

June 9, 2021

To: Mayor and Members of City Council

From: Paula Boggs Muething, City Manager *CB for PBM*

202102151

Subject: Request for Emergency Ordinance – FY 2022 Restricted Funds Operating Budget

Attached is an Emergency Ordinance captioned:

PROVIDING for the appropriation for the current expenses and other expenditures of the Restricted Revenue Funds of the City of Cincinnati in the total amount of \$497,788,710, specifically from the Water Works Fund; the Parking System Facilities Fund; the Convention Center Fund; the General Aviation Fund; the Municipal Golf Fund; the Stormwater Management Fund; the Bond Retirement Fund; the Street Construction, Maintenance and Repair Fund; the Income Tax-Infrastructure Fund; the Parking Meter Fund; the Municipal Motor Vehicle License Tax Fund; the Sawyer Point Fund; the Recreation Special Activities Fund; the Cincinnati Riverfront Park Fund; the Hazard Abatement Fund; the Bond Hill Roselawn Stabilization & Revitalization Operations Fund; the 9-1-1 Cell Phone Fees Fund; the Safe and Clean Fund; the Community Health Center Activities Fund; the Cincinnati Health District Fund; the Cincinnati Area Geographic Information System (CAGIS) Fund; and the County Law Enforcement Applied Regionally (CLEAR) Fund for operating requirements, capital outlay, and debt service for the fiscal year beginning July 1, 2021 and ending June 30, 2022; **AUTHORIZING** the transfer of the sum of \$13,190 from the unappropriated surplus of the Convention Center Fund to the unappropriated surplus of the Bond Retirement Fund for the purpose of paying the City's FY 2022 General Fund Debt Service obligations related to bonds issued to fund Public Building Improvement Bonds for the purpose of energy improvements; **AUTHORIZING** the transfer of the sum of \$900 from the unappropriated surplus of the General Aviation Fund to the unappropriated surplus of the Bond Retirement Fund for the purpose of paying the City's FY 2022 General Fund Debt Service obligations related to bonds issued to fund Public Building Improvement Bonds for the purpose of energy improvements; **AUTHORIZING** the transfer of the sum of \$109,920 from the unappropriated surplus of the Street Construction, Maintenance and Repair Fund to the unappropriated surplus of the Bond Retirement Fund for the purpose of paying the City's FY 2022 General Fund Debt Service obligations related to bonds issued to fund Public Building Improvement Bonds for the purpose of energy improvements in the amount of \$62,410 and the Early Retirement Incentive Program in the amount of \$47,510; **AUTHORIZING** the transfer of the sum of \$872,800 from the unappropriated surplus of the Income Tax-Infrastructure Fund to the unappropriated surplus of the Bond Retirement

Fund for the purpose of paying the City's FY 2022 General Fund Debt Service obligations related to bonds issued to fund Public Building Improvement Bonds in the amount of \$684,870 and the Early Retirement Incentive Program in the amount of \$187,930; AUTHORIZING the transfer of the sum of \$38,560 from the unappropriated surplus of the Municipal Motor Vehicle License Tax Fund to the unappropriated surplus of the Bond Retirement Fund for the purpose of paying the City's FY 2022 General Fund Debt Service obligations related to bonds issued to fund Public Building Improvement Bonds in the amount of \$3,735 and the Early Retirement Incentive Program in the amount of \$34,825; AUTHORIZING the transfer of the sum of \$19,430 from the unappropriated surplus of the County Law Enforcement Applied Regionally (CLEAR) Fund to the unappropriated surplus of the Bond Retirement Fund for the purpose of paying the City's FY 2022 General Fund Debt Service obligations related to bonds issued to fund the Early Retirement Incentive Program; AUTHORIZING the transfer of the sum of \$200,000 from the unappropriated surplus of General Aviation Fund 104 to reserve account no. 104x3444, "FAA/ODOT Local Match – Reserve for Capital Projects," for the purpose of holding resources needed to fulfill local match requirements for future capital improvements financed with FAA/ODOT Airport Grants awarded to Lunken Airport; and AUTHORIZING the transfer of the sum of \$50,000 from the unappropriated surplus of the Parking System Facilities Fund to reserve account no. 102x3441, "U-Square Garage – Reserve for Capital Projects," the transfer of the sum of \$20,000 from the unappropriated surplus of the Parking System Facilities Fund to reserve account no. 102x3442, "VP3 Garage – Reserve for Capital Projects," and the transfer of the sum of \$20,000 from the unappropriated surplus of the Parking System Facilities Fund to reserve account no. 102x3443, "Hampton Inn Garage – Reserve for Capital Projects," for the purpose of making contractually obligated payments for repairs for each identified garage.

There are two changes reflected in this Emergency Ordinance from the Recommended FY 2022 Restricted Funds Operating Budget:

- In Bond Hill Roselawn Stabilization & Revitalization Operations Fund 358, the full remaining balance in the fund will be appropriated in FY 2022. That is an appropriation increase of \$98,530 from \$151,470 to \$250,000. Once the funds are exhausted, the fund will be eliminated.
- In Cincinnati Health District Fund 416, the City Manager's Recommended FY 2022 Operating Budget relied on an expected fund balance of \$1,000,000 as a source for FY 2022. That fund balance was expected to be available due to reimbursements for COVID-19 vaccination expenses. However, due to the timing of those reimbursements, which are now expected to be received after July 1, 2021, those reimbursements will be treated as revenue in the fund received in FY 2022 for prior-year expenses. Thus, the revenue estimate for the fund is increasing by \$1,000,000 and fund balance will not be used as a source for the FY 2022 Operating Budget in that fund.

The reason for the emergency is the immediate need to provide for the current operating expenses of the City of Cincinnati to be consistent with the Fiscal Year 2022 Budget expenses of the City of Cincinnati prior to the beginning of Fiscal Year 2022 which begins on July 1, 2021.

The Administration recommends passage of this Emergency Ordinance.

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

Attachments