

February 5, 2025

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

202500188

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

**Subject:** Emergency Ordinance – FY 2025 Mid-Year Budget Adjustments

Attached is an Emergency Ordinance captioned:

**AUTHORIZING** the transfer and appropriation of \$281,640.85 from the unappropriated surplus of General Fund 050 to non-departmental Judgments Against the City non-personnel operating budget account no. 050x951x7400 to restore resources from a prior year encumbrance related to the *White v. City of Cincinnati* judgment that was cancelled inadvertently; **AUTHORIZING** the transfer of \$285,000 within Income Tax-Infrastructure Fund 302 from non-departmental Reserve for Contingencies non-personnel operating budget account no. 302x990x7200, with transfers of \$80,000 to Department of Public Services (“DPS”) personnel operating budget account no. 302x255x7100 due to an unmet position vacancy allowance, \$200,000 to DPS non-personnel operating budget account no. 302x255x7200 for citywide building maintenance needs, and \$5,000 to non-departmental Tuition Reimbursement non-personnel operating budget account no. 302x928x7400 to reimburse departmental tuition reimbursement expenses; and **AUTHORIZING** the transfer of \$1,155,000 within Recreation Special Activities Fund 323 from and to various Cincinnati Recreation Commission operating budget accounts according to the attached Schedule of Transfer to realign resources with planned expenditures on minibuses, fitness equipment, and utility expenses.

This Emergency Ordinance authorizes various transfers and appropriations for FY 2025 as outlined below.

**Judgments Against the City Non-Departmental Account**

This Emergency Ordinance authorizes the transfer and appropriation of \$281,640.85 from the unappropriated surplus of General Fund 050 to non-departmental Judgments Against the City non-personnel operating budget account no. 050x951x7400 to restore resources from a prior year encumbrance related to the *White v. City of Cincinnati* judgment that was cancelled inadvertently. These resources were returned to the General Fund unappropriated surplus and must now be transferred and appropriated back to the non-department Judgments Against the City account to fulfill the terms of the judgment.

### **Department of Public Services**

This Emergency Ordinance authorizes the transfer of \$280,000 within Income Tax-Infrastructure Fund 302 from non-departmental Reserve for Contingencies non-personnel operating budget account no. 302x990x7200, with transfers of \$80,000 to Department of Public Services (DPS) personnel operating budget account no. 302x255x7100 due to an unmet position vacancy allowance and \$200,000 to DPS non-personnel operating budget account no. 302x255x7200 for citywide building maintenance needs.

### **Tuition Reimbursement Non-Departmental Account**

This Emergency Ordinance authorizes the transfer of \$5,000 within Income Tax-Infrastructure Fund 302 from non-departmental Reserve for Contingencies non-personnel operating budget account no. 302x990x7200 to non-departmental Tuition Reimbursement non-personnel operating budget account no. 302x928x7400 to reimburse departmental tuition reimbursement expenses.

### **Cincinnati Recreation Commission**

This Emergency Ordinance also authorizes the transfer of \$1,155,000 within Recreation Special Activities Fund 323 from and to various Cincinnati Recreation Commission operating budget accounts according to the attached Schedule of Transfer to realign resources with planned expenditures on minibuses, fitness equipment, and utility expenses.

The reason for the emergency is the immediate need to ensure the uninterrupted continuation of services.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment