

February 25, 2026

To: Mayor and Members of City Council

202600936

From: Sheryl M. M. Long, City Manager

Subject: Finance and Budget Monitoring Report for the Period Ending November 30, 2025

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 November 30, 2025, 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 November 30, 2025.

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 \$8.1 million through the end of November. However, this report highlights increased potential expenditure needs in the amount of \$43.6 million. However, increased police detail revenue of \$6.2 million in the remaining seven months of FY 2026 is expected to partially offset this need reducing it to \$37.4 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 \$19.0 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 \$11.4 million for overtime by fiscal year end. CPD's total need is \$21.9 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 recommends 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. If approved, these resources would 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 recommends 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. 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 recommends 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. 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 recommends 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. Transfers will likely be required in the Final Adjustment Ordinance (FAO).

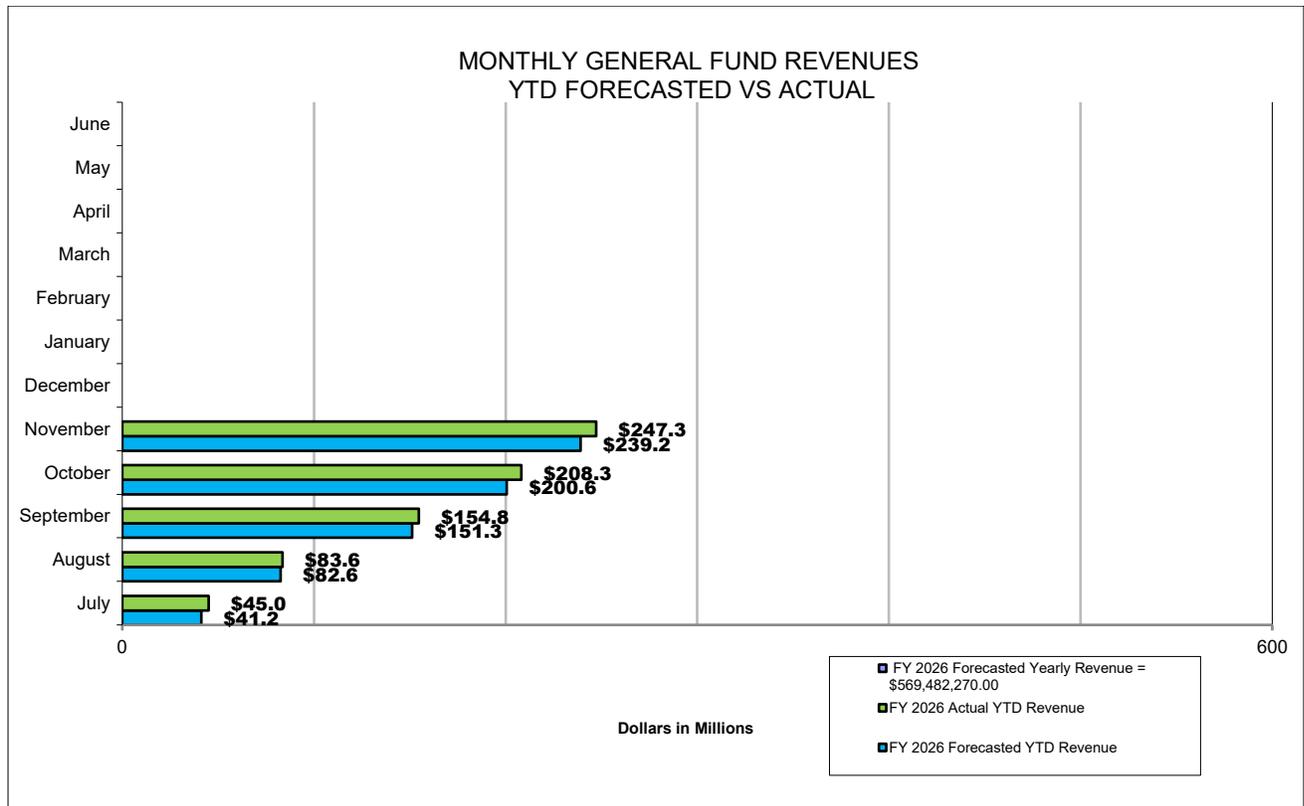
REVENUE

The following report provides an update on the City of Cincinnati’s financial condition as of the month ending November 30, 2025. This report represents the fifth 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 November 30, 2025 and shows that actual revenue of \$247.3 million was above forecasted revenue of \$239.2 million by \$8.1 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	2,368,481		11.62%
City Income Tax	652,146		0.44%
Admissions Tax	171,948		3.25%
Short Term Rental Excise Tax	186,097		16.30%
Licenses & Permits		(26,936)	-0.19%
Fines, Forfeitures, & Penalties		(533,826)	-20.27%
Investment Income		(1,160,310)	-14.61%
Local Government	316,347		4.60%
Casino	107,121		2.14%
Police	4,298,056		96.28%
Buildings and Inspections		(25,844)	-0.85%
Fire	424,663		10.24%
Parking Meter	100		0.02%
Other	1,350,106		8.50%
	9,875,064	(1,746,917)	
Difference	8,128,148		

General Fund (favorable variance) is \$8.1 million above the amount forecasted through November in the FY 2026 Budget. This is the fifth 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 \$2.4m above the forecasted amount. Based on information from the County Auditor's Office we expect to finish the fiscal year with a favorable variance ~\$2m.

Income Tax (favorable variance) is \$652k above the forecasted amount. Net profit receipts are down compared to prior year. Finance will monitor this trend closely.

Admissions Tax (favorable variance) is \$172k above the forecasted amount. The Bengals shifted a home game to October.

Fines, Forfeitures & Penalties (unfavorable variance) is \$534k 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 (unfavorable variance) is \$1.2 million below the forecasted amount. This is due to a timing variance of a drawdown of bond interest and will resolve itself by the end of the next quarter.

Police (favorable variance) is \$4.3 million above the forecasted amount. The department's detailed estimate was understated; therefore, we project this category finishing well above estimate for the year.

Fire (favorable variance) is \$425k 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.

Other (favorable variance) is \$1.3 million above the forecasted amount. Police received a grant reimbursement for the previous fiscal year, and Transportation and Engineering (DOTE) received payment for several prior year invoices.

II. RESTRICTED FUNDS

A. Convention Center (favorable variance) is \$306k above the forecasted amount. The receipt of a settlement payment originally estimated in FY 2025 was received in FY 2026 leading to the positive variance.

B. Golf (favorable variance) is \$451k above the forecasted amount. Staff have caught up on receipting, and weather conditions have been better than anticipated.

C. Cincinnati Area Geographic Information System (CAGIS) (unfavorable variance) is \$402k 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.

D. Streetcar (unfavorable variance) is \$535k 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.

E. County Law Enforcement Applied Regionally (CLEAR) (unfavorable variance) is \$461k 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 November 30, 2025. 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 39.5% of budget, and commitments are 45.6% of budget in the General Fund 050 as compared to the estimated period ending November 30, 2025, or 41.7% of the fiscal year. "Non-personnel expenses" are trending higher at 59.2% 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 November 30, 2025, 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 (\$21.9 million)

The Cincinnati Police Department (CPD) projects a total personnel need of \$21.9 million primarily due to overtime. This personnel overage is attributed to an approximate \$11.4 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.

2. Cincinnati Fire Department (\$19.0 million)

The Cincinnati Fire Department (CFD) projects a total need of up to \$19.0 million primarily due to overtime and salary increases related to collective bargaining agreements and a recent arbitration settlement agreement. This does not include the retroactive pay associated with the arbitration settlement agreement. The department has implemented two programs that run primarily on overtime in response to increased calls for service: peak demand medical units and chase vehicles. There are also rising overtime costs associated with sending sworn members to paramedic training and backfilling positions to keep units in full operation. CFD has started implementing an overtime reduction strategy, including reducing the number of peak demand medical units and eliminating the chase vehicles. With the graduation of Recruit Class 123, CFD is now over their budgeted sworn complement. The City Administration is having regular meetings with the department to closely monitor staffing trends and overtime needs, and to identify overtime mitigation strategies.

3. 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.

4. Non-Departmental Accounts (\$529,000)

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.

5. Cincinnati Recreation Commission (\$500,000)

The Cincinnati Recreation Commission projects a non-personnel need of up to \$500,000 related to increased utility expenses, a major water leak at a center pool, and prior year material and supply expenses for pools. 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 information technology (IT) services and City Hall maintenance. These needs may be partially offset by personnel savings in other agencies.

7. Department of Human Resources (\$200,000)

The Department of Human Resources (HR) projects a possible non-personnel need of up to \$200,000 related to public safety testing, which will be closely monitored. HR projects no savings or needs in personnel, pending reimbursement processing.

8. Department of Law (\$65,000)

The Department of Law projects a \$65,000 non-personnel need related to temporary staffing to support the contracts section of the General Counsel Division as well as other contractual service expenses. No savings or needs are currently projected in personnel, pending reimbursement processing. However, the department intends to fill several critical vacancies in the coming months, so personnel will be monitored closely.

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 projects no savings or need at this time.
- 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 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.
- 10. 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).
- 11. Department of City Planning and Engagement**
The Department of City Planning and Engagement projects no savings or needs, pending reimbursement processing.
- 12. Citizen Complaint Authority**
The Citizen Complaint Authority (CCA) projects no savings or need at this time.
- 13. Cincinnati Parks Department**

The Parks Department projects no budget savings or need at this time, pending reimbursement processing.

14. 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.

15. 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).

16. Enterprise Services: Parking

The Enterprise Services Parking Division has no projected savings or needs at this time.

17. 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 34.0% expended year to date. The Greater Cincinnati Water Works (GCWW) projects 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 cleaning and related lime hauling as well as in materials and supplies for various parts and masonry. These non-personnel needs may be partially offset by savings in postage and collection fees.

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 25.4% 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 8.8% expended year to date. The Convention Center reports no savings or needs. 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 34.7% expended year to date. The Department of Transportation and Engineering projects no significant budget savings or need.

E. Municipal Golf Fund 105

Municipal Golf Fund 105 is 59.4% expended year to date. The Cincinnati Recreation Commission projects a non-personnel need of \$457,000 for prior year contractual services expenses. Supplemental appropriation Ordinance No. 0371-2025, which was passed by the City Council on December 3, 2025, addressed this need.

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 27.2% expended year to date. SMU projects no savings or needs; however, transfers within appropriations may be required in the Final Adjustment Ordinance (FAO). 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 69.9% 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 November 30, 2025, 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 31.1% expended year to date. The Department of Public Services anticipates a personnel need of \$25,000 related to the newly executed AFSCME labor contract. The Department of Transportation and Engineering projects a potential personnel savings due to a position vacancy.

B. Income Tax-Infrastructure Fund 302

Income Tax-Infrastructure Fund 302 provides resources to several City departments. Fund 302 is 39.5% expended year to date. The Department of Transportation and Engineering currently projects a net personnel need of up to \$740,000 due to reduced capital improvement program project reimbursements and unrealized budgeted position vacancy allowance (PVA). This need will be monitored closely. 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. A supplemental appropriation may be required to address the needs in DPS and DOTE. 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 45.2% 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 25.7% 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 22.1% 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 41.6% expended year to date. The Cincinnati Recreation Commission (CRC) reports a \$1.1 million need in Fund 323 due to a prior year shortfall and unbudgeted non-personnel expenses for software and equipment replacement. Supplemental appropriation Ordinance No. 0370-2025, which was passed by the City Council on December 3, 2025, addressed this need. 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 10.5% 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 3.0% 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 21.3% expended year to date. The Emergency Communications Center projects a potential need of \$294,400 related to software expenses from FY 2025 paid in FY 2026 as a moral obligation.

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 0.0% 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 35.5% 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 \$650,000. 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 by 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 38.7% expended year to date. The Cincinnati Health Department (CHD) projects potential personnel need related to wage adjustments for the AFSCME and CODE labor contracts. There is also a potential 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 44.1% expended year to date. The Office of Performance and Data Analytics projects a need of up to \$700,000 related to the Accela contract renewal. The General Fund and Restricted Funds will be charged for this increased expense based on number of licenses needed in each fund. This issue requires further monitoring and research.

N. Streetcar Operations Fund 455

Streetcar Operations Fund 455 is 20.8% expended year to date. The Department of Transportation and Engineering projects no budget savings or need at this time.

O. County Law Enforcement Applied Regionally (CLEAR) Fund 457

The CLEAR Fund is 27.8% expended year to date. Enterprise Technology Solutions projects no budget savings or need for FY 2026.

Summary

Through November 30, 2025, 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 November 30, 2025.

Submitted herewith are the following Department of Finance reports:

2. Comparative Statement of Revenue (Actual, Forecast and Prior Year) as of November 30, 2025.
3. Audit of the City Treasurer's Report for the month ended October 31, 2025.
4. Statement of Balances in the various funds as of November 30, 2025.

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