

September 23, 2020

**To:** Mayor and Members of City Council

**From:** Paula Boggs Muething, Interim City Manager *PBM* 202001583

**Subject: Emergency Ordinance - FY 2020 Year-End Report  
Recommended Transfers and Appropriations**

Attached is an Emergency Ordinance captioned:

**AUTHORIZING** the transfer of the sum of \$2,729,245 from the unappropriated surplus of General Fund 050 to the unappropriated surplus of Working Capital Reserve Fund 754 for the purpose of increasing the City's working capital reserve; **AUTHORIZING** the transfer of the sum of \$2,811,948 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2585, "Economic Downturn Reserve," for the purpose of increasing the City's emergency reserve to 5.0% of FY 2020 General Fund revenues; **AUTHORIZING** the transfer of the sum of \$5,676,785 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2580, "Reserve for Weather Events, Other Emergency and One-Time Needs," for the purpose of providing resources for unanticipated emergencies including those caused by unusual weather events, in order to increase the City's reserve for this purpose to 2.0% of FY 2020 General Fund revenues; **AUTHORIZING** the appropriation of the sum of \$700,000 from the unappropriated surplus of the General Fund 050 to the Cincinnati Police Department's General Fund personnel operating budget account no. 050x222x7100 for the purpose of funding police visibility overtime as part of the City's violence reduction initiatives; **AUTHORIZING** the appropriation of the sum of \$100,000 from the unappropriated surplus of the General Fund 050 to the Law Department's General Fund personnel operating budget account no. 050x111x7100 for the purpose of funding an additional prosecuting attorney as part of the City's violence reduction initiatives; **AUTHORIZING** the appropriation of the sum of \$200,000 from the unappropriated surplus of the General Fund 050 to the City Manager's Office's General Fund non-personnel operating budget account no. 050x101x7200 for the purpose of funding a Safety Coordinators/Organizers Program as part of the City's violence reduction initiatives; **AUTHORIZING** the appropriation of the sum of \$330,000 from the unappropriated surplus of the General Fund 050 to the Cincinnati Police Department's General Fund non-personnel operating budget account no. 050x222x7400 for the purpose of funding tuition reimbursement expenses for sworn officers; **AUTHORIZING** the appropriation of the sum of \$100,000 from the unappropriated surplus

of the General Fund 050 to the Tuition Reimbursement General Fund Non-Departmental non-personnel operating budget account no. 050x928x7400 for the purpose of funding tuition reimbursement expenses for General Fund employees; AUTHORIZING the appropriation of the sum of \$100,000 from the unappropriated surplus of General Fund 050 to the Law Department's non-personnel operating budget account no. 050x111x7200, for the purpose of providing funding for costs associated with the creation of the Housing Court; AUTHORIZING the appropriation of the sum of \$40,000 from the unappropriated surplus of the General Fund 050 to the Department of Finance's General Fund non-personnel operating budget account no. 050x131x7200 for the purpose of providing funding for contractual services related to increasing compliance with the City's Short-Term Rental Excise Tax; AUTHORIZING the transfer of the sum of \$339,245 from the unappropriated surplus of the General Fund 050 to the unappropriated surplus of Cincinnati Health District Fund 416; AUTHORIZING the appropriation of the sum of \$339,245 from the unappropriated surplus of Cincinnati Health District Fund 416 to the Cincinnati Health Department's Cincinnati Health District Fund non-personnel operating budget account no. 416x263x7200 for the purpose of providing funding for COVID-19 related expenses including the cost of contact tracers and testing; AUTHORIZING the appropriation of the sum of \$95,000 from the unappropriated surplus of General Fund 050 to the Department of Recreation's General Fund non-personnel operating budget account no. 050x199x7200 for the purpose of providing funding to upgrade WIFI access at Recreation Centers to allow students to attend school virtually; AUTHORIZING the appropriation of the sum of \$50,000 from the unappropriated surplus of General Fund 050 to the City Manager's Office's General Fund non-personnel operating budget account no. 050x101x7200 for the purpose of replacing CitiCable's Video Playback System; REVISING the Classification and Salary Range Schedule for all employment classifications in Divisions 0, 5, 7 (LAW), 8, and 9 of Chapter 307 of the Cincinnati Municipal Code to reflect the new Classification and Salary Range Schedule for said classifications and to provide for a cost-of-living ("COLA") adjustment of 2.0% effective October 4, 2020; AUTHORIZING the appropriation of the sum of \$596,570 from the unappropriated surplus of General Fund 050 to various General Fund personnel operating budget accounts according to the attached Schedule of Transfer for the purpose of restoring merit pay for FY 2021 for non-represented employees and providing for a 2.0% COLA adjustment for non-represented employees effective October 4, 2020; AUTHORIZING the transfer of the sum of \$78,430 from the unappropriated surplus of General Fund 050 to the unappropriated surplus of Cincinnati Health District Fund 416; AUTHORIZING the transfer and appropriation of the sum of \$78,430 from the unappropriated surplus of Cincinnati Health District Fund 416 to the

Cincinnati Health Department's Cincinnati Health District Fund personnel operating budget accounts according to the attached Schedule of Transfer for the purpose of restoring merit pay for FY 2021 for non-represented employees and providing for a 2.0% COLA adjustment for non-represented employees effective October 4, 2020; and further AUTHORIZING the appropriation of the sum of \$278,050 from the unappropriated surplus of the various Restricted Funds to personnel operating budget accounts of the various Restricted Funds according to the attached Schedule of Transfer for the purpose of restoring merit pay for non-represented employees and providing for a 2.0% COLA adjustment for non-represented employees effective October 4, 2020.

This Emergency Ordinance would authorize the various transfers and appropriations as recommended in the FY 2020 Carryover to FY 2021 Report Item #202001445 which includes the following transfers and appropriations:

**Application of FY 2020 Carryover Balance**

<b>Cash Basis Carryover Balance FY 2020</b>	\$	20,310,440
 <b>Uses of Carryover Balance</b>		
<b>Application of Stabilization Funds Policy:</b>		
Less General Fund Carryover Balance (1.5% of operating revenue )	\$	6,363,217
 Less Transfers to Reserve Accounts:		
General Fund Contingency Account (2.00% of operating revenue)	\$	5,676,785
Economic Downturn Reserve (pledged for short-term note)	\$	2,500,000
Economic Downturn Reserve (additional waterfall amount)	\$	311,948
Economic Downturn Reserve Total (1.43% of operating revenue)	\$	2,811,948
Working Capital Reserve (8.36% of operating revenue)	\$	2,729,245
Total Reserve Transfer from Stabilization Funds Policy	\$	11,217,978
<b>Carryover Balance Less Total Applied to Stabilization Funds Policy</b>	<b>\$</b>	<b>2,729,245</b>
 Less One-Time Uses:		
Police Violence Reduction Initiatives	\$	1,000,000
Tuition Reimbursement	\$	430,000
Merits and COLAs	\$	675,000
Short Term Rental Contract	\$	40,000
Housing Court Startup	\$	100,000
COVID-19 Costs Health	\$	339,245
COVID-19 Costs Recreation	\$	95,000
CitiCable Video Playback System	\$	50,000
<b>Balance Available</b>	<b>\$</b>	<b>-</b>

Additional information regarding the overview of the City of Cincinnati's financial condition for the fiscal year (FY) ending June 30, 2020 can be found in the Department of Finance Reports for the Fiscal Year Ended June 30, 2020 (unaudited) Item #202001447.

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

The Administration recommends passage of this Emergency Ordinance.

cc: Christopher A. Bigham, Assistant City Manager  
Karen Alder, Finance Director

Attachments