

May 7, 2025

To: Mayor and Members of City Council 202500943

From: Sheryl M. M. Long, City Manager

Subject: **Emergency Ordinance – FY 2025 Restricted Funds Operating Budget Final Adjustment Ordinance (FAO)**

Attached is an Emergency Ordinance captioned:

AUTHORIZING the transfer of \$10,676,473 existing within certain Restricted Funds and the unappropriated surplus of certain Restricted Funds according to the attached Schedules of Transfer to realign and provide resources for the ongoing needs of City departments through the end of FY 2025; **ESTABLISHING** new capital improvement program project account no. 980x981x252534, “Fleet Replacements – Pharmacy Vehicle,” to provide resources for the Cincinnati Health Department to acquire or replace automotive or motorized equipment necessary to facilitate pharmacy delivery services; and **AUTHORIZING** the transfer and appropriation of \$40,000 from the unappropriated surplus of Cincinnati Health District Fund 416 to newly established capital improvement program project account no. 980x981x252534, “Fleet Replacements – Pharmacy Vehicle,” to provide resources for a pharmacy delivery vehicle.

The attached Emergency Ordinance balances the City’s Restricted Fund accounts as required by state law and authorizes transfers for 16 appropriated Restricted Funds. These include transfers within appropriations as well as increases to appropriations for 11 funds.

RESTRICTED FUND TRANSFERS WITHIN CURRENT APPROPRIATION

The transfers within current FY 2025 appropriations are for the following 12 funds: Water Works Fund 101, Parking System Facilities Fund 102, Municipal Golf Fund 105, Stormwater Management Fund 107, Street Construction Maintenance & Repair Fund 301, Income Tax-Infrastructure Fund 302, Parking Meter Fund 303, Municipal Motor Vehicle License Tax Fund 306, Recreation Special Activities Fund 323, Hazard Abatement Fund 347, Community Health Center Activities Fund 395, and Cincinnati Health District Fund 416.

The information below summarizes the need and transfers for each fund.

Water Works Fund 101 – \$2,739,000

Greater Cincinnati Water Works – \$2,739,000

Transfers in the amount of \$2,739,000 are needed for the Greater Cincinnati Water Works (GCWW). This need is related to expert services for hydrant flow testing, strategic planning, and equipment repair and replacement. This need is also due to increases needed for additional parts and supplies as well as unforeseen legal judgments. Salary and fringe benefit savings are available in various agencies to offset the non-personnel needs.

Parking System Facilities Fund 102 – \$540

Non-Departmental Accounts – \$540

A transfer in the amount of \$540 is needed for increased costs associated with the Public Employees Assistance Program (PEAP) and Workers' Compensation Insurance. Non-personnel savings in the Department of Community and Economic Development Division of Parking are available to offset this need.

Municipal Golf Fund 105 – \$21,658

Cincinnati Recreation Commission – \$21,658

A transfer of salary and benefits savings in the amount of \$21,658 is needed for increased contractual services costs related to municipal golf course management.

Stormwater Management Fund 107 – \$365,018

Department of Buildings and Inspections – \$365,018

A transfer in the amount of \$365,018 is needed for increased contractual services related to the Private Lot Abatement Program (PLAP) operations, collection agency fees, and audit fees. Salary and fringe benefit savings are available to offset this need.

Street Construction Maintenance & Repair Fund 301 – \$350,000

Department of Public Services – \$350,000

A transfer of personnel savings in the amount of \$350,000 is needed for increased contractual services related to potholes and truck repair, as well as increased employee benefits expenses.

Income Tax-Infrastructure Fund 302 – \$247,070

Cincinnati Parks Department – \$130

A transfer of \$130 is needed to cover a fringe benefit need in the Administration & Program Services Division, which can be offset by fringe benefit savings in the Operations & Facilities Management Division.

Department of Transportation & Engineering – \$235,000

A transfer in the amount of \$235,000 is needed to account for a shortfall in personnel and fringe benefit resources in the Division of Transportation Planning and the Division of Traffic Engineering. Additional non-personnel resources are also needed for energy cost increases. Personnel and benefit savings in the Office of the Director, the Engineering Division, and Division of Traffic Services are available to offset the above items.

Non-Departmental Accounts – \$11,940

A transfer of \$11,940 within the Non-Departmental accounts is needed for costs related to Workers' Compensation Insurance.

Parking Meter Fund 303 – \$40,000

Department of Community and Economic Development – \$40,000

The Division of Parking Facilities requires a transfer of \$40,000 in employee benefit savings to cover contractual services needs related to parklets.

Municipal Motor Vehicle License Tax Fund 306 – \$100,000

Department of Public Services – \$100,000

A transfer of personnel savings in the amount of \$100,000 is needed for increased contractual services related to vehicle repairs.

Recreation Special Activities Fund 323 – \$963,500

Cincinnati Recreation Commission – \$963,500

The Cincinnati Recreation Commission requires transfers within appropriations in the amount of \$963,500 to cover salary and benefit needs in the West Region, East Region, Central Region, the Athletics program, and the Administration Division, as well as various non-personnel needs in the West Region, East Region, Central Region, and the Athletics program. Various non-personnel savings can be utilized to cover these needs.

Hazard Abatement Fund 347 – \$50,000

Department of Buildings and Inspections – \$50,000

Personnel savings in the amount of \$50,000 from the Property Maintenance Code Enforcement division can be used to cover a contractual services need related to graffiti abatement and audit fees.

Community Health Center Activities Fund 395 – \$780,000

Cincinnati Health Department – \$780,000

Transfers in the amount of \$780,000 are needed for a personnel need in the Division of Primary Health Care – Programs and non-personnel needs related to telephone costs in the Division of Primary Health Care – Programs, security expenses in the Division of Primary Health Care – Centers, and medical services needs in the Division of School & Adolescent Health. Personnel savings in the Division of Primary Health Care – Centers is available to offset the above needs.

Cincinnati Health District Fund 416 – \$1,803,080

Cincinnati Health Department – \$1,803,000

Transfers in the amount of \$1,803,000 are needed for increased personnel expenses in the Division of Community Health Centers, emergency building repairs in the Division of Technical Resources, and temporary employee services in the Division of Community Health Centers, the Division of Primary Health Care – Programs, and the Division of Primary Health Care – Centers. These needs can be offset by personnel and benefit savings in the Office of the Commissioner, the Division of Technical Resources, and the Division of Primary Health Care – Centers.

Non-Departmental Accounts – \$80

A need of \$80 exists in the Non-Departmental accounts related to the Public Employees Assistance Program (PEAP). This need can be offset by non-personnel savings in the Cincinnati Health Department Division of Primary Health Care – Programs.

TRANSFERS RESULTING IN A SUPPLEMENTAL APPROPRIATION

The following 11 funds require supplemental appropriations in FY 2025: Municipal Golf Fund 105, Stormwater Management Fund 107, Street Construction Maintenance & Repair Fund 301, Parking Meter Fund 303, Municipal Motor Vehicle License Tax Fund 306, Sawyer Point Fund 318, Recreation Special Activities Fund 323, Riverfront Park Fund 329, Community Health Center Activities Fund 395, Cincinnati Area Geographic Information System (CAGIS) Fund 449, and County Law Enforcement Applied Regionally (CLEAR) Fund 457.

The information below summarizes the need and transfers for each fund.

Municipal Golf Fund 105 – \$725,140

Cincinnati Recreation Commission – \$725,000

A need of \$725,000 exists in the Cincinnati Recreation Commission related to increased contractual services expenses. Golf courses have seen increased utilization

during Fiscal Year 2025, which has increased associated costs in expert services. Municipal Golf Fund revenue is projected to exceed budgeted estimates, which will offset the supplemental appropriation.

Non-Departmental Accounts – \$140

A need of \$140 exists in the Non-Departmental accounts related to the Public Employees Assistance Program (PEAP) and Workers' Compensation Insurance.

Stormwater Management Fund 107 – \$6,930

Non-Departmental Accounts – \$6,930

A need of \$6,930 exists in the Non-Departmental accounts related to the Public Employees Assistance Program (PEAP) and Workers' Compensation Insurance.

Street Construction Maintenance & Repair Fund 301 – \$250,230

Department of Public Services - \$250,000

The Department of Public Services has a need of \$250,000 related to contractual services for a pothole blitz.

Non-Departmental Accounts – \$230

A need of \$230 exists in the Non-Departmental accounts related to the Public Employees Assistance Program (PEAP).

Parking Meter Fund 303 – \$40

Non-Departmental Accounts – \$40

A need of \$40 exists in the Non-Departmental accounts related to the Public Employees Assistance Program (PEAP).

Municipal Motor Vehicle License Tax Fund 306 – \$1,250,150

Department of Public Services – \$1,250,000

The Department of Public Services has a need of \$1,250,000 related to contractual services for a pothole blitz.

Non-Departmental Accounts – \$150

A need of \$150 exists in the Non-Departmental accounts related to the Public Employees Assistance Program (PEAP).

Sawyer Point Fund 318 – \$36,000

Cincinnati Parks Department – \$36,000

The Cincinnati Parks Department has a non-personnel need of \$36,000 for security services and flood related contractual services.

Recreation Special Activities Fund 323 – \$448,567

Cincinnati Recreation Commission – \$446,887

A need of \$446,887 exists in the Cincinnati Recreation Commission for the summer aquatics program to support pool openings and lifeguard pay.

Non-Departmental Accounts – \$1,680

A need of \$1,680 exists in the Non-Departmental accounts related to the Public Employees Assistance Program (PEAP).

Cincinnati Riverfront Park Fund 329 – \$66,100

Cincinnati Parks Department – \$65,000

The Cincinnati Parks Department has a non-personnel need of \$65,000 for security services and flood related contractual services.

Non-Departmental Accounts – \$1,100

A need of \$1,100 exists in the Non-Departmental account for Workers' Compensation Insurance.

Community Health Center Activities Fund 395 – \$5,480

Non-Departmental Accounts – \$5,480

A need of \$5,480 exists in the Non-Departmental accounts related to the Public Employees Assistance Program (PEAP) and Workers' Compensation Insurance.

Cincinnati Area Geographic Information Systems (CAGIS) Fund 449 – \$30

Non-Departmental Accounts – \$30

A need of \$30 exists in the Non-Departmental accounts related to the Public Employees Assistance Program (PEAP).

County Law Enforcement Applied Regionally (CLEAR) Fund 457 – \$60

Non-Departmental Accounts – \$60

A need of \$60 exists in the Non-Departmental accounts related to the Public Employees Assistance Program (PEAP).

TRANSFERS TO UNAPPROPRIATED SURPLUS RESULTING FROM SAVINGS

The following three funds have departmental savings that will be returned to the unappropriated surplus of each fund:

Parking System Facilities Fund 102 – \$199,460

Department of Community and Economic Development – \$199,460

The Division of Parking Facilities has a savings of \$199,460 related to contractual services.

Income Tax-Infrastructure Fund 302 – \$188,500

Department of Finance – \$8,500

The Accounts & Audits Division reports a total savings of \$8,500 related to decreased salary and benefits spending.

Department of Public Services – \$180,000

The Traffic and Road Operations Division (TROD) is returning a total of \$180,000 to fund balance related to automotive and fuel savings.

Cincinnati Health District Fund 416 – \$39,920

Cincinnati Health Department – \$39,920

The Division of Primary Health Care – Programs has a non-personnel savings of \$39,920.

TRANSFERS TO THE CAPITAL BUDGET

Cincinnati Health District Fund 416 – \$40,000

Cincinnati Health Department – \$40,000

The Cincinnati Health Department is transferring \$40,000 from the unappropriated surplus of the Cincinnati Health District Fund to capital improvement program project account no. 980x981x252534, “Fleet Replacements – Pharmacy Vehicle” to provide resources for a pharmacy delivery vehicle.

The reason for the emergency is the immediate need to realign and provide resources within the Restricted Funds for the ongoing needs of City departments and to enable the delivery of pharmacy services.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment