of the Funding Agreement and the conditions and restrictions of the LIHTC are hereby incorporated into this Lease by reference, and any default under the Funding Agreement or violation of the conditions and restrictions of the LIHTC shall constitute a default under this Lease. If Lessee fails to pay any sum due hereunder or perform any other obligation under this Lease within thirty (30) days after receiving written notice thereof from the City (herein, a "default"), the City, at its option, immediately or at any time during the continuance of the default, may terminate this Lease by delivering a written notice of termination to Lessee. Lessee shall pay to the City, upon demand, all costs and damages suffered or incurred by the City in connection with Lessee's default or the termination of this Lease. Without limitation of the City's other rights and remedies hereunder, upon the occurrence of a default, the City may, but shall not be obligated to, cure or attempt to cure such default at Lessee's sole expense and may, if necessary, enter onto the Leased Premises to undertake such cure. Lessee shall

pay the City within ten (10) days after the City's written demand an amount equal to all costs paid or incurred by the City in effecting compliance with Lessee's obligations under this Lease, together with interest thereon from the date that the City pays or incurs such costs at an annual rate of ten percent. The rights and remedies of the City under this Lease are cumulative and are not intended to be exclusive of, and the City shall be entitled to, any and all other rights and remedies to which the City may be entitled hereunder, at law or in equity. The City's failure to insist in any one or more cases on strict performance of any provision of this Lease or to exercise any right herein contained shall not constitute a waiver in the future of such right.

12. Notices. All notices required to be given hereunder by either party shall be in writing and personally delivered, sent by Federal Express or other recognized overnight courier that in the ordinary course of business maintains a record of each delivery, or mailed by U.S. certified mail, postage prepaid, return receipt requested, addressed to the parties at their respective addresses set forth in the introductory paragraph of this Lease, or at such other address as either party may from time to time specify by notice to the other. Notices shall be deemed to have been given on the date of receipt if personally delivered, on the following business day if sent by an overnight courier, and on the date noted on the return receipt if mailed by U.S. certified mail. If Lessee sends a notice to the City alleging that the City is in default under this Lease, Lessee shall simultaneously send a copy of such notice by U.S. certified mail to: City Solicitor, 801 Plum Street, Suite 214, Cincinnati, OH 45202.

13. Surrender; Holdover.

(A) Surrender; Holdover. At the end of the Term, Lessee shall surrender the Leased Premises to the City in the condition in which Lessee is required to maintain the Leased Premises under the terms of this Lease. If Lessee remains in possession of the Leased Premises after the end of the Term without the City's consent, then, at the City's option, such holdover shall create a tenancy-at-will on the same terms and conditions as set forth in this Lease except that rent payable during such month-to-month tenancy shall be equal to one hundred fifty percent of the rent in effect immediately prior to the end of the Term.

(B) Removal of Alterations. If Lessee has made improvements to the Leased Premises during the Term, then, at the end of the Term, the City shall identify which improvements, if any, Lessee shall be required to surrender (at no cost to the City) and which improvements Lessee shall be required to remove. If Lessee fails to timely remove improvements that are designated for removal by the City and fails to restore the Leased Premises to their former condition, or if Lessee fails to remove any items of personal property from the Leased Premises, such improvements and items of personal property shall be deemed abandoned by Lessee, whereupon the City may remove, store, keep, sell, discard or otherwise dispose of such improvements and items of personal property, and Lessee shall pay all costs incurred by the City in so doing within ten (10) days after the City's written demand. If the City incurs costs in removing Lessee's improvements and restoring the Leased Premises to their former condition, Lessee shall reimburse the City for all such removal and restoration costs within thirty (30) days after receiving an invoice therefor from the City.

14. Assignment and Sublease. Lessee shall not assign its interests under this Lease without the prior written consent of the City, and any attempt by Lessee to so assign its interest shall be null and void.

15. General Provisions.

(A) Entire Agreement. This Lease (including the exhibits hereto) contains the entire agreement between the parties with respect to the subject matter hereof and supersedes any and all prior discussions, negotiations, representations or agreements, written or oral, between them respecting the subject matter hereof.

(B) Amendments. This Lease may be amended only by a written amendment signed by both parties.

(C) Governing Law. This Lease shall be governed by and construed in accordance with the laws of the City of Cincinnati and the State of Ohio. All actions regarding this Lease shall be brought in the Hamilton County Court of Common Pleas, and Lessee agrees that venue in such court is proper. Lessee hereby waives trial by jury with respect to any and all disputes arising under this Lease.

(D) Binding Effect. This Lease shall be binding upon and shall inure to the benefit of and be enforceable by and against the parties and their respective successors and permitted assigns.

(E) Captions. The captions of the various sections and paragraphs of this Lease are not part of the context hereof and are only guides to assist in locating such sections and paragraphs and shall be ignored in construing this Lease.

(F) Severability. If any part of this Lease is held to be void, illegal or unenforceable by a court of law, such part shall be deemed severed from this Lease, and the balance of this Lease shall remain in full force and effect.

(G) No Recording. This Lease shall not be recorded in the Hamilton County Recorder's office.

(H) Time. Time is of the essence with respect to the performance by Lessee of its obligations under this Lease.

(I) No Third-Party Beneficiaries. The parties hereby agree that no third-party beneficiary rights are intended to be created by this Lease.

(J) No Brokers. Lessee represents that it has not dealt with a real estate broker, salesperson or other person who might claim entitlement to a fee or other compensation as a result of the parties' execution of this Lease.

(K) Official Capacity. All representations, warranties, covenants, agreements, and obligations of the City under this Lease shall be effective to the extent authorized and permitted by applicable law. None of those representations, warranties, covenants, agreements, or obligations shall be deemed to be a representation, warranty, covenant, agreement or obligation of any present or future member, officer, agent or employee of the City in other than his or her official capacity. No official executing or approving the City's participation in this Lease shall be personally liable under this Lease.

(L) Representation as to Authority. Lessee represents that it has the power and authority to enter and perform its obligations under this Lease without the consent of anyone who is not a party to this Lease and that the execution and performance of this Lease has been duly authorized by all necessary actions on Lessee's part.

(M) Counterparts and Electronic Signatures. This Lease may be executed by the parties hereto in two or more counterparts and each executed counterpart shall be considered an original. This Lease may be executed and delivered by electronic signature.

16. Additional Conditions from City's Coordinated Report (CR#75-2024). Lessee shall comply with the following additional terms and conditions as directed by the indicated City department or affiliate:

(A) Cincinnati Department of Transportation and Engineering ("DOTE"):

i. Lessee shall install retractable or removable steel bollards at the northern and southern boundaries of the Leased Premises to close the Leased Premises to vehicular traffic. Prior to installation, plans for the bollards shall be submitted to DOTE, such plans to show the location of bollards relative to street fixtures and the right-of-way lines. Bollards shall be able to be raised and lowered by the use of a key, which DOTE shall be provided a copy of.

ii. Should Lessee desire to install gates to close the Leased Premises to public pedestrian traffic, Lessee shall submit plans to DOTE showing the exact location of such gates relative to street fixtures and right-of-way lines. Gate plans shall also include a description of the gates, the manufacturer's details and the locking mechanism.

iii. The City, all utility providers with facilities on the Leased Premises and abutting property owners shall be provided with keys or other appropriate access means through the gate, and the gate shall have "panic" hardware that allows for opening of the gate from the inside at all times.

iv. All bollard, gate and barrier designs shall be subject to the discretionary approval of DOTE.

v. There shall be no permanent structures constructed in, or removed from, the Leased Premises without the prior written approval of the City.

vi. All work associated with the installation of any gates or bollards shall be performed in accordance with a street opening permitted obtained from DOTE by a licensed street contractor.

vii. Lessee shall maintain the pavements, curbs, sidewalks and other improved surfaces within the Leased Premises to the standards of DOTE.

viii. All bollards or gates shall be removed at the expiration or termination of this Lease and the Leased Premises returned to its original condition at the expense of Lessee.

ix. The proceeds of this Lease shall be deposited into Property Management Fund 209 to pay the fees for services provided by the City's Real Estate Services Division in connection with this Lease, and the City's Finance Director is hereby authorized to deposit amounts in excess thereof into the unappropriated surplus of Miscellaneous Permanent Improvement Fund 757.

(B) Cincinnati Fire Department ("CFD")

i. The north entry of the alley shall remain as an "exit discharge" as required by Section 1028 of the Ohio Fire Code.

(C) Cincinnati Buildings and Inspections ("B&I")

i. Points of egress shall be maintained at both the norther and southern ends of the Leased Premises, and any gates installed shall have "knock box" access as well as "panic bar" emergency egress.

ii. All properties adjacent to the Leased Premises must be provided access to the Leased Premises for the purposes of primary and emergency egress, and trash management.

17. Temporary Easement for Street Purposes.

(A) Grant. As a material inducement for the City to lease the Leased Premises to Lessee, Lessee does hereby grant to the City, its successors, and assigns, a temporary, a non-exclusive easement for street purposes for the Term over and across the following described portions of Lessee's Property, which portions are more particularly depicted on Exhibit A hereto (the "**Temporary Easement**"):

Situated in the City of Cincinnati, Hamilton County, Ohio, described as follows:

Beginning at the intersection of the east line of Pancoast Alley with the north line of Whetstone Alley;
thence North 11° 01' 30" West, along the east line of Pancoast Alley, a distance of 50.00 feet;
thence South 25° 55' 50" East, a distance of 31.10 feet;

thence South 11° 01’ 30” East, a distance of 20.00 feet to the north line of Whetstone Alley;
thence South 79° 18’ 20” West, along the north line of Whetstone Alley, a distance of 8.00 feet to the place of beginning.

Containing 280 square feet.

Also, the following described property:

Situated in the City of Cincinnati, Hamilton County, Ohio, described as follows:

Beginning in the south line of Whetstone Alley, at a point which is South 79° 18’ 20” West, a distance of 85.17 feet, as measured along the south line of Whetstone Alley from the intersection of the south line of Whetstone Alley, with the west line of Crow Alley;
thence South 79° 18’ 20” West, along the south line of Whetstone Alley, a distance of 30.00 feet;
thence South 10° 41’ 40” East, a distance of 25.00 feet;
thence North 79° 18’ 20” East, a distance of 10.00 feet;
thence North 27° 38’ East a distance of 32.01 feet to the place of beginning.

Containing 500 square feet.

(B) Permitted Use. The City, its successors, assigns, licensees, employees, agents, invitees, and members of the general public shall have the non-exclusive right to use the Temporary Easement for vehicular and pedestrian ingress and egress across the Temporary Easement to the adjoining public right-of-way.

(C) Termination. The rights hereby granted shall terminate automatically upon the expiration or termination of this Lease, as provided herein.

(D) Indemnification. Lessee shall hold the City harmless from and against any and all claims, causes of action, losses, costs, judgments, fines, liability and damages caused by or arising out of any occurrence on the Temporary Easement during or with respect to the Term of this Lease.

18. Exhibits. The following exhibits are attached hereto and made a part hereof:
Exhibit A – *Site Map*
Exhibit B – *Legal Description – Leased Premises*

[SIGNATURE PAGES FOLLOW]

This Lease is executed by the parties on the dates indicated below their respective signatures, effective as of the later of such dates (the "**Effective Date**").

Oskamp Flats Limited Partnership,
an Ohio limited partnership

By: _____

Printed name: _____

Title: _____

Date: _____, 2026

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2026 by _____, the _____ of **Oskamp Flats Limited Partnership**, an Ohio limited partnership, on behalf of the same.

_____
Notary Public
My commission expires: _____

[CITY SIGNATURE PAGE FOLLOWS]

City of Cincinnati

By: _____

Printed name: _____

Title: _____

Date: _____, 2026

STATE OF OHIO)
) ss:
COUNTY OF HAMILTON)

The foregoing instrument was acknowledged before me this ___ day of _____, 2026 by _____, the _____ of the **City of Cincinnati**, an Ohio municipal corporation, on behalf of the municipal corporation.

_____
Notary Public
My commission expires: _____

Approved by:

_____
_____, Director
Department of Transportation & Engineering

Approved as to Form:

_____
Assistant City Solicitor

Certified Date: _____
Fund/Code: _____
Amount: _____
By: _____
_____, City Finance Director

EXHIBIT A
to Lease Agreement

Site Map

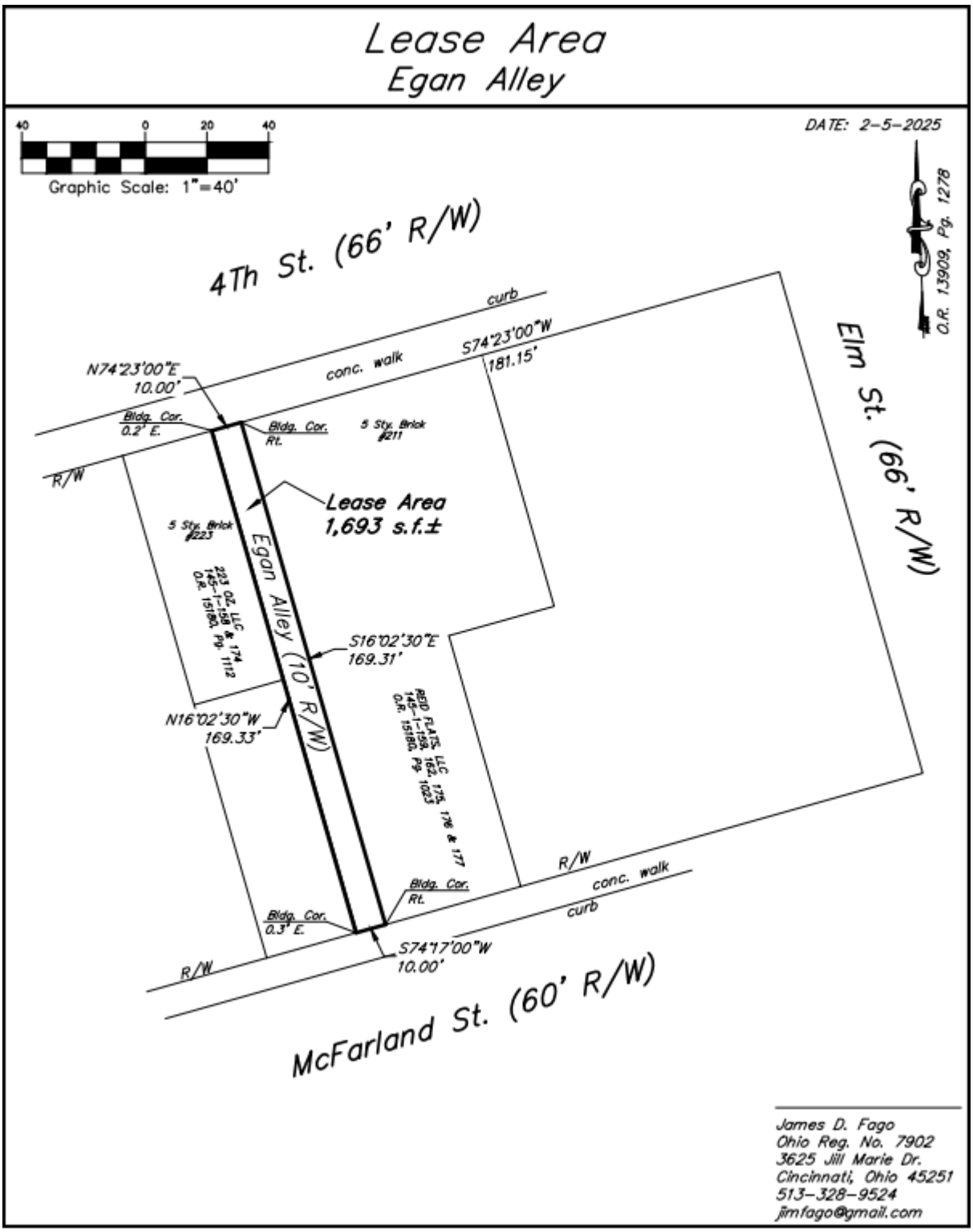


EXHIBIT B
to Lease Agreement

Legal Description –Leased Premises

Situate in Section 18, Town 4, Fractional Range 1, Cincinnati Township, City of Cincinnati, Hamilton County, Ohio and being more particularly described as follows:

Beginning at the intersection of the south line of 4Th Street, 66’ R/W and the east line of Egan Alley 10’ R/W and being the corner of an existing building; thence with the east line of said Egan alley and along the west line of an existing building, South 16°02’30” East, 169.31 feet to an existing building corner at the intersection of the north line of McFarland Street, 60’ R/W and the east line of said Egan Alley; thence with the north line of said McFarland Street, South 74°17’00” West, 10.00 feet to a point being 0.3 feet west of an existing building corner; thence with the west line of said Egan Alley, North 16°02’30” West, 196.33 feet to a point being 0.2 feet west of an existing building corner at the intersection of the south line of said 4Th Street and the west line of said Egan Alley; thence with the south line of said 4Th Street, North 74°23’00” East, 10.00 feet to the Place of Beginning. Containing 1,693 square feet of land more or less. Bearings based on O.R. 13909, Pg. 1278 H.C.R.O.. Subject to all legal highways, easements and restrictions of record. This description is based on a survey performed under the direction of James D. Fago, Ohio Reg. No. 7902.