

May 14, 2025

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

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

202500983

**Subject: Emergency Ordinance: FY 2025 Capital Budget Realignment**

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Attached is an Emergency Ordinance captioned:

**ESTABLISHING** capital improvement program project account no. 980x233x252376, "Hillside Stairway Rehabilitation" to provide resources for the inspection, rehabilitation, replacement, and/or removal of City-owned hillside stairways; **AUTHORIZING** the transfer and return to source Funds 758 and 858 of \$436,000 from various permanent improvement program project accounts to decrease certain existing permanent improvement program project accounts and better align sources with uses, according to Schedule A of the attached Schedule of Transfer; and **AUTHORIZING** the transfer and appropriation of \$436,000 from the unappropriated surplus of Funds 758 and 858 to new and existing capital and permanent improvement program project accounts to better align sources with uses for certain capital and permanent improvement program project accounts, according to Schedule B of the attached Schedule of Transfer, all to carry out the FY 2025 capital improvement program.

Approval of this Emergency Ordinance would authorize the transfer and return to source of \$436,000 from two existing permanent improvement program project accounts, according to Schedule A. This Emergency Ordinance would also authorize the transfer and appropriation of the sum of \$436,000 from the unappropriated surplus of Funds 758 and 858 to an existing permanent improvement program project account as well as a newly established capital improvement program project account, according to Schedule B.

Better alignment of sources with uses can be achieved by limiting the financing of permanent improvement program project accounts to resources from Income Tax Permanent Improvement Fund 758. Establishing a new capital improvement program project account and financing the account with resources from both Street Improvement Bond Fund 858 and Income Tax Permanent Improvement Fund 758 also better aligns sources with uses.

Better alignment of sources with uses is in accordance with the "Sustain" goal to "[m]anage our financial resources" and strategy to "[b]etter coordinate our capital improvement spending" as described on pages 199-200 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to ensure that necessary funding is in place to carry out the FY 2025 capital improvement program.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment

