

October 15, 2025

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

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



202501877

**Subject: Emergency Ordinance – Parks: Mid-Year Budget Adjustment**

Attached is an Emergency Ordinance captioned:

**AUTHORIZING** the transfer and appropriation of \$256,117 from the unappropriated surplus of Sawyer Point Fund 318 to various personnel and non-personnel operating accounts, according to Section A of the attached Schedule of Transfer, to realign sources with uses and provide for the continued operation of Parks Department activities; and **AUTHORIZING** the transfer and appropriation of \$55,080 from the unappropriated surplus of Cincinnati Riverfront Park Fund 329 to various non-personnel operating accounts, according to Section B of the attached Schedule of Transfer, to realign sources with uses and provide for the continued operation of Parks Department activities.

Approval of this Emergency Ordinance authorizes the transfer and appropriation of \$256,117 from the unappropriated surplus of Sawyer Point Fund 318 to various personnel and non-personnel operating accounts, according to Section A of the attached Schedule of Transfer, to realign sources with uses and provide for the continued operation of Parks Department activities. This Emergency Ordinance also authorizes the transfer and appropriation of \$55,080 from the unappropriated surplus of Cincinnati Riverfront Park Fund 329 to various non-personnel operating accounts, according to Section B of the attached Schedule of Transfer, to realign sources with uses and provide for the continued operation of Parks Department activities.

The Cincinnati Parks Department (“Parks”) conducted a review of activities previously supported by Parks Private Endowment and Donations Fund 430 and determined that this continued support is not sustainable. Adjustments are required to better align expenses with appropriate sources. FY 2026 donations to the Sawyer Point Fund and the Cincinnati Riverfront Park Fund are sufficient to support these supplemental appropriations.

Realigning more appropriate sources with uses is in accordance with the “Sustain” goal to “[m]anage our financial resources” and strategy to “[s]pend public funds more strategically” as described in pages 199-204 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to provide funding for ongoing Parks Department activities throughout the City’s Parks.

The Administration recommends passage of this Emergency Ordinance.

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



Attachment

**FY 2026 MID-YEAR ADJUSTMENT SCHEDULE OF TRANSFER**

Section A

Sawyer Point Fund 318

<i>REDUCTIONS</i>					<i>INCREASES</i>				
	Fund	Agency	Appropriation Unit	\$ Amount		Fund	Agency	Appropriation Unit	\$ Amount
SOURCE ACCOUNTS					USE ACCOUNTS				
UNAPPROPRIATED SURPLUS					DEPARTMENT OF PARKS				
	318			256,117	DIVISION OF OPERATIONS AND FACILITY MANAGEMENT	318	202	7100	153,000
					DIVISION OF OPERATIONS AND FACILITY MANAGEMENT	318	202	7200	72,517
					DIVISION OF OPERATIONS AND FACILITY MANAGEMENT	318	202	7300	30,600
TOTAL FUND REDUCTIONS				256,117	TOTAL FUND INCREASES				256,117

**FY 2026 MID-YEAR ADJUSTMENT SCHEDULE OF TRANSFER**

Section B

Cincinnati Riverfront Park Fund 329

REDUCTIONS					INCREASES				
	Fund	Agency	Appropriation Unit	\$ Amount		Fund	Agency	Appropriation Unit	\$ Amount
SOURCE ACCOUNTS					USE ACCOUNTS				
UNAPPROPRIATED SURPLUS					DEPARTMENT OF PARKS				
	329			55,080	DIVISION OF OPERATIONS AND FACILITY MANAGEMENT				
					329	202		7300	55,080
TOTAL FUND REDUCTIONS				55,080	TOTAL FUND INCREASES				55,080