

city of
CINCINNATI
CINCINNATI, OHIO

FY 2026
**APPROVED
ALL FUNDS
BUDGET**

BUDGET IN BRIEF





BUDGET IN BRIEF

The mission of the City of Cincinnati is through collaboration with our community and partners, we will work to preserve and improve our residents' lives by delivering effective, friendly, and efficient services.

OVERVIEW

The City of Cincinnati's Approved FY 2026 Budget in Brief is designed to help the residents of Cincinnati and the general public gain a better understanding of the City's budget. The document presents general information on the City and the public services it provides. It also outlines the operating budget revenues and expenditures as well as the capital budget resources and investments.

This Fiscal Year marks the first year for which the City will spend Cincinnati Southern Railway Infrastructure Trust disbursements following the sale of the Cincinnati Southern Railway through the Cincy on Track initiative, the first year the City applied the Performance Based Budgeting (PBB) program, and the first year the City has no further American Rescue Plan resources. While the budget is structurally balanced, the City's long-term financial picture is complex.

At the beginning of the budgeting process, the City faced a \$15.9 million General Fund operating budget deficit, which improved to a projected \$10.2 million General Fund operating budget deficit. Through the PBB process, the City was prepared to identify where resources should be invested and reallocated. The City also relied on more traditional budgeting approaches, including discussing 2% across-the-board reductions. The Executive Finance Review (EFR) process was created to surface ideas for revenue growth. These strategies can only go so far, as the City's projected expense growth continues to outpace projected revenue growth.

This Budget promotes an investment in public services, public safety, and protecting and uplifting Cincinnatians. Closing a deficit

is never easy, but the reductions made are manageable and fair. This budget will put Cincinnati on the right path forward. Select Approved FY 2026 Budget highlights include:

Operating

- Two 50 member Police recruit classes, one slated to graduate in January 2026, and one slated to begin in April 2026
- A 50 member Fire recruit class slated to begin in October 2025
- Expanded support of Rec @ Nite, Cincinnati Recreation Commission's after-hours summer programming for kids and teens
- \$750,000 committed to preventative maintenance pavement repair in the Department of Public Services
- \$430,000 investment to enlarge the upcoming third Building Inspector Training Academy Cohort

Capital

- The first year since voters approved the sale of the Cincinnati Southern Railway (CSR) that the City will receive full annual proceeds from the CSR Infrastructure Trust-totaling \$56.0 million
- A minimum 51.9% of Cincy on Track spending in neighborhoods with a median income below \$50,000
- Investment in the renovation and improvement of the Dunham Recreation Center, Owl's Nest Park, McEvoy Park, as well as the Sawyer Point and Yeatman's Cove bike trail
- \$20.4 million for Street Rehabilitation, a 57.1% increase, to rehabilitate 30.5 lane miles of pavement & perform preventative maintenance on 18.5 lane miles
- Resources for the purchase and conversion of 760 W. 5th Street into a permanent daytime center for those experiencing homelessness

CINCINNATI AT A GLANCE

BASIC CITY FACTS

Founded: 1788
Incorporated: March 1, 1819
Area: 79.54 sq./mi
Government Type:
Mayor-Council
Mayor: Aftab Pureval
Population: 314,915

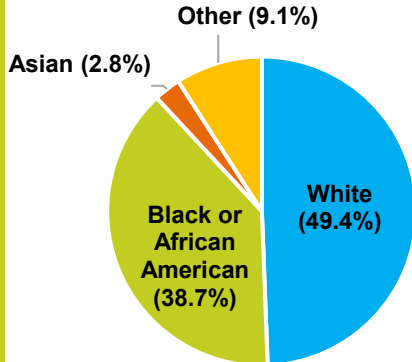
REGIONAL MAJOR EMPLOYERS

Cincinnati Children's Hospital
TriHealth Inc.
University of Cincinnati
St. Elizabeth Healthcare
Procter & Gamble Co.
UC Health
Mercy Health - Cincinnati
GE Aerospace
The Kroger Co.
Cincinnati Public Schools

REGIONAL HOSPITALS

The Christ Hospital
Mercy Health (West)
Cincinnati Children's Hospital
Good Samaritan Hospital
Bethesda North Hospital
University of Cincinnati Medical Center
Cincinnati Veterans Affairs Medical Center
Jewish Hospital Mercy Health
Mercy Health Anderson Hosp.
Summit Behavioral Healthcare

DEMOGRAPHICS



LAND USE (SQ/MI)

Residential: 28.67
Industrial: 4.50
Institutional/Educational: 6.60
Commercial: 5.60
Publicly Owned: 19.68
Vacant: 4.70
Other: 9.79

EDUCATIONAL FACILITIES

Cincinnati Public Schools: 69
Charter Schools: 35
Private Schools: 125
Higher Education: 15



SERVICE STATISTICS ⁽¹⁾

UTILITIES

Water Customers	241,789
Sewer Customers	232,000
Service Area	290+ sq. miles
Pump Stations	100
Garbage (tons per year)	73,683
Recycling (tons per year)	13,553

STREETS, SIDEWALKS & BRIDGES

Paved Lane Miles	2,917
Sidewalk Square Feet	45,930,205
Bridges	71
Street Lights ²	10,000
Traffic Signs	800

CITY-OWNED FACILITIES MAINTAINED ³	88
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FLEET (# OF UNITS)	2,623
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HEALTH DEPARTMENT

Patients	43,065
Visits	143,854
Food Facilities Inspections	27,629

PUBLIC SAFETY ^(4,5)

Police

Sworn	1,059.00
Civilian Employees	158.00
Neighborhood Police Districts	5

Fire

Sworn	859.00
Civilian Employees	45.00
Fire Districts	4
Fire Stations	26

Emergency Communications Center

ECC Employees	170.19
ETS Employees	4.00

¹ Information as of FY 2024 unless otherwise specified.

² Approximate number of streetlights maintained by the City of Cincinnati.

³ Number of facilities maintained by the Department of Public Services Division of City Facility Management (CFM). Does not include board-owned facilities or enterprise facilities (i.e. Health, Parks, Recreation, Metropolitan Sewer District, or Greater Cincinnati Water Works facilities.)

⁴ Information from Approved FY 2026-2027 Biennial Budget.

⁵ Emergency Communications Center (ECC) includes ECC employees as well as Enterprise Technology Solutions (ETS) employees assigned to ECC.

CITY FACTS



648 housing units delivered, of which 435 were affordable



68 community sustainability projects awarded grants through Seeds of Change



500+ events hosted by Parks



1,270+ lead service lines replaced



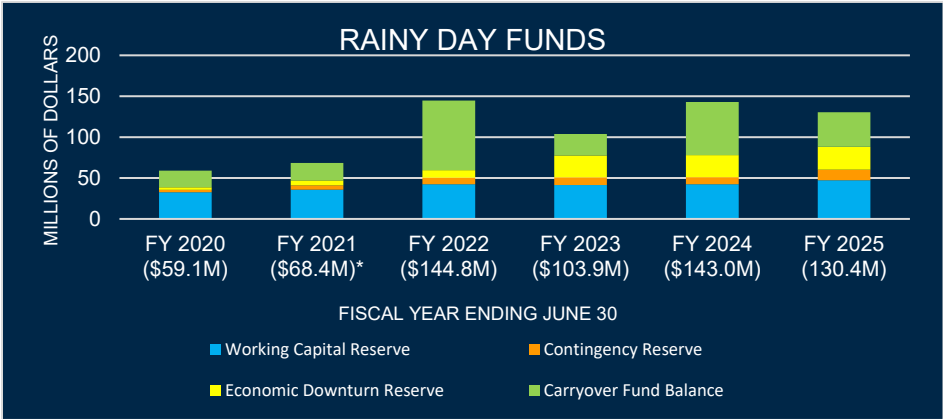
11 engagement events hosted by the Department of Economic Inclusion



2,580+ youth attendees at Rec @ Nite

RAINY DAY FUNDS

The City’s Stabilization Funds Policy was established in 2015 and was amended in 2019. The amended policy establishes a goal of setting aside 16.7% of general operating revenues as reserves. On March 9, 2022, the City Council further amended this policy to provide a more detailed breakdown for the uses under the one-time expenditures category in the policy, referred to as the “Waterfall Funding Mechanism”. At the end of Fiscal Year 2025, the carryover balance was \$42.2 million.



*The FY 2021 Rainy Day Funds total does not include the \$50.0 million set aside in the Income Tax Reserve for Refunds.

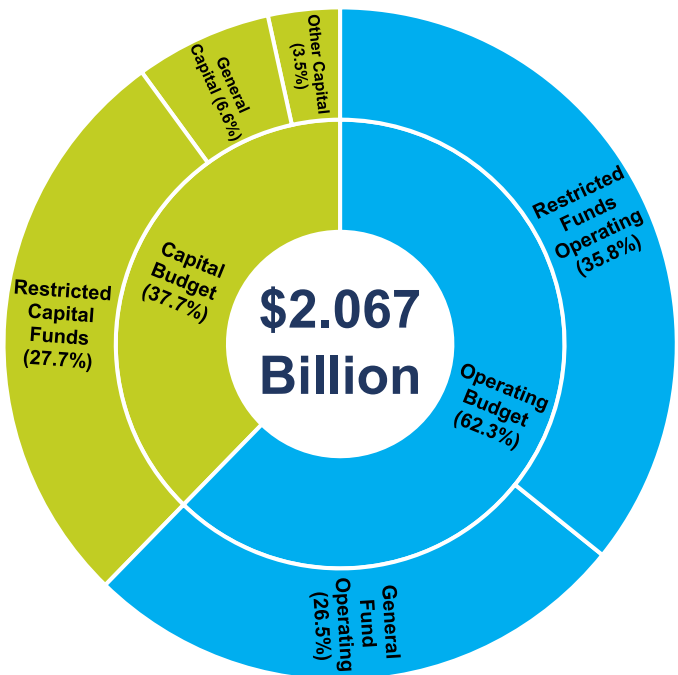
Rainy Day Funds totals for each Fiscal Year do not include any transfers related to the closeout process.

MILLAGE AND PROPERTY TAX

Property tax is subdivided into two components, one for General Fund operating purposes and one for debt requirements for the Capital Improvement Program. The CY 2026 Property Tax rate is 6.1 mills for General Fund operating purposes and 7.5 mills for debt requirements for the Capital Improvement Program.

			
Total Assessed Value	\$178,900	\$500,000	\$1,000,000
CY 2026 – 13.6 mills per \$1,000	\$2,433	\$6,800	\$13,600
CY 2025 – 13.6 mills per \$1,000	\$2,433	\$6,800	\$13,600
CY 2024 – 13.64 mills per \$1,000	\$2,440	\$6,820	\$13,640
CY 2023 – 12.34 mills per \$1,000	\$2,208	\$6,170	\$12,340
CY 2022 – 11.47 mills per \$1,000	\$2,052	\$5,735	\$11,470

ALL FUNDS EXPENDITURE BUDGET

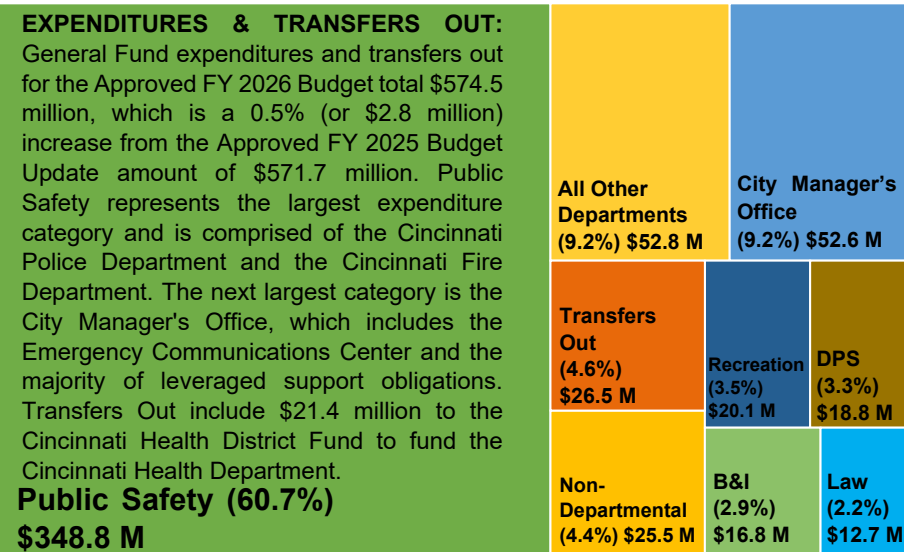
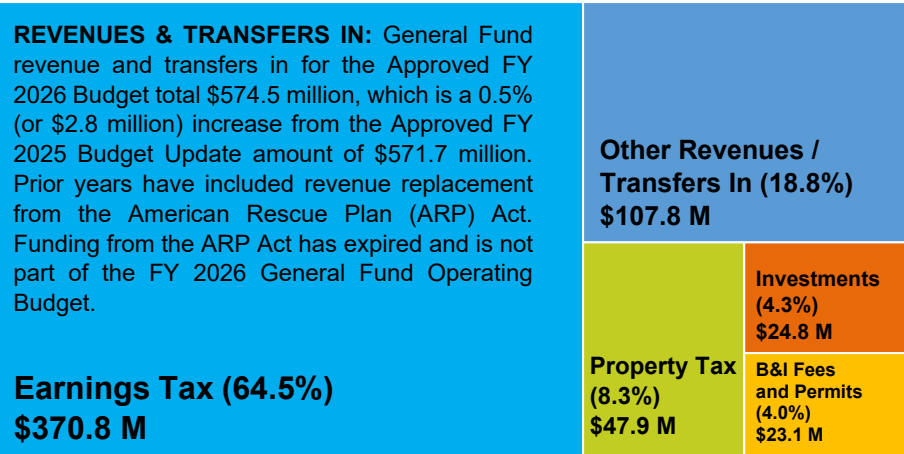


OPERATING BUDGET – \$1.288 B (62.3%): The City’s Operating Budget includes personnel compensation and fringe benefit costs, leveraged support, and daily operating expenses such as building leases, gasoline, contractual services, etc. The Operating Budget is funded primarily through an Earnings Tax, Property Tax, and State Shared Revenue as well as other smaller sources. The Operating Budget is comprised of the General Fund (42.6%) and Restricted Funds (57.4%).

CAPITAL BUDGET – \$779.3 M (37.7%): The City’s Capital Budget provides resources for major infrastructure improvements, such as roads, public buildings, water and sewer infrastructure, as well as the vehicles and equipment needed to support City services. The Capital Budget consists of General Capital (17.5%), Restricted Capital Funds and Special Revenue Capital Funds (73.5%), as well as Grants and Matching Funds (9.1%).

GENERAL FUND OPERATING BUDGET

In governmental accounting, the General Fund is the primary operating fund and accounts for 42.6% of the Approved FY 2026 All Funds Operating Budget. Many of the daily functions of a municipality are supported by the General Fund. Below are graphical representations and descriptions of General Fund Revenue and General Fund Expenditures by category.

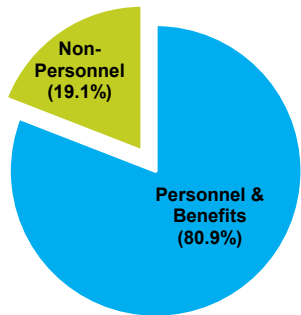


Note: Department of Buildings and Inspections is represented as "B&I" and Department of Public Services is represented as "DPS".

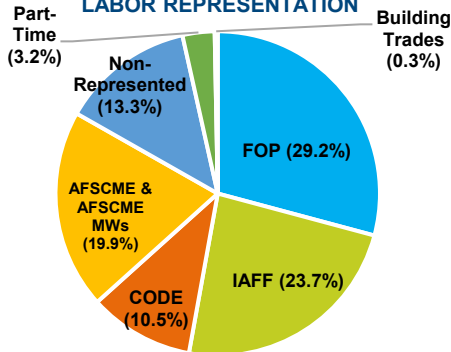
PERSONNEL

Personnel is a major component of the operating budget. Employee wages and fringe benefits account for 80.9% of the General Fund Budget with 83.6% of General Fund employees represented by labor contracts. Further, public safety employees account for 52.9% of all General Fund positions.

GENERAL FUND PERSONNEL VS. NON-PERSONNEL EXPENDITURES



GENERAL FUND EMPLOYEE LABOR REPRESENTATION



The Approved FY 2026 Budget does not include the displacement or layoff of City employees. Most increases are in the Restricted Funds, and the General Fund shows a smaller net increase. Staffing increases in various departments focus on prioritizing core services and strategic increases such as improvement to operations and training in the Department of Public Services, continuation of the Building Inspector Training Academy in the Department of Buildings & Inspections, and improvements to operations and compliance with federal policy requirements in Greater Cincinnati Water Works and the Stormwater Management Utility. FTE changes by funds are outlined below.

APPROVED FY 2026 FTE CHANGES

	General Fund	Restricted Funds	All Funds
Approved FY 2025	3,490.79	2,874.94	6,365.73
Increases	29.83	40.89	65.59
Decreases	(40.72)	(5.68)	(41.27)
Approved FY 2026	3,479.90	2,910.15	6,390.05

LEVERAGED SUPPORT

ARTS	
Artworks*	\$247,000
ArtsWave Black and Brown Artists Fund*	\$24,500
ArtsWave*	\$49,000
Black Art Speaks	\$65,000
Learning Through Art	\$30,000
Q-Kidz Dance Team	\$65,000
The Children's Theatre of Cincinnati, Inc.	\$65,635
TOTAL ARTS	\$546,135

ECONOMIC DEVELOPMENT AND NEIGHBORHOOD SUPPORT

Cincinnati Compass*	\$49,000
CincyTech*	\$250,000
Cintrifuse*	\$225,000
Ebony J Media	\$10,000
Film Commission*	\$100,000
Greater Cincinnati and Northern Kentucky African American Chamber of Commerce	\$350,000
Greater Cincinnati Microenterprise Initiative Inc.	\$75,000
Invest in Neighborhoods*	\$73,500
MORTAR Cincinnati*	\$90,000
Red Bike*	\$150,000
The Port*	\$100,000
TOTAL ECONOMIC DEVELOPMENT AND NEIGHBORHOOD SUPPORT	\$1,472,500

ENVIRONMENT

Cardinal Land Conservancy*	\$150,000
Green Umbrella	\$64,000
Keep Cincinnati Beautiful (KCB)	\$250,000
La Soupe	\$50,000
Last Mile Food Rescue	\$50,000
TOTAL ENVIRONMENT	\$564,000

EQUITY AND INCLUSION

Activities Beyond the Classroom	\$100,000
All-in Cincinnati Equity Coalition	\$49,000
Asian American Cultural Association of Cincinnati (dba Asianati)	\$50,000
Breakthrough Cincinnati	\$58,865
Cincinnati Youth Collaborative*	\$98,000
Clovernook Center for the Blind & Visually Impaired	\$50,000
Hispanic Chamber Cincinnati USA (HCCUSA)*	\$100,000
Holloman Center for Social Justice (Operated by Urban League of Greater Southwestern Ohio)	\$75,000
Immigrant and Refugee Law Center*	\$125,000
Joy Outdoor Education Center (dba Camp Joy)	\$75,000
Urban league of Greater Southwest Ohio - Urban Expungement*	\$50,000
YWCA Greater Cincinnati	\$50,000
TOTAL EQUITY AND INCLUSION	\$880,865

SOCIAL SERVICES (UTILIZED BY MAYOR AND COUNCIL)

Bethany House*	\$45,000
Center for Addiction Treatment*	\$100,000
Catholic Charities*	\$125,000
LADD*	\$24,500
Ohio Justice and Policy Center*	\$100,000
Santa Maria Community Services*	\$122,500
The Health Collaborative*	\$49,000
Women Helping Women*	\$100,000
TOTAL SOCIAL SERVICES (UTILIZED BY MAYOR AND COUNCIL)	\$666,000

GRAND TOTAL	\$4,129,500
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*Denotes full or partial one-time funding

Beyond Leveraged Support, the City also provides competitive grant funding for Human Services and other programs. Pursuant to Ordinance No. 0036-2025, three leveraged support categories will be managed by the Human Services Advisory Board in FY 2026: Homelessness and Eviction Prevention, Human Services and Violence Prevention, and Workforce Programming and Poverty Reduction.

HUMAN SERVICES FUNDING	
City Human Services Fund (administered by United Way)	\$8,550,700
Additional Funding Managed by Human Services Advisory Board*	\$1,004,500
TOTAL HUMAN SERVICES FUNDING	\$9,555,200

OTHER COMPETITIVE GRANT PROGRAMS	
Boots on the Ground Fund Program ²	\$549,061
Community Urban Agriculture	\$19,600
Green Cincinnati Fund ¹	\$100,000
Safe and Clean ²	\$549,060
TOTAL OTHER COMPETITIVE GRANT PROGRAMS	\$1,217,721

GRAND TOTAL	\$10,772,921
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* Leveraged support funding moved to the Human Services Advisory Board management, per Ordinance No. 0036-2025.
1Funding for the Green Cincinnati Fund started in FY 2022 and will continue for a period of five years. See Ordinance No. 0010-2022 and Ordinance 0072-2022.
2 Denotes full or partial one-time funding.

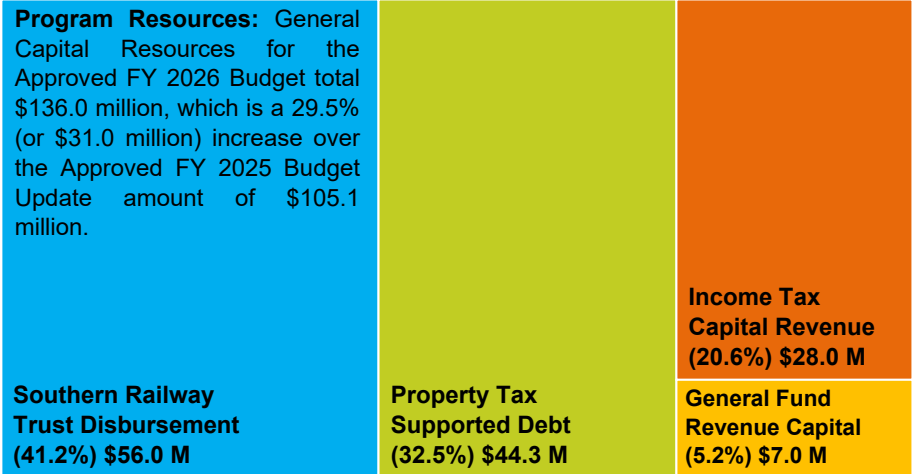
The City also provides resources to third parties that either manage City-owned assets or provide services for City-managed programs. The arrangement with these organizations is a “fee for service” model and requires a contract with a delineated scope of services provided to the City.

CITY OPERATIONS PROGRAMMATIC SUPPORT AND RECIPIENTS	
3CDC (For Fountain Square)	\$100,000
3CDC (Operating Support for Washington Park and Ziegler Park) ¹	\$250,000
3CDC - GeneroCity*	\$73,500
Career Pathways Initiative (CPI) (formerly Summer Youth Jobs Initiative - HR Portion)	\$1,161,670
Center for Closing the Health Gap*	\$490,000
Findlay Market Operating Budget Support	\$366,610
Greater Cincinnati and Northern Kentucky Film Commission (dba Film Commission)*	\$49,000
Keep Cincinnati Beautiful	\$196,000
Needle Exchange Program	\$147,000
Neighborhood Business Districts	\$117,600
Neighborhood Support Program / Community Councils	\$539,000
REDI Cincinnati*	\$245,000
Shelterhouse Volunteer Group*	\$318,500
Summer Youth Jobs Initiative - CRC Portion	\$245,000
The Port (formerly Greater Cincinnati Redevelopment Authority/Port Authority of Greater Cincinnati)	\$700,000
Urban League of Greater Southwestern Ohio*	\$98,000
WarmUp Cincy	\$343,000
Women Helping Women Domestic Violence Enhanced Response Team (WHW DVERT)	\$245,000
GRAND TOTAL	\$5,684,880

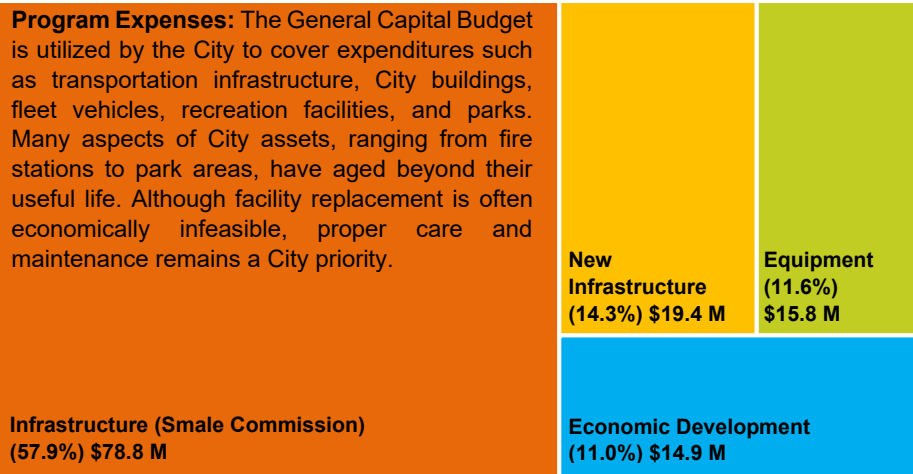
1 Funding for 3CDC was reduced by \$75,000 as a revenue offset, and \$150,000 was transferred to the capital budget for Civic Space Improvements.
* Moved from Leveraged Support to City Operations Programmatic Support in FY 2026

GENERAL CAPITAL BUDGET

A capital improvement project is defined as the improvement of an existing City asset that increases the value of the public asset or extends its useful life or the purchase of a new City asset. For a project to be considered in the Capital Budget, it must cost more than \$5,000 and have a useful life of at least five years. Below are graphical representations of General Capital Resources and General Capital Expenditures by category.



Not shown: Reprogramming, 0.4%, \$500,000. Miscellaneous Other Revenue, 0.2%, \$250,000.



Not shown: Housing Neighborhood Development, 3.3%, \$4.5 M. Software and Information Systems, 1.1%, \$1.6 M. Environment, 0.8%, \$1.1M.

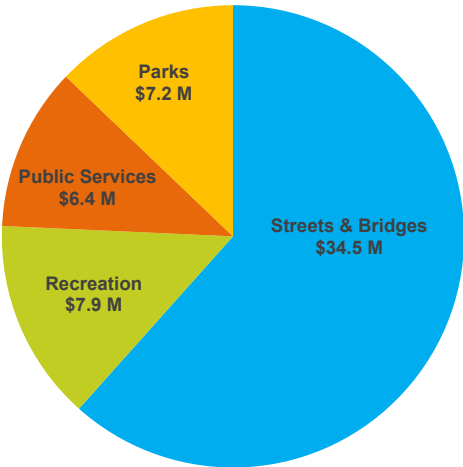
RESTRICTED AND SPECIAL REVENUE FUNDS CAPITAL BUDGET

The Approved FY 2026 Restricted and Special Revenue Funds Capital Budget totals \$572.6 million, which represents a \$248.7 million increase over the Approved FY 2025 Restricted and Special Revenue Funds Capital Budget Update of \$323.9 million.

APPROVED FY 2026 CAPITAL BUDGET RESTRICTED & SPECIAL REVENUE FUNDS	
RESTRICTED FUNDS	
Metropolitan Sewer District Capital Improvements	514,357,770
Water Works PIF	55,830,000
General Aviation	340,000
Stormwater Management	100,000
Parking System Facilities	1,000,000
Convention Center	230,000
Telecommunications	30,000
TOTAL RESTRICTED FUNDS	\$ 571,887,770
SPECIAL REVENUE FUNDS	
Special Housing PIF	747,000
TOTAL SPECIAL REVENUE FUNDS	\$ 747,000
GRAND TOTAL	\$ 572,634,770

CINCY ON TRACK

At the general election on November 7, 2023, Cincinnati voters approved the sale of the Cincinnati Southern Railway system for approximately \$1.6 billion to the Norfolk Southern Railway Company. Prior to the sale, leasing of the Cincinnati Southern Railway generated approximately \$26.5 million annually to fund existing infrastructure improvements. On March 15, 2024, the Rail Board closed on the sale of the Cincinnati Southern Railway, with the proceeds from the sale being placed in a trust with annual disbursements paid to the City for existing infrastructure improvements, starting in FY 2026.



For FY 2026, trust disbursements total \$56.0 million, which represents a \$29.9 million increase from the previously anticipated \$26.1 million in FY 2026 under the lease arrangement.

Cincy on Track includes five main categories: Streets & Bridges, Parks, Recreation, Health, and Public Services. In FY 2026, the Health Department is being provided with other capital resources outside of Cincy on Track investments.

For more detailed information about Cincy on Track, please visit bit.ly/cincyontrackdashboard

MAJOR ACCOMPLISHMENTS HIGHLIGHTS



PUBLIC SAFETY & HEALTH

- The City launched Achieving Change Together (ACT for Cincy) to build on a public health approach to violence prevention.
- The Emergency Communications Center exceeded state and national standards for 911 Call Answering Time.
- CPD had a successful first year of the Understudy program, with 3-6 participants joining the last two recruit classes and 8-10 participants expected to join the 118th recruit class.



GROWING ECONOMIC OPPORTUNITIES

- The Department of Economic Inclusion started completing Prevailing Wage and Goal Determinations through OnBase, streamlining pre-bid processes.
- The Law Department provided thorough and extensive legal support for all aspects of the Convention Center District redevelopment.



THRIVING NEIGHBORHOODS

- The Department of Community & Economic Development launched the HomeSafe Property Tax Relief Program to assist low-to-moderate-income homeowners facing delinquent property taxes.
- The Cincinnati Recreation Commission was able to fully staff all public pools for the 2025 season.



FISCAL SUSTAINABILITY

- The City received a clean audit report from the State Auditor and maintained its credit ratings of AA and Aa2 from Moody's and S&P, respectively.
- The Department of Public Services is utilizing the Fleet Management Dashboard for better asset management.
- In FY 2025, DOTE submitted over 43 separate grant applications, with 31 being partially or fully funded.



EXCELLENT & EQUITABLE SERVICE DELIVERY

- Buildings & Inspections surpassed a 50% success rate with the first Inspection Academy Class, which was 18% female and 50% minorities.
- The MSD Customer Assistance Program provides a 25% discount to seniors who own and live in their residence and are at or below the Homestead Exemption Qualifying Income, which now reaches a total of 3,356 low-income seniors.

- ## CINCINNATI NEIGHBORHOODS

