



City of Cincinnati

801 Plum Street
Cincinnati, OH 45202

Agenda - Final

Budget and Finance Committee

*Chairperson Reggie Harris
Councilmember Jeff Cramerding
Councilmember Mark Jeffreys
Councilmember Scotty Johnson
Vice Mayor Jan-Michele Kearney
Councilmember Liz Keating
Councilmember Meeka Owens
Councilmember Seth Walsh
President Pro Tem Victoria Parks*

Monday, January 9, 2023

1:00 PM

Council Chambers, Room 300

AGENDA

REPORTS

1. [202202302](#) **REPORT**, dated 1/5/2023, submitted Sheryl M. M. Long, City Manager, regarding the Finance and Budget Monitoring Report for the Period Ending October 31, 2022.

Sponsors: City Manager

Attachments: [Report](#)
[Attachment A](#)
[Attachment B](#)
[Attachment C](#)

GRANTS & DONATIONS

2. [202202306](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 1/5/2023, **AUTHORIZING** the City Manager to apply for, accept and appropriate a grant in an amount up to \$273,639 from the Ohio Office of Criminal Justice Services, FY 2022 Coronavirus Emergency Supplemental Funding (CESF) - Warrants Program (ALN 16.034) for the purpose of reimbursing the Cincinnati Police Department for the costs associated with serving warrants, which will reduce the number of outstanding open warrants that resulted from the COVID-19 pandemic; and **AUTHORIZING** the Finance Director to deposit the grant funds into Law Enforcement Grant Fund 368, Project Account No. 22WARR.

Sponsors: City Manager

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

3. [202202307](#) **ORDINANCE** submitted by Sheryl M. M. Long, City Manager, on 1/5/2023, **AUTHORIZING** the City Manager to accept a donation in the

amount of \$302.20 from Green Umbrella for the purpose of reimbursing travel expenses for the Cincinnati Recreation Commission Director to attend the Civic Commons Studio #6 Conference in Minneapolis, Minnesota; AUTHORIZING the Director of Finance to deposit the donated funds into General Fund 050 revenue account no. 050x8571.

Sponsors: City Manager

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

CAPITAL SUNSET

4. [202202308](#) **ORDINANCE (EMERGENCY)** submitted by Sheryl M. M. Long, City Manager, on 1/5/2023, **AUTHORIZING** the establishment of capital improvement program project account nos. 980x101x231038, "Martin Luther King, Jr. Monument," for the purpose of providing resources for a monument to honor the legacy of the Reverend Dr. Martin Luther King, Jr.; 980x164x231636, "Development ROW Improvements," for the purpose of providing resources to rehabilitate property and infrastructure located within, and adjacent to, the right-of-way on city streets; 980x212x232108, "BuildingBlocks Code Enforcement Interface," for the purpose of providing resources for a map-based application, equipped to provide advanced data analytics and automated reporting within a single interface, that connects and updates property data held in different systems and formats across departments and agencies; and 980x203x232028, "System Wide Masonry Repairs," for the purpose of providing resources for removal of safety hazards and restoration of infrastructure including, but not limited to, stone walls, unit pavers, as well as concrete and asphalt hard surfaces throughout the Park System; AUTHORIZING the redirection of the sum of \$120,000 in donated resources from the Cincinnati Board of Park Commissioners Private Endowment Funds from capital improvement program project account no. 980x203x182011, "System Wide Masonry Repairs," to the unappropriated surplus of Parks Private Endowment and Donations Fund 430; AUTHORIZING the transfer of and return to source Funds 050, 757, 758, 762, 858, and 871 the sum of \$3,746,443.87 from various General Capital Budget capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts, according to Section A of the attached Schedule of Transfer; AUTHORIZING the transfer of and return to source Funds 102, 103, 302, 318, 430, 481, 482, 483, and 498 the sum of \$2,134,663.71 from various Restricted Funds capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts, according to Section B of the attached Schedule of Transfer;

AUTHORIZING the transfer and appropriation of the sum of \$4,026,591.23 from the unappropriated surplus of General Capital Funds 050, 757, 758, 762, 858, and 871 to new or existing capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section C of the attached Schedule of Transfer; AUTHORIZING the transfer and appropriation of the sum of \$1,092,733.40 from the unappropriated surplus of Restricted Capital Funds 302, 430, and 761 to new or existing capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section D of the attached Schedule of Transfer; AUTHORIZING the transfer of and return to source Funds 107 and 846 the sum of \$5,677,384.58 from various Restricted Funds capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts, according to Section E of the attached Schedule of Transfer; AUTHORIZING the transfer and appropriation of the sum of \$5,677,384.58 from the unappropriated surplus of Restricted Capital Funds 107 and 846 to existing capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section F of the attached Schedule of Transfer; AUTHORIZING the transfer of and return to source of General Fund 050 the sum of \$24,000,000 from various General Capital Budget capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts, according to Section G of the attached Schedule of Transfer; AUTHORIZING the transfer and appropriation of the sum of \$24,000,000 from the unappropriated surplus of General Fund 050 to new capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section H of the attached Schedule of Transfer; AUTHORIZING the transfer of the sum of \$2,032 from the unappropriated surplus of the Parking System Facilities Fund 102 to reserve account no. 102x3441, "U-Square Garage - Reserve for Capital Projects," for the purpose of dedicating resources for future repairs to the identified garage; AUTHORIZING the transfer and appropriation of \$1,000,000 from the unappropriated surplus of Downtown OTR East Equivalent Fund 483 to the Department of Community and Economic Development non-personnel operating budget account no. 483x164x7200 for the purpose of providing resources to assist with the acquisition and renovation of the Emery Theater located at 1112 Walnut Street and 100 East Central Parkway; AUTHORIZING the acceptance and appropriation of a donation totaling \$67,936.97 from the Cincinnati Recreation Foundation into various existing capital

improvement program project accounts as follows: \$3,346 into 980x199x201902, "Aquatics Facilities Renovation"; \$3,025 into 980x199x201903, "Athletics Facilities Renovation"; \$38,540.89 into 980x199x201900, "Outdoor Facilities Renovation"; and \$23,025.08 into 980x199x201913, "Hirsch Walking Trail," for the purpose of providing resources to the Cincinnati Recreation Commission's Capital Improvement Plan; AUTHORIZING the Finance Director to deposit donated sums from the Cincinnati Recreation Foundation into various existing capital improvement program project accounts as follows: \$3,346 into 980x199x201902, "Aquatics Facilities Renovation"; \$3,025 into 980x199x201903, "Athletics Facilities Renovation"; \$38,540.89 into 980x199x201900, "Outdoor Facilities Renovation"; and \$23,025.08 into 980x199x201913, "Hirsch Walking Trail"; and further DECLARING certain projects to be for a public purpose, all for the purpose of carrying out the Capital Improvement Program.

Sponsors: City Manager

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

MUNICIPAL CODE AMENDMENT

5. [202202309](#) **ORDINANCE** submitted by Sheryl M. M. Long, City Manager, on 1/5/2023, **MODIFYING** Chapter 311 of the Cincinnati Municipal Code, "City of Cincinnati Income Tax," by AMENDING Sections 311-3, "Purposes; Imposition of the Tax; Tax Rates," 311-7, "Allocation of Funds," and 311-23, "Collection at Source; Withholding from Qualifying Wages," to include changes to the City's earning tax rate to comply with Article VIII, Section 6c of the Charter of the City.

Sponsors: City Manager

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

ADJOURNMENT

January 5, 2023

To: Mayor and Members of City Council

202202302

From: Sheryl M. M. Long, City Manager

Subject: Finance and Budget Monitoring Report for the Period Ending October 31, 2022

The purpose of this report is to provide the City Council with the status of the City's Fiscal Year (FY) 2023 financial and operating budget conditions as of October 31, 2022, to note any significant variances, identify potential budget issues, and provide recommendations. The report is divided into two sections: revenues and expenditures. Various supplemental reports are attached to reflect forecasted revenue, actual revenue, expenditures, and commitments through October 31, 2022.

The following Citywide issues may impact the General Fund 050, Special Revenue Funds, and Enterprise Funds.

1. General Fund revenues are greater than projected by \$5.1 million through the end of October. However, this report highlights increased potential expenditure needs in the amount of \$5.7 million.
2. Overtime in the Cincinnati Fire Department (CFD) and the Cincinnati Police Department (CPD) is currently outpacing the budget. In CFD, the increased overtime is primarily driven by the increased attrition experienced over the past several years. The department is required to use overtime to backfill the vacant positions. The graduation of Recruit Class #120 is expected to reduce overtime usage starting in the spring of 2023. If overtime trends do not curtail, the CFD projects a need of up to \$4.1 million by fiscal year end due to increased overtime. In CPD, the increased overtime is primarily due to Police Visibility Overtime (PVO) related to Downtown Event Deployment to curb violence and for large public events such as BLINK, Oktoberfest Zinzinnati, and Cincinnati Bengals home football games. Increased overtime is also required due to a higher vacancy rate of sworn positions, which is expected to curtail when the 113th Recruit Class graduates this winter.
3. The Approved FY 2022 Budget included a 2.0% wage increase for Cincinnati Organized and Dedicated Employees (CODE). The wage increase was not paid in FY 2022 as contract negotiations were still underway. Following the report of a fact finder in September 2022, which was approved by the City Council on

October 5, 2022, through Ordinance No. 0312-2022, the new labor agreement includes a 5.0% wage increase retroactive to March 2022. Supplemental appropriations may be required to cover the additional cost of the wage increase over the budgeted amount as well as the retroactive pay.

4. The Approved FY 2023 Budget Update included a 3.0% wage increase for CODE. The fact finder's report, which was approved by the City Council on October 5, 2022, through Ordinance No. 0312-2022, includes a 4.0% wage increase for March 2023. Supplemental appropriations may be required to cover the cost of the wage increase over the budgeted amount.
5. Community Health Center Activities Fund 395 revenues continue to be negatively impacted by the lasting effects of the COVID-19 pandemic. Healthcare workers remain in high demand, which has resulted in a staffing shortage in nurses and medical assistants working in health centers. These staffing issues have impacted appointment availability and related revenue. The Cincinnati Health Department is continuing the hiring of temporary staff to alleviate staffing needs until the department can fill the permanent position vacancies. Revenue trends will continue to be closely monitored.
6. Parking meter revenue is below the estimate. However, many contractual service expenditures are based on revenue, so less revenue results in lower expenses in some cases. This should offset the reduction in revenue. The fund will be monitored closely to ensure expenditures do not outpace revenues.
7. The lasting impacts of the COVID-19 pandemic continue to impact supply chains and the costs of various goods and services. Departments report several areas of concern, including energy costs, vehicle repair and maintenance costs, and the supply of new vehicles. Trends in the energy sector show an increase in costs for natural gas, petroleum, etc. Supply chain issues have also resulted in the shortage of vehicle parts and semiconductor chips. Fleet repairs are becoming more difficult and more expensive in certain cases. The acquisition of new vehicles has also been affected by these issues. Fleet Services anticipates that new vehicles will be significantly delayed which may result in an operating budget need for vehicle leases until new vehicles become available and increased repair costs as older vehicles will remain in service for a longer than anticipated period of time. These issues will be monitored closely for budgetary and operational impacts.

REVENUE

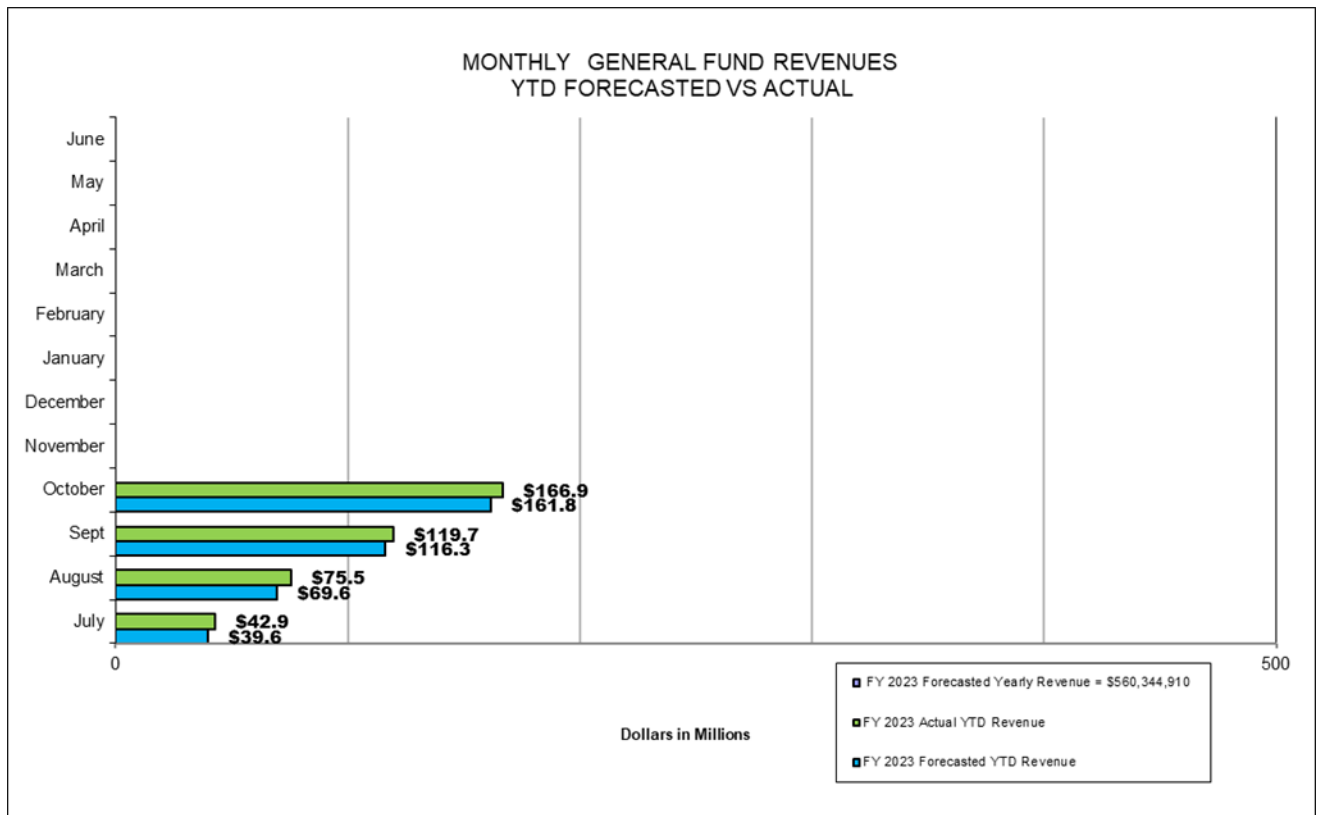
The following report provides an update on the City of Cincinnati's financial condition as of the month ending October 31, 2022. Variances are based on current year

estimates and prior year activity in attached schedules.

A more detailed explanation of revenues is attached for review, including reports comparing current year actual revenue versus forecasted revenue and prior year actual revenue versus current year actual revenue. Both of those reports are presented on a monthly and year-to-date basis.

I. GENERAL FUND 050

The chart below portrays the performance of actual revenue collected against the forecasted revenue collected through October 31, 2022 and shows that actual revenue of \$166.9 million was above forecasted revenue of \$161.8 million by \$5.1 million.



The major revenue components of the General Fund are listed in the table below. This table highlights the year-to-date variance (favorable and unfavorable) in General Fund revenue collections as compared to forecasted revenue collections. Each major category that differs significantly from forecasted collections will be discussed in further detail.

GENERAL FUND REVENUE SOURCES

	FAVORABLE VARIANCE	(UNFAVORABLE) VARIANCE
General Property Tax		(\$1,534,628)
City Income Tax	5,791,971	
Admissions Tax	1,351,715	
Short Term Rental Excise Tax	556,591	
Licenses & Permits		(\$244,288)
Fines, Forfeitures, & Penalties	599,431	
Investment Income	416,397	
Local Government	316,271	
Casino	461,182	
Police	460,990	
Buildings and Inspections		(\$34,108)
Fire	346,644	
Parking Meter	200	
Other		(\$3,383,729)
	10,301,392	(\$5,196,753)
Difference	5,104,639	

General Fund (favorable variance) is \$5.1 million above the amount forecasted through October in the FY 2023 Budget. This is the fourth month's report for the new fiscal year. What follows is an explanation of significant variances of individual General Fund revenue components.

1. **Property Tax (unfavorable variance) is \$1.5 million** below estimate due to the decrease in the millage for this half. The millage for the second half is set at a higher rate which will offset this unfavorable variance. The Administration anticipates Property Tax revenue will be on target at year end. This is a semi-annual payment. The second payment will be received in late spring.
2. **Income Tax (favorable variance) is \$5.8 million** above the forecasted amount. This amount can fluctuate throughout the year as quarterly net profits are due. The Administration will continue to watch the trends very closely.
3. **Admission Tax (favorable variance) is \$1.4 million** above estimate. As it is early in the fiscal year, Finance will monitor this revenue group. Many estimates have been set to pre-pandemic levels as businesses rebound.
4. **Short Term Rental Excise Tax (favorable variance) is up \$557k.** This variance is attributed to a higher than anticipated response through Airbnb.

5. **Fines, Forfeitures and Penalties (favorable variance) is up \$599k.** This is mostly contributed to an increase in Parking Fine collections.
6. **Other (unfavorable variance) is \$3.4 million** below forecast. This category is comprised of many small sources of revenue that fluctuate occasionally. General Fund Overhead billing was slightly delayed this fiscal year causing a variance in this category. It will be adjusted next month. Finance will continue to monitor these various revenue sources.

II. RESTRICTED FUNDS

- A. **Parking System Facilities (favorable variance) is \$522k** above estimate. The estimate was very conservative this year as the decline from the pandemic is still lingering in this category. Finance is monitoring how many companies are bringing their employees back to the office and utilizing the lots and garages. The actuals are still down from FY 2019.
- B. **Convention Center (favorable variance) is \$643k** above estimate. The venue is starting FY 2023 better than it has in several years with many bookings taking place. The addition of many people returning to our hotels has increased the transient occupancy tax revenue and that adds to the favorable variance.
- C. **Community Health Centers (favorable variance) is up \$4.0 million.** Federal Emergency Management Agency (FEMA) reimbursements were received that cover prior year COVID-19 expenses such as supplies and vaccine clinics. This was not estimated in FY 2023 as the timeliness of these reimbursements are difficult to know.
- D. **Cincinnati Health District (favorable variance) is up \$451k.** Federal Emergency Management Agency (FEMA) reimbursements were received that cover prior year COVID-19 expenses such as supplies and vaccine clinics. This was not estimated in FY 2023 as the timeliness of these reimbursements are difficult to know.
- E. **Streetcar Operations (favorable variance) is \$1.9 million** above estimate. The Ohio Transit Partnership (OTP) and Formula grant payments were delayed from FY 2022, as were the voluntary tax incentive contribution agreement (VTICA) payments. These receipts were not estimated in FY 2023. This category will remain above estimate this fiscal year.

EXPENDITURES

The following provides an update on the City of Cincinnati's operating budget position as of the month ending October 31, 2022. The attached Fund Summary Report provides the current budget, expenditures, and commitments of each appropriated fund. This report is presented on a year-to-date basis.

I. GENERAL FUND 050

As shown on the attached report, total expenditures are 29.7% of budget, and commitments are 35.2% of budget in General Fund 050 as compared to the estimated period ending October 31, 2022, or 33.3% of the fiscal year. "Non-personnel expenses" are trending higher at 53.5% committed year to date due to encumbering twelve months of expenditures for certain commodities such as gas and electric costs, contractual services, and materials and supplies. This is not unusual for this reporting period.

The majority of departments have indicated their FY 2023 General Fund 050 appropriation will meet their budgetary needs through the end of the fiscal year. However, budget transfers may be necessary to move funds from divisions and programs with savings to others within the respective departments that have budget needs. These transfers will be included in the Final Adjustment Ordinance (FAO), which will be presented to the City Council in May 2023.

A. Budget Savings Identified

At this time, no General Fund 050 departments are projecting savings at the end of FY 2023. Any savings identified will be available to support budget needs in other departments and programs as necessary. Interdepartmental transfers of funds from one department to another will be included in the FAO as appropriate.

B. Budget Needs Identified

Based on current expenditure projections, the following General Fund 050 departments are forecasting a budget need in FY 2023. The departments have been advised to manage their appropriated resources so that supplemental appropriations will not be required. However, the Administration will continue to closely monitor these budgets in the coming months and work with the respective departments to mitigate the need for supplemental appropriations. As appropriate, any remaining budget needs will be addressed with the FAO.

1. Department of Human Resources (\$10,000)

The Department of Human Resources projects a need in non-personnel. The door at the main entrance is no longer functional and needs to be replaced to ensure safety and security. The replacement is estimated at \$10,000.

2. Citizen Complaint Authority (\$40,000)

The Citizen Complaint Authority (CCA) projects a possible personnel need resulting from vacant positions that were filled at higher than anticipated salaries as well as anticipated equity salary adjustments. Additionally, the department is projecting a non-personnel need resulting from a FY 2022 computer expense that was not properly encumbered as well as telephone expenses for cell phones for investigators.

3. Cincinnati Police Department (\$1.3 million)

The Cincinnati Police Department (CPD) projects an overall need of approximately \$1.3 million primarily due to personnel expense overages. Personnel overages are estimated at \$925,000 and are attributed to increased Police Visibility Overtime (PVO) related to Downtown Event Deployment to curb violence and for large public events such as BLINK, Oktoberfest Zinzinnati, and Cincinnati Bengals home football games. Increased overtime is also required due to a higher vacancy rate of sworn positions, which is expected to curtail when the 113th Recruit Class graduates this winter. Additionally, a non-personnel need of \$375,000 is projected due to unbudgeted annual software maintenance for the department's wireless mobile digital video (in-car camera) system. Personnel and non-personnel expenditures will be closely monitored over the next few months.

4. Cincinnati Fire Department (\$4.1 million)

The Cincinnati Department (CFD) projects a total need of up to \$4.1 million primarily due to overtime. Increased attrition over the past several years has necessitated the use of overtime to backfill vacant positions. The graduation of Recruit Class #120 is expected to reduce overtime usage starting in the spring of 2023. If overtime trends do not curtail, the CFD projects a need of up to \$4.1 million by fiscal year end due to increased overtime. However, this need may be partially offset by non-personnel savings. Both the department and the Office of Budget and Evaluation will continue to closely monitor staffing trends and overtime needs.

5. Non-Departmental Accounts (\$201,000)

The Internal Revenue Service (IRS) limits the maximum employee benefit received from a defined contribution retirement plan. Per the Cincinnati Municipal Code (CMC), the City is responsible for covering the excess benefit amount, which is paid from the Contribution to Total Benefit Arrangement (Cincinnati Retirement System (CRS)) non-departmental account. An amount of \$1,000 is needed in this account in order to comply with IRS regulations.

Additionally, the Law Department projects a potential need of up to \$200,000 in the Judgments Against the City non-departmental account for settlements. The timing of settlements may also impact the potential need. The Law Department will monitor this need closely. It is also expected that the City will owe a judgment of at least \$2,700,000 in a future budget monitoring period due to the Ohio First District Court of Appeals upholding the finding, in *White v. Cincinnati, 2021-Ohio-4003*, that the false alarm fee imposed by the City under Cincinnati Municipal Code (CMC) Chapter 807 to be a tax which was determined to be unconstitutional. The finding will likely dictate the timing required for the payment of this judgment.

C. Within Budget, Intradepartmental Budget Transfers May Be Needed

Numerous General Fund 050 departments have indicated the ability to manage their resources within their appropriation. However, budget adjustments within their departments may be required. These transfers are referred to as Intradepartmental Budget Transfers. Unless noted otherwise, these Intradepartmental Budget Transfers will be included in the FAO, which will be presented to the City Council for approval in May 2023.

1. Clerk of Council

The Clerk of Council's Office projects a potential non-personnel need due to evening neighborhood meetings, which are held twice a month. Each meeting costs an estimated \$1,000. This ongoing expense will be monitored and addressed in a budget adjustment ordinance if necessary.

2. Enterprise Technology Solutions

The Department of Enterprise Technology Solutions projects no budget savings or need at this time, pending reimbursement processing.

3. City Manager's Office

The City Manager's Office projects no budget savings or need at this time. However, a potential non-personnel need may arise related to Infrastructure Investment and Jobs Act (IIJA) grant application consulting services.

4. City Manager's Office: Office of Communications

The Office of Communications projects no budget savings or need at this time.

5. City Manager's Office: Office of Human Relations

The Office of Human Relations projects no budget savings or need at this time.

6. City Manager's Office: Office of Budget and Evaluation

The Office of Budget and Evaluation projects no budget savings or need at this time, pending reimbursement processing.

- 7. City Manager’s Office: Emergency Communications Center (ECC)**
The Emergency Communications Center projects no budget savings or need at this time. However, a need may arise related to the 311 service line chat tool software.
- 8. City Manager’s Office: Office of Environment and Sustainability**
The Office of Environment and Sustainability projects no budget savings or need at this time.
- 9. City Manager’s Office: Office of Procurement**
The Office of Procurement projects no budget savings or need at this time.
- 10. City Manager’s Office: Office of Performance and Data Analytics (OPDA)**
The Office of Performance and Data Analytics projects potential personnel savings, which will be monitored. No savings or needs are anticipated in the non-personnel budget.
- 11. City Manager’s Office: Internal Audit**
Internal Audit projects a possible personnel need. The budget will be monitored for a possible shortfall, which can be resolved in the Final Adjustment Ordinance if necessary.
- 12. Department of Law**
The Department of Law projects no budget savings or need at this time.
- 13. Department of Finance**
The Department of Finance projects no budget savings or need at this time.
- 14. Department of Community and Economic Development**
The Department of Community and Economic Development (DCED) projects a non-personnel need due to Shillito’s West annual operating expenses. Additionally, there is a potential personnel need in the Housing Division. These needs will be offset by personnel savings in the Economic Development Division. Transfers between agencies may be required as part of the Final Adjustment Ordinance.
- 15. Department of City Planning and Engagement**
The Department of City Planning and Engagement projects a potential non-personnel need for the new community engagement functions. This includes computer equipment for the new staff as well as other expenses for community engagement efforts. These needs may be offset with position vacancy savings.

16. Cincinnati Recreation Commission

The Cincinnati Recreation Commission projects no budget savings or need at this time. The department has several reimbursements that will be processed in the coming months. Additionally, transfers between agencies may be requested as part of the Final Adjustment Ordinance.

17. Cincinnati Parks Department

The Parks Department projects no budget savings or need at this time, pending reimbursement processing. However, transfers between agencies may be required as part of the Final Adjustment Ordinance.

18. Department of Buildings and Inspections

The Department of Buildings and Inspections projects no budget savings or need at this time. The department has several reimbursements that will be processed in the coming months. Additionally, due to staffing and hiring issues, the department is engaging an external contractor to assist with plan reviews. This contractual service need can be offset by position vacancy savings, but transfers will be required as part of the Final Adjustment Ordinance.

19. Department of Transportation and Engineering

The Department of Transportation and Engineering projects no personnel budget savings or needs, pending reimbursement processing.

20. Department of Public Services

The Department of Public Services (DPS) reports a potential need in non-personnel related to increased utility costs due to stormwater rate increases. DPS projects utility expenses could create a budget need of approximately \$82,000. This need will be monitored closely as the fiscal year continues.

21. Department of Economic Inclusion

The Department of Economic Inclusion projects a potential personnel need due to being fully staffed. However, this need may be offset through additional reimbursements from the Income Tax-Infrastructure Fund for eligible work.

II. ENTERPRISE FUNDS

Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges,

rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs.

A. Water Works Fund 101

Water Works Fund 101 is 25.6% expended year to date. The Greater Cincinnati Water Works (GCWW) projects a potential need related to postage and credit card processing fees, which can be offset by savings in expert services and savings generated from the delay of water meter acquisition. These needs will be monitored closely.

B. Parking System Facilities Fund 102

Parking System Facilities Fund 102 includes the budget for off-street parking enterprises, including garages. Fund 102 is currently 14.4% expended year to date. The Division of Parking Facilities within the Department of Community and Economic Development continues to experience an increase in rent expenses due to the rise in employee parking at the Seventh Street Garage and the Hennegan Lot. The division is responsible for covering the difference between what City employees pay and the contracted monthly rate. This need is expected to be offset with savings in contractual services.

C. Duke Energy Convention Center Fund 103

Duke Energy Convention Center Fund 103 is 29.0% expended year to date. Contractual service expenses are trending slightly high due to increased Convention Center operating costs for the first quarter. However, the Finance Department projects no savings or need at this time.

D. General Aviation Fund 104

General Aviation Fund 104 is 23.1% expended year to date. The Department of Transportation and Engineering may have personnel and fringe benefits savings in Fund 104 due to position vacancies, which will be monitored. Possible non-personnel needs related to auto repairs and maintenance will also be monitored.

E. Municipal Golf Fund 105

Municipal Golf Fund 105 is 47.5% expended year to date, which reflects expenses for the calendar year (CY) 2022 golf season and meets expectations. The Cincinnati Recreation Commission projects no budget savings or need.

F. Stormwater Management Fund 107

Stormwater Management Fund 107 provides resources to various City departments. The major recipient of resources from this fund is the Stormwater Management Utility (SMU). The Department of Public Services, the Parks Department, and the Department of Buildings and Inspections also receive appropriations from this fund. The Stormwater Management Fund is 20.2% expended year to date. SMU, the Parks Department, and the Department of Buildings and Inspections project no budget savings or need at this time. The

Department of Public Services projects potential savings in personnel due to position vacancies.

III. DEBT SERVICE FUNDS

Debt Service Funds account for the accumulation of resources for, and the payment of, principal and interest on the City's bonds issued in support of governmental activities.

A. Bond Retirement Fund 151

Bond Retirement Fund 151 is 10.7% expended year to date. The Finance Department projects no budget savings or need for FY 2023.

IV. APPROPRIATED SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

The Office of Budget and Evaluation, in cooperation with various City departments, reviewed appropriated special revenue funds to ensure the Approved FY 2023 Budget Update remains in balance. Based on expenditures and revenues through October 31, 2022, most special revenue funds are on target with regards to their budget and require no additional appropriations at this time. Any identified issues are highlighted in the narrative summaries provided below. If warranted, budget adjustments will be addressed in the FAO later in the fiscal year.

A. Street Construction, Maintenance & Repair Fund 301

Street Construction, Maintenance & Repair Fund 301 is 21.7% expended year to date. The Department of Transportation and Engineering projects no budget savings or need in FY 2023. The Department of Public Services anticipates personnel and fringe benefit savings in Fund 301; however, these savings are anticipated to be partially offset by automotive maintenance and repair expenses as well as increased winter emergency operations expenses due to the inclement weather conditions over the next few months.

B. Income Tax-Infrastructure Fund 302

Income Tax-Infrastructure Fund 302 provides resources to several City departments. The Department of Transportation and Engineering is the largest recipient of resources from this fund. The Department of Public Services also receives Income Tax-Infrastructure Fund resources. Fund 302 is 27.4% expended year to date. The Department of Transportation and Engineering projects

potential personnel savings due to position vacancies, which is offset by a potential non-personnel need related to natural gas expenses. The Department of Public Services projects a possible personnel need related to overtime.

C. Parking Meter Fund 303

Parking Meter Fund 303 includes the budget for on-street parking enterprises, including parking meters. Fund 303 is currently 30.3% expended year to date. The Division of Parking Facilities within the Department of Community and Economic Development projects neither a savings nor a need in the fund.

D. Municipal Motor Vehicle License Tax Fund 306

Municipal Motor Vehicle License Tax Fund 306 is 21.4% expended year to date. The Department of Transportation and Engineering projects potential personnel savings, which will be monitored. The Department of Public Services currently projects a possible fringe benefits savings at this time. However, depending on weather conditions over the next few months, a potential need could arise related to winter emergency operation expenses.

E. Sawyer Point Fund 318

Sawyer Point Fund 318 is 14.7% expended year to date. The Parks Department projects no budget savings or need in Fund 318.

F. Recreation Special Activities Fund 323

Fund 323 is currently 28.4% expended year to date. The Cincinnati Recreation Commission projects no budget savings or need in Fund 323.

G. Cincinnati Riverfront Park Fund 329

Cincinnati Riverfront Park Fund 329 is the appropriated fund for Smale Park. Fund 329 is currently 8.3% expended year to date. The Parks Department projects no budget savings or need in Fund 329.

H. Hazard Abatement Fund 347

Hazard Abatement Fund 347 is 3.1% expended year to date. The Department of Buildings and Inspections projects no budget savings or need at this time.

I. 9-1-1 Cell Phone Fees Fund 364

9-1-1 Cell Phone Fees Fund 364 is the appropriated fund that governs the City portion of state collected revenue from mobile device fees. Fund 364 is currently 7.2% expended year to date. The Emergency Communications Center projects no budget savings or need in Fund 364.

J. Safe and Clean Fund 377

Safe and Clean Fund 377 is the appropriated fund that collects revenue associated with billboard leases. These resources are allocated to Keep Cincinnati Beautiful

(KCB) expenditures. This fund is currently 1.3% expended year to date. The Department of Public Services projects no budget savings or need.

K. Community Health Center Activities Fund 395

Community Health Center Activities Fund 395 is 25.6% expended year to date. The Cincinnati Health Department (CHD) projects potential non-personnel needs related to temporary staffing, uniform expenses, and the unbudgeted repair and replacement of equipment. However, these needs may be offset by personnel savings resulting from position vacancies.

L. Cincinnati Health District Fund 416

General operational support to the Cincinnati Health Department is provided by Cincinnati Health District Fund 416. This fund is 26.4% expended year to date. The Cincinnati Health Department (CHD) projects a non-personnel need, primarily in contractual services related to the search for the next Health Commissioner, uniform expenses, building repair costs, and temporary personnel services. Additionally, the department projects a personnel need in the Technical Resources Division and the Community Health Services Division. These needs can be fully offset by personnel savings in the Office of the Commissioner and the Primary Health Care Centers Division. Transfers may be required as part of the Final Adjustment Ordinance.

M. Cincinnati Area Geographic Information System (CAGIS) Fund 449

Cincinnati Area Geographic Information System Fund 449 is 22.7% expended year to date. Enterprise Technology Solutions projects no budget savings or need at this time.

N. Streetcar Operations Fund 455

Streetcar Operations Fund 455 is 26.6% expended year to date. The Department of Transportation and Engineering projects a total non-personnel need of \$504,000, primarily due to police security details and SORTA expenses. These needs may be covered by anticipated Ohio Department of Transportation (ODOT) grant resources as well as possible position vacancy savings. These needs will be monitored closely.

O. County Law Enforcement Applied Regionally (CLEAR) Fund 457

The CLEAR Fund is 16.2% expended year to date. Enterprise Technology Solutions projects no budget savings or need for FY 2023.

Summary

Through October 31, 2022, major budget issues include overtime needs for both the Police Department and Fire Department, revenue decline in Community Health Center Activities Fund 395 and Parking Meter Fund 303, unbudgeted wage items

resulting from collective bargaining agreements, and lasting impacts from the COVID-19 pandemic related to supply chain issues and the costs of various goods and services. Departments have identified possible savings and shortfalls, which will continue to be monitored and updated monthly.

Submitted herewith are the following Office of Budget & Evaluation reports:

1. Fund Summary Report for the month ended October 31, 2022.

Submitted herewith are the following Department of Finance reports:

2. Comparative Statement of Revenue (Actuals, Forecast and Prior Year) as of October 31, 2022.
3. Audit of the City Treasurer's Report for the month ended September 30, 2022.
4. Statement of Balances in the various funds as of October 31, 2022.

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

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

**CITY OF CINCINNATI
FUND SUMMARY
FOR FISCAL YEAR 2023
AS OF 10/31/2022**

FUND	FUND NAME	EXPENDITURE CATEGORY	CURRENT BUDGET	PERCENT EXPENDED	EXPENDED	ENCUMBERED	TOTAL COMMITTED	PERCENT COMMITTED	REMAINING BALANCE
050	General	PERSONNEL SERVICES	277,879,940.00	29.4%	81,688,594.06	.00	81,688,594.06	29.4%	196,191,345.94
		EMPLOYEE BENEFITS	111,509,260.00	35.3%	39,389,944.51	304,132.90	39,694,077.41	35.6%	71,815,182.59
		NON-PERSONNEL EXPENSES	84,522,922.89	23.5%	19,887,116.44	25,328,996.43	45,216,112.87	53.5%	39,306,810.02
		PROPERTIES	25,860.00	0.0%	.00	.00	.00	0.0%	25,860.00
		*TOTAL FUND_CD 050	473,937,982.89	29.7%	140,965,655.01	25,633,129.33	166,598,784.34	35.2%	307,339,198.55
101	Water Works	PERSONNEL SERVICES	43,725,650.00	24.0%	10,487,375.22	.00	10,487,375.22	24.0%	33,238,274.78
		EMPLOYEE BENEFITS	17,620,410.00	32.8%	5,772,447.50	.00	5,772,447.50	32.8%	11,847,962.50
		NON-PERSONNEL EXPENSES	54,648,230.00	23.6%	12,900,607.28	19,039,652.16	31,940,259.44	58.4%	22,707,970.56
		DEBT SERVICE	45,233,480.00	26.7%	12,060,080.24	.00	12,060,080.24	26.7%	33,173,399.76
		*TOTAL FUND_CD 101	161,227,770.00	25.6%	41,220,510.24	19,039,652.16	60,260,162.40	37.4%	100,967,607.60
102	Parking System Facilities	PERSONNEL SERVICES	378,710.00	25.3%	95,894.03	.00	95,894.03	25.3%	282,815.97
		EMPLOYEE BENEFITS	142,290.00	41.6%	59,258.63	.00	59,258.63	41.6%	83,031.37
		NON-PERSONNEL EXPENSES	4,946,200.00	19.2%	950,791.82	2,272,416.50	3,223,208.32	65.2%	1,722,991.68
		DEBT SERVICE	2,187,280.00	0.0%	.00	158,141.00	158,141.00	7.2%	2,029,139.00
		*TOTAL FUND_CD 102	7,654,480.00	14.4%	1,105,944.48	2,430,557.50	3,536,501.98	46.2%	4,117,978.02
103	Convention-Exposition Center	PERSONNEL SERVICES	91,070.00	21.0%	19,093.18	.00	19,093.18	21.0%	71,976.82
		EMPLOYEE BENEFITS	38,440.00	16.1%	6,191.34	.00	6,191.34	16.1%	32,248.66
		NON-PERSONNEL EXPENSES	9,931,930.00	30.0%	2,983,705.24	1,871,385.46	4,855,090.70	48.9%	5,076,839.30
		DEBT SERVICE	299,580.00	0.0%	.00	.00	.00	0.0%	299,580.00
		*TOTAL FUND_CD 103	10,361,020.00	29.0%	3,008,989.76	1,871,385.46	4,880,375.22	47.1%	5,480,644.78
104	General Aviation	PERSONNEL SERVICES	891,610.00	23.1%	206,128.61	.00	206,128.61	23.1%	685,481.39
		EMPLOYEE BENEFITS	367,700.00	27.4%	100,627.40	.00	100,627.40	27.4%	267,072.60
		NON-PERSONNEL EXPENSES	962,490.00	22.5%	216,862.59	125,444.31	342,306.90	35.6%	620,183.10
		DEBT SERVICE	44,420.00	0.0%	.00	.00	.00	0.0%	44,420.00
		*TOTAL FUND_CD 104	2,266,220.00	23.1%	523,618.60	125,444.31	649,062.91	28.6%	1,617,157.09
105	Municipal Golf	PERSONNEL SERVICES	224,490.00	16.0%	35,865.31	.00	35,865.31	16.0%	188,624.69
		EMPLOYEE BENEFITS	80,740.00	15.7%	12,663.96	.00	12,663.96	15.7%	68,076.04
		NON-PERSONNEL EXPENSES	4,700,510.00	52.7%	2,475,495.06	841,630.24	3,317,125.30	70.6%	1,383,384.70
		DEBT SERVICE	614,550.00	23.9%	147,000.00	.00	147,000.00	23.9%	467,550.00
		*TOTAL FUND_CD 105	5,620,290.00	47.5%	2,671,024.33	841,630.24	3,512,654.57	62.5%	2,107,635.43

**CITY OF CINCINNATI
FUND SUMMARY
FOR FISCAL YEAR 2023
AS OF 10/31/2022**

FUND	FUND NAME	EXPENDITURE CATEGORY	CURRENT BUDGET	PERCENT EXPENDED	EXPENDED	ENCUMBERED	TOTAL COMMITTED	PERCENT COMMITTED	REMAINING BALANCE
107	Stormwater Management	PERSONNEL SERVICES	9,545,820.00	18.8%	1,794,722.71	.00	1,794,722.71	18.8%	7,751,097.29
		EMPLOYEE BENEFITS	4,063,860.00	21.7%	881,828.74	.00	881,828.74	21.7%	3,182,031.26
		NON-PERSONNEL EXPENSES	11,846,260.00	24.3%	2,876,712.49	2,373,909.81	5,250,622.30	44.3%	6,595,637.70
		PROPERTIES	50,000.00	0.0%	.00	.00	.00	0.0%	50,000.00
		DEBT SERVICE	1,957,310.00	0.0%	.00	.00	.00	0.0%	1,957,310.00
		*TOTAL FUND_CD 107	27,463,250.00	20.2%	5,553,263.94	2,373,909.81	7,927,173.75	28.9%	19,536,076.25
151	Bond Retirement - City	PERSONNEL SERVICES	298,180.00	17.9%	53,321.13	.00	53,321.13	17.9%	244,858.87
		EMPLOYEE BENEFITS	111,490.00	17.8%	19,803.70	.00	19,803.70	17.8%	91,686.30
		NON-PERSONNEL EXPENSES	3,528,470.00	7.9%	278,581.33	50,000.00	328,581.33	9.3%	3,199,888.67
		DEBT SERVICE	125,523,250.00	10.8%	13,518,701.84	.00	13,518,701.84	10.8%	112,004,548.16
		*TOTAL FUND_CD 151	129,461,390.00	10.7%	13,870,408.00	50,000.00	13,920,408.00	10.8%	115,540,982.00
301	Street Construction Maintenance & Repair	PERSONNEL SERVICES	6,750,870.00	22.8%	1,538,972.10	.00	1,538,972.10	22.8%	5,211,897.90
		EMPLOYEE BENEFITS	2,959,660.00	30.4%	900,257.85	.00	900,257.85	30.4%	2,059,402.15
		NON-PERSONNEL EXPENSES	6,963,000.00	16.9%	1,174,391.77	1,626,158.94	2,800,550.71	40.2%	4,162,449.29
		*TOTAL FUND_CD 301	16,673,530.00	21.7%	3,613,621.72	1,626,158.94	5,239,780.66	31.4%	11,433,749.34
302	Income Tax-Infrastructure	PERSONNEL SERVICES	13,383,110.00	22.1%	2,959,832.18	.00	2,959,832.18	22.1%	10,423,277.82
		EMPLOYEE BENEFITS	5,233,660.00	31.3%	1,636,885.83	.00	1,636,885.83	31.3%	3,596,774.17
		NON-PERSONNEL EXPENSES	5,878,120.00	35.9%	2,109,523.19	359,857.06	2,469,380.25	42.0%	3,408,739.75
		*TOTAL FUND_CD 302	24,494,890.00	27.4%	6,706,241.20	359,857.06	7,066,098.26	28.8%	17,428,791.74
303	Parking Meter	PERSONNEL SERVICES	1,827,660.00	22.7%	413,969.93	.00	413,969.93	22.7%	1,413,690.07
		EMPLOYEE BENEFITS	794,580.00	34.0%	270,068.57	.00	270,068.57	34.0%	524,511.43
		NON-PERSONNEL EXPENSES	2,298,250.00	35.1%	805,802.00	646,481.57	1,452,283.57	63.2%	845,966.43
		*TOTAL FUND_CD 303	4,920,490.00	30.3%	1,489,840.50	646,481.57	2,136,322.07	43.4%	2,784,167.93
306	Municipal Motor Vehicle License Tax	PERSONNEL SERVICES	1,577,010.00	23.3%	368,200.07	.00	368,200.07	23.3%	1,208,809.93
		EMPLOYEE BENEFITS	785,010.00	28.2%	221,403.03	.00	221,403.03	28.2%	563,606.97
		NON-PERSONNEL EXPENSES	1,611,270.00	16.1%	259,971.54	190,798.28	450,769.82	28.0%	1,160,500.18
		*TOTAL FUND_CD 306	3,973,290.00	21.4%	849,574.64	190,798.28	1,040,372.92	26.2%	2,932,917.08

**CITY OF CINCINNATI
FUND SUMMARY
FOR FISCAL YEAR 2023
AS OF 10/31/2022**

FUND	FUND NAME	EXPENDITURE CATEGORY	CURRENT BUDGET	PERCENT EXPENDED	EXPENDED	ENCUMBERED	TOTAL COMMITTED	PERCENT COMMITTED	REMAINING BALANCE
318	Sawyer Point	PERSONNEL SERVICES	410,810.00	10.9%	44,613.82	.00	44,613.82	10.9%	366,196.18
		EMPLOYEE BENEFITS	115,560.00	13.3%	15,324.63	.00	15,324.63	13.3%	100,235.37
		NON-PERSONNEL EXPENSES	693,570.00	17.2%	119,195.91	163,416.75	282,612.66	40.7%	410,957.34
		*TOTAL FUND_CD 318	1,219,940.00	14.7%	179,134.36	163,416.75	342,551.11	28.1%	877,388.89
323	Recreation Special Activities	PERSONNEL SERVICES	3,663,260.00	23.4%	855,758.64	.00	855,758.64	23.4%	2,807,501.36
		EMPLOYEE BENEFITS	284,470.00	31.5%	89,476.76	.00	89,476.76	31.5%	194,993.24
		NON-PERSONNEL EXPENSES	1,669,070.00	39.3%	656,289.46	141,346.33	797,635.79	47.8%	871,434.21
		PROPERTIES	13,720.00	0.0%	.00	.00	.00	0.0%	13,720.00
		*TOTAL FUND_CD 323	5,630,520.00	28.4%	1,601,524.86	141,346.33	1,742,871.19	31.0%	3,887,648.81
329	Cincinnati Riverfront Park	PERSONNEL SERVICES	670,710.00	0.0%	.00	.00	.00	0.0%	670,710.00
		EMPLOYEE BENEFITS	342,840.00	1.8%	6,242.50	.00	6,242.50	1.8%	336,597.50
		NON-PERSONNEL EXPENSES	505,010.00	23.6%	119,390.72	150,460.32	269,851.04	53.4%	235,158.96
		*TOTAL FUND_CD 329	1,518,560.00	8.3%	125,633.22	150,460.32	276,093.54	18.2%	1,242,466.46
347	Hazard Abatement Fund	PERSONNEL SERVICES	455,010.00	1.6%	7,482.86	.00	7,482.86	1.6%	447,527.14
		EMPLOYEE BENEFITS	231,830.00	4.6%	10,757.36	.00	10,757.36	4.6%	221,072.64
		NON-PERSONNEL EXPENSES	10,720.00	30.6%	3,283.85	.00	3,283.85	30.6%	7,436.15
		*TOTAL FUND_CD 347	697,560.00	3.1%	21,524.07	.00	21,524.07	3.1%	676,035.93
364	911 Cell Phone Fees	PERSONNEL SERVICES	573,480.00	0.0%	.00	.00	.00	0.0%	573,480.00
		EMPLOYEE BENEFITS	243,880.00	0.0%	.00	.00	.00	0.0%	243,880.00
		NON-PERSONNEL EXPENSES	646,160.00	16.4%	105,918.32	11,808.62	117,726.94	18.2%	528,433.06
		*TOTAL FUND_CD 364	1,463,520.00	7.2%	105,918.32	11,808.62	117,726.94	8.0%	1,345,793.06
377	Safe & Clean	NON-PERSONNEL EXPENSES	52,040.00	1.3%	691.97	50,828.03	51,520.00	99.0%	520.00
		*TOTAL FUND_CD 377	52,040.00	1.3%	691.97	50,828.03	51,520.00	99.0%	520.00
395	Community Health Center	PERSONNEL SERVICES	13,050,900.00	23.1%	3,014,138.35	.00	3,014,138.35	23.1%	10,036,761.65
		EMPLOYEE BENEFITS	5,547,470.00	28.0%	1,554,709.86	.00	1,554,709.86	28.0%	3,992,760.14
		NON-PERSONNEL EXPENSES	8,675,950.00	27.8%	2,409,883.23	4,392,708.51	6,802,591.74	78.4%	1,873,358.26
		*TOTAL FUND_CD 395	27,274,320.00	25.6%	6,978,731.44	4,392,708.51	11,371,439.95	41.7%	15,902,880.05

**CITY OF CINCINNATI
FUND SUMMARY
FOR FISCAL YEAR 2023
AS OF 10/31/2022**

FUND	FUND NAME	EXPENDITURE CATEGORY	CURRENT BUDGET	EXPENDED	PERCENT EXPENDED	ENCUMBERED	TOTAL COMMITTED	PERCENT COMMITTED	REMAINING BALANCE
416	Cincinnati Health District	PERSONNEL SERVICES	13,018,010.00	3,265,902.07	25.1%	.00	3,265,902.07	25.1%	9,752,107.93
		EMPLOYEE BENEFITS	5,175,870.00	1,506,267.64	29.1%	.00	1,506,267.64	29.1%	3,669,602.36
		NON-PERSONNEL EXPENSES	1,367,550.00	395,397.60	28.9%	556,087.92	951,485.52	69.6%	416,064.48
		PROPERTIES	2,980.00	.00	0.0%	.00	.00	0.0%	2,980.00
		*TOTAL FUND_CD 416	19,564,410.00	5,167,567.31	26.4%	556,087.92	5,723,655.23	29.3%	13,840,754.77
449	Cincinnati Area Geographic Information Systems (CAGIS)	PERSONNEL SERVICES	1,934,950.00	458,805.41	23.7%	.00	458,805.41	23.7%	1,476,144.59
		EMPLOYEE BENEFITS	666,210.00	229,548.58	34.5%	.00	229,548.58	34.5%	436,661.42
		NON-PERSONNEL EXPENSES	2,180,710.00	396,586.32	18.2%	95,857.12	492,443.44	22.6%	1,688,266.56
		*TOTAL FUND_CD 449	4,781,870.00	1,084,940.31	22.7%	95,857.12	1,180,797.43	24.7%	3,601,072.57
455	Streetcar Operations	PERSONNEL SERVICES	619,270.00	146,562.25	23.7%	.00	146,562.25	23.7%	472,707.75
		EMPLOYEE BENEFITS	164,660.00	13,722.06	8.3%	.00	13,722.06	8.3%	150,937.94
		NON-PERSONNEL EXPENSES	4,356,489.00	1,206,925.37	27.7%	3,059,320.89	4,266,246.26	97.9%	90,242.74
		*TOTAL FUND_CD 455	5,140,419.00	1,367,209.68	26.6%	3,059,320.89	4,426,530.57	86.1%	713,888.43
457	County Law Enforcement Applied Regionally (CLEAR)	PERSONNEL SERVICES	1,572,400.00	271,101.80	17.2%	.00	271,101.80	17.2%	1,301,298.20
		EMPLOYEE BENEFITS	479,030.00	121,817.28	25.4%	.00	121,817.28	25.4%	357,212.72
		NON-PERSONNEL EXPENSES	3,494,640.00	504,665.25	14.4%	480,883.64	985,548.89	28.2%	2,509,091.11
		*TOTAL FUND_CD 457	5,546,070.00	897,584.33	16.2%	480,883.64	1,378,467.97	24.9%	4,167,602.03
TOTAL			940,943,831.89	239,109,152.29	25.4%	64,291,722.79	303,400,875.08	32.2%	637,542,956.81

January 5, 2023

To: Mayor and Members of City Council 202202306

From: Sheryl M. M. Long, City Manager

Subject: **Emergency Ordinance – Police: FY 2022 Coronavirus Emergency Supplemental Funding (CESF) – Warrants Grant**

Attached is an Emergency Ordinance captioned:

AUTHORIZING the City Manager to apply for, accept and appropriate a grant in an amount up to \$273,639 from the Ohio Office of Criminal Justice Services, FY 2022 Coronavirus Emergency Supplemental Funding (CESF) - Warrants Program (ALN 16.034) for the purpose of reimbursing the Cincinnati Police Department for the costs associated with serving warrants, which will reduce the number of outstanding open warrants that resulted from the COVID-19 pandemic; and **AUTHORIZING** the Finance Director to deposit the grant funds into Law Enforcement Grant Fund 368, Project Account No. 22WARR.

This Emergency Ordinance authorizes the City Manager to apply for, accept, and appropriate a grant in an amount of up to \$273,639 from the Ohio Office of Criminal Justice Services, FY 2022 Coronavirus Emergency Supplemental Funding (CESF) – Warrants Program (ALN 16.034) for the purpose of reimbursing the Cincinnati Police Department for the costs associated with serving warrants, which will reduce the number of outstanding open warrants that resulted from the COVID-19 pandemic. This Emergency Ordinance further authorizes the Finance Manager to deposit the grant funds into the Law Enforcement Grant Fund 368, Project Account No. 22WARR.

Currently, there are approximately 9,325 open warrants to be served by the Cincinnati Police Department (CPD). This grant will provide funds to reimburse CPD overtime expenses, which will allow officers to serve and reduce the number of outstanding open warrants that resulted from the COVID-19 pandemic.

The grant application deadline was December 7, 2022, and the Cincinnati Police Department applied for the grant prior to receiving City Council approval. Should this Emergency Ordinance not be approved, the grant award will not be accepted. The grant does not require matching funds and no new FTEs are associated with this grant.

Acceptance of this grant is accordance with the “Live” goal to “[c]reate a more livable community” as described on pages 156-163 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to accept grant funds to reimburse the costs associated with CPD serving outstanding open warrants.

The Administration recommends passage of this Emergency Ordinance.

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



Attachment

EMERGENCY

LES

- 2023

AUTHORIZING the City Manager to apply for, accept, and appropriate a grant in an amount up to \$273,639 from the Ohio Office of Criminal Justice Services, FY 2022 Coronavirus Emergency Supplemental Funding (CESF) - Warrants Program (ALN 16.034) for the purpose of reimbursing the Cincinnati Police Department for the costs associated with serving warrants, which will reduce the number of outstanding open warrants that resulted from the COVID-19 pandemic; and **AUTHORIZING** the Finance Director to deposit the grant funds into Law Enforcement Grant Fund 368, Project Account No. 22WARR.

WHEREAS, a FY 2022 Coronavirus Emergency Supplemental Funding (CESF) - Warrants Program (ALN 16.034) grant in an amount up to \$273,639 is available from the Ohio Office of Criminal Justice Services, which can be used by the Cincinnati Police Department as reimbursement for the costs associated with serving outstanding warrants which have remained open as a result of the COVID-19 pandemic; and

WHEREAS, currently, there are approximately 9,325 open warrants to be served by the Cincinnati Police Department (“CPD”); and

WHEREAS, the grant will provide funds to reimburse CPD overtime expenses, which will allow officers to serve and reduce the number of outstanding open warrants that resulted from the COVID-19 pandemic; and

WHEREAS, there is no local match required, and no new FTEs are associated with this grant; and

WHEREAS, as the grant application deadline was December 7, 2022, CPD applied for the grant prior to approval of this ordinance, but no grant funds will be accepted without Council approval; and

WHEREAS, acceptance of this grant is in accordance with the “Live” goal to “[c]reate a more livable community” as described on pages 156-163 of Plan Cincinnati (2012); now, therefore,

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

Section 1. That the City Manager is hereby authorized to apply for, accept, and appropriate a grant in an amount up to \$273,639 from the Ohio Office of Criminal Justice Services, FY 2022 Coronavirus Emergency Supplemental Funding (CESF) - Warrants Program (ALN 16.034) for the

purpose of reimbursing the Cincinnati Police Department (“CPD”) for the costs associated with serving warrants, which will allow CPD to reduce the number of outstanding open warrants that resulted from the COVID-19 pandemic.

Section 2. That the Finance Director is hereby authorized to deposit grant funds into the Law Enforcement Grant Fund 368, Project Account No. 22WARR.

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

Section 4. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to accept grant funds to reimburse the costs associated with CPD serving outstanding open warrants.

Passed: _____, 2023

Aftab Pureval, Mayor

Attest: _____
Clerk

January 5, 2023

To: Mayor and Members of City Council 202202307

From: Sheryl M. M. Long, City Manager

Subject: **Ordinance – Cincinnati Recreation Commission (CRC): Green Umbrella Donation**

Attached is an Ordinance captioned:

AUTHORIZING the City Manager to accept a donation in the amount of \$302.20 from Green Umbrella for the purpose of reimbursing travel expenses for the Cincinnati Recreation Commission Director to attend the Civic Commons Studio #6 Conference in Minneapolis, Minnesota; **AUTHORIZING** the Director of Finance to deposit the donated funds into General Fund 050 revenue account no. 050x8571.

Approval of this Ordinance would authorize the City Manager to accept a donation in the amount of up to \$302.20 from Green Umbrella for the purpose of reimbursing travel expenses for the Cincinnati Recreation Commission (CRC) Director to attend the Civic Commons Studio #6 Conference in Minneapolis, Minnesota. This Ordinance further authorizes the Finance Director to deposit the donated funds into General Fund 050 revenue account no. 050x8571.

Green Umbrella is a regional sustainability alliance dedicated to facilitating collaboration to meet environmental, social, and economic needs, and this is a mission that aligns with the mandates of the City and the CRC. Green Umbrella offered a donation to reimburse the cost of air travel for the CRC Director to attend the Civic Commons Studio #6 Conference in Minneapolis, Minnesota, which promoted civic engagement, socioeconomic mixing, value creation, and environmental sustainability.

There are no new FTEs or matching funds associated with the donation.

Acceptance of this donation is in accordance with the “Collaborate” goal to “[w]ork in synergy with the Cincinnati community” and the strategy to “[u]nite our communities,” as described on pages 207-212 of Plan Cincinnati (2012).

The Administration recommends passage of this Ordinance.

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

Attachment



AUTHORIZING the City Manager to accept a donation in the amount of \$302.20 from Green Umbrella for the purpose of reimbursing travel expenses for the Cincinnati Recreation Commission Director to attend the Civic Commons Studio #6 Conference in Minneapolis, Minnesota; and **AUTHORIZING** the Director of Finance to deposit the donated funds into General Fund 050 revenue account no. 050x8571.

WHEREAS, in September 2022 the Cincinnati Recreation Commission (“CRC”) Director attended the Civic Commons Studio #6 Conference in Minneapolis, Minnesota (the “Conference”); and

WHEREAS, the Conference promoted civic engagement, socioeconomic mixing, value creation, and environmental sustainability, and was therefore related to the official duties of the CRC Director; and

WHEREAS, Green Umbrella is a regional sustainability alliance that facilitates collaboration to meet environmental, social, and economic needs, and this is a mission that aligns with the mandates of the City and of CRC; and

WHEREAS, the donation of \$302.20 from Green Umbrella will fully reimburse the cost of air travel incurred by the City for the CRC Director to attend the Conference; and

WHEREAS, this cost is commensurate and customary with the ordinary cost of air travel to Minneapolis; and

WHEREAS, acceptance of the donation requires no matching funds, and no FTEs are associated with the donation; and

WHEREAS, acceptance of this donation is in accordance with the “Collaborate” goal to “[w]ork in synergy with the Cincinnati community” and the strategy to “[u]nite our communities,” as described on pages 207-212 of Plan Cincinnati (2012); now, therefore,

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

Section 1. That the City Manager is hereby authorized to accept a donation in the amount of \$302.20 from Green Umbrella for the purpose of reimbursing travel expenses for the Cincinnati Recreation Commission Director to attend the Civic Commons Studio #6 Conference in Minneapolis, Minnesota.

Section 2. That the Director of Finance is hereby authorized to deposit the donated funds into General Fund 050 revenue account no. 050x8571.

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

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

Passed: _____, 2023

Aftab Pureval, Mayor

Attest: _____
Clerk

January 5, 2023

To: Mayor and Members of City Council

From: Sherryl M. M. Long, City Manager

202202308

**Subject: Emergency Ordinance – FY 2023 Capital Improvement Program (CIP)
Sunset**

Attached is an Emergency Ordinance captioned:

AUTHORIZING the establishment of capital improvement program project account nos. 980x101x231038, “Martin Luther King, Jr. Monument,” for the purpose of providing resources for a monument to honor the legacy of the Reverend Dr. Martin Luther King, Jr.; 980x164x231636, “Development ROW Improvements,” for the purpose of providing resources to rehabilitate property and infrastructure located within, and adjacent to, the right-of-way on city streets; 980x212x232108, “BuildingBlocks Code Enforcement Interface,” for the purpose of providing resources for a map-based application, equipped to provide advanced data analytics and automated reporting within a single interface, that connects and updates property data held in different systems and formats across departments and agencies; and 980x203x232028, “System Wide Masonry Repairs,” for the purpose of providing resources for removal of safety hazards and restoration of infrastructure including, but not limited to, stone walls, unit pavers, as well as concrete and asphalt hard surfaces throughout the Park System; **AUTHORIZING** the redirection of the sum of \$120,000 in donated resources from the Cincinnati Board of Park Commissioners Private Endowment Funds from capital improvement program project account no. 980x203x182011, “System Wide Masonry Repairs,” to the unappropriated surplus of Parks Private Endowment and Donations Fund 430; **AUTHORIZING** the transfer of and return to source Funds 050, 757, 758, 762, 858, and 871 the sum of \$3,746,443.87 from various General Capital Budget capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts, according to Section A of the attached Schedule of Transfer; **AUTHORIZING** the transfer of and return to source Funds 102, 103, 302, 318, 430, 481, 482, 483, and 498 the sum of \$2,134,663.71 from various Restricted Funds capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts, according to Section B of the attached Schedule of Transfer; **AUTHORIZING** the transfer and appropriation of the sum of \$4,026,591.23 from the unappropriated surplus of General Capital Funds 050, 757, 758, 762, 858, and 871 to new or existing capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section C

of the attached Schedule of Transfer; AUTHORIZING the transfer and appropriation of the sum of \$1,092,733.40 from the unappropriated surplus of Restricted Capital Funds 302, 430, and 761 to new or existing capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section D of the attached Schedule of Transfer; AUTHORIZING the transfer of and return to source Funds 107 and 846 the sum of \$5,677,384.58 from various Restricted Funds capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts, according to Section E of the attached Schedule of Transfer; AUTHORIZING the transfer and appropriation of the sum of \$5,677,384.58 from the unappropriated surplus of Restricted Capital Funds 107 and 846 to existing capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section F of the attached Schedule of Transfer; AUTHORIZING the transfer of and return to source of General Fund 050 the sum of \$24,000,000 from various General Capital Budget capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts, according to Section G of the attached Schedule of Transfer; AUTHORIZING the transfer and appropriation of the sum of \$24,000,000 from the unappropriated surplus of General Fund 050 to new capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section H of the attached Schedule of Transfer; AUTHORIZING the transfer of the sum of \$2,032 from the unappropriated surplus of the Parking System Facilities Fund 102 to reserve account no. 102x3441, "U-Square Garage – Reserve for Capital Projects," for the purpose of dedicating resources for future repairs to the identified garage; AUTHORIZING the transfer and appropriation of \$1,000,000 from the unappropriated surplus of Downtown OTR East Equivalent Fund 483 to the Department of Community and Economic Development non-personnel operating budget account no. 483x164x7200 for the purpose of providing resources to assist with the acquisition and renovation of the Emery Theater located at 1112 Walnut Street and 100 East Central Parkway; AUTHORIZING the acceptance and appropriation of a donation totaling \$67,936.97 from the Cincinnati Recreation Foundation into various existing capital improvement program project accounts as follows: \$3,346 into 980x199x201902, "Aquatics Facilities Renovation"; \$3,025 into 980x199x201903, "Athletics Facilities Renovation"; \$38,540.89 into 980x199x201900, "Outdoor Facilities Renovation"; and \$23,025.08 into 980x199x201913, "Hirsch Walking Trail," for the purpose of providing resources to the Cincinnati Recreation Commission's Capital Improvement Plan; AUTHORIZING the Finance Director to deposit donated sums from the Cincinnati Recreation Foundation into various existing capital improvement program project accounts as follows: \$3,346 into 980x199x201902, "Aquatics Facilities Renovation"; \$3,025 into 980x199x201903, "Athletics Facilities Renovation"; \$38,540.89 into

980x199x201900, “Outdoor Facilities Renovation”; and \$23,025.08 into 980x199x201913, “Hirsch Walking Trail”; and further DECLARING certain projects to be for a public purpose, all for the purpose of carrying out the Capital Improvement Program.

Approval of the annual Capital Sunset Emergency Ordinance would authorize the establishment of new capital improvement program project accounts as well as authorize various adjustments to the City’s Capital Improvement Program.

Section A of the attached Schedule of Transfer includes the return of \$3,746,443.87 to various General Capital Budget funding sources. Section B of the attached Schedule of Transfer includes the return of \$2,134,663.71 to various Restricted Funds Capital Budget sources. Resources returned to funding sources can be made available to repay debt service, to address other budgetary needs, and to provide reprogramming resources for the Capital Improvement Program.

Section C of the Schedule of Transfer authorizes the transfer of \$4,026,591.23 from various General Capital Budget funding sources to various new and existing capital improvement program project accounts. Section D authorizes the transfer of \$1,092,773.40 from Restricted Fund Capital Budget funding sources to various new and existing capital improvement program project accounts to provide resources for those accounts.

Section E of the Schedule of Transfer authorizes the return of \$5,677,384.58 to various Stormwater Capital Budget sources. Section F authorizes the transfer and appropriation of \$5,677,384.58 to various new or existing capital improvement program project accounts to better align resources with uses.

Section G of the Schedule of Transfer authorizes the return of \$24,000,000 to various General Capital Budget sources. Section H authorizes the transfer and appropriation of \$24,000,000 to various new or existing capital improvement program project accounts to better align resources with uses.

Schedule of Transfer – Section A

Section A of the attached Schedule of Transfer returns \$3,746,443.87 to various General Capital Budget sources. A significant portion of capital project resources returned to the various funding sources in Section A is no longer needed for their original intended purposes.

1. The sum of \$3,744,600.23 from Funds 050, 757, 758, 762, 858, and 871 will be reprogrammed to fulfill needs in other capital improvement program project accounts, as indicated in Schedule of Transfer - Section C.
2. The balance of \$1,843.64 will remain in the unappropriated surplus of the General Fund.

Schedule of Transfer – Section B

Section B of the Schedule of Transfer returns \$2,134,663.71 to various Restricted Funds Capital Budget sources.

1. From the amount returned to source in Section B, the sum of \$634,144.40 from Funds 302 and 430 will be reprogrammed to fulfill needs in other capital project accounts, as indicated in Schedule of Transfer - Section D.
2. The amount of \$2,032.00 returned to source from Fund 102, will be transferred to the “U-Square Garage – Reserve for Capital Projects” reserve account no. 102x3441, within Parking System Facilities Fund 102, for the purpose of dedicating resources for future repairs to the U-Square Garage, as indicated in Section 11 of the Emergency Ordinance.
3. To better align sources with uses, the sum of \$1,000,000 from Fund 483 will be returned to source from the “Emery Theatre-TIF” capital improvement program project account because the scope of work is not eligible as a capital expense. Therefore, the scope of work is restored in the FY 2023 Downtown/OTR East Equivalent Fund non-personnel operating budget to provide resources to assist with the acquisition and renovation of the Emery Theatre located at 1112 Walnut Street and 100 East Central Parkway, as indicated in Section 12 of the Ordinance.
4. The remaining amounts of \$237,145.76 from Fund 103, \$1,000.00 from Fund 318, \$40,000.00 from Fund 481, \$100,000.00 from Fund 482, \$120,341.35 from Fund 483, and \$0.20 from Fund 498 will be returned to source and remain available in the unappropriated surplus of each fund.

This Emergency Ordinance would also authorize the sum of \$120,000 in donated resources from the Cincinnati Board of Park Commissioners Private Endowment Funds be redirected from capital improvement program project account no. 980x203x182011, “System Wide Masonry Repairs,” to the unappropriated surplus of Parks Private Endowment and Donations Fund 430, as indicated in Section 2 of the Emergency Ordinance.

Schedule of Transfer – Section C

Section C of the Schedule of Transfer will transfer and appropriate \$4,026,591.23 from the unappropriated surplus of General Capital Funds 050, 757, 758, 762, 858, and 871 to new or existing capital improvement program project accounts.

1. A total of \$36,000.00 in General Capital resources will be appropriated to the “Telephone System Upgrades” capital improvement program project account. These resources will be used by Enterprise Technology Solutions (ETS) to provide resources for a Voice over Internet Protocol (VoIP) system to replace legacy telephone systems which are no longer supported by the manufacturer.
2. A total of \$168,382.69 will be appropriated to the “CHRIS Upgrades and Enhancements” capital improvement program project account. These resources will be used by ETS to provide resources to enhance the Cincinnati Human Resources Information System (CHRIS) in order to streamline processes and eliminate paper transactions.
3. \$75,000.00 will be appropriated to the “Lifecycle Asset Acquisition and Replacement” capital improvement program project account. ETS will use these resources to provide resources for the procurement of information systems, personal computers, software, and related equipment.
4. \$992,500.00 will be appropriated to the newly established “Martin Luther King Jr. Monument” capital improvement program project account to provide resources for the installation of a monument honoring Reverend Dr. Martin Luther King, Jr., at the

intersection of Reading Road and Martin Luther King, Jr. Drive. This effectively moves this project scope of work from the Department of Transportation and Engineering (DOTE) to the Office of the City Manager.

5. \$150,000.00 will be appropriated to the “Budget Development and Document and Publication System” capital improvement program project account. The Office of Budget and Evaluation will use these resources for an upgrade to the Cincinnati Budget System and budget document publication software.
6. \$135,000.00 will be appropriated to the “Treasury - Cashier and License System” capital improvement program project account. The Treasury Division of the Department of Finance will use these resources for the upgrade of the current Treasury Division receipting and licensing system.
7. \$6,653.44 will be appropriated to the “DCED Property Improvements” capital improvement program project account. The Department of Community and Economic Development (DCED) will use these resources for permanent improvements to vacant buildings and properties controlled or previously controlled by the Department of Community & Economic Development.
8. \$382,000.00 will be appropriated to the newly established “Development ROW Improvements” capital improvement program project account. The Department of Community and Economic Development (DCED) will use these resources to rehabilitate property adjacent to the right-of-way (ROW) and infrastructure located within the ROW on city streets throughout Cincinnati. \$281,991 of these resources were made available to this project from an incentive recoupment payment that DCED received.
9. \$300,000.00 will be appropriated to the “Oakley Recreation Center” capital improvement program project account. CRC will use these resources for the design and construction of a recreation center in the Oakley neighborhood designed to better meet the current demands and programming needs of the public. The Oakley Recreation Center is anticipated to be larger than the existing center and include a gymnasium and rooms for specific activities, comply with current building codes, and provide Americans with Disabilities Act (ADA) access and life safety requirements.
10. \$1,298,566.94 will be appropriated to the “Smale Riverfront Park” capital improvement program project account. Parks will use these resources for construction of the Smale Riverfront Park extension on Lot 23 of the Banks.
11. \$27,000.00 will be appropriated to the newly established “BuildingBlocks Code Enforcement Interface” capital improvement program project account. The Department of Buildings and Inspections will use these resources to provide a map-based application that connects and updates property data held in different systems and formats across departments and agencies. The program is equipped to provide advanced data analytics and automated reporting within a single interface.
12. \$105,488.16 will be appropriated to the “Wall Stab. & Landslide Correction” capital improvement program project account. DOTE will use these resources for the inspection, repair, rehabilitation, and replacement of retaining walls and appurtenances thereto and to stabilize landslides affecting the right-of-way at various citywide locations.
13. \$300,000.00 will be appropriated to the “City Facility Renovation and Repairs” capital improvement program project account. City Facility Management will use these resources

for the continuation of ongoing repairs, alterations, and upgrades to General Fund City facilities such as those used by Police, Fire, and Public Services.

14. \$50,000.00 will be appropriated to the “Fire Department Fleet and Equipment” capital improvement program project account. The Department of Public Services (DPS) will use these resources for the purchase of replacement automotive and motorized equipment for the Fire Department. This funding will be used to replace vehicles and equipment in any of the following major classes: fire pumpers and ladders, ambulances, as well as large and small specialized equipment.

Schedule of Transfer – Section D

Section D of the Schedule of Transfer will transfer and appropriate \$1,092,773.40 from the unappropriated surplus of the Restricted Capital Funds 302, 430, 761 to new or existing capital improvement program project accounts.

1. \$338,629.00 will be appropriated to the “Strategic Housing Initiative Program” capital improvement program project account. DCED will use these resources for the Strategic Housing Initiatives Program (SHIP), which will offer strategic investment to housing projects throughout the City's neighborhoods. These resources were made available to this project from an incentive recoupment payment that DCED received.
2. \$143,000.00 will be appropriated to the newly established “System Wide Masonry Repairs” capital improvement program project account to provide resources for the removal of safety hazards and restoration of infrastructure, including, but not limited to, stone walls, unit pavers, as well as concrete and asphalt hard surfaces throughout the Park System.
3. \$611,144.40 will be appropriated to the “Wall Stab. & Landslide Correction” capital improvement program project account. DOTE will use these resources for the inspection, repair, rehabilitation, and replacement of retaining walls and appurtenances thereto and provides funding to stabilize landslides affecting the right-of-way at various citywide locations.

Schedule of Transfer – Section E

Section E of the attached Schedule of Transfer returns \$5,677,384.58 to various Capital Budget sources to decrease certain Stormwater Management Utility (SMU) capital improvement program project accounts in order to better align sources with uses, as indicated in Schedule of Transfer - Section F. The transfers between Section E and Section F are budget neutral.

Schedule of Transfer – Section F

Section F of the Schedule of Transfer will transfer and appropriate \$5,677,384.58 from the unappropriated surplus of Restricted Capital Funds 107 and 846 to new or existing capital improvement program project accounts to better align sources with uses for certain Stormwater Management Utility capital improvement program project accounts.

1. \$431,175.73 will be appropriated to the “Stormwater Infrastructure Rehabilitation” capital improvement program project account for the purpose of providing resources for the

rehabilitation and replacement of deteriorated portions of stormwater infrastructure identified in SMU's condition assessment program.

2. \$175,000 will be appropriated to the "Stormwater Infrastructure Rehabilitation" capital improvement program project account for the purpose of providing resources for the rehabilitation and replacement of deteriorated portions of stormwater infrastructure identified in SMU's condition assessment program.
3. \$1,500,000 will be appropriated to the "Stormwater Infrastructure Rehabilitation" capital improvement program project account for the purpose of providing resources for the rehabilitation and replacement of deteriorated portions of stormwater infrastructure identified in SMU's condition assessment program.
4. \$289,854.60 will be appropriated to the "Cincinnati Local Flood Protection Project" capital improvement program project account to provide resources for the utility to assess the condition and rehabilitate flood protection infrastructure that is part of the Cincinnati Local Flood Protection Project (LFPP). Recent inspections by the United States Army Corps of Engineers (USACE) and the draft Phase I Facility Plan identified this work as a high priority.
5. \$307,500.00 will be appropriated to the "Flood Mitigation Program" capital improvement program project account to provide resources to address chronic flooding locations via the purchase of property, building of new infrastructure, and the rehabilitation/replacement of deteriorated portions of existing stormwater infrastructure.
6. \$250,000.00 will be appropriated to the "Barrier Dam Storage Building" capital improvement program project account for the purpose of providing resources to construct a storage building for the Barrier Dam.
7. \$2,000,000.00 will be appropriated to the "Stormwater Infrastructure Rehabilitation" capital improvement program project account for the purpose of providing resources for the construction of new infrastructure and the rehabilitation and replacement of deteriorated portions of stormwater infrastructure identified in SMU's condition assessment program.
8. \$105,000.00 will be appropriated to the "Cincinnati Local Flood Protection Project" capital improvement program project account to provide resources for the utility to assess the condition and rehabilitate flood protection infrastructure that is part of the Cincinnati Local Flood Protection Project (LFPP). Recent inspections by the United States Army Corps of Engineers and the Phase I Facility Plan identified this work as a high priority.
9. \$200,000.00 will be appropriated to the "Stormwater Fleet and Equipment" capital improvement program project account to provide resources to replace Stormwater Management Utility fleet and equipment that is nearing the end of its useful life.
10. \$105,000.00 will be appropriated to the "Linear Asset Condition Assessment" capital improvement program project account to provide resources for SMU to assess the condition of its infrastructure.
11. \$156,240.79 will be appropriated to the "Cincinnati Local Flood Protection Project" capital improvement program project account to provide resources for the utility to assess the condition and rehabilitate flood protection infrastructure that is part of the Cincinnati Local Flood Protection Project (LFPP). Recent inspections by the United States Army Corps of Engineers and the Phase I Facility Plan identified this work as a high priority.
12. \$157,613.46 will be appropriated to the "Stormwater Infrastructure Rehabilitation" capital improvement program project account for the purpose of providing resources for the rehabilitation and replacement of deteriorated portions of stormwater infrastructure identified in SMU's condition assessment program.

Schedule of Transfer – Section G

Section G of the attached Schedule of Transfer returns \$24,000,000 to various Capital Budget sources to close out or decrease certain capital improvement program project accounts in order to better align sources with specific uses, as indicated in Schedule of Transfer - Section G. The transfers between Section G and Section H are budget neutral.

Schedule of Transfer – Section H

Section H of the Schedule of Transfer will transfer and appropriate \$24,000,000 from the unappropriated surplus of the General Fund 050 to new capital improvement program project accounts to better align resources with more specific uses in new capital improvement program project accounts. Each scope of work for these new projects was previously included in a project account with a broader scope. The transfer and appropriation of resources will better confine resources to the intended scopes of work, as specified.

1. The sum of \$5,000,000 will be appropriated to a newly established “Highspeed/Broadband Access - GF” capital improvement program project account for the purpose of providing resources for improvement of broadband or high-speed Internet access to address the digital divide in under-served areas of the City.
2. The amount of \$700,000 will be appropriated to a newly established “Security Camera Upgrades – GF” capital improvement program project account for the purpose of providing resources for camera upgrades at various City facilities.
3. The sum of \$1,000,000 will be appropriated to a new “B&I Permit Software Upgrades - GF” capital improvement program project account for the purpose of providing resources for permit software upgrades in the Department of Buildings and Inspections.
4. The amount of \$2,000,000 will be appropriated to a new “Data Center Infrastructure Replacements-GF” capital improvement program project account for the purpose of replacing infrastructure in the City’s data center.
5. The sum of \$1,200,000 will be appropriated to the newly established “Dyer Sprayground Improvements CBR - GF” capital improvement program project account to provide resources to replace nonfunctional equipment and to repair/replace piping that is leaking and to renovate the existing pool house/restroom building. This request includes funding in response to a community budget request (CBR) to fix the restroom building after it was vandalized and left inoperable.
6. The amount of \$500,000 will be appropriated to the “California Woods - GF” capital improvement program project account for the purpose of providing resources for the renovation and restoration of various features at the California Woods Nature Preserve.
7. The amount of \$500,000 will be appropriated to the “Daniel Drake Park Restoration - GF” capital improvement program project for the renovation and restoration of various features at Daniel Drake Park.
8. The amount of \$500,000 will be appropriated to a new “Urban Tree Canopy - GF” capital improvement program project account for the purpose of providing resources to expand the Urban Tree Canopy Reforestation project.
9. The amount of \$4,000,000 will be appropriated to the “Street Rehabilitation - GF” capital improvement program project for the purpose of providing resources for the systematic repair and resurfacing of streets throughout the City under the Street Rehabilitation Program. This project supports repairs to curbs, pavements, and resurfacing the roadway.

Project funds are also used to match funding from other sources including the Ohio Public Works Commission (OPWC) and the Ohio Department of Transportation (ODOT). These leveraged funds are used to rehabilitate additional lane miles. This project supports the labor, materials, and technologies needed to plan, design, build, and inspect this construction.

10. The sum of \$1,500,000 will be appropriated to a new “Hillside Stairway Rehabilitation - GF” capital improvement program project account for the purpose of providing resources for hillside stairway rehabilitation with a focus on disadvantaged areas of the City.
11. The sum of \$2,000,000 will be appropriated to a new “Regional Target Gun Range - GF” capital improvement program project account for the purpose of providing resources for the City’s contribution to a regional gun range.
12. The sum of \$3,400,000 will be appropriated to a new “Fire Training Facility/Tower - GF” capital improvement program project account to supplement the previous \$10,000,000 appropriation to a Fire Training Facility capital improvement program project account in FY 2019.
13. The amount of \$700,000 will be appropriated to a new “Crest Smile Shoppe Relocation – GF” capital improvement program project account for the purpose of providing resources for the relocation of the Crest Smile Shoppe to the Clement Health Center.
14. The amount of \$1,000,000 will be appropriated to a new “Price Hill Health Center Improvements-GF” capital improvement program project account for the purpose of providing resources for addressing deferred maintenance and implementing various improvements at the Price Hill Health Center.

This Emergency Ordinance will also authorize the acceptance and appropriation of \$67,936.97 from the Cincinnati Recreation Foundation to various existing capital project accounts.

This Emergency Ordinance will declare certain projects to be for a public purpose.

Authorizing Capital Sunset activities is in accordance with the “Sustain” goal to “[m]anage our financial resources,” as well as the strategies to “[b]etter coordinate our capital improvement spending,” and “[s]pend public funds more strategically” as described on pages 199-205 of Plan Cincinnati (2012).

The reason for the emergency is the immediate need to provide resources for the Capital Improvement Program.

The Administration recommends passage of this Emergency Ordinance.

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



Attachments

EMERGENCY

CFG

-2023

AUTHORIZING the establishment of capital improvement program project account nos. 980x101x231038, “Martin Luther King, Jr. Monument,” for the purpose of providing resources for a monument to honor the legacy of the Reverend Dr. Martin Luther King, Jr.; 980x164x231636, “Development ROW Improvements,” for the purpose of providing resources to rehabilitate property and infrastructure located within, and adjacent to, the right-of-way on city streets; 980x212x232108, “BuildingBlocks Code Enforcement Interface,” for the purpose of providing resources for a map-based application, equipped to provide advanced data analytics and automated reporting within a single interface, that connects and updates property data held in different systems and formats across departments and agencies; and 980x203x232028, “System Wide Masonry Repairs,” for the purpose of providing resources for removal of safety hazards and restoration of infrastructure including, but not limited to, stone walls, unit pavers, as well as concrete and asphalt hard surfaces throughout the Park System; **AUTHORIZING** the redirection of the sum of \$120,000 in donated resources from the Cincinnati Board of Park Commissioners Private Endowment Funds from capital improvement program project account no. 980x203x182011, “System Wide Masonry Repairs,” to the unappropriated surplus of Parks Private Endowment and Donations Fund 430; **AUTHORIZING** the transfer of and return to source Funds 050, 757, 758, 762, 858, and 871 the sum of \$3,746,443.87 from various General Capital Budget capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts, according to Section A of the attached Schedule of Transfer; **AUTHORIZING** the transfer of and return to source Funds 102, 103, 302, 318, 430, 481, 482, 483, and 498 the sum of \$2,134,663.71 from various Restricted Funds capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts, according to Section B of the attached Schedule of Transfer; **AUTHORIZING** the transfer and appropriation of the sum of \$4,026,591.23 from the unappropriated surplus of General Capital Funds 050, 757, 758, 762, 858, and 871 to new or existing capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section C of the attached Schedule of Transfer; **AUTHORIZING** the transfer and appropriation of the sum of \$1,092,733.40 from the unappropriated surplus of Restricted Capital Funds 302, 430, and 761 to new or existing capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section D of the attached Schedule of Transfer; **AUTHORIZING** the transfer of and return to source Funds 107 and 846 the sum of \$5,677,384.58 from various Restricted Funds capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts, according to Section E of the attached Schedule of Transfer; **AUTHORIZING** the transfer and appropriation of the sum of \$5,677,384.58 from the unappropriated surplus of Restricted Capital Funds 107 and 846 to existing capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section F of the attached Schedule of Transfer; **AUTHORIZING** the transfer of and return to source of General Fund 050 the sum of \$24,000,000 from various General

Capital Budget capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts, according to Section G of the attached Schedule of Transfer; AUTHORIZING the transfer and appropriation of the sum of \$24,000,000 from the unappropriated surplus of General Fund 050 to new capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section H of the attached Schedule of Transfer; AUTHORIZING the transfer of the sum of \$2,032 from the unappropriated surplus of the Parking System Facilities Fund 102 to reserve account no. 102x3441, "U-Square Garage – Reserve for Capital Projects," for the purpose of dedicating resources for future repairs to the identified garage; AUTHORIZING the transfer and appropriation of \$1,000,000 from the unappropriated surplus of Downtown OTR East Equivalent Fund 483 to the Department of Community and Economic Development non-personnel operating budget account no. 483x164x7200 for the purpose of providing resources to assist with the acquisition and renovation of the Emery Theater located at 1112 Walnut Street and 100 East Central Parkway; AUTHORIZING the acceptance and appropriation of a donation totaling \$67,936.97 from the Cincinnati Recreation Foundation into various existing capital improvement program project accounts as follows: \$3,346 into 980x199x201902, "Aquatics Facilities Renovation"; \$3,025 into 980x199x201903, "Athletics Facilities Renovation"; \$38,540.89 into 980x199x201900, "Outdoor Facilities Renovation"; and \$23,025.08 into 980x199x201913, "Hirsch Walking Trail," for the purpose of providing resources to the Cincinnati Recreation Commission's Capital Improvement Plan; AUTHORIZING the Finance Director to deposit donated sums from the Cincinnati Recreation Foundation into various existing capital improvement program project accounts as follows: \$3,346 into 980x199x201902, "Aquatics Facilities Renovation"; \$3,025 into 980x199x201903, "Athletics Facilities Renovation"; \$38,540.89 into 980x199x201900, "Outdoor Facilities Renovation"; and \$23,025.08 into 980x199x201913, "Hirsch Walking Trail"; and further DECLARING certain projects to be for a public purpose, all for the purpose of carrying out the Capital Improvement Program.

WHEREAS, passage of this capital sunset ordinance will allow the Administration to provide resources for the Capital Improvement Program and certain capital improvement program projects, to close out or decrease certain existing capital improvement program project accounts, to transfer and return to source certain funds, and to transfer and appropriate certain funds;

WHEREAS, authorizing Capital Sunset activities is in accordance with the "Sustain" goal to "[m]anage our financial resources," as well as the strategies to "[b]etter coordinate our capital improvement spending," and "[s]pend public funds more strategically" as described on pages 199-205 of Plan Cincinnati (2012); now, therefore,

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

Section 1. That the Director of Finance is hereby authorized to establish capital improvement program project account nos. 980x101x231038, "Martin Luther King, Jr. Monument," for the purpose of providing resources for a monument to honor the legacy of the Reverend Dr. Martin Luther King, Jr.; 980x164x231636, "Development ROW Improvements,"

for the purpose of providing resources to rehabilitate property and infrastructure located within, and adjacent to, the right-of-way on city streets; 980x212x232108, “BuildingBlocks Code Enforcement Interface,” for the purpose of providing resources for a map-based application, equipped to provide advanced data analytics and automated reporting within a single interface, that connects and updates property data held in different systems and formats across departments and agencies; and 980x203x232028, “System Wide Masonry Repairs,” for the purpose of providing resources for removal of safety hazards and restoration of infrastructure including, but not limited to, stone walls, unit pavers, as well as concrete and asphalt hard surfaces throughout the Park System.

Section 2. That the sum of \$120,000 in donated resources from the Cincinnati Board of Park Commissioners Private Endowment Funds is hereby redirected from capital improvement program project account no. 980x203x182011, “System Wide Masonry Repairs,” to the unappropriated surplus of Parks Private Endowment and Donations Fund 430.

Section 3. That the sum of \$3,746,443.87 is hereby transferred and returned to source Funds 050, 757, 758, 858, and 871 from various General Capital Budget capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts according to Section A of the attached Schedule of Transfer.

Section 4. That the sum of \$2,134,663.71 is hereby transferred and returned to source Funds 102, 103, 302, 318, 430, 481, 482, 483, and 498 from various Restricted Funds capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts according to Section B of the attached Schedule of Transfer.

Section 5. That the sum of \$4,026,591.23 is hereby transferred and appropriated from the unappropriated surplus of General Capital Funds 050, 757, 758, 762, 858, and 871 to new or existing capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section C of the attached Schedule of Transfer.

Section 6. That the sum of \$1,092,733.40 is hereby transferred and appropriated from the unappropriated surplus of Restricted Capital Funds 302, 430, and 761 to new or existing capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section D of the attached Schedule of Transfer.

Section 7. That the sum of \$5,677,384.58 is hereby transferred and returned to source Funds 107 and 846 from various Restricted Funds capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts according to Section E of the attached Schedule of Transfer.

Section 8. That the sum of \$5,677,384.58 is hereby transferred and appropriated from the unappropriated surplus of Restricted Capital Funds 107 and 846 to existing capital improvement program project accounts to provide resources for certain capital improvement program project accounts, according to Section F of the attached Schedule of Transfer.

Section 9. That the sum of \$24,000,000 is hereby transferred and returned to source General Fund 050 from various General Capital Budget capital improvement program project accounts to close out or decrease certain existing capital improvement program project accounts according to Section G of the attached Schedule of Transfer.

Section 10. That the sum of \$24,000,000 is hereby transferred and appropriated from the unappropriated surplus of General Fund 050 to new capital improvement program project accounts

to provide resources for certain capital improvement program project accounts, according to Section H of the attached Schedule of Transfer.

Section 11. That the transfer of the sum of \$2,032 from the unappropriated surplus of the Parking System Facilities Fund 102 to reserve account no. 102x3441, “U-Square Garage – Reserve for Capital Projects,” within Parking System Facilities Fund 102, is hereby authorized for the purpose of dedicating resources for future repairs to the identified garage.

Section 12. That the transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of Downtown OTR East Equivalent Fund 483 to the Department of Community and Economic Development non-personnel operating budget account no. 483x164x7200 is hereby authorized for the purpose of providing resources to assist with the acquisition and renovation of the Emery Theatre located at 1112 Walnut Street and 100 East Central Parkway.

Section 13. That the City Manager is hereby authorized to accept and appropriate a donation totaling \$67,936.97 from the Cincinnati Recreation Foundation into the following existing capital improvement program project accounts: \$3,346 into 980x199x201902, “Aquatics Facilities Renovation”; \$3,025 into 980x199x201903, “Athletics Facilities Renovation”; \$38,540.80 into 980x199x201900, “Outdoor Facilities Renovation”; and \$23,025.08 into 980x199x201913, “Hirsch Walking Trail,” for the purpose of providing resources to the Cincinnati Recreation Commission’s Capital Improvement Plan.

Section 14. That the Finance Director is hereby authorized to deposit the donated sum from the Cincinnati Recreation Foundation into the following existing capital improvement program project accounts: \$3,346 into 980x199x201902, “Aquatics Facilities Renovation”; \$3,025 into

980x199x201903, “Athletics Facilities Renovation”; \$38,540.80 into 980x199x201900, “Outdoor Facilities Renovation”; and \$23,025.08 into 980x199x201913, “Hirsch Walking Trail.”

Section 15. That the “Martin Luther King, Jr. Monument,” “Development ROW Improvements,” “Highspeed/Broadband Access – GF,” “Security Camera Upgrades - GF,” “Urban Tree Canopy – GF,” and the “Regional Target Gun Range – GF” capital improvement program projects are hereby declared to serve a public purpose because the projects will foster local improvements and investment and increase neighborhood vitality, and because each project has an estimated life or period of usefulness of five years or more.

Section 16. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of Sections 1 through 14 hereof.

Section 17. That this ordinance shall be an emergency measure necessary for the preservation of public peace, health, safety and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to provide resources for the Capital Improvement Program.

Passed: _____, 2023

Aftab Pureval, Mayor

Attest: _____
Clerk

Return to Source: \$3,746,443.87

DEPT. DIVISION	PROJECT OR FUND TO BE TRANSFERRED FROM NUMBER: DESCRIPTION	PROJECT OR FUND TO BE TRANSFERRED TO NUMBER: DESCRIPTION	TOTAL BUDGETED COST		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
			PRIOR	ALL FUNDS REVISED	
ETS 091	160911 Information Tech. Efficiency Initiatives	758 Income Tax Permanent Improvement Fund	895,177.08	893,531.08	1,646.00
	170904 Cincinnati Financial System Upgrades	758 Income Tax Permanent Improvement Fund	37,740.30	32,940.30	4,800.00
	170911 Information Tech. Efficiency Initiatives	758 Income Tax Permanent Improvement Fund	1,191,135.00	909,989.32	281,145.68
	190914 CHRIS Enhancement 9.2	758 Income Tax Permanent Improvement Fund	136,000.00	115,900.00	20,100.00
Office of the City Manager Performance & Data Analytics 108	191016 Enterprise Data Warehouse	758 Income Tax Permanent Improvement Fund	60,000.00	53,296.72	6,703.28
	201016 Enterprise Data Warehouse	758 Income Tax Permanent Improvement Fund	20,500.00	0.00	20,500.00
Department of Finance Income Tax 136	191304 New Tax System Enhancements	758 Income Tax Permanent Improvement Fund	25,000.00	23,128.00	1,872.00
Community & Economic Dev. Administration 161	201614 Adobe Pro Software Replacement	758 Income Tax Permanent Improvement Fund	11,000.00	4,945.70	6,054.30
Community & Economic Dev. Economic Development 164	181646 Mercy Hospital West Site Acquisition	757 Miscellaneous Permanent Improvement Fund	300,000.00	293,346.56	6,653.44
	161619 Mercy Health Infrastructure Improvements	758 Income Tax Permanent Improvement Fund	1,000,000.00	398,695.10	601,304.90
Citizens' Complaint Authority 181	221801 Interview Recording Equipment	050 General Fund	21,800.00	21,737.00	63.00
Recreation Support Services 199	221902 Aquatics Facilities Renovation	871 Recreation Improvement Bond Fund	457,000.00	157,000.00	300,000.00
Parks Administration and Program 203	172001 Smale Riverfront Park	762 Urban Redevelopment Tax Increment Equivalent Fund	1,500,000.00	201,433.06	1,298,566.94
Building and Inspections Building Administration 211	212107 enCodePlus Customer Service Platform	758 Income Tax Permanent Improvement Fund	27,000.00	0.00	27,000.00
Transportation & Engineering Director's Office 231	192335 Information Systems Acquisition	758 Income Tax Permanent Improvement Fund	86,000.00	85,720.60	279.40
	212335 Information Systems Acquisition	758 Income Tax Permanent Improvement Fund	66,118.21	66,057.17	61.04
Transportation & Engineering Planning 232	202367 Ormond & Ludlow Crosswalk	758 Income Tax Permanent Improvement Fund	25,000.00	16,504.91	8,495.09
	202366 Martin Luther King Jr. Monument	050 General Fund	1,010,000.00	17,500.00	992,500.00
Transportation & Engineering Engineering 233	192316 Peete Street Retaining Wall	858 Street Improvement Bond Fund	400,000.00	294,511.84	105,488.16
Public Services Director 251	162516 KRONOS Time Keeping System Upgrade	758 Income Tax Permanent Improvement Fund	28,600.00	17,170.00	11,430.00
	202516 KRONOS Time Keeping System Upgrade	758 Income Tax Permanent Improvement Fund	50,000.00	0.00	50,000.00
Public Services CFM 255	222530 Quality of Life Relocation Furniture	050 General Fund	145,000.00	143,219.36	1,780.64

Return to Source: \$2,134,663.71

DEPT. DIVISION	PROJECT OR FUND TO BE TRANSFERRED FROM		PROJECT OR FUND TO BE TRANSFERRED TO		TOTAL BUDGETED COST ALL FUNDS		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
	NUMBER:	DESCRIPTION	NUMBER:	DESCRIPTION	PRIOR	REVISED	
Community & Economic Dev. Economic Development 164	171631	Madison & Whetsel Public Improvements	498	Madisonville Equivalent Fund	4,005,870.69	4,005,870.49	0.20
	231620	Emery Theatre-TIF	483	Downtown/OTR East Equivalent Fund	1,000,000.00	0.00	1,000,000.00
Parks Admin. & Program Services 203	202011	Sawyer Point Fishing Pier	318	Sawyer Point	773,000.00	772,000.00	1,000.00
	182008	Bellevue Park Improvements	430	Parks Private Endowment and Donations Fund	83,000.00	60,000.00	23,000.00
Transportation & Engineering Planning 232	202382	College Street Improvements - TIF	482	Downtown/OTR West Equivalent Fund	100,000.00	0.00	100,000.00
	192327	Main Street Streetscape TIF	483	Downtown/OTR East Equivalent Fund	250,000.00	138,658.65	111,341.35
	202381	Ogden Alley ADA Improvements - TIF	481	Downtown South/Riverfront Equivalent Fund	40,000.00	0.00	40,000.00
Transportation & Engineering Engineering 233	192326	Columbia Parkway Hillside Stabilization	302	Income Tax Infrastructure	20,954,930.84	20,343,786.44	611,144.40
	192353	Liberty Street Improvements	483	Downtown/OTR East Equivalent Fund	1,075,000.00	1,066,000.00	9,000.00
Duke Convention Center 243	192403	Building Equipment	103	Duke Energy Convention Center	863,591.01	691,445.25	172,145.76
	202403	Building Equipment	103	Duke Energy Convention Center	65,000.00	0.00	65,000.00
Parking Facilities 248	212404	USquare PARCS Replacement	102	Parking System Facilities Fund	230,000.00	227,968.00	2,032.00

Transfer and Appropriation: \$4,026,591.23

DEPT. DIVISION	PROJECT OR FUND TO BE TRANSFERRED FROM		PROJECT OR FUND TO BE TRANSFERRED TO		TOTAL BUDGETED COST ALL FUNDS		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
	NUMBER:	DESCRIPTION	NUMBER:	DESCRIPTION	PRIOR	REVISED	
ETS 091	758	Income Tax Permanent Improvement Fund	230913	Telephone System Upgrades	1,000,000.00	1,036,000.00	36,000.00
	758	Income Tax Permanent Improvement Fund	220914	CHRIS Upgrades and Enhancements	25,000.00	193,382.69	168,382.69
	758	Income Tax Permanent Improvement Fund	230918	Lifecycle Asset Acquisition and Replacement	420,000.00	495,000.00	75,000.00
City Manager 101	050	General Fund	231038	Martin Luther King Jr. Monument	0.00	992,500.00	992,500.00
City Manager Budget and Evaluation 102	758	Income Tax Permanent Improvement Fund	231022	Budget Development and Document Publication System	500,000.00	650,000.00	150,000.00
Finance Treasury 134	758	Income Tax Permanent Improvement Fund	211305	Treasury - Cashier and License System	265,000.00	400,000.00	135,000.00
Community & Economic Dev. Housing Development 162	757	Miscellaneous Permanent Improvement Fund	221641	DCED Property Improvements	37,908.00	44,561.44	6,653.44
Community & Economic Dev. Economic Development 164	758	Income Tax Permanent Improvement Fund	231636	Development ROW Improvements	0.00	382,000.00	382,000.00
Recreation Support Services 199	871	Recreation Improvement Bond Fund	221915	Oakley Recreation Center	2,000,000.00	2,300,000.00	300,000.00
Parks Admin and Program Services 203	762	Urban Redevelopment Fund	222001	Smale Riverfront Park	1,500,000.00	2,798,566.94	1,298,566.94
Buildings & Inspections Prop. Maint. Code Enforcement 212	758	Income Tax Permanent Improvement Fund	232108	BuildingBlocks Code Enforcement Interface	0.00	27,000.00	27,000.00
Transportation & Engineering Engineering 233	858	Street Improvement Bond Fund	232312	Wall Stab. & Landslide Correction	712,000.00	817,488.16	105,488.16
Public Services - CFM 255	758	Income Tax Permanent Improvement Fund	232500	City Facility Renovation and Repairs	1,827,000.00	2,127,000.00	300,000.00
Motorized & Const. Equipment 981	758	Income Tax Permanent Improvement Fund	212527	Fire Department Fleet and Equipment	1,000,000.00	1,050,000.00	50,000.00

Section D.
Restricted Capital

Transfer and Appropriation: \$1,092,773.40

SCHEDULE OF TRANSFER

DEPT. DIVISION	PROJECT OR FUND TO BE TRANSFERRED FROM		PROJECT OR FUND TO BE TRANSFERRED TO		TOTAL BUDGETED COST ALL FUNDS		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
	NUMBER:	DESCRIPTION	NUMBER:	DESCRIPTION	PRIOR	REVISED	
Community & Economic Dev. Housing Development 162	761	Special Housing Permanent Improvement Fund	231602	Strategic Housing Initiatives Program	1,239,000.00	1,577,629.00	338,629.00
Parks Admin. & Program Services 203	430	Parks Private Endowment and Donations Fund	232028	System Wide Masonry Repairs	0.00	143,000.00	143,000.00
Transportation & Engineering Engineering 233	302	Income Tax - Infrastructure	232312	Wall Stab. & Landslide Correction	712,000.00	1,323,144.40	611,144.40

Return to Source: \$5,677,384.58

DEPT. DIVISION	PROJECT OR FUND TO BE TRANSFERRED FROM NUMBER: DESCRIPTION	PROJECT OR FUND TO BE TRANSFERRED TO NUMBER: DESCRIPTION	TOTAL BUDGETED COST ALL FUNDS		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
			PRIOR	REVISED	
Stormwater Management 311	184170 Flood Mitigation Program	846 Stormwater Improvement Bond Fund	602,000.00	330,155.27	271,844.73
	184182 Barrier Dam Electrical Safety Improvements	846 Stormwater Improvement Bond Fund	420,000.00	260,669.00	159,331.00
	194137 Stormwater Infrastructure Rehabilitation	107 Stormwater Management Fund	789,613.46	707,000.00	82,613.46
	194145 Flood Mitigation Program	846 Stormwater Improvement Bond Fund	1,260,000.00	970,145.40	289,854.60
	204124 Cincinnati Local Flood Protection Project	107 Stormwater Management Fund	2,928,000.00	2,615,000.00	313,000.00
	204136 West Fork Channel Rehabilitation	846 Stormwater Improvement Bond Fund	1,000,000.00	0.00	1,000,000.00
	204140 Duck Creek Channel Rehabilitation	846 Stormwater Improvement Bond Fund	500,000.00	0.00	500,000.00
	204146 Barrier Dam Crane Rehabilitation	846 Stormwater Improvement Bond Fund	1,150,000.00	842,500.00	307,500.00
	214101 Barrier Dam Storage Building	846 Stormwater Improvement Bond Fund	175,000.00	0.00	175,000.00
	214124 Cincinnati Local Flood Protection Project	107 Stormwater Management Fund	597,240.79	374,000.00	223,240.79
	214136 West Fork Channel Rehabilitation	846 Stormwater Improvement Bond Fund	1,000,000.00	0.00	1,000,000.00
	214137 Stormwater Infrastructure Rehabilitation	846 Stormwater Improvement Bond Fund	2,680,000.00	2,430,000.00	250,000.00
	214140 Duck Creek Channel Rehabilitation	846 Stormwater Improvement Bond Fund	1,000,000.00	0.00	1,000,000.00
	224143 Linear Asset Condition Assessment	846 Stormwater Improvement Bond Fund	1,200,000.00	1,095,000.00	105,000.00

Transfer and Appropriation: \$5,677,384.58

DEPT. DIVISION	PROJECT OR FUND TO BE TRANSFERRED FROM NUMBER: DESCRIPTION	PROJECT OR FUND TO BE TRANSFERRED TO NUMBER: DESCRIPTION	TOTAL BUDGETED COST ALL FUNDS		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
			PRIOR	REVISED	
Stormwater Management 311	846 Stormwater Improvement Bond Fund	184185 Stormwater Infrastructure Rehabilitation	3,050,000.00	3,481,175.73	431,175.73
	846 Stormwater Improvement Bond Fund	194137 Stormwater Infrastructure Rehabilitation	707,000.00	882,000.00	175,000.00
	846 Stormwater Improvement Bond Fund	204137 Stormwater Infrastructure Rehabilitation	1,650,000.00	3,150,000.00	1,500,000.00
	846 Stormwater Improvement Bond Fund	204124 Cincinnati Local Flood Protection Project	2,615,000.00	2,904,854.60	289,854.60
	846 Stormwater Improvement Bond Fund	204145 Flood Mitigation Program	950,000.00	1,257,500.00	307,500.00
	846 Stormwater Improvement Bond Fund	214101 Barrier Dam Storage Building	0.00	250,000.00	250,000.00
	846 Stormwater Improvement Bond Fund	214137 Stormwater Infrastructure Rehabilitation	2,680,000.00	4,680,000.00	2,000,000.00
	846 Stormwater Improvement Bond Fund	224124 Cincinnati Local Flood Protection Project	464,568.49	569,568.49	105,000.00
	107 Stormwater Management Fund	224101 Stormwater Fleet and Equipment	300,000.00	500,000.00	200,000.00
	107 Stormwater Management Fund	224143 Linear Asset Condition Assessment	1,095,000.00	1,200,000.00	105,000.00
	107 Stormwater Management Fund	234124 Cincinnati Local Flood Protection Project	2,100,000.00	2,256,240.79	156,240.79
107 Stormwater Management Fund	234137 Stormwater Infrastructure Rehabilitation	250,000.00	407,613.46	157,613.46	

Return to Source: \$24,000,000.00

DEPT. DIVISION	PROJECT OR FUND TO BE TRANSFERRED FROM NUMBER: DESCRIPTION	PROJECT OR FUND TO BE TRANSFERRED TO NUMBER: DESCRIPTION	TOTAL BUDGETED COST ALL FUNDS		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
			PRIOR	REVISED	
ETS 091	230901 Information Technology Equipment-GF	050 General Fund	8,700,000.00	3,000,000.00	5,700,000.00
	230900 Information Technology Software and Hardware-GF	050 General Fund	3,300,000.00	300,000.00	3,000,000.00
Recreation 199	231906 Recreation Facilities Renovation-GF	050 General Fund	3,000,000.00	1,800,000.00	1,200,000.00
Parks 203	232004 Park Infrastructure Rehabilitation-GF	050 General Fund	3,000,000.00	1,500,000.00	1,500,000.00
Transportation & Engineering Engineering 233	232329 Transportation Infrastructure -GF	050 General Fund	8,000,000.00	2,500,000.00	5,500,000.00
Public Services CFM 255	232519 Public Safety Facility Improvements-GF	050 General Fund	8,000,000.00	2,600,000.00	5,400,000.00
Health 261	232607 Health Facilities Renovation and Repairs - GF	050 General Fund	3,000,000.00	1,300,000.00	1,700,000.00

Transfer and Appropriation: \$24,000,000.00

DEPT. DIVISION	PROJECT OR FUND TO BE TRANSFERRED FROM NUMBER: DESCRIPTION	PROJECT OR FUND TO BE TRANSFERRED TO NUMBER: DESCRIPTION	TOTAL BUDGETED COST ALL FUNDS		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
			PRIOR	REVISED	
ETS 091	050 General Fund	230927 Highspeed/Broadband Access - GF	0.00	5,000,000.00	5,000,000.00
	050 General Fund	230928 Security Camera Upgrades - GF	0.00	700,000.00	700,000.00
	050 General Fund	230930 B&I Permit Software Upgrades - GF	0.00	1,000,000.00	1,000,000.00
	050 General Fund	230931 Data Center Infrastructure Replacements-GF	0.00	2,000,000.00	2,000,000.00
Recreation 199	050 General Fund	231918 Dyer Sprayground Improvements CBR - GF	0.00	1,200,000.00	1,200,000.00
Parks 203	050 General Fund	232029 California Woods - GF	0.00	500,000.00	500,000.00
	050 General Fund	232030 Daniel Drake Park Restoration - GF	0.00	500,000.00	500,000.00
	050 General Fund	232031 Urban Tree Canopy - GF	0.00	500,000.00	500,000.00
Transportation & Engineering Engineering 233	050 General Fund	232368 Street Rehabilitation - GF	0.00	4,000,000.00	4,000,000.00
	050 General Fund	232369 Hillside Stairway Rehabilitation - GF	0.00	1,500,000.00	1,500,000.00
Public Services CFM 255	050 General Fund	232545 Regional Target Gun Range - GF	0.00	2,000,000.00	2,000,000.00
	050 General Fund	232546 Fire Training Facility/Tower - GF	0.00	3,400,000.00	3,400,000.00
Health 261	050 General Fund	232609 Crest Smile Shoppe Relocation - GF	0.00	700,000.00	700,000.00
	050 General Fund	232610 Price Hill Health Center Improvements-GF	0.00	1,000,000.00	1,000,000.00

January 5, 2023

202202309

To: Mayor and Members of City Council
From: Sheryl M. M. Long, City Manager
Subject: **Ordinance Modifying CMC for 1.8% Earnings Tax Rate**

Transmitted herewith is an Ordinance captioned as follows:

MODIFYING Chapter 311 of the Cincinnati Municipal Code, “City of Cincinnati Income Tax,” by AMENDING Sections 311-3, “Purposes; Imposition of Tax; Tax Rates,” 311-7, “Allocation of Funds,” and 311-23, “Collection at Source; Withholding from Qualifying Wages,” to include changes to the City’s earnings tax rate to comply with Article VIII, Section 6c of the Charter of the City.

On March 17, 2020, voters approved a sales and use tax to provide a dedicated source of funding for the Metro bus system (SORTA Sales Tax Levy). The levy triggered an amendment to Article VIII, Section 6c of the City Charter to reduce the City’s earnings tax rate from 2.1% to 1.8%, effective October 1, 2020. This ordinance modifies Chapter 311 of the Cincinnati Municipal Code to align with the City Charter.

The Administration recommends passage of this Ordinance.

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

Attachment

MODIFYING Chapter 311 of the Cincinnati Municipal Code, “City of Cincinnati Income Tax,” by **AMENDING** Sections 311-3, “Purposes; Imposition of Tax; Tax Rates,” 311-7, “Allocation of Funds,” and 311-23, “Collection at Source; Withholding from Qualifying Wages,” to include changes to the City’s earnings tax rate to comply with Article VIII, Section 6c of the Charter of the City.

WHEREAS, on November 5, 2019, the voters of the City of Cincinnati approved an amendment to Section 6c of Article VIII, “Taxation and Finance,” of the Charter of the City providing that, in the event that the voters of Hamilton County approved a sales and use tax to provide a dedicated source of funding for the Metro bus system (“SORTA Sales Tax Levy”) at an election on or before November 3, 2020, the 0.3 percent public transit earnings tax would be eliminated so the overall City earnings tax rate would be reduced from 2.1 percent to 1.8 percent; and

WHEREAS, on March 17, 2020, the voters of Hamilton County approved the SORTA Sales Tax Levy; and

WHEREAS, the tax levied pursuant to the SORTA Sales Tax Levy became effective on October 1, 2020, and the 0.3 percent public transit earnings tax was eliminated effective October 2, 2020 pursuant to Article VIII, Section 6c of the Charter; and

WHEREAS, amendments to the Cincinnati Municipal Code are required in order to reflect the current City earnings tax established by Article VIII, Section 6c of the Charter; now, therefore,

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

Section 1. That Sections 311-3, “Purposes; Imposition of Tax; Tax Rates,” 311-7, “Allocation of Funds,” and 311-23, “Collection at Source; Withholding from Qualifying Wages,” of Chapter 311, “City of Cincinnati Income Tax,” of the Cincinnati Municipal Code are hereby amended to read as follows:

Sec. 311-3. - Purposes; Imposition of Tax; Tax Rates.

- (a) To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements of the City of Cincinnati, including the pledging and payment of tax revenues for the principal and interest on bonds and notes issued to finance permanent

improvements, and to provide public transit purposes generally and without limitation and including both capital and current operating expenses, there shall be, and is hereby, levied an annual tax, at the rate of ~~two percent~~ 1.7 percent (1.7%) per annum upon municipal taxable income as defined in Section 311-9-M2 of this chapter, subject to the provisions of Section 311-107 of this chapter. For tax years beginning prior to January 1, 2016, the tax imposed by this section on the net profits of an electric company, combined company or telephone company shall be subject to, and shall accord with, Ohio Revised Code Chapter 5745.

- (b) To provide funds for current operating expenses and permanent improvement purposes, including both direct and indirect cost (including the pledging and payment of tax revenues for the principal and interest on bonds and notes to finance permanent improvements) related to the construction, operation, equipment, maintenance and repair of the infrastructure of the city, including, but not limited to, streets, roads, thoroughfares, avenues, expressways, parkways, sidewalks, plazas, parks, recreation areas, grounds, ways, bridges, viaducts, tunnels, walls, structures, buildings, fixtures, traffic signals, street lighting and marking, landscaping, signage, telecommunications and information systems, there shall be, and is hereby levied on and after July 1, 1988, an annual tax at the rate of ~~one-tenth of one~~ 0.1 percent (0.1%) per annum, in addition to any other tax imposed by Chapter 311 pursuant to authority granted in the charter of the city, and subject to provisions of Section 311-5 and 311-107 herein, upon those categories of income specified in Section 311-9-M2, as amended.

Sec. 311-7. - Allocation of Funds.

- (a) The revenues collected under the provisions of Section 311-3(a) shall be deposited in, and allocated to, the "Undistributed Income Tax Fund." ~~and thereafter the revenue from the first 1.7 percent (1.7%) municipal income tax rate imposed under Section 311-3(a) shall be allocated to the Undistributed Income Tax Fund, and the revenues from the remaining three-tenths of 1 percent (0.3%) municipal income tax rate imposed under Section 311-3(a) shall be allocated to the Income Tax—Transit Fund.~~ Each year council shall appropriate from ~~said funds~~ the Undistributed Income Tax Fund the amount of money it determines necessary for current operating expenses and permanent improvements allocable to said funds; except that ~~from the Undistributed Income Tax Fund,~~ not less than ~~fifteen-hundredths of 1~~ 0.15 percent (0.15%) shall be used as required by the charter for the financing of permanent improvements, including the pledging of such tax revenue for payment of principal and interest on bonds and notes issued by the Municipality to finance permanent improvements.
- (b) The revenues collected pursuant to the imposition of tax in Section 311-3(b) shall be deposited into the "Undistributed Income Tax Fund" and shall thereafter be allocated to the "Income Tax—Infrastructure Fund." Each year, council shall appropriate from said funds the amount of money it determines necessary for current operating expenses and permanent improvements allocable to said fund in accordance with the purposes set forth in Section 311-3(b).

Sec. 311-23. - Collection at Source; Withholding from Qualifying Wages.

- (a)(i) Each employer, agent of an employer, or other payer located within, or doing business within, the Municipality who employs one or more persons on a qualifying wages basis shall withhold from each employee an amount equal to ~~2.1~~1.8 percent (~~2.1~~1.8 %) of the qualifying wages earned by the employee in the Municipality, except for qualifying wages for which withholding is not required under Section 311-27 of this chapter or under subsections (a)(iii) or (d) of this section. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.
- (1) An employer is required to deduct and withhold municipal income tax on tips and gratuities received by the employer's employees and constituting qualifying wages only to the extent that the tips and gratuities are paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.
 - (2) For tax years beginning prior to January 1, 2016, no person is required to deduct and withhold municipal income tax on the qualifying wages or other taxable income paid domestic servants employed exclusively in or about such person's residence. However, such domestic servants shall be responsible for filing municipal income tax returns and paying municipal income tax due on their qualifying wages.
- (ii) In addition to withholding the amounts required under subsection (a)(i) of this section, an employer, agent of an employer, or other payer may also deduct and withhold municipal income taxes at the request of an employee who is a resident of the Municipality. The tax commissioner shall consider any tax withheld by an employer at the request of an employee when such tax is not otherwise required to be withheld by this chapter to be tax required to be withheld and remitted for the purposes of this section.
- (iii) An employer, agent of an employer, or other payer is not required to withhold municipal income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.
- (b) An employer, agent of an employer, or other payer shall make a return and remit to the tax commissioner the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer, along with any report required by the tax commissioner to accompany such payment, according to the following schedule:

- (i) Any employer, agent of an employer, or other payer not required under subsections (b)(ii) or (b)(iii) of this section to make monthly or semimonthly payments of municipal income taxes required to be deducted and withheld shall make quarterly payments not later than the last day of the month following the end of each calendar quarter ending prior to January 1, 2016 and not later than the last day of the month following the end of each calendar quarter beginning on or after January 1, 2016.
- (ii)(1) Taxes required to be deducted and withheld during any calendar year ending prior to January 1, 2016 shall be remitted monthly to the tax commissioner if the total taxes deducted and withheld or required to be deducted and withheld in the preceding calendar year were more than \$3,600.00 or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded ~~three hundred dollars~~ (\$300) per month.
 - (2) Taxes required to be deducted and withheld during any calendar year beginning on or after January 1, 2016 shall be remitted monthly to the tax commissioner if the total taxes deducted and withheld or required to be deducted and withheld in the preceding calendar year were more than \$2,399.00 or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar quarter exceeded ~~two hundred dollars~~ (\$200) per month.
 - (3) Payment under subsection (b)(ii) of this section shall be made so that the payment is received by the tax commissioner not later than fifteen (15) days after the last day of each month.
- (iii) Beginning January 1, 2016, taxes required to be deducted and withheld shall be remitted semimonthly to the tax commissioner if the total taxes deducted and withheld or required to be deducted on behalf of the Municipality in the preceding calendar year were more than \$11,999.00, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the Municipality in any month of the preceding calendar year exceeded \$1,000. The payment under subsection (b)(iii) of this section shall be made so that the payment is received by the tax commissioner not later than one of the following:
 - (1) If the taxes were deducted and withheld or required to be deducted and withheld during the first fifteen (15) days of a month, the third (3rd) banking day after the fifteenth (15th) day of that month; or
 - (2) If the taxes were deducted and withheld or required to be deducted and withheld after the fifteenth (15th) day of a month and before the first (1st) day of the immediately following month, the third (3rd) banking day after the last day of that month.

- (iv) An employer, agent of an employer or other payer that is required by 26 USC 6302 and 26 CFR 31.6302-1, or any other federal statutes or regulations, to make payments electronically for the purpose of paying federal taxes withheld on payments to employees shall make payment by electronic funds transfer to the tax commissioner of all taxes deducted and withheld on behalf of the employee for remittance to the Municipality. The payment of tax by electronic funds transfer under this subsection does not affect an employer's, an agent's, or another payer's obligation to file any return as required under this Section 311-23. Once the threshold for remitting payment electronically for federal purposes has been met, any accrued municipal income tax withheld from employee qualifying wages earned within the Municipality shall be remitted to the Municipality at the same time that the federal tax withholding payment is due.
- (v) The tax commissioner shall adopt rules governing the remittance of withheld municipal income taxes by electronic funds transfer as required by this chapter. The tax commissioner may grant an exemption to an employer from the duty to make payment by electronic funds transfer upon application for such exemption by the employer and the employer's demonstration to the tax commissioner that the requirement to make payment by electronic funds transfer will impose a hardship upon the employer. The tax commissioner may implement means of acknowledging, upon request of a taxpayer, receipt of electronic tax remittances. The person requesting acknowledgement shall pay the cost of acknowledging receipt of electronic remittances.
- (vi) An employer, agent of an employer, or other payer shall make and file a return showing the amount of municipal income taxes withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the tax commissioner on a form or forms prescribed by or acceptable to the tax commissioner and subject to the rules and regulations prescribed therefore by the tax commissioner. An employer may report the amount of municipal income tax withheld from qualifying wages paid on or after January 1, 2007, and may remit such amounts, by using the Ohio business gateway. A return filed by an employer, agent, or other payer under this division shall be accepted by the Municipality as the return required of an employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.
- (c)(i) An employee is not relieved from liability for municipal income tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this Section 311-23 or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.
- (ii) The failure of an employer, agent of an employer, or other payer to remit to the Municipality the municipal income tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.
- (d) Compensation deferred before June 26, 2003, is not subject to any municipal corporation income tax or municipal income tax withholding requirement to the extent

the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

- (e) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the Municipality until such time as the withheld amount is remitted to the tax commissioner.
- (f) All officers, members, managers, employees, trustees of the employer, agents of an employer, or other payers with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be jointly and severally personally liable for a failure to file a report or pay the tax due as required by this section. For tax years beginning prior to January 1, 2016, such person shall also be jointly and severally personally liable for any related interest and penalties and are also liable under the provisions of Section 311-999. The dissolution of an employer, agent of an employer, or other payer does not discharge an officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.
- (g) A failure to file any return under this section may result in interest and civil penalties pursuant to Section 311-73 and Section 311-75 of this chapter.

Section 2. That existing Sections 311-3, "Purposes; Imposition of Tax; Tax Rates," 311-7, "Allocation of Funds," and 311-23, "Collection at Source; Withholding from Qualifying Wages," of Chapter 311, "City of Cincinnati Income Tax," of the Cincinnati Municipal Code are hereby repealed.

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

Passed: _____, 2023

Aftab Pureval, Mayor

Attest: _____
Clerk

New language underscored. Deleted language indicated by strikethrough.