



Legislation Text

File #: 0410-2024, Version: 1

This ordinance authorizes the Director of the Department of Public Utilities to modify a contract with Bricker Graydon LLP for tax advisory services related to the Inflation Reduction Act (IRA).

This modification will add funding to continue the consultant's services under the contract. These include but are not limited to review of project documents to confirm City project eligibility under the IRA investment tax credit, identification of qualified energy properties to be registered to maximize the investment tax credit, tax filing services, document compliance review, and more. Additionally, this modification will expand contract scope to include the Department of Finance and Management. There is a potential for IRA project eligibility beyond the Department of Public Utilities and therefore it is prudent to allow for advisory services to be utilized by the Department of Finance and Management.

PROCUREMENT:

The Department of Public Utilities (DPU) solicited competitive bids through the Vendor Services and Bonfire websites from October 24, 2023 to November 17, 2023 for tax advisory services in accordance with the relevant provisions of Chapter 329 of City Code (RFQ026167). Two (2) bids, by majority vendors, were received. The bids were deemed responsive and were evaluated on November 28, 2023. The committee recommended that Bricker Graydon LLP be awarded the contract. The committee determined their proposal was best because of their strong project team with well-defined project goals, the team's broad expertise and experience, and their clear project strategy for taking advantage of the tax credit incentives.

The term of the contract is from date of execution until such time as the need for outside legal counsel concludes. Subsequent terms are contingent upon mutual agreement of the parties, certification of available funds by the City Auditor, and approval by City Council if such amount exceeds \$20,000.00

This ordinance authorizes the first modification of the contract and is being submitted in accordance with the relevant provisions of Chapter 329 of City Code.

1. Amount of additional funds: The total amount of additional funds needed for this contract modification #1 is \$125,000.00. Total contract amount including this modification is \$145,000.00
2. Reason additional funds were not foreseen: The need for additional funds was expected at the time of the initial contract.
3. Reason other procurement processes were not used: Regular procurement processes were utilized.
4. How was cost determined: The modification is based upon estimated requirements for 2024 at rates established in the existing contract.

MINORITY AND WOMAN OWNED BUSINESS ENTERPRISE & SMALL LOCAL BUSINESS ENTERPRISE PROGRAM:

This contract opportunity was submitted to the City's Office of Diversity and Inclusion (ODI) for review and assignment of an MBE/WBE goal prior to bidding. ODI determined there was not an opportunity for MBE/WBE participation in this contract and did not assign a goal. This contract was not bid with a City of Columbus MBE/WBE Program goal and the requirements of the City's MBE/WBE Program are not applicable to this contract.

SUPPLIER:

Bricker Graydon LLP. | EIN on file | D365 Vendor #006047 | Registration in progress |
The company does not hold MBE or WBE status.

The vendor is not debarred according to the Excluded Party Listing System of the Federal Government or prohibited from being awarded a contract according to the Auditor of State Unresolved Findings for Recovery Certified Search.

FISCAL IMPACT:

\$125,000.00 is available for this contract.

This ordinance is contingent on the passage of the 2024 Operating Budget, Ordinance 3012-2023.

\$0.00 was spent in 2023

\$0.00 was spent in 2022

EMERGENCY DESIGNATION:

This ordinance is being submitted as an emergency in order to maintain legal review services without interruption for time-sensitive Inflation Reduction Act credit eligible projects from procurement through implementation.

To authorize the Director of the Department of Public Utilities to modify a contract with Bricker Graydon LLP for tax advisory services; to authorize the expenditure of \$100,000.00 from the Sanitary Sewer Operating Fund; to authorize the expenditure of \$25,000.00 from the General Fund; and to declare an emergency. (\$125,000.00)

WHEREAS, The Department of Public Utilities has a need for tax advisory services related to provisions of the federal Inflation Reduction Act; and

WHEREAS, this contract opportunity was submitted to the City's Office of Diversity and Inclusion (ODI) for review and assignment of an MBE/WBE goal prior to bidding and ODI determined there was not an opportunity for MBE/WBE participation in this contract and did not assign a goal; and

WHEREAS, there is a potential for IRA project eligibility beyond the Department of Public Utilities and therefore it is prudent to allow for advisory services to be utilized by the Department of Finance and Management; and

WHEREAS, the Department of Public Utilities solicited competitive bids for these services in accordance with the provisions of Chapter 329 of City Code through RFQ026167; and

WHEREAS, Two (2) bids, by majority vendors, were received, deemed responsive, and evaluated on November 28, 2023; and

WHEREAS, the evaluation committee recommended that Bricker Graydon LLP be awarded the contract due to their strong project team with well-defined project goals, the team's broad expertise and experience, and their clear, outlined project strategy for taking advantage of the tax credit incentives; and

WHEREAS, the term of the contract is from date of execution until such time as the need for outside legal counsel concludes; and

WHEREAS, this ordinance authorizes the first modification to provide funding to the consultant to continue their tasks

during fiscal year 2024; and

WHEREAS, the expenditure of \$100,000.00 or so much thereof as may be needed, is hereby authorized in Fund 6100, Sanitary Sewer Operating Fund, from object class 03, Services, per the accounting codes attached to the ordinance; and

WHEREAS, an emergency exists in the usual daily operation of the Department of Public Utilities, in that it is immediately necessary to authorize the Director of the Department of Public Utilities to modify the contract for tax advisory services with Bricker Graydon LLP, without delay, in order to maintain legal review services without interruption for time-sensitive Inflation Reduction Act credit eligible projects from procurement through implementation, for the immediate preservation of the public health, peace, property, and safety; **NOW, THEREFORE**,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:

SECTION 1. That the Director of the Department of Public Utilities is hereby authorized to modify a contract with Bricker Graydon LLP, 100 S. 3rd St. Columbus, OH 43215, for tax advisory services, to add funding to continue the consultant's services under the contract and to expand the contract scope to include the Department of Finance and Management. This modification #1 adds \$125,000.00 to the contract. Total contract amount including this modification is \$145,000.00.

SECTION 2. That this contract is in accordance with the relevant provisions of Chapter 329 of City Code.

SECTION 3. That the expenditure of \$100,000.00 or so much thereof as may be needed, is hereby authorized in Fund 6100, Sanitary Sewer Operating Fund, from object class 03, Services, per the accounting codes attached to the ordinance.

SECTION 4. That the expenditure of \$25,000.00 or so much thereof as may be needed, is hereby authorized in General Fund 1000, from object class 03, Services, per the accounting codes attached to the ordinance.

SECTION 5. That the funds necessary to carry out the purpose of this ordinance are hereby deemed appropriated and the City Auditor shall establish such accounting codes as necessary.

SECTION 6. That the City Auditor is authorized to make any accounting changes to revise the funding source for all contracts or contract modifications associated with this ordinance.

SECTION 7. That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this Ordinance is hereby declared to be an emergency measure, and shall take effect and be in force from and after its passage and approval by the Mayor, or ten days after passage if the Mayor neither approves nor vetoes the same.