

May 10, 2023

202301366

To: Mayor and Members of City Council

From: Sheryl M. M. Long, City Manager

Subject: Emergency Ordinance – FY 2023 Restricted Funds Operating Budget Final Adjustment Ordinance (FAO)

Attached is an Emergency Ordinance captioned:

AUTHORIZING the transfer of the sum of \$4,395,307 within the Restricted Funds, from and to various operating accounts and the unappropriated surplus of the respective Restricted Funds according to the attached Schedules of Transfer, to realign and provide funds for the ongoing needs of City departments; and further **AUTHORIZING** the transfer and return to source of the sum of \$10,009,632 to the unappropriated surplus of various Restricted Funds in accordance with the attached Schedules of Transfer to realign funds for City departments.

The attached Emergency Ordinance balances the City's Restricted Fund accounts as required by state law and authorizes transfers for 12 appropriated restricted funds. These include transfers within appropriations, as well as increases to appropriations for two funds and the return of funds to the unappropriated surplus of two funds.

RESTRICTED FUND TRANSFERS WITHIN CURRENT APPROPRIATION

The transfers within the current FY 2023 appropriation are for the following ten funds: Water Works Fund 101, Parking System Facilities Fund 102, Stormwater Management Fund 107, Street Construction, Maintenance and Repair Fund 301, Income Tax-Infrastructure Fund 302, Municipal Motor Vehicle License Tax Fund 306, Recreation Special Activities Fund 323, Community Health Center Activities Fund 395, Cincinnati Health District Fund 416, and Streetcar Operations Fund 455.

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

Water Works Fund 101 – \$1,030,000

Department of Water Works – \$1,030,000

A transfer in the amount of \$1,030,000 is needed for non-personnel items due to increased collection fees, utility costs, and critical material costs.

Parking System Facilities Fund 102 – \$300

Non-Departmental Accounts – \$300

A transfer in the amount of \$300 is needed for General Fund Overhead in the non-departmental accounts. Savings from the Department of Finance will offset this need.

Stormwater Management Fund 107 – \$339,134

Department of Buildings and Inspections – \$50,000

Buildings and Inspections will require a transfer within appropriations in the amount of \$50,000 for a need in contractual services related to the Private Lot Abatement Program (PLAP).

Department of Public Services – \$289,134

Public Services will require a transfer within appropriations in the amount of \$289,134 related to unbudgeted Fleet Services expenses.

Street Construction, Maintenance, and Repair Fund 301 – \$288,270

Department of Transportation and Engineering – \$20,000

A transfer in the amount of \$20,000 will be necessary to account for a need in Traffic Services for additional streetlight parts.

Department of Public Services – \$268,270

A transfer in the amount of \$268,270 will be necessary to account for a need in the Transportation and Road Operations Division (TROD) and the Neighborhood Operations Division (NOD) including pavement expenses, reflective safety clothing, and landscaping.

Income Tax-Infrastructure Fund 302 – \$726,368

Department of Transportation & Engineering – \$642,000

A transfer in the amount of \$642,000 is needed to account for a shortfall in personnel and benefits costs in the Office of the Director, Division of Transportation Planning, and Engineering. There is also a non-personnel need in the Office of the Director, Engineering, and Traffic Services for new computers, GPS equipment, and additional streetlight parts.

Department of Public Services – \$84,368

A transfer in the amount of \$84,368 will be necessary to account for a need in the Transportation and Road Operations Division (TROD) and the City Facility Management Division (CFM) including unbudgeted personnel expenses and a Police facility energy audit. Savings from the non-departmental lump sum payments account will offset this need.

Municipal Motor Vehicle License Tax Fund 306 – \$171,930

Department of Transportation and Engineering – \$10,000

A transfer in the amount of \$10,000 will be necessary to account for a need in Traffic Services for additional streetlight parts.

Department of Public Services – \$161,930

Public Services will require a transfer within appropriations in the amount of \$161,930 related to training and winter operations expenses.

Recreation Special Activities Fund 323 – \$428,305

Department of Recreation – \$428,305

Recreation will require a transfer within appropriations in the amount of \$428,305 to cover various non-personnel needs in the West Region, East Region, and Central Region as well as a personnel need in Support Services.

Community Health Center Activities Fund 395 – \$282,000

Health Department – \$282,000

A transfer in the amount of \$282,000 to the Division of Primary Health Care Programs, Division of Primary Health Care Centers, and Division of School and Adolescent Health is needed due to higher than budgeted personnel and benefits expenses as well as temporary staffing.

Cincinnati Health District Fund 416 – \$950,000

Health Department – \$950,000

A transfer in the amount of \$950,000 to the Office of the Commissioner, Division of Technical Resources, Division of Community Health Centers, Division of Primary Health Care Programs, and Division of School and Adolescent Health is needed to cover higher than expected personnel costs, temporary personnel costs, and increased security costs.

Streetcar Operations Fund 455 – \$75,000

Department of Transportation and Engineering – \$75,000

DOTTE will require a transfer in the amount of \$75,000 due to higher than budgeted personnel expenses.

TRANSFERS RESULTING IN A SUPPLEMENTAL APPROPRIATION

The following two funds require supplemental increases in appropriations in FY 2023 as described below:

Stormwater Management Fund 107 – \$96,000

Office of the City Manager – \$96,000

A need of \$96,000 exists in the Office of Environment and Sustainability (OES) for contractual services related to recycling.

Employee Safety and Risk Management Fund 212 – \$8,000

Office of the City Manager – \$8,000

A need of \$8,000 exists in the Office of Environment and Sustainability (OES) due to unbudgeted personnel and fringe benefit expenses.

TRANSFERS TO UNAPPROPRIATED SURPLUS RESULTING FROM SAVINGS

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

Bond Retirement Fund 151 – \$9,594,000

Department of Finance – \$9,594,000

The Department of Finance reports a total savings of \$9,594,000 in the Bond Retirement Fund primarily due to a reduction in debt service notes and issuance costs. There is also a personnel savings resulting from a position vacancy.

Income Tax-Infrastructure Fund 302 – \$415,632

Non-Departmental Accounts – \$415,632

The non-departmental accounts have a savings of \$415,632 due to lower than expected needs for Lump Sum Payments and Reserve for Contingencies.

The reason for the emergency is the immediate need to provide funds for the continuation of uninterrupted services through the end of the fiscal year.

The Administration recommends passage of this Emergency Ordinance.

cc: Andrew M. Dudas, Budget Director
Karen Alder, Finance Director

Attachment