



City of Cincinnati

801 Plum Street
Cincinnati, OH 45202

Agenda

Budget and Finance Committee

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

Monday, April 21, 2025

1:00 PM

Council Chambers, Room 300

AGENDA

MOTION

1. [202500771](#) **MOTION**, submitted by Councilmember Walsh, **WE MOVE** that the Administration creates a standing policy to create a dedicated funding system for special events as a part of the annual budget process. (BALANCE ON FILE IN THE CLERK'S OFFICE) (STATEMENT ATTACHED)

Sponsors: Walsh

Attachments: [Motion](#)

REPORT

2. [202500763](#) **REPORT**, dated 4/16/2025, submitted Sheryl M. M. Long, City Manager, regarding TIF District Policies Audit. (Reference Document # 20240200505)

Sponsors: City Manager

Attachments: [Report](#)
[Attachment I - Motion](#)
[Attachment II - City of Cincinnati TIF policy](#)
[Attachment III - City of Cincinnati Debt policy](#)
[Attachment IV - TIF District Affordable Housing – Ordinance 206-2020](#)
[Attachment V - Administration's Report on Ordinance 206-2020](#)
[Attachment VI - TIF District Transparency Policy– Ordinance 301-2020](#)
[Attachment VII - Community Engagement Memo](#)

JOB CREATION TAX CREDIT AGREEMENT

3. [202500755](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/16/2025, **APPROVING AND AUTHORIZING** the execution of a Second Amendment to Job Creation Tax Credit Agreement with Core Specialty

Insurance Services, Inc., pursuant to which the company agrees to an increased investment in the City of Cincinnati, including creation of fifty additional new jobs and an additional \$1.5 million investment in the property located at 201 E. Fifth Street in the Central Business District of Cincinnati, and the City agrees to extend the tax credit term from four years to seven years and increase the job creation tax credit from 35 percent to 45 percent.

Sponsors: City Manager

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

ASSESSMENTS

4. [202500756](#) **RESOLUTION (LEGISLATIVE)** submitted by Sheryl M. M. Long, City Manager, on 4/16/2025, **DECLARING** the necessity of assessing properties in Lighting Group 3 that benefit from special street lighting within the City of Cincinnati for the cost of such lighting for the three-year period beginning August 1, 2024.

Sponsors: City Manager

Attachments: [Transmittal](#)
[Legislative Resolution](#)
[Attachment](#)

5. [202500758](#) **RESOLUTION (LEGISLATIVE)** submitted by Sheryl M. M. Long, City Manager, on 4/16/2025, **DECLARING** the need for emergency repairs that have been made to sidewalks, sidewalk areas, curbs, and/or gutters at a variety of locations in the City and the need for levying assessments for the cost of such repairs on the abutting properties in accordance with Cincinnati Municipal Code Sections 721-149 to 721-169.

Sponsors: City Manager

Attachments: [Transmittal](#)
[Legislative Resolution](#)
[Attachment](#)

TRANSFERS AND APPROPRIATIONS

6. [202500757](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/16/2025, **AUTHORIZING** the transfer and appropriation of \$31,524 from the unappropriated surplus of Revolving Energy Loan Fund 883 to capital improvement program project account no. 980x255x222534, "City Facility Lighting and Solar Improvements," to provide additional resources to install solar arrays on City facilities.

Sponsors: City Manager

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

FUNDING AGREEMENT

7. [202500759](#) **ORDINANCE** submitted by Sheryl M. M. Long, City Manager, on 4/16/2025, **AUTHORIZING** the City Manager to enter into a funding agreement with the Ohio-Kentucky-Indiana Regional Council of Governments to fund a joint Advanced Air Mobility Electrical Infrastructure Plan for the Southwest Ohio General Aviation Airports Project.

Sponsors: City Manager

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

GRANTS AND DONATIONS

8. [202500762](#) **ORDINANCE** submitted by Sheryl M. M. Long, City Manager, on 4/16/2025, **AUTHORIZING** the City Manager to apply for, accept, and appropriate a grant of up to \$97,430 from the Ohio Department of Public Safety, Office of Criminal Justice Services, FY 2025 State of Ohio Violent Crime Reduction Grant Program to aid in reducing violent juvenile crime in Cincinnati; and **AUTHORIZING** the Director of Finance to deposit the grant funds into Law Enforcement Grant Fund 368, project account no. 25SVCR.

Sponsors: City Manager

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

9. [202500761](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/16/2025, **AUTHORIZING** the City Manager to accept a scholarship donation valued at up to \$4,000 from the National Association for City Transportation Officials ("NACTO") for one Department of Transportation and Engineering ("DOTE") employee to attend the NACTO Designing Cities 2025 Conference on May 28 - 31, 2025 in Washington, D.C. (the "Conference"); and **AUTHORIZING** the City Manager to accept a scholarship donation valued at up to \$4,000 from the Devou Good Project, Inc. for one additional DOTE employee to attend the Conference.

Sponsors: City Manager

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

WATER AREA CONTRACT

10. [202500764](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/16/2025 **AUTHORIZING** the City Manager to execute an Eighth Amendment to the Warren County Water Area Contract between the City of Cincinnati and the Board of County Commissioners of Warren County, Ohio to modify the area in the original agreement to be served by the City.

Sponsors: City Manager

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

PAYMENTS

11. [202500823](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 4/21/2025, **AUTHORIZING** the payment of \$371,504.54 from Enterprise Software and Licenses Non-Departmental General Fund non-personnel operating budget account no. 050x952x0000x7418 as a moral obligation to CentralSquare Corporation for outstanding charges related to software maintenance and support of the computer aided dispatch system from March 1, 2025 through February 28, 2026.

Sponsors: City Manager

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

ADJOURNMENT



Seth Walsh
Councilmember

4/9/25

MOTION

To Establish an Annual Process for Funding Special Events

WE MOVE that the Administration creates a standing policy to create a dedicated funding stream for special events as a part of the annual budget process. This process should include setting aside an amount of funding equivalent to least 15.1% of our ticket revenue¹ every fiscal year into a to-be-established "Special Events Restricted Account" so there is a dedicated, annual source for special events funding.

WE FURTHER MOVE that at least 10% of the Special Events Restricted Account be used every year to support a Special Events Accelerator to help seed the next great Cincinnati event.

WE FURTHER MOVE that the Administration provide a report recommending how the funding will be allocated yearly to ensure that events of all kinds are being represented and supported.

WE FURTHER MOVE that any legal definitions that need to be updated to make this policy directive a reality be included in the report for further action.

STATEMENT

Special Events are critical to the vitality of the City of Cincinnati. These events, ranging from Blink to the Forbes Under 30 Summit to the Northside Fourth of July Parade, turn Cincinnati into a destination and attract people from across the region and the nation to see and experience our City.

The recent changes to ticket tax policy to capture the resale of tickets has resulted in a projected 15.1% increase in our ticket tax revenue. At least an amount of funding equivalent to this percentage should be set aside each year into a Special Events Restricted Fund to ensure we can continue to prioritize and support these events in the years to come.

By setting the money in a Restricted Account, it will also allow us to more strategically place money aside for future large-scale events. The Account should have the flexibility to support events such as the above listed events.

¹ This is equivalent to the projected increase in revenue created by closing the ticket tax loophole on resale tickets.

We also recognize that the events we all know and love did not start as big events. The next great Cincinnati event could be simply an idea in someone's mind right now. By setting aside 10% of the Restricted Account annually for the Accelerator concept, we will be providing support to fund and grow the next big idea, anywhere and everywhere in our City.

This funding should be used at the discretion of Cincinnati City Council or the Mayor. Allocations may only be made at the initiation of a member of City Council or the Mayor.

An Administration review should be conducted within two weeks of a motion by a member of Council for review of a particular funding request. The Administrative review should be in concert with community partners, such as Visit Cincy. The report should be brief, including a summary of the event, past asks and funding of the project by the City of Cincinnati, any pertinent information from the Administration on the project, projected economic impact, projected impact on hotel room occupancy, the tax status of the entity hosting the event, whether it is a one-time or recurring event, impact on stated goals by the City Council and a final recommendation by the Administration and other community partners such as CVB as to whether the Administration recommends funding or not funding the project.



Councilmember Seth Walsh

April 16, 2025

202500763

To: Mayor and Members of City Council
From: Sheryl M.M. Long, City Manager
Subject: **COUNCIL REPORT – TIF District Policies Audit**

REFERENCE DOCUMENT #202402534

The City Council at its session on December 18, 2024, referred the following item for review and report:

WE MOVE that the Administration provide a report within forty-five (45) days regarding all policies related to TIF funding and how it can be utilized. This report should be an audit of all policies adopted by Council or implemented by the Administration since the establishment of the TIFs as well as the adoption date of each policy.

BACKGROUND

What is a TIF District?

The Ohio Department of Development (ODOD) provides an overview of TIF District's on their website: <https://development.ohio.gov/business/state-incentives/tax-increment-financing>. Tax Increment Financing (TIF) is an economic development mechanism available to local governments in Ohio to finance public infrastructure improvements and, in certain circumstances, residential rehabilitation. A TIF works by locking in the taxable worth of real property at the value it holds at the time the authorizing legislation was approved. Payments derived from the increased assessed value of any improvement to real property beyond that amount are directed towards a separate fund to finance the construction of public infrastructure defined within the TIF legislation.

Local governments may authorize Incentive District TIFs to fund a number of public infrastructure needs including public roads and highways, water and sewer lines, remediation, land acquisition, demolition, the provision of gas, electric, and communications service facilities, and the enhancement of public waterways (note: public infrastructure does not include police or fire equipment for Incentive Districts

TIFs created after March 30, 2006, and no Incentive District TIF service payments collected in such Districts may be used for such purposes). Along with public infrastructure improvements previously noted, Service Payments generated from private improvements in an Incentive District TIF may be used to fund residential housing renovation projects as long as the TIF includes a public infrastructure component.

POLICY REVIEW

The following policies outline the City of Cincinnati's approach to Tax Increment Financing (TIF) districts, debt issuance, affordable housing set-asides, transparency requirements, and community engagement in economic development projects.

City of Cincinnati TIF policy (2007) – Council Item 200700888

Following the creation of twenty TIF districts in 2003 and 2005, the City Administration developed a policy for the use of TIF district resources and this policy was adopted by City Council. This policy established:

- An application and review process for use of TIF district resources
- Standards for issuance of debt backed by TIF resources

While this policy is no longer in effect, it is included as it was applicable during the period requested by Council.

City of Cincinnati Debt policy (2015) – Administrative Regulation #66

This is the policy that establishes guidelines on debt management and issuance related to capital improvement and economic development programs of the City.

While this policy has a broader application than just TIF Districts it is being provided as it is a policy applicable should the City issue debt backed by TIF district revenues.

TIF District Affordable Housing Set Aside (2020) – Ordinance 206-2020

This is the policy set by City Council requiring the set aside and use of 25% of net TIF district revenues collected by the City each year for use on Public Infrastructure and Housing Renovations (as defined in the Ohio Revised Code) benefitting housing developments for affordable housing projects benefitting households at 60% Area Median Income or below within in the City. The use of these TIF revenues must still meet the Ohio Revised Code (ORC) requirements for the use of TIF revenues on these affordable housing projects.

A report detailing the Administration's intended implementation of this policy is included as an attachment.

TIF District Transparency Policy (2020) – Ordinance 301-2020

To ensure public access to TIF financial information, City Council established this policy which requires the posting of TIF information to the City's website to allow public access to information on the balance of TIF revenues collected within a TIF District and the historic revenues and expenditures within each TIF district.

This policy also requires the Administration to present to City Council with each ordinance for appropriation of TIF district funding the results of a vote of support by the community council where the project is located for City Council's awareness when considering the Administration's recommendation on the use of TIF District funding

Community Engagement on Economic Development Projects (2021) – City Manager policy memo 4195

This policy establishes thresholds for a Community Engagement Meeting conducted by City Planning. The thresholds for development incentives were grants/loans of funding of \$50,000 (including TIF District Funding) or more or sales/leases of land valued at \$50,000 or more. This meeting is to occur prior to City Council consideration of the item so reference of the meeting can be included in the transmittal memo.

RECOMMENDATION

This report is for information only. No action by the City Council is recommended at this time

Copy: Markiea L. Carter, Director, Department of Community & Economic Development

Attachments:

- City of Cincinnati TIF policy
- City of Cincinnati Debt policy
- TIF District Affordable Housing – Ordinance 206-2020
- Administration's Report on Ordinance 206-2020
- TIF District Transparency Policy– Ordinance 301-2020



M 2500505

Seth Walsh
Councilmember

3/11/25

Motion

To Audit City Policies Related to TIF Funding and How It Can Be Utilized

WE MOVE that the Administration provide a report within forty-five (45) days regarding all policies related to TIF funding and how it can be utilized. This report should be an audit of all policies adopted by Council or implemented by the Administration since the establishment of the TIFs as well as the adoption date of each policy.

Statement

The City of Cincinnati has 35 TIF districts overlaying our communities. These districts have been in effect since at least 2002 and undoubtedly countless policies have been implemented since then relating to the funding and how it can be utilized.

As we continue to look at ways to grow our City, this Council seeks to have a better understanding of all policies that have been implemented around TIFs in Cincinnati.

Councilmember Seth Walsh

City of Cincinnati



Interdepartmental
Correspondence Sheet

August 1, 2007

To: Mayor and Members of Council
From: Milton Dohoney, Jr., City Manager
Subject: Tax Increment Financing Policy

200700888

Document #200700792

The Economic Development Committee, at its meeting on July 31, 2007, recommended the following item for approval:

REPORT, submitted by Councilmember Chris Bortz, CITY OF CINCINNATI
TIF POLICY Background The Primary purpose of Tax Increment Financing
(TIF) is to provide an incentive for commercial and residential developers to
construct projects that will provide economic growth to the City.

Attached is the most recent version of the Administration's Tax Increment Financing (TIF) Policy. This policy has been developed with the input of City staff and includes revisions suggested by City Councilmembers as a result of the July 31, 2007 Economic Development Committee discussion on this issue. This policy will serve as a guide for the application of TIF resources in future residential, commercial, and economic development deals.

The Administration recommends approval of this report.

City of Cincinnati TIF Policy

Background

The primary purpose of Tax Increment Financing (TIF) is to provide an incentive for commercial and residential developers to construct projects that will provide economic growth to the City.

This policy will provide guidance to departments and developers requesting City of Cincinnati TIF for use in economic and/or community development projects. This policy will also serve as a framework from which the City will operate when dealing with the development community as it relates to tax increment financing of economic and community development projects. It will serve to inform the public on the City's use of TIF financing and the requirements and decision-making process the City considers important in making its decision to use TIF. Even though this policy is intended to clarify the process, it is not intended to necessarily resolve all the details and complexities of tax increment financing arrangements – that will be analyzed on a case-by-case basis.

Any such tools providing project assumptions, pro forma operating statement, sources and uses of funds statement and analysis of returns statements are expected to be used in the analysis of a project.

In general, tax increment financing should not be thought of as a developer entitlement, but as a financing option that may be used to facilitate a public purpose and alleviate a defined financial need.

This policy was enacted as of August 1, 2007. The Administration should update Council at least once a quarter on the impact of this policy to economic and community development, changes to IRS regulations, activities of the Port Authority and any related issues.

Policy Objectives/Guidelines

1. The proposed project should meet economic and/or community development objectives. Those objectives may include:
 - Job creation;
 - Public improvements in support of economic and/or community development;
 - Increase in tax base;
 - Urban redevelopment;
 - Creation of homeownership units;
 - Rehabilitated housing units;
 - Create/support neighborhood retail and commercial opportunities;
 - Use of green building techniques to LEED standards;
 - Removal of slum/blight;

2. TIF must be used for projects in accordance with the applicable State Law and City Municipal Code requirements for every development project. A determination of the applicable TIF statute must be identified. Requirements include, but are not limited to:
 - There must be a public purpose benefit from the project as defined by the Ohio Revised Code.
 - The project must be consistent with existing urban renewal and/or blight remediation plan(s).
 - The proposed project is consistent with approved zoning regulations prior to submission or identifies a course of action to resolve zoning issues.
 - Ohio's prevailing wage law, codified in Ohio Revised Code Chapter 4115.
3. The community councils and business district associations will have the opportunity to review and/or comment within 30 days of being presented with the proposed project.
4. Projects that are located within an existing TIF district shall not be removed from that district unless a justification statement is prepared by the City Manager requesting relief from legislative policy for City Council approval.
5. Site control or a letter of acknowledgment from the property owners is required for new Project TIF applications. For projects in a TIF District, the developer must have site control of the properties within the development site.
6. TIF funding may be used to fill a financial gap in the development project only if the developer is able to prove that if not for TIF financing, the viability of the project is at stake and would not materialize.
7. The developer will not be reimbursed for public infrastructure improvement costs incurred prior to approval by City Council and settlement of City financing.
8. TIF proceeds should not be the first dollars spent on the project unless special circumstances arise.
9. A clear financial need should be presented as a basis for using TIF financing.

A. Revenues

- All sources and amounts of funds should be clearly identified including the source and amount of equity to be injected into the project.
- The developer must provide a detailed analysis of the economic gap created by public infrastructure costs that are related to the project. A description of efforts to mitigate

this gap should be included as additional support for the investment/subsidy request.

- All rental income streams should be identified along with all lease terms that influence rents; e.g. escalations, reimbursements, and overage provisions.
- Two weeks prior to submission for Council approval all pre-leased or committed space must clearly identify tenant name.
- The anticipated leasing timeframe for uncommitted space must be included.

B. Expenses

- All normal operating expenses should be identified including real estate taxes, fully assessed, based upon the tax value certification requested above.
- All expenses payable to individuals and entities related to the owner or developer must be clearly identified.
- In addition to normal operating expenses, leasing commissions should be quantified and scheduled based upon terms of payment. Commissions payable to individuals and entities related to the owner or developer must be clearly identified.

10. It is required that the costs of the project be verified by the City and the Developer. This includes: a detailed total project cost estimate inclusive of all hard and soft costs and/or any pending contracts supported by quotes, bids, or estimates by a state certified architect or engineer; the City Engineer must review and approve the cost analysis of the proposed public improvements/project; and all developer fees including all costs attributable to any individuals or entities related to the developer. The developer must provide an estimate of project value equal to the anticipated true value of the project to be added to the tax duplicate.
11. The Port of Greater Cincinnati Development Authority is the preferred issuer of debt. Port Authorities outside of Hamilton County may be used to issue debt with the approval of the Finance Director and the Ohio Development Director.
12. The City may issue revenue debt only, not general obligation debt, up to the maximum subsidy of 25% of the total project cost. The Minimum Service Payment (MSP) is equal to the debt service charges on the bonds, plus amounts payable to the School Board under the School Board compensation agreement. The developer its successors, assigns, or subsequent owners are responsible for the MSP for the outstanding life of the bonds. The debt will have additional covenants that require the following:

- Additional bonds tests to determine the TIF debt amount that will be supported by incremental TIF revenues during and after project completion.
- Preferred minimum debt service coverage ratio of 1.25.
- 0% growth assumption in TIF revenue.

If the developer provides developer guarantee support only until the revenue to debt service coverage ratio reaches 1.25, then the amount of TIF available to subsidize the project can not exceed 12.5%. If the developer is willing to provide a developer guarantee that is in addition to the MSP for the life of the bond issue, then they may receive a higher subsidy.

If a developer cannot meet the requirements of this section, then there will be an opportunity for the developer to present compelling reasons why the deal is still in the best interests of the City and may receive TIF support notwithstanding the policy.

13. Proof of private financing or completion guarantee surety bond is required before the City can commit to TIF financing.
14. Excess TIF revenues (defined as tax increment revenues after the provision for debt service repayments and school payments) will remit back to the City after fulfilling all related bond covenant provisions. Only the City can decide on alternate uses of excess TIF revenues.
15. The security for the repayment of the TIF bonds will be in the form of a Letter of Credit, Bond Insurance, Developer Guarantees or as a last resort, a dedicated revenue source of the City, as determined by the Finance Director. City dedicated revenue sources should be used as a credit enhancement only, not anticipated to be used as a primary repayment source. Any financing using City dedicated revenues should include a call option so that the original financing can be refinanced at a later date, thereby eliminating the City dedicated revenue.
16. The approval of the Finance Director is required for transaction fees including but not limited to bond counsel, financial advisor, underwriters, as determined by the Finance Director.
17. The Finance Director will determine the timing, type of debt issuance, and method of payment.
18. Final approval of the use of TIF can only be made by a vote of City Council.
19. A TIF financing commitment is valid for 12 months.

PROCESS FOR TIF APPROVAL

1. The developer or a representative authority of the development contacts the Economic Development Division (EDD) for projects downtown or projects with a total cost greater than \$50 million *or* Community Development & Planning Dept. (DCDP) for projects that are both outside of downtown and with a total cost less than \$50 million.
2. The initiating department identifies the project as project based or district TIF project. This could be a public financed project related to a private development, or in the case of TIF districts, could be a complete public improvement that would benefit the district (i.e. road/access improvements, lighting, etc.)
3. The initiating department requests the completion of a Financial Assistance Application, which would include all financial and owner information (see attached). During the completion of the application, staff will assist the developer with questions and advise them of missing components within 48 hours of submission.
4. EDD/DCDP staff meets with a designated representative of the Finance Department to alert them of a possible project and if possible begin discussion of what entity would issue the debt.
5. If the Port Authority or other entity other than the City is identified as the issuer of debt, EDD/DCDP staff will facilitate discussions.
6. EDD/DCDP will arrange meetings with community representative when the project is determined to be ready for public input, as determined by the Director.
7. EDD/DCDP staff reviews completed application. Within 30 days of receipt of the completed application, EDD/DCDP staff will inform the developer in writing of a denial of the request, recommended changes, or positive recommendation to City Council. Failure to meet the deadline requires a written memo to Council detailing the reasons for delay.

8. If EDD/DCDP recommends approval then a recommendation is forwarded to the Finance Department and the Law Department, along with an FYI to City Council, with accompanying documentation. The recommendation to the Finance Director will indicate the public purpose and public benefit of the project and the need for public involvement and subsidy. Emphasis will be placed on determining the financial gap in this project and the return on the City's investment in the form of tax revenues generated.
9. The Finance Director will respond within 30 days of receipt of recommendation from EDD/DCDP. Failure to meet the deadline requires a written memo to Council detailing the reasons for delay.
10. The Law Department will produce all necessary legislation/agreements are prepared within 45 days of receipt of recommendation from EDD/DCDP. These may include but not limited to: Development Agreement, Service Payment Agreement, Cooperative Agreement, and School Board Agreement, TIF Creation Ordinance.
11. Completed legislation is forwarded to City Council for consideration. Compliance with the process is no guarantee of City Council approval.

Administrative Regulation No. 66



City of Cincinnati

Office of the City Manager

Date: October 12, 2015

Revised: October 19, 2015

Approved: _____

H. Book

Subject: City of Cincinnati Debt Policy

Purpose

The purpose of this Debt Policy (the “Policy”) is to establish guidelines on Debt Management and Issuance related to the capital improvement and economic development programs of the City of Cincinnati (the “City”). The guiding Debt Management Principles of this Policy include:

- Maintaining cost-effective access to the capital markets;
- Achieving the highest practical credit ratings;
- Implementing and adhering to prudent Debt Management and Issuance policies and best practices that are consistent with highly rated “AA to AAA” municipal credits;
- Maintaining manageable debt levels and debt service payments through effective planning and coordination with City departments; and

Meeting significant capital demands through debt financing and alternative financing mechanisms (including equity funding), when appropriate, such as public/private partnerships.

This Policy intends to:

- Outline the legal, credit and policy framework under which the City issues its debt obligations;
- Define Debt Management Objectives and Debt Management and Affordability Metrics that govern debt management with the goals of: (1) providing funding for the City’s capital improvement and economic development needs in a timely manner; (2) minimizing cost of funding; and (3) maximizing the City’s credit rating.
- Facilitate the CIP planning process by providing guidance related to debt affordability in advance to the Debt Management Team (defined below), City Administrative Staff, the Mayor and City Council.
- Provide Debt Issuance Policies and Procedures that document pre and post issuance objectives related to: (1) the issuance of debt; (2) continuing disclosure; and (3) other reporting duties.

The City’s Debt Management Team (DMT) will consist of the City Manager and representatives from the Director of Finance office, the City Treasury Division, Accounts and Audits, and any other persons needed as determined by the City Manager, to assist with the issuance of the bond sale. The Debt Management Team shall be chaired by the Finance Director.

This policy incorporates several major components and is provided in this document.

I. Legal Authority

The following list, which is not meant to be all-inclusive, provides commonly referenced components of local and state law utilized by the City to generate funds for capital projects. All financing arrangements executed by the City are authorized by City Council with each ordinance referencing the applicable component of state or local law enabling debt financing for a given project type.

1. City of Cincinnati Charter
 - a) Article 8, Section 4 of the Charter – Taxation and Finance - authorizes the Mayor and City Council to annually levy amounts necessary to pay charges on City obligations, essentially providing for the levy of ad valorem taxes on all property in the City subject to ad valorem taxes for satisfying principal and interest requirements unless paid from other sources.
2. Cincinnati Municipal Code
 - a) Chapter 303 – Municipal Bonds
3. Various Ordinances – that authorize the issuance of obligations on a case-by-case basis.
4. Ohio Constitution
 - a) Article 8 – Public Debt and Public Works
 - i. Section 13 - Economic development – declaring it a State public purpose to issue debt for economic development.
 - ii. Section 16 – Housing – declaring it a public purpose to issue debt for housing.
 - b) Article 18 - Municipal Corporations
 - i. Section 3 – Power of local self-government.
 - ii. Section 12 – Authority to issue mortgage revenue bonds for public utilities.
5. Ohio Revised Code
 - a) Sections 9.95 through 9.983 of Chapter 9 of the Ohio Revised Code authorizing securities offerings by political subdivisions in Ohio generally, including revenue bonds, various forms of short-term and variable rate financings, refunding bonds, and the exemption from state income tax.
 - b) Chapter 133 – Uniform Public Securities Law
 - i. Section 133.04 & 133.05 – Calculation of municipal net indebtedness; limits i.e. the arithmetical calculation of 10½ and 5½ debt limit for the City.
 - ii. Section 133.14 – Provides for issuing securities to pay for judgments.
 - iii. Section 133.15 – Provides for issuing bonds or notes to pay for permanent improvements.
 - iv. Section 133.20 – Maximum maturities of bonds based on the purpose of the capital project.
 - v. Section 133.21 – Limits the total of principal and interest in any year to no more than three times the principal due in any year (excluding refunding bonds).
 - vi. Section 133.22 – Authorizes the issuance of bond anticipation notes.
 - vii. Section 133.34 – Set parameters for refunding municipal obligations, a key factor is that the last maturity of the refunding bonds cannot exceed the last maturity of the refunded bonds.
 - c) Chapter 165 – Provides for the issuance of Economic Development Revenue bonds, which may be secured by revenue of the City not raised by taxation.
 - d) Chapter 725 and 5709 - Each provide for leveraging tax increment financing techniques to secure self-supporting securities.
 - e) Chapter 715 – Provides for securing property by lease or lease-purchase.
 - f) Chapter 717 – Specific Powers of Municipal Corporations
 - i. Section 717.06 – Authorizes the issuance of securities for off-street parking facilities.
 - ii. Section 717.07 – Authorizes the issuance of securities to finance police and fire pension obligations.
 - g) Chapter 727 and 1710 – Special Assessments and Special Improvement Districts.
 - h) Chapter 761 – Industrial and Economic Development.

II. Purposes and Types of Debt

Purpose of Debt

The City issues general obligation and special revenue obligations to finance capital and economic improvement projects and refinance existing debt. Any debt will be used to finance eligible purposes only if it is the most cost-effective means available to the City and/or meets certain unique operational/strategic objectives of the City.

Types of Debt

A. General Obligation Bonds and Notes (tax-exempt and taxable), in general, are backed by the City's full faith and credit, more specifically by a pledge of the levy of ad valorem taxes in an unlimited amount as necessary to pay debt service. In some cases General Obligation Bonds and Notes of the City are also backed by an additional pledge of specific revenues. Types of General Obligations indebtedness issued by the City include, but are not limited to:

1. Property Tax Supported – the repayment source for this debt is the levy of an ad-valorem tax on real and personal property within the City. Property Tax Supported debt may be issued for improvements in the following categories/purposes and for the payment of legal, advertising, printing and all bond issuance expenses incidental to said improvements:
 - a) Street - is issued for the purpose of providing funds to pay the cost of widening, opening, extending, realigning, grading, paving, repaving, resurfacing, constructing sewers and drains or otherwise rehabilitating and improving streets, roads, thoroughfares, avenues, expressways, sidewalks, plazas and other public ways; purchasing and/or installing street lights and appurtenances, traffic lights, and traffic control equipment and boulevard lights.
 - b) Urban Redevelopment - is issued for the purpose of providing funds to pay the cost and expense of acquiring and improving real estate and interest in real estate, including the clearance and preparation thereof for redevelopment and the construction, purchase and installation of structures, equipment and related improvements.
 - c) Parks - is issued for the purpose of providing funds to pay the cost and expense of acquiring real estate, or easements, or interest in same, for park facilities, parkways, and playgrounds; including but not limited to structures, lighting and parking.
 - d) Recreation - is issued for the purpose of providing funds to pay the cost and expense of acquiring real estate, or easements, or interests in same, for recreation facilities and other areas, improving, equipping and rehabilitating existing recreation facilities and other areas including but not limited to swimming pools, tennis courts and playfields.
 - e) Public Buildings - is issued for the purpose of providing funds to pay the cost and expense of acquiring real estate, or easements, or interest in same, for constructing, rehabilitating and equipping public buildings and other structures.
 - f) Equipment - is issued for the purpose of purchasing motor vehicles, acquiring and improving City-wide communication system components and related improvements in connection therewith, computer related system upgrades and components and other necessary equipment.
 - g) Police & Fire Pension – is issued for the purpose of providing funds to prepay, at a discount, the City's accrued liability to the State Police and Fireman's Disability and Pension Fund.
2. Self-Supported – the security and repayment source for this debt is an ad-valorem tax on real and personal property within the City, but may also be supported by specific revenues from the operation of a City business-type enterprise or other sources of revenue as available. The secondary source of repayment is listed in parenthesis. Self-Supported debt may be issued for improvements in the following categories/purposes and for the payment of legal, advertising, printing and all bond issuance expenses incidental to said improvements:

- a) Water Works (water works revenues) – for the purpose of paying a portion of the cost of acquisition, construction, renovation and installation of the Greater Cincinnati Water Works Capital Improvement Program.
 - b) Off-Street Parking (parking system revenues) – for the purpose of providing funds to pay a portion of the cost and expense of construction, installation, and equipping of parking improvements.
 - c) Recreational Facilities (Recreation Commission golf revenues and Zoological Society revenues) – for the purpose of providing funds to pay acquisition, construction and rehabilitation of certain capital improvements at the Cincinnati Zoo and Botanical Garden, including the acquisition of certain properties adjacent to the Cincinnati Zoo and Botanical Garden; and for the purpose of providing funds to pay acquisition, construction and rehabilitation of certain capital improvements at City of Cincinnati recreational golf courses.
 - d) Stormwater Management (stormwater management utility fees) – for constructing and acquiring improvements to the stormwater system within the City.
3. Other – includes debt paid and secured by an ad valorem tax on real and personal property within the City, but may also be supported by specific revenues from the operation of the entity or other sources of revenue as available or in specific and limited cases, a portion of the City’s municipal income tax (0.15% of the 2.1% for permanent improvements). The City also uses the Southern Railway rental payments for repayment of short-term notes for capital projects (see Cincinnati Southern Railway). The secondary source of repayment is listed in parenthesis. Other debt may be issued for improvements in the following categories/purposes and for the payment of legal, advertising, printing and all bond issuance expenses incidental to said improvements:
- a) Urban Redevelopment (tax increment financing payments and/or third party payments) – to acquire and improve real estate and interests in real estate, including the remediation of the site and the clearance and preparation thereof for redevelopment and the construction, purchase and installation of public or in certain cases, private structures, equipment and related improvements.
 - b) Urban Renewal/Economic Development (tax increment financing payments and/or third party payments) – for property acquisition, demolition, and site preparation in the urban renewal area.
 - c) Economic Development – Taxable (municipal income tax and/or third party payments) – to acquire property and demolition, site preparation and construction facilities in an urban renewal area.
- B. Revenue Obligation Bonds and Notes – the repayment source for this debt is supported by tax increment financing (TIF) and/or third party payments (which may be backed by the City’s Non-Tax Revenue Pledge), Water Works or other enterprise fund revenues, and project specific revenues. Examples of revenue obligations issued by the City:
1. Urban Renewal – for property acquisition, demolition, and site preparation in the urban renewal area; and paying legal, printing, advertising and all expenses incidental to these improvements.
 2. Economic Development – Taxable or Tax-exempt obligations to acquire property and demolition, site preparation and construction facilities in an urban renewal area.
 3. Enterprise Fund – for the purpose of paying a portion of the cost of acquisition, construction, renovation and installation of enterprise fund property pursuant to the City’s Capital Improvement Program.
- C. Pension Obligation Bonds (POBs) – current state law does not allow for the issuance of POBs to fund local liabilities of public employee pension systems including the Cincinnati Retirement System. However, current law allows municipalities to issue taxable POBs to fund local Police and Fire Pension Fund liabilities.
- D. Lease Obligations – funded from governmental fund or enterprise fund resources, subject to the resources being appropriated by City Council, the proceeds of these obligations fund capital equipment and facilities owned by a third-party.
- E. Guaranty Obligations – third-party obligations including either a subject to appropriation agreement of the City to fund certain debt service shortfalls or a guaranty secured by a pledge of the revenues of the City not raised by taxation pursuant to current legal provisions related to parity obligations of the City.

F. Judgment Bonds – bonds issued pursuant to court ruling (including final settlements).

III. Credit Ratings

The City currently maintains ratings from the nationally recognized Credit Rating Agencies of Standard and Poor's (S&P) and Moody's Investors Service (Moody's) for General Obligation, Non-Tax Revenue and Waterworks Revenue Bond debt issued through the public markets. The Debt Management Team will assess whether a credit rating(s) should be obtained for a specific issuance from one or more nationally recognized Credit Rating Agencies and take the necessary steps in structuring the issuance to ensure the best possible rating. The City will communicate with any nationally recognized Credit Rating Agency that rates its outstanding debt at least annually to update the agency on material credit-impacting developments in the City even in the case when no issuance of debt is considered.

IV. Debt Affordability and Debt Management Policies

Background

The City is unique in the State of Ohio because it has the right to levy property taxes without limitation and without a vote of the electorate to support its lawfully issued General Obligation Bonds and Notes. In September 1977, the Supreme Court of Ohio dismissed an appeal from the decision of the Court of Appeals, First Appellate District, Hamilton County, Ohio, involving the City's debt limitations. In summary, the City instituted a test case against the Director of Finance for the purpose of obtaining a definitive construction of certain sections of the City Charter bearing on the right of the City to levy taxes in excess of the ten-mill limitation of Section 5705.02 of the Ohio Revised Code. The case was decided in the City's favor. Thus, the City's ability to incur debt is limited only by the arithmetical (percentage) limitations set forth under Section 133.05 of the ORC.

Statutory General Obligation Debt Limitations

Section 133.05 of the Ohio Revised Code provides that the principal amount of both voted and un-voted General Obligation Debt of the City may not exceed 10-1/2% of the City's assessed valuation and the principal amount of the City's un-voted General Obligation Debt may not exceed 5-1/2% of the City's assessed valuation. There are exemptions of certain debt from the 5-1/2% and 10-1/2% limitations listed in Ohio Revised Code Section 133.05.

The kinds of debt that are exempt include debt issued for water works, voted urban redevelopment bonds not exceeding two percent of total assessed property valuation, debt covenanted by appropriations annually from lawfully available municipal income taxes, recreational facilities, off-street parking and urban redevelopment, as well as debt (not heretofore incurred by the City) for certain other purposes. See Section II. Purposes and Types of Debt.

Affordability

The decision on whether or not to assume new debt shall be based on the City's ability to afford new debt and service it, as determined by an objective analytical approach considering, among other conditions, analysis of:

- Existing debt obligations;
- The entirety of the City's annual finances related to ongoing operational needs;
- The City's Capital Improvement Plan in the most recent biennial budget and five year planning horizon;
- The metrics generated by the Debt Management Policies hereinunder this section;
- Comparative debt ratios and "Best Practices" of similar highly rated "AA to AAA" local government credits and/or other highly rated Ohio local government credits, as appropriate;
- Rating agency criteria as published by Standard & Poor's, Moody's and/or Fitch as applicable; and
- Analysis of current and future local economic conditions

A Debt Affordability Study incorporating the above items undertaken regularly will allow the City to evaluate its fiscal health and Debt Management Policies with the goal of amending such policies given current "Best Practices" of highly rated local governments as well as maintaining and potentially enhancing its bond ratings. A Debt Affordability

Study shall be undertaken at a minimum every three years or at the discretion of the Director of Finance should current events dictate.

Debt Management Policies

As a part of the City's budget process, updated on an as-needed basis but not less than annually, the City shall consider trends in revenues and expenditures in its governmental funds and trends in assessed valuation as it considers the proportion of its Capital Improvement Plan that can be funded with debt. In addition, the City shall review compliance with the metrics generated by the following Debt Management Policies on an existing and pro-forma basis. For General Obligation Debt of the City, the par amount of outstanding and planned debt shall not exceed statutory debt limitations as set forth by state law at the time of the issuance, including a deduction for emergency needs and judgments.

Policy No. 1: Total Long-term Tax Supported Governmental Debt Service Shall Not Exceed 12.5% of Governmental Revenues

This policy shall factor in all Long-term Tax Supported Governmental Debt that is supported by Governmental Revenues. Debt of the City that is fully supported by non-Governmental revenues is to be excluded (i.e. Water Works and Non-Tax Revenue Pledge or other obligations that are self-supported and not paid from general Governmental Revenues). Note: Governmental Revenues include recurring revenues in the following fund categories: General, Capital Projects, Debt Service and Other Governmental. Governmental Revenues shall exclude one-time revenues and entirely self-supporting enterprise systems such as the Cincinnati Water Works.

The City's projected ratio for FY 2016 under this policy is approximately 11.7%.

Policy No. 2: The ratio of total Long-term Tax Supported Governmental Debt to the Full Valuation of Taxable Property shall not exceed 4.50%

The policy shall incorporate all Long-Term Tax Supported Debt and within this Policy constraint, Property Tax Debt shall be managed so as to not exceed the Statutory 5.5% limit based on 35% of Full Valuation. Debt of the City that is fully supported by non-Governmental revenues is to be excluded (i.e. Water Works and Non-Tax Revenue Pledge or other obligations that are self-supported and not paid from general Governmental Revenues).

The City's projected ratio for FY 2016 under this policy is approximately 3.8%.

Policy No. 3: The 10-Year Payout Ratio (i.e. amount of debt retired in 10 years for Long-term Tax Supported Debt shall not be less than 60% in the aggregate

Debt of the City that is fully supported by non-Governmental revenues is to be excluded (i.e. Water Works and Non-Tax Revenue Pledge or other obligations that are self-supported and not paid from Governmental Revenues).

The City's projected ratio for FY 2016 under this policy is approximately 69.5%.

Policy No.4: The ratio of the portion of the City's Tax Supported Debt Service that has a pledge of Income Taxes shall be no more than 75% of projected revenues from the 0.15% Income Tax.

The City's projected ratio for FY 2016 under this policy is approximately 47%.

Policy No.5: Equity or Cash Funding of the City's Capital Improvement Plan should be no less than 20% over a rolling 5-year CIP Period.

The City's projected FY 2016 ratio of equity funding for its CIP is approximately 49%.

Bond Retirement Fund

By annual resolution, City Council authorizes the property tax rate required to be levied to service the expenses related to administration of the Bond Retirement Fund, including the payment of principal and interest on certain City bonded indebtedness.

Historically, revenues of the Bond Retirement Fund have been sufficient to service all of the City's general obligation property-tax supported indebtedness. Besides property taxes, these revenues have included: proportionately shared state taxes, property tax rollback reimbursement, income earned from temporary investment of fund balances, and rental income from Cincinnati Southern Railway property.

The Bond Retirement Fund shall target a minimum balance of one year's debt service at all times. Bond Counsel shall review annually the Bond Retirement fund balance.

The Bond Retirement Fund will prepare an annual report of the fund.

Cincinnati Southern Railway

The City is the owner of a line of railroad known as the Cincinnati Southern Railway, which is under the control and jurisdiction of the Trustees of the Cincinnati Southern Railway and which is currently leased by Norfolk Southern through 2026. The rental income received from Cincinnati Southern Railway property is deposited into the Bond Retirement Fund to be applied to the bonded debt of the City as provided by legislation enacted by the Ohio General Assembly on July 1, 1949. The lease agreement with the Norfolk Southern Corporation was modified in 1987 to provide for an annual rent payment of at least \$17 million plus an annual escalator based on the Implicit Price Deflator of the Gross National Product index of the U.S. Department of Commerce. Annual adjustments are not to exceed four percent. The rental revenues are used for debt service on general obligation notes issued periodically for various purposes and other bonded debt. In the 1980's the Smale Commission recommended the funds from the lease be dedicated to City infrastructure projects. The City passed an ordinance directing lease proceeds fund City infrastructure. In order to fund the infrastructure projects the City issues BANs which are then fully redeemed upon receipt of lease payments typically within a short number of months.

V. Structure and Term of Debt

Current Debt Structuring Practices

Debt structuring practices shall take into account the following factors:

1. Size – based on capital project needs.
2. Term – The City maintains a preference for the shortest possible average maturity considering the project type and availability of annual payment resources.
3. Amortization of Bonds – The City generally prefers level principal for general obligation bonds unless a specific revenue has been identified for GO or other bonds. However, the City may consider other amortization structures as appropriate and legally permitted under Ohio law.
4. Interest Rate – To enhance the effectiveness of annual capital budgeting, fixed interest rate structures are the City's preference for long useful life, infrastructure and buildings.
5. Call Provisions – The Financing Team will recommend to the Director of Finance the use of a call option on a case-by-case basis. The City's preference is for optional call provisions when appropriate.

Other Financing Structures

Short-term interim financing may be used to finance projects or portions of projects for which the City plans to issue long-term debt. The Debt Management Team may elect to apply short-term financing as a form of interim financing. Short term financing may include the issuance of short maturity bank loans, securities, or floating rate bond varieties featuring short-term interest rates. Examples of short-term financing structures which the City may utilize include, but may not be limited to the following:

1. Bond Anticipation Notes – generally with a final maturity of two-years or less as may be secured by the City’s unlimited tax general obligation pledge as set forth in Ohio law; or specified revenues and refinancing proceeds of the bond anticipation notes.
2. Interim Notes Purchased by the City – issued and purchased by the City for the purpose of providing interim financing for capital projects of the City. Interim Notes will have a final maturity of not greater than five years and are expected to be refinanced with publicly issued securities or retired with cash resources.
3. Other Short-term Obligations – includes demand obligations, index notes, and commercial paper. These types of securities often will contain “put” features, meaning that investors may have a right to require an issuer to repurchase the security from the holder; often causing the issuer to maintain either a commercial bank facility available cash resources to satisfy credit requirements of holders concerned about the ability of an issuer to adequately remarket the security. Maturity of the various forms of security can range from very short in the case of commercial paper (less than 270 days) to thirty-years in the case of demand obligations. Demand obligations and index notes are sometimes structured as long-term obligations with interest rate reset features ranging from one day to multiple years.
4. Commercial Bank Line of Credit – often established without a termination date for the facility itself, allows a borrower to draw from a bank facility and restore the draw within a given period of time plus interest. In the alternate, draws may be able to be structured to be repaid over a period of years at a given interest rate. These facilities generally require on-going fees paid to the provider.

If the City maintains available cash and cash equivalent resources to offset the par amount of proposed short-term financing arrangements and the Director of Finance puts forth a plan for amortizing the principal amount of the short-term financing arrangement in a manner reasonably similar to the City’s typical treatment of fixed rate bonds (i.e. principal of the bonds is amortized in each year beyond completion of the applicable project) then this Debt Policy allows for the application of short-term financing that is not for interim financing.

The City does not typically utilize derivative or hedging products such as interest rate swaps as part of its debt issuance program. However, in the event a compelling reason(s) is provided, the DMT may consider using a derivative or hedging product and will only do so with the written concurrence of the City’s Financial Advisor. Currently, the City has no interest rate swaps and does not plan on entering into an interest rate swap at this time.

VI. Method of Sale

Debt of the City is issued for the purpose of funding capital improvement and economic development projects. All projects are approved by the Mayor and City Council.

1. The Finance Department shall be the lead City representative for all City related financing transactions.
2. All obligations issued by the City need the Mayor and City Council approval, which is in the form of an ordinance. That ordinance shall state the purpose, security sources and repayment provisions.
3. The Finance Department identifies the financial need to issue debt for an associated capital improvement project.
4. The Finance Department identifies whether the obligation should be a note (short-term financing) or a bond (long-term financing).

5. The Finance Department shall determine the structure of the obligations, including the type, size, timing, the participants (i.e. Underwriters) and schedule of issuance. Bond counsel shall be selected by the City Solicitor in concurrence with the City Manager.
6. The Finance Department shall determine the method of sale - Competitive or Negotiated.
7. The Finance Department shall work with the Law Department, Bond Counsel, the Financial Advisor and Underwriter as appropriate, to produce the necessary transaction documents.
8. The Finance Department shall coordinate the deposit of proceeds with the Accounts and Audits Division and the Treasury Division. Investment of proceeds is outlined in the transaction legal documents and/or the City's Investment Policy.

The City has used both competitive and negotiated methods of sale for all debt issuances. In determining whether to use a competitive or negotiated method of sale, the City shall utilize a sale method expecting to achieve the lowest overall cost of capital depending on the size and characteristics of the proposed issue and the applicable market conditions at the time of sale. The conditions, which indicate the appropriate method for selling a particular bond issue, are generally described below.

Competitive Sale Criteria:

- Bond prices are stable and/or demand is strong;
- Debt issuance markets are stable;
- The credit rating is well established and stable;
- There are no complex explanations required during marketing regarding: a specific project, media coverage, political structure, political support, tax status, funding, or credit quality;
- The bond type and structural features are conventional; and
- The transaction size is manageable.

Negotiated Sale Criteria:

- Bond prices are volatile and/or demand is weak and/or the supply of competing bonds is high;
- Debt issuance markets are less stable and market timing is important for circumstances such as refinancing transactions that are interest rate sensitive;
- Coordination of multiple components of the financing is required;
- The credit rating is not well established and stable;
- Sale and marketing of the bonds will require complex explanations about the City's projects, media coverage, political structure, political support, tax status, funding, or credit quality;
- The bond type and/or structural features are non-standard;
- Early structuring and market participation by underwriters is desired;
- Large transaction size; and
- Strong retail participation is desired and expected to enhance pricing efforts.

Direct Bank Loans or Limited Public Offering

When appropriate the Director of Finance may elect to sell its debt obligations through a direct bank loan or limited public offering.

Credit Enhancement

The City may use credit enhancement to improve marketability of City obligations. Types of credit enhancement include letters of credit, bond insurance, cash or bond funded reserves, or other public or private credit enhancements. The Director of Finance will document rationale for the acceptance of credit enhancement.

Offering Documentation

Offering documentation will be used for all types of debt issued of the City and purchased by public or private third-parties. For purposes of clarity, this includes documentation, as described further herein, even in the cases where rules of the Securities and Exchange Commission do not require offering documentation. In the case of either a direct bank loan or security purchased directly by a commercial bank, offering documentation is to include, but may not be limited to, documentation that summarizes of all relevant terms together with the purchase agreement for the bond and/or the loan agreement. In the case of privately placed securities, a limited offering memorandum, in addition to other financing documents, is to be prepared. In all cases related to securities issued by the City as described in Section V “Structure and Term of Debt”, except for interim notes purchased by the City, offering documentation is to be posted to the Electronic Municipal Market Access (EMMA) system of the Municipal Securities Rulemaking Board.

VII. Refunding

The City will consider refunding its existing debt when the benefits of the refunding outweigh the costs and risks.

Refunding Consideration

Refunding of outstanding indebtedness may be undertaken to:

- Take advantage of lower interest rates and achieve debt service cost savings,
- Eliminate restrictive or burdensome bond covenants,
- Restructure debt for the financial benefit of the City as determined by the Director of Finance.

The Director of Finance will consider a refunding only when one or more of the above three threshold considerations are met. As a rule of thumb, aggregate net present value savings, expressed as a percentage of the par amount of the refunded bonds, should achieve a level of 3% and above for a current refunding and 3% and above for an advance refunding. This savings requirement for a refunding may be waived by the Director of Finance upon a finding that such a restructuring is in the City’s overall best financial interest. Exceptions shall be made only upon the approval of the Director of Finance. Specific threshold refunding saving levels, expressed on an aggregate present value basis, will be set forth in legislation authorizing the refunding bonds.

Refunding Escrows

Subject to federal tax law and advice from bond counsel, the City will seek to purchase State and Local Government Securities (SLGS) to fund its refunding escrows. However, at the discretion of the Director of Finance, the City may choose to fund an escrow through purchase of treasury securities on the open market when market conditions make such an option financially preferred or if SLGS are not available due to debt limitations of the United States government.

VIII. Composition of Financing Team

Members of the Financing Team may be selected by the City at the direction of the DMT, and subject to approval by the City Manager, through: (1) a Request for Qualifications (RFQ); or (2) Request for Proposals (RFP); or (3) other process as determined by the City Manager.

The City Solicitor will meet and confer with the City Manager on the selection of Bond Counsel and Disclosure Counsel per issuance. The City Solicitor, in consultation with the DMT, may engage separate firms in the capacity of bond and disclosure counsel or one single firm to perform the bond and disclosure counsel functions.

The Financial Advisor may be requested to assist the City in the selection of other service providers, such as underwriter, trustee, escrow agents, verification agents, and printers. Selection of consultants will reflect economic inclusion and diversity goals established by the City.

Bond Counsel

The City Solicitor will obtain external bond counsel for all debt issuances. The bond counsel will prepare the necessary ordinances, agreements and other legal documents necessary to execute the financing. All debt issued by the City will include an approving legal opinion of bond counsel.

Disclosure Counsel

The City will retain disclosure counsel for all public issuances. Disclosure counsel shall be required to deliver a customary 10(b)-5 opinion on City offering documents. The disclosure counsel will work with City staff to draft all disclosure documents for a bond financing.

Financial Advisor

The City shall use the services of an Independent Registered Municipal Advisor (IRMA) as its Financial Advisor. The Financial Advisor shall advise and assist on transaction structuring, in addition to other general financial planning as requested by the City. If there are any potential conflicts of interest, they should be waived by the Director of Finance prior to appointment or restrictions on conflicting relationships must be disclosed by the City prior to appointment.

Underwriters

For a competitive sale, the criteria used to select an underwriter shall be the bid providing the lowest true interest cost to the City.

For a negotiated debt issuance, the Director of Finance, as Chair of the DMT, shall choose underwriters. Eligible underwriters will be selected through a Request for Qualifications (RFQ) process. The City will maintain a list of underwriters to use for debt issuance pursuant to the RFQ process. Firms eligible to submit a response to the RFQ must be listed in the most recent edition of the Bond Buyer Red Book or a similar publication if the Bond Buyer Red Book is no longer published. Firms that merge or leave the industry are dropped from the eligible underwriter group and may be replaced with another qualified firm as determined by the Director of Finance. Underwriters will be required to demonstrate sufficient capitalization and experience related to the debt issuance being proposed. The DMT will also consider the following additional criteria when selecting an underwriter and/or members of an underwriting syndicate:

- Experience with the particular size and type of financing;
- Overall experience;
- Familiarity with City issues;
- Marketing expertise;
- Distribution capability;
- Previous experience as managing or co-managing underwriter;
- Financial strength, as evidenced by the firm's current financial statements;
- Experience of the public finance team assigned to the financing;
- Resources to complete the financing;
- Type of firm (i.e. National, regional, local, MBE, etc.);
- Location of firm and presence in the City and Ohio;
- Demonstrated commitment to the City;
- Compensation; and
- Other items as determined by Debt Management Team.

Underwriters must present all Municipal Advisor Rule written documentation prior to any communication with representatives of the City in relation to a contemplated financing. All transaction fees will be evaluated by the Director of Finance in conjunction with the City's Financial Advisor and approved by the Director of Finance using methodology determined by the Director of Finance prior to the distribution of any offering documentation.

Financial Advisors and Underwriters must meet all standards related to avoidance of conflict of interest as set forth in SEC and MSRB rules and regulations.

Trustee / Paying or Fiscal Agent

A Trustee or Paying/Fiscal Agent is the institution, usually a commercial bank or trust company, appointed in the indenture or bond resolution to act as the agent of the issuer to pay principal and interest from monies provided by or on behalf of the issuer. Paying or Fiscal Agent duties are typically limited to receiving money from the issuer and paying principal and interest to bondholders on behalf of the issuer. A Trustee, in addition to performing the duties of a Paying Agent, is responsible for establishing and holding the funds and accounts relating to the bond issuance, including accounts for bond proceeds and revenues, determining that the conditions for disbursement of proceeds and revenues have been met, and, in some cases, collecting revenues, and executing investments. The Trustee/ Paying Agent solicitation and selection is typically coordinated by the Financial Advisor in consultation with the Bond Retirement Fund for a new bond issuance. The Bond Retirement Fund will monitor the ongoing performance of a Trustee/Paying Agent.

Other Service Providers

Other professionals may be selected, at the discretion of the Director of Finance, on an as needed basis. These include, but may not be limited to, the services of escrow agents, bond insurance providers, credit and liquidity banks, verification agents, title insurance companies and services related to printing.

IX. Post Issuance Compliance

Investment of Bond Proceeds

The proceeds of the bond sale will be invested until used for the intended purpose. The investments will be made to ensure the highest level of security. The City of Cincinnati's Investment Policy outlines the objectives and criteria for investment of bond proceeds. The City Treasurer will invest the bond proceeds in a manner to avoid, if possible, and minimize any potential negative arbitrage over the life of the bond issuance.

Arbitrage Compliance

The division of Accounts and Audits and Treasury will maintain a system of record keeping and reporting to meet the arbitrage rebate compliance requirements as required by the federal tax code. This shall include tracking investment earnings on bond proceeds, calculating rebateable earnings and remitting any rebate payments to the federal government. The DMT, via request for proposal conducted not less frequently than each five years, will appoint a qualified third-party (such third-party may include bond counsel) to assist the City in fulfilling its obligations with regard to arbitrage compliance.

Ongoing Disclosure

The City will meet continuing disclosure requirements in a timely and comprehensive manner, as stipulated by the SEC Rule 15c2-12 and as set forth in the continuing disclosure agreements implemented with each financing. The City Treasury Division (Debt Manager) shall be responsible for providing ongoing disclosure information to the Municipal Securities Rulemaking Board's (MSRB's) Electronic Municipal Market Access (EMMA) system, the central repository designated by the SEC for ongoing disclosures by municipal issuers.

The City will provide full and complete financial disclosure to rating agencies, EMMA, other levels of government, and the general public to share clear, comprehensible, and accurate financial information using the appropriate channels/policies/procedures. The City will annually conduct an audit of EMMA filings to outstanding continuing disclosure obligations to determine compliance with provisions of existing continuing disclosure agreements. The DMT may appoint a qualified third party to assist the City in the maintenance of its continuing disclosure undertakings; the qualified third party may include either bond counsel or disclosure counsel.

Compliance with other Bond Covenants

The Treasury Division (Debt Manager) is also responsible for verifying compliance with all undertakings, covenants, and agreements of each bond issuance on an ongoing basis. This typically includes ensuring:

- Annual obligations are appropriated to meet debt service payments,
- Taxes/fees are levied and collected in a timely manner and transferred to a trustee or paying agent where applicable,
- Timely transfer of debt service/rental payments to the trustee or paying agent,
- Compliance with rate covenants where applicable,
- Compliance with all other bond covenants.

City of Cincinnati

KMG

An Ordinance No. 206

- 2020

7811

ESTABLISHING a City Council policy setting aside 25% of (i) all payments in lieu of taxes currently in accounts at the City and (ii) any future amounts received by the City of Cincinnati after existing obligations are met and paid from tax increment financing incentive districts established pursuant to Section 5709.40(C) of the Ohio Revised Code for affordable housing projects within the districts.

WHEREAS, pursuant to ordinances passed on or before the date of this ordinance, City Council has enacted legislation to establish several tax increment financing incentive districts (collectively, the "TIF Districts") pursuant to Section 5709.40(C) of the Ohio Revised Code ("ORC"); and

WHEREAS, pursuant to such ordinances the City has declared the "Improvement" (as defined in ORC Section 5709.40(A)(4)) to properties within the TIF Districts to be a public purpose and exempt from taxation but has required owners of such properties to make payments in lieu of taxes ("PILOTs") on such Improvement; and

WHEREAS, Council finds that there is an existing shortage of affordable housing units in the City of Cincinnati and that additional financial resources are necessary in order to create additional affordable housing units for the residents of the City of Cincinnati; and

WHEREAS, Council believes that the TIF Districts are useful tools for supporting investment in City neighborhoods, and a portion of all PILOTs must be directed to create and incentivize more affordable housing construction projects in the City; and

WHEREAS, Council acknowledges that the policy established by this ordinance will not solve the affordable housing shortage in the City of Cincinnati but is an immediate action being taken by this Council to address this crisis; and

WHEREAS, Council desires to establish a policy that 25% of (i) all PILOTs currently in accounts at the City and (ii) all future PILOTs received by the City after existing obligations are met and paid are set aside for affordable housing projects within the districts; now, therefore,

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

Section 1. That City Council hereby adopts a policy that 25% (i) of all payments in lieu of taxes currently in accounts at the City and (ii) any future amounts received by the City of Cincinnati after existing obligations are met and paid from tax increment financing districts ("TIF Districts") created pursuant to Section 5709.40(C) of the Ohio Revised Code ("ORC") are set aside

for affordable housing projects within the TIF Districts, subject to the provisions of the ORC. For the purposes of this ordinance, an “affordable housing project” means a housing project benefitting households with a household income at or below 60% of the Area Median Income, as determined by the U.S. Department of Housing and Urban Development from time to time and, if applicable, that has rental policies with no categorical discrimination, including but not limited to race, color, sex, nationality, religion, marital status, sexual orientation, familial composition, economic class, criminal background, homelessness, or ability.

Section 2. That City Council requests that the City Administration prepare a report no later than September 8, 2020 with recommendations for the immediate adoption of the policy established by this ordinance, including without limitation, (i) a method by which the amount expended on affordable housing projects from the TIF Districts each year is publicly available and (ii) the number of years an affordable housing project must meet the requirements set forth herein.

Section 3. That the proper City officials are hereby authorized to do all things necessary and proper to carry out the terms of Sections 1 through 2 hereof.

Section 4. That it is hereby found and determined that all formal actions of Council concerning and relating to the passage of this ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were taken in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the ORC.

Section 5. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: June 24, 2020

Attest: [Signature]
Clerk

[Signature]
John Cranley, Mayor

I HEREBY CERTIFY THAT ORDINANCE NO 206-2020
WAS PUBLISHED IN THE CITY BULLETIN
IN ACCORDANCE WITH THE CHARTER ON 7-7-2020
[Signature]
CLERK OF COUNCIL

March 8, 2021

To: Mayor and Members of City Council 202100899

From: Paula Boggs Muething, City Manager

Subject: **Implementation of Tax Increment Financing District Policy for Affordable Housing**

Reference Document # 202001976

Cincinnati City Council at its session on June 24, 2020, passed Ordinance No. 0206-2020 which required:

Section 2. That City Council requests that the City Administration prepare a report no later than September 8, 2020 with recommendations for the immediate adoption of the policy established by this ordinance, including without limitation, (i) a method by which the amount expended on affordable housing projects from the TIF Districts each year is publicly available and (ii) the number of years an affordable housing project must meet the requirements set forth herein.

BACKGROUND

City Council Ordinance No. 0206-2020 established a policy of setting aside 25% of revenues collected within tax increment financing incentive districts (TIF District) established pursuant to Section 5709.40(C) of the Ohio Revised Code for affordable housing projects within the districts.

IMPLEMENTATION

The Department of Community & Economic Development (DCED) will entertain requests from developers and local non-profit corporations to use TIF District funds to acquire property for the construction or renovation of affordable housing or to otherwise develop affordable housing units through a formal request by submission of a financial assistance application. This method of request for assistance is similar to our already established process of requests for tax abatements, property sales, or job creation tax credits. Requests can be made throughout the year as projects are identified and all other sources of funding are secured, such as Historic Tax Credits or Low-Income Housing Tax Credits.

DCED also has an existing process for identifying and vetting potential affordable housing projects requesting gap financing from the City in its Notice of Funding Availability (NOFA). DCED's NOFA program is funded annually by City Council through the allocation of Federal

funding from the Community Development Block Grant program and HOME Investment Partnerships (HOME) program and from City Capital funding. Pending funding availability, DCED issues one NOFA each fiscal year that is split into two rounds - one in late winter (February/March) and the other in the summer (June/July). For projects recommended for funding through the NOFA process, if appropriate for a given project DCED may offer TIF District funding for projects located within a given TIF District, as TIF District funding for housing construction is limited by state law for use within the applicable TIF District. The addition of TIF District funding for affordable housing to the NOFA process will create an additional resource for affordable housing and stretch other existing resources to projects outside of TIF Districts.

CURRENT BALANCE & PROJECTED REVENUES

A current balance and three-year projection of TIF District resources set aside for affordable housing is included as an attachment. The projections were only made for the TIF Districts approved in 2003 and 2005 which had sufficient history to make an educated projection of future revenues. No projections could be made for the Districts created in 2019 due to lack of revenue derived from these districts to date. The Affordable Balance (Year End) for 2020 in the attachment is the current balance of the resources allocated under Ordinance 206-2020. The Revenue listed for 2021, 2022 and 2023 is the projected future revenue based on historic trends for those districts net of existing liabilities. The Affordable Balance (Year End) for 2021, 2022, and 2023 is the total of the prior year's balance with the addition of the projected revenue. Note that while the projections are based on historic trend data for each of the TIF Districts, the actual amounts collected will differ from these projections based on variations in market conditions and property values.

TERMS OF ASSISTANCE

The intention is that the TIF District funding will be deployed as loans to selected projects. Unlike traditional bank financing, DCED will be able to provide flexible loan terms that will make more projects feasible. Such terms may include full or partial forgiveness. Loans will be awarded for up to 40% of the total project cost not to exceed \$1 million. DCED will require periods of affordability which range from 10 years to 20 years depending on the project and the requirements of the other project funding sources (HOME, Low Income Housing Tax Credits (LIHTC), etc.); however, in no circumstances will the affordability period be less than 10 years. For appropriations of TIF District funding DCED will highlight the recommended target Area Median Income as well as the required affordability period when City Council considers legislation to appropriate TIF District funding for a project.

This memo is for informational purposes.

Attachment: TIF District Projections Feb 2021

Copy: Markiea L. Carter, Interim Director, Department of Community and Economic Development *MLC*

Attachment A

		Year	2020	2021	2022	2023
Queensgate	District 1	Revenue	\$27,019.38	\$69,174.96	\$69,174.96	\$68,948.72
		Affordable Housing Balance (Year End)	\$249,558.71	\$318,733.67	\$387,908.63	\$456,857.35
Downtown South/ Riverfront	District 2	Revenue	\$64,590.18	\$112,443.30	\$368,379.01	\$374,158.90
		Affordable Housing Balance (Year End)	\$1,082,346.52	\$1,194,789.82	\$1,563,168.83	\$1,937,327.73
Downtown-OTR West	District 3	Revenue	\$334,431.09	\$449,706.39	\$901,118.10	\$901,285.60
		Affordable Housing Balance (Year End)	\$1,613,249.82	\$2,062,956.21	\$2,964,074.31	\$3,865,359.91
Downtown-OTR East	District 4	Revenue	\$412,667.81	\$1,323,744.30	\$1,345,444.30	\$1,365,994.30
		Affordable Housing Balance (Year End)	\$3,238,963.76	\$4,562,708.06	\$5,908,152.36	\$7,274,146.66
Carthage	District 5	Revenue	\$2,567.77	\$5,144.42	\$5,144.42	\$5,144.42
		Affordable Housing Balance (Year End)	\$75,706.87	\$80,851.29	\$85,995.71	\$91,140.13
Walnut Hills	District 6	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$385,654.11	\$385,654.11	\$385,654.11	\$385,654.11
East Walnut Hills	District 7	Revenue	\$0.00	\$196,457.20	\$197,644.70	\$198,732.20
		Affordable Housing Balance (Year End)	\$571,374.83	\$767,832.03	\$965,476.73	\$1,164,208.93
Clifton-University Heights	District 8	Revenue	\$0.00	\$187,285.92	\$190,792.17	\$194,542.17
		Affordable Housing Balance (Year End)	\$1,094,040.40	\$1,281,326.32	\$1,472,118.49	\$1,666,660.66
Corryville	District 9	Revenue	\$26,845.63	\$215,400.51	\$217,150.51	\$230,150.51
		Affordable Housing Balance (Year End)	\$741,983.51	\$957,384.02	\$1,174,534.53	\$1,404,685.04
Bond Hill	District 10	Revenue	\$31,693.66	\$57,088.30	\$57,088.30	\$57,088.30
		Affordable Housing Balance (Year End)	\$183,330.39	\$240,418.69	\$297,506.99	\$354,595.29
Evanston	District 11	Revenue	\$0.00	\$18,618.78	\$19,412.16	\$21,456.78
		Affordable Housing Balance (Year End)	\$221,749.92	\$240,368.70	\$259,780.86	\$281,237.64
N/A	N/A	N/A				
		N/A				
	District 13	Revenue	\$0.00	\$0.00	\$0.00	\$0.00

West Price Hill	District 14	Affordable Housing Balance (Year End)	\$5,028.18	\$5,028.18	\$5,028.18	\$5,028.18
Riverside-Sedamsville-Price Hill	District 15	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$33,441.36	\$33,441.36	\$33,441.36	\$33,441.36
East Price Hill	District 16	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$74,819.48	\$74,819.48	\$74,819.48	\$74,819.48
Lower Price Hill	District 17	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$105,689.04	\$105,689.04	\$105,689.04	\$105,689.04
Westwood 1	District 18	Revenue	\$5,280.93	\$10,478.10	\$10,478.10	\$10,478.10
		Affordable Housing Balance (Year End)	\$44,050.13	\$54,528.23	\$65,006.33	\$75,484.43
Westwood 2	District 19	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
Madisonville	District 20	Revenue	\$0.00	\$289,552.06	\$290,708.30	\$293,933.30
		Affordable Housing Balance (Year End)	\$410,592.13	\$700,144.19	\$990,852.49	\$1,284,785.79
Oakley	District 21	Revenue	\$68,301.42	\$186,849.80	\$188,349.80	\$189,849.80
		Affordable Housing Balance (Year End)	\$522,192.04	\$709,041.84	\$897,391.64	\$1,087,241.44
Avondale	District 22	Revenue	\$0.00	\$13,959.31	\$14,309.31	\$14,681.18
		Affordable Housing Balance (Year End)	\$187,697.43	\$201,656.74	\$215,966.05	\$230,647.23
West End*	District 23	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
Pleasant Ridge*	District 24	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
Mt Auburn*	District 25	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
Northside*	District 26	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00

Eastern River*	District	Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
College Hill*	District 27	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
Roselawn*	District 28	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
Westwood Boudinot*	District 29	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
Mt Airy*	District 30	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
Camp Washington*	District 31	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
Spring Grove Village*	District 32	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
South Fairmount*	District 33	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
South Cumminsville *	District 34	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
Riverside*	District 35	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00
North Fairmount*	District 36	Revenue	\$0.00	\$0.00	\$0.00	\$0.00
		Affordable Housing Balance (Year End)	\$0.00	\$0.00	\$0.00	\$0.00

Total Balance All Districts	\$10,841,468.62	\$13,977,371.97	\$17,852,566.11	\$21,779,010.39
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* Districts created in 2019 have insufficient revenue history to create a projection for this purpose. However actual amounts received in 2022 and 2023 will likely exceed \$0 for many of these districts.

City of Cincinnati

WPW

BWB

An Ordinance No. 301

- 2020

ESTABLISHING a City Council policy relating to the expenditure of payments in lieu of taxes received by the City of Cincinnati from tax increment financing incentive districts established pursuant to Section 5709.40(C) of the Ohio Revised Code.

WHEREAS, pursuant to ordinances passed on or before the date of this ordinance, City Council has enacted legislation to establish several tax increment financing incentive districts (collectively, the "TIF Districts") pursuant to Section 5709.40(C) of the Ohio Revised Code ("ORC"); and

WHEREAS, pursuant to such ordinances the City has declared the "Improvement" (as defined in ORC Section 5709.40(A)(4)) to properties within the TIF Districts to be a public purpose and exempt from taxation but has required owners of such properties to make payments in lieu of taxes ("PILOTs") on such Improvement; and

WHEREAS, Council believes that the TIF Districts are useful tools for supporting investment in City neighborhoods, but PILOT expenditure decisions should include an informed public discussion; and

WHEREAS, on June 24, 2020 City Council passed Ordinance No. 206-2020 (the "Affordable Housing Policy") that established a policy to expend 25% of PILOTs, either currently held or those collected in the future, for affordable housing projects within the TIF Districts; and

WHEREAS, City Council desires to build upon the Affordable Housing Policy and establish additional policy with respect to the expenditure of PILOTs received by the City in order to promote public transparency on expenditures of PILOTs and to further community engagement on recommended expenditures of PILOTs; now, therefore,

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

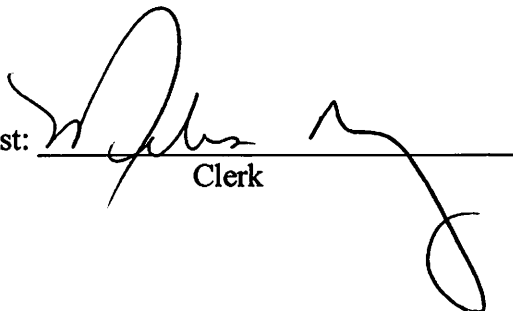
Section 1. That City Council hereby adopts the *TIF Transparency Policy* attached to this ordinance as Attachment A, which establishes certain City Council policies relating to proposed expenditures of payments in lieu of taxes received by the City of Cincinnati from tax increment financing districts created pursuant to Section 5709.40(C) of the Ohio Revised Code ("ORC").

Section 2. That it is hereby found and determined that all formal actions of Council concerning and relating to the passage of this ordinance were taken in an open meeting of this

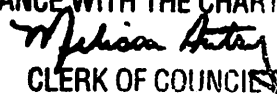
Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were taken in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the ORC.

Section 3. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: September 16, 2020

Attest: 
Clerk

John Cranley, Mayor

I HEREBY CERTIFY THAT ORDINANCE NO. 301-2020
WAS PUBLISHED IN THE CITY BULLETIN
IN ACCORDANCE WITH THE CHARTER ON 9-29-2020

CLERK OF COUNCIL

ATTACHMENT A

TIF Transparency Policy

Posting of PILOT Information to Public Website

In order to increase transparency and to ensure that the public has access to clear and comprehensible information on payments in lieu of taxes (“PILOTs”) collected and expended for each of the City’s tax increment financing incentive districts (each a “TIF District”) established pursuant to Section 5709.40(C) of the Ohio Revised Code, the City should post the following information on the City’s “Cincy Insights” website or other successor website to provide user-friendly public access to such information:

- (i) The current balance of PILOTs available to be expended for each TIF District;
- (ii) A list of all expenditures of PILOTs arising from the applicable TIF District, beginning with any expenditures since the applicable TIF District was established and then on an ongoing basis and accounting for any planned or committed expenditures to the extent possible; and
- (iii) Information on the permissible uses of PILOTs.

Such posted information shall be updated at least bi-annually to reflect any recent activity.

Community Engagement

In order to ensure community awareness and participation in PILOT expenditure decisions, the City should do the following:


- (i) present to the applicable community council(s) any proposed project to be funded by PILOTs; and
- (ii) request (a) a vote from the applicable community council(s) to demonstrate the level of support for such proposed project and (b) submission of a letter from the community council(s) to City Council and the City Administration on the results of any such vote; and
- (iii) directly report the results of any such vote to City Council.

For clarity, the intention of this policy is that each project is presented to an applicable community council one time for a vote, even if PILOTs will be expended over a period of time. If the subject PILOT expenditure and associated project will take place in a neighborhood different than the neighborhood(s) encompassed by the subject TIF District, then the “applicable community council(s)” for purposes of this policy shall include the community council of the neighborhood in which the proposed project is located and, for any contemplated expenditure that will support a new debt issuance, the community council for each neighborhood within the subject TIF District. This community engagement subsection is only applicable to new projects proposed after the date of City Council’s adoption of this policy.

February 26, 2021

FOR YOUR INFORMATION

To: Mayor and Members of City Council

From: Paula Boggs Muething, City Manager 

Subject: Community Engagement on Community and Economic Development Projects

This memorandum provides an overview of the City Administration's current community engagement activities, describes a new policy for community engagement by the City Administration for City-driven community and economic development projects, and provides an updated City Administration policy for timing and staffing for apprising Council of legislative items related to community and economic development projects.

Background and Summary

Over the past year, the Council has passed an ordinance and a motion related to transparency around tax increment financing district expenditures and directing the City Administration to engage community councils and provide information on community and economic development projects that are proposed within the neighborhood boundaries.

At present, there are not community engagement specific positions or functions in the City Administration devoted specifically to regularly conducting community engagement for community and economic development projects, outside of administrative board approval processes. Accordingly, community engagement activities are conducted by individuals in multiple departments and the level of engagement varies. The Department of City Planning (Planning) currently conducts a variety of engagement activities in its current operations, primarily related to City Planning Commission approvals. Planning staff are trained in this area.

Council has also raised concerns regarding the review period afforded by current legislative practices. The summarized concerns are inadequate time to: (1) review materials, (2) ask questions of the Administration, and (3) hear feedback from constituents on proposed community and economic development projects.

In order to address these Council priorities and concerns, I am updating and clarifying the City Administration's policies relating to community engagement for community and economic

development projects and establishing the criteria to trigger City staff involvement. Planning will become the primary department responsible for engagement activities, pursuant to the process outlined below. Further, and with the caveat that circumstances may necessitate exceptions to the proposed timelines, I am outlining new procedures for timing and staffing protocols for economic and community development projects.

Existing Administrative Code Structure

Under Article XXIV of the City's Administrative Code, a primary requirement of the Department of Community and Economic Development (DCED) is to advocate for economic development in the City. The DCED's programmatic structure and the skills of development staff are targeted to meet this mission.

Under Article XXV, Planning is intended, among other functions, to "serve as the City's liaison to community councils, citizens, and businesses on all city planning and land use related matters..." Planning staff are trained in facilitating community engagement with the goal of soliciting, distilling, and reporting community feedback on public proposals.

The Administrative Code does not specifically address community engagement for community and economic development projects and there is no department or division identified to provide such community support. However, given Planning's operational role and skillset, it is best positioned to absorb these new responsibilities.

Current Engagement Practices

I. Current Community Engagement on Projects

At present, neither DCED, Planning, nor any other City department has sufficient resources to perform widespread community engagement on a project-by-project basis for all community and economic development projects in the City. Frequently, City employees performing community engagement for these projects are doing so above and beyond their primary assigned job requirements, which are performed during business hours. These individuals are then typically asked to attend long community council meetings after hours, during which they often are required to wait until the community council completes other business. Despite these challenges, City employees continue to undertake a wide variety of community engagement for community and economic development projects.

DCED has staff assigned to each neighborhood; staff regularly attend community council meetings and neighborhood business association meetings. This attendance occurs both regularly and for specific projects. For specific projects, the role of staff can vary depending on the level and nature of City involvement. For example, if the City is playing an active role, staff provides community members with detailed information and status updates. If the project is primarily developer driven, staff may simply act as a conduit to connect developers with the community council and participate as an active listener in engagement between the private parties.

Planning engages in a wealth of formal and informal community engagement activities—primarily arising from their role in managing approvals for the City Planning Commission and in producing neighborhood and city-wide plans, both of which are described in more detail below. In addition to these regular engagement activities, Planning frequently provides services to facilitate community engagement for other City development projects. Recently, this work included facilitating engagement activities for the closure of portions of streets in Over-The-Rhine and Pendleton, relocation and design of Police Districts 3 and 5, and work for planned improvements to Rapid Run Park and Dunham Recreation Center.

II. Community Engagement Through Approval Processes

The approval processes for administrative boards provides a robust opportunity for community feedback and input. Many community and economic development projects must be approved by the City Planning Commission, the Historic Conservation Board, or the Zoning Hearing Examiner. At times, projects must be approved by multiple boards or commissions. Each public hearing presents an opportunity for the public to voice their feedback to the Board or Commission and the City Administration. City staff, including DCED and Planning, are critical to these approval processes and provide support and answer questions to all interested parties over the course of preparation, presentation, and approval. For example, when warranted by a project, Planning will host a public staff conference which provides an opportunity for the public to voice direct feedback to an applicant prior to introduction to City Planning Commission.

Approval by Council and review in committee meetings presents another opportunity for community input and feedback on projects. Councilmembers hear constituent concerns and perspectives directly and the City Administration is present to provide Councilmembers with information or answer project specific questions.

III. Other Community Engagement Activities

In addition to the above described activities, City staff also coordinate a broad array of community engagement activities that are not directly related to specific community or economic development projects, but do inform overall engagement activities or provide an opportunity for public input on other City projects or operational areas.

The City Manager's Office currently facilitates the operation of Engage Cincy Action Team (ECAT), which is comprised of volunteer neighborhood representatives and City staff. ECAT arose from feedback received through completion of Plan Cincinnati and provides opportunities for meaningful and proactive participation by residents in the City's decision-making processes. Neighborhood representatives on ECAT both assess and recommend engagement efforts and work collaboratively with City staff to complete annual projects aimed at strengthening the culture of community engagement in Cincinnati.

The Office of Performance and Data Analytics (OPDA) also facilitates community engagement activities on an as-needed basis. For example, OPDA recently has

facilitated engagement activities as part of the important work of the City Manager's Advisory Group (MAG) and will conduct sessions as part of ShiftCincy.

IV. Plan Cincinnati and Neighborhood Plans

In addition to project-specific engagement, Planning is involved in near continuous community engagement through the development of neighborhood plans and city-wide comprehensive plans. Development of neighborhood and city-wide plans occurs over the course of many months or even years where Planning staff work directly with community leadership, property owners, residents, and other stakeholders to create goals and action steps to help reach a community's shared vision for its future.

Neighborhood plans have been developed for nearly every City neighborhood and are periodically updated on a rotating basis. Presently, the planning process is underway in Mt. Airy, Clifton, West Price Hill, Columbia Tusculum, Kennedy Heights, the Mohawk Area of Over-The-Rhine, Mt. Auburn, Hyde Park, Saylor Park, Spring Grove Village, South Cumminsville, and the West End. Upcoming planning activities are scheduled for North Avondale, Mt. Adams, and Mt. Washington. Additional information about existing neighborhood plans and ongoing planning processes is available on the City's website: <https://www.cincinnati-oh.gov/planning/neighborhood-plans/> .

A City-wide comprehensive planning process was last completed in 2012 with Plan Cincinnati, which is the product of a three-year community engagement process. The City won several awards at the County, State, and National level for Plan Cincinnati, in part for its robust community engagement practices. Information about Plan Cincinnati and the process for completing it can be found on the City's website: <https://www.cincinnati-oh.gov/planning/plan-cincinnati/> .

Neighborhood and comprehensive plans have the added benefit of allowing a broader segment of the community to participate than may be possible on a project-by-project basis since the engagement and outreach process for community plans is more intensive and spread out over a longer time period. The result is a more actionable and clear community message on development goals and priorities.

City Administration Policy Changes

Clear roles, processes, and timelines will provide members of the community with information on their opportunity to offer input on projects; will provide operational efficiencies for City staff; and will provide Councilmembers with information on the opportunity, timing, and method by which its constituents are engaged by the City Administration. Given the expanded timeline for community and economic development projects, in addition to public comment at committee and council meetings, the Council can enact its guidelines for soliciting and receiving constituent feedback. Below is an overview of the City Administration's new policies for community engagement.

I. Criteria for Engagement

Community and economic development projects cover a broad range of initiatives, proposals, and developments with varying levels of City involvement—from simply administering the zoning code or issuing building permits to providing incentives, direct subsidy, or even real estate for a project.

Most development that occurs in the City is driven by the private market and private market actors. Private developers are generally responsible for any community engagement needed for their own projects and, as described below, the City will continue to rely on private developers to engage and inform communities about their projects. However, the City cannot and does not rely on the private market to drive all development activities. Some community and economic development projects are primarily City-driven and other projects may be a true public-private partnership in which the City is engaged and providing resources to facilitate a private project because of the positive public benefit that will flow to our citizens and City.

While it is not feasible for the City Administration to conduct direct community engagement activities for every community and economic development project, the City Administration will undertake engagement when material City resources are being utilized for a project in order to ensure that the public and community members are properly informed about the project and have ample opportunity to voice their opinions. Accordingly, the City Administration will become directly involved in community engagement for a project in the following circumstances:

- (1) When the City Administration will propose to Council an appropriation for a loan or grant of public funds of \$50,000 or more to support a specific private development project; or
- (2) When the City will sell or provide a long-term ground lease of City-owned land or buildings with a fair market value of \$50,000 or more to support a specific private development project.

This does not include solely granting a tax exemption or the sale of minor real estate interests such as easements, short-term leases, etc. For projects that do not meet the above criteria and that are driven by private developers, DCED will make available information on best practices for community engagement, created in collaboration with Planning, to encourage appropriate community engagement by these private parties.

II. Engagement Activities

The systematic engagement process outlined below will provide a mechanism for ensuring that all members of impacted communities are informed and afforded an opportunity to provide feedback and gather information.

Project Community Engagement Sessions

For community and economic development projects that meet the criteria outlined above, the City Administration will begin hosting community engagement sessions that will be conducted by Planning staff. The goal of these sessions will be to present information about the proposed project to inform community members and then collect public input and feedback on the preliminary proposal; these comments will be incorporated into the final proposal presented to Council for approval.

Sessions will be focused on reaching a broad array of public voices and perspectives—including those residents who live in close proximity to a proposed project and those involved in the relevant community council. Sessions will be held at an accessible meeting space within the community and scheduled at a time to maximize opportunity for the public to participate.

Planning will aggregate questions in advance of the presentation so that these questions can be proactively addressed in the presentation. To put the project in context, the Planning presentation will include information about the applicable neighborhood plan and the City's city-wide plan-Plan Cincinnati. Questions in response to the presentation that require follow up will be provided to the community council and posted on the City's webpage. Accommodations will be made for any individuals without access to the internet.

Following the presentation, Planning staff will summarize feedback and common questions regarding the proposal and produce a report for the City Administration, which will be shared with City Council upon project submission.

Notice of Projects

To provide notice of the engagement activities described above, the City Administration will utilize and expand upon the notice system used in the administrative board's process. This process involves multiple forms of notice in order to ensure the equitable distribution of information to all members of a community, even those who are unaffiliated with the community councils. Such notice will be provided by Planning and will take the following forms:

- (1) Mailed Notice - Notice will be mailed to all property owners within four hundred (400) feet of the subject project site, consistent with the requirements for notice associated with a zoning code change.
- (2) Direct Community Council Notice - Notice will be provided by e-mail to the applicable community council.
- (3) Posted Notice On-Site - To ensure notice to those residents living in proximity to the project site, a notice of the community engagement session will be posted on-site or immediately proximate to where the proposed project will occur.

- (4) Website and Social Media Notice - Planning will provide notice of the community engagement session and details of the proposed project on its website and through social media, such as Facebook, NextDoor, etc.

Notice will include information regarding the nature of the proposed project and the time, date, and location of the planned community engagement session.

Due to the complexity of community and economic development projects, timing is frequently a challenge. The City Administration will provide project notice as soon as possible once there is a clearly viable project that will require City involvement triggering the eligibility requirements set forth above.

As described above, the City Administration will provide direct notice to the community council where the project is geographically located. However, for appropriations from tax increment financing districts, in the event that (i) the source tax increment financing district covers multiple neighborhoods and (ii) the subject appropriation is in excess of \$1,000,000 or will otherwise support a debt issuance, City Administration will notify all community councils covered by the applicable tax increment financing district and will conduct the engagement session in an accessible and proximate location.

Forthcoming Legislative Proposals

As set forth above, current staff resources are insufficient to conduct extensive community engagement services or provide the associated notice on a project-by-project basis. In order to implement the new community engagement policies, I will seek City Council approval of legislation to provide additional resources to Planning.

III. Reporting to Council

Periodically, the City Administration will assemble information on community engagement activities and provide that information to Council in the form of an FYI memorandum. Additionally, the City Administration will incorporate details and information on engagement activities and community feedback into project transmittals.

IV. Introduction of Legislation and Legislative Teams

On projects where the City Administration will be conducting community engagement activities, the City Administration will be updating its legislative practices in order to provide the public with an opportunity to provide feedback directly to Councilmembers on the proposed legislative items associated with a project and to provide ample opportunity for Councilmembers to engage and ask their own questions about legislative items. Moving forward, legislation presented to Council to approve community and economic development projects meeting the criteria outlined above will be introduced in sufficient time to allow for two committee meetings to consider a project before passage. While circumstances may require exceptions, the Administration is committed to complying with this timeframe. Community notice and engagement will occur in

advance of the introduction of legislative items to the Council. This practice will also be implemented in appropriate circumstances on a case-by-case basis for projects where the City Administration is not conducting community engagement activities.

Upon the introduction of legislative items, legislative teams will be identified as a resource to provide project-specific information. These individuals will be available to Councilmembers as the legislative process unfolds and questions or concerns arise. These individuals will also attend committee meetings to present the project to the committee and answer questions as needed.

Conclusion

The City Administration is proposing new community engagement policies and processes to standardize and clarify the actions that the City Administration will take in regard to community and economic development projects. The herein described policies are designed to provide broad public notice of public projects, to provide an opportunity for the public to acquire information and offer feedback on proposed projects to the City Administration, and to allow Councilmembers adequate time to consider and hear constituent feedback on proposed projects.

April 16, 2025

To: Mayor and Members of City Council

202500755

From: Sheryl M.M. Long, City Manager

Subject: Emergency Ordinance – Second Amendment to Refundable Job Creation Tax Credit Agreement with Core Specialty Insurance Services, Inc.

Attached is an Emergency Ordinance captioned:

APPROVING AND AUTHORIZING the execution of a Second Amendment to Job Creation Tax Credit Agreement with Core Specialty Insurance Services, Inc., pursuant to which the company agrees to an increased investment in the City of Cincinnati, including creation of fifty additional new jobs and an additional \$1.5 million investment in the property located at 201 E. Fifth Street in the Central Business District of Cincinnati, and the City agrees to extend the tax credit term from four years to seven years and increase the job creation tax credit from 35 percent to 45 percent.

STATEMENT

BUSINESS EXPANSION: The additional jobs created by this expansion project strongly align with the City’s goal to spur economic growth and expand available job opportunities for residents.

COMPANY BACKGROUND

Core Specialty Insurance Services, Inc. (“the Company”) is a specialty insurance company located at 201 E Fifth Street in Downtown Cincinnati. The Company has an existing JCTC-R agreement with the City as of 2021. They agreed to expend a minimum of \$425,000 and create at least 55 jobs (40 new jobs at \$4,500,000 in annual payroll, 15 relocated jobs at \$3,460,000 in annual payroll) within 3 years of executing the agreement in 2021. The City agreed to provide a 4-year JCTC-R, with an annual reimbursement cap for the lesser of \$30,000 or 30% of new income tax revenue generated by the expansion.

This agreement was amended in February of 2024 at the request of the Company so that additional growth on top of their original commitment could be captured under the incentive. The Company agreed to create an additional 25 jobs on top of their original commitment of 55 jobs, with an additional new annual payroll of \$2,288,000 (avg. salary of \$91,250). They also agreed to invest a minimum of \$2.5 million in leasehold improvements to their office. The City agreed to increase their annual JCTC-R reimbursement cap to the lesser of \$45,000 or 35% of new income tax revenue generated

by the expansion. The company was also considering this expansion project in Covington, KY but has elected to undertake it at their current facility in Cincinnati.

CURRENT CONDITIONS

To date, the Company has reported that they have met or exceeded their existing commitments for job creation, payroll, and investment. They have not yet drawn on their JCTC-R credit.

The Company informed DCED in late 2024 that they intend to undertake another round of expansion, which they hope to do in Cincinnati. They plan to add another 50 jobs at \$4.75 million in new annual payroll (avg. annual salary of \$95,000 per job) and invest \$1.5 million in new fixed asset improvements.

They were also considering this expansion at other locations across the country, namely Indianapolis and Dallas.

In aggregate, Core Specialty Insurance Services has committed to creating a total of 130 new high-paying jobs with a total of \$14,998,000 in new annual payroll (avg. annual salary across all jobs of \$115,369). The Company has experienced a period of tremendous growth in Cincinnati. By extending and increasing this incentive, Cincinnati will ensure that the Core Specialty will undertake their latest round of expansion locally, beating out other peer cities to win these new, high-paying jobs in the insurance sector.

RECOMMENDATION

The Administration recommends approval of this Emergency Ordinance so that the Company can undertake their third round of expansion as soon as possible.

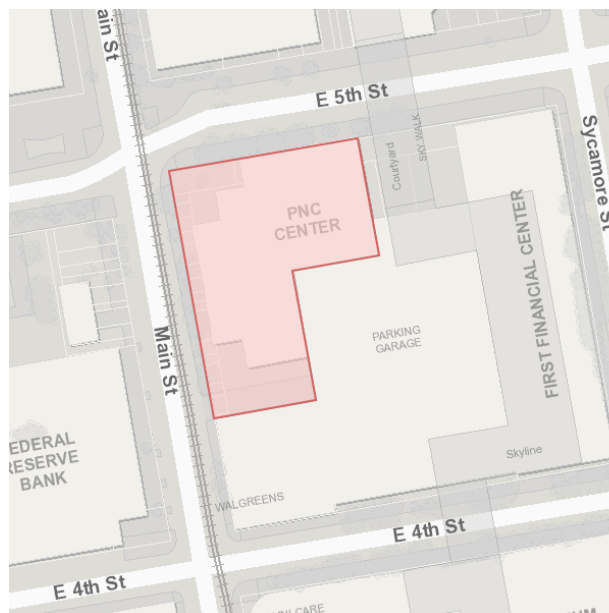
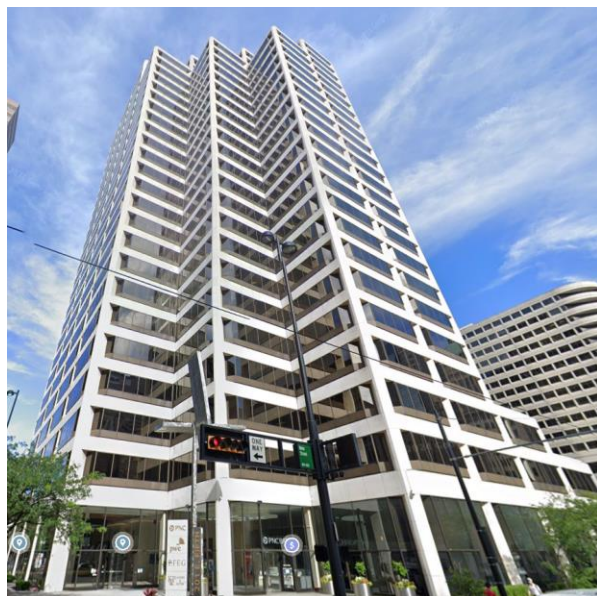
Attachment: Project Outline and Proposed Incentive

Copy: Markiea L. Carter, Director, Department of Community & Economic Development

Project Outline

Project Name	Core Specialty Insurance Services, Inc.
Street Address	201 E. 5 th Street
Neighborhood	Downtown
Property Condition	Existing Office
Project Type	Expansion
Project Cost	Fixed Asset Improvements: \$1,500,000
Jobs and Payroll	<p>Created FTE Positions: 130</p> <ul style="list-style-type: none"> - 50 FTEs under latest expansion - 80 FTEs under previous expansion projects <p>Total Payroll for Created FTE Positions: \$14,998,000</p> <ul style="list-style-type: none"> - \$4,750,000 under latest expansion - \$10,248,000 from previous expansions <p>Average Salary for Created FTE Positions: \$115,369</p>

Project Image and Site Map



Proposed Incentive

Incentive Type	Job Creation Tax Credit – Reimbursable – Second Amendment
Incentive Terms	<p><u>Credit Period Term:</u> Increase from 4 years to 7 years</p> <p><u>Employee Retention Period:</u> Increase from 4 years after the expiration of the Credi Period to 6 years after expiration of the Credit Period</p> <p><u>Credit Amount:</u> increase to the lesser of 45% of gross new income tax revenue generated by the project or \$60,000 annually</p> <p><u>Maximum Term Incentive Value:</u> \$420,000</p>

Public Benefit

Tax Credits Provided to Company		
Jobs Retained - Tax Credit		
# of Jobs Retained (FTE)		0
Total Annual Payroll for Retained Jobs		\$0
Annual City Earnings Tax Credit from Retained Jobs		\$0
Jobs Created - Tax Credit		
# of Jobs Created (FTE)		130
Total Annual Payroll for New Jobs		\$14,998,000
Annual City Earnings Tax Credit From New Jobs		\$121,484
Tax Credit Calculations		
Retained City Earnings Tax Credit over Term		\$0
New City Earnings Tax Credit over Term		\$850,387
Total City Earnings Tax Credit over Term		\$850,387
Tax Calculation Factors		
Tax Credit for Retained Jobs		0.0%
Tax Credit for New Jobs		45.0%
Length of the Incentive Credit (Years)		7
Retention Period after Incentive Credit (Years)		6
Total Term of the Incentive (Credit Term + Retention Term)		13
City Earnings Tax Rate		1.8%
JCTC-R/JCTC/PIR Offer		
Total City Earnings Tax Generated over Term		\$3,509,532
Estimated Annual Net Profit Tax Due to City over Term		\$0
Less PIR/JCTC-R Payments/Credits to Company		(\$850,387)
Total Net Earnings Taxes Over Term		\$2,659,145
Incentive Leverage (Taxes Received/Incentives Given)		\$3.13

EMERGENCY

ZDS

- 2025

APPROVING AND AUTHORIZING the execution of a Second Amendment to Job Creation Tax Credit Agreement with Core Specialty Insurance Services, Inc., pursuant to which the company agrees to an increased investment in the City of Cincinnati, including creation of fifty additional new jobs and an additional \$1.5 million investment in the property located at 201 E. Fifth Street in the Central Business District of Cincinnati, and the City agrees to extend the tax credit term from four years to seven years and increase the job creation tax credit from 35 percent to 45 percent.

WHEREAS, the City of Cincinnati (the “City”) and Core Specialty Insurance Services, Inc. (“Employer”) are parties to a Job Creation Tax Credit Agreement dated November 1, 2021, amended by a First Amendment to the Job Creation Tax Credit Agreement dated February 6, 2024 (as amended, the “Agreement”), pursuant to which the City is providing Employer a four-year, 35 percent tax credit applicable to the City’s tax on net profits under Cincinnati Municipal Code (“CMC”) Chapter 311 to facilitate the creation and retention of jobs within Cincinnati; and

WHEREAS, the Agreement obligates Employer to (i) spend a minimum of \$2,925,000 on leasehold improvements at 201 E. Fifth Street (the “Project Site”), and (ii) create at least eighty new jobs at an average salary of at least \$91,520 per employee (the “Phase I Jobs”); and

WHEREAS, Employer now anticipates creating an additional fifty new jobs (the “Phase II Jobs”) over and above the Phase I Jobs, and has requested an amendment to the Agreement to provide for a City tax credit to offset a portion of its corporate earnings taxes to facilitate such expansion; and

WHEREAS, more particularly, the City and Employer desire to amend the Agreement to (i) extend the four-year tax credit term initially provided for in the Agreement to seven years, commencing in 2024 and continuing through 2030 (the “New Tax Credit Term”), (ii) maintain the terms and conditions of the Agreement with respect to the Phase I Jobs through the New Tax Credit Term, (iii) for both the Phase I Jobs and the Phase II Jobs, increase the tax credit applicable to the City’s tax on net profits under CMC Chapter 311 from the lesser of \$45,000 or 35 percent to the lesser of \$60,000 or 45 percent of the New Income Tax Revenue (as defined in the Agreement), (iv) extend the Employment Retention Period required of Employer from eight years to thirteen years, and (v) require Employer to increase its employment commitment under the Agreement to provide an additional fifty jobs at an average annual salary of at least \$95,000 and to expend a minimum of \$1,500,000 on the construction of additional leasehold improvements at the Project Site, in addition to the \$2,925,000 Employer is obligated to spend under the Agreement, on substantially the terms and conditions contained in the draft Amendment attached as Attachment A hereto (the “Amendment”); and

WHEREAS, the City seeks to increase employment opportunities and encourage the establishment of new jobs in the City in order to improve the economic welfare of the City and its citizens, in furtherance of the public purposes enunciated in Article VIII, Section 13 of the Ohio Constitution; and

WHEREAS, Employer represents and has documented to the City that the income tax credit authorized by the Amendment is a major factor in Employer's decision to go forward with the expansion of its employment within the corporate boundaries of the City of Cincinnati; and

WHEREAS, the City income tax credit to be provided by the Amendment is authorized by R.C. Sections 718.15 and 718.151; now, therefore,

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

Section 1. That Council approves and authorizes the execution of a Second Amendment to Job Creation Tax Credit Agreement with Core Specialty Insurance Services, Inc. ("Employer"), in substantially the form attached as Attachment A hereto (the "Amendment"), pursuant to which (a) Employer agrees to create at least fifty new additional jobs at 201 E. Fifth Street in Cincinnati's Central Business District and agrees to spend an additional \$1,500,000 in leasehold improvements, and (b) the City agrees to extend the tax credit term to seven years and increase the job creation tax credit to 45 percent.

Section 2. That Council authorizes the proper City officials to take all necessary and proper actions to fulfill the terms of this ordinance and to enforce and carry out on behalf of the City the terms of the Amendment.

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 to enable the parties to execute the Amendment as soon as possible in order to allow the increase in employment and the corresponding improvement of the City's economic welfare to begin at the earliest possible time.

Passed: _____, 2025

Aftab Pureval, Mayor

Attest: _____
Clerk

**SECOND AMENDMENT
to the
Job Creation Tax Credit Agreement**

This Second Amendment to the Job Creation Tax Credit Agreement (this “**Amendment**”) is entered into as of the Effective Date (as defined on the signature page hereof) by and between the CITY OF CINCINNATI (the “**City**”), and CORE SPECIALTY INSURANCE SERVICES, INC. (formerly known as Starstone US Intermediaries, Inc.), a New Jersey corporation (“**Grantee**”).

Recitals:

A. The City and Grantee are currently parties to a *Job Creation Tax Credit Agreement* dated November 1, 2021, amended by a *First Amendment to the Job Creation Tax Credit Agreement* dated February 6, 2024 (as amended, the “**Agreement**”), pursuant to which the City agreed to provide Grantee a four-year, 35% tax credit applicable to the City’s tax on net profits under Cincinnati Municipal Code Chapter 311 to facilitate the creation and retention of jobs in Cincinnati by Grantee at its 201 E. Fifth Street, Cincinnati, Ohio location (the “**Project Site**”). Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Agreement.

B. Grantee has informed the City of its intent to expand its operations by making an additional investment of no less than \$1,500,000 in leasehold improvements at the Project Site and creating 50 additional new jobs at the Project Site with an associated \$4,750,000 annual payroll, in addition to the 80 initial new jobs Grantee committed to hiring as required under the terms of the Agreement (before giving effect to this Amendment).

C. In order to facilitate this expansion, the parties desire to amend the Agreement to (i) extend the City Tax Credit Term from 4 years to 7 years, (ii) provide for additional Minimum Expenditures that Grantee will expend to accomplish the Project of no less than \$1,500,000 to be expended by December 31, 2026, for a total amount of Minimum Expenditures of no less than \$4,425,000, (iii) provide that Grantee will, within 6 years of the Determination Date, employ an additional Number of New Employees at the Project Site equal to at least 50, with an annual aggregate payroll for said New Employees of no less than \$4,750,000, (iv) modify the Employment Retention Period to commence in Tax Year 2024 and continue for a 13-year period thereafter, and (v) modify the City Income Tax Credit’s annual refund cap available to Grantee from the lesser of \$45,000 or 35% of the New Income Tax Revenue, to be the lesser of \$60,000 or 45% of the New Income Tax Revenue.

D. The City is willing to amend the Agreement accordingly, subject to the terms and conditions of this Amendment.

NOW THEREFORE, in consideration of the mutual covenants and agreements herein, the parties agree to amend the Agreement as follows, effective as of the Effective Date:

1. **Amendment to Definitions – City Tax Credit Term.** Section 2(B) of the Agreement is hereby deleted in its entirety and replaced with the following:

(B) “**City Tax Credit Term**” means the 7-year period commencing in Tax Year 2024 and continuing through Tax Year 2030.

2. **Amendment to Definitions – Employment Retention Period.** Section 2(D) of the Agreement is hereby deleted in its entirety and replaced with the following:

(D) **“Employment Retention Period”** means a 13-year period commencing as of the start of the City Tax Credit Term.

3. **Amendment to Minimum Expenditures.** Section 3(B) of the Agreement is hereby deleted in its entirety and replaced with the following:

(B) **Minimum Expenditures.** The Grantee agrees to expend a minimum of \$2,925,000 (the **“Initial Minimum Expenditure”**) on or before December 31, 2025 to accomplish the Project, and agrees to expend a minimum of \$1,500,000, in addition to the Initial Minimum Expenditure, on or before December 31, 2026 for the Project.

4. **Amendment to Minimum Number of New Employees.** Section 3(C) of the Agreement is hereby deleted in its entirety and replaced with the following:

(C) **Minimum Number of New Employees.** Grantee agrees to employ, no later than (i) May 18, 2024 (being the date that is three (3) years from the Determination Date), a Number of New Employees at the Project Site equal to at least fifty-five (55) with the aggregate annual payroll of said New Employees being equal to at least \$7,960,000 and with the minimum average annual salary of no less than \$144,727, (ii) May 18, 2026 (being the date that is five (5) years from the Determination Date), an additional Number of New Employees at the Project Site equal to at least twenty-five (25) with the aggregate annual payroll of said additional New Employees being equal to at least \$2,288,000 and with the minimum average annual salary of no less than \$91,520, and (iii) May 18, 2027 (being the date that is five (6) years from the Determination Date), an additional Number of New Employees at the Project Site equal to at least fifty (50) with the aggregate annual payroll of said additional New Employees being equal to at least \$4,750,000 and with the minimum average annual salary of no less than \$95,000. Each aforementioned minimum Number of New Employees being, with respect to its applicable time period, the **“Minimum Number of New Employees”**.

5. **Amendment to Amount of City Income Tax Credit.** Section 4(B) of the Agreement is hereby deleted in its entirety and replaced with the following:

(B) **Amount of Credit.** The amount of the City Income Tax Credit shall be the lesser of \$60,000 or forty-five percent (45%) of any New Income Tax Revenue in a given Tax Year. The City Income Tax Credit shall be applied against net profits tax due to the City (pursuant to CMC Chapter 3111) from the Grantee for such Tax Year. The City Income Tax Credit shall be allowed only after the allowance of all other credits and deductions under CMC Chapter 311. If the City Income Tax Credit exceeds the Grantee's tax liability for such Tax Year, the City Income Tax Credit shall be fully refundable.

6. **Grantee's Representations and Warranties.** Grantee hereby represents and warrants to the City that, after giving effect of this Amendment, no event of default has occurred or is continuing under the Agreement.

7. **Release.** In consideration of the City's execution of this Amendment, Grantee hereby waives any and all defaults or failures to observe or perform any of the City's obligations under the Agreement and any other liability of any kind on the part of the City to the extent any such default, failure or liability occurred or arose before the Effective Date.

8. **Reaffirmation.** All terms of the Agreement not amended hereby or not inconsistent herewith shall remain in full force and effect, and the Agreement, as amended hereby, is hereby ratified and reaffirmed by the parties.

9. **Waiver.** In consideration of the City's execution of this Amendment, Grantee hereby waives any and all defaults or failures on the part of the City to observe or perform the City's obligations under the Agreement to the extent any such default or failure occurred on or prior to the Effective Date of this Amendment.

10. **Counterparts and Electronic Signatures.** This Amendment may be executed by the parties hereto in two or more counterparts and each executed counterpart shall be considered an original but all of which together shall constitute one and the same instrument. This Amendment may be executed and delivered by electronic signature; any original signatures that are initially delivered electronically shall be physically delivered as soon as reasonably possible.

[Signature Page Follows]

The parties have executed this Amendment on the dates indicated below, effective as of the later of such dates (the “**Effective Date**”).

CITY OF CINCINNATI
an Ohio municipal corporation

CORE SPECIALITY INSURANCE SERVICES, INC.
(formerly known as Starstone US Intermediaries,
Inc.)
a New Jersey corporation

By: _____
Sheryl M.M. Long, City Manager

Date: _____

By: _____

Name: _____

Title: _____

Date: _____

Approved as to Form:

Assistant City Solicitor

Certified Date: _____

Fund/Code: _____

Amount: _____

By: _____
Steve Webb, City Finance Director

Date: April 16, 2025

To: Mayor and Members of City Council

From: Sheryl M. M. Long, City Manager

202500756

Subject: LEGISLATIVE RESOLUTION - GROUP 3 RESIDENTIAL STREET LIGHTING (2024-2027)

Attached is a legislative resolution captioned as follows:

DECLARING the necessity of assessing properties in Lighting Group 3 that benefit from special street lighting within the City of Cincinnati for the cost of such lighting for the three-year period beginning August 1, 2024.

The Assessed Street Lighting program allows property owners to pay added cost for enhanced or increased street lighting services. The Assessed Street Lighting program is divided into three groups; each group is assessed for a three-year period with one group being renewed each year. The groups are classified by the category of lighting and divided into individual districts usually consisting of a street segment.

- Group 1 consists of residential streets lighted by boulevard lights on decorative poles with underground wiring formally owned by Duke Energy and now owned and maintained by the City.
- Group 2 consists of streets within the central business district. There are various types of lighting within this area, most of which is owned and maintained by the City.
- Group 3 is an assortment of lights and streets not included in Group 1 and Group 2. Included in this group are neighborhood business districts and new residential developments. The ownership and maintenance responsibility for the lighting in these areas is divided between Duke Energy and the City.

The lighting for Group 3 consists of 2308 streetlights of various types and wattages installed on boulevard poles and Duke wood poles and various decorative lights within the Backstage District. The estimated total assessment for Group 3 is \$914,729.64 for the three-year assessment period. The City pays for a portion of the total street lighting costs that are relatively equivalent to what is normally provided from City funds on non-assessed streets. This lighting credit, the city's share of the cost of this lighting, for Group 3 varies from \$0.39 to \$1.14 per foot for the period and is determined by the street classification. On streets that have both standard lighting and special lighting, a 2% credit to the total operating and maintenance costs is applied instead. The City also pays the assessments associated with lighting intersections and city, federal, and state property contained within an assessment district.

The Department of Transportation and Engineering received petitions to establish new and/or upgrade existing assessment districts as shown below. The following assessment districts have been added to Group 3:

- College Hill
- Woodburn
- Madison
- Clifton Calhoun

The annual assessment renewal process has four major steps, which require action by City Council.

1. A Resolution of Necessity is prepared by the Law Department and submitted for passage.
2. After Council passes the Resolution of Necessity, all property owners who will be assessed more than \$500.00 for the three-year period are notified and given an opportunity to object to the proposed assessment.
3. After all objections to the proposed assessment have been addressed, an Ordinance Determining to Proceed is prepared by the Law Department and submitted for passage.
4. Immediately following the Ordinance Determining to Proceed, an Assessing Ordinance is prepared and submitted.

The Administration recommends the passage of the attached legislative resolution.

Attachment A – Street Lighting Group 3 - 2025

cc: Greg Long, Interim Director, Transportation and Engineering

Legislative Resolution

JRS

RESOLUTION NO. _____ - 2025

DECLARING the necessity of assessing properties in Lighting Group 3 that benefit from special street lighting within the City of Cincinnati for the cost of such lighting for the three-year period beginning August 1, 2024.

WHEREAS, Chapter 727 of the Ohio Revised Code authorizes the City to levy and collect special assessments for the cost of special street lighting upon abutting, adjacent, contiguous, or specially benefitted lots or lands within the City; and

WHEREAS, Council has determined that properties abutting, adjacent, and contiguous to the streets or portions of streets identified on the attached Attachment A specially benefit from the special street lighting thereon; now, therefore,

BE IT RESOLVED by the Council of the City of Cincinnati, State of Ohio, three-fourths of the members elected thereto concurring:

Section 1. That it is hereby declared necessary and conducive to the public health, safety, convenience, and general welfare to assess properties that benefit from special street lighting in Lighting Group 3 on the streets set forth in Attachment A attached hereto, which assessments shall be for such properties' share of the cost of such lighting during the three-year period commencing on August 1, 2024.

Section 2. That the plans, specifications, and cost estimates corresponding to the proposed assessments are on file in the Clerk of Council's office, incorporated herein by reference, and hereby approved.

Section 3. That the City of Cincinnati shall pay from \$0.39 to \$2.00 per front foot for the City's share of the cost of the special lighting subject to the proposed assessment, depending on the street classification, which is equivalent to the estimated cost of lighting the streets to standard-level street lighting and is greater than two percent of the total cost of the special street lighting.

Section 4. The balance of the cost shall be assessed by the front-foot method upon all lots and lands that specially benefit from the lighting, except public right-of-way bounding and abutting upon the street or portions thereof and lands owned by the federal or state government.

Section 5. That all properties along the portions of the right of way listed on Attachment A are found to be specially benefited by the special street lighting.

Section 6. That the assessments shall be paid in cash to the City Treasurer within thirty days after the passage of the assessing ordinance or, at the option of the property owner, in three annual installments with interest payable to the City; and that assessments not paid in cash within the thirty-day period shall be certified to the County Auditor for collection by the County Treasurer in the same manner as real estate taxes are collected.

Section 7. That the City Administration shall prepare, in accordance with the method of assessment set forth in Sections 3 and 4 hereof, an estimate of the amount of the assessment against each lot or parcel to be assessed and shall file it in the Clerk of Council's office.

Section 8. That notice of the passage of this resolution shall be provided to the owners of the parcels of land to be assessed pursuant to Ohio Revised Code Section 727.14 by the Clerk of Council, or a person designated by the Clerk: (i) by publication once a week for two consecutive weeks in a newspaper of general circulation within the City of Cincinnati; (ii) by publication of notice on the City's website; (iii) as provided in Ohio Revised Code Section 7.16; or (iv) if the estimated assessment against an owner is over \$500, as provided in Ohio Revised Code Section 727.13. Notice shall also be provided in accordance with Article II, Section 6 of the City Charter.

Section 9. That the portion of the cost of any uncollectible assessments of federal, state, or City property shall be paid by the City out of a fund provided for this purpose.

Section 10. That notes and bonds of the City of Cincinnati may be issued in anticipation of the levy and collection of the special assessments.

Section 11. That this legislative resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2025

Aftab Pureval, Mayor

Attest: _____
Clerk

Attachment A

Dist #	Street	Limits	Number of Lights	Proposed Rate per Front Foot per Year	Total Assessment
1	ARCADIA PLACE	from 40' southwest of the southwest line of Linwood Avenue; to its south- west terminus	8	\$0.70	\$5,270.73
2	AUBURN AVENUE	from the north line of Dorchester Avenue; to the south line of William Howard Taft Road	40	\$1.04	\$21,875.39
3	BACKSTAGE AREA	Walnut Street & Ruth Lyons Alley from Sixth Street to Seventh Street, Gano Alley from Vine Street to Walnut Street, Sixth Street from Walnut Street to Ruth Lyons Alley	579	\$2.21	\$14,419.92
4	BURNET AVENUE	from the north line of Erkenbrecher Avenue; to the south line of Forest Avenue	18	\$0.53	\$4,863.07
5	CALHOUN ST	on the N.S. of Calhoun from the west line of Scioto to the east line of Dennis and on the S.S. of Calhoun from the west line of Scioto to the east line of Kleine Al and Ohio from the north line of McMillan to the south line of Calhoun	15	\$2.22	\$7,463.63
6	CENTRAL AVENUE	from the north line of Ninth Street to the south line of Court Street	5	\$2.04	\$3,192.53
7	CHESTNUT STREET	from the east line of Mound Street to the west line of Central Avenue	11	\$1.54	\$5,494.56
8	CLARK STREET	from the east line of John Street to the west line of Central Avenue	8	\$1.65	\$4,016.69
9	MCMILLAN AVE	from the E line of Rohs St to E line of Hartshorn & on the E side of Clifton Ave from the S line of Clifton 212.88' N to the S line of Calhoun. On the SS of Calhoun from E line of Clifton 261.8' to the E line of Clifton and Clifton --McMillan to Calhoun	56	\$2.62	\$31,444.38
10	COLERAIN AVENUE	from the north line of Marshall Avenue ES to the south line of Stock Avenue, WS to 520.68' north of the north line of Elam Avenue on the W.S.	28	\$0.99	\$15,939.08
11	COLERAIN AVENUE	from the north line of North Bend Road to the south line of Kirby Avenue	15	\$1.56	\$9,154.52
12	COLUMBIA PARKWAY	the east line of Delta Avenue to the west line of Stanley Avenue	29	\$2.19	\$14,351.74
13	FOURTEENTH STREET	east line of Walnut Street west line of Sycamore Street	16	\$1.75	\$9,030.93
14	ELIZABETH STREET	from the east line of Mound Street to the west line of Central Avenue	12	\$1.53	\$6,543.45
15	ERIE AVENUE	from the east line of Edwards Road to the west line of Michigan Avenue	18	\$4.50	\$10,821.25

Dist #	Street	Limits	Number of Lights	Proposed Rate per Front Foot per Year	Total Assessment
16	ERIE AVENUE	the west line of Edwards Road the east line of Zumstein Avenue	6	\$1.80	\$3,341.29
17	THIRTEENTH STREET	east line of Walnut Street west line of Sycamore Street	16	\$1.71	\$8,812.19
18	GILBERT AVENUE	from the south line of William H. Taft to 66' north of the north line of Pana Alley on the W.S.; and to 115' south of the south line of Curtis Street on the E.S.	30	\$3.18	\$17,444.02
19	HAMILTON AVENUE	from the north line of Hoffner Street to the south line of Chase Avenue	55	\$3.01	\$30,788.00
20	HAMILTON AVENUE	from 670.68' south of the south line of Cedar Avenue on the east side from the north line of of Llanfair Street on the west side to the south line of North Bend Road	100	\$4.23	\$57,424.12
21	HIGHLAND AVENUE	from Stetson to Donohue, on E. Rochelle & Donohue from Bellevue to Highland	9	\$1.97	\$4,709.60
22	HOPKINS STREET	from the east line of John Street to its east terminus	6	\$1.77	\$3,306.19
23	JACKSON STREET	from the north line of East Central Parkway to the north line of Thirteenth Street and on 12th Street from approximately 59' east of Jackson St to the east line of Vine Street	23	\$2.24	\$12,970.24
24	JOHN STREET	from the south line of Ezzard Charles Drive to the north line of Court Street	19	\$1.62	\$10,401.52
25	KELLOGG AVE	100' north of Eldorado Avenue 236.8' south of Waits Avenue	12	\$2.36	\$7,010.05
26	KIPLINGWOOD DRIVE	from the south line of Kipling Av to its south terminus and from the east line of Kiplingwood Drive to their east termini of Timbercroft Ct and Hearthstead Ln	9	\$0.70	\$5,639.46
27	LUDLOW AVENUE	from the east line of Whitfield Avenue to the east line of Lot 21 of M.V.B. Weigell's Subdivision on the N.S. and to 198' east of the east line of Clifton Avenue on the S.S.	40	\$2.59	\$24,181.25
28	MADISON ROAD	from 291.37' west of the west line of Woodburn Avenue to the west line of Hackberry Street	27	\$4.27	\$21,951.78
29	MADISON ROAD	from 854.81' west of the west line of Cohoon Street on the N.S. and 199.64' east of the east line of Beechcrest Lane on the S.S. to 429' east of the east line of Grandin Road	23	\$0.93	\$10,883.66
31	MADISON RD	from the east line of Romana Place to the pedestrian bridge east of Brazee Street	125	\$2.47	\$41,447.56

Dist #	Street	Limits	Number of Lights	Proposed Rate per Front Foot per Year	Total Assessment
32	MADISON ROAD - O'BRYONVILLE PEDS	NORTH SIDE: 426.5' west of the west line of Cohoon Street to the west line of Lavinia Avenue SOUTH SIDE: 49.02' east of the east line of Elmhurst Avenue the east line of Grandin Road on the south side	27	\$2.26	\$15,772.61
33	MAIN STREET	from the north line of Central Parkway to the south line of Liberty Street	33	\$1.81	\$18,774.52
34	MC MILLAN STREET	from the east line of Chatham Street to the west line of Victory Parkway	37	\$1.40	\$16,717.95
35	MELINDY STREET	the east line of Clay Street the west line of Main Street	4	\$1.84	\$2,284.35
36	MONTANA AVENUE	from 30' north of the north east line of Harrison and 20' south of the south east line of Harrison and on Montana Avenue from the NW line of LaRue Ct. to the east line of Epworth.	17	\$1.75	\$8,734.72
37	MONTGOMERY ROAD	from 73' west of the west line of Lester Road; to 115' east of the east line of Woodmont Avenue	95	\$2.55	\$37,217.08
38	MONTGOMERY ROAD	from the north line of Brewster Avenue to the north line of parcel 57-2-8 on the east side to 233.06' north of the north line of Dana Ave	23	\$1.67	\$13,435.92
39	BEECHMONT AVENUE	from the north line Plaza Av to the south line of Campus Lane	34	\$2.22	\$16,389.63
40	DELTA AND LINWOOD AVENUE	from Delta Avenue at Alpine Terrace to 250' North of Linwood Avenue and on Linwood Avenue from 200' South of Delta Ave to 380' north of Delta Avenue	22	\$2.29	\$13,286.68
41	ORCHARD STREET	the east line of Main Street the west line of Sycamore Street	8	\$1.96	\$4,587.72
42	PENDLETON STREET	from the north line of Reading Road to the north terminus and 12th Street from Main Street to Pendleton Street and Sycamore Street from Central Pkwy to 13th Street and Reading Road from Sycamore to Spring St	71	\$1.73	\$36,431.26
43	PLEASANT ST	from the north line of W. 14th Street to the south line of W. 15th Street	6	\$1.43	\$3,242.16
44	SPRINGHOUSE LANE	the south line of Clinton Springs Avenue the south terminus	8	\$0.26	\$2,424.19
45	ST. GREGORY STREET	St Gregory from the N line of Jerome Street to the S line of Hatch Street, Pavilion N.S. from 76.9' east of the east line of Saint Paul Street to the east line of Belvedere Street + 28', Pavilion S.S. from the east line of Saint Paul Street to 200' east of the east line of St Gregory, Hatch from the east line of Warham NS: to 35' east of the east line of Loudon Street, SS to 90' east of the east line of Saint Gregory	41	\$2.82	\$23,951.00

Dist #	Street	Limits	Number of Lights	Proposed Rate per Front Foot per Year	Total Assessment
46	TWELFTH STREET	the east line of Jackson Street the west line of Main Street	9	\$1.38	\$5,349.29
47	VENETIAN TERRACE	122.2' east of the east line of Sunridge Drive the south terminus	13	\$0.43	\$5,648.85
48	VINE STREET	from the north line of Central Parkway to the south line of Fourteenth Street	49	\$2.44	\$28,479.29
49	VINE STREET	from the north line of Daniels Street to the south line of University Avenue	27	\$5.91	\$14,182.82
50	WARSAW AVENUE	from 75' northwest of Carson Avenue to the east line of Wells Street	14	\$0.24	\$2,099.54
51	WARSAW AVE	from the west line of McPherson Avenue to the north line of parcels 174-7-79 on the east side and 174-7-86 on the west side and on ST LAWRENCE to the west line of parcels 174-7-86 on the north side and 174-7-46 on the south side	21	\$1.86	\$11,431.11
52	WILLOWCOVE AND INTERN COURT	the south line of Kipling Av the south terminus the west line of Willowcove Drive the west terminus and Intern Ct west of Willowcove Dr	7	\$0.62	\$4,302.57
53	WOODBURN AVENUE	West Side: from 180.39' south of the south line of William Howard Taft to the north line of Lincoln Avenue East Side: from the north line of Locust Street; to 45' south of the south line of DeSales Lane	54	\$2.32	\$29,119.37
55	DONOHUE ST	from Eden to Gerard, on Gerard Street from Donahue to E. Rochelle, on Eden avenue from Donohue to E. Rochelle and on E. Roshelle from Eden to Gerard St.	6	\$0.59	\$2,357.27
56	BROADWAY	FROM 13TH ST TO READING RD	9	\$1.29	\$4,376.30
57	WALNUT	from the south line of Fourteenth Street to the south line of Thirteenth Street, on Mercer from the west line of Walnut Street to the east line of Vine Street and on Fourteenth Street from the west line of Walnut Street to the east line of Vine Street	26	\$1.94	\$15,302.88
58	THIRTEENTH	from the east line of Vine Street to the west line of Walnut Street	7	\$1.71	\$3,853.98
59	VINE	from the N. line of Corry St. to the S. line of Daniels St. On Daniels from the W. line of Vine to the E. line of Jefferson and on W. Charlton from the W. line of Vine to the E. line of Jefferson NOTE: MAINT 2 IS AVG COST FOR POST BRACKET & SURFACE	84	\$4.41	\$45,188.53
60	SYCAMORE	From the northern ROW of 13th St. to the southern ROW of 14th St	12	\$2.40	\$6,683.60

Dist #	Street	Limits	Number of Lights	Proposed Rate per Front Foot per Year	Total Assessment
61	WOODBURN	West Side: north line of Lincoln Avenue to 190' south of the south line of Merrimac Street. East side: 45' south of the south line of Desales Lane to the south line of Dexter Avenue	12	\$1.06	\$5,537.47
62	HARRISON, MONTANA, EPWORTH	Northeast side of Harrison Avenue from Montana Avenue to Epworth Ave. The east side of Epworth Avenue from Harrison Avenue to Urwiler Avenue	6	\$0.41	\$1,932.43
63	MADISON & WHETSEL	North Side (Madison Rd) west line of Revenna St to the east line of Ward. SS (Madison Rd) west line of Revanna St to the east line of Ward St. WS (Whetsel Ave) north line of Prentice St to the south line of Sierra St. ES (Whetsel Ave) north line of Prentice St to the south line of Sierra St.	32	\$1.99	\$15,639.49
64	VINE	west side, south curb line of West 15th Street to the south curb line of Liberty Street. East side; 216.07 feet south of East 15th street to the south curb line of Liberty Street.	11	\$2.75	\$7,162.98
65	COURT STREET	from Vine to Walnut	20	\$4.89	\$11,392.90
66	HAMILTON	from the north side: 232' west of west line of Hamilton to 318' east of east line of Hamilton Avenue. On the south side (W North Bend Road): 194' west of east line of Hamilton to 200' east of east line of Hamilton. On the west side (Hamilton) 444' north line of W. North Bend to the south line of W. North Bend. East Side (Hamilton Avenue): south line of Wittlou Ave. to the south line of W. North Bend Rd.	24	\$2.13	\$12,626.17
67	WOODBURN AVENUE	West Side: from the north line of E. McMillian St. to 180.39' south of William Howard Taft. East Side: From the north line of E. McMillian St. to the south line of Locust St.	13	\$2.10	\$6,378.13
68	MADISON ROAD	North Side: from the east line of Ebersole Avenue to the west line of Ravenna St and the east line of Ward St to the east line of Glenshade Av. South Side: from 80.70' west of the west line of Ebersole Avenue to the west line of Ravenna St and the east line of Ward St to 62.5' east of the east line of Glenshade Avenue	27	\$3.19	\$16,307.29
70	CALHOUN	North side: from the west line of E. Clifton Ave to the west line of Dennis. South side: from the west line of E. Clifton Ave to Cline Alley. West side Dennis from Calhoun St. to Classen St.	41	\$2.83	\$21,934.77
Count of Assemblies			2308	Total Assessment:	\$914,729.64

Date: April 16, 2025

To: Mayor and Members of City Council 202500758
From: Sheryl M. M. Long, City Manager
Subject: Legislative Resolution – 2024 Sidewalk Safety Program Emergency Repairs

Attached is an legislative resolution captioned as follows:

DECLARING the need for emergency repairs that have been made to sidewalks, sidewalk areas, curbs, and/or gutters at a variety of locations in the City and the need for levying assessments for the cost of such repairs on the abutting properties in accordance with Cincinnati Municipal Code Sections 721-149 to 721-169.

This resolution will declare the necessity of special assessments upon certain property bounding and abutting streets within the City of Cincinnati, as noted in Attachment A, for the purpose of paying the cost and expense of repairing, reconstructing, and constructing concrete sidewalks, driveways, and curbs consistent with Ohio Revised Code Chapter 729 and Cincinnati Municipal Code Requirements.

The property owners have been notified of the need for repairs. The property owners that did not make the necessary repairs, according to City requirements, have had the work completed by the City. Property owners that have not paid their bill, for costs incurred by the City, will be assessed in accordance with the Ohio Revised Code.

Ultimately, unpaid assessments will be certified to the Hamilton County Auditor for collection by the Hamilton County Treasurer, in the same manner as real estate taxes.

The Administration recommends passage of the attached legislative resolution.

Attachment I – Locations and costs of Sidewalk Repairs

cc: Greg Long, Interim Director, Transportation and Engineering

Legislative Resolution

JRS

RESOLUTION NO. _____ - 2025

DECLARING the need for emergency repairs that have been made to sidewalks, sidewalk areas, curbs, and/or gutters at a variety of locations in the City and the need for levying assessments for the cost of such repairs on the abutting properties in accordance with Cincinnati Municipal Code Sections 721-149 to 721-169.

WHEREAS, Chapter 721 of the Cincinnati Municipal Code requires property owners to keep the sidewalks, sidewalk area, curbs, and gutters abutting their properties safe and in good repair; and

WHEREAS, City inspectors have documented the need for emergency sidewalk repairs adjacent to each of the properties listed in Attachment A attached hereto and incorporated herein by reference (the “Properties”); and

WHEREAS, Cincinnati Municipal Code Section 721-165 authorizes the City to make emergency repairs without prior notice to the abutting property owner if necessary to provide for public safety and also to bill the owner for the cost of the work; and

WHEREAS, for the Properties, the City provided prior written notice of the emergency sidewalk conditions and the need for repairs to each property owner, which included notice that failure by an owner to permanently repair an emergency condition would result in the City performing the repair at the property owner’s cost; and

WHEREAS, under Cincinnati Municipal Code Section 721-169, if a property owner fails to pay the City’s bill for the cost of the work within thirty days, the City may levy an assessment on the abutting property for the cost of the work, which shall be collected by the County Treasurer in the same manner as real estate taxes; and

WHEREAS, by this resolution the City declares the need for emergency repairs to sidewalks, sidewalk areas, curbs, or gutters abutting the Properties and the need for the levying of an assessment, by subsequent ordinance, for the cost of the work against each such property if the property owner fails to pay the City’s bill within thirty days; now, therefore,

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

Section 1. That the making of emergency repairs to the sidewalks, sidewalk areas, curbs and/or gutters abutting certain properties at certain miscellaneous locations within the City, as identified in Attachment A attached hereto and incorporated herein by reference, is

hereby declared necessary for public safety in accordance with Cincinnati Municipal Code Sections 721-149 through 721-169.

Section 2. That the work performed by the City shall be accomplished in accordance with plans and specifications on file in the Clerk of Council's office which are hereby approved.

Section 3. That Council finds that the City shall be responsible for two percent of the cost of the work and that the balance of the cost of the work shall be charged to the abutting property owners in the amounts shown in Attachment A hereto.

Section 4. That a property owner who fails to pay the City's bill within thirty days shall, by subsequent ordinance, have an assessment levied upon such property for the cost of the work which shall be collected by the County Treasurer.

Section 5. That if a property owner does not pay the assessment in cash and, prior to the billing statement due date, does not indicate to the Director of the City's Department of Transportation and Engineering the property owner's election to pay the assessment over three, five, or ten years, the City shall assess the property for a period of three years. The interest rate charged shall correspond to the City-adopted rates in effect at the time Council passes the assessing ordinance for the respective property. The 2025 rates are 7.29 percent for three years, 7.38 percent for five years, and 7.57 percent for ten years. Assessments not timely paid shall be certified to the County Auditor for collection by the County Treasurer in the same manner as real estate taxes are collected.

Section 6. That notice of the passage of this resolution shall be given pursuant to Chapter 729 of the Ohio Revised Code and Section 721.153 of the Cincinnati Municipal Code.

Section 7. That this legislative resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2025

Aftab Pureval, Mayor

Attest: _____
Clerk

2024 SSP Misc Emergency Repairs Total

Construction Cost: \$551,133.36

2023 W 8th - Emerg Repair (791)	\$25,947.36
2024 Dist 1 (Misc) SW Repairs - Prus Contract	\$18,555.00
2024 Dist 2 (Misc) SW Repairs - Prus Contract	\$131,746.20
2024 Dist 3 (Misc) SW Repairs - Prus Contract	\$49,504.20
2024 Dist 4 (Misc) SW Repairs - Prus Contract	\$57,976.80
2024 Dist 5 (Misc) SW Repairs - Prus Contract	\$178,515.00
2024 SSP - 1126 Walnut (Condo)	\$44,955.00
2024 SSP Clifton Av (Emerg Repairs)	\$26,238.00
2024 SSP Parker St (Emerg Repairs)	\$17,695.80

Group Name: 2023 W 8th - Emerg Repair (791)

		Location:	Parcel:	Construction Cost:
1	West Price Hill	4401 EIGHTH St	0180-0A81-0040	\$1,703.52
2	West Price Hill	4417 EIGHTH St	0180-0A81-0032	\$507.00
3	West Price Hill	4425 EIGHTH St	0180-0A81-0047	\$1,014.00
4	West Price Hill	4434 EIGHTH St	0180-0A81-0104	\$1,014.00
5	West Price Hill	4464 EIGHTH St	0180-0A81-0054	\$3,326.04
6	West Price Hill	4503 EIGHTH St	0180-0082-0035	\$6,991.20
7	West Price Hill	4519 EIGHTH St	0180-0082-0127	\$9,870.60
8	West Price Hill	4522 W Eighth St	0180-0082-0169	\$1,521.00

Group Name: 2024 Dist 1 (Misc) SW Repairs - Prus Contract

		Location:	Parcel:	Construction Cost:
9	CBD - Riverfront	824 ELM St	0077-0001-0084	\$4,914.00
10	Mt. Adams	1137 BELVEDERE St	0072-0001-0076	\$1,497.60
11	Mt. Adams	1131 CARNEY St	0072-0001-0161	\$1,404.00
12	Over-the-Rhine	209 ORCHARD St	0075-0004-0107	\$1,872.00
13	Over-the-Rhine	213 ORCHARD St	0075-0004-0109	\$1,544.40
14	Over-the-Rhine	218 ORCHARD St	0075-0004-0375	\$421.20
15	Over-the-Rhine	219 ORCHARD St	0075-0004-0112	\$2,106.00
16	Over-the-Rhine	225 ORCHARD St	0075-0004-0115	\$2,269.80
17	Over-the-Rhine	1415 PLEASANT St	0081-0002-0406	\$1,824.00
18	Over-the-Rhine	241 RENNER St	0095-0002-0049	\$702.00

Group Name: 2024 Dist 2 (Misc) SW Repairs - Prus Contract

		Location:	Parcel:	Construction Cost:
19	Columbia Tusculum	3512 HANDMAN Av	0028-0005-0155	\$1,404.00
20	Columbia Tusculum	3548 HANDMAN Av	0028-0005-0107	\$1,854.00
21	Columbia Tusculum	3581 KROGER Av	0025-0002-0072	\$468.00
22	Columbia Tusculum	424 STRAFER St	0028-0006-0269	\$820.80
23	East End	2211 RIVERSIDE Dr	0032-0006-0138	\$468.00
24	East Walnut Hills	2349 ASHLAND Av	0063-0003-0138	\$2,340.00
25	East Walnut Hills	1959 MADISON Rd	0056-0004-0006	\$117.00
26	Hyde Park	17 ARCADIA PI	0046-0003-0134	\$936.00
27	Hyde Park	3426 BURCH Av	0041-0004-0034	\$374.40
28	Hyde Park	3320 EASTSIDE Av	0046-0008-0075	\$468.00
29	Hyde Park	2631 ERIE Av	0041-0004-0130	\$3,276.00
30	Hyde Park	2901 ERIE Av	0039-0006-0026	\$6,552.00
31	Hyde Park	2907 ERIE Av	0039-0006-0041	\$374.40
32	Hyde Park	2925 ERIE Av	0039-0006-0090	\$934.80
33	Hyde Park	2959 ERIE Av	0039-0006-0067	\$585.00
34	Hyde Park	1308 GRACE Av	0043-0003-0072	\$585.00
35	Hyde Park	1312 GRACE Av	0043-0003-0070	\$585.00
36	Hyde Park	1317 GRACE Av	0043-0003-0038	\$1,404.00
37	Hyde Park	1325 GRACE Av	0043-0003-0037	\$936.00
38	Hyde Park	2243 GRANDIN Rd	0046-0A01-0181	\$1,497.60
39	Hyde Park	3537 HERSCHEL VIEW PI	0039-0001-0218	\$2,340.00
40	Hyde Park	3541 HERSCHEL VIEW PI	0039-0001-0221	\$1,404.00
41	Hyde Park	3547 HERSCHEL VIEW PI	0039-0001-0034	\$1,170.00
42	Hyde Park	3555 HERSCHEL VIEW PI	0039-0001-0145	\$3,369.60
43	Hyde Park	2809 LINWOOD Av	0046-0003-0180	\$585.00
44	Hyde Park	2835 LINWOOD Av	0046-0003-0166	\$468.00
45	Hyde Park	2335 MADISON Rd	0046-0006-0005	\$585.00
46	Hyde Park	2581 MADISON Rd	0042-0002-0011	\$468.00
47	Hyde Park	3621 MARBURG Av	0039-0001-0065	\$842.40
48	Hyde Park	2849 MINTO Av	0039-0007-0002	\$1,123.20
49	Hyde Park	3313 MONTEITH Av	0046-0003-0066	\$3,276.00
50	Hyde Park	3323 MONTEITH Av	0046-0003-0069	\$468.00
51	Hyde Park	3421 MONTEITH Av	0040-0006-0036	\$468.00
52	Hyde Park	3551 MOONEY Av	0041-0005-0101	\$374.40
53	Hyde Park	3570 MOONEY Av	0041-0005-0087	\$748.80
54	Hyde Park	2460 OBSERVATORY Av	0042-0001-0087	\$468.00
55	Hyde Park	3404 PAPE Av	0038-0003-0006	\$2,140.80

Group Name: 2024 Dist 2 (Misc) SW Repairs - Prus Contract

		Location:	Parcel:	Construction Cost:
56	Hyde Park	3416 PAPE Av	0038-0003-0003	\$1,872.00
57	Hyde Park	3420 PAPE Av	0038-0A03-0420	\$468.00
58	Hyde Park	3434 PAPE Av	0038-0A03-0425	\$1,638.00
59	Hyde Park	3659 PAXTON Av	0039-0006-0010	\$1,591.20
60	Hyde Park	3583 RAYMAR Dr	0039-0A06-0079	\$1,404.00
61	Hyde Park	3589 RAYMAR Dr	0039-0A06-0078	\$468.00
62	Hyde Park	3565 SHAW Av	0041-0001-0115	\$1,852.80
63	Hyde Park	3567 SHAW Av	0041-0001-0129	\$3,628.80
64	Hyde Park	3307 STETTINIUS Av	0047-0001-0046	\$843.60
65	Hyde Park	3526 STETTINIUS Av	0041-0006-0122	\$842.40
66	Hyde Park	3536 STETTINIUS Av	0041-0006-0011	\$748.80
67	Hyde Park	2864 ZIEGLE Av	0039-0007-0121	\$1,170.00
68	Hyde Park	3438 ZUMSTEIN Av	0041-0004-0146	\$1,490.40
69	Hyde Park	3633 ZUMSTEIN Av	0041-0005-0080	\$374.40
70	Hyde Park	3649 ZUMSTEIN Av	0041-0005-0014	\$1,170.00
71	Kennedy Heights	3875 KIRKUP Av	0130-0003-0073	\$374.40
72	Kennedy Heights	6420 PACE Av	0124-0005-0154	\$936.00
73	Kennedy Heights	6007 RED BANK Rd	0129-0004-0045	\$4,492.80
74	Kennedy Heights	6015 RED BANK Rd	0129-0004-0043	\$5,284.80
75	Kennedy Heights	6035 RED BANK Rd	0129-0004-0036	\$3,387.60
76	Kennedy Heights	3705 WOODFORD Rd	0127-0001-0001	\$5,709.60
77	Kennedy Heights	5912 WYATT Av	0127-0001-0080	\$936.00
78	Mount Lookout	670 DELTA Av	0045-0003-0087	\$2,193.00
79	Mount Lookout	748 DELTA Av	0045-0003-0072	\$2,340.00
80	Mount Lookout	3748 EARLS COURT Vw	0016-0002-0033	\$2,973.60
81	Mount Lookout	901 ELLISON Av	0045-0002-0022	\$2,925.00
82	Mount Lookout	1237 GRACE Av	0043-0A01-0112	\$1,404.00
83	Mount Lookout	1239 GRACE Av	0043-0A01-0107	\$585.00
84	Mount Lookout	3274 HARDISTY Av	0023-0003-0090	\$748.80
85	Mount Lookout	3146 LINWOOD Av	0044-0006-0108	\$1,118.40
86	Mount Lookout	3248 LINWOOD Av	0044-0002-0082	\$1,053.00
87	Mount Lookout	1333 PARK RIDGE PI	0043-0004-0058	\$2,527.20
88	Mount Lookout	719 WAKEFIELD Dr	0019-0001-0187	\$374.40
89	Mount Washington	1493 MEARS Av	0002-0009-0218	\$1,404.00
90	Mount Washington	1745 MEARS Av	0002-0002-0048	\$468.00
91	Mount Washington	1741 SUTTON Av	0003-0004-0299	\$936.00
92	Oakley	4130 ALLENDALE Dr	0050-0008-0099	\$1,872.00

Group Name: 2024 Dist 2 (Misc) SW Repairs - Prus Contract

		Location:	Parcel:	Construction Cost:
93	Oakley	3212 BACH Av	0050-0005-0019	\$1,872.00
94	Oakley	3536 BROTHERTON Rd	0051-0004-0097	\$456.00
95	Oakley	4226 BROWNWAY Av	0050-0002-0118	\$374.40
96	Oakley	3339 DE FOREST Dr	0039-0002-0364	\$739.20
97	Oakley	3727 DRAKEWOOD Dr	0039-0005-0138	\$374.40
98	Oakley	3839 DRAKEWOOD Dr	0039-0004-0132	\$468.00
99	Oakley	3316 GLENHURST PI	0039-0002-0277	\$468.00
100	Oakley	3759 MARBURG Av	0039-0002-0195	\$936.00
101	Oakley	4230 MILLSBRAE Av	0049-0003-0044	\$748.80
102	Oakley	3961 PAXTON Av	0039-0002-0043	\$1,404.00
103	Oakley	3026 ROBERTSON Av	0050-0002-0042	\$374.40
104	Oakley	4322 THIRTY-FOURTH Av	0049-0004-0221	\$2,246.40
105	Pleasant Ridge	6005 DRYDEN Av	0125-0003-0100	\$1,872.00
106	Pleasant Ridge	6215 GRAND VISTA Av	0124-0004-0135	\$936.00
107	Pleasant Ridge	6377 GRAND VISTA Av	0124-0003-0010	\$1,404.00
108	Pleasant Ridge	3714 HUTTON St	0018-0003-0055	\$936.00
109	Pleasant Ridge	5512 MONTGOMERY Rd	0120-0003-0075	\$3,978.00
110	Pleasant Ridge	5526 MONTGOMERY Rd	0120-0003-0056	\$585.00
111	Pleasant Ridge	5835 RIDGE Av	0123-0001-0035	\$1,688.40

Group Name: 2024 Dist 3 (Misc) SW Repairs - Prus Contract

		Location:	Parcel:	Construction Cost:
112	East Price Hill	1642 ATSON Ln	0204-0014-0144	\$1,483.20
113	East Price Hill	1652 ATSON Ln	0204-0014-0127	\$1,488.00
114	East Price Hill	722 GRAND Av	0178-0027-0063	\$2,319.00
115	East Price Hill	6816 HOME CITY Av	0166-0004-0035	\$936.00
116	East Price Hill	2177 SELIM Av	0171-0010-0005	\$2,246.40
117	Sayler Park	7373 KIRKWOOD Ln	0167-0002-0035	\$2,889.60
118	South Fairmount	2061 TERALTA Cir	0206-0004-0022	\$1,872.00
119	West Price Hill	1315 COVEDALE Av	0183-0002-0579	\$468.00
120	West Price Hill	1436 COVEDALE Av	0183-0002-0527	\$468.00
121	West Price Hill	4947 HEUWERTH Av	0183-0002-0060	\$936.00
122	West Price Hill	1317 MANSS Av	0204-0016-0179	\$1,755.00
123	West Price Hill	4841 PROSPERITY PI	0183-0002-0356	\$1,094.40
124	West Price Hill	4846 RAPID RUN Rd	0180-0A80-0113	\$936.00
125	West Price Hill	5101 SIDNEY Rd	0183-0002-0088	\$8,008.80
126	West Price Hill	1878 SUNSET Av	0181-0004-0174	\$5,028.00
127	Westwood	2723 FABER Av	0207-0053-0318	\$820.80
128	Westwood	2420 FERGUSON Rd	0248-0001-0270	\$1,404.00
129	Westwood	2443 FERGUSON Rd	0248-0001-0173	\$748.80
130	Westwood	3147 GLENMORE Av	0212-0062-0025	\$1,773.60
131	Westwood	3104 HARRISON Av	0210-0074-0116	\$1,108.80
132	Westwood	2919 KLING Av	0208-0056-0131	\$2,395.20
133	Westwood	2707 MOUNTVILLE Dr	0208-0064-0120	\$1,860.00
134	Westwood	2488 OAKTREE PI	0182-0002-0102	\$1,755.00
135	Westwood	2789 SHAFFER Av	0208-0055-0153	\$1,404.00
136	Westwood	3171 WERK Rd	0208-0060-0126	\$1,497.60
137	Westwood	2974 WESTBROOK Dr	0208-0059-0223	\$2,808.00

Group Name: 2024 Dist 4 (Misc) SW Repairs - Prus Contract

		Location:	Parcel:	Construction Cost:
138	Bond Hill	1914 CATALINA Av	0131-0007-0227	\$2,116.80
139	Bond Hill	1922 CATALINA Av	0131-0007-0229	\$748.80
140	Bond Hill	1165 ELM PARK Dr	0116-0001-0079	\$2,901.60
141	Bond Hill	1711 GREENVIEW PI	0119-0002-0506	\$1,310.40
142	Bond Hill	1815 NORTHCUTT Av	0119-0001-0092	\$1,939.20
143	Bond Hill	4818 OBERLIN Av	0119-0A03-0030	\$4,012.80
144	Bond Hill	1418 YARMOUTH Av	0119-0A03-0004	\$1,404.00
145	Bond Hill	1516 YARMOUTH Av	0119-0A03-0014	\$936.00
146	Bond Hill	1524 YARMOUTH Av	0119-0A03-0016	\$2,236.80
147	Bond Hill	1528 YARMOUTH Av	0119-0A03-0017	\$2,222.40
148	Bond Hill	1532 YARMOUTH Av	0119-0A03-0018	\$1,684.80
149	Bond Hill	1536 YARMOUTH Av	0119-0A03-0019	\$1,392.00
150	Bond Hill	1556 YARMOUTH Av	0119-0A03-0024	\$1,404.00
151	Bond Hill	1564 YARMOUTH Av	0119-0A03-0026	\$1,872.00
152	Hartwell	48 PARKWAY Av	0244-0005-0076	\$1,872.00
153	Mt. Auburn	1731 HIGHLAND Av	0086-0001-0182	\$819.00
154	Mt. Auburn	1733 HIGHLAND Av	0086-0001-0183	\$1,638.00
155	Mt. Auburn	457 MILTON St	0086-0002-0301	\$2,340.00
156	Mt. Auburn	1600 SYCAMORE St	0086-0002-0227	\$2,340.00
157	North Avondale - Paddock Hills	3944 DICKSON Av	0115-0003-0046	\$2,097.60
158	North Avondale - Paddock Hills	3951 DICKSON Av	0115-0003-0018	\$4,118.40
159	North Avondale - Paddock Hills	3976 DICKSON Av	0115-0003-0169	\$1,872.00
160	North Avondale - Paddock Hills	787 E MITCHELL Av	0115-0004-0110	\$2,310.00
161	North Avondale - Paddock Hills	1212 PADDOCK HILLS Av	0116-0002-0056	\$2,620.80
162	North Avondale - Paddock Hills	1288 PADDOCK HILLS Av	0116-0002-0039	\$1,497.60
163	North Avondale - Paddock Hills	4024 PADDOCK Rd	0111-0001-0001	\$468.00
164	Walnut Hills	2620 HEMLOCK St	0070-0002-0117	\$1,708.20
165	Walnut Hills	2622 HEMLOCK St	0070-0002-0118	\$1,404.00
166	Walnut Hills	445 MCGREGOR Av	0090-0002-0040	\$2,349.60
167	Walnut Hills	2609 PARK Av	0067-0003-0143	\$2,340.00

Group Name: 2024 Dist 5 (Misc) SW Repairs - Prus Contract

		Location:	Parcel:	Construction Cost:
168	Camp Washington	2906 SIDNEY Av	0189-0020-0203	\$18,931.20
169	Clifton	770 OLD LUDLOW Av	0215-0068-0113	\$2,925.00
170	Clifton	574 TERRACE Av	0214-0002-0036	\$1,155.00
171	Clifton	594 TERRACE Av	0214-0002-0031	\$1,041.00
172	Clifton	418 WARREN Av	0215-0067-0063	\$1,521.00
173	College Hill	5738 BELMONT Av	0229-0005-0079	\$2,310.00
174	College Hill	5820 BELMONT Av	0229-0004-0011	\$2,925.00
175	College Hill	1633 BIRCHWOOD Av	0246-0004-0041	\$1,029.60
176	College Hill	5902 CARY Av	0233-0002-0004	\$374.40
177	College Hill	1625 CEDAR Av	0233-0002-0030	\$9,741.60
178	College Hill	1634 CEDAR Av	0233-0002-0053	\$2,019.60
179	College Hill	1638 CEDAR Av	0233-0002-0021	\$374.40
180	College Hill	1648 CEDAR Av	0233-0002-0050	\$655.20
181	College Hill	1654 CEDAR Av	0233-0002-0024	\$1,123.20
182	College Hill	1661 CEDAR Av	0233-0002-0121	\$1,872.00
183	College Hill	1357 HILLCREST Rd	0234-0004-0077	\$936.00
184	College Hill	6004 LANTANA Av	0235-0001-0015	\$2,049.60
185	College Hill	6078 LANTANA Av	0235-0001-0057	\$3,182.40
186	College Hill	5805 LATHROP PI	0229-0004-0045	\$4,867.20
187	College Hill	5813 LATHROP PI	0229-0004-0017	\$748.80
188	College Hill	5843 LATHROP PI	0229-0004-0038	\$6,565.20
189	College Hill	1621 LINDEN Dr	0234-0001-0069	\$5,648.40
190	College Hill	1623 LINDEN Dr	0234-0001-0057	\$12,094.20
191	College Hill	1179 LIVEOAK Ct	0247-0006-0200	\$1,392.00
192	College Hill	1734 LLANFAIR Av	0233-0002-0075	\$1,872.00
193	College Hill	1751 LLANFAIR Av	0234-0001-0088	\$2,925.00
194	College Hill	5739 NAHANT Av	0234-0001-0106	\$1,310.40
195	College Hill	6058 PAWNEE Dr	0229-0001-0092	\$1,380.00
196	College Hill	6078 PAWNEE Dr	0229-0001-0095	\$374.40
197	College Hill	6087 PAWNEE Dr	0229-0001-0065	\$2,059.20
198	CUF	2517 HALSTEAD St	0098-0005-0018	\$5,265.00
199	CUF	312 JOSELIN Av	0101-0006-0101	\$1,022.40
200	CUF	271 MCMILLAN Av	0100-0001-0141	\$3,510.00
201	CUF	315 W MCMILLAN Av	0100-0001-0058	\$5,440.80
202	CUF	2534 RAVINE St	0101-0007-0118	\$1,755.00
203	CUF	2348 WHEELER St	0100-0002-0162	\$3,219.00
204	Mount Airy	5727 KIPLINGWOOD Dr	0231-0002-0139	\$468.00

Group Name: 2024 Dist 5 (Misc) SW Repairs - Prus Contract

		Location:	Parcel:	Construction Cost:
205	Mount Airy	5516 LITTLE FLOWER Av	0228-0003-0132	\$3,744.00
206	Northside	1427 APJONES St	0221-0020-0063	\$1,755.00
207	Northside	2630 FIRTREE Ct	0200-0046-0071	\$374.40
208	Northside	4240 MAD ANTHONY St	0221-0020-0062	\$924.00
209	Northside	176 MCMILLAN Av	0102-0006-0106	\$2,527.20
210	Northside	4149 SPRING GROVE Av	0221-0019-0024	\$53,107.20

Group Name: 2024 SSP - 1126 Walnut (Condo)

		Location:	Parcel:	Construction Cost:
211	Over-the-Rhine	1126 WALNUT St	0075-0004-0332	\$5,808.19
212	Over-the-Rhine	1126 WALNUT St	0075-0004-0340	\$5,304.69
213	Over-the-Rhine	1126 WALNUT St	0075-0004-0339	\$4,796.70
214	Over-the-Rhine	1126 WALNUT St	0075-0004-0338	\$5,304.69
215	Over-the-Rhine	1126 WALNUT St	0075-0004-0337	\$4,796.70
216	Over-the-Rhine	1126 WALNUT St	0075-0004-0335	\$4,796.70
217	Over-the-Rhine	1126 WALNUT St	0075-0004-0334	\$5,304.69
218	Over-the-Rhine	1126 WALNUT St	0075-0004-0333	\$3,537.96
219	Over-the-Rhine	1126 WALNUT St	0075-0004-0336	\$5,304.69

Group Name: 2024 SSP Clifton Av (Emerg Repairs)

		Location:	Parcel:	Construction Cost:
220	CUF	10 W CLIFTON Av	0095-0003-0054	\$15,701.40
221	CUF	2103 W CLIFTON Av	0095-0002-0186	\$304.20
222	CUF	2105 W CLIFTON Av	0095-0002-0177	\$304.20
223	CUF	2115 W CLIFTON Av	0095-0002-0189	\$3,369.60
224	CUF	2127 W CLIFTON Av	0095-0002-0112	\$1,287.00
225	CUF	2142 W CLIFTON Av	0095-0001-0096	\$1,965.60
226	CUF	2150 W CLIFTON Av	0095-0001-0100	\$702.00
227	CUF	2218 W CLIFTON Av	0095-0001-0110	\$1,215.00
228	CUF	201 KLOTTER Av	0095-0002-0113	\$1,389.00

Group Name: 2024 SSP Parker St (Emerg Repairs)

		Location:	Parcel:	Construction Cost:
229	CUF	117 PARKER St	0095-0004-0027	\$585.00
230	CUF	124 PARKER St	0095-0004-0017	\$702.00
231	CUF	125 PARKER St	0095-0004-0185	\$1,099.80
232	CUF	130 PARKER St	0095-0001-0162	\$1,638.00
233	CUF	131 PARKER St	0095-0001-0136	\$3,960.00
234	CUF	132 PARKER St	0095-0001-0161	\$2,457.00
235	CUF	136 PARKER St	0095-0001-0159	\$2,925.00
236	CUF	138 PARKER St	0095-0001-0193	\$585.00
237	CUF	149 PARKER St	0095-0001-0121	\$585.00
238	CUF	151 PARKER St	0095-0001-0120	\$3,159.00

April 16, 2025

To: Mayor and Members of City Council

202500757

From: Sheryl M. M. Long, City Manager

Subject: Emergency Ordinance – OES: City Facility Lighting and Solar Improvements Appropriation

Attached is an Emergency Ordinance captioned:

AUTHORIZING the transfer and appropriation of \$31,524 from the unappropriated surplus of Revolving Energy Loan Fund 883 to capital improvement program project account no. 980x255x222534, “City Facility Lighting and Solar Improvements,” to provide additional resources to install solar arrays on City facilities.

Approval of this Emergency Ordinance would authorize the transfer and appropriation of \$31,524 from the unappropriated surplus of Revolving Energy Loan Fund 883 to capital improvement program project account no. 980x255x222534, “City Facility Lighting and Solar Improvements,” to provide additional resources to install solar arrays on City facilities.

The City plans to implement energy improvements, including the installation of solar arrays on City facilities. However, existing capital improvement program project account no. 980x255x222534, “City Facility Lighting and Solar Improvements,” does not have sufficient resources available to cover the cost of installing solar arrays on City facilities. Sufficient resources are available in Revolving Energy Loan Fund 883 to appropriate to the capital project for this purpose.

The installation of solar arrays is expected to produce energy savings and be eligible for elective pay benefits under the Inflation Reduction Act (IRA). The City anticipates that the elective pay benefit available through the IRA can be used to recover the resources to install solar arrays on City facilities and replenish Revolving Energy Loan Fund 883.

Installing solar arrays on City facilities 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 181-185 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to provide project funding to meet established project deadlines.

The Administration recommends passage of this Emergency Ordinance.

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



Attachment

EMERGENCY

JWF

- 2025

AUTHORIZING the transfer and appropriation of \$31,524 from the unappropriated surplus of Revolving Energy Loan Fund 883 to capital improvement program project account no. 980x255x222534, “City Facility Lighting and Solar Improvements,” to provide additional resources to install solar arrays on City facilities.

WHEREAS, the City plans to implement energy improvements, including the installation of solar arrays on City facilities; however, existing capital improvement program project account no. 980x255x222534, “City Facility Lighting and Solar Improvements,” does not have sufficient resources available to cover the cost of installing solar arrays on City facilities; and

WHEREAS, sufficient resources are available in Revolving Energy Loan Fund 883 to transfer and appropriate to capital improvement program project account no. 980x255x222534, “City Facility Lighting and Solar Improvements,” to provide the resources necessary for installation of solar arrays on certain City facilities; and

WHEREAS, installation of the solar arrays is expected to produce energy savings and be eligible for elective pay benefits under the Inflation Reduction Act (“IRA”); and

WHEREAS, the City anticipates that the elective pay benefit available through the IRA can be used to recover the resources used to install solar arrays on City facilities and restore them to Revolving Energy Loan Fund 883; and

WHEREAS, installing solar arrays on City facilities 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 181-185 of Plan Cincinnati (2012); now, therefore,

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

Section 1. That Council authorizes the transfer and appropriation of \$31,524 from the unappropriated surplus of Revolving Energy Loan Fund 883 to capital improvement program project account no. 980x255x222534, “City Facility Lighting and Solar Improvements,” to provide additional resources to install solar arrays on City facilities.

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 provide project funding to meet established project deadlines.

Passed: _____, 2025

Aftab Pureval, Mayor

Attest: _____
Clerk

April 16, 2025

To: Mayor and Members of City Council

202500759

From: Sheryl M. M. Long, City Manager

Subject: Ordinance – DOTE: OKI Funding Agreement for Lunken Airport

Attached is an Ordinance captioned:

AUTHORIZING the City Manager to enter into a funding agreement with the Ohio-Kentucky-Indiana Regional Council of Governments to fund a joint Advanced Air Mobility Electrical Infrastructure Plan for the Southwest Ohio General Aviation Airports Project.

Approval of this Ordinance will authorize the City Manager to enter into a funding agreement with Ohio-Kentucky-Indiana Regional Council of Governments (OKI) to fund a joint Advanced Air Mobility (AAM) Electrical Infrastructure Plan for the Southwest Ohio General Aviation Airports Project.

The City has determined that a plan is needed for future operations of Advanced Air Mobility aircraft at the Cincinnati Municipal Airport (“Lunken Field”) to help support business expansion and growth at the airport. OKI has secured \$80,000 in Ohio Planning Discretionary Funds (ALN 20.205) from the United States Department of Transportation (DOT). The funding is for the AAM Electrical Infrastructure Plan for the Southwest Ohio General Aviation Airports Project which involves five regional airport participants, which includes Lunken Field. OKI will provide project management services data in support of the project, and the City will participate as a partner in the project’s oversight team. Participating in the project requires a contribution from the City in the amount of \$3,400 which will be paid to “OKI” from existing funds from General Aviation Fund non-personnel operating budget account no. 104x234x7200.

Providing funding for the AAM Electrical Infrastructure Plans for Southwest Ohio General Aviation Airports Project is in accordance with “Sustain” Goal to “[b]ecome a healthier Cincinnati” and strategy to “[c]reate a healthy environment and reduce energy consumption” as described on pages 181-185 of Plan Cincinnati (2012).

The Administration recommends passage of this Ordinance.

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



Attachment

AUTHORIZING the City Manager to enter into a funding agreement with the Ohio-Kentucky-Indiana Regional Council of Governments to fund a joint Advanced Air Mobility Electrical Infrastructure Plan for the Southwest Ohio General Aviation Airports Project.

WHEREAS, the City has determined that a plan is needed for future operations of Advanced Air Mobility (“AAM”) aircraft at the Cincinnati Municipal Airport-Lunken Field (“Lunken Field”) to support business expansion and growth at Lunken Field; and

WHEREAS, the Ohio-Kentucky-Indiana Regional Council of Governments (“OKI”) has secured \$80,000 in Ohio Planning Discretionary Funds (ALN 20.205) from the U.S. Department of Transportation for the AAM Electrical Infrastructure Plans for Southwest Ohio General Aviation Airports Project, which involves five regional airport participants including Lunken Field; and

WHEREAS, OKI will provide project management services data in support of the project and the City will participate as a partner in the project’s oversight team; and

WHEREAS, the project requires a \$3,400 contribution from the City, which will be paid to OKI from Lunken Airport non-personnel operating budget account no. 104x234x7200; and

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

WHEREAS, providing funding for the AAM Electrical Infrastructure Plans for Southwest Ohio General Aviation Airports Project is in accordance with “Sustain” goal to “[b]ecome a healthier Cincinnati” and strategy to “[c]reate a healthy environment and reduce energy consumption” as described on pages 181-185 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 do all things necessary and proper to enter into a funding agreement with the Ohio-Kentucky-Indiana Regional Council of Governments to fund a joint Advanced Air Mobility Electrical Infrastructure Plan for the Southwest Ohio General Aviation Airports Project.

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

Section 3. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____, 2025

Aftab Pureval, Mayor

Attest: _____
Clerk

April 16, 2025

To: Mayor and Members of City Council

202500762

From: Sheryl M. M. Long, City Manager

Subject: Ordinance – Police: FY 2025 Violent Crime Reduction Grant

Attached is an Ordinance captioned:

AUTHORIZING the City Manager to apply for, accept, and appropriate a grant of up to \$97,430 from the Ohio Department of Public Safety, Office of Criminal Justice Services, FY 2025 State of Ohio Violent Crime Reduction Grant Program to aid in reducing violent juvenile crime in Cincinnati; and **AUTHORIZING** the Director of Finance to deposit the grant funds into Law Enforcement Grant Fund 368, project account no. 25SVCR.

This Ordinance authorizes the City Manager to apply for, accept, and appropriate a grant of up to \$97,430 from the Ohio Department of Public Safety (ODPS), Office of Criminal Justice Services (OCJS), FY 2025 State of Ohio Violent Crime Reduction Grant Program to aid in reducing violent juvenile crime in Cincinnati. This Ordinance also authorizes the Director of Finance to deposit the grant funds into Law Enforcement Grant Fund 368, project account no. 25SVCR.

The Cincinnati Police Department developed the Place-Based Investigations of Violent Offender Territories (PIVOT) program to reduce violence by identifying and disrupting offender networks in chronic hotspots through focused deterrence and place-based interventions.

The grant will provide resources to enhance PIVOT, with a focus on areas that are considered hot spots for juvenile related violent crime, in an effort to reduce violence through targeted enforcement and intervention strategies.

The grant application deadline was March 19, 2025, and the City has already applied for the grant, but no grant funds will be accepted without approval by the City Council. The grant does not require matching funds, and there are no new FTEs/full time equivalents associated with the grant.

Acceptance of this grant is accordance with the “Live” goal to “[c]reate a more livable community” as described on pages 156-162 of Plan Cincinnati (2012).

The Administration recommends passage of this Ordinance.

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



Attachment

AUTHORIZING the City Manager to apply for, accept, and appropriate a grant of up to \$97,430 from the Ohio Department of Public Safety, Office of Criminal Justice Services, FY 2025 State of Ohio Violent Crime Reduction Grant Program to aid in reducing violent juvenile crime in Cincinnati; and **AUTHORIZING** the Director of Finance to deposit the grant funds into Law Enforcement Grant Fund 368, project account no. 25SVCR.

WHEREAS, a grant of up to \$97,430 is available from the State of Ohio, Office of Criminal Justice Services, FY 2025 State of Ohio Violent Crime Reduction Grant Program to aid in reducing violent juvenile crime in Cincinnati; and

WHEREAS, the Cincinnati Police Department developed the Place-Based Investigations of Violent Offender Territories (“PIVOT”) program to reduce violence by identifying and disrupting offender networks in chronic hotspots through focused deterrence and place-based interventions; and

WHEREAS, the grant will provide resources to enhance PIVOT, with a focus on areas that are considered hot spots for juvenile related violent crime, in an effort to reduce violence through targeted enforcement and intervention strategies; and

WHEREAS, the grant application deadline was March 19, 2025, and the City has already applied for the grant, but no grant funds will be accepted without approval by Council; and

WHEREAS, this grant does not require matching funds, and there are no new FTEs/full time equivalents associated with the grant; and

WHEREAS, acceptance of this grant is in accordance with the “Live” goal to “[c]reate a more livable community” as described on pages 156-162 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, accept, and appropriate a grant of up to \$97,430 from the Ohio Department of Public Safety, Office of Criminal Justice Services, FY 2025 State of Ohio Violent Crime Reduction Grant Program to aid in reducing violent juvenile crime in Cincinnati.

Section 2. That the Director of Finance is authorized to deposit the grant funds into Law Enforcement Grant Fund 368, project account no. 25SVCR.

Section 3. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of the grant and of Sections 1 and 2.

Section 4. That this ordinance shall take effect and be in full force from and after the earliest period allowed by law.

Passed: _____, 2025

Aftab Pureval, Mayor

Attest: _____
Clerk

April 16, 2025

202500761

To: Mayor and Members of City Council

From: Sheryl M. M. Long, City Manager

Subject: Emergency Ordinance – DOTE: NACTO Scholarship Donation

Attached is an Emergency Ordinance captioned:

AUTHORIZING the City Manager to accept a scholarship donation valued at up to \$4,000 from the National Association for City Transportation Officials (“NACTO”) for one Department of Transportation and Engineering (“DOTE”) employee to attend the NACTO Designing Cities 2025 Conference on May 28 – 31, 2025 in Washington, D.C. (the “Conference”); and **AUTHORIZING** the City Manager to accept a scholarship donation valued at up to \$4,000 from the Devou Good Project, Inc. for one additional DOTE employee to attend the Conference.

Approval of this Emergency Ordinance will authorize the City Manager to accept a scholarship donation valued at up to \$4,000 from the National Association for City Transportation Officials (NACTO), for one Department of Transportation and Engineering (DOTE) employee to attend the NACTO Designing Cities 2025 Conference on May 28 – 31, 2025 in Washington, D.C. Approval of this Emergency Ordinance will also authorize the City Manager to accept a scholarship donation valued at up to \$4,000 from the Devou Good Project, Inc. for one additional DOTE employee to attend the NACTO Designing Cities 2025 Conference.

Two DOTE employees have an opportunity to attend the Designing Cities 2025 Conference in Washington, D.C. The conference convenes 1,000 officials, planners, and practitioners to advance the state of transportation in cities across North America, with values centered around safety, climate, equity, sustainable growth, and regional collaboration. Attending this conference is directly related to the official duties of the two employees in the Department of Transportation and Engineering. The scholarship donations will cover the employees’ airfare, lodging, and conference attendance cost.

The donation does not require matching funds, and there are no new FTEs/full time equivalents associated with the donation.

Acceptance of the scholarship donations is in accordance with the “Live” goal to “[c]reate a more livable community” and strategy to “[s]upport and stabilize our neighborhoods,” as well as the “Collaborate” goal to “[w]ork in synergy with the Cincinnati community” and strategy to “[u]nite our communities” as described on pages 156, 160-162 and 209-211 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to accept the scholarship donations prior to the Conference registration deadline of April 30, 2025.

The Administration recommends passage of this Emergency Ordinance.

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



Attachment

EMERGENCY

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-2025

AUTHORIZING the City Manager to accept a scholarship donation valued at up to \$4,000 from the National Association for City Transportation Officials (“NACTO”) for one Department of Transportation and Engineering (“DOTE”) employee to attend the NACTO Designing Cities 2025 Conference on May 28 – 31, 2025 in Washington, D.C. (the “Conference”); and **AUTHORIZING** the City Manager to accept a scholarship donation valued at up to \$4,000 from the Devou Good Project, Inc. for one additional DOTE employee to attend the Conference.

WHEREAS, from May 28 – 31, 2025, two Department of Transportation and Engineering (“DOTE”) employees have an opportunity to attend the National Association for City Transportation Officials (“NACTO”) Designing Cities 2025 Conference in Washington, D.C. (the “Conference”); and

WHEREAS, the Conference convenes 1,000 officials, planners, and practitioners to advance the state of transportation in cities across North America, with values centered around safety, climate, equity, sustainable growth, and regional collaboration; and

WHEREAS, attendance at the Conference is directly related to the DOTE employees’ official duties; and

WHEREAS, both the scholarship donation from NACTO and the scholarship donation from the Devou Good Project, Inc. will cover the employees’ attendance cost at the Conference, airfare, and lodging; and

WHEREAS, the travel costs to be covered by the donations are commensurate and customary with the ordinary cost of travel to Washington, D.C.; and

WHEREAS, acceptance of these scholarship donations requires no matching funds, and no new FTEs/full time equivalents are associated with acceptance of these donations; and

WHEREAS, acceptance of these scholarship donations is in accordance with the “Live” goal to “[c]reate a more livable community” and strategy to “[s]upport and stabilize our neighborhoods,” as well as the “Collaborate” goal to “[w]ork in synergy with the Cincinnati community” and strategy to “[u]nite our communities” as described on pages 156, 160-162 and 209-211 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 accept a scholarship donation valued at up to \$4,000 from the National Association for City Transportation Officials (“NACTO”) for one

Department of Transportation and Engineering (“DOTE”) employee to attend the NACTO Designing Cities 2025 Conference on May 28 – 31, 2025 in Washington, D.C. (the “Conference”).

Section 2. That the City Manager is authorized to accept a scholarship donation valued at up to \$4,000 from the Devou Good Project, Inc. for one additional DOTE employee to attend the Conference.

Section 3. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of the scholarship donations and Section 1 and 2.

Section 4. 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 accept the scholarship donations prior to the Conference registration deadline of April 30, 2025.

Passed: _____, 2025

Aftab Pureval, Mayor

Attest: _____
Clerk

April 16, 2025

To: Mayor and Members of City Council

From: Sheryl M.M. Long, City Manager

Subject: Emergency Ordinance-Warren County

202500764

Attached is an Emergency Ordinance captioned:

AUTHORIZING the City Manager to execute an Eighth Amendment to the Warren County Water Area Contract between the City of Cincinnati and the Board of County Commissioners of Warren County, Ohio to modify the area in the original agreement to be served by the City.

The City of Cincinnati's Greater Cincinnati Water Works ("GCWW") and the Board of County Commissioners of Warren County, Ohio are parties to a contract dated February 17, 1995, for the City to supply surplus water to defined unincorporated areas within Warren County. Certain property owners in the unincorporated area of Warren County do not currently have public water service or convenient access to a Warren County water main and have indicated their interest in obtaining retail water service from nearby GCWW water mains. The ordinance is to authorize the City Manager to enter into an Eighth Amendment to add the properties listed in the Exhibit to the "Warren County Retail Water Area" as defined in the contract, so that they may be served by Cincinnati's GCWW under the water contract's terms.

The Administration recommends passage of this Emergency Ordinance.

cc: Andrea Yang, Interim Executive Director, Greater Cincinnati Water Works

EMERGENCY

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- 2025

AUTHORIZING the City Manager to execute an Eighth Amendment to the Warren County Water Area Contract between the City of Cincinnati and the Board of County Commissioners of Warren County, Ohio to modify the area in the original agreement to be served by the City.

WHEREAS, the City of Cincinnati (“City”) and the Board of County Commissioners of Warren County, Ohio (“County”) entered into a Warren County Water Area Contract (as amended, “Water Contract”), dated February 17, 1995, providing for the City to supply surplus water within certain portions of Warren County; and

WHEREAS, the City and the County entered into the First Amendment to the Water Contract on December 12, 1996, to define the Wholesale Water Area in Warren County to be the entire county; and

WHEREAS, the City and the County entered into the Second Amendment to the Water Contract on June 17, 1997, to provide for improvements, including the construction of a transmission main to increase the supply of water to Warren County; and

WHEREAS, the City and the County entered into the Third Amendment to the Water Contract on February 15, 2017, to clarify the retail service boundary along Fields Ertel Road at the Cross Creek Estates residential development; and

WHEREAS, the City and the County entered into the Fourth Amendment to the Water Contract on December 23, 2020, to add certain properties in the unincorporated area of Warren County to the “Warren County Retail Water Area” as defined in the Water Contract so that they could be served by the City’s Greater Cincinnati Water Works (“GCWW”) under the terms of the Water Contract; and

WHEREAS, the City and the County entered into the Fifth Amendment to the Water Contract on December 21, 2022, to add certain properties in the unincorporated area of Warren County to the “Warren County Retail Water Area” as defined in the Water Contract so that they could be served by GCWW under the terms of the Water Contract; and

WHEREAS, the City and the County entered into the Sixth Amendment to the Water Contract on May 16, 2024 to add certain properties in the unincorporated area of Warren County to the “Warren County Retail Water Area” as defined in the Water Contract so that they could be served by GCWW under the terms of the Water Contract; and

WHEREAS, the City and the County entered into the Seventh Amendment to the Water Contract on January 14, 2025, to add certain properties in the unincorporated area of Warren County to the “Warren County Retail Water Area” as defined in the Water Contract so that they could be served by GCWW under the terms of the Water Contract; and

WHEREAS, certain additional properties in the unincorporated area of Warren County (listed in Attachment A hereto, the “Property”) do not currently have public water service and do not have convenient access to a Warren County water main; and

WHEREAS, GCWW has water mains in the vicinity of the Property and is able to provide retail water service to the Property; and

WHEREAS, the City and the County desire to enter into an Eighth Amendment to the Water Contract in a form substantially similar to Exhibit A hereto, in order to add the Property to the “Warren County Retail Water Area” as defined in the Water Contract so that it may be served by GCWW under the terms of the Water Contract; and

WHEREAS, pursuant to section 6(d) of the Retail Water Service Agreement between the City and the City of Mason, Ohio, the City of Mason has consented to the use of a portion of the Mason Water Utility to provide service to the Property in the unincorporated area of Warren County as described in Exhibit A; 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 execute the Eighth Amendment to the Warren County Water Area Contract between the City of Cincinnati and the Board of County Commissioners of Warren County, Ohio, in substantially the form of the attached Attachment A, to modify the area in the original agreement to be served by the City.

Section 2. That the proper City officials are hereby authorized to do all things necessary and proper to carry out the terms of the Warren County Water Area Contract as amended.

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 4 of the Charter, be effective immediately. The reason for the emergency is the immediate need to execute the Amendment so that the City may begin providing water to the properties added to the Warren County Retail Water Area at the earliest possible time.

Passed: _____, 2025

Aftab Pureval, Mayor

Attest: _____
Clerk

**EIGHTH AMENDMENT
TO THE WARREN COUNTY WATER AREA CONTRACT**

This *Eighth Amendment to the Warren County Water Area Contract* (“Eighth Amendment”) is made and entered into effective as of the latter of such dates indicated below the parties’ respective signatures hereto (the “Effective Date”) by and between the City of Cincinnati (“Cincinnati”), acting through its City Manager, and the Board of County Commissioners of Warren County, Ohio (“County”), acting pursuant to chapters 307 and 308 of the Ohio Revised Code.

WITNESSETH:

WHEREAS, Cincinnati and the Board of County Commissioners of Warren County, Ohio entered into a *Warren County Water Area Contract* dated February 17, 1995 (as amended, the “Contract”), providing for Cincinnati through its Greater Cincinnati Water Works (“GCWW”) to supply surplus water within portions of Warren County defined in that agreement as the retail water area and wholesale water area; and

WHEREAS, the County and Cincinnati entered into the *First Amendment to the Warren County Water Area Contract* on December 12, 1996 to collaborate on the construction of a transmission main on State Route 3/U.S. Route 22, allowing Cincinnati to provide wholesale water to the Western Water Company; and

WHEREAS, the County and Cincinnati entered into the *Second Amendment to the Warren County Water Area Contract* on June 17, 1997 for improvement including the construction of a transmission main along Columbia Road and Socialville-Foster Road and oversizing of the State Route 3/U.S. Route 22 transmission main to increase the supply the water to Warren County; and

WHEREAS, the County and Cincinnati entered into the *Third Amendment to the Warren County Water Area Contract* on February 15, 2017 to clarify the retail service boundary along Fields Ertel Road at the Cross Creek Estates residential development; and

WHEREAS, the County and Cincinnati entered into the *Fourth Amendment to the Warren County Water Area Contract* on December 23, 2020 to add certain properties in the unincorporated area of Warren County to the “Warren County Retail Water Area” as defined in the Contract so that they could be served by Cincinnati’s GCWW under the Contract’s terms; and

WHEREAS, the County and Cincinnati entered into the *Fifth Amendment to the Warren County Water Area Contract* on December 21, 2022 to add certain properties in the unincorporated areas of Warren County to the “Warren County Retail Water Area” as defined in the Contract so that they could be served by Cincinnati’s GCWW under the Contract’s terms; and

WHEREAS, the County and Cincinnati entered into the *Sixth Amendment to the Warren County Water Area Contract* on May 16, 2024 to add certain properties in the unincorporated area

of Warren County to the “Warren County Retail Water Area” as defined in the Contract so that they could be served by Cincinnati’s GCWW under the Contract’s terms; and

WHEREAS, the County and Cincinnati entered into the *Seventh Amendment to the Warren County Water Area Contract* on January 14, 2025 to add certain properties in the unincorporated areas of Warren County to the “Warren County Retail Water Area” as defined in the Contract so that they could be served by Cincinnati’s GCWW under the Contract’s terms; and

WHEREAS, additional properties in the unincorporated area of Warren County (listed in Exhibit A hereto, referred to hereafter as the “Property”) do not currently have public water service and do not have convenient access to a Warren county water main; and

WHEREAS, GCWW has water mains in the vicinity of the Property and is able to provide retail water service to the Property; and

WHEREAS, the County and Cincinnati desire to enter into this Eighth Amendment to add the Property to the “Warren County Retail Water Area” as defined in the Contract so that it may be served by Cincinnati’s GCWW under the Contract’s terms;

NOW, THEREFORE, for and in consideration of the mutual promises, covenants, and agreements contained herein, the parties hereto agree to amend and supplement the Contract as follows:

1. **Warren County Retail Water Area.** The definition of “Warren County Retail Water Area” in Section 1(b) of the Contract shall be amended to add the parcels listed on Exhibit A and depicted in the area shown in the map on Exhibit B hereto.
2. **Ratification.** All terms of the Contract not amended hereby or not inconsistent herewith shall remain in full force and effect and by this reference are incorporated herein as if fully rewritten herein, and the Contract, as amended hereby, is hereby ratified by the parties.
3. **Counterpart Execution.** This Eighth Amendment may be executed in counterparts and the parties shall have the right to transmit signature pages to each other electronically in lieu of exchanging original pages.
4. **Exhibits.** The following exhibits are hereby attached and incorporated into this Eighth Amendment:
 - a. Exhibit A – Listing of the Properties
 - b. Exhibit B – Map depicting the Properties

[SIGNATURE PAGES FOLLOW]

CITY OF CINCINNATI

IN WITNESS WHEREOF, the City of Cincinnati has caused this Eighth Amendment to be executed by its City Manager on the date stated below, pursuant to Ordinance No. _____, dated _____, 2025.

CITY OF CINCINNATI

By: _____
Sheryl M.M. Long, City Manager

Date: _____, 2025

RECOMMENDED BY:

Andrea Yang, Interim Executive Director
Greater Cincinnati Water Works

APPROVED AS TO FORM:

Assistant City Solicitor

CERTIFICATION OF FUNDS:

Date: _____

Funding: _____

Amount: _____

Steve Webb, Finance Director

WARREN COUNTY

IN EXECUTION WHEREOF, the Warren County Board of Commissioners has caused this Contract to be executed by _____, its _____, on the date stated below, pursuant to Board Resolution No. _____, dated _____, 2025.

**THE BOARD OF COUNTY COMMISSIONERS
OF WARREN COUNTY, OHIO**

SIGNATURE: _____

PRINTED NAME: _____

TITLE: _____

DATE: _____, 2025

Approved as to form:

DAVID P. FORNSHELL
PROSECUTING ATTORNEY
WARREN COUNTY, OHIO

Assistant Prosecuting Attorney

Exhibit A

List of Additional Unincorporated Properties to be Served by the Mason Water Utility

January 13, 2025

Account No.	Parcel No.	Area (Acres)	House Number	Road	Township
6606636	1213300012	5.07	4735	COX-SMITH ROAD	Union
6606571	1213300030	5.05	4770	COX-SMITH ROAD	Union
6500684	1219477002	2.023	4895	COX-SMITH ROAD	Union
6500331	1219453005	0	0	COX-SMITH ROAD	Union

Property information from Warren County Auditor

Exhibit B

Map of Additional Unincorporated Properties to be Served by the Mason Water Utility

January 13, 2025



April 21, 2025

To: Members of the Budget and Finance Committee

202500823

From: Sheryl M. M. Long, City Manager

Subject: Emergency Ordinance – ETS: Moral Obligation Payment to CentralSquare Corporation

Attached is an Emergency Ordinance captioned:

AUTHORIZING the payment of \$371,504.54 from Enterprise Software and Licenses Non-Departmental General Fund non-personnel operating budget account no. 050x952x0000x7418 as a moral obligation to CentralSquare Corporation for outstanding charges related to software maintenance and support of the computer aided dispatch system from March 1, 2025 through February 28, 2026.

Approval of this Emergency Ordinance authorizes the payment of \$371,504.54 to CentralSquare Corporation as a moral obligation for software maintenance and support of the computer aided dispatch (CAD) system from March 1, 2025 through February 28, 2026.

The CAD system is a critical component of public safety information technology infrastructure and is used by Cincinnati 9-1-1 operators and dispatchers to record incident information and track the activity of Police and Fire personnel in the field.

There are sufficient funds in Enterprise Software and Licenses Non-Departmental General Fund non-personnel operating budget account no. 050x952x0000x7418 to pay for the services provided by CentralSquare Corporation.

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

The Administration recommends passage of this Emergency Ordinance.

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

Attachment

EMERGENCY

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-2025

AUTHORIZING the payment of \$371,504.54 from Enterprise Software and Licenses Non-Departmental General Fund non-personnel operating budget account no. 050x952x0000x7418 as a moral obligation to CentralSquare Corporation for outstanding charges related to software maintenance and support of the computer aided dispatch system from March 1, 2025 through February 28, 2026.

WHEREAS, the computer aided dispatch (“CAD”) system is a critical component of public safety information technology infrastructure and is used by Cincinnati 9-1-1 operators and dispatchers to record incident information and track the activity of Police and Fire personnel in the field; and

WHEREAS, due to procurement delays, an agreement with CentralSquare Corporation was not executed prior to the start of the service period on March 1, 2025; and

WHEREAS, there are sufficient funds in Enterprise Software and Licenses Non-Departmental General Fund non-personnel operating budget account no. 050x952x0000x7418 to pay for the services provided by CentralSquare Corporation; and

WHEREAS, Council desires to provide payment to CentralSquare Corporation for outstanding charges of \$371,504.54 related to software maintenance and support of the CAD system from March 1, 2025 through February 28, 2026; 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 \$371,504.54 from Enterprise Software and Licenses Non-Departmental General Fund non-personnel operating budget account no. 050x952x0000x7418 as a moral obligation to CentralSquare Corporation for outstanding charges related to software maintenance and support of the computer aided dispatch (“CAD”) system from March 1, 2025 through February 28, 2026.

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 CentralSquare Corporation in a timely manner for outstanding charges.

Passed: _____, 2025

Aftab Pureval, Mayor

Attest: _____
Clerk