Operating Budget Basics

To access the Budget on the Internet:
http://www.cincinnati-oh.gov/finance/budget/
## FY 2016-2017 All Funds Budget

<table>
<thead>
<tr>
<th></th>
<th>FY 2014 Approved</th>
<th>FY 2015 Update</th>
<th>FY 2016 Recommended</th>
<th>From 2015 Approved Update</th>
<th>FY 2017 Recommended</th>
<th>From 2016 Recommended</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>($ in Millions)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>Operating Budget</strong></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>$360.4</td>
<td>$358.2</td>
<td>$375.5</td>
<td>$17.3</td>
<td>4.8%</td>
<td>$383.1</td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>$635.6</td>
<td>$630.9</td>
<td>$660.7</td>
<td>$29.8</td>
<td>4.7%</td>
<td>$670.2</td>
</tr>
<tr>
<td>Subtotal Operating Budget</td>
<td>$996.0</td>
<td>$989.1</td>
<td>$1,036.2</td>
<td>$47.1</td>
<td>4.8%</td>
<td>$1,053.3</td>
</tr>
<tr>
<td><strong>Capital Budget</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Capital Budget</td>
<td>$60.8</td>
<td>$61.0</td>
<td>$77.6</td>
<td>$16.6</td>
<td>27.2%</td>
<td>$75.5</td>
</tr>
<tr>
<td>Restricted Funds Capital</td>
<td>$357.5</td>
<td>$267.1</td>
<td>$335.6</td>
<td>$68.5</td>
<td>25.6%</td>
<td>$188.2</td>
</tr>
<tr>
<td>Special Revenue/Matching Capital</td>
<td>$1.5</td>
<td>$12.0</td>
<td>$13.9</td>
<td>$1.9</td>
<td>15.8%</td>
<td>$3.1</td>
</tr>
<tr>
<td>Subtotal Capital Budget</td>
<td>$419.8</td>
<td>$340.1</td>
<td>$427.1</td>
<td>$87.0</td>
<td>25.6%</td>
<td>$266.8</td>
</tr>
<tr>
<td><strong>Total Budget</strong></td>
<td>$1,415.8</td>
<td>$1,329.2</td>
<td>$1,463.3</td>
<td>$134.1</td>
<td>10.1%</td>
<td>$1,320.1</td>
</tr>
</tbody>
</table>

*(City of Cincinnati)*
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

- Income Taxes: 71.2%
- Property Taxes: 7.7%
- State Shared Revenues: 3.6%
- Casino Tax: 2.3%
- Investments: 0.7%
- Other Revenues: 14.5%
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

- Police 35.4%
- Fire 26.3%
- Other departments and categories as per the image.
General Fund Expenses
Public Safety vs. Non-Public Safety Expenses

- Public Safety: 61.7%
- Non-Public Safety: 38.3%
General Fund Expenses
Personnel vs. Non-Personnel Expenses

Personnel: 79.8%
Non-Personnel: 20.2%
General Fund Expenses

Personnel Expenses are 79.8% of the Budget

With 88.5% represented by labor contracts

- FOP 33.7%
- AFSCME 15.6%
- IAFF 27.1%
- CODE 10.4%
- Building Trades 0.2%
- Non-Represented 11.5%
- Part-Time 1.5%
Questions?

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