



City of Cincinnati

801 Plum Street
Cincinnati, OH 45202

Agenda

Budget and Finance Committee

*Vice Chair Jeff Cramerding
Councilmember Mark Jeffreys
Councilmember Scotty Johnson
Vice Mayor Jan-Michele Kearney
Councilmember Anna Albi
Councilmember Meeka Owens
Councilmember Seth Walsh
President Pro Tem Victoria Parks*

Monday, October 7, 2024

1:00 PM

Council Chambers, Room 300

PRESENTATIONS

FY 2024 Carryover to FY 2025: Administration's Recommendations

Karen Alder, Finance Director and Andrew Dudas, Budget Director

Update from the Treasurer of State

John Gomez, Southwest Regional Liaison for Ohio State Treasurer Robert Sprague

AGENDA

PRESENTATION

1. [202402139](#) **PRESENTATION** submitted by Sheryl M. M. Long, City Manager, dated 10/7/2024, regarding the FY 2024 Carryover to FY 2025: Administration's Recommendations.

Sponsors: City Manager

Attachments: [Transmittal](#)
[Presentation](#)

FY 2024 CARRYOVER

2. [202402132](#) **REPORT**, dated 10/7/2024, submitted Sheryl M. M. Long, City Manager, regarding the Department of Finance Report for the Fiscal Year Ended June 30, 2024 (unaudited).

Sponsors: City Manager

Attachments: [Report](#)
[Attachment I](#)
[Attachment II](#)

3. [202402131](#) **REPORT**, dated 10/7/2024, submitted Sheryl M. M. Long, City Manager,

regarding the FY 2024 Carryover to FY 2025 Report.

Sponsors:

City Manager

Attachments:

[Report](#)

4. [202402158](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 10/7/2024, **AUTHORIZING** the transfer of \$3,591,406 from the unappropriated surplus of General Fund 050 to the unappropriated surplus of Working Capital Reserve Fund 754 to increase the City's working capital reserve; **AUTHORIZING** the transfer of \$1,128,610 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2585, "Economic Downturn Reserve," to increase the City's emergency reserve; **AUTHORIZING** the transfer of \$25,931,295 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2580, "Reserve for Weather Events, Other Emergency and One-Time Needs," to provide resources for unanticipated emergencies, including those caused by unusual weather events, to increase the City's reserve and for one-time needs; **AUTHORIZING** the transfer and appropriation of \$5,000,000 from the unappropriated surplus of General Fund 050 to Department of Community and Economic Development non-personnel operating budget account no. 050x164x7200 to provide resources for the Cincinnati Development Fund to use for affordable housing initiatives; **AUTHORIZING** the transfer and appropriation of \$2,000,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office personnel operating budget account no. 050x101x7500 to provide a one-time contribution to address the City's pension obligation to the Cincinnati Retirement System; **AUTHORIZING** the transfer of \$500,000 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2535, "Reserve for Operating Budget Contingencies," to provide resources for subsequent appropriation for one-time unforeseen operating needs that arise during the remainder of the current fiscal year; **AUTHORIZING** the transfer of \$18,409,008 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x3440, "Infrastructure and Capital Project Reserve," to provide resources for subsequent appropriation by Council for identified one-time infrastructure and capital projects for identified urgent needs or as part of the next annual budget cycle; **AUTHORIZING** the transfer of \$15,890,000 from General Fund balance sheet reserve account no. 050x2580, "Reserve for Weather Events, Other Emergency and One-Time Needs," to the unappropriated surplus of General Fund 050; **AUTHORIZING** the transfer and appropriation of \$6,000,000 from the unappropriated surplus of General Fund 050 to Cincinnati Fire Department General Fund personnel operating budget account no. 050x271x7100 to provide resources for retroactive pay and one-time lump sum payments included in the new bargaining agreement between the City and the International Association of Fire Fighters to be paid during FY 2025; **AUTHORIZING** the transfer and appropriation of \$3,600,000 from the unappropriated surplus of General Fund 050 to Cincinnati Police

Department General Fund personnel operating budget account no. 050x222x7100 to provide resources for retroactive pay included in the new bargaining agreement between the City and the Fraternal Order of Police to be paid during FY 2025; **AUTHORIZING** the transfer and appropriation of \$2,000,000 from the unappropriated surplus of General Fund 050 to Contribution To Total Benefit Arrangement (CRS) non-departmental personnel operating budget account no. 050x915x7500 to provide a one-time payment to the Cincinnati Retirement System to cover benefits received by retirees since 2001 that exceeded the maximum amount allowable under Internal Revenue Code Section 415(b); **AUTHORIZING** the transfer and appropriation of \$250,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office personnel operating budget account no. 050x101x7100 to provide funds for additional public safety measures in the downtown and uptown areas of the City; **AUTHORIZING** the transfer and appropriation of \$2,450,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office non-personnel operating budget account no. 050x101x7200 to provide resources for items funded in FY 2024 for which contracts were not executed before June 30, 2024; **AUTHORIZING** the transfer and appropriation of \$100,000 from the unappropriated surplus of General Fund 050 to Department of Transportation and Engineering non-personnel operating budget account no. 050x231x7200 to provide resources to conduct a site assessment for a permanent customs facility at Lunken Airport; **AUTHORIZING** the transfer of \$100,000 from General Fund balance sheet reserve account no. 050x2535, "Reserve for Operating Budget Contingencies," to the unappropriated surplus of General Fund 050; **AUTHORIZING** the transfer and appropriation of \$100,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office non-personnel operating budget account no. 050x101x7200 to provide resources to support the Cincinnati Center City Development Corporation ("3CDC") North Over-the-Rhine ("OTR") Clean & Safe Ambassador program; **AUTHORIZING** the transfer and appropriation of \$113,500 from the unappropriated surplus of Stormwater Management Fund 107 to the City Manager's Office non-personnel operating budget account no. 107x101x7200 to provide resources to support the 3CDC North OTR Clean & Safe Ambassador program; **ESTABLISHING** new capital improvement program project account no. 980x271x252724, "Cardiac Monitor Equipment - GFCO," to provide resources for the acquisition of cardiac monitors and related equipment to allow medics to monitor the vital signs of patients requesting emergency medical services from the Cincinnati Fire Department; **ESTABLISHING** new capital improvement program project account no. 980x162x251625, "Talbert House Crisis Center - GFCO," to provide resources to construct a new Talbert House Crisis Center that will house programs to assist City residents struggling with addiction and mental health issues; **AUTHORIZING** the transfer of \$3,550,000 from General Fund balance sheet reserve account no.

050x3440, "Infrastructure and Capital Project Reserve," to the unappropriated surplus of General Fund 050; **AUTHORIZING** the transfer and appropriation of \$4,790,000 from the unappropriated surplus of General Fund 050 to various capital improvement program project accounts according to Schedule A of the Capital Budget Schedule of Transfer; **AUTHORIZING** the transfer and appropriation of \$250,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office General Fund non-personnel operating budget account no. 050x101x7200 to provide resources to Keep Cincinnati Beautiful for capital facilities improvements; and **DECLARING** certain projects to be for a public purpose, all for the purpose of carrying out the Capital Improvement Program.

Sponsors: City Manager

Attachments: [Transmittal](#)
[Ordinance](#)
[Attachment](#)

DONATIONS

5. [202402108](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 10/2/2024, **AUTHORIZING** the City Manager to donate the historic Fort Washington Flag to the Cincinnati Museum Center, notwithstanding the requirements of Cincinnati Municipal Code Section 321-143 governing the disposal of City-owned personal property.

Sponsors: City Manager

Attachments: [Transmittal](#)
[Ordinance](#)

PAYMENTS

6. [202402109](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 10/2/2024, **AUTHORIZING** the payment of \$4,890 from Department of Parks Private Endowment and Donations Fund 430 account no. 430x202x1059x7299 as a moral obligation to Central Parking System of Ohio, Inc. for outstanding charges related to parking costs for City owned vehicles to park at the Riverfront employee reporting location from March 1, 2024, through June 30, 2024.

Sponsors: City Manager

Attachments: [Transmittal](#)
[Ordinance](#)

7. [202402112](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 10/2/2024, **AUTHORIZING** the payment of \$8,357 from Parks Department capital improvement program project account no. 980x203x0000x7671x242000, "Park Infrastructure Rehabilitation," as a moral obligation to Overhead Door of Greater Cincinnati for outstanding charges pertaining to work performed at the Parks Department Warder facility.

Sponsors: City Manager

Attachments: [Transmittal](#)
[Ordinance](#)

8. [202402110](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 10/2/2024, **AUTHORIZING** the payment of \$654.48 to W.W. Grainger, Inc. from Cincinnati Fire Department General Fund non-personnel operating budget account no. 050x271x5000x7369 for the purchase of reciprocating saw blades invoiced on July 18, 2024, pursuant to the attached then and now certificate from the Director of Finance.

Sponsors: City Manager

Attachments: [Transmittal](#)
[Ordinance](#)
[Attachment](#)

9. [202402111](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 10/2/2024, **AUTHORIZING** the payment of \$10,072 to Howell Rescue Systems, Inc. from Cincinnati Fire Department General Fund non-personnel operating budget account no. 050x271x5000x7259 for charges related to preventative maintenance and repair services for hydraulic rescue tools used by the Cincinnati Fire Department from August 26, 2024 through August 28, 2024, pursuant to the attached then and now certificate from the Director of Finance.

Sponsors: City Manager

Attachments: [Transmittal](#)
[Ordinance](#)
[Attachment](#)

10. [202402113](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 10/2/2024, **AUTHORIZING** the payment of \$4,800 from the Department of Parks General Fund non-personnel operating budget account no. 050x203x2000x7316 to Dell Marketing L.P. pursuant to the attached certificate from the Director of Finance, for outstanding charges related to the purchase of computer hardware used by the Parks Department.

Sponsors: City Manager

Attachments: [Transmittal](#)
[Ordinance](#)
[Attachment](#)

GRANTS

11. [202402114](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 10/2/2024, **AUTHORIZING** the City Manager to apply for and accept a grant of in-kind services from Public Allies AmeriCorps valued at up to \$120,000 to provide two full-time contracted positions to carry out key portions of the 2023 Green Cincinnati Plan.

Sponsors: City Manager

Attachments: [Transmittal](#)
 [Ordinance](#)

ADJOURNMENT

October 7, 2024

To: Members of the Budget and Finance Committee

202402139

From: Sheryl M. M. Long, City Manager

Subject: Presentation – FY 2024 Carryover to FY 2025: Administration's
Recommendations

Attached is a presentation regarding the FY 2024 Carryover to FY 2025 for the Budget and Finance Committee meeting on October 7, 2024.

cc: William “Billy” Weber, Assistant City Manager
Karen Alder, Finance Director
Andrew Dudas, Budget Director

Budget and Finance Committee

FY 2024 Carryover

October 7, 2024

FY 2024 Carryover to FY 2025

FY 2024 Carryover Amount:

- \$65.0 million (includes \$7.3 million net carryover from FY 2023)
 - Resulting from a combination of revenues exceeding estimates, expenditure savings, prior-year carryover, transfers, and prior-year cancelled encumbrances.
 - ARP revenue plus General Fund revenue combined was \$33.7 million or 6% over estimates and expenditure savings (excluding the transfer to ARP) were \$19.2 million or 4% under estimates.

Stabilization Funds Policy

Goal:

- Set aside at least 16.7% of general operating budget revenues as reserves.
- Minimum reserve amount is based on the Government Finance Officers Association (GFOA) recommendation of no less than two months of regular General Fund operating revenues or expenditures.
- Reserve balance is critical to the City's credit ratings.

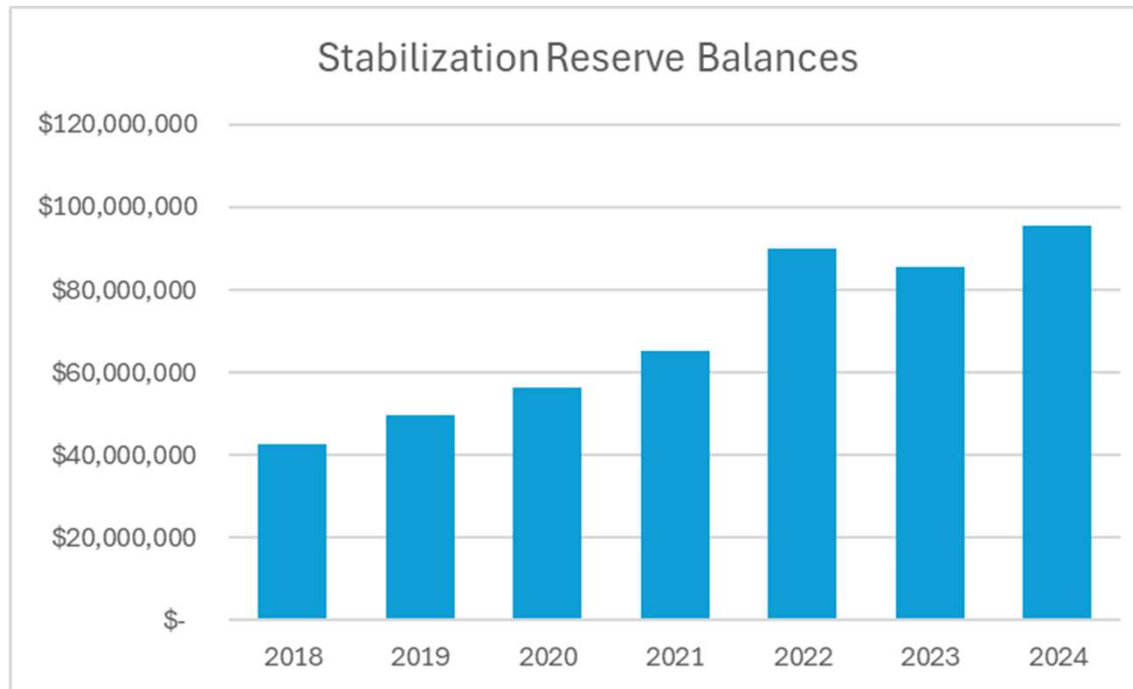
Reserve Account Balances

Balances June 30, 2024 After Proposed Transfers		
Annual FY 2024 Revenue	\$560,965,684 ¹	
Working Capital Reserve	\$45,999,186	8.20%
General Fund Contingency Account	\$12,902,211 ²	2.30%
Economic Downturn Reserve	\$28,048,284	5.00%
General Fund Carryover Balance (After Uses)	<u>\$8,414,485</u>	<u>1.50%</u>
Total Stabilization Policy Reserves	\$95,364,166	17.00%

¹ This amount includes \$27,247,831 in ARP revenue. Without ARP revenue included the reserve percentage is 17.87%.

² This amount does not include the \$21,690,000 transferred to the reserve for one-time needs since this amount is planned to be utilized for FY 2025.

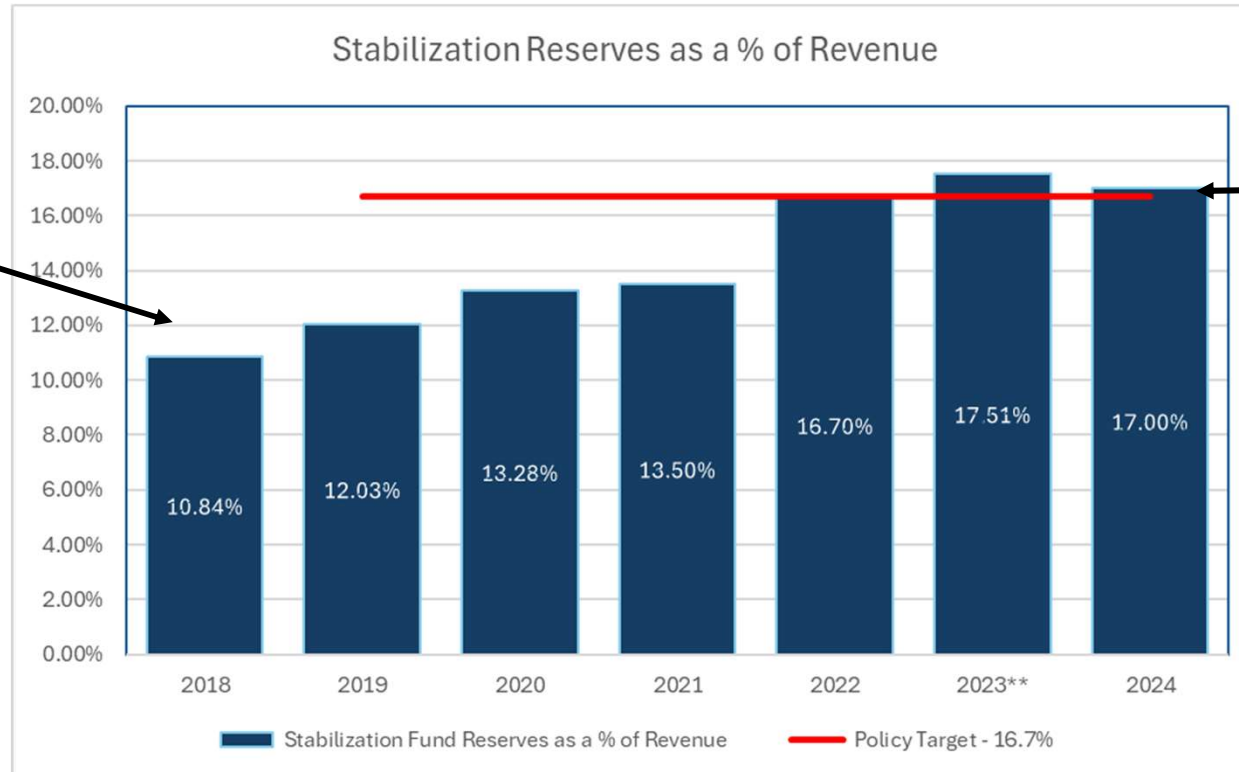
Reserves* History Since 2018



Stabilization reserve balances have increased approximately 2.2 times since 2018.

*Reserve amounts are after transfers, and the year refers to the year being closed out.

Reserves* History Since 2018



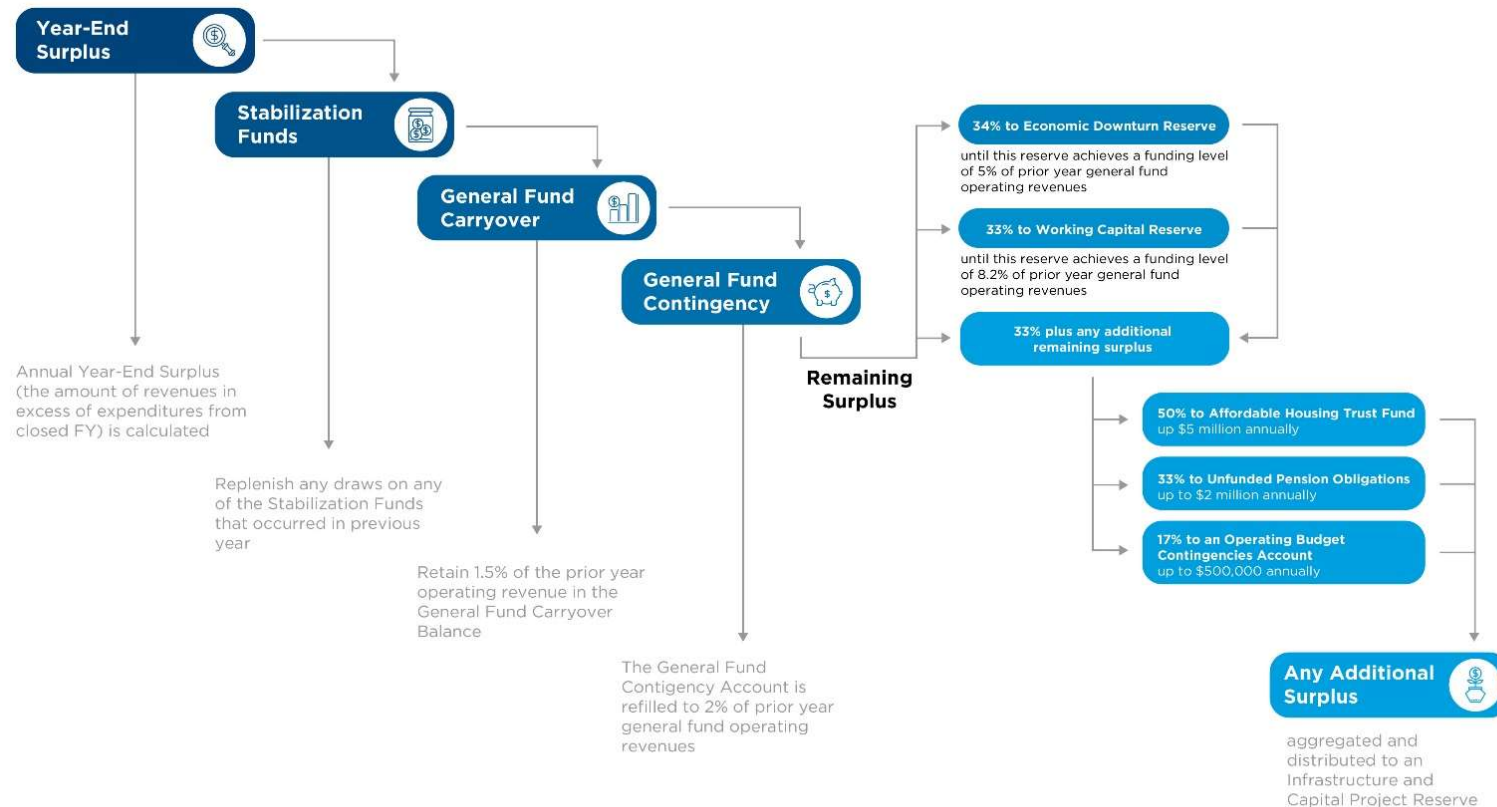
Prior Policy

Above Policy Level
(17%)

*Reserve amounts are after transfers, and the year refers to the year being closed out.

**The reserve calculation for FY 2023 does not include the \$85.6M in ARP revenue utilized.

Stabilization Funds Policy: Waterfall Funding Mechanism



Application of the Carryover Balance

Cash Basis Carryover Balance FY 2024 \$ 64,974,804

Uses of Carryover Balance

Application of Stabilization Funds Policy:

Less General Fund Carryover Balance (1.5% of operating revenue) \$ 8,414,485

Less Transfers to Reserve Accounts:

General Fund Contingency Account (2.30% of operating revenue) \$ 4,241,295

General Fund Contingency Account for one-time needs \$ 21,690,000

Economic Downturn Reserve (5.00% of operating revenue) \$ 1,128,610

Working Capital Reserve (8.20% of operating revenue) \$ 3,591,406

Total Reserve Transfer from Stabilization Funds Policy \$ 30,651,311

Carryover Balance Less Total Applied to Stabilization Funds Policy \$ 25,909,008

Less Modified Waterfall Uses:

CRS Pension Contribution \$ 2,000,000

Affordable Housing Trust Fund \$ 5,000,000

Operating Contingencies Account \$ 500,000

Balance Available \$ 18,409,008

Less One-Time Uses:

Infrastructure and Capital Project Reserve \$ 18,409,008

Balance Available \$ -

Administration's Recommended One-Time Uses General Fund Contingency Account: \$21.7 million

- Cincinnati Fire Department = **\$8.6 million**
 - Retroactive Pay and One-Time Lump Sum Payments = \$6.0 million
 - This will implement the retroactive pay and one-time lump sum payments included in the new bargaining agreement with the International Association of Fire Fighters (IAFF).
 - FY 2025 Wage Increases = \$1.6 million
 - This will cover the additional costs in FY 2025 for the new bargaining agreement with the International Association of Fire Fighters (IAFF).
 - Cardiac Monitors = \$990k
 - Funds will be used for the capital acquisition of new cardiac monitors to allow medics to monitor the vital signs of patients requesting emergency medical services.

Administration's Recommended One-Time Uses General Fund Contingency Account: \$21.7 million

- Cincinnati Police Department = **\$8.3 million**
 - Retroactive Pay = \$3.6 million
 - This will implement the retroactive pay included in the new bargaining agreement with the Fraternal Order of Police (FOP).
 - FY 2025 Wage Increases = \$4.2 million
 - This will cover the additional costs in FY 2025 for the new bargaining agreement with the Fraternal Order of Police (FOP).
 - Mobile Data Computers (MDCs) = \$500k
 - Funds will be used for the capital acquisition of information technology equipment to replace outdated MDCs in police vehicles.

Administration's Recommended One-Time Uses General Fund Contingency Account: \$21.7 million

- Cincinnati Retirement System (CRS) = **\$2.0 million**
 - Internal Revenue Service (IRS) Tax Rule Compliance = \$2.0 million
 - This will cover the cost of benefits received by retirees that exceeded the maximum amount allowable under Internal Revenue Code Section 415(b) from CRS, specifically the excess benefits paid since 2001 with reimbursement required from a source other than the CRS Retirement Fund.
- Department of Transportation and Engineering (DOTE) = **\$100k**
 - Lunken Airport Site Assessment = \$100k
 - Funds will be utilized to conduct a site assessment for a permanent customs facility at Lunken Airport.

Administration's Recommended One-Time Uses General Fund Contingency Account: \$21.7 million

- City Manager's Office = **\$2.7 million**
 - Downtown/Uptown Safety Funds = \$250k
 - Funds will be deployed by the City Manager to provide additional public safety measures in the downtown and uptown areas of the City.
 - Appropriations from FY 2024 that were not encumbered by June 30, 2024 = \$2.45 million
 - Several contracts for which funds were appropriated in FY 2024 could not be completed by June 30, 2024. Those funds are included in the FY 2024 Carryover Balance, and the contracts are now being completed for a variety of items including the Financial Freedom initiatives and leveraged support for childcare.

Infrastructure and Capital Project Reserve

- Remaining Amount = **\$18.4 million**
- Will Be Set Aside in the Reserve Account until City Council provides direction on the use of the funds.

Mayor's Recommended One-Time Uses

- Infrastructure and Capital Project Reserve = **\$3.55 million**
 - Cincinnati Parks Department: Sinton Facility Improvements = \$580k
 - Department of Transportation & Engineering: Colerain Avenue Speed Cushions = \$500k
 - Department of Public Services: City Hall Renovations = \$320k
 - Cincinnati Police Department: Ending Service Weapon Buyback Provisions = \$500k
 - City Manager's Office: Keep Cincinnati Beautiful Building Acquisition = \$250k
 - Department of Community & Economic Development: Talbert House Crisis Center Facility = \$1.4 million
 - Remaining Amount = **\$14,859,008**
- Reserve for Operating Budget Contingencies Account = **\$100k**
 - 3CDC North OTR Clean & Safe Ambassador Program = \$100k
 - Remaining Amount = **\$400k**

Questions?

October 7, 2024

TO: Members of the Budget and Finance Committee

202402132

FROM: Sheryl M.M. Long, City Manager

SUBJECT: Department of Finance Report for the Fiscal Year Ended June 30, 2024 (unaudited)

The following report provides an overview of the City of Cincinnati's financial condition for the fiscal year (FY) ending June 30, 2024. Final revenue and expenditures are compared against the estimates for the fiscal year. Revenues and expenditure trends are reviewed, followed by an explanation of the General Fund's year-end carryover balance.

General Fund 2024 Fiscal Year-End Balance

As shown in the summary table below, the City's General Fund ended FY 2024 with an actual carryover amount of \$64.9 million including \$7.3 million net FY 2023 carryover. This represents an increase in the FY 2024 carryover balance of \$57.6 million. Revenue estimates included \$27.2 million in ARPA revenue; however, based on guidance from the U.S. Treasury the ARPA revenue was receipted to Fund 469 and \$27.2 million dollars of General Fund expenditures were paid directly from that fund thus decreasing expenditures in the General Fund. Therefore, General Fund revenues exceeded the estimate by \$6.5 million, \$2.9 million in prior year encumbrances were cancelled, and expenditure savings totaled \$19.2 million.

General Fund Resources, Expenditures and Carryover (in thousands)

	FY 2024 Final Budget per CFS and After FY2023 Close-out Adj.	FY 2024 Unaudited After FY2023 Close-out Adj.	\$ Change
Resources:			
Revenues	\$527,236	\$533,718	\$6,482
Transfers In	16,727	16,727	\$0
Transfers In from Reserves	20,690	20,690	\$0
<i>Total Resources</i>	564,653	571,135	6,482
Expenditures:			
Operating Expenditures	521,552	475,122	(46,430)
Operating Expenditures related to 2023 close-out	0	0	0
Operating Expenditures net of 2023 close-out adjustments	521,552	475,122	(46,430)
Transfers Out net of 2023 close-out adjustments	41,230	41,230	0
<i>Net Expenditures and Transfers Out</i>	562,782	516,352	(46,430)
Operating Surplus/Deficit	1,871	54,783	52,912
Cancelled Prior Year Encumbrances	0	2,871	2,871
Net Surplus	1,871	57,654	55,783
Prior Year Carryover after FY2023 close-out adjustments	7,321	7,321	0
Cash Basis Carryover Balance FY2024	9,192	64,975	55,783

What follows is a brief explanation of resources received and expenditures that occurred throughout the year to achieve the ending FY 2024 carryover balance.

Total Resources

General Fund Revenues – Actual FY 2024 revenues of \$533.7 million were above revenue estimates of \$527.2 million by \$6.5 million, or 1%. These amounts did not include the \$27.2 million in ARPA revenue which was receipted to Fund 469. Overall revenues ended above the estimates due to positive collections in several areas throughout the year. Below are factors that affected revenues:

Favorable Variances:

- Income Tax revenues exceeded estimates by \$18.2 million. Income Tax revenue was not projected to increase in FY 2024; however, withholding payments and net profits have exceeded estimates.
- Admission tax collections were \$2.2 million better than expected. Revenue from summer concerts and larger attendance for baseball games contributed to the positive variance in this category.
- Investment Income revenue outperformed estimates by \$12 million. A stronger than expected economy and unpredicted Federal Reserve rate hikes in late 2023 have resulted in higher interest earnings than originally estimated.

Unfavorable Variances:

- Other revenue ended the year \$27.2 million below the estimate due to a change in how \$27.2 million of ARPA revenue was receipted. Based on guidance received from the U.S. Treasury, ARPA revenue was required to be receipted to their own fund, Fund 469, rather than the General Fund thus resulting in a large negative revenue variance in the General Fund.

Total Expenditures

Actual FY 2024 operating expenditures of \$475.1 million, which are a combination of actual expenditures and encumbrances, were less than the Approved FY 2024 Budget by \$46.4 million. This total includes \$29.7 million of one-time expenditures that were approved during FY 2024 but are not recurring annual expenditures. The majority of these savings resulted from the receipt of \$27.2 million of ARPA revenue to Fund 469 vs. the General Fund as required by the U.S. Treasury.

Cancelled Encumbrances

Cancelled encumbrances are prior year planned or anticipated expenditures that did not materialize into actual expenditures in the current fiscal year. Cancelled encumbrances effectively return resources back to the fund balance of the General Fund and thereby contribute to the carryover balance. The Finance Department reviewed prior year encumbrances with departments and cancelled some prior year encumbrances to achieve additional savings for FY 2024. In FY 2024, actual cancelled prior year encumbrances were \$2.9 million.

FY 2024 Final Reserve Balances

Reserve balances at June 30, 2024 are as follows:

Actual Balances FY 2024 As of June 30, 2024		
Annual Revenue	\$560,965,684	
Working Capital Reserve	\$42,407,780	7.56%
General Fund Contingency Account	\$8,660,916	1.54%
Economic Downturn Reserve	\$26,919,674	4.80%
General Fund Carryover Balance (includes \$8.6 million from FY 2023)	\$64,974,804	11.58%
Combined Reserves	\$142,963,174	25.49%

Details related to the application of the City’s stabilization funds policy and other potential one-time uses of carryover balance are contained in the FY 2024 Carryover to FY 2025 Report.

Finance Reports

In conjunction with this year-end report, submitted herewith are the following Department of Finance reports:

- 1. Comparative Statement of Revenue for the month ended June 30, 2024
- 2. City Treasurer’s Monthly Cash Reconciliation Reports for May and June 2024 and May and June monthly audit report of the accounts of the City Treasurer
- 3. Statement of Balances for all Funds as of June 30, 2024

By approval of this report, City Council appropriates the revenues received in the various restricted funds on the attached Statement of Balances and as stated in greater detail on the records maintained by the Department of Finance, Division of Accounts & Audits. Such revenues are to be expended in accordance with the purposes for which the funds were established.

Attachments

c: William “Billy” Weber, Assistant City Manager
Karen Alder, Director of Finance

October 7, 2024

TO: Members of the Budget and Finance Committee

FROM: Sheryl M. M. Long, City Manager

202402131

SUBJECT: FY 2024 Carryover to FY 2025 Report

The following report provides an overview of the City of Cincinnati's General Fund FY 2024 year-end balance and application of the Stabilization Funds Policy adopted by the City Council. This report also includes FY 2025 Budget considerations for discussion.

General Fund 2024 Fiscal Year-End Balance and One-Time Uses

As shown in the table below, the City's General Fund ended FY 2024 with a carryover amount of \$65.0 million including \$7.3 million net FY 2023 carryover.

Utilizing the City's Stabilization Funds Policy contributions will be made to the Cincinnati Retirement System (CRS) for unfunded pension obligations, Affordable Housing Trust Fund, and an Operating Budget Contingencies Account. There is \$18.4 million available for one-time infrastructure and capital uses.

The following table includes a breakdown of how the carryover will be applied:

Application of FY 2024 Carryover Balance

Cash Basis Carryover Balance FY 2024	\$ 64,974,804
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Uses of Carryover Balance

Application of Stabilization Funds Policy:

Less General Fund Carryover Balance (1.5% of operating revenue)	\$ 8,414,485
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Less Transfers to Reserve Accounts:

General Fund Contingency Account (2.30% of operating revenue)	\$ 4,241,295	
General Fund Contingency Account for one-time needs	\$ 21,690,000	
Economic Downturn Reserve (5.00% of operating revenue)	\$ 1,128,610	
Working Capital Reserve (8.20% of operating revenue)	\$ 3,591,406	

Total Reserve Transfer from Stabilization Funds Policy	\$ 30,651,311
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Carryover Balance Less Total Applied to Stabilization Funds Policy	\$ 25,909,008
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Less Modified Waterfall Uses:

CRS Pension Contribution	\$ 2,000,000
Affordable Housing Trust Fund	\$ 5,000,000
Operating Contingencies Account	\$ 500,000

Balance Available	\$ 18,409,008
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Less One-Time Uses:

Infrastructure and Capital Project Reserve	\$ 18,409,008
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Balance Available	\$ -
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Uses of Carryover Balances

The Government Finance Officers Association (GFOA) recommends that local governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund. The City's Stabilization Funds Policy, approved by the City Council in Ordinance No. 0253-2015 and subsequently amended in Ordinance Nos. 0213-2019 and 0056-2022, incorporates the GFOA's recommendation of no less than two months of general fund operating revenues, or 16.70% of annual general fund operating revenues.

Per the Stabilization Funds Policy, the following transfers will be requested via ordinance: \$25.9 million to the General Fund Contingency Account, \$1.1 million to the Economic Downturn Reserve, and \$3.6 million to the Working Capital Reserve. Based on the policy, \$8.4 million will remain in the General Fund balance. The transfer to the General Fund Contingency account includes \$21.7 million for one-time needs which are itemized later in this report.

FY 2023 Balances After Close-out Adjustments		
Actual FY 2023 Revenue	\$573,645,786 *	
Working Capital Reserve	\$41,463,006	7.23%
General Fund Contingency Account	\$9,760,916	1.70%
Economic Downturn Reserve	\$26,919,674	4.69%
General Fund Carryover Balance (After Uses)	\$7,320,687	1.28%
Total Stabilization Policy Reserves	\$85,464,283	14.90%
30% Income Tax Reserve for Refunds	\$50,015,389	
Total Combined Reserves	\$135,479,672	
*This amount includes \$85.6M in ARP Revenue utilized in FY2023. The reserve percentage is 17.51% based on GF revenue only (excluding ARP).		

Balances June 30, 2024 After Proposed Transfers		
Annual FY 2024 Revenue	\$560,965,684 ¹	
Working Capital Reserve	\$45,999,186	8.20%
General Fund Contingency Account	\$12,902,211 ²	2.30%
Economic Downturn Reserve	\$28,048,284	5.00%
General Fund Carryover Balance (After Uses)	\$8,414,485	1.50%
Total Stabilization Policy Reserves	\$95,364,166	17.00%
Income Tax Reserve for Refunds	\$50,015,389	
Total Combined Reserves	\$145,379,555	
¹ This amount includes \$27,247,831 in ARP revenue. Without ARP revenue included the reserve percentage is 17.87%.		
² This amount does not include the \$21,690,000 transferred to the reserve for one-time needs since this amount is planned to be utilized for FY 2025.		

To ensure fiscal stability, the Administration is committed to managing the City's operations in a prudent, responsible way through the adherence to management disciplines, including the Stabilization Funds Policy. The City must plan for and be prepared to mitigate fluctuations in demand for services as well as changes in revenues influenced by the economy and budgetary decisions made by the State of Ohio and the federal government. Especially in the face of the uncertainty caused by remote work trends and volatile interest rates, the City must be prepared for unforeseen events that could result in additional expenditure requirements or loss of revenues by maintaining prudent levels of fund balance and reserves as set forth in the Stabilization Funds Policy. The rating agencies have emphasized the importance of maintaining appropriate reserves to ensure financial stability and to retain the current bond ratings.

It should be noted that with these recommended transfers, the City will have reserves of 17.00% which is above the minimum 16.70% of annual General Fund operating revenue set aside in reserves in accordance with the Stabilization Funds Policy. The City's Stabilization Funds Policy is based on the GFOA's guideline that no less than two months of regular general fund operating revenue or regular general fund expenditures (or 16.70%) be maintained in reserves. While ARP revenue was not included in the reserve calculation for FY 2023, the Administration has taken a conservative approach to include it for FY 2024 to ensure fiscal sustainability as ARP dollars expire. The FY 2023 table above reflects the reserve level percentages based on the inclusion of ARP in the revenue total to show a consistent comparison. As detailed in the footnote, if ARP is excluded from the total revenue, the reserve level of 17.51% is achieved.

Stabilization Funds Policy Uses

Based on the Stabilization Funds Policy waterfall mechanism, the following items will be funded:

- \$21,690,000 transferred to the General Fund Contingency Account will be utilized for one-time needs as follows:
 1. Cincinnati Fire Department (CFD): Retroactive Pay and One-Time Lump Sum Payments (\$6.0 million) – The City's bargaining agreement with the International Association of Fire Fighters (IAFF) expired in December 2023 and a new contract was agreed to in September 2024. Funds will be used to cover the retroactive wage increase back to December 2023 as well as two one-time lump sum payments that IAFF members will receive.
 2. Cincinnati Police Department (CPD): Retroactive Pay (\$3.6 million) – The City's bargaining agreement with the Fraternal Order of Police (FOP) expired in April 2024 and a new contract was agreed to in September 2024. Funds will be used to cover the retroactive wage increase back to April 2024.
 3. Cincinnati Fire Department (CFD): FY 2025 Wage Increases (\$1.6 million) – Funds will cover the additional costs related to the newly agreed to bargaining agreement with the International Association of Fire Fighters (IAFF) beyond what was already included in the FY 2025 Approved Budget Update.
 4. Cincinnati Police Department (CPD): FY 2025 Wage Increases (\$4.2 million) – Funds will cover the additional costs related to the newly agreed to bargaining agreement with the Fraternal Order of Police (FOP) beyond what was already included in the FY 2025 Approved Budget Update.
 5. Cincinnati Retirement System (CRS): Internal Revenue Service (IRS) Tax Rule Compliance (\$2.0 million) – Funds will cover benefits received by retirees that exceeded the maximum amount allowable under Internal Revenue Code Section 415(b) from CRS. These funds will cover excess benefits paid since 2001 with one-time reimbursement required from a source other than the CRS Retirement Fund.

6. Cincinnati Fire Department (CFD): LifePak Medical Devices (\$990k) – Funds will be used for the capital acquisition of medical equipment with CFD replacing 22 LifePak medical devices (cardiac monitors) that will be out of warranty as of December 31, 2024.
 7. Cincinnati Police Department (CPD): Mobile Data Computers (MDCs) (\$500k) – Funds will be used for the capital acquisition of information technology equipment with CPD replacing outdated MDCs in police vehicles. This is a \$1.0 million project with \$500k already allocated in the Approved FY 2025 Capital Budget. These funds will allow for the completion of the project.
 8. City Manager's Office (CMO): Downtown/Uptown Safety Funds (\$250k) – Funds will be deployed by the City Manager to provide additional public safety measures in the downtown and uptown areas of the City.
 9. City Manager's Office (CMO): Appropriations from FY 2024 that were not encumbered by June 30, 2024 (\$2.45 million) – Several contracts for which funds were appropriated in FY 2024 could not be completed by June 30, 2024. Those funds are included in the FY 2024 Carryover Balance and the contracts are now being completed for a variety of items including the Financial Freedom initiatives and leveraged support for childcare.
 10. Department of Transportation and Engineering (DOTE): Lunken Airport Site Assessment (\$100k) – Funds will be utilized to conduct a site assessment for a permanent customs facility at Lunken Airport.
- \$5.0 million will be allocated to the Affordable Housing Trust Fund, to be deployed through the established partnership with the Cincinnati Development Fund (CDF).
 - \$2.0 million will be contributed to the Cincinnati Retirement System (CRS) to address unfunded pension obligations.
 - \$500,000 will be allocated to the Operating Budget Contingencies Account to cover unforeseen operating expense needs that arise during the remainder of the fiscal year.

Carryover Uses

As part of the Stabilization Funds Policy, \$18,409,008 is available for one-time uses for FY 2025. This amount will be set aside in a Infrastructure and Capital Project Reserve until City Council provides direction on the use of the funds.

2025 Pending Matters

There are several budget concerns for FY 2025 and beyond that are noteworthy. These include the following:

- FY 2025 Approved General Fund Budget Update – The Approved FY 2025 General Fund Budget Update is balanced, and it is structurally balanced for ongoing expenditures. It also includes the use of \$25.2 million in one-time American Rescue Plan (ARP) funds. The Administration will monitor the budget closely and report back to Council during FY 2025 on how actual revenues align with revenues projected in the Approved FY 2025 Budget Update.
- Labor Negotiations – While labor agreements with the International Association of Fire Fighters (IAFF) and the Fraternal Order of Police (FOP) have recently been finalized, all other bargaining unit contracts are set to expire over the next twelve months. The Cincinnati Organized and Dedicated Employees (CODE) contract expires during FY 2025 in March 2025. The remaining bargaining unit contracts expire during FY 2026 including the American Federation of State, County and Municipal Employees (AFSCME) and the AFSCME Municipal Workers contracts which expire in August 2025, the Cincinnati

Building Trades Council contract which expires in August 2025, and the Teamsters contract which expires in October 2025. Any wage increases agreed to above the amounts included in budget projections could increase projected deficits. Budget projections, including updated revenue projections, will be updated in December as part of the Tentative Tax Budget approval.

- FY 2026-2029 Projected General Fund Budget Deficits – The General Fund multi-year forecast for FY 2026-2029 as of June 30, 2024 shows expenditures growing at a faster pace than revenues. The projected General Fund budget deficits for FY 2026-2029 were \$6.5 million, \$11.0 million, \$15.8 million and \$20.9 million respectively. Since June 30, 2024, the City has negotiated labor contracts with the IAFF and FOP with wage increases that will increase expenditures and likely grow the projected FY 2026-2029 deficits. If future labor contracts with other bargaining units include wage increases above the amounts included in budget projections, that could also increase projected deficits. Budget projections, including updated revenue projections, will be updated in December as part of the Tentative Tax Budget approval.
- Ratings Agencies – Moody’s Investors Services’ current assigned rating is Aa2 for the City’s outstanding general obligation unlimited tax (GOULT) debt, and the rating is Aa3 on the City’s outstanding non-tax revenue debt. The outlook is stable. S&P Global (formerly Standard & Poor’s) Ratings Services’ current assigned rating is AA for the City’s long-term unlimited-tax general obligation (GO) bonds and an AA long-term rating on the City’s non-tax revenue bonds. The outlook is stable.
- Income Tax – The FY 2025 Income Tax estimate was based on the forecasted FY 2024 collections as of April, revenue trends, and the University of Cincinnati (UC) Economics Center’s forecast. The UC forecast also projects a compound growth rate of 1.21% in income tax revenue from FY 2024 – FY 2029. Income tax revenue has stabilized as employees are now permanently working remote and hybrid work schedules. However, it should be stressed that the City remains overly reliant on income tax revenue, which makes it susceptible to long-term changes in work trends.

Recommendation

The Administration requests this report be approved and filed and recommends approval of the accompanying Ordinance.

cc: William “Billy” Weber, Assistant City Manager
Karen Alder, Finance Director
Andrew Dudas, Budget Director

October 7, 2024

To: Members of the Budget and Finance Committee
From: Sheryl M. M. Long, City Manager
Subject: **Emergency Ordinance – FY 2024 Carryover to FY 2025 Report – Recommended Transfers and Appropriations**

202402158

Attached is an Emergency Ordinance captioned:

AUTHORIZING the transfer of \$3,591,406 from the unappropriated surplus of General Fund 050 to the unappropriated surplus of Working Capital Reserve Fund 754 to increase the City’s working capital reserve; **AUTHORIZING** the transfer of \$1,128,610 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2585, “Economic Downturn Reserve,” to increase the City’s emergency reserve; **AUTHORIZING** the transfer of \$25,931,295 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2580, “Reserve for Weather Events, Other Emergency and One-Time Needs,” to provide resources for unanticipated emergencies, including those caused by unusual weather events, to increase the City’s reserve and for one-time needs; **AUTHORIZING** the transfer and appropriation of \$5,000,000 from the unappropriated surplus of General Fund 050 to Department of Community and Economic Development non-personnel operating budget account no. 050x164x7200 to provide resources for the Cincinnati Development Fund to use for affordable housing initiatives; **AUTHORIZING** the transfer and appropriation of \$2,000,000 from the unappropriated surplus of General Fund 050 to the City Manager’s Office personnel operating budget account no. 050x101x7500 to provide a one-time contribution to address the City’s pension obligation to the Cincinnati Retirement System; **AUTHORIZING** the transfer of \$500,000 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2535, “Reserve for Operating Budget Contingencies,” to provide resources for subsequent appropriation for one-time unforeseen operating needs that arise during the remainder of the current fiscal year; **AUTHORIZING** the transfer of \$18,409,008 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x3440, “Infrastructure and Capital Project Reserve,” to provide resources for subsequent appropriation by Council for identified one-time infrastructure and capital projects for identified urgent needs or as part of the next annual budget cycle; **AUTHORIZING** the transfer of \$15,890,000 from General Fund balance sheet reserve account no. 050x2580, “Reserve for Weather Events, Other Emergency and One-Time Needs,” to the unappropriated surplus of General Fund 050; **AUTHORIZING** the transfer and appropriation of \$6,000,000 from the unappropriated surplus of General Fund 050 to Cincinnati Fire Department General Fund personnel operating budget account no. 050x271x7100 to provide resources for

retroactive pay and one-time lump sum payments included in the new bargaining agreement between the City and the International Association of Fire Fighters to be paid during FY 2025; **AUTHORIZING** the transfer and appropriation of \$3,600,000 from the unappropriated surplus of General Fund 050 to Cincinnati Police Department General Fund personnel operating budget account no. 050x222x7100 to provide resources for retroactive pay included in the new bargaining agreement between the City and the Fraternal Order of Police to be paid during FY 2025; **AUTHORIZING** the transfer and appropriation of \$2,000,000 from the unappropriated surplus of General Fund 050 to Contribution To Total Benefit Arrangement (CRS) non-departmental personnel operating budget account no. 050x915x7500 to provide a one-time payment to the Cincinnati Retirement System to cover benefits received by retirees since 2001 that exceeded the maximum amount allowable under Internal Revenue Code Section 415(b); **AUTHORIZING** the transfer and appropriation of \$250,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office personnel operating budget account no. 050x101x7100 to provide funds for additional public safety measures in the downtown and uptown areas of the City; **AUTHORIZING** the transfer and appropriation of \$2,450,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office non-personnel operating budget account no. 050x101x7200 to provide resources for items funded in FY 2024 for which contracts were not executed before June 30, 2024; **AUTHORIZING** the transfer and appropriation of \$100,000 from the unappropriated surplus of General Fund 050 to Department of Transportation and Engineering non-personnel operating budget account no. 050x231x7200 to provide resources to conduct a site assessment for a permanent customs facility at Lunken Airport; **AUTHORIZING** the transfer of \$100,000 from General Fund balance sheet reserve account no. 050x2535, "Reserve for Operating Budget Contingencies," to the unappropriated surplus of General Fund 050; **AUTHORIZING** the transfer and appropriation of \$100,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office non-personnel operating budget account no. 050x101x7200 to provide resources to support the Cincinnati Center City Development Corporation ("3CDC") North Over-the-Rhine ("OTR") Clean & Safe Ambassador program; **AUTHORIZING** the transfer and appropriation of \$113,500 from the unappropriated surplus of Stormwater Management Fund 107 to the City Manager's Office non-personnel operating budget account no. 107x101x7200 to provide resources to support the 3CDC North OTR Clean & Safe Ambassador program; **ESTABLISHING** new capital improvement program project account no. 980x271x252724, "Cardiac Monitor Equipment – GFCO," to provide resources for the acquisition of cardiac monitors and related equipment to allow medics to monitor the vital signs of patients requesting emergency medical services from the Cincinnati Fire Department; **ESTABLISHING** new capital improvement program project account no. 980x162x251625, "Talbert House Crisis Center – GFCO," to provide resources to construct a new Talbert House Crisis Center that will house programs to assist City residents struggling with addiction and mental health issues; **AUTHORIZING** the transfer of \$3,550,000 from

General Fund balance sheet reserve account no. 050x3440, “Infrastructure and Capital Project Reserve,” to the unappropriated surplus of General Fund 050; **AUTHORIZING** the transfer and appropriation of \$4,790,000 from the unappropriated surplus of General Fund 050 to various capital improvement program project accounts according to Schedule A of the Capital Budget Schedule of Transfer; **AUTHORIZING** the transfer and appropriation of \$250,000 from the unappropriated surplus of General Fund 050 to the City Manager’s Office General Fund non-personnel operating budget account no. 050x101x7200 to provide resources to Keep Cincinnati Beautiful for capital facilities improvements; and **DECLARING** certain projects to be for a public purpose, all for the purpose of carrying out the Capital Improvement Program.

This Emergency Ordinance would authorize the various transfers and appropriations as recommended in the FY 2024 Carryover to FY 2025 Report which includes the following transfers and appropriations:

Application of FY 2024 Carryover Balance

Cash Basis Carryover Balance FY 2024	\$ 64,974,804
Uses of Carryover Balance	
Application of Stabilization Funds Policy:	
Less General Fund Carryover Balance (1.5% of operating revenue)	\$ 8,414,485
Less Transfers to Reserve Accounts:	
General Fund Contingency Account (2.30% of operating revenue)	\$ 4,241,295
General Fund Contingency Account for one-time needs	\$ 21,690,000
Economic Downturn Reserve (5.00% of operating revenue)	\$ 1,128,610
Working Capital Reserve (8.20% of operating revenue)	\$ 3,591,406
Total Reserve Transfer from Stabilization Funds Policy	<u>\$ 30,651,311</u>
Carryover Balance Less Total Applied to Stabilization Funds Policy	\$ 25,909,008
Less Modified Waterfall Uses:	
CRS Pension Contribution	\$ 2,000,000
Affordable Housing Trust Fund	\$ 5,000,000
Operating Contingencies Account	\$ 500,000
Balance Available	<u>\$ 18,409,008</u>
Less One-Time Uses:	
Infrastructure and Capital Project Reserve	\$ 18,409,008
Balance Available	<u>\$ -</u>

Also included in this Emergency Ordinance are allocations recommended by the Mayor which include:

- \$3,550,000 from the Infrastructure and Capital Project Reserve, leaving a remaining balance of \$14,859,008.
- \$100,000 from the Reserve for Operating Budget Contingencies, leaving a remaining balance of \$400,000.

Additional information regarding the overview of the City of Cincinnati's financial condition for the fiscal year (FY) ending June 30, 2024, can be found in the Department of Finance Report for the Fiscal Year Ended June 30, 2024 (unaudited) (Item #202402132).

The reason for the emergency is the immediate need to accomplish the authorized transfers and appropriations so that the funding described herein is in place immediately and so that the necessary expenditures described herein may be made as soon as possible.

The Administration recommends passage of this Emergency Ordinance.

cc: William "Billy" Weber, Assistant City Manager
Andrew M. Dudas, Budget Director
Karen Alder, Finance Director

Attachments

EMERGENCY

CMZ

- 2024

AUTHORIZING the transfer of \$3,591,406 from the unappropriated surplus of General Fund 050 to the unappropriated surplus of Working Capital Reserve Fund 754 to increase the City's working capital reserve; **AUTHORIZING** the transfer of \$1,128,610 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2585, "Economic Downturn Reserve," to increase the City's emergency reserve; **AUTHORIZING** the transfer of \$25,931,295 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2580, "Reserve for Weather Events, Other Emergency and One-Time Needs," to provide resources for unanticipated emergencies, including those caused by unusual weather events, to increase the City's reserve and for one-time needs; **AUTHORIZING** the transfer and appropriation of \$5,000,000 from the unappropriated surplus of General Fund 050 to Department of Community and Economic Development non-personnel operating budget account no. 050x164x7200 to provide resources for the Cincinnati Development Fund to use for affordable housing initiatives; **AUTHORIZING** the transfer and appropriation of \$2,000,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office personnel operating budget account no. 050x101x7500 to provide a one-time contribution to address the City's pension obligation to the Cincinnati Retirement System; **AUTHORIZING** the transfer of \$500,000 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2535, "Reserve for Operating Budget Contingencies," to provide resources for subsequent appropriation for one-time unforeseen operating needs that arise during the remainder of the current fiscal year; **AUTHORIZING** the transfer of \$18,409,008 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x3440, "Infrastructure and Capital Project Reserve," to provide resources for subsequent appropriation by Council for identified one-time infrastructure and capital projects for identified urgent needs or as part of the next annual budget cycle; **AUTHORIZING** the transfer of \$15,890,000 from General Fund balance sheet reserve account no. 050x2580, "Reserve for Weather Events, Other Emergency and One-Time Needs," to the unappropriated surplus of General Fund 050; **AUTHORIZING** the transfer and appropriation of \$6,000,000 from the unappropriated surplus of General Fund 050 to Cincinnati Fire Department General Fund personnel operating budget account no. 050x271x7100 to provide resources for retroactive pay and one-time lump sum payments included in the new bargaining agreement between the City and the International Association of Fire Fighters to be paid during FY 2025; **AUTHORIZING** the transfer and appropriation of \$3,600,000 from the unappropriated surplus of General Fund 050 to Cincinnati Police Department General Fund personnel operating budget account no. 050x222x7100 to provide resources for retroactive pay included in the new bargaining agreement between the City and the Fraternal Order of Police to be paid during FY 2025; **AUTHORIZING** the transfer and appropriation of \$2,000,000 from the unappropriated surplus of General Fund 050 to Contribution To Total Benefit Arrangement (CRS) non-departmental personnel operating budget account no. 050x915x7500 to provide a one-time payment to the Cincinnati Retirement System to cover benefits received by retirees since 2001 that exceeded the maximum amount allowable under Internal Revenue Code Section 415(b); **AUTHORIZING** the transfer and appropriation of \$250,000 from the unappropriated surplus of General Fund 050 to

the City Manager's Office personnel operating budget account no. 050x101x7100 to provide funds for additional public safety measures in the downtown and uptown areas of the City; **AUTHORIZING** the transfer and appropriation of \$2,450,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office non-personnel operating budget account no. 050x101x7200 to provide resources for items funded in FY 2024 for which contracts were not executed before June 30, 2024; **AUTHORIZING** the transfer and appropriation of \$100,000 from the unappropriated surplus of General Fund 050 to Department of Transportation and Engineering non-personnel operating budget account no. 050x231x7200 to provide resources to conduct a site assessment for a permanent customs facility at Lunken Airport; **AUTHORIZING** the transfer of \$100,000 from General Fund balance sheet reserve account no. 050x2535, "Reserve for Operating Budget Contingencies," to the unappropriated surplus of General Fund 050; **AUTHORIZING** the transfer and appropriation of \$100,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office non-personnel operating budget account no. 050x101x7200 to provide resources to support the Cincinnati Center City Development Corporation ("3CDC") North Over-the-Rhine ("OTR") Clean & Safe Ambassador program; **AUTHORIZING** the transfer and appropriation of \$113,500 from the unappropriated surplus of Stormwater Management Fund 107 to the City Manager's Office non-personnel operating budget account no. 107x101x7200 to provide resources to support the 3CDC North OTR Clean & Safe Ambassador program; **ESTABLISHING** new capital improvement program project account no. 980x271x252724, "Cardiac Monitor Equipment – GFCO," to provide resources for the acquisition of cardiac monitors and related equipment to allow medics to monitor the vital signs of patients requesting emergency medical services from the Cincinnati Fire Department; **ESTABLISHING** new capital improvement program project account no. 980x162x251625, "Talbert House Crisis Center – GFCO," to provide resources to construct a new Talbert House Crisis Center that will house programs to assist City residents struggling with addiction and mental health issues; **AUTHORIZING** the transfer of \$3,550,000 from General Fund balance sheet reserve account no. 050x3440, "Infrastructure and Capital Project Reserve," to the unappropriated surplus of General Fund 050; **AUTHORIZING** the transfer and appropriation of \$4,790,000 from the unappropriated surplus of General Fund 050 to various capital improvement program project accounts according to Schedule A of the Capital Budget Schedule of Transfer; **AUTHORIZING** the transfer and appropriation of \$250,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office General Fund non-personnel operating budget account no. 050x101x7200 to provide resources to Keep Cincinnati Beautiful for capital facilities improvements; and **DECLARING** certain projects to be for a public purpose, all for the purpose of carrying out the Capital Improvement Program.

WHEREAS, in 2015, in Ordinance No. 253-2015, Council adopted a Stabilization Funds Policy to define appropriate funding for the City's various reserve funds, with such policy being later revised in 2019 through Ordinance No. 213-2019 and revised again in 2022 through Ordinance No. 56-2022; and

WHEREAS, in accordance with the terms of the Stabilization Funds Policy, the Administration recommends transferring funds into the Working Capital Reserve Fund and into two separate balance sheet reserve accounts: "Economic Downturn Reserve" and "Reserve for Weather Events, Other Emergency and One-Time Needs"; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That \$3,591,406 is transferred from the unappropriated surplus of General Fund 050 to the unappropriated surplus of Working Capital Reserve Fund 754 to increase the City's working capital reserve.

Section 2. That \$1,128,610 is transferred from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2585, "Economic Downturn Reserve," to increase the City's emergency reserve.

Section 3. That \$25,931,295 is transferred from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2580, "Reserve for Weather Events, Other Emergency and One-Time Needs," to provide resources for unanticipated emergencies including those caused by unusual weather events, to increase the City's reserve and for one-time needs.

Section 4. That the transfer and appropriation of \$5,000,000 from the unappropriated surplus of General Fund 050 to Department of Community and Economic Development non-personnel operating budget account no. 050x164x7200 is authorized to provide resources for the Cincinnati Development Fund to use for affordable housing initiatives.

Section 5. That the transfer and appropriation of \$2,000,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office personnel operating budget account no. 050x101x7500 is authorized to provide a one-time contribution to address the City's pension obligation to the Cincinnati Retirement System.

Section 6. That \$500,000 is transferred from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2535, "Reserve for Operating Budget Contingencies," to provide resources for subsequent appropriation for one-time unforeseen operating needs that arise during the remainder of the current fiscal year.

Section 7. That \$18,409,008 is transferred from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x3440, “Infrastructure and Capital Project Reserve,” to provide resources for subsequent appropriation by Council for identified one-time infrastructure and capital projects for identified urgent needs or as part of the next annual budget cycle.

Section 8. That \$15,890,000 is transferred from General Fund balance sheet reserve account no. 050x2580, “Reserve for Weather Events, Other Emergency and One-Time Needs,” to the unappropriated surplus of General Fund 050.

Section 9. That \$6,000,000 is transferred and appropriated from the unappropriated surplus of General Fund 050 to Cincinnati Fire Department personnel operating budget account no. 050x271x7100 to provide resources for retroactive pay and one-time lump sum payments included in the new bargaining agreement between the City and the International Association of Fire Fighters to be paid during FY 2025.

Section 10. That \$3,600,000 is transferred and appropriated from the unappropriated surplus of General Fund 050 to Cincinnati Police Department General Fund personnel operating budget account no. 050x222x7100 to provide resources for retroactive pay included in the new bargaining agreement between the City and the Fraternal Order of Police to be paid during FY 2025.

Section 11. That \$2,000,000 is transferred and appropriated from the unappropriated surplus of General Fund 050 to the Contribution To Total Benefit Arrangement (CRS) non-departmental personnel operating budget account no. 050x915x7500 to provide a one-time payment to the Cincinnati Retirement System to cover benefits received by retirees since 2001 that exceeded the maximum amount allowable under Internal Revenue Code Section 415(b).

Section 12. That \$250,000 is transferred and appropriated from the unappropriated surplus of General Fund 050 to the City Manager's Office personnel operating budget account no. 050x101x7100 to provide funds for additional public safety measures in the downtown and uptown areas of the City.

Section 13. That \$2,450,000 is transferred and appropriated from the unappropriated surplus of General Fund 050 to the City Manager's Office non-personnel operating budget account no. 050x101x7200 to provide resources for items funded in FY 2024 for which contracts were not executed before June 30, 2024.

Section 14. That \$100,000 is transferred and appropriated from the unappropriated surplus of General Fund 050 to Department of Transportation and Engineering non-personnel operating budget account no. 050x231x7200 to provide resources to conduct a site assessment for a permanent customs facility at Lunken Airport.

Section 15. That 100,000 is transferred from General Fund balance sheet reserve account no. 050x2535, "Reserve for Operating Budget Contingencies," to the unappropriated surplus of General Fund 050.

Section 16. That \$100,000 is transferred and appropriated from the unappropriated surplus of General Fund 050 to the City Manager's Office non-personnel operating budget account no. 050x101x7200 to provide resources to support the Cincinnati Center City Development Corporation ("3CDC") North Over-the-Rhine ("OTR") Clean & Safe Ambassador program.

Section 17. That \$113,500 is transferred and appropriated from the unappropriated surplus of Stormwater Management Fund 107 to the City Manager's Office non-personnel operating budget account no. 107x101x7200 to provide resources to support the 3CDC North OTR Clean & Safe Ambassador program.

Section 18. That capital improvement program project account no. 980x271x252724, “Cardiac Monitor Equipment – GFCO,” is established to provide resources for the acquisition of cardiac monitors and related equipment to allow medics to monitor the vital signs of patients requesting emergency medical services from the Cincinnati Fire Department.

Section 19. That capital improvement program project account no. 980x162x251625, “Talbert House Crisis Center – GFCO,” (“Talbert House project”) is established to provide resources to construct a new Talbert House Crisis Center which will house programs to assist City residents struggling with addiction and mental health issues.

Section 20. That \$3,550,000 is transferred from General Fund balance sheet reserve account no. 050x3440, “Infrastructure and Capital Project Reserve,” to the unappropriated surplus of General Fund 050.

Section 21. That \$4,790,000 is transferred and appropriated from the unappropriated surplus of General Fund 050 to various capital improvement program project accounts according to Schedule A of the Capital Budget Schedule of Transfer.

Section 22. That \$250,000 is transferred and appropriated from the unappropriated surplus of General Fund 050 to the City Manager’s Office General Fund non-personnel operating budget account no. 050x101x7200 to provide resources to Keep Cincinnati Beautiful for capital facilities improvements.

Section 23. That the Talbert House project is declared to serve a public purpose because the project will foster local improvement and investment and increase neighborhood vitality.

Section 24. That the appropriate City officials are authorized to do all things necessary and proper to implement the provisions of Sections 1 through 23.

Section 25. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to accomplish the authorized transfers and appropriations so that the funding described herein is in place immediately and so that the necessary expenditures described herein may be made as soon as possible.

Passed: _____, 2024

Aftab Pureval, Mayor

Attest: _____
Clerk

That the amounts set forth hereinafter totaling \$4,790,000.00 are hereby transferred and appropriated to the individual project accounts for the improvements listed hereinafter:

DEPT. DIVISION	PROJECT OR FUND TO BE TRANSFERRED FROM		PROJECT OR FUND TO BE TRANSFERRED TO		TOTAL BUDGETED COST ALL FUNDS		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
	NUMBER:	DESCRIPTION	NUMBER:	DESCRIPTION	PRIOR	REVISED	
Community & Economic Dev. Housing Dev. 162	050	General Fund	251625	Talbert House Crisis Center – GFCO	0.00	1,400,000.00	1,400,000.00
Parks 203	050	General Fund	252034	Sinton Facility Renovation	1,000,000.00	1,580,000.00	580,000.00
Police Support Bureau 226	050	General Fund	252210	Police Equipment	120,000.00	620,000.00	500,000.00
Police Admin. Bureau 227	050	General Fund	252225	Mobile Data Computer Upgrade	500,000.00	1,000,000.00	500,000.00
Transportation & Engineering Planning 232	050	General Fund	252383	Pedestrian Safety Improvements/ Major Street Calming	527,000.00	1,027,000.00	500,000.00
Public Services City Facility Management 255	050	General Fund	252500	City Facility Renovation and Repairs	7,986,000.00	8,306,000.00	320,000.00
Fire 271	050	General Fund	252724	Cardiac Monitor Equipment – GFCO	0.00	990,000.00	990,000.00

October 2, 2024

To: Mayor and Members of City Council

From: Sheryl M. M. Long, City Manager

202402108

Subject: Emergency Ordinance – The City's Fort Washington Flag

Attached is an Emergency Ordinance captioned:

AUTHORIZING the City Manager to donate the historic Fort Washington Flag to the Cincinnati Museum Center, notwithstanding the requirements of Cincinnati Municipal Code Section 321-143 governing the disposal of City-owned personal property.

This Emergency Ordinance is recommended for approval.

cc: Natasha Hampton, Assistant City Manager
Virginia Tallent, Assistant City Manager
William Weber, Assistant City Manager

EMERGENCY

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- 2024

AUTHORIZING the City Manager to donate the historic Fort Washington Flag to the Cincinnati Museum Center, notwithstanding the requirements of Cincinnati Municipal Code Section 321-143 governing the disposal of City-owned personal property.

WHEREAS, the City owns a historic Revolutionary War flag that once belonged to Brigadier General Josiah Harmar, who fought alongside George Washington during the American Revolution and later oversaw the construction of Fort Washington on the Ohio River in 1789; and

WHEREAS, the historic flag, which is one of approximately thirty Revolutionary War flags that survive to this day, has become known as the “Fort Washington Flag,” and it displays thirteen arrows bound by a ribbon alongside a canton of red and white stripes on a field of blue silk; and

WHEREAS, in 1926, Mr. Josiah Harmar, grandson of Brigadier General Josiah Harmar, donated the Fort Washington Flag to the City, where it was kept on display in a glass case in the office of the mayor for the next fifty years; and

WHEREAS, in 1976, the City loaned the Fort Washington Flag to the Cincinnati Historical Society, now part of the Cincinnati Museum Center, with the goal of restoring and preserving the flag for future generations; and

WHEREAS, on May 9, 2024, the Museum of the American Revolution requested a temporary loan of the Fort Washington Flag for its upcoming “Banners of Liberty” exhibition, which will be the largest gathering of original Revolutionary War flags in more than 200 years; and

WHEREAS, CMC Section 321-143 requires City-owned personal property valued at over \$100,000 to be disposed of by formal sale or auction, and an independent art appraiser estimated the Fort Washington Flag’s replacement cost to be \$2,500,000; and

WHEREAS, notwithstanding CMC Section 321-143, the City Manager has determined that it is in the best interests of the City to donate the Fort Washington Flag to the Cincinnati Museum Center, thereby ensuring it will be safely preserved, stored, and shared with institutions like the Museum of the American Revolution for the benefit of future generations; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is authorized to donate the historic Fort Washington Flag to the Cincinnati Museum Center, notwithstanding the requirements of CMC Section 321-143 governing the disposal of City-owned personal property or any other municipal law or regulation {00408876-2}

that might otherwise inhibit the donation of the Fort Washington Flag as specifically permitted by this ordinance.

Section 2. That the proper City officials are authorized to do all things necessary and proper to comply with the terms of Section 1.

Section 3. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to transfer ownership of the Fort Washington Flag to the Cincinnati Museum Center so it may be prepared for the “Banners of Liberty” exhibition.

Passed: _____, 2024

Aftab Pureval, Mayor

Attest: _____
Clerk

October 2, 2024

To: Mayor and Members of City Council

From: Sheryl M. M. Long, City Manager

202402109

**Subject: Emergency Ordinance – Parks Department: Moral Obligation
Payment to Central Parking System of Ohio, Inc.**

Attached is an Emergency Ordinance captioned:

AUTHORIZING the payment of \$4,890 from Department of Parks Private Endowment and Donations Fund 430 account no. 430x202x1059x7299 as a moral obligation to Central Parking System of Ohio, Inc. for outstanding charges related to parking costs for City owned vehicles to park at the Riverfront employee reporting location from March 1, 2024, through June 30, 2024.

The Cincinnati Parks Department (“Parks”) engaged Central Parking System of Ohio, Inc. (“Central Parking”) to provide monthly parking passes for six City owned Parks Department vehicles. Because there were no other businesses that could provide parking services for the six Waterfront employees at the required location, there was no open bidding process, and the City pursued a direct award procurement, pursuant to Cincinnati Municipal Code (CMC) Section 321-87. The Parks Department applied to encumber funds for parking services on April 16, 2024, but the application was rejected by the City’s Procurement Office due to Central Parking’s lack of approved vendor status. Although Central Parking had been a City vendor for several years, a change in Department of Economic Inclusion (“DEI”) vendor requirements prior to March 1, 2024 required all City vendors to complete a new DEI portion of the direct award. The six Waterfront employees continued to park City owned vehicles at the Central Riverfront Garage while Central Parking completed the new required DEI portion of the direct award. Central Parking was eventually approved as a City vendor (Vendor #621359284), however a moral obligation exists for parking services provided for City owned vehicles from March 1, 2024, through June 30, 2024, while Central Parking pursued approved vendor status.

The Director of Finance is authorized to pay \$4,890 from Parks Private Endowment and Donations Fund 430 account no. 430x202x1059x7299 as a moral obligation to Central Parking System of Ohio, Inc. for outstanding charges related to parking costs for City owned vehicles from March 1, 2024, through June 30, 2024.

The reason for the emergency is the immediate need to make payment in a timely manner to Central Parking System of Ohio, Inc. for outstanding charges.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment

EMERGENCY

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- 2024

AUTHORIZING the payment of \$4,890 from Department of Parks Private Endowment and Donations Fund 430 account no. 430x202x1059x7299 as a moral obligation to Central Parking System of Ohio, Inc. for outstanding charges related to parking costs for City-owned vehicles to park at the Riverfront employee reporting location from March 1, 2024, through June 30, 2024.

WHEREAS, the Cincinnati Parks Department (“Parks”) engaged Central Parking System of Ohio, Inc. (“Central Parking”) to provide monthly parking passes for six City employees at the Riverfront employee reporting location; and

WHEREAS, because there were no other businesses that could provide parking services for the six Parks employees at the required employee reporting location (Central Riverfront Garage), there was no open bidding process and the City pursued direct award procurement pursuant to Cincinnati Municipal Code Section 321-87; and

WHEREAS, in order to obtain the required parking services for the Riverfront employee reporting location, Parks assisted Central Parking with achieving City “approved vendor status” and submitting a formal Direct Award Request; and

WHEREAS, Parks applied to encumber funds for parking services on April 16, 2024, but the application was rejected by the City’s Procurement Office due to Central Parking’s lack of approved vendor status; and

WHEREAS, although Central Parking had been a City vendor for several years, a change in Department of Economic Inclusion (“DEI”) vendor requirements prior to March 1, 2024, required all City vendors to complete a new DEI portion of the direct award; and

WHEREAS, the six Parks employees continued to park City-owned vehicles at the Central Riverfront Garage while Central Parking completed the new required DEI portion of the direct award; and

WHEREAS, Central Parking eventually was approved as a City vendor (Vendor #621359284), however a moral obligation exists from parking services it provided for City-owned vehicles from March 1, 2024, through June 30, 2024, while Central Parking pursued approved vendor status; and

WHEREAS, Council desires to provide payment to Central Parking for outstanding charges of \$4,890 related to Parks employee parking costs at the Riverfront employee reporting location; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the Director of Finance is authorized to pay \$4,890 from Department of Parks Private Endowment and Donations Fund 430 account no. 430x202x1059x7299 as a moral obligation to Central Parking System of Ohio, Inc. for outstanding charges related to parking costs for City-owned vehicles to park at the Riverfront employee reporting location from March 1, 2024, through June 30, 2024.

Section 2. That the proper City officials are authorized to do all things necessary and proper to carry out the provisions of Section 1.

Section 3. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to make payment in a timely manner to Central Parking System of Ohio, Inc. for outstanding charges.

Passed: _____, 2024

Aftab Pureval, Mayor

Attest: _____
Clerk



October 2, 2024

To: Mayor and Members of City Council

202402112

From: Sheryl M. M. Long, City Manager

**Subject: Emergency Ordinance – Parks Department: Moral Obligation
Payment to Overhead Door of Greater Cincinnati**

Attached is an Emergency Ordinance captioned:

AUTHORIZING the payment of \$8,357 from Parks Department capital improvement program project account no. 980x203x0000x7671x242000, “Park Infrastructure Rehabilitation,” as a moral obligation to Overhead Door of Greater Cincinnati for outstanding charges pertaining to work performed at the Parks Department Warder facility.

This Emergency Ordinance authorizes the payment of \$8,357 from Parks Department capital improvement program project account no. 980x203x0000x7671x242000, “Park Infrastructure Rehabilitation,” as a moral obligation to Overhead Door of Greater Cincinnati for outstanding charges pertaining to work performed at the Parks Department Warder facility.

The Parks Department retained vendor Overhead Door of Greater Cincinnati to perform work at a cost of \$8,357, but accidentally remitted payments to a different vendor, Overhead Door Co. of Covington, Inc., so the vendor that performed the work was not paid. Both companies are approved vendors of the City, and the Parks Department is working to collect the payments from the company that was erroneously paid, part of which has already been returned.

The Finance Director is authorized to make a payment of \$8,357 from the Parks Department capital improvement program project account no. 980x203x0000x7671x242000, “Park Infrastructure Rehabilitation,” as a moral obligation to Overhead Door of Greater Cincinnati for outstanding charges pertaining to work performed at the Parks Department Warder facility.

The reason for the emergency is the immediate need to make payment to Overhead Door of Greater Cincinnati for outstanding charges pertaining to work performed at the Parks Department Warder facility.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment

EMERGENCY

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- 2024

AUTHORIZING the payment of \$8,357 from Parks Department capital improvement program project account no. 980x203x0000x7671x242000, “Park Infrastructure Rehabilitation,” as a moral obligation to Overhead Door of Greater Cincinnati for outstanding charges pertaining to work performed at the Parks Department Warder facility.

WHEREAS, the Parks Department retained vendor Overhead Door of Greater Cincinnati to perform work at a cost of \$8,357, but accidentally remitted payments to a different vendor, Overhead Door Co. of Covington, Inc., so the vendor that performed the work was not paid; and

WHEREAS, both companies are approved vendors of the City, and the Parks Department is working to collect the payments from the company that was erroneously paid, part of which has already been returned; and

WHEREAS, Council desires to provide payment of \$8,357 to Overhead Door of Greater Cincinnati; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the Director of Finance is authorized to make a payment of \$8,357 from Parks Department capital improvement program project account no. 980x203x0000x7671x242000, “Park Infrastructure Rehabilitation,” as a moral obligation to Overhead Door of Greater Cincinnati for outstanding charges pertaining to work performed at the Parks Department Warder facility.

Section 2. That the proper City officials are authorized to do all things necessary and proper to carry out the provisions of Section 1.

Section 3. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is

the immediate need to make payment to Overhead Door of Greater Cincinnati for outstanding charges pertaining to work performed at the Parks Department Warder facility.

Passed: _____, 2024

Aftab Pureval, Mayor

Attest: _____
Clerk

October 2, 2024

To: Mayor and Members of City Council 202402110

From: Sheryl M. M. Long, City Manager

Subject: **Emergency Ordinance – Cincinnati Fire Department: Then and Now Payment to W.W. Grainger, Inc.**

Attached is an Emergency Ordinance captioned:

AUTHORIZING the payment of \$654.48 to W.W. Grainger, Inc. from Cincinnati Fire Department General Fund non-personnel operating budget account no. 050x271x5000x7369 for the purchase of reciprocating saw blades invoiced on July 18, 2024, pursuant to the attached then and now certificate from the Director of Finance.

Approval of this Emergency Ordinance would authorize the payment of \$654.48 to W.W. Grainger, Inc. from Cincinnati Fire Department General Fund non-personnel operating budget account no. 050x271x5000x7369 for the purchase of reciprocating saw blades invoiced on July 18, 2024, pursuant to the attached then and now certificate from the Director of Finance.

The City entered into a master agreement with W.W. Grainger effective June 27, 2019, to provide the City with electrical and industrial supplies, tools, equipment, maintenance, repairs, and operation. In June 2024, a change order was entered to extend the contract through January 31, 2025.

Administrative Regulation 14 stipulates purchases made against a contract, inclusive of purchases below the no-certification limit, require the creation of a delivery order (DO) and approval by a Purchasing Agent in advance of purchase. The Cincinnati Fire Department purchased reciprocating saw blades through the master agreement and received an invoice from W.W. Grainger dated July 18, 2024; however, a delivery order was not created in the Cincinnati Financial System (CFS).

Pursuant to Ohio Revised Code (ORC) Section 5705.41(D)(1), the Director of Finance has issued a then and now certificate, verifying that a sufficient sum was appropriated and in the City Treasury for the purpose of paying such charges under the contract both at the time the contract began and at the time the attached certificate was issued.

The reason for the emergency is the immediate need to pay W.W. Grainger, Inc. for the outstanding charges in a timely manner.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment

EMERGENCY

CNS

- 2024

AUTHORIZING the payment of \$654.48 to W.W. Grainger, Inc. from Cincinnati Fire Department General Fund non-personnel operating budget account no. 050x271x5000x7369 for the purchase of reciprocating saw blades invoiced on July 18, 2024, pursuant to the attached then and now certificate from the Director of Finance.

WHEREAS, the City entered into a master agreement (contract no. 191R025077) with W.W. Grainger, Inc. (“Contractor”), effective June 27, 2019, to provide the City with electrical and industrial supplies, tools, equipment, maintenance, repairs, and operation; and

WHEREAS, on June 26, 2024, a change order was entered to extend the master agreement, which is now valid through January 31, 2025; and

WHEREAS, the Cincinnati Fire Department purchased reciprocating saw blades through the master agreement and received an invoice from Contractor dated July 18, 2024, however a delivery order was inadvertently not created in the Cincinnati Financial System; and

WHEREAS, Administrative Regulation 14 stipulates purchases made against a contract, inclusive of purchases below the no-certification limit, require creation of a delivery order and approval by a Purchasing Agent in advance of purchase; and

WHEREAS, before the creation of a delivery order, and pursuant to the terms of the contract, Contractor provided the Cincinnati Fire Department with reciprocating saw blades at a cost of \$654.48; and

WHEREAS, pursuant to Ohio Revised Code Section 5705.41(D)(1), the Director of Finance has issued a certificate, attached to this ordinance, verifying that a sufficient sum was appropriated and in the City Treasury for the purpose of paying such charges under the contract both at the time the contract began and at the time the attached certificate was issued; and

WHEREAS, Council desires to provide payment to Contractor for the City’s outstanding obligation of \$654.48 for charges related to the purchase of reciprocating saw blades; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the Director of Finance is authorized to pay \$654.48 to W.W. Grainger, Inc. from Cincinnati Fire Department General Fund non-personnel operating budget account no. 050x271x5000x7369 for the purchase of reciprocating saw blades invoiced on July 18, 2024.

Section 2. That the proper City officials are authorized to do all things necessary and proper to carry out the provisions of Section 1.

Section 3. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to pay W.W. Grainger, Inc. for the outstanding charges in a timely manner.

Passed: _____, 2024

Aftab Pureval, Mayor

Attest: _____
Clerk

CITY OF CINCINNATI
DIRECTOR OF FINANCE
THEN AND NOW CERTIFICATE

I, Karen Alder, Director of Finance for the City of Cincinnati, state the following:

WHEREAS, the City entered into a master agreement (contract no. 191R025077) with W.W. Grainger, Inc. ("Contractor"), effective June 27, 2019, to provide the City with electrical and industrial supplies, tools, equipment, maintenance, repairs, and operation; and

WHEREAS, on June 26, 2024, a change order was entered to extend the master agreement, which is now valid through January 31, 2025; and

WHEREAS, the Cincinnati Fire Department purchased reciprocating saw blades through the master agreement and received an invoice from Contractor dated July 18, 2024, however a delivery order was inadvertently not created in the Cincinnati Financial System; and

WHEREAS, before the creation of a delivery order, and pursuant to the terms of the contract, Contractor provided the Cincinnati Fire Department with reciprocating saw blades amounting to \$654.48; and

NOW, THEREFORE,

1. As of June 27, 2019, and as of the date this certificate was executed, I verify that the City Treasury held a sufficient sum that was appropriated and available for the purpose of paying for goods and services rendered under the City's contract with W.W. Grainger, Inc. This verification is conditioned upon and subject to Council's approval of an ordinance authorizing the drawing of a warrant in payment of amount due to W.W. Grainger, Inc. during this time period.

Signed,



Karen Alder, Director of Finance
City of Cincinnati

Date: 9/16/24

October 2, 2024

To: Mayor and Members of City Council

202402111

From: Sheryl M. M. Long, City Manager

**Subject: Emergency Ordinance – Cincinnati Fire Department: Then and Now
Payment to Howell Rescue Systems, Inc.**

Attached is an Emergency Ordinance captioned:

AUTHORIZING the payment of \$10,072 to Howell Rescue Systems, Inc. from Cincinnati Fire Department General Fund non-personnel operating budget account no. 050x271x5000x7259 for charges related to preventative maintenance and repair services for hydraulic rescue tools used by the Cincinnati Fire Department from August 26, 2024 through August 28, 2024, pursuant to the attached then and now certificate from the Director of Finance.

Approval of this Emergency Ordinance would authorize the payment of \$10,072 to Howell Rescue Systems, Inc. from Cincinnati Fire Department General Fund non-personnel operating budget account no. 050x271x5000x7259 for charges related to preventative maintenance and repair services for hydraulic rescue tools used by the Fire Department from August 26, 2024 through August 28, 2024, pursuant to the attached then and now certificate from the Director of Finance.

The City entered into a sole service agreement with Howell Rescue Systems, Inc., effective November 1, 2022 through October 31, 2024, for hydraulic rescue tools and associated maintenance and repair services. On May 7, 2024, the Cincinnati Fire Department received a quote for preventative maintenance valued at \$8,385, and properly entered a delivery order (DO) for the quoted amount on June 12, 2024. A final invoice was received on August 29, 2024 in an amount greater than the delivery order due to cost increases, necessitating a then and now payment.

Pursuant to Ohio Revised Code (ORC) Section 5705.41(D)(1), the Director of Finance has issued a then and now certificate, verifying that a sufficient sum was appropriated and in the City Treasury for the purpose of paying such charges under the contract both at the time the contract began and at the time the attached certificate was issued.

The reason for the emergency is the immediate need to pay Howell Rescue Systems, Inc. for the outstanding charges in a timely manner.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment

EMERGENCY

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AUTHORIZING the payment of \$10,072 to Howell Rescue Systems, Inc. from Cincinnati Fire Department General Fund non-personnel operating budget account no. 050x271x5000x7259 for charges related to preventative maintenance and repair services for hydraulic rescue tools used by the Cincinnati Fire Department from August 26, 2024 through August 28, 2024, pursuant to the attached then and now certificate from the Director of Finance.

WHEREAS, the City entered into a sole source agreement (contract no. 232S008552) with Howell Rescue Systems Inc. (“Contractor”) effective November 1, 2022 through October 31, 2024, for hydraulic rescue tools and associated maintenance and repair services for the Cincinnati Fire Department (“CFD”); and

WHEREAS, on May 7, 2024, CFD received a quote from Contractor for \$8,385 for preventative maintenance, which included potential costs for replacement items and travel; and

WHEREAS, CFD certified funds and entered a delivery order against the sole source agreement on June 12, 2024 in the quoted amount of \$8,385 but did not account for potential cost increases; and

WHEREAS, on August 29, 2024, CFD received a final invoice from Contractor for \$10,072 for preventative maintenance and repair services from August 26, 2024 through August 28, 2024; and

WHEREAS, because funds were originally certified in FY24 and because the Contractor cannot separate the invoice, the City agreed to authorize payment for the full invoice amount in FY25 and cancel the original certification for \$8,385 following the new payment; and

WHEREAS, pursuant to Ohio Revised Code Section 5705.41(D)(1), the Director of Finance has issued a certificate, attached to this ordinance, verifying that a sufficient sum was appropriated and in the City Treasury for the purpose of paying such charges under the contract both at the time the contract began and at the time the attached certificate was issued; and

WHEREAS, Council desires to provide payment to Contractor for the City’s outstanding obligation of \$10,072 for charges related to preventative maintenance and repair services for hydraulic rescue tools used by CFD August 26, 2024 through August 28, 2024; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the Director of Finance is authorized to make a payment of \$10,072 to Howell Rescue Systems, Inc. from Cincinnati Fire Department General Fund non-personnel operating budget account no. 050x271x5000x7259 for charges related to preventative maintenance

and repair services for hydraulic rescue tools used by the Cincinnati Fire Department from August 26, 2024 through August 28, 2024.

Section 2. That the proper City officials are authorized to do all things necessary and proper to carry out the provisions of Section 1.

Section 3. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to pay Howell Rescue Systems, Inc. for the outstanding charges in a timely manner.

Passed: _____, 2024

Aftab Pureval, Mayor

Attest: _____
Clerk

CITY OF CINCINNATI
DIRECTOR OF FINANCE
THEN AND NOW CERTIFICATE

I, Karen Alder, Director of Finance for the City of Cincinnati, state the following:

WHEREAS, the City entered into a sole source agreement (contract no. 232S008552) with Howell Rescue Systems, Inc. ("Contractor") effective November 1, 2022 through October 31, 2024, for hydraulic rescue tools and associated maintenance and repair services for the Cincinnati Fire Department ("CFD"); and

WHEREAS, on May 7, 2024, CFD received a quote from Contractor for \$8,385 for preventative maintenance, which included potential costs for replacement items and travel; and

WHEREAS, CFD certified funds and entered a delivery order against the sole source agreement on June 12, 2024 in the quoted amount of \$8,385 but did not account for potential cost increases; and

WHEREAS, on August 29, 2024, CFD received a final invoice from Contractor for \$10,072 for preventative maintenance and repair services from August 26, 2024 through August 28, 2024; and


WHEREAS, because funds were originally certified in FY24 and because the Contractor cannot divide the invoice, the City agreed to authorize payment for the full invoice amount in FY25 and cancel the original certification for \$8,385 following the new payment; and

WHEREAS, Contractor therefore has not been compensated for the services it provided pursuant to the contract, in an amount of \$10,072;

NOW, THEREFORE,

1. As of August 26, 2024, and as of the date this certificate was executed, I hereby verify that the City Treasury held a sufficient sum that was appropriated and available for the purpose of paying for goods and services rendered under the City's contract with Howell Rescue Systems, Inc. This verification is conditioned upon and subject to Council's approval of an ordinance authorizing the drawing of a warrant in payment of amount due to Howell Rescue Systems, Inc. during this time period.

Signed,



Karen Alder, Director of Finance
City of Cincinnati

Date: 9/24/24

October 2, 2024

To: Mayor and Members of City Council

202402113

From: Sheryl M. M. Long, City Manager

Subject: Emergency Ordinance – Parks Department: Then and Now Payment to Dell Marketing L.P.

Attached is an Emergency Ordinance captioned:

AUTHORIZING the payment of \$4,800 from the Department of Parks General Fund non-personnel operating budget account no. 050x203x2000x7316 to Dell Marketing L.P. pursuant to the attached certificate from the Director of Finance, for outstanding charges related to the purchase of computer hardware used by the Parks Department.

This Emergency Ordinance authorizes the payment of \$4,800 from the Parks Department General Fund non-personnel operating budget account no. 050x203x2000x7361 to Dell Marketing L.P. pursuant to the attached then and now certificate from the Director of Finance, for outstanding charges related to the purchase of computer hardware used by the Parks Department.

The City of Cincinnati has a master agreement (MA 107 MHEC-04152022) with Dell Marketing L.P. (“Dell”) to purchase various computer hardware, and the City had multiple purchase orders under this master agreement to purchase computer hardware from Dell. As a result of a misunderstanding regarding the appropriate purchase order and encumbrance to use for the purchase of computer hardware, the Parks Department attempted to pay a purchase order of \$4,800 for the purchase of computer hardware from the incorrect encumbrance, so the payment was not completed.

Pursuant to Ohio Revised Code (ORC) Section 5705.41(D)(1), the Director of Finance has issued a then and now certificate, attached to this Emergency Ordinance, verifying that the City Treasury held a sufficient sum that was appropriated and available for the purpose of paying for goods and services rendered under the City’s contract with Dell Marketing L.P. both at the time the quote was issued and at the time the attached certificate was issued.

The Director of Finance is authorized to make a payment of \$4,800 from the Department of Parks General Fund non-personnel operating budget account no. 050x203x2000x7316, to Dell Marketing L.P. pursuant to the attached certificate from the Director of Finance, for outstanding charges related to the purchase of computer hardware used by the Parks Department.

The reason for the emergency is the immediate need to pay Dell for the outstanding charges in a timely manner.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment

EMERGENCY

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AUTHORIZING the payment of \$4,800 from the Department of Parks General Fund non-personnel operating budget account no. 050x203x2000x7316 to Dell Marketing L.P. pursuant to the attached certificate from the Director of Finance, for outstanding charges related to the purchase of computer hardware used by the Parks Department.

WHEREAS, the City has a master agreement (MA 107 MHEC-04152022) with Dell Marketing L.P. (“Dell”) to purchase various computer hardware, and the City had multiple purchase orders under this master agreement to purchase computer hardware from Dell; and

WHEREAS, as a result of a misunderstanding regarding the appropriate purchase order and encumbrance to use for the purchase of computer hardware, the Parks Department attempted to pay a purchase order of \$4,800 for the purchase of computer hardware from the incorrect encumbrance, so the payment was not completed; and

WHEREAS, pursuant to Ohio Revised Code Section 5705.41(D)(1), the Director of Finance has issued a certificate, attached to this ordinance, verifying that a sufficient sum was appropriated and in the City Treasury for the purpose of paying such charges under the contract both at the time the quote was issued and at the time the attached certificate was issued; and

WHEREAS, Council desires to provide payment to Dell for its outstanding obligation of \$4,800 for the purchase of computer hardware by the Parks Department in May 2024; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the Director of Finance is authorized to make a payment of \$4,800 from the Department of Parks General Fund non-personnel operating budget account no. 050x203x2000x7316, to Dell Marketing L.P. (“Dell”) pursuant to the attached certificate from the Director of Finance, for outstanding charges related to the purchase of computer hardware used by the Parks Department.

Section 2. That the proper City officials are authorized to do all things necessary and proper to carry out the provisions of Section 1.

Section 3. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms

of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to pay Dell for the outstanding charges in a timely manner.

Passed: _____, 2024

Aftab Pureval, Mayor

Attest: _____
Clerk

CITY OF CINCINNATI
DIRECTOR OF FINANCE
THEN AND NOW CERTIFICATE

I, Karen Alder, Director of Finance for the City of Cincinnati, state the following:

WHEREAS, the City entered into a master agreement with Dell Marketing L.P. (“Contractor”) in 2022 for City departments to use for purchasing computer hardware; and

WHEREAS, the Parks Department issued a purchase order for \$4,800 of computer hardware to Contractor on May 2, 2024, and Contractor sent an invoice for the purchase on May 16, 2024; and

WHEREAS, through an oversight, the Parks Department attempted to pay the invoice through the wrong encumbrance for purchases from Contractor; and

WHEREAS, Contractor has not been compensated for the services provided, for the time period of May 2, 2024 through July 19, 2024, in an amount of \$4,800;

NOW, THEREFORE,

1. As of May 2, 2024, and as of the date this certificate was executed, I verify that the City Treasury held a sufficient sum that was appropriated and available for the purpose of paying for goods and services rendered under the City’s contract with Dell Marketing L.P. This verification is conditioned upon and subject to Council’s approval of an ordinance authorizing the drawing of a warrant in payment of amount due to Dell Marketing L.P. during this time period.

Signed,



Karen Alder, Director of Finance
City of Cincinnati

Date: 9/23/24

October 2, 2024

To: Mayor and Members of City Council

202402114

From: Sheryl M. M. Long, City Manager

Subject: Emergency Ordinance – OES: Public Allies AmeriCorps Grant

Attached is an Emergency Ordinance captioned:

AUTHORIZING the City Manager to apply for and accept a grant of in-kind services from Public Allies AmeriCorps valued at up to \$120,000 to provide two full-time contracted positions to carry out key portions of the 2023 Green Cincinnati Plan.

Approval of this Emergency Ordinance authorizes the City Manager to apply for and accept a grant of in-kind services from Public Allies AmeriCorps valued at up to \$120,000 to provide two full-time contracted positions to carry out key portions of the 2023 Green Cincinnati Plan.

This in-kind grant does not require matching resources or new FTEs/full time equivalents.

The City has already applied for the grant, but the in-kind services will not be accepted without City Council approval.

The establishment of a grant partnership between Public Allies AmeriCorps and the City is in accordance with the “Sustain” goal to “[b]ecome a healthier Cincinnati” and strategy to “[c]reate a healthy environment and reduce energy consumption” as described on pages 181 - 186 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to complete the grant agreement with Public Allies AmeriCorps by the October 15, 2024 deadline.

The Administration recommends passage of this Emergency Ordinance.

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

Attachment



EMERGENCY

KKF

- 2024

AUTHORIZING the City Manager to apply for and accept a grant of in-kind services from Public Allies AmeriCorps valued at up to \$120,000 to provide two full-time contracted positions to carry out key portions of the 2023 Green Cincinnati Plan.

WHEREAS, on April 12, 2023, Council adopted the 2023 Green Cincinnati Plan (“Plan”) with its full list of recommendations set forth in Resolution 37-2023; and

WHEREAS, a grant is available from Public Allies AmeriCorps for in-kind services to provide the City with two full-time contracted positions to carry out key portions of the Plan; and

WHEREAS, this grant will allow the City to accelerate implementation of the Plan; and

WHEREAS, this grant does not require matching resources; and

WHEREAS, there are no new FTEs/full time equivalents associated with this grant; and

WHEREAS, the City has already applied for the grant, but in-kind services will not be accepted without approval by Council; and

WHEREAS, the establishment of a grant partnership between Public Allies AmeriCorps and the City is in accordance with the “Sustain” goal to “[b]ecome a healthier Cincinnati” and strategy to “[c]reate a healthy environment and reduce energy consumption” as described on pages 181 - 186 of Plan Cincinnati (2012); now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That the City Manager is authorized to apply for and accept a grant of in-kind services from Public Allies AmeriCorps valued at up to \$120,000 to provide two full-time contracted positions to carry out key portions of the 2023 Green Cincinnati Plan.

Section 2. That the proper City officials are authorized to do all things necessary and proper to comply with the terms of the grant and Section 1.

Section 3. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is

the immediate need to complete the grant agreement with Public Allies AmeriCorps by the October 15, 2024 deadline.

Passed: _____, 2024

Aftab Pureval, Mayor

Attest: _____
Clerk