

Specific Data
City income tax
Earnings tax
Out of town entertainers (i.e. Football players) how much income tax
Out of town contractors - how much income tax
Live in city, work outside city
Work in city
Pensions
Who is getting exemptions from income tax? Why?
All above - property tax + exemptions
Estate tax
Sales tax
Other sources from state (i.e. Transportation)
% of capital budget designated for transportation projects
Pensions
Land costs of maintenance for city owned property - including Water Works
\$ from grants
City policies that guide operating and capital budgets
Budget basics PowerPoint + more detailed presentation
Comprehensive Annual Financial Report (CAFR)
All services requiring city \$, current spending level programs
Health, fire, police, planning, EMS, community development programs
What are the services that are being provided?
% of cost for services in comparable cities (Cleveland, Columbus)
City Manager's list - Budget Office
Comparable revenue sources
Annual parking revenue (garages, meters)
For financial stability - looking back 5-10 years and look forward
Uncollected taxes
Tax abatement + lost tax dollars
Tax increment financing (TIF) (size, captured value, uses for measurement)
Contract compliance policies (including Small Business enterprise (SBE))
Land assets (revenue) all assets - Blue Ash Airport, Lunken, rail line south
Money from bond issues
Cost of administering programs, i.e. environmental justice

Specific Data (continued)

Experience of developers
Permits/fees (comparables)
Income and property values broken down by neighborhoods - welfare - subsidized living
Median home value + value beyond residential
Broken out by land use (class code)
Departmental budgets
Condos / difference in fees? Building permits

Capital Budget

Certain % of city's earnings tax may be earmarked for capital improvements
Income from city assets - railroad, airport, other property that produce income - how much does it cost to maintain?
Exemptions
Permits are sources of revenue
Sources/uses of funds
Grants

Financial Sustainability

Need to identify the services/programs presently being provided by the city - how much spent on each one? What are specific services provided? % of costs in Cincinnati versus other cities?
Competition between operating and capital budgets. What are the policies that guide?
Pensions - get under control
Parking revenue, other revenue
Looking backwards as well as forward - how has it fare over time?
Are there model cities (budget)?
Earnings tax is relatively volatile - good in good times, bad in bad times. Do we want to tie our cart to that horse?
Municipal Sewer District is defacto funding Greater Cincinnati Water Works projects outside of Cincinnati to city's department

Evaluation of City's Economic Budget

Tax abatements (how much?)
How effective are the TIF districts? How well are they performing? Where is increment being spent?
Hard to measure tax abatement - city may not know what its not getting

Evaluation of City's Economic Budget (continued)

Public/private partnerships
"Evaluation of city's economic development tools" would be better title
Developers need to be a part of discussion to help (3CDC, small business, Model Management, Cincinnati USA Regional Chamber, Urban Land Institute, Realtors)
City has a tendency to sell assets - not good for city (also a sustainability issue)
Debt policy?
Impacts of state laws
Policies guiding where a fee is charged
Any policies establishing where a fee is charged/where a fee is not charged
Policies for condos - inspection fees charged, recycling
Solid waste / recycling policy - incentives to do the right thing
OKI's fiscal impact analysis model is a tool we can use - weave in policy discussion

Info on Related Planning

Inventory of plans - viability of plans (legal status) including neighborhood plans
Does anyone have to follow plan?

Maps/Other

Property value (map)
Location of all subsidized housing (map) section 8, city-funded projects
Link budget does to the Plan Cincinnati
What is result of abatements? Did it spur development (map)?
Foreclosures (map)/ delinquent taxes
Fire stations & science areas concentric circles (9 minute response time) mile circles

Best Practices

Tax abatement (economic development) and business development
Managed competition (example -> could garbage collection contract be given to private firm)
Development company (3CDC); small business, model management, chamber
Realtors (Realist)
Permits/fees from other cities -> garbage and recycling programs
Finance office (budget)
Standard PowerPoint + more detailed
Revenue sources in other cities not in Cincinnati

Best Practices (continued)

Joint Economic Development District (JEDD)

Ohio cities, regional cities, closest in size

Model cities in achieving financial stability

Creative revenue streams

Other

Start with the revenue side, not spending side

Need to get further into this before we can figure out what to do, should do - also help to determine who is missing

Need to look at data

Learning forum on finance - require everyone to attend

Policy Implications

Pensions (existing)

Policy on contracting for services (Small Business Enterprise, etc.)

Public/public partnerships

SBE requirements can be satisfied as long as ownership is woman/minority

Privatization/managed competition shared services (Why does city collect trash instead of Rumpke?)

What is cost to administer development regulations, environmental justice?

Metropolitan Sewer District of Greater Cincinnati (MSD)/Greater Cincinnati Water Works (GCWW) regulations -
> development within and outside of the city