

May 6, 2026

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

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

202601525

**Subject: Emergency Ordinance – Budget: FY 2026 General Fund  
Operating Budget Final Adjustment Ordinance (FAO)**

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Attached is an Emergency Ordinance captioned:

**AUTHORIZING** the transfer of \$12,069,949 from General Fund balance sheet reserve account no. 050x2580, “Reserve for Weather Events, Other Emergency and One-Time Needs,” to the unappropriated surplus of General Fund 050; **AUTHORIZING** the transfer of \$15,389 from General Fund balance sheet reserve account no. 050x3421, “Income Tax Reserve for Refunds,” to the unappropriated surplus of General Fund 050; **AUTHORIZING** the transfer of \$52,210,792 within the General Fund, from and to various operating accounts and the unappropriated surplus of the General Fund according to the attached Schedules of Transfer, to realign and provide funds for the ongoing needs of City departments; **AUTHORIZING** the redesignation of an advance of \$600,000 from General Fund 050 to Parking Meter Fund No. 303, pursuant to Ordinance No. 0122-2025 as a permanent transfer; **AUTHORIZING** the fund advance and transfer of \$400,000 from the unappropriated surplus of General Fund 050 to the unappropriated surplus of Parking Meter Fund 303 to be used for operations and to be repaid with future parking meter revenue; **AUTHORIZING** the transfer and return to source of \$360,000 from Cincinnati Police Department non-personnel operating budget account no. 050x227x7300 to the unappropriated surplus of General Fund 050; **AUTHORIZING** the transfer and appropriation of \$360,000 from the unappropriated surplus of General Fund 050 to permanent improvement program project account no. 758x222x262215, “Fixed License Plate Reader Cameras,” to realign sources with uses for additional license plate reader cameras; **AUTHORIZING** the transfer and return to source of \$131,624 from the Office of Environment and Sustainability non-personnel operating budget account no. 050x104x7200 to the unappropriated surplus of General Fund 050; and **AUTHORIZING** the transfer and appropriation of \$131,624 from the unappropriated surplus of General Fund 050 to capital improvement program project account no. 980x104x231029, “Green Cincinnati Sustainability Initiatives – GF,” to realign sources with uses for additional sustainability projects.

The attached Emergency Ordinance balances the City's General Fund operating budget accounts for FY 2026. The accounts are balanced by transferring appropriations within and between General Fund departments and relies on unappropriated surplus as well as reserve accounts. The Emergency Ordinance also transfers resources out of the General Fund for various purposes.

## **GENERAL FUND TRANSFERS WITHIN CURRENT APPROPRIATIONS**

A total of \$8,046,974 will be transferred within current appropriations in order to offset various anticipated needs as outlined below.

### **City Manager's Office – \$320,000**

The City Manager's Office reports a total non-personnel need of \$320,000 for contractual services related to public safety and violence reduction and the new City Hall café. Sufficient savings within the department's appropriations are available to cover the entirety of these needs. The City Manager's Office will return a net savings of \$170,000, which will be used to offset needs in other departments.

### **Department of Law – \$50,000**

The Department of Law has a non-personnel need of \$50,000 related to outside counsel.

### **Department of Finance – \$134,000**

The Department of Finance Office of the Director has a personnel need of \$44,000 related to increased personnel and benefit expenses. A non-personnel need of \$5,000 exists in the Office of the Director related to travel expenses. The Accounts and Audits Division has a personnel need of \$60,000 related to a temporarily double-filled position and increases to salary and benefit expenses related to the Cincinnati Organized and Dedicated Employees (CODE) bargaining agreement. The Accounts and Audits Division also has a non-personnel need of \$25,000 related to a potential tax liability. These needs will be offset by savings in other agencies, and \$211,000 of additional savings will be used to offset needs in other departments.

### **Department of City Planning and Engagement – \$53,402**

The Department of City Planning and Engagement reports a personnel need of \$53,402 due to increased salary and benefit expenses. This will be partially offset by non-personnel savings of \$30,544. The remaining need will be covered by savings in other departments.

### **Citizen Complaint Authority – \$13,000**

The Citizen Complaint Authority has a personnel need of \$13,000 due to increased salary and benefit expenses. This need will be offset by non-personnel savings.

### **Cincinnati Recreation Commission – \$520,400**

A transfer of \$520,400 in personnel and non-personnel savings will be necessary to cover personnel needs and non-personnel needs related to increased salary and benefit expenses due to the Cincinnati Organized and Dedicated Employees (CODE)

and American Federation of State, County, and Municipal Employees (AFSCME) bargaining agreements, Rec@Nite expansion, and utility expenses. Sufficient savings within the department's appropriation are available to cover the entirety of these needs.

**Department of Parks – \$36,700**

Personnel savings in the Office of the Director will be used to offset personnel needs in the Division of Operations and Facility Management. Sufficient savings within the department's appropriation are available to cover the entirety of these needs.

**Cincinnati Police Department – \$4,701,000**

The Cincinnati Police Department requires a transfer of \$4,701,000 related to personnel and non-personnel needs across multiple agencies. \$4,571,000 in salary and fringe benefit needs are related to increased overtime expenses. \$130,000 in non-personnel needs in the Investigations and Administration Divisions exist due to increased wearing apparel costs. The department has personnel and non-personnel savings available in other agencies to offset these needs.

**Department of Transportation and Engineering – \$120,000**

Salary and fringe benefits savings in the Transportation Planning Division and the Division of Engineering in the amount of \$120,000 will be transferred to offset salary and fringe benefit needs in the Office of the Director, related to reduced capital project reimbursements.

**Department of Public Services – \$322,330**

\$322,330 in personnel and non-personnel savings in the Director's Office and the Neighborhood Operations Division (NOD) will cover a need for information technology (IT) services in the Director's Office, as well as American Federation of State, County, and Municipal Employees (AFSCME) lump sum payments and solid waste disposal expense increases in the Neighborhood Operations Division.

**Non-Departmental Accounts – \$1,776,142**

The Public Employees Assistance Program (PEAP) account requires a transfer of \$14,260 to cover benefits needs. The Workers' Compensation account requires a transfer of \$529,860 to cover benefits needs. The Unemployment Insurance account requires a transfer of \$47,200 to cover benefits needs. The Hamilton County Auditor and Treasurer Fees account requires a transfer of \$196,745 to cover treasurer fees. The Judgements Against the City account requires a transfer of \$500,000 and the Enterprise Software and Licenses account requires a transfer of \$488,077. These needs will be partially offset by \$945,000 in savings in other non-departmental accounts. The remaining need will be offset by savings in other departments.

**GENERAL FUND SUPPLEMENTAL APPROPRIATIONS**

Five departments require supplemental appropriations totaling \$44,163,818. These needs will be addressed using General Fund unappropriated surplus. Of that amount,

\$12,069,949 will come from General Fund balance sheet reserve account no. 050x2580, "Reserve for Weather Events, Other Emergency and One-Time Needs," as this Emergency Ordinance authorizes the transfer of these funds to the unappropriated surplus of the General Fund. Of this transfer, \$10,140,474 will address FY 2026 personnel needs related to Cincinnati Organized and Dedicated Employees (CODE) and American Federation of State, County, and Municipal Employees (AFSCME) bargaining agreements and a grievance settlement agreement with the International Association of Fire Fighters (IAFF) as outlined in the FY 2025 Carryover to FY 2026 Report No. [202600200](#). The remaining \$1,929,475 is transferred to address needs related to FY 2026 Winter Operations.

Additionally, \$15,389 will come from General Fund balance sheet reserve account no. 050x3421, "Income Tax Reserve for Refunds," as this Emergency Ordinance authorizes the transfer of the remaining funds in this reserve to the unappropriated surplus of the General Fund.

### **Department of Parks – \$733,300**

The Department of Parks requires a supplemental appropriation of \$546,200 in personnel for increased salary expenses, including one-time payments related to the Cincinnati Organized and Dedicated Employees (CODE) bargaining agreement and other wage adjustments. Additionally, Parks requires a supplemental appropriation of \$187,100 for non-personnel needs related to increased sewer expenses, Summer in Cincy support, River Roots support, and Cincinnati Zoo real estate taxes.

### **Cincinnati Police Department – \$26,662,889**

Supplemental appropriations totaling \$24,439,889 are needed in the Cincinnati Police Department to address overtime needs. The increased overtime need is attributed to increased Police Visibility Overtime (PVO) related to Downtown Event Deployment to curb violence and for large public events, such as FC Cincinnati and Cincinnati Bengals home games. Additionally, police off-duty detail expense is projected to be greater than anticipated, which is offset by additional detail revenue to be appropriated from the General Fund unappropriated surplus. \$2,223,000 is required to address non-personnel needs related to service weapon replacements, ballistic helmet replacements, expenses from FY 2025 paid in FY 2026 as moral obligations, increased court surveillance costs, and increased central warrants processing expenses.

### **Department of Public Services – \$2,035,775**

The Department of Public Services Director's Office requires a supplemental appropriation of \$97,800 related to the Deputy Director search, increased information technology (IT) expenses, and unbudgeted vehicle repairs. Traffic and Road Operations Division (TROD) winter operations needs total \$1,929,475 in both personnel and non-personnel. This includes bonus pay, increased overtime expenses, fleet repairs, reimbursements to other City agencies, ice control expenses, and weather stations. City Facility Management (CFM) has a personnel need of \$8,500 related to the American Federation of State, County, and Municipal Employees (AFSCME) bargaining agreement.

### **Cincinnati Fire Department – \$14,719,931**

The Cincinnati Fire Department requires a supplemental appropriation of \$14,719,931 due to increased overtime spending and increases related to the International Association of Fire Fighters (IAFF) grievance settlement agreement. This includes \$14,521,931 in personnel for salary and benefits and \$198,000 in non-personnel for increases to service requirement allowance pay.

### **Non-Departmental Accounts – \$11,923**

The Enterprise Software and Licenses account requires a supplemental appropriation of \$11,923 for increased software expenses.

## **GENERAL FUND TRANSFERS TO CAPITAL BUDGET**

Two departments require a transfer from the unappropriated surplus of the General Fund to existing permanent improvement program project accounts and capital improvement program project accounts. A total of \$491,624 will be transferred.

### **Cincinnati Police Department – \$360,000**

The Cincinnati Police Department has an existing appropriation of \$360,000 for fixed license plate reader cameras which will be returned to the unappropriated surplus of the General Fund and subsequently appropriated to existing permanent improvement program project account no. 758x222x262215, “Fixed License Plate Reader Cameras,” as the expense is more appropriately classified as a permanent improvement project.

### **City Manager’s Office: Office of Environment and Sustainability – \$131,624**

The Office of Environment and Sustainability has a non-personnel savings of \$131,624 upon completion of the fleet electrification plan that will be returned to the unappropriated surplus of the General Fund and then appropriated to existing capital improvement program project account no. 980x104x231029, “Green Cincinnati Sustainability Initiatives – GF,” for future sustainability initiatives.

## **GENERAL FUND REDESIGNATION**

This Emergency Ordinance authorizes the redesignation of a fund advance of \$600,000 from General Fund 050 to Parking Meter Fund 303, pursuant to Ordinance No. 0122-2025, as a permanent transfer.

## **GENERAL FUND TRANSFER OUT**

This Emergency Ordinance authorizes the transfer out of General Fund resources, as outlined below.

**Parking Meter Fund 303 Fund Advance – \$400,000**

A transfer of \$400,000 as a fund advance to Parking Meter Fund 303 is necessary to provide resources for continued operations. The advance will be repaid with future parking meter revenue.

The reason for the emergency is the immediate need to realign and provide funds for the ongoing needs of City departments to ensure the continuation of uninterrupted services through the end of Fiscal Year 2026.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment