

Noncompliance

1. CSA Unfunded Liability

Exhibit A of the Collaborative Settlement Agreement (CSA), Operative Settlement Terms No.3 states the City shall create a 115 Trust Fund prior to the effective date for the purpose of holding and investing funds to provide healthcare retirement benefits. The City must fund the 115 Trust Fund at actuarially appropriate levels sufficient to provide the benefits for the term of the CSA.

The Pension Valuation Report provided by its actuary Cheiron indicates that at December 31, 2018 the actuarial liability of \$504,756,819 exceeded the actuarial value of assets of \$490,886,745 resulting in an unfunded liability of \$13,870,074.

Failure to adequately fund the 115 Trust Fund could result in a deterioration of the funded status overtime. The City should properly fund the 115 Trust Fund as required by the CSA.

***Retirement Response:** In accordance with the relevant terms of the CSA, the City presented a 115 Trust funding policy to the parties. It continues to negotiate with the parties under Court supervision regarding the terms of the proposed policy. The Court continues to actively work with the parties to obtain resolution, and reserves the right, pursuant to the CSA and accompanying Consent Decree, to impose a funding policy at the request of the parties or upon a formal finding of impasse. While negotiations continue, the City implemented certain prescription drug cost management measures during the latter half of 2019 and a Medicare Advantage Plan effective January 1, 2020. Once these savings are factored into the December 31, 2019 actuarial valuation, the Healthcare Trust funding ratio is expected to retain its strong funding level.*

2. CSA 115 Trust Funding Policy

Exhibit A of the Collaborative Settlement Agreement (CSA), Operative Settlement Terms No.26 regarding Healthcare Funding Obligation states that the City develop and present a proper funding policy for the 115 Trust Fund no later than 30 days prior to the Fairness Hearing. The funding policy will satisfy all consent decree requirements including but not limited to the City's obligation to fully fund the 115 Trust at actuarially appropriate levels for the term of this Agreement.

The City has not presented a proper funding policy for the 115 Trust Fund which fully funds the 115 Trust at actuarially appropriate levels for the term of the Agreement.

Failure to present and implement a funding policy as required could lead to the City's accumulating an unfunded liability for the 115 Trust and possible litigation for the City not being able to meet healthcare requirements per the Agreement.

The City should develop a proper funding policy for the 115 Trust Fund and fund it at actuarially appropriate levels sufficient to provide benefits for the term and as required by the CSA.

***Retirement Response:** In accordance with the relevant terms of the CSA, the City presented a 115 Trust funding policy to the parties. It continues to negotiate with the parties under Court supervision regarding the terms of the proposed policy. The Court continues to actively work with the parties to obtain resolution, and reserves the right, pursuant to the CSA and accompanying Consent Decree, to impose a funding policy at the request of the parties or upon a formal finding of impasse.*

3. CSA Collection of Class Counsel Fees

Exhibit A of the Collaborative Settlement Agreement (CSA), Operative Settlement Terms No.34 states in part any class counsel fees associated with representation of the Current

Employees Class will be ultimately paid back to the Cincinnati Retirement System (CRS) Fund by members of that class from their pension benefits over time in a fair manner consistent with the terms of the Class Notice.

In October 2015, CRS assets were used to pay fees in the amount of \$4.6 million to the attorneys representing the Current Employee Class. The Board and CRS staff are unaware of any progress by the various City and plaintiff attorneys to finalize a collection approach. There are currently 530 Current Employee Class members who are retired, and according to the CSA, are eligible to have apportion of their pension benefit withheld to offset the attorney fees paid by CRS on their behalf.

Failure to collect the attorney fees is resulting in less funding for plan assets. The City should finalize an agreement with the Current Employees Class as per the CSA to recoup attorney fees paid on behalf of the Current Employees Class.

Retirement Response: *In accordance with the relevant terms of the CSA, the City presented an attorneys' fees collection proposal and schedule to the parties. It continues to negotiate with the parties under Court supervision regarding the terms of such proposal and schedule. The Court continues to actively work with the parties to obtain a negotiated resolution, and reserves the right, pursuant to the CSA and accompanying Consent Decree, to impose a collection policy at the request of the parties or upon a formal finding of impasse.*

Recommendations

1. Park Board Policies

When designing the public office's system in internal control and the specific control activities, management should consider ensuring that accounting records are properly designed, verifying the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records, and performing analytical procedures to determine the reasonableness of financial data.

The Park Board has not adopted formal policies for the following:

- Credit card purchases and required supporting documentation
- Travel and meal reimbursements
- Gift card purchases

Failure to establish formal policies could lead to unauthorized usage and result in misappropriation of funds.

The Park Board should establish policies and procedures related to credit card purchases, travel and meal expense reimbursement and required documentation, timely payment of credit cards, and the use of gift cards (including the reporting of gift cards to Park Board staff as taxable income).

Park Board Response: *Park Board disagrees with the findings. All credit cards are City issued and approved. All purchases follow City's policy and procedures. Park Board follows the City's policy and procedure for travel and meals reimbursement. Park Board no longer provides gift cards. See attachments A, B and C for policies.*

2. Park Board Comprehensive Budget

The City of Cincinnati initiated a contract with the accounting firm of Crowe Horwath LLP wherein the firm would provide financial analysis and advisory services relative to the Park Board, Parks Department and Parks Foundation. Crowe Horwath issued a July 26, 2016 report that included the following recommendations: The Park Board obtain a Memorandum of Understanding between the Board, City and Foundation; and the Park Board prepare a comprehensive budget of all sources of anticipated revenues and expenditures.

For 2019 the Park Board did not maintain a comprehensive budget of all sources of anticipated revenues and expenditures. The Park Board prepared, approved, and monitored a budget for the Park Board and the City of Cincinnati prepared a separate budget for certain Park activity accounted for in the City funds.

Failure to prepare a combined budget leaves the Park Board and City of Cincinnati without a complete picture of Cincinnati Park activity and could result in inefficiencies, increased costs, and lack of proper monitoring by the Park Board and Cincinnati City Council. Failure to use a double entry accounting system increases the risk that errors, theft and fraud could occur and not be detected in a timely manner.

The Park Board, Parks Department and Parks Foundation should review and implement the recommendations in the July 26, 2016 Crowe Horwath report.

***Park Board Response:** MOU was signed between the Park Board, City of Cincinnati and Parks Foundation on April 16, 2018. Park Board Staff provided the Commissioners a full budget picture during the August 15, 2019 board meeting. See attachments D and E.*

3. Police Overtime Forms

City of Cincinnati Police Department Procedure Manual Section 12.825 - Compensatory Time and Paid Overtime states, in part: ...personnel working overtime must complete and submit a Form 68P, Overtime and Court Appearance Report by the end of the next working day after the overtime work has been completed. Authorization must be given prior to the employee working the overtime. Authorization of the pre-approval of overtime will be documented in the "Overtime preapproved by" block on the Form 68P in the form of a signature or name of the unit or name of the supervisor authorizing the overtime. The Form 68P is then completed by filling out the "Duty hours", "Overtime hours" and "Reason" block. After the Form 68P is then completed a supervisor must sign the "Verified by" line after verifying the accuracy and completeness of overtime documented on the form. **(Continued)** The completed Form 68P is approved by the employee's supervisor and submitted to the payroll timekeeper for entering into the PeopleSoft payroll system. The City's policy also indicates that failure to have the form pre-approved and/or verified would result in the form being incomplete and not being approved by the reviewing district/section commander. Payment to the employee is based on information submitted into the payroll system. We identified the following conditions related to management controls over police overtime procedures:

- Three of 25 (2.4%) employee forms had no pre-approved signature
- Four of 25 (3.2%) employee forms contained incomplete information
- Two of 25 (1.6%) employee forms did not have "verified by" signatures
- Two of 25 (1.6%) employee forms were not stamped or signed by timekeeper

Additionally, the employee forms noted above were approved by the commander contrary to the City's policy. Furthermore, for 32 of 126 (25.4%) Forms 68p the commander did not actually sign the document, but a signature stamp was used.

Failure to properly document and approval overtime forms could result in employees being paid incorrect amounts and it increases the risk that theft, fraud, or errors could occur and not be detected in a timely manner.

All required forms should be completely filled out, properly pre-approved and verified, signed using an actual signature rather than a stamp to ensure that the forms are actually being reviewed and corrected if necessary.

Police Response: The staff of the Auditor of the State of Ohio supplied samples of overtime Form 68Ps cited above for the Police Department's review and response, explanation/refutation, and actions to correct the information identified.

The four bullet points are addressed as follows:

Three of 25 (2.4%) employee forms had no pre-approved signature

The samples referenced above contain three Form 68Ps without preapproval notation. The three Form 68Ps are related to Outside Employment Extension of Police Services Details which were generated and assigned by the Detail Coordination Squad/COPLOGIC software utilized by the Department. The listing of preapproval is addressed in Procedure 12.825: Compensatory Time and Paid Overtime, Section A.1.c. which states in part:

- c. In cases of contingency or reimbursable overtime, such as details assigned by Detail Coordination Squad (DCS), preplanned City paid details, SWAT incidents, etc., no signature is required. However, the name of the unit (e.g., DCS) or the supervisor authorizing the overtime will be entered in the "Overtime pre-approved by" block.

All three Form 68Ps pertain to overtime completed in District Five. The name of the District Five Commander, Captain Doug Wiesman, is listed in the preapproval box on all three Form 68Ps. No violation.

Four of 25 (3.2%) employee forms contained incomplete information

The four samples referenced above contain incomplete information. All four contain different officers, from different assignments, who worked different types of overtime. A pattern does not exist with any personnel involved in the approval process.

A pattern does exist with the middle section of the Form 68Ps. On November 1, 2018, the Department revised and expanded the Form 68P, Overtime and Court Appearance Report, into four distinct overtime reports: Recall & Overtime Report, Court Appearance Overtime Report, Detail-Event Overtime Report, and Field Training Officer Compensation Report. The middle section of these forms requests additional information which does not always apply to the overtime being worked.

The Department recognizes the importance of completely filling out the overtime Forms 68P-RO and Form 68P-DE as addressed in Procedure 12.825: Compensatory Time and Paid Overtime, Section A.1.d. which states in part:

- d. Thoroughly fill in all non-shaded portions of the Form 68P-RO or Form 68P-DE.

The Department will review Procedure 12.825: Compensatory Time and Paid Overtime, Section A.1.d with personnel to address the problem.

Two of 25 (1.6%) employee forms did not have “verified by” signatures

Two of the samples referenced above do not have a “verified by” signature. The Department recognizes this error in the two Form 68Ps identified. The two Form 68Ps involve a police sergeant who worked Outside Employment Extension of Police Services Details in a District in which he was not assigned. This sergeant worked Council approved PVO in District One on two consecutive dates. Both Form 68Ps were approved by Lieutenant Mark Briede, the Acting District One Commander. Verifying Form 68Ps is addressed in Procedure 12.825: Compensatory Time and Paid Overtime, Section A.1.f.& g. which states in part:

- f. A sergeant or above will sign the “Verified by” line on the Form 68P-RO or Form 68P-DE after verifying the overtime worked and the accuracy and completeness of the form.
- g. Failure to have the form pre-approved and/or verified will result in the form being incomplete and will not be approved by the reviewing district/section commander.

The Department will review Procedure 12.825: Compensatory Time and Paid Overtime, Section A.1.d & g. with personnel to address the problem.

Two of 25 (1.6%) employee forms were not stamped or signed by timekeeper

Two of the samples referenced above do not indicate the name of the timekeeper. The Department recognizes this error in the two Form 68Ps identified. Both Form 68Ps pertain to different officers working pre-approved University of Cincinnati Crime Prevention off-duty overtime details in District Five on consecutive dates. A pattern does not exist with any personnel involved in the approval process.

Additionally, the staff of the State Auditor’s Office noted that on 32 of 126 (25.4%) Form 68Ps the commander did not actually sign the document, but a signature stamp was used. The representative sample cited is narrowly and specifically related to Court Appearances. The management of Court Appearances, including but not limited to at the approval of compensation, is managed by Procedures 12.815: Court Appearances, Jury Duty, and Other Hearings, 12.817: Court Management as well as the listed Procedure 12.825: Compensatory Time and Paid Overtime. The process includes a multi-layered notification process, in lieu of subpoena service, which requires supervisory oversight at four separate levels prior to approval for compensation for pay or time. The use of the stamp and omission of a signature or initials did not result in unwarranted compensation.

On an unrelated Form 68P, the auditors noted a stamp was used on the “Approved by” line but was deemed okay due to having been initialed. The Department recognizes the name stamp (alone) is not sufficient for commanders to approve Form 68Ps.

The Department will review Procedure 12.825: Compensatory Time and Paid Overtime, as it pertains to using name stamps on Form 68Ps, with personnel to address the problem.

In the email from Mr. Mark Ashworth to the City’s Department Directors dated January 10, 2020, he noted under the second bullet point: “Police – Recommendation items #3 has occurred for the 2nd Year.” The Department recognizes that these same compliance issues have been previously identified by both the State Auditor’s Office and in our Inspections Section’s Semi-Annual Overtime Audits. These compliance issues are inherited with the archaic payroll system currently in use. The Police Department has been working on the implementation of the KRONOS Personnel System which is anticipated to improve the Department’s audit capacity while managing personnel and overtime use.

4. Commercial Paper Investments Procedures

All public officials and management are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the operations of their respective public offices in certain categories.

The City may invest or deposit up to 40% of interim moneys available in commercial paper notes and bankers' acceptances as described in Ohio Rev. Code § 135.14(B)(7). The investment in commercial paper notes of a single issuer shall not exceed in the aggregate 5% of interim moneys available for investment at the time of purchase.

The City relies on Meeder Investment managers to determine that the notes are in the highest classification rating and that the notes of a single issuer do not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, but does not have a procedure in place to determine that the investments in commercial paper do not exceed 5% of the interim monies available for investment at the time of purchase.

Failure to verify the commercial paper investment percentage reduces the City's ability to monitor investment activities and increases the risk of noncompliance. The City should develop procedures to ensure investments in commercial paper do not exceed 5% of the interim monies available for investment at the time of purchase.

Treasury Response: While the Investment Advisor does a review to ensure we are not violating the ORC; the City Treasurer also verifies they are not exceeding the 5% before any purchase is approved. The City Treasurer going forward will provide written verification of compliance before a purchase is made.

5. IT - Employee Separation

Proper computer security requires that user accounts be disabled or removed from the system upon employee separation.

Departments were responsible for notifying the ETS staff upon employee separation as the City did not have an automated process for identifying separated staff. The Enterprise Technology Solutions (ETS) utilized a termination checklist for removing access rights to systems and applications. The form was required by ETS, while other departments are encouraged to use the termination checklist. Upon employee separation, ETS reviewed application software and network access rights to identify access assigned to the former employee for necessary removal of rights.

Seven city staff had CFS access removed from the prior audit. Three of the seven users retired from the City and did not have termination checklists.

Because the City employs 6,500 employees, some of which are part-time, without an automated procedure, it is possible the ETS department will not be notified in a timely manner regarding an employee separation.

The City should devise an automated procedure for notifying ETS upon employment separation to help ensure access privileges of those no longer with the City are immediately removed or disabled from the system. Until an automated process is implemented, ETS management should review and sign-off on the completed termination checklist to help ensure it is completed.

The City should document a review of access rights for all separated staff to help reduce the likelihood of unauthorized access. In addition, management should periodically review user accounts and their privileges to help ensure access rights are consistent with assigned job responsibilities.

Human Resources Response: Currently, Central Human Resources generates a report at the end of each pay period listing all employees who terminated during that pay period. This report is emailed to each Department HR Liaison as a reminder to complete the termination process for the employees on the list. The Departments are tasked with completing the termination process within their respective department.

However, the Human Resources Department is currently going through a Centralization Process: 1HR: Transformation to Empower. During this process, all divisions of HR within larger or Tier 1 Departments as well as HR Liaisons within smaller departments will be encompassed within the Human Resources Department. With Centralization, HR will have better opportunity to track all "Separations" across the City. HR will utilize Service Now, or some other electronic process, along with the ETS Checklist to determine when an employee separates from employment.

The process of separation should resemble this:

Tier 1 Departments

HR Manager is notified of the Separation and within 24 hours, begins the notification of the separation process through, "Service Now" and the Separation Checklist. The HR Manager will request the employees official last day within the department, retrieve from the employee's supervisor all credentials that are related to employment, i.e., Keys, Badge, Uniforms, etc. The HR Manager will notify the HR Shared Services Division to terminate all access to the CHRIS System, as well as ETS through the Checklist to terminate all Systems Access.

Human Resources Analyst – Central HR

HR Analyst who work on behalf of smaller or Tier 2 Departments are notified by the Supervisor within 24 hours of a separation, and will begin the process through, "Service Now" and the Separation Checklist. The HR Analyst will request the employees official last day within the department and will ensure that all credentials were collected from the employee upon separation. HR Analysts will terminate all access to the CHRIS System and separate them within the system. HR Analysts will also work with ETS to terminate all systems access as well.

All processes written above will be documented upon completion, and placed in secured locations electronically, and within Personnel files of separated employees.

Until the HR Centralization is finalized, Central HR is going to follow-up with each Department to ensure that the termination process has been completed for those employees listed on the report.

6. IT Security – Active Directory Password Expiration

System level users should be granted access to the accounts and functions they require to perform their job. To help ensure this, passwords are used to authenticate the identity of the user attempting to gain access to the system. To prevent the integrity of these passwords from being compromised, passwords should be changed periodically and have password expiration set at least 90 days.

The Active Directory password parameter at the City is set for 90 days. However, users existed without password expiration.

These weaknesses increase the possibility that passwords could be compromised, and attempts be made to gain unauthorized access to the system.

All system users should have a password expiration set to 90 days. In addition, passwords should be chosen so that they are not easily associated with the user to which they were assigned. City

management should routinely review system accounts to assess the reasonableness and need for these accounts.

ETS Response: *ETS has changed the system settings to force the periodical changes every ninety days to comply with the recommended standard. ETS has also changed system settings to require future passwords to have a minimum length of six characters. ETS will also upgrade its toolset to fix a bug that has allowed users to work around the mandatory password reset.*

7. **IT Security – Linux Password Parameters** System level users should be granted access to the accounts and functions they require to perform their job. To help ensure this, passwords are used to authenticate the identity of the user attempting to gain access to the system. To prevent the integrity of these passwords from being compromised, passwords should be changed periodically and have a minimum length required.

The Linux passwords for the Payroll and Finance applications have not been recently changed.

This weakness increases the possibility that these passwords could be compromised, and attempts be made to gain unauthorized access to the system.

System level passwords should be changed periodically, as ninety days is the suggested standard. The minimum length of a password should be at least six characters. In addition, passwords should be chosen so that they are not easily associated with the user to which they were assigned. City management should routinely review system accounts to assess the reasonableness and need for these accounts. Authorized access control options (e.g., password change intervals, disabling accounts, authorized privileges, etc.) should be reviewed and assigned on an as-needed basis only.

ETS Responses: *The City has changed all Linux systems to enforce password changes every ninety days and requires future passwords to have a minimum length of six characters which is alignment of the City's Information Security Policy.*

CITY OF CINCINNATI LOCAL TRAVEL POLICY

Purpose

The purpose of this directive is to establish uniform policy and guidelines related to the payment of local travel expenses by the City for employees.

General

This policy covers travel by a City employee, which does not require an overnight stay away from home. Section 306-31 of the Cincinnati Municipal Code designates the Finance Director as the person to establish the reimbursement regulations for use of private vehicles on official City business.

Guidelines

1. Prior approval for travel on City business by an employee is required from the Department Head. There are two exceptions to the Department Head's approval. The City Manager or the Deputy City Manager approves the travel of a Department Head. Personnel, including directors, who are under the control of an independent commission or board, require approval for travel by the board or commission. The minutes of a board or commission meeting must reflect such approval. The board or commission may assign the approval of travel authorizations to an administrative official in lieu of individual authorizations. Request for Permission to Travel Form No. 70-S is completed to document authorization for travel. An Assistant City Manager approves the travel of the City Manager. City Council must have the written approval of 5 other members prior to travelling.
2. Form No. 27-S (or substitute as approved by the Finance Manager of Accounts and Audits), City of Cincinnati Local Mileage Report, must be used to report local mileage claimed.
3. Reimbursement for use of a private automobile will be at the rate set by the IRS and approved by the Finance Director subject to the rules of any applicable union contract.
4. An employee cannot claim reimbursement for mileage from home to work or from work to home. However, if an employee is authorized to use their private auto on City business, and drives directly from home to a work job site or from a work job site to home at the end of the work day and is not required to report to a regularly assigned location, then mileage will be allowed only for those miles in excess of the mileage from home to the regularly assigned location and return.
5. An employee who is assigned to periodic work locations by a supervisor cannot

claim mileage reimbursement from home to the initial daily work location or for the return trip home.

6. The department head or their designee approves the reimbursement for the use of a private automobile on official City business by an employee.
7. If an employee attends a local conference or training session, which includes a meal in the conference or training fee, the city will pay for the meal as part of the fee.
8. If an employee attends a local conference or training session, which does not include a meal, the City does NOT reimburse for the employee's meal.
9. All employees claiming an allowance shall submit a Form 27-S or approved substitute which shall include mileage claimed and a complete list of trips made and distances traveled according to regulations established by the Director of Finance. The submission must happen within the fiscal year of the travel or it will be forfeited.
10. Employees whose regular duties require travel beyond the City limits, which does not require an overnight stay, will also report their mileage on Form 27-S, with the same restrictions shown above.
11. The Director of Finance may require any additional information that he deems necessary to support mileage reimbursement.

CITY OF CINCINNATI NON-LOCAL TRAVEL POLICY

Purpose

The purpose of this directive is to establish a uniform policy and guidelines related to the payment of non-local travel expenses by the City for employees who are traveling on official City business.

General

When planning a trip for City business, an employee should incur the lowest reasonable travel expenses and exercise care to avoid impropriety or the appearance of impropriety. If a circumstance arises that is not specifically covered in the travel policy, the most conservative course of action should be adopted. The City requires documentation, which substantiates the time, place, and business purpose of the trip.

Guidelines

1. Prior approval for travel outside of Cincinnati on City business by an employee is required from the Department Head. There are two exceptions to the Department Head's approval. The City Manager or an Assistant City Manager approves the travel of a Department Head. Personnel, including directors, who are under the control of an independent commission or board, require approval for travel by the board or commission. The minutes of a board or commission meeting must reflect such approval. The board or commission may assign the approval of travel authorizations to an administrative official in lieu of individual authorizations. Request for Permission to Travel Form No. 70-S is completed to document authorization for travel. An Assistant City Manager approves the travel of the City Manager. City Council must have the written approval of 5 other members prior to travelling.
2. Travel expenses (including registration) should be billed directly to the City whenever possible. The Purchasing Travel Card should be used for airline, hotel and registration expenses when possible.
3. Permitted travel expenses include transportation, lodging, meals, incidental, registration fees, and miscellaneous expenses.
 - A. Transportation expenses shall be permitted based on the most economical mode of transportation and the most commonly traveled route consistent with the authorized purpose of the trip.
 1. Transportation by air is based on actual cost not to exceed the coach/tourist fare. The least expensive option to obtain a seat should be

chosen if an airline requires an additional fee to guarantee a seat. This is not an upgrade. Upgrades are not an allowable City expense.

2. When deciding if a direct flight or a flight with a lay over should be taken, the difference in cost and the benefit gained should be evaluated. The benefit gained by a direct flight should be greater than the increase in cost if a direct flight is chosen.

3. In determining when an employee is to leave for or return from non-local travel, the timing should be reasonable and economical considering the training time frame, the lodging expense, the meal expense, the flights available, and when the employee is to return to work.

4. Individuals are prohibited from earning Frequent Flier miles for their personal use. For questions concerning frequent flier miles refer to the City Frequent Flier policy.

5. The cost of transportation to and from the airport is reimbursable. Actual mileage is permitted using the current mileage rate when an employee's personal car is used. The extended/long term parking fees are permitted and a receipt is required. These parking fees should be the most economical parking available and does not include any services provided for the employee's car, such as, oil change or car wash.

6. The City will reimburse an employee for airline fare, which the employee pays for by personal means such as a credit card. If the employee did not use their own personal credit card an explanation of who the cardholder is must be provided with reimbursement documentation.

If the flight is cancelled by the employee for reasons other than illness or business related reason, the employee will pay the cancellation fees and return the airline fare to the City. Verification of the illness is required by means of a doctor's statement. If the cancellation is business related documentation from the Department Head is required to be submitted with reimbursement request.

7. When the destination exceeds 300 miles and the employee is driving his/her personal car, reimbursement is limited to the lower of the coach/tourist airline fare plus the cost of transportation to and from the airport or the number of miles driven on City business multiplied by the current mileage rate.

8. A City or an employee's personal car may be used in Ohio or within a radius of 300 miles from the City boundary lines if outside Ohio. If a City car is used the cost of gas is reimbursed. A receipt for gas is required.

9. When traveling by car the tolls and parking fees are permitted travel expenses. The parking fees are not to be excessive and a receipt is required for fees in excess of \$10.

10. When traveling by car, employees attending the same conference or training are encouraged to carpool.

11. The use of a rental car must be pre-approved by the Finance Manager of Accounts and Audits. A rental car may only be utilized when it is the sole mode of transportation available or when it is the most economical mode of transportation. Evidence of either one of these situations is necessary to authorize the rental car. The rental car is to be an economy or compact model.

12. The City does not pay for the insurance on the rental car. The City is self insured and that covers all employees with permission to rent a car.

B. Lodging is allowable based on single occupancy accommodations in the medium price range for the locale.

1. The government rate or most economical rate for lodging should be requested by the employee.

2. When more than one City employee is traveling to the same location, the department should consider double occupancy to reduce costs, if appropriate, considering the traveling employees.

4. When lodging is available at the conference site, the expense will be limited to conference rate for lodging. The employee is to provide conference documentation, which includes the rate for lodging and any meals provided through the conference or the place of lodging. If the employee obtains lodging that is higher than the conference rate, the employee must justify the lodging rate and the Department head must approve the higher rate.

5. Lodging is an allowable expense when the employee is attending a conference or training, which lasts longer than one day or requires a travel time not conducive to traveling to and from the destination in the same day.

C. The City will reimburse non-local travel meals and incidentals based upon a meal and incidental expense allowance.

1. The meal and incidental expense allowance rate is the per diem allowance set by the Finance Bulletin and approved by the Finance Director. Advances will not be given for meals.

2. The incidental expenses included in this allowance are fees and tips given to porters, baggage carriers, bellhops, hotel maids, and the cost of transportation between places of lodging or business and places where meals are taken.

3. The City will not reimburse for meals already provided through registration fees, and lodging expenses. Conference and lodging documentation is to be presented to determine meals provided. If an employee requires a meal different from the one provided for health or religious reasons, a different meal should be requested prior to travel from the meal provider. If the meal cannot be changed to comply with the employee's health or religious requirements, the City will reimburse for the meal the employee purchases using the allowance rate above. A statement from the employee's doctor or religious leader is required to support the reimbursement request.

4. On the day that the employee begins or ends travel which meals are reimbursed depends upon the time when travel begins or ends.

- a. If travel begins before 6:00 A.M. breakfast, lunch, and dinner are reimbursed. If travel begins between 6:00 A.M. and 1:00 P.M. lunch and dinner are reimbursed. If travel begins after 1:00 P.M. only dinner is reimbursed.
- b. If travel ends after 9:00 A.M. and before 1:00 P.M. breakfast is reimbursed. If travel ends after 1:00 P.M. and before 7:00 P.M. breakfast and lunch are reimbursed. If travel ends after 7:00 P.M. breakfast, lunch, and dinner are reimbursed.
- c. The determination of when travel begins or ends will be based on the documents required per Section D. and includes the travel time to and from the airport.

D. Registration fees include conference fees, training fees, tuition, and related books required for the conference, training, or class.

1. Documentation and receipts are required to support the amount of the expense and the necessity of the expense.

2. The employee is to provide documentation to support the dates, times, and location for the conference, training, or class. An agenda must be presented with Form 71-S.

3. The documents presented should indicate the meals included with the employee's registration.

E. Miscellaneous expenses include laundry or dry cleaning expenses

1. Laundry and dry cleaning expenses are reimbursed when the City travel is in excess of seven days. Receipts are required and only the expenses related to the cleaning of clothes required for the days of the trip in excess of seven days are permitted.
4. Non-reimbursable non-local travel expenses include but are not limited to the following: alcohol, airline lost ticket application fees, airline upgrades or changes due to non business reasons, excess baggage fees for personal luggage, shipping fees for material given as or purchased in addition to conference requirements, hotel charges associated with cancellation, incremental costs of double over single occupancy rates for an employee's spouse/guest, rental car damage due to employee negligence, parking tickets, traffic violations, personal entertainment, recreational items, and travel related insurance.
5. When the employee combines vacation with the City travel, cost variance must be clearly identified on the Request for Permission to Travel, Form No.70 – S. The City will not prepay or reimburse for any personal related vacation expenses.
6. A Statement of Travel Expense, Form No. 71-S including receipts, must be submitted to receive reimbursement of travel expenses. If the employee did not use their own personal credit card an explanation of who the cardholder is must be provided with reimbursement documentation.
7. This non-local travel policy applies even when the funding for the travel comes from an outside source, such as, a federal or state grant.
8. Departments are responsible for monitoring the use of travel by their employees for compliance with this policy. Any deviation from this policy must be justified in writing, signed by the Department Head, and included with the reimbursement request.

**DEPARTMENT OF FINANCE
BULLETIN NO. 5 - 2015**

DATE: December 21, 2015
TO: Department and Division Heads, Boards and Commissions
FROM: Reginald Zeno, Finance Director 
SUBJECT: Meal and Incidental Expense Allowance

The City's non-local travel regulations authorize the Director of Finance to establish reimbursement allowances for lodging, incidentals and meals. Effective January 1, 2016 a standard \$59 per diem meal and incidental expense allowance will be granted. The per diem reimbursement is to offset, not entirely pay for the traveler's meals. This amount is greater than the State of Ohio rate and conforms to the current IRS amount allowable per the CONUS Federal per diem rate method.

The per diem allowance is subdivided as follows:

Breakfast - \$13, Lunch - \$15, Dinner - \$26 and Incidentals* - \$5

* Please refer to the Non-Local Travel Policy, Section C (2) for a description of allowable incidental expenses.

Reginald Zeno
Finance Director



Purchasing Card (P-Card) Manual

EFFECTIVE DATE: November 14, 2017

City Manager

A blue ink signature of Harry Black, written over a horizontal line.

Harry Black

Chief Procurement Officer

A blue ink signature of Patrick A. Duhaney, written over a horizontal line.

Patrick A. Duhaney

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1: INTRODUCTION

1.1 Overview

The Procurement or Purchasing Card (P-Card) presents another procurement tool empowering the City of Cincinnati with the ability to purchase small dollar goods and services quickly and conveniently on behalf of the City of Cincinnati, while providing a prompt and convenient source of funding for these purchases. The policies provided in this manual are the minimum standards for agencies and should be revised as needed. City departments, boards, and commissions may establish additional controls beyond those mandated by these policies and procedures.

The Department of Finance, Purchasing Division is responsible for administering the P-card program and each City department, board, and commission is responsible for managing its cardholder accounts and ensuring compliance to these policies and procedures. There are three distinct levels of responsibility that have been defined in order to assist in this effort. They are the Cardholder, Department Approving Official and the Independent Reviewer (Department of Finance, Accounts and Audits Division).

1.2 Definitions

Cardholder: City of Cincinnati employee whose name appears on the Procurement Card is accountable for all charges made with that card. A Cardholder may have both a Procurement Card and a Travel Card. A cardholder should not give their Procurement Card, or card number to others to use. If another individual in the organizational unit needs a Purchasing Card, the Department Director should request one for that individual.

Cardholder Portal: 5/3rd Bank is the issuer of the City's Procurement Card. The 5/3rd Bank cardholder portal may be accessed via accessing the following website: www.commercialcard.53.com. The cardholder portal is to be used by cardholders to view their transactions and receive their monthly statements. Cardholders can also check their available balances.

Cardholder Verification Code (CVV): This is the three-digit number on the back of the Procurement Card. This number appears after the last four digits of the card, as part of the signature line. This number is a fraud prevention strategy that has been developed by MasterCard. The only person that has access to this number is the Cardholder. When placing mail orders, phone orders, or Internet orders, there is a good chance the Cardholder will need to provide this number to the vendor.

Cycle Spending Limit: A dollar limitation of purchasing authority assigned to the Cardholder for the total of all charges made during each billing cycle. This amount may not exceed \$10,000, unless the City's Chief Procurement Officer has granted approval to the Cardholder. Department's may establish lower limits on a per Cardholder basis. If a City department, board, or commissions determines that a Cardholder needs a monthly limit greater than \$10,000, the Department Director shall to send a memo to the City's Chief Procurement Officer stating the monthly dollar limit desired and explaining why this increased monthly amount is necessary to conduct the business of the City.

Department Approving Official (DAO): City of Cincinnati employee(s) within each organizational unit (e.g., a City department, board, or commission) responsible for verifying that all charges against the Cardholder's account are authorized backed up by supporting documentation. The DAO is also responsible for reconciling all cardholder statements within their respective departments, entering necessary information into the City's financial system and forwarding all documentation to the

Independent Reviewer within established timeframes. The DAO is also the department's liaison with the Program Administrator.

Independent Reviewer: City of Cincinnati employee(s) located in the Accounts and Audits Division of the Finance Department who verify Purchasing Card transactions and that adequate documentation is provided.

Program Administrator: City of Cincinnati employee located in the Purchasing Division of the Finance Department responsible for administering the Procurement Card Program for the City of Cincinnati and acting as the main contact between the City of Cincinnati and the bank.

Procurement or Purchasing Card (P-Card): A credit card issued to an employee of the City of Cincinnati for the purpose of making authorized purchases on the City of Cincinnati's behalf. The City of Cincinnati will issue payment for charges with the Purchasing Card. The standard limit on procurement cards is \$3,000 per transaction or \$10,000 monthly.

Sdg2.53.com – Website used by DAOs to obtain account information for cardholders in their respective departments.

Splitting Purchases : Splitting a purchase in order to avoid the pre-established limits set on an individual account is not permitted in any circumstance (i.e. purchase price is \$4,500.00 but the cardholder limit is set at \$3,000.00. The cardholder is not permitted to run two transactions for \$3,000.00 and \$1,500.00 to purchase the item for \$4,500.00)

Statement of Account: A listing of all transactions charged to the Cardholder's card account up to the end of the monthly billing cycle. The statement is available monthly on the cardholder portal one business day after the statement close date.

Support Documentation: A merchant-produced or non-City of Cincinnati document that records the relevant details for each item purchased including quantities, amounts, and a description of what was purchased, the total charge amount and the merchant's name and address (i.e., sales receipt, original invoice, packing slip, credit receipt, etc.) A packing slip alone is not acceptable support documentation unless it meets the criteria above.

Any other necessary approvals for the purchase including, if applicable, ETS approval, Off-Contract Purchase approval and Form 70S-Permission to Travel.

Transaction/Single Purchase Limit: A dollar limitation of purchasing authority assigned to the Cardholder for each total charge made with the Purchasing Card. The standard transaction limit is set to \$3,000, unless the Chief Procurement Officer has granted approval of another transaction limit to the Cardholder. Departments may establish lower limits on a per Cardholder basis. A single transaction/charge may include multiple items but cannot exceed the Cardholder's per transaction limit. If a Cardholder needs a per-transaction amount greater than \$3,000, an account maintenance form must be completed and sent to the Program Administrator.

Travel Card: A purchasing card issued solely for the use in making training/travel arrangements. The standard limit on travel cards issued is \$15,000 monthly. All local and non-local travel policies must be followed.

2: CARD SET UP AND MAINTENANCE PROCEDURES

2.1 Obtaining a Purchasing Card

All prospective Cardholders must be permanent, full-time employees of the City of Cincinnati before a card can be issued. To request a card, an employee will need to sign a Cardholder Set-Up Form (PC101), obtain the necessary organizational unit approvals and then forward the forms to the Program Administrator. All prospective Cardholders must also complete a P-Card training session before the Purchasing Card will be released to the Cardholder.

2.2 Cardholder Account Maintenance

Whenever any of the information contained on a Cardholder's Set-Up Form changes, an Account Maintenance Form must be completed. After the appropriate designee in the organizational unit has signed the form, the form should then be forwarded to the Program Administrator. For per-transaction, cycle limit and travel authorization changes, the Program Administrator will notify the Cardholder when modifications have been made.

2.3 Card Security

It is the Cardholder's responsibility to safeguard the Purchasing Card and Purchasing Card account number at all times. Purchasing Cards must be kept in a secure location and should only be used to process transactions by the respective Cardholder. In order to prevent exposure to fraud, the full Purchasing Card account number should not be recorded electronically or on paper. If the number must be recorded it should be truncated to the last six digits.

2.4 Card Expiration

A Purchasing Card will expire at the end of the month shown on the card. For example, a card with an expiration date of 06/11 will expire at the end of June. The Cardholder will receive a replacement card during the first or second week of the month the card is due to expire. If a replacement card is not received by the end of the second week, the Cardholder should contact the Program Administrator for assistance. Once the replacement card is activated, the Cardholder should destroy the old card.

2.5 Lost, Stolen or Damaged Purchasing Card

If a P-Card is lost, stolen or damaged, during normal City of Cincinnati business hours, the Cardholder must notify the Program Administrator immediately so it can be reported to the bank. If the Purchasing Card is lost, stolen or damaged after normal business hours, the Cardholder must notify the bank immediately at 1-800-424-7787. Fraudulent transactions must be reported to the bank within 60 days of the date of occurrence in order for the City of Cincinnati to recover losses.

After the above notification procedures have been completed, the Program Administrator will receive a replacement card (5-7 business days) and forward to the DAO of the cardholder. A Purchasing Card that is found after it has been reported lost or stolen must be destroyed by cutting it in half. The same procedure applies if a card is damaged.

2.6 Preauthorized Charges

If arrangements have been made for preauthorized charges such as a magazine subscription or weekly shipment of an item and the Cardholder leaves the City of Cincinnati, the vendor must be notified by the DAO of the department that the account has been closed and all preauthorized charges should stop. Failure to contact the vendor regarding a closed account number that a vendor has on file will result in future transactions being placed on the card, regardless if the account was closed. If a Cardholder reports a card lost/stolen and has preauthorized charges, the Cardholder should contact the merchant and provide them with the new replacement card information so there is no interruption in service.

2.7 Transfer Within the City of Cincinnati Organization

Cardholders who transfer within the City of Cincinnati to another unit must surrender their Purchasing Card and all supporting documentation to their immediate supervisor before leaving to close the account. If the Cardholder will require the use of a Purchasing Card in his/her new position, he/she must submit a new PC 101 signed by the DAO and department head of their new department and forward them to the Program Administrator.

2.8 Separation from the City of Cincinnati

Prior to separation from the City of Cincinnati, Cardholders must surrender their Purchasing Card(s) and corresponding support documentation to their immediate supervisor. It is the agency DAO's responsibility to assure the return of the Purchasing Card(s) during the exit interview process and notify the Program Administrator to immediately cancel the card(s).

2.9 Card Cancellation

An e-mail message should be sent to the Program Administrator requesting the Cardholder's account be placed on hold if he/she is leaving the City of Cincinnati. The department must then follow up by sending a completed account maintenance form to the Program Administrator requesting that the account be closed. If a card is to be cancelled due to theft or fraud, an email should be sent immediately to the Program Administrator and the bank notified by the cardholder.

3: USING THE PROCUREMENT CARD

3.1 Making a Purchase with the Purchasing Card

The Cardholder must ensure he/she has appropriate approval (if required) before making a purchase with the Purchasing Card. The Cardholder should purchase from a City of Cincinnati term contract (master agreement) whenever possible in order to fulfill the City's contractual obligations.

In addition, the Cardholder must confirm that the selected merchant accepts MasterCard. When making purchases in person, the Cardholder must sign the charge receipt and retain the customer copy. The Cardholder must have itemized original receipts to back up their purchases. The Cardholder should verify that either the charge receipt or sales receipt complies with the requirements for supporting documentation.

The City of Cincinnati is exempt from Ohio state sales tax. It is the Cardholder's responsibility to ensure that this tax is not charged. The City's tax identification number is 316000064. A tax-exempt form can be obtained from City Purchasing by emailing such request to citypurchasing@cincinnati-oh.gov. If sales tax is charged by a vendor in the State of Ohio, it is the Cardholder's responsibility to contact the

vendor for reimbursement of the tax. If reimbursement is not made by the vendor, it is the cardholders' responsibility to provide payment of such tax charged to the P-card.

When making purchases via telephone, the Internet, and mail order, the Cardholder is responsible for obtaining all documentation (packing slips, mail order form copies, etc.) related to the purchase and verifying that the documentation complies with the requirements for supporting documentation, regardless of who receives the shipment.

3.2 Recommended Uses for the Purchasing Card

Cardholders are authorized to use the Purchasing Card to purchase many business-related goods and services needed to perform the mission of the City of Cincinnati as carried out through its various departments, boards, and commissions. Transactions that are placed on the Purchasing Card should not conflict with any of the City of Cincinnati Financial Policies or the violations and restrictions in section 3.3 of this manual.

Personal purchases may not be made with the card, even if the Cardholder's intent is to reimburse the City. Personal purchases made with the card subject the Cardholder to disciplinary action up to and including possible card cancellation, termination of employment and criminal prosecution.

Suggested Uses for the Purchasing Card

- Small Dollar Emergency Purchases
- Dues and Subscriptions
- Books
- Memberships (professional organization only)

3.3 Unauthorized Card Use General Types of Purchasing Card Violations

The general types of Purchasing Card violations include abuse, misuse, negligence and fraud. Abuse, misuse and negligence are violations for which no personal gain results. Fraudulent violations are those in which deception was deliberately practiced for unfair or unlawful gain.

Only the Cardholder whose name is embossed on the Purchasing Card is authorized to use the card and is responsible for ensuring that all charges made with the card are in compliance with these Policies and Procedures.

Examples of Purchasing Card Violations:

- Any transaction that violates any City of Cincinnati Financial policy
- Meals¹
- Donations to charitable organizations
- Items for personal use or non-City of Cincinnati purposes
- Purchase of alcohol
- Travel and training if the cardholder does not have a travel card
- Payments to individuals and employees

Abuse/Misuse/Negligence Violations

¹ Under limited circumstances, in accordance with established City laws and policies, the purchase of meals using the P-Card may be approved. Please contact the Purchasing Division for guidance regarding this matter.

Examples of abuse, misuse, and negligence include:

- Intentionally splitting a purchase to circumvent delegated authority or transaction limits
- Failing to maintain receipts and other documentation, or obtain approvals
- Not turning all required documentation in for payment in a timely manner
- Paying sales tax in the State of Ohio
- Other breaches of City policies and procedures

Fraudulent Use of the Purchasing Card

Use of the card for personal or non-City of Cincinnati purchases will result in card termination and the cardholder may be subject to potential disciplinary action up to and including termination of employment and criminal prosecution. In addition, a Cardholder found to have fraudulently used a Purchasing Card is personally liable for any fraudulent charges and shall be required to reimburse the City of Cincinnati for such charges.

3.4 Merchandise Credit/Exchange

The Cardholder is responsible for contacting the merchant when merchandise purchased with the Purchasing Card is not acceptable (incorrect, damaged, defective, etc.) and for arranging a return for credit or an exchange.

If merchandise is returned for credit, the Cardholder is responsible for obtaining a credit receipt from the merchant and retaining that receipt with the supporting documentation for that purchase. RECEIVING CASH OR CHECKS TO RESOLVE A CREDIT IS PROHIBITED. THE VENDOR MUST CREDIT YOUR ACCOUNT. If merchandise is to be exchanged, the Cardholder is responsible for returning the merchandise to the merchant and obtaining a replacement as soon as possible. Documentation showing the proper resolution of the exchange is to be retained with the supporting documentation for that purchase.

3.5 Charge Dispute Resolution

If items purchased with the P-Card are found defective or the repair or services faulty, the Cardholder has the responsibility to return item(s) to the merchant for replacement or to receive a credit on the purchase(s). If the merchant refuses to replace or correct the faulty item, then the purchase of this item will be considered to be in DISPUTE. A disputed item must be noted on the Cardholder's form PC106.

Most often disputes are initiated by calling the Fifth Third Bank 24-hour Customer Service Center and requesting the change. Charge disputes are governed by Mastercard regulations, which provide instructions for action and timeliness, by type of dispute. Formal disputes are usually resolved within 30 days on initial contact. In order for a dispute to be processed, the Cardholder must notify Fifth Third Bank in writing within 60 days from the date of the first statement on which the item was billed to preserve their billing rights. Upon receipt, Fifth Third Bank begins researching the disputed item. During the research period, the item is put into suspension until a decision is reached, within 10 days a follow-up letter is sent to the Cardholder by a representative specifically assigned to the dispute. A response must be received at Fifth Third Bank by the date indicated on the follow-up letter, or the item is removed from the dispute process.

3.6 Training and Travel Card

Training and travel card is to be used to cover expenses, such as hotel reservations, airline tickets, ground transportation, webinars, training classes and conference registrations while traveling on City of Cincinnati business. Travel privileges must be approved via City Form 70s – Permission to Travel prior to

any travel arrangements being made. All itemized receipts must be submitted with the monthly statement. Please review the applicable [travel policies](#) for more information.

4: DOCUMENTATION

4.1 Receipts

All receipts for P-Card purchases must be detailed and itemized. Receipts should show all items purchased not just a total amount. Payment-alone signature receipts will not be considered by the auditor as proof of the purchase if it is not accompanied by the vendor's itemized receipt.

To document online purchases, the Cardholder should make a copy of the screen that indicates the purchase was paid with a credit card. The screen print should also show the date of the transaction, items purchased, and the total dollar amount. Just like other purchases, on-line purchases must be documented with detailed/itemized receipts.

For any training or travel expenses, the approved Form 70s must be submitted along with the receipts each month.

4.2 Record of Purchases

Cardholders must record the details of each purchase in the Record of Purchases form ([hyperlink](#)). The form must be signed by both the Cardholder and the DAO and submit monthly along with their card statement and receipts.

4.3 Record Retention

Cardholder Responsibility: The Cardholder is responsible for obtaining purchase documentation from the merchant (sales receipt, packing slip, etc.) to support all purchases made with the Purchasing Card and verifying that the documentation complies with the requirements for supporting documentation. Department Approving Official Responsibility: It is the DAO's responsibility to assure that copies of all supporting documentation and the corresponding Cardholder Statement of Account are retained within the organizational unit per the City of Cincinnati of Cincinnati retention schedule.

5: VERIFICATION AND REVIEW PROCEDURES

5.1 Verification of Charges by Cardholder

Cardholders are accountable for all charges made with their Purchasing Cards and are responsible for checking all transactions against the corresponding supporting documentation to verify their accuracy and propriety. If the Cardholder disputes a charge, the nature of the dispute and the final resolution must be documented. This documentation must be retained with the Statement of Account on which the disputed charge appears.

After all transactions on the monthly statement have been verified, the Cardholder must submit to their Department DAO within 3 days of the statement close date the following: a copy of their statement, completed Record of Purchases form ([hyperlink](#)), all original receipts, and other supporting documentation as needed.

5.2 Verification of Cardholder charges by DAO

The DAO is responsible for reviewing each transaction on the monthly bank statement to verify charges, review supporting documentation and note any discrepancies. The DAO is responsible for verifying that the proper accounting codes have been used and for entering the information into the City's financial system (CFS). Payment requests are entered into CFS using a GAX or IN document using vendor code 310854433. All purchases less than \$3,000 do not require certification, but is recommended for budgetary reasons. Any purchases that are approved by the Purchasing Division that exceed the \$3,000 no-certification limit, must have funds certified to the Fifth Third Bank master agreement (55x0001) before the purchase is made with the P-Card.

The following day a cover sheet listing the vendor, accounting lines to be charged and the amount to be paid will be available. Attach the statement to the back of the cover sheet, along with all original receipts, and have it signed by an authorized Director or designee and submitted to Accounts & Audits within 6 business days after the statement close date.

The Department is required to retain copies of all support documentation for a minimum of three (3) years after the current year. The originals will be housed in the Accounts and Audits Division of Finance for the required ten (10) year period. Please consult your Records Retention schedule for further guidance.

5.3 Independent Review and Approval of Cardholder Transactions by Accounts and Audits

The Cardholder's Statement of Account is reviewed monthly by the Accounts and Audits Division of the Finance Department for adequate documentation, appropriate use of accounting codes, and other factors in accordance with City financial policies and procedures.

For transactions that lack adequate supporting documentation, the Cardholder will be contacted to obtain an explanation, supporting documentation and/or reimbursement.

Charges for which satisfactory explanations or documentation cannot be obtained will be deemed unauthorized and/or inappropriate. If during the review process, serious irregularities are detected, Accounts and Audits will notify the Department Head and the Program Administrator.

5.4 In-Person Compliance Reviews

To ensure compliance with City of Cincinnati Purchasing Card Policies and Procedures, the Purchasing Division, the Internal Audit Division, or the Accounts and Audits Division may conduct in-person reviews of each Department's Purchasing Card practices and record management.

The scope of the review is to verify that the responsibilities and duties of the Cardholder and DAO are clearly understood, that all Purchasing Card activities are compliant to City policies and procedures, and to identify any potential process improvements.

5.5 Annual Re-certifications

Each cardholder is required to submit an annual recertification form for both the procurement and travel cards.

6: FORMS

Cardholder Setup Form

Purchasing Card Account Maintenance Form

Record of P-Card Purchases

Department Approving Official Authorization

Purchasing Card Annual Recertification

Travel Card Annual Recertification

PC101

**City of Cincinnati
Cardholder Setup Form**

Name on Account

Last 4 digits of employee social security number:

Department/Division:

Cardholder Address:

Business Telephone Number:

Email address

Per Transaction Limit (default \$3,000) Monthly Spending Limit (default \$10,000)

☐ Add Travel Card

Department Approving Official Signature

_____ Date _____

The Department Approving Official, by signing this Agreement, acknowledges and accepts his/her responsibilities in the administration of this program as detailed in the Program Procedures.

Department Head Signature

_____ Date _____

The Department Head, by signing this Agreement, acknowledges and accepts his/her responsibilities in the administration of this program as detailed in the Program Procedures.

Employee Signature _____ Date _____

I certify that I am requesting a City of Cincinnati Procurement Card and I understand and agree to the terms set forth herein. I agree that I will relinquish my P-Card to the City upon termination of employment or when requested to do so. I understand that failure to use this Procurement Card in accordance with all rules and regulations may require relinquishing the P-Card and may result in disciplinary action.

I UNDERSTAND THAT THIS PROCUREMENT CARD CANNOT BE USED FOR ANY PERSONAL USE AND ANY SUCH USE WILL REQUIRE IMMEDIATE REIMBURSEMENT AND WILL RESULT IN DISCIPLINARY ACTION WHICH MAY INCLUDE DISMISSAL.

Purchasing Authorization: _____ Date _____

Terms and Agreement to Accept the Fifth Third Bank P-Card

Your participation in the City of Cincinnati's P-Card Program is an agreement that carries responsibilities along with it. Although the P-Card is issued in your name, it should be considered City property and should be used in good judgment. Your signature below verifies that you understand the P-Card Program Policy and Procedures; and the guidelines identified in this agreement. The employee who signed this agreement must comply with all rules, regulations, policies and procedures of the P-Card program.

1. I understand that by using the Purchasing Card, I will be making financial commitments on behalf of the City of Cincinnati. The P-Card is provided to employees based on their need to purchase business-related goods and services. A P-Card may be revoked at any time based on change of assignment or location.
2. I will strive to obtain the best value for the City when purchasing goods/service with the Purchasing Card. For goods and services available on City of Cincinnati Master Agreements (term contracts), I agree to buy only from the contracted vendors at the contracted prices.
3. The P-Card is for business-related purchases only; personal charges are not to be made to the P-Card. All charges are billed directly to and paid directly by the City. Any personal charges on the P-Card could be considered misappropriation of City funds since the Cardholder cannot pay the bank directly. Improper use of the P-Card can be considered misappropriation of City funds that will result in disciplinary action, up to and including termination and criminal prosecution.
4. I understand that the City of Cincinnati is not responsible for any charges made on a Purchasing Card that are found to be unauthorized, inappropriate, undocumented or violate any City policy as set forth in the Procurement Card manual. I agree that I am solely responsible for such charges and will reimburse the City of Cincinnati upon demand for any charges arising from such misuse.
5. I understand that I am the only person authorized to use this Procurement Card and that I am fully responsible for all charges made.
6. I understand that the City of Cincinnati will monitor and audit my use of the Purchasing Card.
7. Cardholders are expected to comply with internal control procedures in order to protect City assets. This includes keeping receipts, reconciling P-Card monthly Statement of Account statement and following proper P-Card security measures.
8. Cardholders are responsible for resolving any discrepancies by contacting the merchant or the bank.
9. A lost or stolen P-Card shall be reported immediately.
10. A Cardholder must surrender his or her P-Card upon termination of employment (i.e. retirement or voluntary/involuntary termination) or transfer. At this point, no further use of the account is authorized.

Employee Signature _____ Date _____

CITY OF CINCINNATI PURCHASING CARD CARDHOLDER ACCOUNT MAINTENANCE REQUEST

Cardholder Name (as appears on card) _____ Date _____

Cardholder City ID _____ Cardholder Department _____

Last 4 Digits of Card # _____

TYPE OF REQUEST: A. Address Change

From _____ To _____

B. Account Closure (please explain) _____

C. Name Change From _____ To _____

Will result in cancellation of card and issuance of a new card with updated information.

D. Credit limit Change* From _____ To _____

_____ Permanent _____ Temporary until _____ (length of credit increase in days)

E. Transaction Limit Change From _____ To _____

Delivery Order # (required for purchases >\$3,000) _____

Justification: _____

F. Other (please explain)

Cardholder Signature _____ Date _____

Department Approving Official Signature _____ Date _____

*Department Director Signature _____ Date _____

RECORD OF P-CARD PURCHASES

NAME OF CARDHOLDER
(As it appears on card)

AGENCY
(Number)

CLOSING DATE
(Enter closing date of statement)

PAGE OF PAGES

INSTRUCTIONS: Use this form to document City Procurement Card use. Reconcile the information on this form with your monthly billing statement, sign & date the form, & submit it with the billing statement to the Department Approving Official.

Date of Purchase: _____ Account Codes (Funding): _____ Amount Billed: _____

Name & Address of Merchant: _____

Description of Supplies/Services: _____

Date of Purchase: _____ Account Codes (Funding): _____ Amount Billed: _____

Name & Address of Merchant: _____

Description of Supplies/Services: _____

Date of Purchase: _____ Account Codes (Funding): _____ Amount Billed: _____

Name & Address of Merchant: _____

Description of Supplies/Services: _____

Date of Purchase: _____ Account Codes (Funding): _____ Amount Billed: _____

Name & Address of Merchant: _____

Description of Supplies/Services: _____

Date of Purchase: _____ Account Codes (Funding): _____ Amount Billed: _____

Name & Address of Merchant: _____

Description of Supplies/Services: _____

I agree the information contained above is true, complete, and accurate to the best of my knowledge. I am aware that knowingly submitting false information on a City of Cincinnati Record of P-Card Purchases may subject me to discipline and/or other punitive measures as authorized by law.

SIGNATURE OF CARDHOLDER (Sign in ink)

DATE

SIGNATURE OF DEPARTMENT APPROVING OFFICIAL

DATE

City of Cincinnati
Department Approving Official Authorization

To: Purchasing Card Program Administrator (Purchasing Division)

From: _____
(Department Director Name)

(Department)

Subject: Department Approving Officials (DAOs)

The following staff member(s) are authorized to become designated as a Department Approving Official(s) for the City of Cincinnati's P-Card program for employees in the agencies indicated.

This(ese) employee(s) understand(s) and agree(s) to carry out the appropriate authority related to this designation as identified in this P-Card Program Policy and Procedures Manual.

Name: _____
Title: _____
Signature _____

Name: _____
Title: _____
Signature _____

Name: _____
Title: _____
Signature _____

Name: _____
Title: _____
Signature _____

Name: _____
Title: _____
Signature _____

Department Head Signature

Date

City of Cincinnati
Individual Procurement Card
Annual Re-Certification

Department/Division: _____

Single Purchase Limit (up to \$3,000): _____

Monthly Limit: _____

Billing Address: _____

Business Telephone Number: _____

Department Head Signature _____

The Department Head, by signing this Agreement, acknowledges and accepts his/her responsibilities in the administration of this program as detailed in the Program Procedures.

Employee
Signature _____

I agree that I will relinquish my P-Card to the City upon termination of employment or when requested to do so. I understand that failure to use this Procurement Card in accordance with all rules and regulations may require relinquishing the P-Card and may result in disciplinary action.

I UNDERSTAND THAT THIS PROCUREMENT CARD CANNOT BE USED FOR ANY PERSONAL USE AND ANY SUCH USE WILL REQUIRE IMMEDIATE REIMBURSEMENT AND WILL RESULT IN DISCIPLINARY ACTION WHICH MAY INCLUDE DISMISSAL.

Date _____

City of Cincinnati
Individual Travel Card
Annual Re-Certification

Department/Division _____

Single Purchase Limit: _____

Monthly Limit: _____

Billing Address: _____

Business Telephone Number _____

Department Head Signature _____

The Department Head, by signing this Agreement, acknowledges and accepts his/her responsibilities in the administration of this program as detailed in the Program Procedures.

Employee
Signature _____

I agree that I will relinquish my P-Card to the City upon termination of employment or when requested to do so. I understand that failure to use this Procurement Card in accordance with all rules and regulations may require relinquishing the P-Card and may result in disciplinary action.

I UNDERSTAND THAT THIS PROCUREMENT CARD CANNOT BE USED FOR ANY PERSONAL USE AND ANY SUCH USE WILL REQUIRE IMMEDIATE REIMBURSEMENT AND WILL RESULT IN DISCIPLINARY ACTION WHICH MAY INCLUDE DISMISSAL.

BOARD OF PARK COMMISSIONERS**August 15, 2019****CALL TO ORDER**

A regular meeting of the Cincinnati Board of Park Commissioners was held on this day at 950 Eden Park Drive. Commissioners present: President Brad Lindner, Vice President Jim Goetz, Commissioner Susan Castellini, and Commissioner Kevin Flynn. President Lindner called the meeting to order at 9:01 A.M.

Public Comments

There were no public comments.

Approval of Minutes

Commissioner Castellini motioned for approval of the July 18, 2019 minutes. Vice President Goetz seconded. Motion passed by vote.

OLD BUSINESS**FY 2020 Commissioner Fund Budget**

Craig Sherman presented the proposed FY 2020 Commissioner Fund budget request of \$1,250,780 as well as the All Funds (consolidated) budget as requested by the Park Board.

Commissioner Flynn asked how many of the current open positions have been open for more than six months. Mr. Sherman clarified the majority have been, due in part to the City's hiring freeze. There was discussion regarding the \$1.8 million budgeted for FY 2020 salaries and wages not spent last year, and how that aligns with overall reduction of positions. Mr. Sherman explained \$1.8 million is budgeted for current vacant positions the Park Board intends to fill.

Vice President Goetz asked if employees operating the Carousel would be laid off if its operation is contracted out. Jenny Mobley explained, no, current part time positions at the Carousel could be offered other positions within the City or potentially with the new contractor.

There was discussion regarding restricted revenue funds and how they can be spent. Commissioner Flynn asked for clarification and consistency concerning restricted revenue funds being reinvested in the areas the revenue is generated. Mr. Sherman explained he has been working with the City to gain a full understanding of restricted funds and how they can be spent.

Mr. Sherman continued with the presentation of the All Funds budget. There was discussion regarding the future reduction of salary reimbursements from the Capital budget and how new Planning/Design positions could benefit the Park Board and other City departments.

Vice President Goetz explained the FY 20 Commissioners Fund budget is higher than actual expenditures in FY 19.

The Marketing and Advertising budget and funding priorities were discussed. Vice President Goetz suggested reducing the Advertising budget proposed in the Commissioners Fund. There was further discussion regarding the total funds budgeted for Marketing and Advertising, which costs are typically covered, and how priorities would shift with a reduction.

There was discussion regarding funds budgeted for repairs and maintenance. President Linder commented the amount seemed low for the scope of maintenance within Parks. Mr. Sherman clarified the work covered in this line is not necessarily for facilities and there are other line items that encompass facility maintenance.

Commissioner Flynn asked about Operational Support and which expenses it covers. Mr. Sherman indicated he did not have the answer presently and would provide it after the meeting.

There was discussion regarding restricted funding for Fountain Square.

Commissioner Flynn pointed out a correction, that funding for Gates at Eden Park should not be budgeted within the Meyer Fund because they have already been installed. He also questioned the need to budget for Park Improvements at Waterfront Parks if there is not a clear definition of what is covered in Park Improvements. He suggested that money be spent in parks with greater need. Mr. Sherman explained Park Improvements cover funds restricted to the parks they are designed for. There was discussion regarding the use of restricted funds for parks at which they are available before general fund dollars.

Vice President Goetz requested the Commissioner Fund budget discussions begin earlier in the year next year.

Vice President Goetz motioned to approve the Commissioner Fund budget with a \$147,000 reduction to the Advertising line, resulting in a CF budget total of \$1,140,633. Commissioner Flynn made an amendment to the motion that unspent money in the Commissioner Fund budget be spent on projects throughout the year, as approved by the Board of Commissioners, rather than saved for the next year.

Commissioner Castellini suggested leaving funds within their endowments or trusts until they are going to be spent. Mr. Sherman clarified it would depend on the restrictions on each endowment or trust.

President Lindner seconded the motion. The motion passed by vote.

There was discussion regarding the possibility of alternative options for City printing services.

STAFF RECOGNITION

Angela Carloss, Service Crew Leader, was introduced and recognized by the Park Board for her many successes and dedication as an employee, especially her recent involvement and leadership in the improvement of Nassau Park.

Director Walcutt commented further on Ms. Carloss' ability to motivate those around her and how the Nassau project is a model for increased efficiencies and collaboration between CRC and Parks and impactful volunteerism.

OLD BUSINESS

Annual Business Plan

Director Walcutt presented the updated Annual Business Plan. He explained the internal document will serve as a critical path toward completion of the plan's goals.

The definition and use of Key Performance Indicators (KPI) as a tool was discussed.

Trail improvements for Burnet Woods, and its location in the Annual Business Plan was discussed.

President Lindner asked about the Mt. Airy Trail Development and if other trail user groups will be helping to fund the multi-use trail. Mr. Schuckman said the Park Board is planning a community discussion with all groups and fundraising will be targeted for materials more so than plans. The timeline for the project was discussed. Commissioner Flynn mentioned there are other groups who are fundraising for Mt. Airy Forest as well.

Commissioner Castellini motioned for the approval of the Annual Business Plan as presented. Commissioner Flynn seconded. The motion passed by vote.

NEW BUSINESS

New Position: Senior Engineer

Director Walcutt provided a report to the Board on the requested new Senior Engineer position for Planning, Design, and Facilities Division.

Mr. Lindner asked if there was anyone in mind for this position and Mr. Schuckman answered, no.

Vice President Goetz motioned to approve the new Senior Engineer position. Commissioner Castellini seconded. The motion passed by vote.

Contract Amendment: Anderson Pavilion Culinary Group

Jenny Mobley presented the proposal to amend the current contract with Anderson Pavilion Culinary Group (Anderson Pavilion Group) to include operation of Carol Ann's Carousel. She explained the terms of the amendment and presented the Anderson Pavilion Group's Proforma.

Commissioner Flynn asked about the amount of inventory in the gift shop and if the plan is to transfer the inventory to the new Carousel operation. Mrs. Mobley answered yes, the roughly \$8-10,000 worth of inventory would be transferred.

The need for additional revenue was discussed. Mrs. Mobley confirmed between revenue and outside sponsorships, expenses will be covered. Vice President Goetz emphasized although the Park Board would only contribute \$200,000 in the first year, there is a need for it each year to cover expenses. Mrs. Mobley confirmed and said the Anderson Pavilion Group understands additional need will be their responsibility after the first year.

The RFP for AMPLIO, which is the umbrella company for Anderson Pavilion Group, was discussed. Vice President Goetz suggested including contract for the Carousel within the current RFP that encompasses AMPLIO's full scope of services in order to receive competitive bids for the Carousel operation. Mrs. Mobley explained the AMPLIO contract which manages pavilions and lodges is a completely separate contract from the Anderson Pavilion contract, which would encompass the Carousel. She also indicated that the lodges and pavilion RFP released earlier this year received no responses.

Director Walcutt explained the built-in efficiencies of one group managing both the Anderson Pavilion and the Carousel.

Actual revenue was discussed. Vice President Goetz expressed concern regarding the expenditure of funds for the contract and questioned if the Park Board would be saving money or gaining revenue under this contract compared to prior years.

Jennifer Spieser clarified the source of the grant funding provided by the Foundation is past proceeds of Hats Off Luncheon specifically dedicated to the Carousel.

Judi Sturwold and Christina Jarvis, from the Anderson Pavilion Group, presented their plans for operating the Carousel.

There was discussion regarding annual expenses for technology, merchandise, and concessions. Jenny Mobley clarified what is included in Carousel revenue on the Proforma.

Vice President Goetz asked if the Anderson Pavilion Group could continue operating Anderson Pavilion without the Carousel. Ms. Sturwold answered the Group would continue event production as usual, but introducing a third party may cause inefficiencies.

The projected increase in revenue was discussed. Ms. Sturwold explained the opportunities for increasing revenue. Vice President Goetz expressed concern pertaining to the proposed Park Board contribution and the uncertainty of actual cost savings or revenue loss.

Discussion followed regarding seasonal hours of operation.

President Lindner requested getting a better understanding of past Carousel operations and the Park Board's true loss or annual expenses compared to the Anderson Pavilion Group proposal. Salary expenses and projected labor costs versus historical actuals were discussed. Commissioner Flynn suggested ideas for increasing staffing efficiency at the Carousel.

Commissioner Castellini stated it would be difficult for the Park Board to increase attendance at the Carousel because it does not have the expertise.

Vice President Goetz emphasized the need to understand actual expenditures for staff at the Carousel, not just what was previously budgeted.

There was further discussion regarding the one-time ask from the Park Board for a contribution and the Anderson Pavilion Group's intent to acquire the annual \$200,000 need through Carousel revenue and outside sponsorships. President Lindner asked Staff to provide historical actuals for revenue and expenses at the Carousel.

Burnet Woods Stormwater Management Plan

Steve Schuckman presented the need and plan for stormwater management at Burnet Woods, partners involved, and benefits of the multi-level management strategy.

MaryLynn Lodor, Deputy Director of MSD provided further detail on current gray infrastructure at Burnet Woods and future plans for improvement, which are consistent with the park Master Plan. Ms. Lodor explained work will be timed to coincide with green infrastructure improvements. She explained MSD's partnership with Mill Creek Alliance on a Water Resource Restoration Sponsorship Program grant for this work. The mechanics of the gray infrastructure were discussed.

There was discussion regarding the plan for green infrastructure, including purpose, methods, flow of water, as well as the benefits of the improvements and overall partnership. Ms. Lodor explained MSD will be recommending funding sources to the Park Board.

Mr. Schuckman presented the plan and explained how improvements will fit into the Burnet Woods Master Plan and the collaboration with Camping & Education Foundation.

Commissioner Flynn mentioned storm sewer fees could potentially be a source of funding for gray infrastructure. Mr. Schuckman expressed Staff are looking into all possibilities, and wetland mitigation is also an option.

Vice President Goetz expressed these improvements would be transformational to the park.

The type of sewer being installed, protection of historical resources in the park, and project timeline were discussed.

Ms. Lodor stated this project will be included in the capital plan for MSD and end of design is targeted for 2021.

Commissioner Flynn motioned to approve the staff recommendation as presented. Commissioner Castellini seconded. The motion passed by vote.

Facilities & Infrastructure CIP Plan

Mr. Schuckman outlined the RFP process and outcome and explained what elements will be included in the final plan. He presented the selection committee's recommendation, scope of services, and project schedule.

The most appropriate funding source was discussed. It was determined the Permanent Improvement Fund 752 would be the most appropriate source.

Vice President Goetz asked what the true deferred maintenance needs are. He suggested staff create a list of known priority maintenance needs, or capital needs wish list, rather than contracting it out in the scope of work. Mr. Schuckman expressed the need to contract out extensive work regarding structural elements and age, but staff will assist with data, documentation, and site visits.

The timeline and procurement process was discussed.

Commissioner Flynn motioned to approve the award of contract to Brandstetter Carroll, Inc. to provide a Facility/Infrastructure CIP Plan as presented with the Park Permanent Improvement Fund (Fund 752) as the funding source. Commissioner Castellini seconded the motion. The motion passed by vote.

DIRECTOR'S REPORTS/COMMENTS

Director Walcutt thanked the Board for their support on the transformational projects currently underway.

Mr. Walcutt gave examples of collaborations with CRC and recent efforts to increase efficiency across departments. He expressed the intent to host a formal dedication of Westwood Town Hall and updated the Board on Paddlefest, CRC vs. Parks 'Game On' Kickball Game, and upcoming Foundation events.

Mr. Walcutt announced the Releaf program has sold out and staff are currently looking for funds to secure additional funding, including working with the Office of Environmental Sustainability to plant two trees at every Cincinnati public school. Commissioner Flynn asked about using Commissioners Fund dollars for Releaf. Mr. Walcutt explained it may not be permitted to use these funds on private property; however, interest from some of the endowments could potentially be used.

Director Walcutt announced he and Deputy Director Kish will be attending the National Recreation and Parks Conference in Baltimore and travelling to Washington D.C. directly after to meet with delegates regarding the Banks development project. He continued with an update on the US Army Corps of Engineers MOU as well as the Lot 23 park and term sheet with MEMI. He explained an RFP has been prepared to solicit ideas for revenue generating facilities for Lot 28, so infrastructure plans can be influenced and allow for many possibilities.

Mr. Walcutt expressed excitement for upcoming improvements at Burnet Woods, shared trail improvements in the park, and announced permit parking signs have been removed from the area around the bandstand to discourage idling. He also announced parking permits may now be purchased online.

COMMISSIONER'S COMMENTS

Commissioner Castellini asked for an update on the Riverfront Marina. Director Walcutt explained KZF is still within the working timeline of their study and the contract for boat dock operations is being negotiated and will be presented to the Board when complete.

President Lindner requested the conceptual Sasaki designs for the Banks project.

ADJOURNMENT

Meeting adjourned at 12:45 P.M.

ATTEST:



PRESIDENT



DIRECTOR

Cincinnati Park Board

All Funds Budget– August 2019

BOARD OF PARK COMMISSIONERS

Brad Lindner – *PRESIDENT* **James Goetz** – *VICE PRESIDENT*
Susan F Castellini **Kevin Flynn** **Linda Lee Thomas**

Wade Walcutt – *DIRECTOR* **Kara Kish** – *DEPUTY DIRECTOR*
Steven Schuckman – *SUPERINTENDENT* **Rocky Merz** – *DIVISION MANAGER*
Jenny Mobley – *DIVISION MANAGER*



Consolidated Budget Summary

Fund Source	2020 Budget City and Revenue	2020 Budgeted Expenses	Variance
General	\$ 9,070,250	\$ 9,070,250	\$ -
Forestry Assessment	\$ 2,239,040	\$ 2,239,040	\$ -
Stormwater	\$ 1,939,390	\$ 1,939,390	\$ -
Infrastructure	\$ 1,827,460	\$ 1,827,460	\$ -
Hwy Greenspace	\$ 392,120	\$ 392,120	\$ -
Income Tax Transit	\$ 30,980	\$ 30,980	\$ -
Capital	\$ 2,009,000	\$ 2,009,000	\$ -
Restricted Funds	\$ 4,694,606	\$ 4,878,110	\$ (183,504)
Commissioner Funds	\$ 1,250,780	\$ 1,287,633	\$ (36,853)
Total	\$ 23,453,626	\$ 23,673,983	\$ (220,357)

- Park Board budgeted expenses are \$220K above budgeted revenue and city dollars. This is common and occurred in FY2019.
- Due to approximately \$2.0M in open positions this gap will not be an issue in FY2020
- FY2019 Actual City and Revenue was \$22.6M with Actual 2019 Expenses of \$20.9M

	2019 Budget City and Revenue	2019 Budgeted Expenses	Variance
Total	\$ 22,536,588	\$ 22,720,793	\$ (184,205)

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City Dollars

City Dollars	2020 Budget	2019 Budget	2019 Actuals
General	\$ 9,070,250	\$ 8,662,985	\$ 8,662,985
Forestry Assessment	\$ 2,239,040	\$ 2,098,580	\$ 2,193,331
Stormwater	\$ 1,939,390	\$ 1,939,230	\$ 1,939,390
Infrastructure	\$ 1,827,460	\$ 1,865,755	\$ 1,865,755
Hwy Greenspace	\$ 392,120	\$ 384,120	\$ 384,120
Income Tax Transit	\$ 30,980	\$ 30,670	\$ 30,670
Capital	\$ 2,009,000	\$ 2,077,001	\$ 2,077,001
Total City Dollars	\$ 17,508,240	\$ 17,058,341	\$ 17,153,252

- General Fund Salaries increased \$267K from 2019 Budget versus 2020 Budget



Revenue

Revenue Funds	2020 Restricted Funds Budget	2020 Commissioner's Fund Budget	2020 Consolidated Budget	2019 Consolidated Budget	2019 Consildated Actuals
Donations	\$ 114,306	\$ 19,200	\$ 133,506	\$ 100,000	\$ 127,110
Admission	\$ 1,326,114	\$ -	\$ 1,326,114	\$ 820,054	\$ 1,007,390
Outside Entity	\$ -	\$ 173,998	\$ 173,998	\$ 136,050	\$ 148,103
Communities Pot Program	\$ -	\$ 81,800	\$ 81,800	\$ 30,000	\$ 76,880
Interest Income	\$ 208,955	\$ 73,100	\$ 282,055	\$ 231,321	\$ 218,578
Show Sponsors	\$ -	\$ 17,556	\$ 17,556	\$ 10,000	\$ 12,125
Trust Funds	\$ -	\$ 544,904	\$ 544,904	\$ 745,591	\$ 697,626
General	\$ 80,187	\$ -	\$ 80,187	\$ 64,187	\$ -
Rental	\$ 1,663,923	\$ -	\$ 1,663,923	\$ 1,663,923	\$ 1,535,343
Parking	\$ 553,590	\$ -	\$ 553,590	\$ 553,590	\$ 555,468
Gift Shop sales	\$ 5,525	\$ 340,222	\$ 345,747	\$ 385,525	\$ 384,661
Programs	\$ 333,760	\$ -	\$ 333,760	\$ 334,760	\$ 228,436
Common Area Maintenance (CAM)	\$ 238,246	\$ -	\$ 238,246	\$ 238,246	\$ 238,246
Asset Sales	\$ -	\$ -	\$ -	\$ -	\$ 103,359
Other - Prior Year Reimbursements	\$ 170,000	\$ -	\$ 170,000	\$ 165,000	\$ 166,505
Total Revenue	\$ 4,694,606	\$ 1,250,780	\$ 5,945,386	\$ 5,478,247	\$ 5,499,830

- Admission increased due to Krohn
 - Krohn is budgeted to see revenue near \$1.5M in FY 2020

Expenses

Expenses	2020 Budget Expenses											2019 All Funds Budget	2019 All Funds Actuals
	General Fund	Stomwater	Hwy Greenspace	Infrastructure	Income Tax Transit	Restricted Funds	Capitol Fund	Forestry	Commissioner	Consolidated Budget			
Advertising	\$ 31,124	\$ -	\$ -	\$ -	\$ -	\$ 114,966	\$ -	\$ 4,262	\$ 162,600	\$ 312,952	\$ 447,341	\$ 372,797	
Auto	\$ 358,518	\$ -	\$ -	\$ -	\$ -	\$ 11,411	\$ -	\$ 646	\$ -	\$ 370,575	\$ 324,288	\$ 407,812	
Fuel	\$ 143,065	\$ -	\$ -	\$ -	\$ -	\$ 717	\$ -	\$ 1,765	\$ -	\$ 145,547	\$ 130,534	\$ 155,761	
Education, Training and Development	\$ 10,813	\$ -	\$ -	\$ -	\$ -	\$ 5,591	\$ -	\$ 9,691	\$ 10,000	\$ 36,095	\$ 25,914	\$ 43,030	
Equipment	\$ 80,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,245	\$ 2,500	\$ 116,208	\$ 174,301	\$ 245,546	
Parts	\$ 35,733	\$ -	\$ 32,797	\$ -	\$ -	\$ 15,298	\$ -	\$ -	\$ -	\$ 83,828	\$ 85,624	\$ 2,401	
Insurance	\$ -	\$ -	\$ -	\$ -	\$ 30,980	\$ -	\$ -	\$ -	\$ -	\$ 30,980	\$ 30,670	\$ 23,875	
IT	\$ 11,778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,589	\$ -	\$ 14,367	\$ 48,621	\$ 95,960	
Land and Facilities	\$ 3,822	\$ -	\$ -	\$ -	\$ -	\$ 11,750	\$ -	\$ 2,568	\$ -	\$ 18,140	\$ 18,017	\$ 40,686	
Professional Services (Contract Services)	\$ 561,728	\$ -	\$ 23,670	\$ -	\$ -	\$ 819,360	\$ -	\$ 1,212,618	\$ 79,950	\$ 2,697,326	\$ 2,458,655	\$ 2,668,840	
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,429	\$ -	\$ -	\$ -	\$ 46,429	\$ 51,564	\$ 88,773	
Repairs and Maintenance	\$ 111,713	\$ -	\$ -	\$ -	\$ -	\$ 50,495	\$ -	\$ 449	\$ -	\$ 162,657	\$ 162,788	\$ 9,494	
Salaries and Wages	\$ 4,403,010	\$ 1,923,440	\$ 274,530	\$ 1,820,960	\$ -	\$ 2,036,170	\$ 1,200,000	\$ 638,900	\$ 192,033	\$ 12,489,043	\$ 10,336,065	\$ 9,331,082	
Benefits and Taxes	\$ 1,479,570	\$ -	\$ -	\$ -	\$ -	\$ 841,280	\$ -	\$ 257,880	\$ -	\$ 2,578,730	\$ 3,899,427	\$ 3,447,001	
Supplies	\$ 165,953	\$ -	\$ -	\$ -	\$ -	\$ 178,147	\$ -	\$ 1,219	\$ 417,300	\$ 762,619	\$ 806,801	\$ 1,072,993	
Horticultural Supplies	\$ 205,546	\$ 15,950	\$ 61,123	\$ 6,500	\$ -	\$ 348,167	\$ -	\$ 20,000	\$ 50,000	\$ 707,286	\$ 671,096	\$ 601,947	
Office Supplies	\$ 37,081	\$ -	\$ -	\$ -	\$ -	\$ 27,264	\$ -	\$ 7,746	\$ -	\$ 72,091	\$ 55,911	\$ 51,150	
Sundry Supplies	\$ 63,737	\$ -	\$ -	\$ -	\$ -	\$ 26,266	\$ -	\$ 22,431	\$ -	\$ 112,434	\$ 248,799	\$ 554	
Taxes	\$ 597,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 618,971	\$ 520,381	\$ 516,906	
Travel and Meal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Program Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,250	\$ 31,250	\$ 32,709	\$ 35,478	
Project Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 809,000	\$ -	\$ 321,000	\$ 1,130,000	\$ 1,052,585	\$ 875,604	
Utilities	\$ 768,625	\$ -	\$ -	\$ -	\$ -	\$ 344,799	\$ -	\$ 23,031	\$ -	\$ 1,136,455	\$ 1,138,702	\$ 863,463	
Total Expenses	\$ 9,070,250	\$ 1,939,390	\$ 392,120	\$ 1,827,460	\$ 30,980	\$ 4,878,110	\$ 2,009,000	\$ 2,239,040	\$ 1,287,633	\$ 23,673,983	\$ 22,720,793	\$ 20,951,153	

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Salary Review

	2020 Budget Salary	Percent of Total Salary
City Funds		
General	\$ 5,882,580	39.0%
Forestry Assessment	\$ 896,780	6.0%
Stormwater	\$ 1,923,440	12.8%
Infrastructure	\$ 1,820,960	12.1%
Hwy Greenspace	\$ 274,530	1.8%
Total City Fund Salary	\$ 10,798,290	71.7%
Capital Fund		
Capital	\$ 1,200,000	8.0%
Total Capital Fund Salary	\$ 1,200,000	8.0%
Restricted Funds		
Sawyer Point	\$ 771,190	5.1%
Park Donations and Special Activit	\$ 400,400	2.7%
Cincinnati Riverfront Park	\$ 374,050	2.5%
Park Lodge / Pavilion Deposits	\$ 350,860	2.3%
Krohn Conservatory	\$ 980,950	6.5%
Total Restricted Fund Salary	\$ 2,877,450	19.1%
Commissioner Funds		
Commissioner Funds	\$ 192,033	1.3%
Total Non City Fund Salaries	\$ 192,033	1.3%
Total Salaries	\$ 15,067,773	100.0%

- 61% of salaries are paid out of non General Fund dollars
- 60% of Capital budget is itemized for salary reimbursement
 - Goal to reduce capital salary to \$745K a 38% drop, leaving \$1.3M for projects.



Changes to Free Capital Dollars

Total Salary Adjustment \$614K

- Reduction in Capital Reimbursement from \$1.0M to \$386K.
- Additional Staff in Capital \$350K
- Total Capital Spent on Salaries \$736K
- Net reduction for Capital Salary Dollars (\$264K)



Salary Reimbursement Review

FUND_CD	980				
TYPE	EXPENSE				
DEPT_CD	(All)				
Month	(All)				
Month 2	(All)				
Sum of PSTNG_AM		Column Labels			
Row Labels		2016	2017	2018	2019
0000	\$	754,200.18	\$ 1,984,670.58	\$ 2,221,253.53	\$ 1,757,807.90
Contracted Services	\$	754,200.18	\$ 1,112,118.46	\$ 1,112,490.99	\$ 759,474.98
7671	\$	754,161.11	\$ 1,112,118.46	\$ 1,112,490.99	\$ 759,474.98
7672	\$	39.07			
Other Expense			\$ 7,500.00		
7689			\$ 7,500.00		
Project			\$ 865,052.12	\$ 1,108,762.54	\$ 998,332.92
7687			\$ 865,052.12	\$ 1,108,762.54	\$ 998,332.92
Grand Total	\$	754,200.18	\$ 1,984,670.58	\$ 2,221,253.53	\$ 1,757,807.90



Salary Reimbursement Review

		<u>2020 Budget</u>		<u>2020 Budget</u>		<u>2019 Actual</u>
		<u>Reimbursement</u>		<u>Reimbursement</u>		<u>Reimbursement</u>
City Funds						
	City Funds	\$ (2,648,506)	\$	(2,686,755)	\$	(1,644,169)
Restricted Funds						
	Restricted Funds	\$ 1,137,601	\$	1,248,930	\$	616,144
Capital Fund						
	Capital Fund	\$ 1,200,000	\$	1,200,000	\$	998,333
Commissioner Fund						
	Commissioner Fund	\$ 192,033	\$	183,865	\$	52,849



Salary Reimbursement Review

		2019 Budget	2019 Actual				2020 Budget		
Administration		Reimbursement	Reimbursement	Variance	Administration		Reimbursement		
City Funds					City Funds				
	General Fund	\$ (1,323,009)	\$ (1,098,082)	\$ (224,927)		General Fund	\$ (1,385,355)		
Restricted Funds					Restricted Funds				
	Park Donations and Special Activity	\$ 78,615	\$ 116,025	\$ (37,410)		Park Donations and Special Activity	\$ 79,215		
Capital Fund						Krohn Conservatory	\$ 39,340		
	Capital Fund	\$ 1,200,000	\$ 998,333	\$ 201,667	Capital Funds				
						Capital Fund	\$ 1,200,000		
Operations					Operations				
City Funds					City Funds				
	General Fund	\$ (3,197,633)	\$ (2,468,984)	\$ (728,649)		General Fund	\$ (3,050,072)		
	Stormwater Fund	\$ 1,923,440	\$ 1,923,422	\$ 18		Stormwater Fund	\$ 1,923,440		
	Infrastructure Fund (Income Tax- Infrastructure)	\$ (139,404)	\$ (526)	\$ (138,878)		Infrastructure Fund (Income Tax- Infrastructure)	\$ (186,370)		
	Forestry Assessment	\$ 49,851	\$ -	\$ 49,851		Forestry Assessment	\$ 49,851		
Restricted Funds					Restricted Funds				
	Sawyer Point	\$ 745,244	\$ 362,700	\$ 382,544		Sawyer Point	\$ 534,214		
	Park Donations and Special Activity	\$ (59,131)	\$ -	\$ (59,131)		Cincinnati Riverfront Park	\$ 100,000		
	Cincinnati Riverfront Park	\$ 100,000	\$ -	\$ 100,000		Park Lodge / Pavilion Deposits	\$ 285,890		
	Park Lodge / Pavilion Deposits	\$ 285,890	\$ 42,533	\$ 243,357		Krohn Conservatory	\$ 98,942		
	Krohn Conservatory	\$ 98,312	\$ 94,886	\$ 3,426	Commissioner Fund				
Commissioner Fund						Commissioner Fund	\$ 192,033		
	Commissioner Fund	\$ 183,865	\$ 52,849	\$ 131,016					



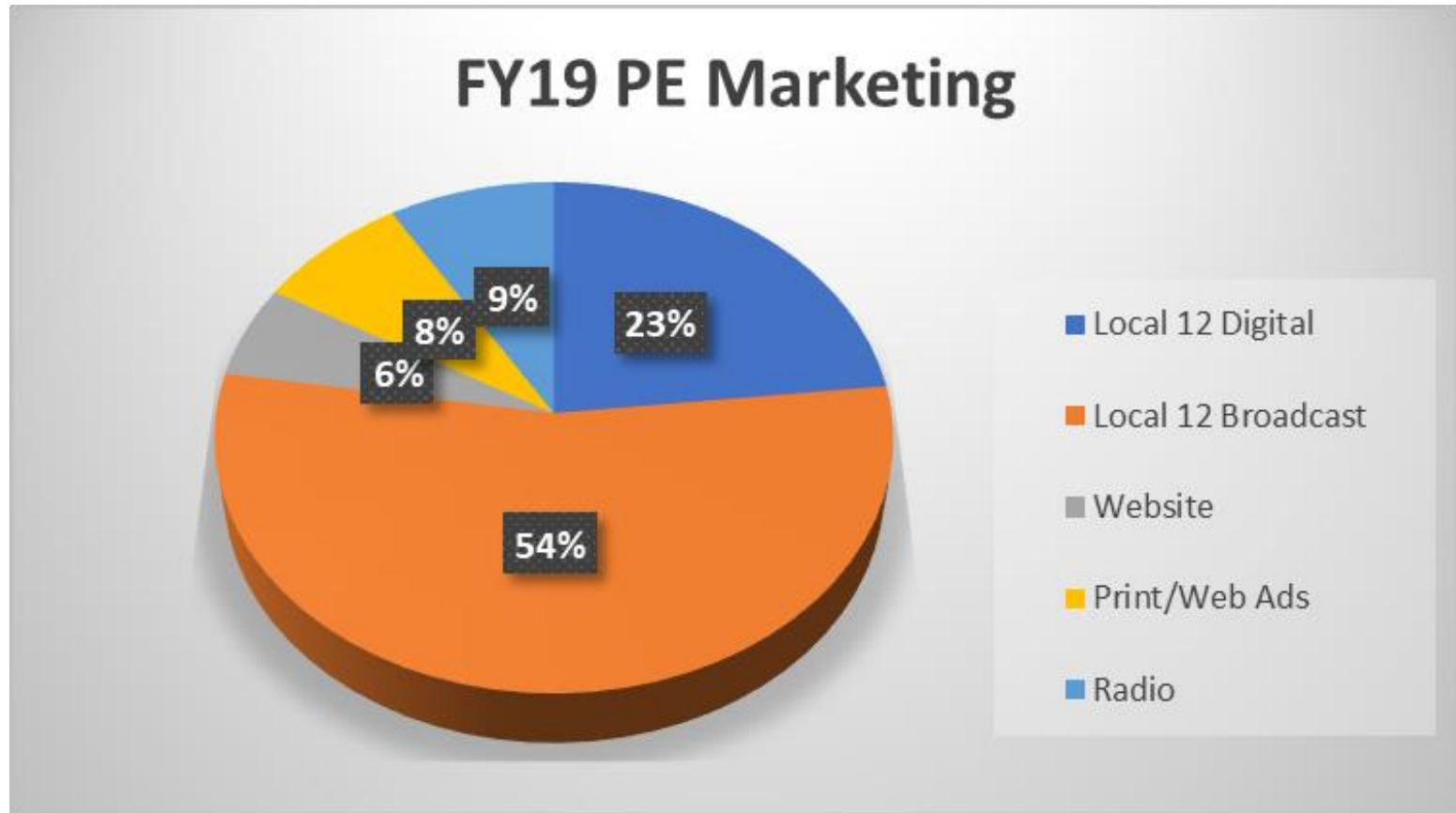
Commissioner Funds Definitions

Park Board Trust Funds	Purpose	Restricted or Unrestricted	Park Areas	Invest Manager
Bettman	Maintenance, improvement and operations	Restricted	Bettman	PNC
Drabner	Maintenance, improvement and operations	Unrestricted	Citywide	US Bank
Fleischmann	Maintenance, improvement and operations	Unrestricted	Fleischmann Gardens / Citywide	US Bank
Geier	Maintenance, improvement and operations	Unrestricted	Geier Espanade / Citywide	US Bank
Miles-Edwards	Maintenance, improvement and operations	Unrestricted	Citywide	Bahl & Gaynor
Levy	Maintenance, improvement and operations	Unrestricted	Krohn Conservatory Levy Clock	Fifth Third Bank
Hauck- Sooty Acres	Maintenance, improvement and operations	Unrestricted	Sooty Acres	Fifth Third Bank
Hauck - Fountain Sq	Maintenance, improvement and operations	Unrestricted	Fountain Square	Fifth Third Bank
Meyer	Maintenance, improvement and operations	Unrestricted	Citywide	Fifth Third Bank
Outside Entity Support	Purpose	Restricted or Unrestricted	Park Areas	
City Gardens	Operations Support	Restricted	Central Pkwy, Torrence Pkwy and Ft Wash	
BOV	Operations Support	Restricted	Waterfront	
Piatt Park Residents	Maintenance, improvement and operations	Restricted	Piatt Park	
Greater Cincinnati Foundation	Operations Support	Restricted	Vasey and PBV Gardens	
Greenspaces	Operations Support	Restricted	UC greenspace maintenance, OTR planters and other community support	

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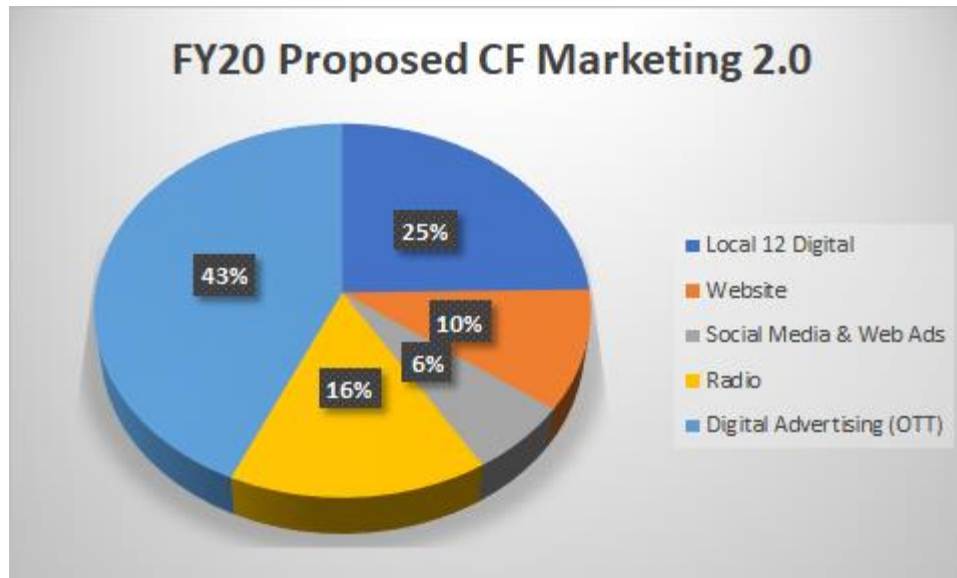
FY19 CF Marketing Dollars \$298K



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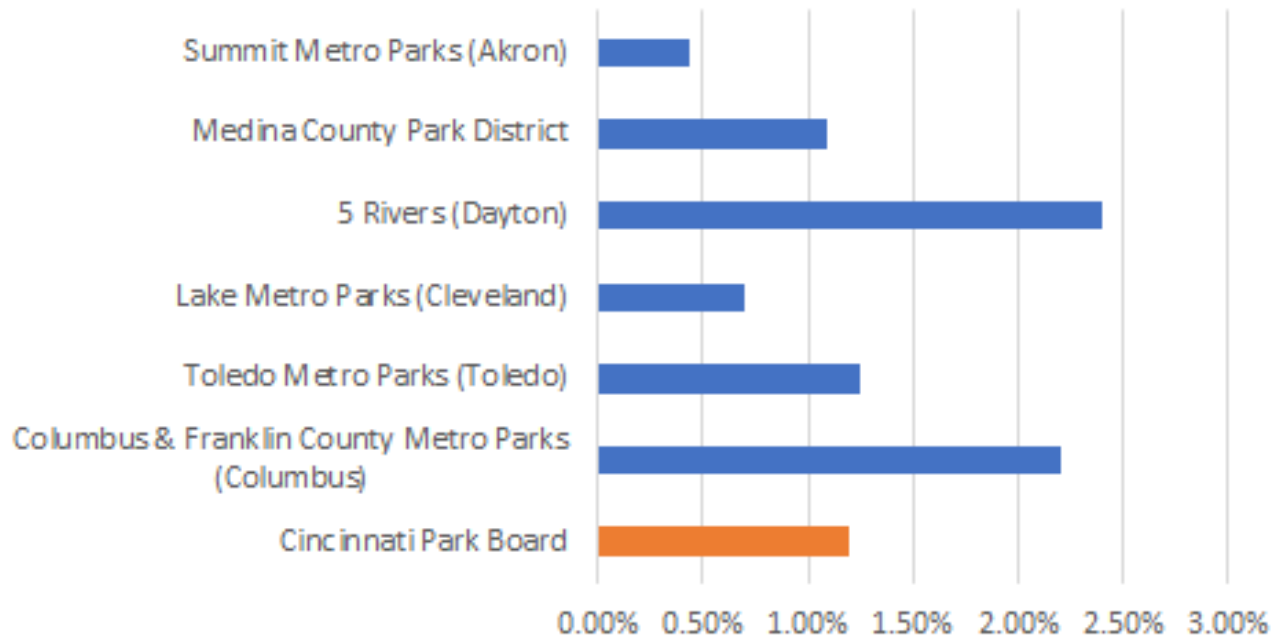


FY20 CF Marketing Dollars Proposed \$162K



- \$136,000 net reduction from FY19 (\$82,000 reduction from July)
- No Broadcast TV Ads
- Shift focus from TV and print to emerging digital/web products such as geo-targeted device streaming
- Emphasis on driving revenue, volunteerism and event/parks attendance

Park District Advertising % of Total Budget



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