



# City of Cincinnati

801 Plum Street  
Cincinnati, OH 45202

## Agenda - Final

### Budget and Finance Committee

*Chairperson David Mann*  
*Vice Chair Chris Seelbach*  
*Councilmember Steve Goodin*  
*Councilmember Jan-Michele Kearney*  
*Councilmember Liz Keating*  
*Councilmember Greg Landsman*  
*Councilmember Betsy Sundermann*  
*Councilmember Wendell Young*

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Monday, September 20, 2021

1:00 PM

Council Chambers, Room 300

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ROLL CALL

### PRESENTATIONS

Roll Hill Project  
BGCGC

### AGENDA

1. [202102725](#) REPORT, dated 9/10/2021, submitted by Paula Boggs Muething, City Manager, regarding Department of Finance Report for the Fiscal Year Ended June 30, 2021 (unaudited)  
  
**Sponsors:** City Manager  
**Attachments:** [Transmittal](#)  
[Attachments](#)
  
2. [202102469](#) MOTION, submitted by Councilmembers Kearney and Keating, WE MOVE that City Council allocate to Boys & Girls Clubs of Greater Cincinnati \$2,250,000 for the creation of a Boys and Girls Club in the community of Roll Hill from the Carryover Budget of fiscal year 2021, or from another source immediately identified by City Administration, including reserve funds. (STATEMENT ATTACHED).  
  
**Sponsors:** Kearney and Keating  
**Attachments:** [Motion](#)  
[File Summary](#)

3. [202102726](#) REPORT, dated 9/8/2021, submitted by Paula Boggs Muething, City Manager, regarding FY 2021 Carryover to FY 2022 Report

**Sponsors:** City Manager

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

4. [202102757](#) ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, City Manager, on 9/9/2021, 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 2, 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 as one of the City's Stabilization Funds 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 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.

**Sponsors:** City Manager

**Attachments:** [Transmittal](#)  
[Ordinance](#)  
[Schedule of Transfer Section A and B](#)  
[Schedule of Appropriation Section A](#)  
[Schedule of Appropriation Section B](#)

5. [202102768](#) RESOLUTION, dated 09/08/2021, submitted by Councilmember Sundermann, from Andrew Garth, City Solicitor, REQUESTING that Cincinnati Public Schools provide to City Council an accounting of past and present expenditures related to the use of COVID-19 relief funds, as well as any future planned expenditures related to the use of COVID-19 relief funds.

**Sponsors:** Sundermann

**Attachments:** [Transmittal](#)  
[Resolution](#)

6. [202102770](#) MOTION, dated 09/09/2021, submitted by Councilmember Sundermann, Keating and Kearney, WE MOVE that the Administration immediately create and fund with FY21 carryover funds a new Senior Administrative Specialist position to serve as a fulltime Cincinnati Police Wellness Coordinator, who will implement and manage a department-wide program to address mental and physical health in law enforcement, and which is correlated to overall improvement in employee health and performance as well as a reduction in sick leave, on-duty injuries, turnover and discipline. WE FURTHER MOVE that funding for the position should come from a portion of the FY21 carryover funds and subsequently be included in future city budgets. The annual cost of funding a Senior Administrative Specialist with benefits is approximately \$125,000. The program already unofficially underway should be fully implemented effective October 1, 2021, at a partial year cost of \$93,000 for this fiscal year.
- Sponsors:** Sundermann, Keating and Kearney
- Attachments:** [Motion](#)
7. [202102708](#) MOTION, submitted by Councilmember Sundermann, WE MOVE the Administration use available closeout dollars to first prioritize the funding of additional recruits for Fire Recruit Class #118 scheduled to start in September, 2021 and Fire Recruit Class #119 scheduled to start in April, 2022 to ensure that each of the class sizes reach the maximum of 60 recruits. WE FURTHER MOVE that the Administration continue to pursue SAFER grant funding opportunities when available to assist in offsetting the cost of those recruit classes. (STATEMENT ATTACHED)
- Sponsors:** Sundermann
- Attachments:** [Motion - Sundermann](#)
8. [202102269](#) REPORT, dated 6/23/2021, submitted by Paula Boggs Muething, City Manager, regarding Motion for spin bicycles and Red Bike program expansion. (See Doc. #202101653)
- Sponsors:** City Manager
- Attachments:** [Report- Red Bike and Spin Bicycles](#)
9. [202102715](#) MOTION, submitted by Councilmember Landsman, Investing in Community-Driven Safety Plans to Reduce Crime & Violence. In addition to expanded efforts to get illegal guns off our streets and other safety measures the City is pursuing, WE HEREBY MOVE the Administration, working with its many capable and diverse partners, establish a renewed effort to support community-led violence reduction efforts. (BALANCE ON FILE IN CLERK'S OFFICE) (STATEMENT ATTACHED)
- Sponsors:** Landsman
- Attachments:** [Motion Updated Investing in Community-Driven Safety Plans](#)

10. [202102772](#) MOTION, dated 9/9/2021, submitted by Councilmember Landsman, Establishing Performance Measurement Goals for the Distribution of Eviction Prevention Funding. WE MOVE that the Administration work with the Community Action Agency (CAA) and other relevant partners to immediately establish performance measurement goals for the distribution of the eviction prevention emergency funding. We further move that these results-based performance measurement goals are reported to Council - along with any potential areas of support (e.g. Additional staffing or enhanced communication) - so as to allow us to act more aggressively and purposefully to ensure money is getting to people faster. (STATEMENT ATTACHED)

**Sponsors:** Landsman

**Attachments:** [Motion](#)

ADJOURNMENT

September 10, 2021

202102725

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

**FROM:** Paula Boggs Muething, City Manager

**SUBJECT:** Department of Finance Report for the Fiscal Year Ended June 30, 2021 (unaudited)

The following report provides an overview of the City of Cincinnati's financial condition for the fiscal year (FY) ending June 30, 2021. Final revenue and expenditures are compared against the estimates for the fiscal year. Revenues and expenditure trends are reviewed, followed by an explanation of the General Fund's year-end carryover balance.

**General Fund 2021 Fiscal Year-End Balance**

As described in the FY 2021 Carryover to FY 2022 Report (Item #202102726), the FY 2021 carryover process must account for an estimated \$50 million dollar income tax refund liability, arising from the state law passed in response to the pandemic that permitted businesses to continue to withhold income tax revenue based on an employee's principal place of work. Once this liability is accounted for, the City's Stabilization Funds Policy generates \$3.16 million for one-time uses. As shown in the summary table below, the City's General Fund ended FY 2021 with an actual carryover amount of \$71.2 million including \$6.4 million net FY 2020 carryover. This represents an increase in the FY 2021 carryover balance of \$64.8 million. This is primarily the result of the changes in state law relating to withholding and other related pandemic impacts that have caused revenues to exceed the estimate by \$67.9 million, the cancellation of \$2.6 million in prior year encumbrances, and expenditure savings of \$12.4 million primarily due to saving strategies implemented as a result of the COVID-19 pandemic.



**General Fund Resources, Expenditures and Carryover (in thousands)**

	<b>FY 2021 Final Budget per CFS and After FY2020 Close-out Adj.</b>	<b>FY 2021 Unaudited After FY2020 Close-out Adj.</b>	<b>\$ Change</b>
<b>Resources:</b>			
Revenues	\$414,870	\$482,836	\$67,966
Transfers In	\$1,989	\$1,989	\$0
Transfers In from Reserves	3,225	3,225	\$0
<b>Total Resources</b>	<b>420,084</b>	<b>488,050</b>	<b>67,966</b>
<b>Expenditures:</b>			
Operating Expenditures	415,953	403,518	(\$12,435)
Operating Expenditures related to 2020 close-out	(2,729)	(2,729)	\$0
Operating Expenditures net of 2020 close-out adjustments	413,224	400,789	(12,435)
Transfers Out net of 2020 close-out adjustments	25,035	25,035	0
<b>Net Expenditures and Transfers Out</b>	<b>438,259</b>	<b>425,824</b>	<b>(12,435)</b>
<b>Operating Surplus/Deficit</b>	<b>(18,175)</b>	<b>62,226</b>	<b>80,401</b>
Cancelled Prior Year Encumbrances	0	2,649	2,649
<b>Net Surplus</b>	<b>(18,175)</b>	<b>64,875</b>	<b>83,050</b>
Prior Year Carryover after FY2020 close-out adjustments	6,363	6,363	0
<b>Cash Basis Carryover Balance FY2021</b>	<b>(11,812)</b>	<b>\$71,238</b>	<b>83,050</b>

What follows is a brief explanation of resources received and expenditures that occurred throughout the year to achieve the ending FY 2021 carryover balance.

**Total Resources**

**General Fund Revenues** – Actual FY 2021 revenues of \$482.8 million were above revenue estimates of \$414.9 million by \$67.9 million, or 14%. Overall revenues ended above the estimates due to strong income tax collections in the fiscal year and continued positive collections in several other areas throughout the year. Below are factors that affected revenues:

**Favorable Variances:**

- Property Tax revenues were above the estimate by \$3.8 million as the result of higher assessed property values utilized by the County Auditor.
- Income Tax revenues exceeded estimates by \$68.8 million. The revenue collected includes income tax collected from nonresidents who worked remotely outside the City due to the COVID-19 pandemic in the first half of 2021, which may be subject to refund. As described, the Administration estimates that the potential refund liability will be approximately \$50 million.
- Local Government results were \$1.2 million better than expected due to increased revenue collections from the State of Ohio General Revenue tax sources.
- License and Permit fees were \$580k above the estimate primarily due to Commercial Solid Waste Franchise Fees.

- Building and Inspections' charges for services ended the year \$686k over the estimate.
- Short Term Rental Excise Tax exceeded estimates by \$310k.
- Investment Income was above the estimate by \$487k as a result of higher than projected returns.
- Fire was \$479k better than expected due to a more comprehensive billing process initiated by our Emergency Medical Services (EMS) billing vendor.

**Unfavorable Variances:**

- Admission Tax revenue ended the year \$1.4 million below the estimate as a result of cancelled events and limited capacity in venues for most of the fiscal year due to the COVID-19 pandemic.
- Fines, Forfeitures and Penalties ended \$2 million under the estimate due to amnesty policies put in place as a result of the pandemic and fewer parking tickets and civil citations issued as a result of the pandemic.
- Parking Meter revenue was \$2.2 million less than the estimate as a result of the COVID-19 pandemic.
- Also, transfers from the Restricted Fund to the General Fund did not occur contributing to the negative variance.

**Total Expenditures**

Actual FY 2021 operating expenditures of \$403.5 million, which are a combination of actual expenditures and encumbrances, were less than the Approved FY 2021 Budget by \$12.4 million. This total includes \$2.7 million of one-time expenditures that were approved during FY 2021 but are not recurring annual expenditures. The majority of the savings came in the form of position vacancy savings (salaries and benefits) which was primarily the result of a city-wide hiring freeze for the first four months of FY 2021. These strategies were enacted to generate savings to offset expected revenue shortfalls caused by the pandemic. Also, non-personnel spending was scrutinized. Only critical purchases were approved, and certain contracts were amended to generate savings. This positive savings variance represented 3.0% of the total budgeted expenditures. FY 2021 actual operating expenditures were more than FY 2020 actual expenditures by \$3.4 million. This was due primarily to the higher than budgeted cost of living adjustments for sworn personnel that occurred in FY 2021.

**Cancelled Encumbrances**

Cancelled encumbrances are prior year planned or anticipated expenditures that did not materialize into actual expenditures in the current fiscal year. Cancelled encumbrances effectively return resources back to the fund balance of the General Fund and thereby contribute to the carryover balance. The Finance Department reviewed prior year encumbrances with departments and cancelled some prior year encumbrances to achieve additional savings for FY 2021. In FY 2021, actual cancelled prior year encumbrances were \$2.6 million.

**FY 2021 Final Reserve Balances**

Reserve balances at June 30, 2021 are as follows:

Actual Balances FY 2021  
As of June 30, 2021

Annual Revenue	\$482,836,175
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Working Capital Reserve	\$35,830,262	7.42%
General Fund Contingency Account	\$5,259,289	1.09%
Economic Downturn Reserve	\$6,051,948	1.25%
General Fund Carryover Balance (includes \$6.4 million from FY 2020)	<u>\$71,239,421</u>	14.75%
Combined Reserves	\$118,380,920	24.52%

Details related to the application of the City's stabilization funds policy and other potential one-time uses of carryover balance are contained in the FY 2021 Carryover to FY 2022 Report.

### **Finance Reports**

In conjunction with this year-end report, submitted herewith are the following Department of Finance reports:

1. Comparative Statement of Revenue for the month ended June 30, 2021
2. City Treasurer's Monthly Cash Reconciliation Reports for May and June 2021 and May and June monthly audit report of the accounts of the City Treasurer
3. Statement of Balances for all Funds as of June 30, 2021

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.

### **Attachments**

c: William "Billy" Weber, Assistant City Manager  
Karen Alder, Director of Finance

# City of Cincinnati

## Council



Melissa Autry, CMC  
Clerk of Council

202102469

Office of the Clerk

801 Plum Street, Suite 308  
Cincinnati, Ohio 45202  
Phone (513) 352-3246  
Fax (513) 352-2578

July 12, 2021

### MOTION

WE MOVE that City Council allocate to Boys & Girls Clubs of Greater Cincinnati \$2,250,000 for the creation of a Boys and Girls Club in the community of Roll Hill from the Carryover Budget of fiscal year 2021, or from another source immediately identified by City Administration, including reserve funds.

\_\_\_\_\_  
Councilmember Liz Keating

  
Councilmember Jan-Michele Lemon Kearney

### STATEMENT

The Villages of Roll Hill, located between East Westwood and South Cumminsville, is one of the most poverty-stricken zip codes in the state of Ohio. Last year, a WCPO story revealed that seventy-five percent (75%) of the residents live below the federal poverty threshold, with an annual household income of less than \$25,000 for a family of four. According to the 2010 Census, the medium household income in this area was \$7,328. Although almost 50 percent of Villages of Roll Hill residents are less than 18 years old, there are no recreational facilities for the youth in this area. In 2017, Cincinnati City Council set aside \$750,000 to contribute to the construction of a Boys & Girls Club facility in the Villages of Roll Hill. The Boys & Girls Club's CEO, Bill Bresser, recently stated that after concerted efforts to raise private donations, the organization has not been able to secure donors for the construction of a facility in this area. Therefore, we are requesting that City Council approve an additional \$2.25 million to fund the construction of a Boys & Girls Club in the Villages of Roll Hill.

CAL  $\rightarrow$  B+F

WMLK  
PCHS



# City of Cincinnati

801 Plum Street  
Cincinnati, OH 45202

## File Summary

File Number	Title	Current Status
202102469	Motion	Held
<p><b>MOTION</b>, submitted by Councilmembers Kearney and Keating, <b>WE MOVE</b> that City Council allocate to Boys &amp; Girls Clubs of Greater Cincinnati \$2,250,000 for the creation of a Boys and Girls Club in the community of Roll Hill from the Carryover Budget of fiscal year 2021, or from another source immediately identified by City Administration, including reserve funds. (STATEMENT ATTACHED).</p> <p><b>Introduced:</b> 7/12/2021 <b>Controlling Body:</b> Budget and Finance Committee</p> <p><b>Meeting Date:</b> 8/2/2021 <b>Sponsor(s):</b> Kearney and Keating</p> <p><b>Department:</b> Jan-Michele Kearney</p> <p><b>Drafter:</b> nicole.crawford@cincinnati-oh.gov</p>		

September 8, 2021

**TO:** Mayor and Members of City Council 202102726

**FROM:** Paula Boggs Muething, City Manager

**SUBJECT:** FY 2021 Carryover to FY 2022 Report

The following report provides an overview of the City of Cincinnati's General Fund FY 2021 year-end balance and application of the Stabilization Funds Policy adopted by the City Council. This report also includes FY 2022 Budget considerations for discussion.

### **General Fund 2021 Fiscal Year-End Balance and One-Time Uses**

As shown in the table below, the City's General Fund ended FY 2021 with a carryover amount of \$71.2 million including \$6.4 million net FY 2020 carryover. The carryover amount is being reduced by approximately \$50.0 million to establish an Income Tax Reserve for Refunds, as further explained below. Utilizing the City's established Stabilization Funds Policy, this results in \$3.16 million for one-time uses.

The State of Ohio's temporary municipal income tax withholding rule, put in place pursuant to the Governor's COVID-19 pandemic emergency declaration, allows employers to continue through December 31, 2021 to remit employee withholding taxes based on an employee's "principal place of work" established prior to the COVID-19 pandemic restrictions. The underlying municipal income tax obligation in state and local law is distinct from the withholding rules; therefore, this arrangement has created a situation where employers may be withholding and remitting income tax proceeds to the City, but the City may not legally be able to tax all or a portion of that individual's income under existing law if the individual is working remotely outside of the City. In relation to City finances, while there is a sizeable carryover amount for FY 2021, there is also an unprecedented liability for potential income tax refunds.

Under applicable law, the City is able to tax the income of city residents, regardless of their work location. However, the City's ability to tax the income of non-residents is more limited and the location where services are performed can impact what income the City is able to tax. Approximately 70% of all income tax revenues arising from employer withholdings is generated from non-residents, so changes in work locations of these non-residents can have sizeable financial impacts to the City.

Due to the COVID-19 pandemic, many employers located within the City of Cincinnati have utilized remote work or hybrid remote work and in-office models during calendar year (CY) 2021. Further, as the pandemic has shifted throughout the year, these models have also shifted—creating continuing uncertainty. For non-residents, these shifts will likely lead to direct impacts on the amount of income that is taxable by the City. As stated above, Ohio law has permitted employers located within the City to continue to withhold city income tax during CY 2021. The

onus then will be on individual non-residents to seek out a refund from the City, to the extent they are entitled to do so, when they file their 2021 taxes. Due to the administrative burden, complexity, and cascading tax consequences, the Administration does not believe that 100% of individuals who may be entitled to a refund will seek one.

The goal of the Administration in the FY 2021 carryover ordinance is to use the best information available to estimate the portion of the carryover amount of \$71.2 million that will be required to be refunded to non-residents once 2021 individual tax filings are made in the spring of 2022. To make this estimate, the Administration has drawn on input from the University of Cincinnati (UC) Economics Center, benchmarked against the estimate of refund liabilities by other Ohio municipalities, and gathered information from our largest employers on their remote work practices. In brief, the UC Economics Center estimated earlier this year that 40% to 50% of subject income tax revenues could be required to be refunded; however, these estimates were made in early 2021 prior to many large employers implementing return to office policies. Cleveland is estimating 20% of subject income tax revenues will have to be refunded and the Regional Income Tax Agency (RITA), which provides income tax collection services for many Ohio municipalities, is estimating 10% to 30%. Based on a survey of our largest income tax withholding employers, the City Administration estimates that among this sample, which represents approximately a third of all withholdings, 35% of the subject income tax revenues may be subject to refund.

Based on this research and analysis, the Administration is recommending an approximately \$50.0 million income tax reserve for refunds, which represents 30% of the income tax revenue collected through withholdings and from individuals during the first half of calendar year 2021. The 30% threshold is based on the expectation that the administrative burden, complexity, and cascading tax consequences will cause some individuals to not seek a refund. Further, the City Administration will be assertive of its rights to retain all income taxes that it is legally entitled to under state and local law.

The following table includes a breakdown of how the carryover was applied to reserves and the Administration's recommended one-time uses.



### Application of FY 2021 Carryover Balance

<b>Cash Basis Carryover Balance FY 2021</b>	\$	71,239,421
<b>Uses of Carryover Balance</b>		
Less Transfer to Reserve for 30% Income Tax Reserve for Refunds	\$	50,015,389
<b>Application of Stabilization Funds Policy:</b>		
Less General Fund Carryover Balance (1.5% of operating revenue )	\$	7,242,543
Less Transfers to Reserve Accounts:		
General Fund Contingency Account (2.00% of operating revenue)	\$	4,397,435
Economic Downturn Reserve (5.00% of operating revenue)	\$	3,258,579
Working Capital Reserve (8.2% of operating revenue)	\$	3,162,738
Total Reserve Transfer from Stabilization Funds Policy	\$	10,818,752
<b>Carryover Balance Less Total Applied to Stabilization Funds Policy</b>	\$	3,162,737
<b>Less One-Time Uses:</b>		
Human Resources Sworn Testing	\$	45,237
Parks Mower and Other Maintenance Equipment	\$	22,000
Police and Law: Records Management Software	\$	85,000
Assorted Capital Projects Shifted to the Operating Budget (OES/DOTE/Planning)	\$	251,600
DCED Capital Projects Shifted to the Operating Budget	\$	273,400
Chamber of Commerce - Immigration Center Partnership (COMPASS)	\$	50,000
Central Parkway Streetscape	\$	1,000,000
Safe and Clean Neighborhood Fund	\$	250,000
Manager's Advisory Group (MAG) Youth Violence Reduction Initiative	\$	200,000
Human Resources HR Centralization Initiative	\$	102,500
Cincinnati Contemporary Arts Center (CAC) Creativity Center Renovations	\$	100,000
King Records	\$	475,000
Equitas Health Mobile Outreach Vehicle (MOVE) Initiative	\$	100,000
Cincinnati Citizens Respect Our Witnesses (CCROW)	\$	208,000
<b>Balance Available</b>	\$	-
<b>Capital Budget Resources Available Due to Swaps</b>		
Assorted Capital Projects Shifted to the Operating Budget (OES/DOTE/Planning)	\$	251,600
DCED Capital Projects Shifted to the Operating Budget	\$	273,400
<b>Balance Available</b>	\$	525,000
<b>Less One-Time Uses:</b>		
King Records	\$	525,000
<b>Balance Available</b>	\$	-

## Uses of Carryover Balances

### **Application of Stabilization Funds Policy**

The Government Finance Officers Association (GFOA) recommends that local governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund. The City's Stabilization Funds Policy, approved by the City Council in Ordinance No. 0253-2015 and subsequently amended in Ordinance No. 0213-2019, incorporates the GFOA's recommended two months of general fund operating revenues, or 16.7% of annual general fund operating revenues, and has put the City on a responsible multi-year path to achieving that benchmark.

Per the Stabilization Funds Policy and after setting aside funds to cover the approximately \$50.0 million reserve for income tax refunds, the following transfers will be requested via ordinance: \$3.2 million to the Working Capital Reserve, \$4.4 million to the General Fund Contingency Account, and \$3.3 million to the Economic Downturn Reserve Account. Based on the policy, \$7.2 million will remain in the General Fund balance.

#### FY 2020 Balances After Close-out Adjustments

Annual Revenue	\$424,214,473	
Working Capital Reserve	\$35,447,902	8.36%
General Fund Contingency Account	\$8,484,289	2.00%
Economic Downturn Reserve	\$6,051,949	1.43%
General Fund Carryover Balance (After Uses)	<u>\$6,363,217</u>	<u>1.50%</u>
Total Combined Reserves	\$56,347,357	13.28%

#### Balances June 30, 2021 After Proposed Transfers

Actual FY 2021 Revenue	\$482,836,175	
Working Capital Reserve	\$38,993,000	8.08%
General Fund Contingency Account	\$9,656,724	2.00%
Economic Downturn Reserve	\$9,310,527	1.93%
General Fund Carryover Balance (After Uses)	<u>\$7,242,543</u>	<u>1.50%</u>
Total Stabilization Policy Reserves	\$65,202,793	13.50%
30% Income Tax Reserve for Refunds	<u>\$50,015,389</u>	
Total Combined Reserves	\$115,218,182	

Overall combined reserves will increase by \$8.9 million, from 13.28% in FY 2020 to 13.50% in FY 2021, excluding funds set aside for income tax refunds. To ensure fiscal stability the Administration is committed to managing the City's operations in a prudent, responsible way through the adherence to management disciplines, including the Stabilization Funds Policy. The City must plan for and be prepared to mitigate fluctuations in demand for services as well as changes in revenues influenced by the economy and budgetary decisions made by the State of Ohio and the federal government. Especially in the face of the evolving COVID-19 pandemic and its impacts, the City must be prepared for unforeseen events that could result in additional expenditure requirements or loss of revenues by maintaining prudent levels of fund balance and reserves as set forth in the Stabilization Funds Policy. The GFOA's recommendation of 16.7% of annual general fund operating revenue set aside in reserves is the appropriate level we are striving toward.

The rating agencies have emphasized the importance of maintaining appropriate reserves to ensure financial stability and to retain the current bond ratings. The Administration has committed to the rating agencies' plan to build the reserve balances each year until reaching the goal of 16.7%.

### **Carryover Uses**

As part of the Stabilization Funds Policy, \$3,162,737 is available for one-time uses for FY 2022. Below are the Administration's recommendations on how to use these funds.

- Department of Human Resources Sworn Testing (\$45,237) – Additional funds are needed for Police and Fire promotional exams for sworn personnel. With high rates of attrition in the promoted sworn ranks in both departments additional funds are needed to maintain active promotional lists for each rank in compliance with labor management agreements.
- Department of Parks Mower and Other Maintenance Equipment (\$22,000) – These funds were not able to be spent before the close of FY 2021, and the funds fell to the balance of the General Fund. The funds will purchase necessary lawn mowing and landscape maintenance equipment to be used at various City parks facilities.
- Cincinnati Police Department / Law Department Records Management Software (\$85,000) – This would allow for the acquisition of records management software that will assist both Police and Law with tracking and managing public records requests.
- Assorted Capital Projects Shifted to the Operating Budget (\$251,600) – The Department of Finance determined that the actual expenditures sought within the various scopes of work associated with certain projects would be better aligned with operating budget resources as opposed to capital resources. As such, these needs will be shifted to the General Fund operating budget. Affected departments and projects include the following: Office of Environment and Sustainability (OES) Regulatory Compliance & Energy Conservation, Center Hill Gas & Leachate, and Emergency Environmental Cleanup/UST (Underground Storage Tank); City Planning and Engagement Neighborhood Studies; and the Department of Transportation and Engineering (DOTE) Information Systems Acquisition.
- Department of Community and Economic Development Capital Projects Shifted to the Operating Budget (\$273,400) – The Department of Finance determined that the actual expenditures within the various scopes of work associated with certain projects in the

Department of Community and Economic Development Tax Incentive/Enterprise Zone and Retail/Commercial Opportunities program would be better aligned with operating budget resources as opposed to capital resources. As such, these needs will be shifted to the General Fund operating budget.

- Chamber of Commerce – Immigration Center Partnership (COMPASS) (\$50,000) – Leveraged support funding for this organization was budgeted but not expensed before the end of FY 2021, and the funds fell to the balance of the General Fund. The funds will now be made available to COMPASS from the FY 2021 Carryover balance.
- Central Parkway Streetscape (\$1,000,000) – This would provide funds for the Central Parkway streetscape improvements project to improve the streetscape and increase pedestrian safety along the portion of Central Parkway proximate to the FC Cincinnati stadium.
- Safe and Clean Neighborhood Fund (\$250,000) – This would provide funds to establish a Safe and Clean Neighborhood Fund from which neighborhood groups and organizations could apply for funding for projects aimed at improving the safety and cleanliness of neighborhoods.
- Manager’s Advisory Group (MAG) Youth Violence Reduction Initiative (\$200,000) – This would provide funds to support the efforts of the Manager’s Advisory Group in funding programming to support a reduction in youth violence.
- Human Resources (HR) Centralization (\$102,500) – This would provide funds to support the HR Centralization initiative that will streamline human resource operations for departments by bringing human resource staff currently imbedded within departments under the Human Resources Department.
- Cincinnati Contemporary Arts Center (CAC) (\$100,000) – This would provide funds for the Cincinnati Contemporary Arts Center to renovate the 6th floor Creativity Center.
- King Records Renovation (\$475,000) – This would provide funds to support the renovation of the City-owned King Records studio building, located in the Evanston neighborhood. The City was able to acquire this historic site in 2018 but has lacked funding to renovate the site into the intended museum and community and arts center. These public funds will be leveraged to raise additional private funding to support the renovation and preservation of this iconic landmark that is a cornerstone of Cincinnati music history.
- Equitas Health Mobile Outreach Vehicle (MOVE) Initiative (\$100,000) – This would provide funds to support the Equitas health initiative to address health care needs for those who are living with HIV or are at risk of HIV transmission. Funds would enable Equitas Health to purchase a custom upfitted cargo van to deliver health screenings, outreach, and health care.
- Cincinnati Citizens Respect Our Witnesses (CCROW) (\$208,000) – Funds will be provided to support the CCROW program which provides court-related services, social services, and referrals to counseling services designed to meet the needs of witnesses and their loved ones.

With the aforementioned swap of existing capital budget resources in various departments to the General Fund operating budget, a total of \$525,000 in capital budget resources are now available. The Administration recommends the following use for those funds:

- King Records Renovation (\$525,000) – As described above, this would provide funds to renovate the King Records studio site and increases the total amount allocated to this project to \$1,000,000.

## **2022 Pending Matters**

There are several budget concerns for FY 2022 and beyond that are noteworthy. These include the following:

- COVID-19 Budget Impact – Due to the impact to income taxes and other sources of revenues related to the COVID-19 pandemic, the Approved FY 2022 General Fund Budget was balanced but not structurally balanced due to the reliance on \$67.5 million in one-time ARP recovery funds. The Administration will monitor the budget closely and use any surplus in revenue from other sources prior to the use of these one-time funds during FY 2022. Based on guidance from the Department of the Treasury, the calculation of revenue replacement is done on a calendar year basis so the City's next calculation will not occur until January 2022.
- FY 2023 Projected Deficit – Despite the reliance on \$66.0 million of ARP recovery funds for FY 2023, the Approved FY 2022-2023 General Fund Biennial Budget document includes a General Fund preliminary deficit of \$17.8 million for FY 2023. This assumes a 4.0% wage increase for sworn personnel, a 2.0% wage increase for non-sworn personnel and a 5.0% increase for healthcare. If contract negotiations result in higher increases, the projected deficit will increase. Depending on how quickly revenues rebound in a post-pandemic environment, deficits may be projected for future fiscal years which may necessitate the use of ARP recovery funds in FY 2024 and FY 2025.
- Stabilization Funds – The Stabilization Funds Policy, described above, directs specific amounts of funds to various reserves until the total of the City's Combined Reserves is equal to 16.7% of prior year general fund revenues. Specifically, the policy directive addresses four components: Working Capital Reserve, General Fund Contingency Account, Economic Downturn Reserve Account, and the General Fund Carryover Balance. Overall, the Combined Reserves will be increased from 13.28% to 13.50% following the FY 2021 carryover process.
- Ratings Agencies – Moody's Investors Services' current assigned rating is Aa2 for the City's outstanding general obligation unlimited tax (GOULT) debt, and the rating is Aa3 on the City's outstanding non-tax revenue debt. The outlook is stable. Standard & Poor's Ratings Services' current assigned rating is AA for the City's long-term unlimited-tax general obligation (GO) bonds and an AA long-term rating on the City's non-tax revenue bonds. The outlook is stable.
- Income Tax – The FY 2022 Income Tax estimate reflects a decrease from FY 2021 to account for the shift in the number of non-resident employees working from home either full-time or maintaining a hybrid work environment. In addition, during the second half of CY 2021 the City continues to receive withholding taxes from non-residents working from home

which may be subject to refund in April 2022. A reserve for income tax refunds is funded as part of the FY 2021 carryover to provide funding for the refunds arising from collections in the first half of CY 2021, but the City will likely have to set aside additional funding that will be collected in the second half of CY 2021 to account for this liability. Since the FY 2022 budget was revised to account for a reduction in income tax revenue resulting from remote work, so long as current withholding practices continue, the Administration expects collected revenues to continue to trend above estimates during the remainder of CY 2021. This expected positive variance is intended to be utilized to address any remaining refund liability for CY 2021 once individual tax filings have occurred in 2022. It should be stressed that the City remains over reliant on income tax revenue, which make it susceptible to long-term changes in work trends.

### **Recommendation**

The Administration requests this report be approved and filed and will request the accompanying Ordinance for approval.

c: William “Billy” Weber, Assistant City Manager  
Karen Alder, Finance Director  
Andrew Dudas, Budget Director

September 9, 2021

**To:** Mayor and Members of City Council 202102757

**From:** Paula Boggs Muething, City Manager

**Subject: Emergency Ordinance – FY 2021 Year-End Report  
Recommended Transfers and Appropriations**

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Attached is an Emergency Ordinance captioned:

**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 2, 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 as one of the City’s Stabilization Funds 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 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.

This Emergency Ordinance would authorize the various transfers and appropriations as recommended in the FY 2021 Carryover to FY 2022 Report Item #202102726 which includes the following transfers and appropriations:

### Application of FY 2021 Carryover Balance

<b>Cash Basis Carryover Balance FY 2021</b>	\$ 71,239,421
<b>Uses of Carryover Balance</b>	
Less Transfer to Reserve for 30% Income Tax Reserve for Refunds	\$ 50,015,389
<b>Application of Stabilization Funds Policy:</b>	
Less General Fund Carryover Balance (1.5% of operating revenue )	\$ 7,242,543
<b>Less Transfers to Reserve Accounts:</b>	
General Fund Contingency Account (2.00% of operating revenue)	\$ 4,397,435
Economic Downturn Reserve (5.00% of operating revenue)	\$ 3,258,579
Working Capital Reserve (8.2% of operating revenue)	<u>\$ 3,162,738</u>
Total Reserve Transfer from Stabilization Funds Policy	\$ 10,818,752
<b>Carryover Balance Less Total Applied to Stabilization Funds Policy</b>	<u>\$ 3,162,737</u>
<b>Less One-Time Uses:</b>	
Human Resources Sworn Testing	\$ 45,237
Parks Mower and Other Maintenance Equipment	\$ 22,000
Police and Law: Records Management Software	\$ 85,000
Assorted Capital Projects Shifted to the Operating Budget (OES/DOTE/Planning)	\$ 251,600
DCED Capital Projects Shifted to the Operating Budget	\$ 273,400
Chamber of Commerce - Immigration Center Partnership (COMPASS)	\$ 50,000
Central Parkway Streetscape	\$ 1,000,000
Safe and Clean Neighborhood Fund	\$ 250,000
Manager's Advisory Group (MAG) Youth Violence Reduction Initiative	\$ 200,000
Human Resources HR Centralization Initiative	\$ 102,500
Cincinnati Contemporary Arts Center (CAC) Creativity Center Renovations	\$ 100,000
King Records	\$ 475,000
Equitas Health Mobile Outreach Vehicle (MOVe) Initiative	\$ 100,000
Cincinnati Citizens Respect Our Witnesses (CCROW)	<u>\$ 208,000</u>
<b>Balance Available</b>	\$ -
<b>Capital Budget Resources Available Due to Swaps</b>	
Assorted Capital Projects Shifted to the Operating Budget (OES/DOTE/Planning)	\$ 251,600
DCED Capital Projects Shifted to the Operating Budget	<u>\$ 273,400</u>
<b>Balance Available</b>	\$ 525,000
<b>Less One-Time Uses:</b>	
King Records	<u>\$ 525,000</u>
<b>Balance Available</b>	\$ -

Additionally, this Emergency Ordinance also authorizes the establishment of 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. The project will be funded by the transfer and appropriation of \$1,000,000 from the unappropriated surplus of Downtown South/Riverfront Equivalent Fund 481.

Additional information regarding the overview of the City of Cincinnati's financial condition for the fiscal year (FY) ending June 30, 2021, can be found in the Department of Finance Reports for the Fiscal Year Ended June 30, 2021 (unaudited) Item #202102725.

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

Attachments

## **EMERGENCY**

**CMZ**

**- 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 2, 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 as one of the City's Stabilization Funds 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

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 NUMBER: DESCRIPTION		PROJECT OR FUND TO BE TRANSFERRED TO NUMBER: DESCRIPTION		TOTAL BUDGETED COST ALL FUNDS		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
					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	142,896.50
	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 NUMBER: DESCRIPTION		PROJECT OR FUND TO BE TRANSFERRED TO NUMBER: DESCRIPTION		TOTAL BUDGETED COST ALL FUNDS		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
					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


REDUCTIONS				INCREASES			
	Fund	Agency	Appropriation Unit \$ Amount		Fund	Agency	Appropriation Unit \$ Amount
<b>SUPPLEMENTAL APPROPRIATIONS</b>				<b>SUPPLEMENTAL APPROPRIATIONS</b>			
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
<b>TOTAL FUND 050 REDUCTIONS</b>			<b>1,062,737</b>	<b>TOTAL FUND 050 INCREASES</b>			<b>1,062,737</b>

## 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
<b>SUPPLEMENTAL APPROPRIATIONS</b>				<b>SUPPLEMENTAL APPROPRIATIONS</b>			
<b>SOURCE ACCOUNTS</b>				<b>USE ACCOUNTS</b>			
UNAPPROPRIATED SURPLUS - GENERAL FUND	050		525,000	OFFICE OF THE CITY MANAGER			
				OFFICE OF ENVIRONMENT AND SUSTAINABILITY	050	104	7200
				OFFICE OF ENVIRONMENT AND SUSTAINABILITY	050	104	7400
				DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT			
				ECONOMIC DEVELOPMENT	050	164	7100
				ECONOMIC DEVELOPMENT	050	164	7200
				CITY PLANNING AND ENGAGEMENT			
				CITY PLANNING	050	171	7100
				TRANSPORTATION AND ENGINEERING			
				OFFICE OF THE DIRECTOR	050	231	7300
				OFFICE OF THE DIRECTOR	050	231	7400
<b>TOTAL FUND 050 REDUCTIONS</b>			<b>525,000</b>	<b>TOTAL FUND 050 INCREASES</b>			<b>525,000</b>

**To:** Councilmember Betsy Sundermann  
**From:** Andrew Garth, City Solicitor   
**Subject:** Resolution – Cincinnati Public Schools Accounting of COVID-19 Expenditures

---

Transmitted herewith is a resolution captioned as follows:

**REQUESTING** that Cincinnati Public Schools provide to City Council an accounting of past and present expenditures related to the use of COVID-19 relief funds, as well as any future planned expenditures related to the use of COVID-19 relief funds.

AWG/LES(lnk)  
Attachment  
347969



## RESOLUTION NO. \_\_\_\_\_ - 2021

**REQUESTING** that Cincinnati Public Schools provide to City Council an accounting of past and present expenditures related to the use of COVID-19 relief funds, as well as any future planned expenditures related to the use of COVID-19 relief funds.

WHEREAS, since March 2020, the COVID-19 pandemic has created many disruptions in the ability of local educational institutions to provide traditional learning opportunities for students of all ages; and

WHEREAS, as the state's third-largest public school district, Cincinnati Public Schools ("CPS") families have faced particular challenges; and

WHEREAS, CPS has most recently relied on Southwest Ohio Regional Transportation Authority ("SORTA") to provide transportation to and from school for many of its older students; and

WHEREAS, in August 2021, for a variety of reasons, CPS and SORTA eliminated certain routes serving primarily CPS students thereby creating safety concerns for many families; and

WHEREAS, CPS families deserve safe transportation to and from school; and

WHEREAS, CPS has received approximately \$300,000,000 in COVID-19 relief funds which could provide funding for the transportation of their students; now, therefore,

BE IT RESOLVED by the City of Cincinnati, State of Ohio:

Section 1. That Council respectfully requests that CPS provide an accounting of past and present expenditures related to the use of COVID-19 relief funds, as well as any future planned expenditures related to the use of COVID-19 relief funds.

Section 2. That this resolution be spread upon the minutes of Council and that copies be sent to the following persons at the addresses attached hereto: Cincinnati Public Schools Interim Superintendent Tianay Amat; Cincinnati Board of Education President Carolyn Jones; Cincinnati Board of Education Vice President Ryan Messer; Cincinnati Board of Education Member Melanie Bates; Cincinnati Board of Education Member Eve Bolton; Cincinnati Board of Education

Member Pamela Bowers; Cincinnati Board of Education Member Ben Lindy; and Cincinnati Board of Education Member Mike Moroski.

Passed: \_\_\_\_\_, 2021

\_\_\_\_\_  
John Cranley, Mayor

Attest: \_\_\_\_\_  
Clerk

Submitted by Councilmember Sundermann

Attachment

Cincinnati Public Schools Interim Superintendent Tianay Amat  
Cincinnati Public Schools,  
P.O. Box 5381,  
Cincinnati, OH 45201-5381

Cincinnati Board of Education President Carolyn Jones  
Cincinnati Public Schools,  
Office of the Board Members,  
P.O. Box 5381,  
Cincinnati, OH 45201-5381

Cincinnati Board of Education Vice President Ryan Messer  
Cincinnati Public Schools,  
Office of the Board Members,  
P.O. Box 5381,  
Cincinnati, OH 45201-5381

Melanie Bates  
Cincinnati Public Schools,  
Office of the Board Members,  
P.O. Box 5381,  
Cincinnati, OH 45201-5381

Eve Bolton  
Cincinnati Public Schools,  
Office of the Board Members,  
P.O. Box 5381,  
Cincinnati, OH 45201-5381

Pamela Bowers  
Cincinnati Public Schools,  
Office of the Board Members,  
P.O. Box 5381,  
Cincinnati, OH 45201-5381

Ben Lindy  
Cincinnati Public Schools,  
Office of the Board Members,  
P.O. Box 5381,  
Cincinnati, OH 45201-5381

Mike Moroski  
Cincinnati Public Schools,  
Office of the Board Members,  
P.O. Box 5381,  
Cincinnati, OH 45201-5381



**Betsy Sundermann**  
Cincinnati City Councilmember

202102770

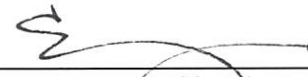
**September 9, 2021**

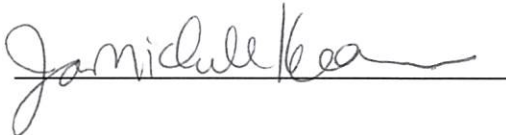
## MOTION

**WE MOVE** that the Administration immediately create and fund with FY21 carryover funds a new Senior Administrative Specialist position to serve as a fulltime Cincinnati Police Wellness Coordinator, who will implement and manage a department-wide program to address mental and physical health in law enforcement, and which is correlated to overall improvement in employee health and performance as well as a reduction in sick leave, on-duty injuries, turnover and discipline.

**WE FURTHER MOVE** that funding for the position should come from a portion of the FY21 carryover funds and subsequently be included in future city budgets. The annual cost of funding a Senior Administrative Specialist with benefits is approximately \$125,000. The program already unofficially underway should be fully implemented effective October 1, 2021, at a partial year cost of \$93,000 for this fiscal year.

  
Betsy Sundermann

  
Liz Keating

  
\_\_\_\_\_

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**Betsy Sundermann**  
*Cincinnati City Councilmember*

**September 3, 2021**

## MOTION

**WE MOVE** that the Administration use available closeout dollars to first prioritize the funding of additional recruits for Fire Recruit Class #118 scheduled to start in September, 2021 and Fire Recruit Class #119 scheduled to start in April, 2022 to ensure that each of the class sizes reach the maximum of 60 recruits.

**WE FURTHER MOVE** that the Administration continue to pursue SAFER grant funding opportunities when available to assist in offsetting the cost of these recruit classes.

*Betsy Sundermann*

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Betsy Sundermann

## STATEMENT

Service demand on the Cincinnati Fire Department (CFD) has been increasing roughly 2.3 percent each year although the sworn strength has not been adjusted to cover the increased demands.

For the twelve months ending FY20, CFD's overtime costs were \$3,437,641.67. Yet, for the six-plus months ending 01.05.2021 (FY21), overtime costs totaled \$5,583,965.56 revealing a growing use of overtime by the department.

The citizens of Cincinnati have consistently placed public safety as a very high priority in their expectations for city services. Adequate funding for fire protection is critical to providing these services. Currently, the budget for fire personnel and department expenses is being heavily challenged by COVID-19 and attrition.

The COVID-19 pandemic has necessitated the use of additional overtime to meet staffing and service requirements. Sick leave has increased due to COVID-19 diagnoses, exposure, or mandatory quarantine periods required while waiting for test results. COVID-19 related sick leave has been further exacerbated by the close living and working conditions of sworn staff in fire houses.

Additionally, attrition in the first quarter of FY21 has trended 200% higher than expected due to unanticipated separations. Several separations are attributed to medic unit staff burnout, which has increased since the start of COVID-19. Attrition tends to accelerate in the first quarter and then curtails in quarters two through four. If attrition trends do not curtail, the department will require additional overtime to backfill vacant positions.

Fire anticipates approximately 12.0 FTE to retire in FY22 and 31.0 FTE to retire in FY23. These figures do not include unanticipated retirements or other types of employment separation. As noted above, attrition has increased during COVID-19. These trends may continue in FY22. Additionally, the department has noticed that sworn personnel enrolled in the Deferred Retirement Option Plan (DROP) do not stay the entire eight years of the program, further increasing unanticipated attrition.

The trajectory of overtime costs due to COVID-19 and attrition, compounded by increased demand for services, requires the city to prioritize its two recruit classes planned for the FY22 budget. CFD leadership believes that classes can handle up to 60 recruits each. It is critical that the sizes of Recruit Classes #118 and #119 be increased to their maximum levels. Closeout dollars should be prioritized to cover these costs not included in the FY22 budget.

Even though it will take time to get recruits trained and on the job, the rebuilding of the sworn strength of the Cincinnati Fire Department will address both the attrition and overtime crises our city and budget are facing and ensure that the citizens of Cincinnati receive the services required in a time of need.

2021-09-13 10:00 AM

SEP 21 2021 10:00 AM

CLERK OF COUNCIL

6/23/2021

To: Mayor and Members of City Council

From: Paula Boggs Muething, City Manager

**202102269**

Subject: Motion for Spin Bicycles and Red Bike Program Expansion

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**REFERENCE DOCUMENT # 202101653**

On May 19, 2021, the Budget & Finance Committee referred the following for report:

MOTION, submitted by Vice Mayor Smitherman, WE MOVE that the Cincinnati Recreation Commission (CRC) get \$100,000 for three of their recreation centers that offer spin classes to purchase 15 new spin bicycles. The Cincinnati Recreation Commission is committed to helping all residents maintain a healthy lifestyle. CRC is designed to provide fitness opportunities to all ages. Spin class is one such activity offered at Hirsch Recreation Center (Avondale), College Hill Recreation Center, and at the Mt. Washington Recreation Center. WE FURTHER MOVE that the Red Bike program be expanded by \$500,000 to include Bond Hill, Roselawn, Evanston, and Avondale for fitness, transportation, and healthy living. (STATEMENT ATTACHED).

**Spinning Equipment for Recreation Centers**

CRC currently offers spinning classes at various recreation centers. The replacement cost of a spin bicycle is about \$1,600 on average. Based on an assessment by CRC, adding a total of 33 new spin bicycles at the three recreation centers would cost \$55,000 and can be funded with the FY 2022 Capital Budget so long as a reduction to an existing recommended project is approved.

**Red Bike Expansion**

Red Bike provided Administration with costs to install and operate a Red Bike system. For each neighborhood, Red Bike proposes one traditional Red Bike station (13 docks) to serve as the hub, along with 2 hubs of 6 of the new “single-serving” individual docks. Red Bike would work with stakeholders in each community to determine the best locations for the stations and dock hubs.



The equipment and installation cost of the above system for Avondale, Bond Hill, Evanston, and Roselawn is \$560,000 with an annual operating cost of \$60,000 per year. If this plan were to be approved, Red Bike would seek a multiyear commitment for operating support.

Red Bike indicated that they have capacity for this project if funding were provided by the City to operationalize the expansion to serve these new neighborhoods.

Since the City would not own any part of the Red Bike system, the equipment and installation cost would need to be funded with 'cash capital' as a source in the FY 2022 Capital Budget. Subsequent recommended projects would need to be identified on Schedule E of the General Capital Budget Ordinance to fund the request. The operations support would need to be funded as part of the FY 2022 General Fund budget and an offsetting reduction would be needed to fund this program.

Copy: Andrew Dudas, Director, Budget Office



**Greg Landsman**  
Councilmember

09/07/2021

## **MOTION**

### *Investing in Community-Driven Safety Plans to Reduce Crime & Violence*

In addition to expanded efforts to get illegal guns off our streets and other safety measures the City is pursuing, we hereby move that the Administration, working with its many capable and diverse partners, establish a renewed effort to support community-led violence reduction efforts.

In particular, **the Administration should re-establish the “Safe and Clean Fund” with a starting investment of \$500,000** in acknowledgment of the imminent crisis of gun violence and the importance of curbing it. This fund – the money for which could come out of this year’s carry-over budget or other relevant funding sources) – would support the execution of community-driven violence-reduction plans submitted to the City by neighborhood leaders\*. In particular, place-based environmental improvement projects communities desperately need that are proven to reduce crime and nurture strong community-building (eg. improved lighting, security cameras, better signage, blight and litter control, etc.).

\*In order to nurture the creation of such robust community-driven plans, the City should also provide the following additional support to neighborhoods as part of this renewed effort:

- **Update PIVOT<sup>1</sup> “micro-locations”** — described in the June 2017 report as “mak[ing] up only 1.4% of the city’s landmass, [but] a disproportionate amount of violence recurs in these places... 14.4% of all Part I crimes, 25.7% of Part I violent crimes, and 42.6% of shooting involving a victim occurred in these small geographic areas”<sup>2</sup> — with new data and information. The map of updated micro-locations should be shared with *all* neighborhoods, so communities have access to updated information as they build out community-led efforts. The City should assist and support neighborhoods in these efforts.
- **Provide SARA training<sup>3</sup>** to help neighborhoods build comprehensive plans to address ongoing issues contributing to crime and violence. The Administration should leverage current partnerships to provide this training.
- **Ensure follow-up and follow-through from the Administration and the City** in the form of coordinated support regarding any issues that emerge from the safety plans

<sup>1</sup> The assessments done on the original PIVOT efforts show effective, long-lasting gun violence reduction. The City should continue to lift up this proven strategy.

<sup>2</sup> <https://www.theiacp.org/sites/default/files/Research%20Center/CPD%20PIVOT%20Goldstein%20Submission.pdf>

<sup>3</sup> SARA (Scanning, Analysis, Response, and Assessment) is the Collaborative’s approach to problem-solving crime. It is intended to reduce crime and improve the quality of life for its citizens by facilitating community work and coalition-building between communities and the police, to effectively address crime, disorder, and the fear of crime in communities.



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**Greg Landsman**  
Councilmember

submitted. This could include traffic calming efforts, curbing illegal dumping, temporary street closures for community events, police visibility, and more.

- **Confirm City partners' commitment to providing additional support to neighborhoods** on the issue of crime and violence reduction. Areas of additional coordinated support could include youth jobs and activities, mentoring, child care, career training opportunities, community events, support services, and more.

Due to the urgent nature of Cincinnati's gun violence crisis, we ask that the Administration report back to the Mayor and Council within 30 days as to how best to structure, fund, administer, and execute these new efforts, with the ultimate aim of most effectively providing support to communities who need it.

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## **STATEMENT**

One of the most effective ways to achieve long-lasting crime reduction is to not just listen and engage with the communities most impacted, but *follow their lead*; they will have the most nuanced and genuine understanding of what is needed.

In 2003, Cincinnati recognized the need for community-led responses to violence by establishing a "Safe and Clean Fund" to support and encourage community-based and community-initiated efforts aimed at improving neighborhood livability. Research proves that visible signs of disinvestment in neighborhoods lead to higher levels of crime, locking certain neighborhoods into a vicious cycle of poverty and disorder.

In recognition of this, we should re-establish the "The Safe and Clean Fund" with a starting investment of \$500,000 to financially support community-driven violence-reduction plans submitted to the City. Additionally, we should provide neighborhoods with updated data and information, and relevant training that will help support the creation of community-led plans, and commit to coordinated support from the City and partners to ensure plans are executed.

**We must act now to apply more people, energy, attention, and funding to the needs identified by the communities most affected by gun violence in our city.**

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Councilmember Greg Landsman



**Greg Landsman**  
Councilmember

## APPENDIX

### THE FACTS:

The idea that increasing neighborhood livability through neighborhood-level problem solving approaches is effective at reducing crime is not a new discovery. It has been proven time and time again that visible signs of disinvestment in neighborhoods leads to higher levels of crime, and that this often locks certain neighborhoods into a vicious cycle of poverty and disorder.

- The demolition of vacant and abandoned buildings in Detroit was associated with an 11% reduction in gun assaults.<sup>4</sup>
- One 4-year study on an unnamed city in the Midwest found that the areas with vacant lots maintained through a City blight-reduction program had nearly 40% fewer assaults and violent crimes than those with unmaintained vacant, abandoned lots.<sup>5</sup>
- After vacant lots in high-poverty areas of Philadelphia were mowed, graded, or otherwise treated, gun violence dropped by 29%; researchers concluded that were the same treatments applied to vacant lots citywide, Philadelphia could expect to record 350 fewer shootings each year.<sup>6</sup> In that same study, they also found a 22% decrease in burglaries, a 30% drop in noise complaints and illegal dumping, a 58% increase in residents reporting fewer security concerns when leaving their homes, and more than 3/4 of residents saying they significantly increased use of their outside spaces for relaxing and socializing.<sup>7</sup>
- In Chicago, researchers found that increased street lighting reduced outdoor nighttime felony crimes like murder, robbery, property damage, and aggravated assault by approximately 36%, and overall crime by 4%.<sup>8</sup>
- Improvements to lighting not only act as a situational deterrent to crime, but can also improve local community cohesion and pride, which in turn increases the willingness of residents to intervene in crime or cooperate with the police.<sup>9</sup> Some researchers estimated the benefit-to-cost ratio of neighborhood street lighting upgrades to abate crime at about 4 to 1.<sup>10</sup>

Importantly, these studies do not find that the violence gets displaced to other neighborhoods — rather, it just sincerely decreases, across the board. This all goes to show that community-led, quick, inexpensive environmental-based tactics can substantially decrease violence in neighborhoods, particularly when addressed block by block. Furthermore, this approach yields a high return on investment — both economically and at a

<sup>4</sup> <https://link.springer.com/article/10.1007/s10865-019-00031-6>

<sup>5</sup> <https://pubmed.ncbi.nlm.nih.gov/30216464/>

<sup>6</sup> <https://www.pnas.org/content/115/12/2946>

<sup>7</sup> <https://penntoday.upenn.edu/news/cleaning-vacant-lots-makes-neighborhoods-safer>

<sup>8</sup> <https://urbanlabs.uchicago.edu/projects/crime-lights-study>

<sup>9</sup> <https://cops.usdoj.gov/RIC/Publications/cops-pl56-pub.pdf>

<sup>10</sup> <https://www.strongtowns.org/journal/2019/5/9/how-something-as-small-as-street-lights-can-reduce-crime>



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**Greg Landsman**  
*Councilmember*

public-health level — while not displacing long-term residents, unlike some other costlier methods unintentionally do.<sup>11</sup>

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<sup>11</sup> <https://penntoday.upenn.edu/news/cleaning-vacant-lots-makes-neighborhoods-safer>



**Greg Landsman**  
Councilmember

202102772

September 9th, 2021

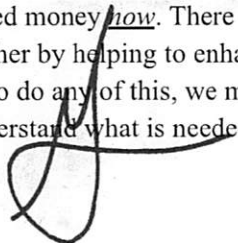
## MOTION

### *Establishing Performance Measurement Goals for the Distribution of Eviction Prevention Funding*

We move that the Administration work with the Community Action Agency (CAA) and other relevant partners to immediately establish performance measurement goals for the distribution of the eviction prevention emergency funding. We further move that these results-based performance measurement goals are reported to Council—along with any potential areas of support (eg. additional staffing or enhanced communication)—so as to allow us to act more aggressively and purposefully to ensure money is getting to people faster.

## STATEMENT

During the special meeting of the Major Projects & Smart Government Committee on the status of the remaining eviction prevention funding, Councilmembers were made aware that the Community Action Agency (CAA) still has over \$46 million to distribute to families struggling from the impact of the COVID-19 pandemic. Despite this, 25-50 people are still being evicted daily due to lack of payment; 3000 people have started the paperwork needed to receive payment but haven't finished; and, 1500 people have finished their paperwork and are waiting to receive funding. This means we have a total of 4500 people who need money now. There is potential for the City to take immediate action to improve this process—whether by helping to enhance communication/co-ordination, or lending staff to help with this backlog—but to do any of this, we must first establish performance measurement goals with our eviction partners to understand what is needed.

  
\_\_\_\_\_  
Councilmember Greg Landsman

# City of Cincinnati



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**Greg Landsman**  
*Councilmember*