

March 15, 2023

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

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

202300829

**Subject: Emergency Ordinance – Cincinnati Recreation Commission (CRC): Mid-Year Budget Adjustments**

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Attached is an Emergency Ordinance captioned:

**AUTHORIZING** the transfer of the sum of \$85,000 within the General Fund from and to various Cincinnati Recreation Commission (“CRC”) operating budget accounts in accordance with Schedule A of the attached Schedule of Transfer, for the purpose of realigning resources to address programmatic needs; and **AUTHORIZING** the transfer and appropriation of the sum of \$1,400,000 from the unappropriated surplus of Municipal Golf Fund 105 to CRC’s Golf Administration non-personnel operating budget account in accordance with Schedule B of the attached Schedule of Transfer, for the purpose of providing resources for costs associated with increased golf activities, including utilities, drainage and equipment repairs, and safety enhancements; **AUTHORIZING** the transfer and appropriation of the sum of \$720,000 within Recreation Special Activities Fund 323 in accordance with Schedule C of the attached Schedule of Transfer, for the purpose of realigning resources and providing resources to address programmatic needs; and **AUTHORIZING** the transfer and appropriation of the sum of \$75,000 from the unappropriated surplus of Recreation Special Activities Fund 323 to CRC capital improvement program project account no. 980x199x211900, “Outdoor Facilities Renovation,” for the purpose of renovating underutilized recreation spaces in Avondale as part of the 2021 Community Makeover program.

Approval of this Emergency Ordinance authorizes the transfer of \$85,000 within the General Fund from and to various Cincinnati Recreation Commission (CRC) operating budget accounts for the purpose of realigning resources to address programmatic needs. This Emergency Ordinance further authorizes the transfer and appropriation of \$1,400,000 from the unappropriated surplus of Municipal Golf Fund 105 to CRC’s Golf Administration non-personnel operating budget account for the purpose of providing resources for costs associated with increased golf activities, including utilities, drainage and equipment repairs, and safety enhancements. Additionally, this Emergency Ordinance authorizes the transfer and appropriation of \$720,000 within Recreation Special Activities Fund 323 from and to various CRC operating budget accounts and the unappropriated surplus of Recreation Special Activities Fund 323 for the purpose of realigning resources and providing resources to address programmatic needs. Finally, this Emergency Ordinance authorizes the

transfer and appropriation of \$75,000 from the unappropriated surplus of Recreation Special Activities Fund 323 to existing CRC capital improvement program project account no. 980x199x211900, "Outdoor Facilities Renovation," for the purpose of renovating underutilized recreation spaces in Avondale as part of the 2021 Community Makeover program.

### **General Fund 050**

CRC is transferring \$85,000 of existing General Fund operating budget resources from and to various accounts for the purpose of realigning resources for programmatic needs.

### **Municipal Golf Fund 105**

CRC municipal golf courses have seen increased utilization during Fiscal Year 2023, which has increased associated costs, including expert services, utilities, drainage and equipment repairs, and safety enhancements. A total of \$1,400,000 in supplemental resources is required to continue operations through the end of Fiscal Year 2023.

Municipal Golf Fund 105 is an enterprise fund supported by resources generated from the operations of municipal golf courses, including greens fees, driving ranges, and concessions. Sufficient resources are available in the fund to support this supplemental appropriation. Golf revenue is currently projected to exceed budgeted expectations which will offset the supplemental appropriation.

### **Recreation Special Activities Fund 323**

A supplemental operating budget appropriation of \$500,000 is required from Recreation Special Activities Fund 323 to CRC non-personnel operating budget accounts to provide resources for a new E-Sports program, the CRC Lifeguard Academy, teen program contracts, a budget shortfall in the Summer 2022 3-on-3 Basketball Tournament, and various technology upgrades.

Recreation Special Activities Fund 323 is a restricted fund that accounts for receipts and operating expenditures of recreation facility rentals, day camps, swimming pools, the Schmidt boat ramp, concessions, and recreation center contract classes. Sufficient resources are available in the fund to support this \$500,000 supplemental appropriation.

Additionally, CRC is transferring \$220,000 of existing Recreation Special Activities Fund 323 operating budget resources from and to various accounts for the purpose of realigning resources for programmatic needs.

### **Capital Improvement Program Project Account Appropriation**

On October 6, 2021, the City Council approved Ordinance No. 0386-2021, which authorized CRC to apply for, accept, and appropriate a grant in the amount of \$75,000 from the ESPN RePlay program, via the Cincinnati Recreation Foundation, for the purpose of renovating underutilized recreation spaces in Avondale. The grant resources will be used to reimburse expenses CRC incurred implementing recreation

area enhancements in the Avondale neighborhood. A transfer and appropriation from Recreation Special Activities Fund 323 to existing capital improvement program project account no. 980x199x211900, "Outdoor Facilities Renovation," is required to properly utilize the grant resources.

This budget adjustment ordinance is in accordance with the "Sustain" goal to "[m]anage our financial resources" and strategy to "[s]pend public funds more strategically," as described on pages 199 – 205 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to transfer resources to avoid a delay in service delivery.

The Administration recommends passage of this Emergency Ordinance.

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



Attachment