

EMERGENCY

City of Cincinnati

CMZ/B

AWB

An Ordinance No. _____

- 2021

PROVIDING for potential income tax refund claims for calendar year 2021 based on state legislation authorizing such refund claims for taxpayers whose employers withheld municipal income tax for the City of Cincinnati even though the underlying income may not be taxable by the City of Cincinnati due to work location during calendar year 2021 by notwithstanding the provisions of Sections 14, 15, and 16 of Ordinance No. 0213-2019, which amended the policy of managing the Stabilization Funds for the City of Cincinnati and established the Waterfall Funding Mechanism for funding the Stabilization Funds, to establish a new balance sheet reserve account no. 050x3421, "Income Tax Reserve for Refunds," within the General Fund 050 and to authorize the transfer of funds to the newly established "Income Tax Reserve for Refunds" balance sheet reserve account; **AUTHORIZING** the transfer of the sum of \$50,015,389 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x3421, "Income Tax Reserve for Refunds," for the purpose of providing resources for income tax refunds to taxpayers whose employers withheld municipal income tax for the City of Cincinnati even though the underlying income may not be taxable by the City of Cincinnati due to work location during calendar year 2021; **AUTHORIZING** the transfer of the sum of \$3,162,738 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 \$3,258,579 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; **AUTHORIZING** the transfer of the sum of \$4,397,435 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; **AUTHORIZING** the appropriation of the sum of \$1,062,737 from the unappropriated surplus of General Fund 050 to the various General Fund operating budget accounts according to the attached Section A of the General Fund Operating Budget Schedule of Appropriation for the purpose of providing funds for: the Department of Human Resources for sworn testing (\$45,237) and the HR Centralization Initiative (\$102,500); the Department of Parks for a mower and other maintenance equipment (\$22,000); the Cincinnati Police Department for records management software to be used in conjunction with the Law Department (\$85,000); the City Manager's Office for leveraged support to the Chamber of Commerce – Immigration Center Partnership (COMPASS) (\$50,000), funding for the Manager's Advisory Group (MAG) for a Youth Violence Reduction Initiative (\$200,000), funding for the Cincinnati Citizens Respect Our Witnesses (CCROW) program (\$208,000), and funding for Equitas Health for a Mobile Outreach Vehicle (MOVE) to provide for the health care needs of those living with HIV or at risk of HIV transmission (\$100,000); and the Department of Public Services for a safe and clean neighborhood fund (\$250,000); **AUTHORIZING** the transfer and return to source Fund 758 of the sum of \$525,000 from various capital improvement program project accounts according to the attached Section A of the Capital Budget Schedule of Transfer for the purpose of realigning the expenditures sought within the various scopes of work associated

with certain projects to utilize operating budget resources as opposed to capital resources; ESTABLISHING new capital improvement program project account no. 980x164x221616, "King Records Building Restoration," for the purpose of providing resources to preserve, restore, and renovate the former King Records building in the Evanston neighborhood; AUTHORIZING the transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of General Fund 050 and Income Tax Capital Fund 758 to new capital improvement program project account no. 980x164x221616, "King Records Building Restoration," for the purpose of providing resources to preserve, restore, and renovate the former King Records building in the Evanston neighborhood according to the attached Section B of the Capital Budget Schedule of Transfer; DECLARING expenditures from capital improvement program project account no. 980x164x221616, "King Records Building Restoration," to be for a public purpose; AUTHORIZING the appropriation of the sum of \$525,000 from the unappropriated surplus of General Fund 050 to the various General Fund operating budget accounts according to the attached Section B of the General Fund Operating Budget Schedule of Appropriation for the purpose of realigning the expenditures sought within the various scopes of work associated with certain projects to utilize operating budget resources instead of capital resources; ESTABLISHING new capital improvement program project account no. 980x164x221606, "Cincinnati Contemporary Arts Center," for the purpose of providing resources to renovate the 6th floor Creativity Center at the Contemporary Arts Center; AUTHORIZING the transfer and appropriation of the sum of \$100,000 from the unappropriated surplus of General Fund 050 to new capital improvement program project account no. 980x164x221606, "Cincinnati Contemporary Arts Center," for the purpose of providing resources to renovate the 6th floor Creativity Center at the Contemporary Arts Center; DECLARING expenditures from capital improvement program project account no. 980x164x221606, "Cincinnati Contemporary Arts Center," to be for a public purpose; ESTABLISHING new capital improvement program project account no. 980x232x222353, "Central Parkway Streetscape," for the purpose of providing resources for the design and construction of streetscape improvements on Central Parkway in the area of the FC Cincinnati stadium; AUTHORIZING the transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of the General Fund to new capital improvement program project account 980x232x222353, "Central Parkway Streetscape," for the purpose of providing resources for the design and construction of streetscape improvements on Central Parkway in the area of the FC Cincinnati stadium; ESTABLISHING new capital improvement program project account no. 980x203x222009, "Freedom Center Park," for the purpose of providing resources for the design and construction of improvements to the park located adjacent to the Freedom Center; AUTHORIZING the transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of Downtown South/Riverfront Equivalent Fund 481 to new capital improvement program project account no. 980x203x222009, "Freedom Center Park," for the purpose of providing resources for Freedom Center Park at the Banks; and DECLARING expenditures from capital improvement program project account no. 980x203x222009, "Freedom Center Park," to be for a public purpose and to constitute a "Public Infrastructure Improvement" (as defined in Section 5709.40(A)(8) of the Ohio Revised Code), that will benefit and/or serve the District 2-Downtown South/Riverfront District Incentive District, subject to compliance with Ohio Revised Code Sections 5709.40 through 5709.43.

WHEREAS, Council wishes to establish a new balance sheet reserve account within the General Fund, "Income Tax Reserve for Refunds," to be used to set aside funds to provide

resources for income tax refunds to taxpayers whose employers withheld municipal income tax for the City of Cincinnati even though the underlying income may not be taxable by the City of Cincinnati due to work location during calendar year 2021; and

WHEREAS, in 2015, City Council adopted a Stabilization Funds Policy to define appropriate funding for the City's various reserve funds, with such policy being later revised in 2019; and

WHEREAS, in accordance with the terms of the Stabilization Funds Policy, the Administration recommends transferring funds into the Working Capital Reserve Fund and into two separate balance sheet reserve accounts: "Economic Downturn Reserve" and "Reserve for Weather Events, Other Emergency and One-Time Needs"; and

WHEREAS, Council wishes to authorize an appropriation to the Department of Human Resources in the amount of \$45,237 to provide funding for promotional exams for sworn personnel; and

WHEREAS, Council wishes to authorize an appropriation to the Department of Human Resources in the amount of \$102,500 to provide funding for the HR Centralization initiative; and

WHEREAS, Council wishes to authorize an appropriation to the Department of Parks in the amount of \$22,000 to provide funding for a mower and other maintenance equipment; and

WHEREAS, Council wishes to authorize an appropriation to the Cincinnati Police Department in the amount of \$85,000 for records management software to be utilized in conjunction with the Law Department to better track and manage public records requests; and

WHEREAS, Council wishes to authorize an appropriation to the City Manager's Office to provide funding for the Chamber of Commerce – Immigration Center Partnership (COMPASS) in the amount of \$50,000, for the Manager's Advisory Group (MAG) Youth Violence Reduction Initiative in the amount of \$200,000, for Equitas Health for a Mobile Outreach Vehicle (MOVE) Initiative in the amount of \$100,000, and for the Cincinnati Citizens Respect Our Witnesses (CCROW) program in the amount of \$208,000; and

WHEREAS, Council wishes to authorize an appropriation to the Department of Public Services in the amount of \$250,000 to provide funding for a safe and clean neighborhood fund; and

WHEREAS, Council wishes to transfer and return to source Fund 758 the sum of \$525,000 from various capital improvement program project accounts according to the attached Section A of the Capital Budget Schedule of Transfer for the purpose of realigning the expenditures sought within the various scopes of work associated with certain projects to utilize operating budget resources instead of capital resources; and

WHEREAS, Council wishes to authorize the transfer and appropriation of \$1,000,000 from General Fund 050 and Income Tax Capital Fund 758 to a newly established capital improvement

program project account to provide funding to preserve, restore, and renovate the former King Records building in the Evanston neighborhood; and

WHEREAS, Council wishes to authorize appropriations to various departments in the amount of \$525,000 to provide funding according to the attached Section B of the Operating Budget Schedule of Appropriation for the purpose of realigning the expenditures sought within the various scopes of work associated with certain projects to utilize operating budget resources instead of capital resources; and

WHEREAS, Council wishes to authorize the transfer and appropriation of \$100,000 to a newly established capital improvement program project account to provide funding for the Cincinnati Contemporary Arts Center for the purpose of providing resources to renovate the 6th floor Creativity Center; and

WHEREAS, Council wishes to authorize the transfer and appropriation of the sum of \$1,000,000 to a newly established capital improvement program project account to provide funding for the design and construction of streetscape improvements on Central Parkway in the area of the FC Cincinnati stadium; and

WHEREAS, Council wishes to authorize the transfer and appropriation of the sum of \$1,000,000 to a newly established capital improvement program project account to provide funding for Freedom Center Park at the Banks; now, therefore,

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

Section 1. That a new balance sheet reserve account no. 050x3421, "Income Tax Reserve for Refunds," is established within the General Fund 050 to be used to set aside funds to provide resources for income tax refunds to taxpayers whose employers withheld municipal income tax for the City of Cincinnati even though the underlying income may not be taxable by the City of Cincinnati due to work location during calendar year 2021.

Section 2. That, notwithstanding the Waterfall Funding Mechanism authorized in Sections 14, 15, and 16 of Ordinance No. 0213-2019, the transfer of funds to the newly established "Income Tax Reserve for Refunds," balance sheet reserve account shall occur prior to the application of the Waterfall Funding Mechanism.

Section 3. That the sum of \$50,015,389 is hereby transferred from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x3421, "Income Tax Reserve

for Refunds,” for the purpose of providing resources for income tax refunds to taxpayers whose employers withheld municipal income tax for the City of Cincinnati even though the underlying income may not be taxable by the City of Cincinnati due to work location during calendar year 2021.

Section 4. That the sum of \$3,162,738 is hereby transferred 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.

Section 5. That the sum of \$3,258,579 is hereby transferred from the unappropriated surplus of General Fund 050 to the balance sheet reserve account no. 050x2585, “Economic Downturn Reserve,” for the purpose of increasing the City’s emergency reserve.

Section 6. That the sum of \$4,397,435 is hereby transferred from the unappropriated surplus of General Fund 050 to the 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.

Section 7. That the sum of \$1,062,737 is hereby appropriated from the unappropriated surplus of General Fund 050 to the various General Fund operating budget accounts according to the attached Section A of the General Fund Operating Budget Schedule of Appropriation for the purpose of providing funds for the following: the Department of Human Resources for sworn testing (\$45,237) and the HR Centralization Initiative (\$102,500); the Department of Parks for a mower and other maintenance equipment (\$22,000); the Cincinnati Police Department for records management software to be used in conjunction with the Law Department (\$85,000); the City Manager’s Office for leveraged support to the Chamber of Commerce – Immigration Center

Partnership (COMPASS) (\$50,000), funding for the Manager's Advisory Group (MAG) Youth Violence Reduction Initiative (\$200,000), funding for Equitas Health for a Mobile Outreach Vehicle (MOVE) Initiative (\$100,000), and funding for the Cincinnati Citizens Respect Our Witnesses (CCROW) program (\$208,000); and the Department of Public Services for a safe and clean neighborhood fund (\$250,000).

Section 8. That the transfer and return to source Fund 758 of the sum of \$525,000 from various capital improvement program project accounts is hereby authorized for the purpose of realigning the expenditures sought within the various scopes of work associated with certain projects to utilize operating budget resources instead of capital resources, according to Section A of the attached Capital Budget Schedule of Transfer.

Section 9. That the sum of \$525,000 is hereby appropriated from the unappropriated surplus of the General Fund to various General Fund operating budget accounts for the purpose of providing funds for the purpose of realigning the expenditures sought within the various scopes of work associated with certain projects to utilize operating budget resources instead of capital resources according to Section B of the attached General Fund Operating Budget Schedule of Appropriation.

Section 10. That the Director of Finance is authorized to establish new capital improvement program project account no. 980x164x221616, "King Records Building Restoration," for the purpose of providing resources to preserve, restore, and renovate the former King Records building in the Evanston neighborhood.

Section 11. That the transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of the General Fund and the Income Tax Permanent Improvement Fund 758 to new capital improvement program project account no. 980x164x221616, "King Records

Building Restoration,” is hereby authorized for the purpose of providing resources to preserve, restore, and renovate the former King Records building in the Evanston neighborhood, according to Section B of the attached Capital Budget Schedule of Transfer.

Section 12. That the “King Records Building Restoration” capital improvement program project is hereby declared to serve a public purpose because the project will preserve a historic building that formerly served as the headquarters for the King Records music label, which played a significant role in Cincinnati’s cultural and artistic past, and the project will increase neighborhood vitality and foster local improvements and investment for the citizens of Cincinnati to enjoy.

Section 13. That the Director of Finance is authorized to establish new capital improvement program project account no. 980x164x221606, “Cincinnati Contemporary Arts Center,” for the purpose of providing resources to renovate the 6th floor Creativity Center at the Contemporary Arts Center.

Section 14. That the transfer and appropriation of the sum of \$100,000 from the unappropriated surplus of the General Fund to new capital improvement program project account no. 980x164x221606, “Cincinnati Contemporary Arts Center,” is hereby authorized for the purpose of providing resources to renovate the 6th floor Creativity Center at the Contemporary Arts Center.

Section 15. That the “Cincinnati Contemporary Arts Center” capital improvement program project is hereby declared to serve a public purpose because the project will increase neighborhood vitality and foster local improvements and investment for the citizens of Cincinnati to enjoy.

Section 16. That the Director of Finance is authorized to establish new capital improvement program project account no. 980x232x222353, “Central Parkway Streetscape,” for the purpose of

providing resources for the design and construction of streetscape improvements on Central Parkway in the area of the FC Cincinnati stadium.

Section 17. That the transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of the General Fund to new capital improvement program project account no. 980x233x222353, "Central Parkway Streetscape," is hereby authorized for the purpose of providing resources for the design and construction of streetscape improvements on Central Parkway in the area of the FC Cincinnati stadium.

Section 18. That the Director of Finance is authorized to establish new capital improvement program project account no. 980x203x222009, "Freedom Center Park," for the purpose of providing resources for the design and construction of improvements to the park to be constructed near the Freedom Center.

Section 19. That the transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of Downtown South/Riverfront Equivalent Fund 481 to new capital improvement program project account no. 980x203x222009, "Freedom Center Park," is hereby authorized for the purpose of providing resources for Freedom Center Park at the Banks.

Section 20. That Council hereby declares that the "Freedom Center Park" capital improvement program project (a) constitutes a Public Infrastructure Improvement (as defined in Section 5709.40(A)(8) of the Ohio Revised Code) that will benefit and/or serve the District 2-Downtown South/Riverfront District Incentive District, subject to compliance with Ohio Revised Code Sections 5709.40 through 5709.43; and (b) serves a public purpose because the project will increase neighborhood vitality and foster local improvements and investment for the citizens of Cincinnati to enjoy.

Section 21. That the appropriate City officers are hereby authorized to do all things necessary and proper to implement the provisions of Sections 1 through 20 herein.

Section 22. 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 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.

Passed: _____, 2021

John Cranley, Mayor

Attest: _____
Clerk

Section A. SCHEDULE OF TRANSFER

Return to Source: \$525,000.00

Section 1.
Page 1 of 1.

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	
City Manager Environment & Sustainability 104	171002	Center Hill Gas & Leachate	758	Income Tax Permanent Improvement Fund	116,800.00	115,713.93	1,086.07
	191002	Center Hill Gas & Leachate	758	Income Tax Permanent Improvement Fund	80,500.00	53,875.15	26,624.85
	201002	Center Hill Gas & Leachate	758	Income Tax Permanent Improvement Fund	45,000.00	0.00	45,000.00
	171012	Emergency Environmental Cleanup/UST	758	Income Tax Permanent Improvement Fund	10,000.00	9,947.75	52.25
	181012	Emergency Environmental Cleanup/UST	758	Income Tax Permanent Improvement Fund	10,000.00	9,857.18	142.82
	191012	Emergency Environmental Cleanup/UST	758	Income Tax Permanent Improvement Fund	10,000.00	8,452.60	1,547.40
	201012	Emergency Environmental Cleanup/UST	758	Income Tax Permanent Improvement Fund	10,000.00	6,556.35	3,443.65
	191001	Regulatory Compliance & Energy Conservation	758	Income Tax Permanent Improvement Fund	38,224.21	16,441.90	21,782.31
	201001	Regulatory Compliance & Energy Conservation	758	Income Tax Permanent Improvement Fund	20,000.00	0.00	20,000.00
	Community & Economic Dev. Economic Dev. 164	201611	Retail/Commercial Opportunities	758	Income Tax Permanent Improvement Fund	500,000.00	357,103.50
211605		Tax Incentive/Enterprise Zone	758	Income Tax Permanent Improvement Fund	100,000.00	71,464.03	28,535.97
221605		Tax Incentive/Enterprise Zone	758	Income Tax Permanent Improvement Fund	102,000.00	0.00	102,000.00
City Planning & Engagement 171	211700	Neighborhood Studies	758	Income Tax Permanent Improvement Fund	45,000.00	6,691.12	38,308.88
	221700	Neighborhood Studies	758	Income Tax Permanent Improvement Fund	49,000.00	45,302.49	3,697.51
Transportation & Engineering Director 231	212335	Information Systems Acquisition	758	Income Tax Permanent Improvement Fund	75,000.00	66,118.21	8,881.79
	222335	Information Systems Acquisition	758	Income Tax Permanent Improvement Fund	81,000.00	0.00	81,000.00

Section B. SCHEDULE OF TRANSFER

Reprogram: \$1,000,000.00

Section 2.
Page 1 of 1.

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 Dev. 164	758	Income Tax Permanent Improvement Fund	221616	King Records Building Restoration	0.00	525,000.00	525,000.00
	050	General Fund	221616	King Records Building Restoration	525,000.00	1,000,000.00	475,000.00

SCHEDULE OF APPROPRIATION

Section A: FY 2021 CLOSEOUT ORDINANCE

Fund 050 General Fund

<i>REDUCTIONS</i>				<i>INCREASES</i>					
	Fund	Agency	Unit	Appropriation \$ Amount		Fund	Agency	Unit	Appropriation \$ Amount
SUPPLEMENTAL APPROPRIATIONS					SUPPLEMENTAL APPROPRIATIONS				
SOURCE ACCOUNTS					USE ACCOUNTS				
UNAPPROPRIATED SURPLUS - GENERAL FUND	050			1,062,737	DEPARTMENT OF HUMAN RESOURCES				
					WORKFORCE MANAGEMENT	050	121	7200	45,237
					WORKFORCE MANAGEMENT	050	121	7100	102,500
					OFFICE OF THE CITY MANAGER				
					CITY MANAGER'S OFFICE	050	101	7100	208,000
					CITY MANAGER'S OFFICE	050	101	7200	200,000
					CITY MANAGER'S OFFICE	050	101	7400	150,000
					DEPARTMENT OF PARKS				
					OPERATIONS	050	202	7600	22,000
					CINCINNATI POLICE DEPARTMENT				
					SUPPORT BUREAU	050	226	7200	85,000
					DEPARTMENT OF PUBLIC SERVICES				
					NEIGHBORHOOD OPERATIONS	050	253	7200	250,000
TOTAL FUND 050 REDUCTIONS				1,062,737	TOTAL FUND 050 INCREASES				1,062,737

SCHEDULE OF APPROPRIATION

Section B: FY 2021 CLOSEOUT ORDINANCE (CAPITAL REALIGNMENT)

Fund 050 General Fund

<i>REDUCTIONS</i>			<i>INCREASES</i>		
Fund	Agency	Appropriation Unit \$ Amount	Fund	Agency	Appropriation Unit \$ Amount
SUPPLEMENTAL APPROPRIATIONS			SUPPLEMENTAL APPROPRIATIONS		
SOURCE ACCOUNTS			USE ACCOUNTS		
UNAPPROPRIATED SURPLUS - GENERAL FUND	050	525,000	OFFICE OF THE CITY MANAGER		
			OFFICE OF ENVIRONMENT AND SUSTAINABILITY	050 104	7200 99,700
			OFFICE OF ENVIRONMENT AND SUSTAINABILITY	050 104	7400 20,000
			DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT		
			ECONOMIC DEVELOPMENT	050 164	7100 130,500
			ECONOMIC DEVELOPMENT	050 164	7200 142,900
			CITY PLANNING AND ENGAGEMENT		
			CITY PLANNING	050 171	7100 42,000
			TRANSPORTATION AND ENGINEERING		
			OFFICE OF THE DIRECTOR	050 231	7300 29,900
			OFFICE OF THE DIRECTOR	050 231	7400 60,000
TOTAL FUND 050 REDUCTIONS			TOTAL FUND 050 INCREASES		
		525,000			525,000