

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**

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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.

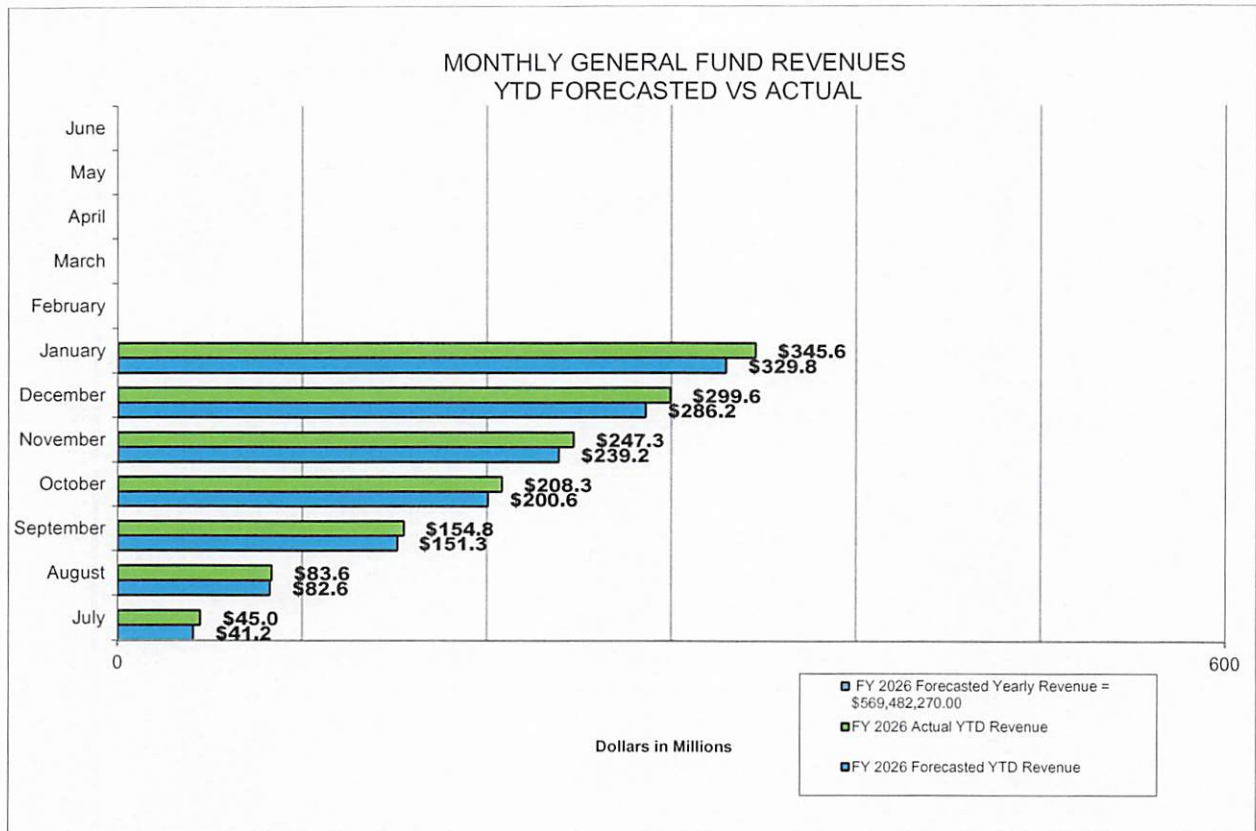
## **REVENUE**

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