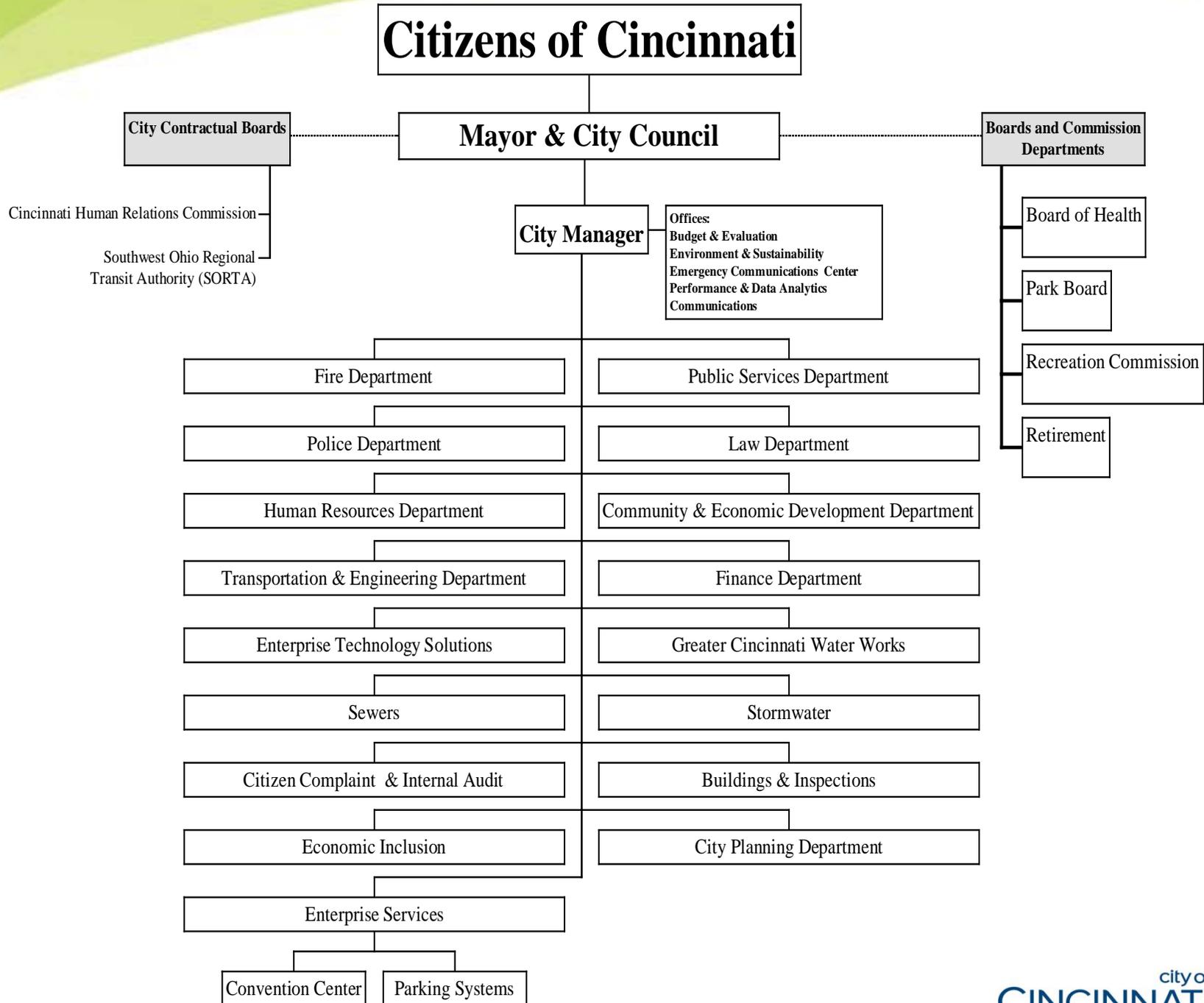




# Operating Budget Basics

**To access the Budget on the Internet:**  
**<http://www.cincinnati-oh.gov/finance/budget/>**

# Organizational Chart



# FY 2016-2017 All Funds Budget

(\$ in Millions)	FY 2014 Approved	FY 2015	FY 2016 Recommended	From 2015 Approved Update		FY 2017 Recommended	From 2016 Recommended	
		Approved Update		\$	%		\$	%
Operating Budget								
General Fund	\$360.4	\$358.2	\$375.5	\$17.3	4.8%	\$383.1	\$7.6	2.0%
Restricted Funds	<u>\$635.6</u>	<u>\$630.9</u>	<u>\$660.7</u>	<u>\$29.8</u>	<u>4.7%</u>	<u>\$670.2</u>	<u>\$9.5</u>	<u>1.4%</u>
<b>Subtotal Operating Budget</b>	<b>\$996.0</b>	<b>\$989.1</b>	<b>\$1,036.2</b>	<b>\$47.1</b>	<b>4.8%</b>	<b>\$1,053.3</b>	<b>\$17.1</b>	<b>1.7%</b>
Capital Budget								
General Capital Budget	\$60.8	\$61.0	\$77.6	\$16.6	27.2%	\$75.5	-\$2.1	-2.7%
Restricted Funds Capital	\$357.5	\$267.1	\$335.6	\$68.5	25.6%	\$188.2	-\$147.4	-43.9%
Special Revenue/Matching Capital	<u>\$1.5</u>	<u>\$12.0</u>	<u>\$13.9</u>	<u>\$1.9</u>	15.8%	<u>\$3.1</u>	<u>-\$10.8</u>	<u>-77.7%</u>
<b>Subtotal Capital Budget</b>	<b>\$419.8</b>	<b>\$340.1</b>	<b>\$427.1</b>	<b>\$87.0</b>	<b>25.6%</b>	<b>\$266.8</b>	<b>-\$160.3</b>	<b>-37.5%</b>
<b>Total Budget</b>	<b>\$1,415.8</b>	<b>\$1,329.2</b>	<b>\$1,463.3</b>	<b>\$134.1</b>	<b>10.1%</b>	<b>\$1,320.1</b>	<b>-\$143.2</b>	<b>-9.8%</b>

# FY 2016-2017 All Funds Budget

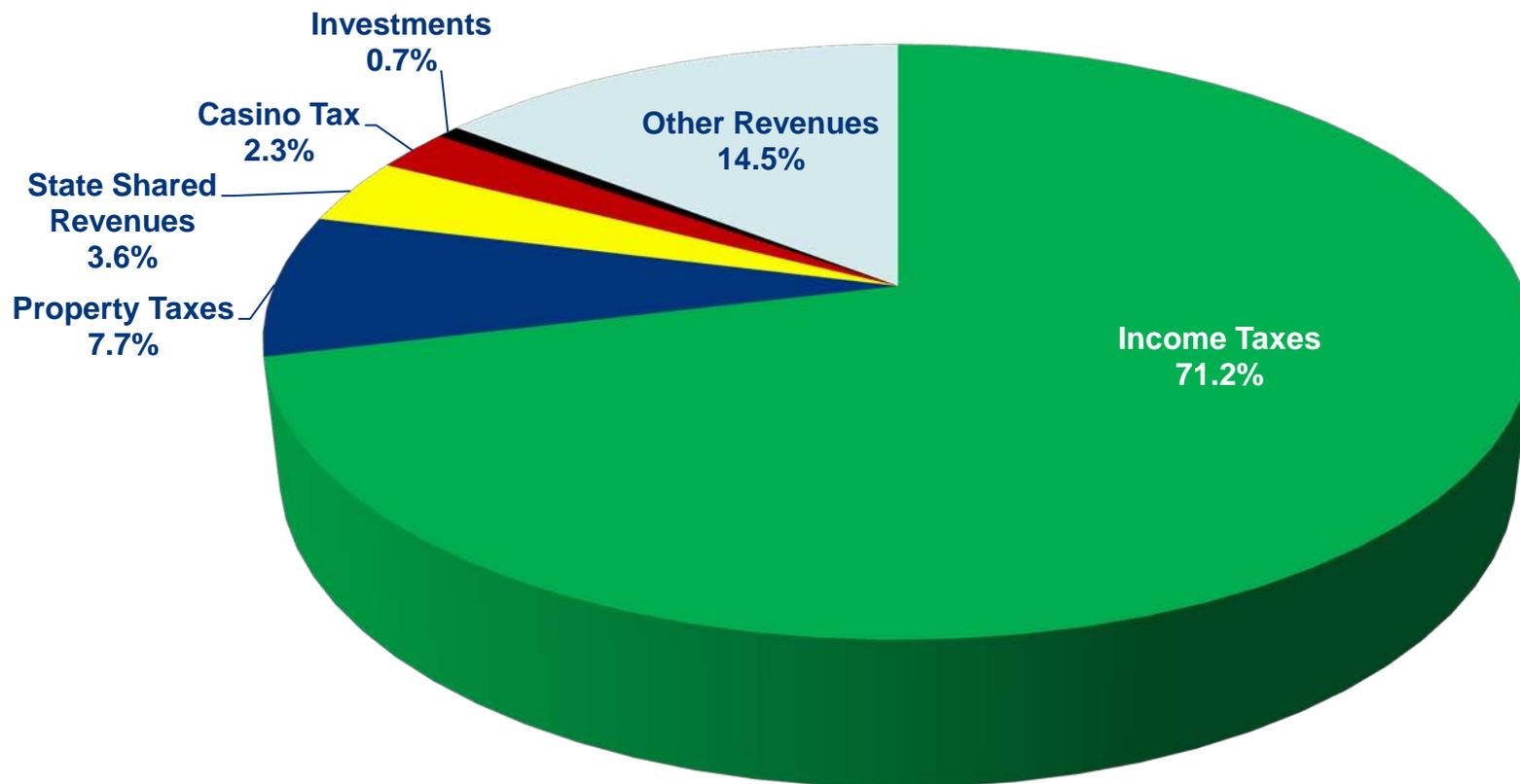
Special Revenue  
Capital  
0.9%

General Capital  
5.3%

# Operating Budget Structure

- General Fund
  - Police
  - Fire
  - Planning & Buildings
  - Finance
  - Human Resources
  - Public Services
  - Transportation & Engineering
  - Health
  - Enterprise Technology Solutions
  - Trade and Development
  - Parks
  - Recreation
  - Law
  - Citizen Complaint & Internal Audit
- Restricted Funds (e.g., water, sewer, parking)

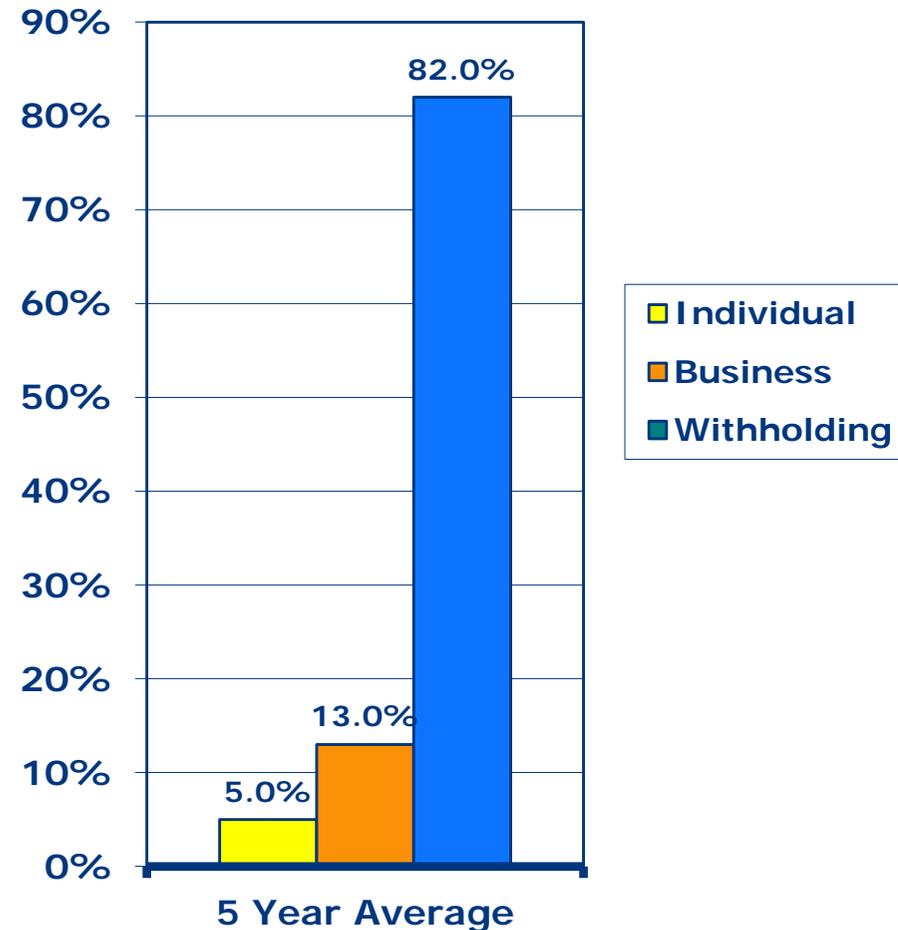
# FY 2016 General Fund Revenue - \$375.5 million



# General Fund Revenue

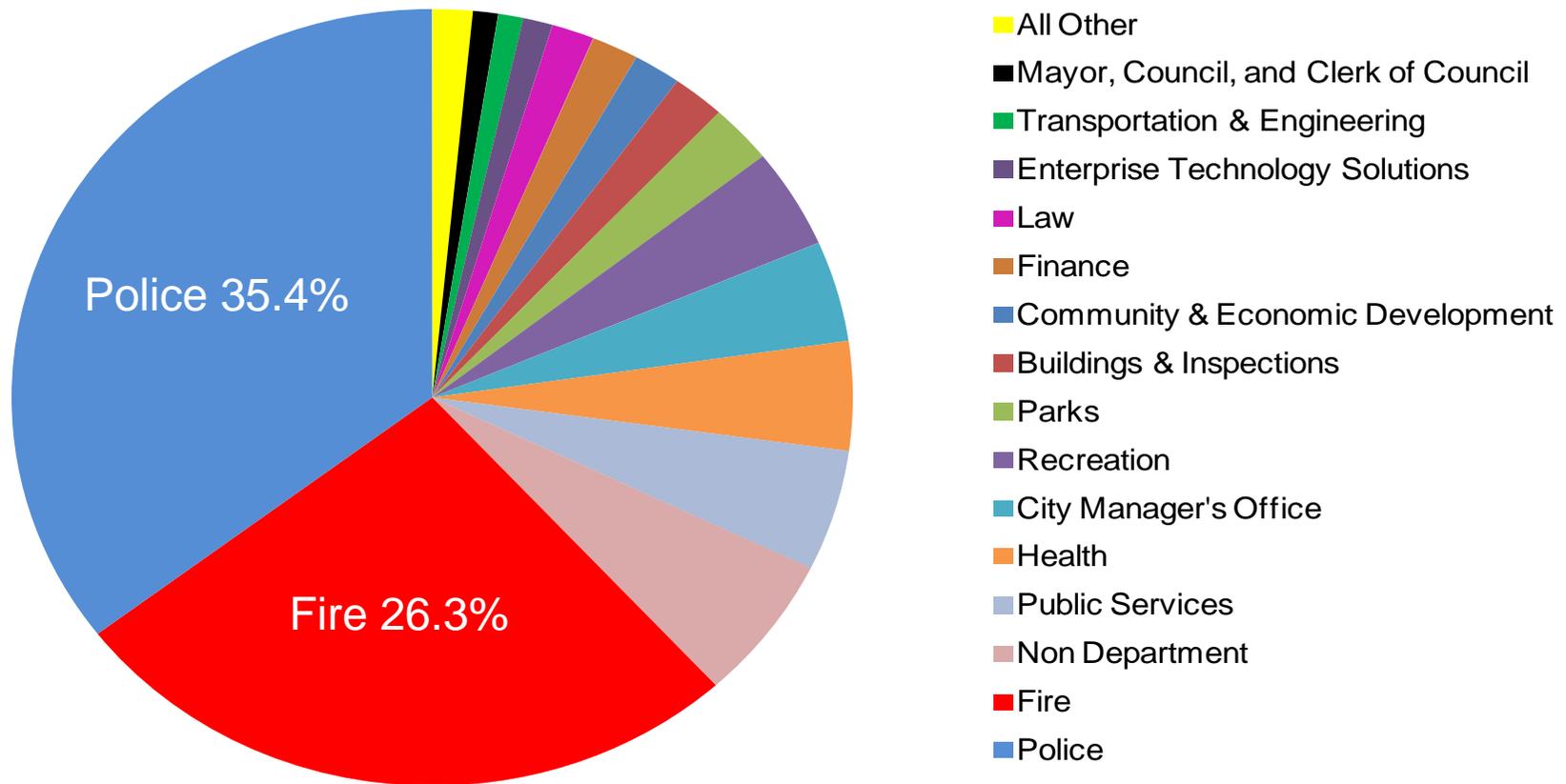
## Income Taxes – 71.2%

- 2.1% of gross salaries, wages, other personal services compensation and business net profits
- All earnings derived in City regardless of residency. Rule is first where you work, then where you live
- By Charter, split as follows:
  - 1.55% General Operating
  - 0.30% Transit
  - 0.15% Capital
  - 0.10% Infrastructure
- General Fund Income Tax: \$267.4 million



# General Fund Expenses

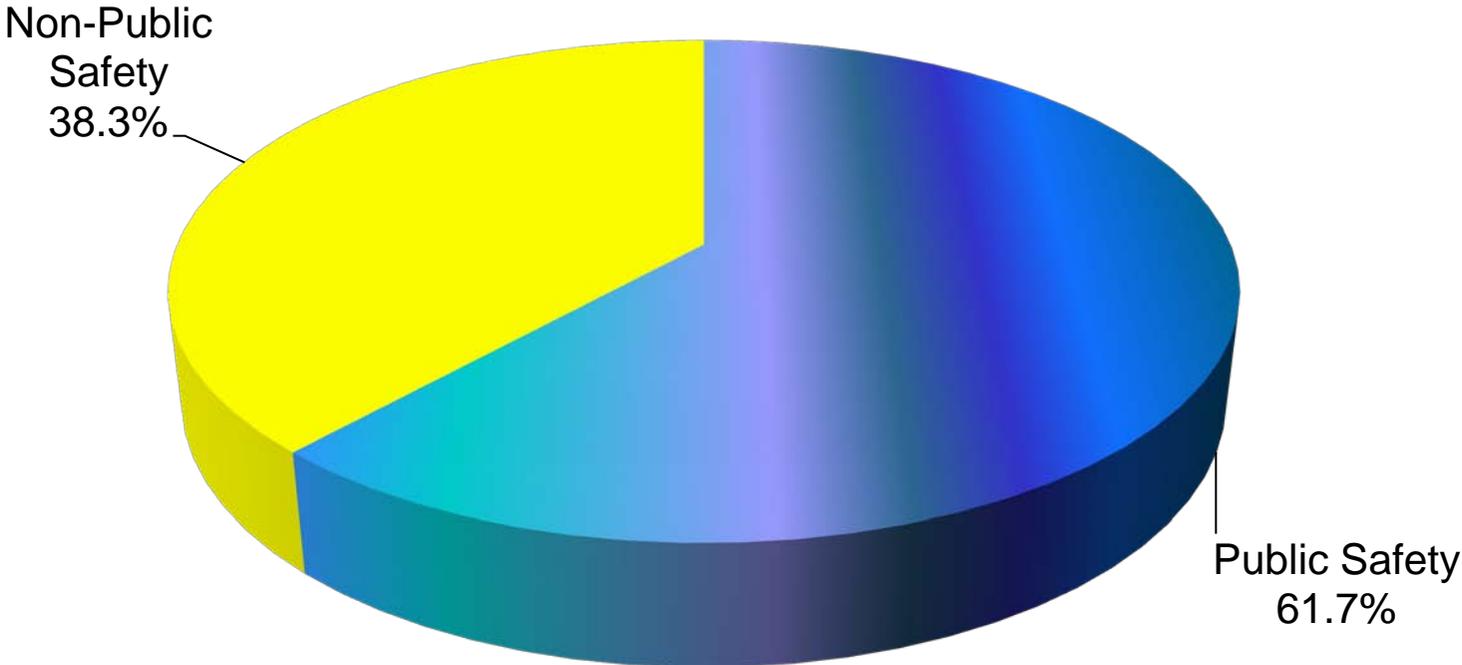
## Departmental Breakout



\*All Other includes Planning, CCIA, Economic Inclusion, Human Resources, and Transfers Out

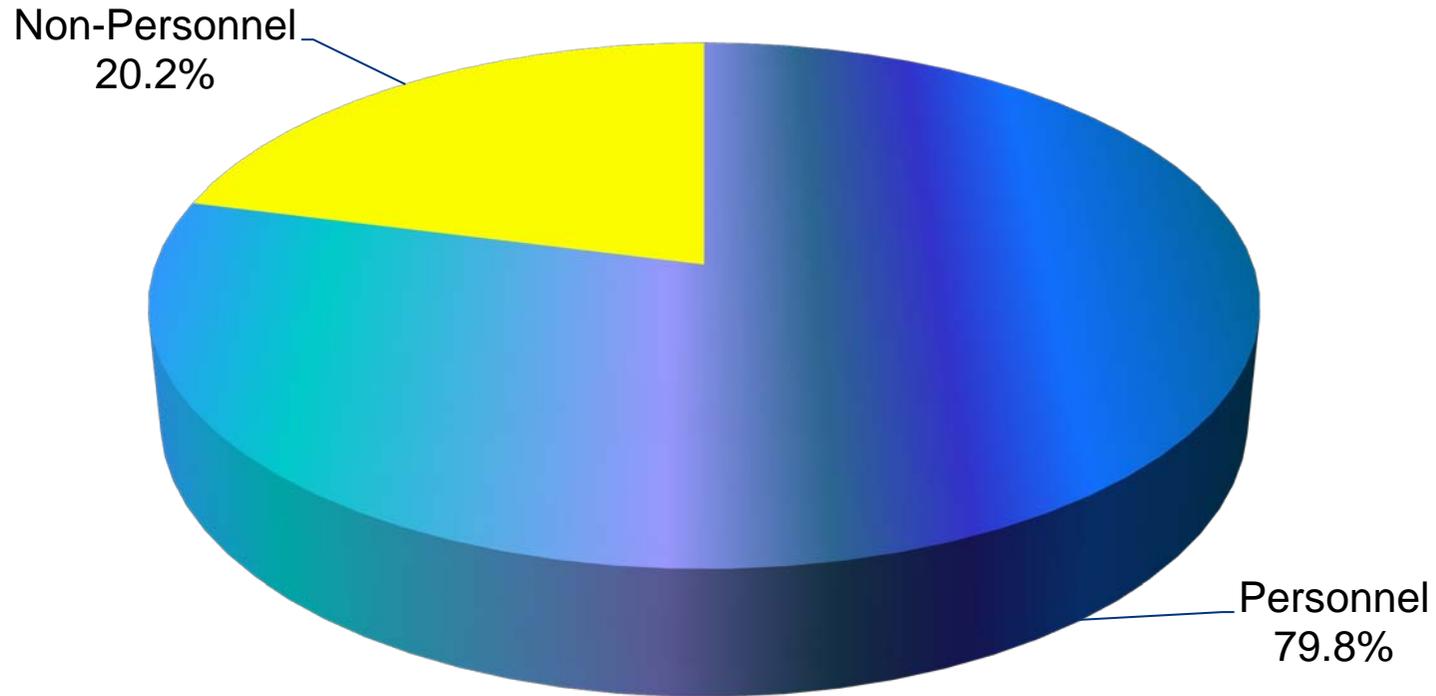
# General Fund Expenses

## Public Safety vs. Non-Public Safety Expenses



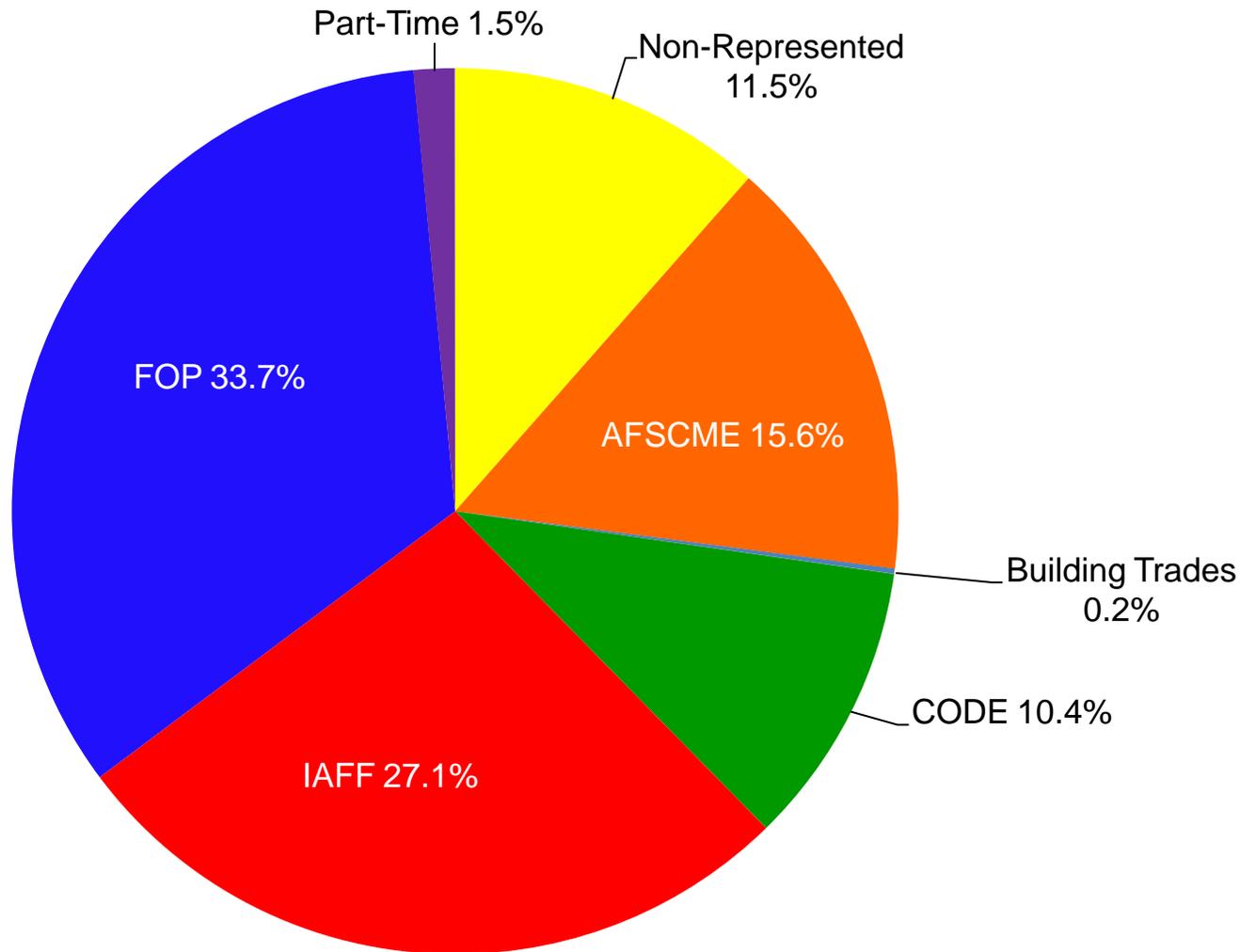
# General Fund Expenses

## Personnel vs. Non-Personnel Expenses



# General Fund Expenses

**Personnel Expenses are 79.8% of the Budget  
With 88.5% represented by labor contracts**





## **Questions?**

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