

RESOLUTION NO. 2012-111

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES OF THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE FISCAL YEAR 2013

WHEREAS, there is both a legal and managerial requirement to establish the revenues to be received for the upcoming fiscal year, including all taxes, user fees, and other types of revenues, as well as estimates of all expenditures or outlays for the operation of this public transportation system in the fiscal year to be paid or met from the said revenue; and

WHEREAS, in order to meet those requirements, a budget for the Greater Cleveland Regional Transit Authority ("GCRTA") for the fiscal year beginning January 1, 2013 and ending December 31, 2013 has been prepared; and

WHEREAS, said budget has been made conveniently available for public inspection for at least ten (10) days by having at least two (2) copies thereof on file in the GCRTA Office of Management and Budget; and

WHEREAS, the Finance Committee of the Board of Trustees discussed the 2013 budget on October 9, 2012, November 13, 2012, November 20, 2012 and December 4, 2012; and two public hearings were held on November 20, 2012 and November 27, 2012 with public notice given by publication in the Cleveland Plain Dealer on November 6, 2012.

NOW, THEREFORE BE IT RESOLVED by the Board of Trustees of the Greater Cleveland Regional Transit Authority, Cuyahoga County, Ohio:

Section 1. That the appropriations for the current expenses and other expenditures of the GCRTA during the period of January 1, 2013, through December 31, 2013 are as indicated below in order that the amount expended and encumbered in each classification during the fiscal year for which such appropriations are made and they are hereby set aside and appropriated:

GENERAL FUND

OPERATIONS DIVISION

31 PARATRANSIT DISTRICT

Personnel Services	13,284,147
Other Expenditures	<u>6,974,660</u>
	20,258,807

32 RAIL DISTRICT

Personnel Services	26,760,661
Other Expenditures	<u>7,019,426</u>
	33,780,087

34 TRANSIT POLICE

Personnel Services	11,721,282
Other Expenditures	<u>659,950</u>
	12,381,232

35	SERVICE MANAGEMENT	
	Personnel Services	5,252,483
	Other Expenditures	<u>3,395,194</u>
		8,647,677
38	SERVICE QUALITY MANAGEMENT	
	Personnel Services	6,351,921
	Other Expenditures	<u>26,350</u>
		6,378,271
39	FLEET MANAGEMENT	
	Personnel Services	13,060,137
	Other Expenditures	<u>27,932,611</u>
		40,992,748
43	SATELLITES AND PASS THRU	
	Personnel Services	0
	Other Expenditures	<u>286,110</u>
		286,110
46	HAYDEN DISTRICT	
	Personnel Services	43,330,526
	Other Expenditures	<u>131,380</u>
		43,461,906
49	TRISKETT DISTRICT	
	Personnel Services	30,202,391
	Other Expenditures	<u>113,880</u>
		30,316,271
	DIVISION TOTAL	\$196,503,110

FINANCE & ADMINISTRATION DIVISION

10	OFFICE OF BUSINESS DEVELOPMENT	
	Personnel Services	380,631
	Other Expenditures	<u>7,100</u>
		387,731
60	ACCOUNTING	
	Personnel Services	2,073,339
	Other Expenditures	<u>117,810</u>
		2,191,149
61	INFORMATION TECHNOLOGY	
	Personnel Services	2,066,712
	Other Expenditures	<u>2,381,040</u>
		4,447,752

62	SUPPORT SERVICES	
	Personnel Services	483,130
	Other Expenditures	<u>439,450</u>
		922,580
64	PROCUREMENT	
	Personnel Services	1,374,943
	Other Expenditures	<u>44,100</u>
		1,419,043
65	REVENUE	
	Personnel Services	1,400,236
	Other Expenditures	<u>805,575</u>
		2,205,811
	DIVISION TOTAL	\$11,574,066

ENGINEERING & PROJECT MANAGEMENT DIVISION

55	PROJECT SUPPORT	
	Personnel Services	389,025
	Other Expenditures	<u>6,200</u>
		395,225
57	PROGRAMMING & PLANNING	
	Personnel Services	425,155
	Other Expenditures	<u>389,503</u>
		814,658
80	ENGINEERING & PROJECT DEVELOPMENT	
	Personnel Services	1,940,128
	Other Expenditures	<u>29,000</u>
		1,969,128
	DIVISION TOTAL	\$3,179,011

LEGAL AFFAIRS DIVISION

15	SAFETY	
	Personnel Services	588,164
	Other Expenditures	<u>366,630</u>
		954,794
21	LEGAL	
	Personnel Services	1,623,969
	Other Expenditures	<u>275,350</u>
		1,899,319

22 RISK MANAGEMENT	
Personnel Services	1,341,521
Other Expenditures	<u>6,725,745</u>
	8,067,266
DIVISION TOTAL	\$10,921,379

HUMAN RESOURCES DIVISION

14 HUMAN RESOURCES	
Personnel Services	1,477,625
Other Expenditures	<u>130,585</u>
	1,608,210
18 LABOR & EMPLOYEE RELATIONS	
Personnel Services	659,704
Other Expenditures	<u>306,851</u>
	966,555
30 TRAINING & EMPLOYEE DEVELOPMENT	
Personnel Services	2,309,317
Other Expenditures	<u>286,050</u>
	2,595,367
DIVISION TOTAL	\$5,170,132

EXECUTIVE DIVISION

12 EXECUTIVE	
Personnel Services	713,674
Other Expenditures	<u>210,700</u>
	924,374
16 SECRETARY/TREASURER – BOARD OF TRUSTEES	
Personnel Services	130,505
Other Expenditures	<u>210,300</u>
	340,805
19 INTERNAL AUDIT	
Personnel Services	658,288
Other Expenditures	<u>103,000</u>
	761,288
53 MARKETING & COMMUNICATIONS	
Personnel Services	2,099,261
Other Expenditures	<u>1,039,300</u>
	3,138,561

67 OFFICE OF MANAGEMENT & BUDGET	
Personnel Services	1,129,672
Other Expenditures	<u>4,008,200</u>
	5,137,872
99 FUND TRANSFERS	
Personnel Services	0
Other Expenditures	<u>41,094,436</u>
	41,094,436
DIVISION TOTAL	51,397,336
GRAND TOTAL	\$278,745,033

CAPITAL IMPROVEMENT FUNDS

Construction and Acquisition of Transit Facilities and Equipment	\$ 96,200,000
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BOND RETIREMENT FUND

Debt Service - Principal	\$ 13,905,000
Debt Service - Interest	6,861,608
Other	<u>2,500</u>
	\$ 20,769,108

INSURANCE FUND

Claims & Premium Outlay	\$ 2,045,000
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SUPPLEMENTAL PENSION FUND

Benefit Payments	\$ 78,900
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CUMULATED APPROPRIATIONS

General Fund	\$ 278,745,033
Capital Improvement Funds	\$ 96,200,000
Bond Retirement Fund	\$ 20,769,108
Insurance Fund	\$ 2,045,000
Supplemental Pension Fund	\$ 78,900

Section 2. That transfers of funds may be made in this appropriation budget from one division to another, or from one department to another, or from one line item to another, or from one fund to another, and that transfers of funds shall be reported to the Board within thirty (30) days after the end of the month in which said transfer occurred.

Section 3. That as part of this appropriation, the General Manager is granted the authority to upgrade or downgrade positions within the Authority provided that the total number of positions approved in the budget is not exceeded. Furthermore, the General Manager may transfer positions from one department to another so long as the total number of positions approved in the budget is not exceeded.

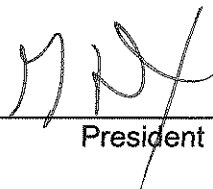
Section 4 That this resolution includes the Greater Cleveland Regional Transit Authority's Management and Non-Bargaining Salary Structure, as set forth in Attachment A.

Section 5. That this resolution from time to time may be amended in order to appropriate additional monies that may be received in Fiscal Year 2013.

Section 6. That this resolution shall become effective immediately upon its adoption.

Attachment A: GCRTA's Non-Bargaining Salary Structure.

Adopted: December 18, 2012



President

Attest: 

CEO, General Manager/Secretary-Treasurer

ATTACHMENT A
2013 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

Effective 1/1/2013

Grade	Minimum	Midpoint	Maximum
DGM99.X	\$109,094	\$144,550	\$180,007
32.R	\$106,323	\$140,877	\$175,432
31.A	\$92,455	\$122,502	\$152,549
30.B	\$86,226	\$114,248	\$142,272
30.A	\$79,998	\$105,996	\$131,995
29.R	\$79,605	\$105,475	\$125,657
29.B	\$74,610	\$98,857	\$123,103
29.A	\$69,222	\$91,717	\$114,213
28.R	\$68,910	\$91,306	\$113,701
28.A	\$59,922	\$79,396	\$98,871
27.A	\$54,522	\$72,243	\$89,962
26.A	\$49,561	\$65,668	\$81,775
25.A	\$45,059	\$59,704	\$74,347
24.A	\$41,719	\$55,278	\$68,836
23.A	\$33,482	\$44,364	\$55,244
22.A	\$28,184	\$37,343	\$46,502
21.A	\$21,308	\$28,233	\$35,158



Greater Cleveland Regional Transit Authority
STAFF SUMMARY AND COMMENTS

TITLE/DESCRIPTION: APPROVING THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY'S 2013 BUDGET	Resolution No.: 2012-111
	Date: December 13, 2012
	Initiator: Office of Management & Budget
ACTION REQUEST: <input checked="" type="checkbox"/> Approval <input type="checkbox"/> Review/Comment <input type="checkbox"/> Information Only <input type="checkbox"/> Other _____	

- 1.0 PURPOSE/SCOPE: This action will authorize an Appropriations Budget for Fiscal Year 2013 for the operation of the transit system; for required fund transfers for capital improvements, bond retirement, and to maintain the Insurance Fund minimum balance; for a Capital Budget covering locally-funded and grant-funded projects; and for the Bond Retirement, Insurance and Pension Funds.
- 2.0 DESCRIPTION/JUSTIFICATION: Fiscal year 2013 begins January 1, 2013 and ends December 31, 2013. The process for developing the operating and capital budgets for FY 2013 began in July 2012. It involved extensive staff analysis and preparation as well as two (2) meetings of the Board's Finance Committee. A third Finance Committee meeting to discuss the 2013 Budget is scheduled for December 4, 2012. Two Public Hearings were held, one on November 20, 2012 and the second on November 27, 2012, to discuss the 2013 budget. The budgets and fund transfers proposed for adoption herein represents the Authority's spending plans for operation of the transit system and capital improvements to the transit system in FY 2013.
- 3.0 PROCUREMENT BACKGROUND: Does not apply.
- 4.0 DBE/AFFIRMATIVE ACTION BACKGROUND: Does not apply.
- 5.0 POLICY IMPACT: The 2013 appropriation for Operating Expenditures totals \$237,650,597.30. This is a 5.9% increase over the current estimate of 2012 expenditures. It includes \$173,228,548.23 for Personnel Services, providing salary, overtime, and fringe benefit resources needed to fund 2,302.5 positions. The authorized employment level for 2013 represents an increase of 6 positions from the 2,296.5 positions in the amended 2012 budget. The 2013 Capital Budget provides for the upkeep of the Authority's existing infrastructure, facilities and equipment and also provides for the implementation of projects included in the Long-Range Plan.
- 6.0 ECONOMIC IMPACT: The proposed 2013 General Fund Appropriations Budget and Fund Transfers provides for spending \$278,745,033.30 on estimated resources of \$297,462,766.00 leaving a year-end balance of \$18,717,733.00 as an operating reserve.

The 2013 Operating Budget includes a 3% wage and fringe benefit increases for the FOP and ATU members as well as non-bargaining salaried positions.

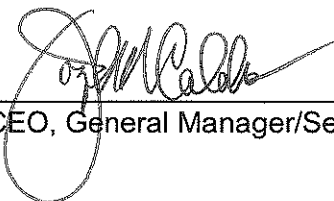
The proposed FY 2013 Capital Budget provides the budget authority for the spending of \$96,200,000.00 for capital improvement projects and purchases.
- 7.0 ALTERNATIVES: Modify the proposed 2013 Budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.

8.0 RECOMMENDATION: The proposed 2013 Operating and Capital Budgets have been reviewed by the Finance Committee and are recommended for adoption by the Finance Committee. It is recommended that the Board approve the proposed FY 2013 Appropriations Budget, Fund Transfers, and Capital Budget, and budgets for the Bond Retirement, Insurance and Supplemental Pension Funds as proposed herein.

9.0 ATTACHMENTS:

- A General Fund Balance Analysis
- B Financial Indicators
- C Division Employment Level Analysis
- D 2013 – 2017 Capital Improvement Plan
- E RTA Development Fund Balance Analysis
- F RTA Capital Fund Balance Analysis
- G Bond Retirement Fund Balance Analysis
- H Insurance Fund Balance Analysis
- I Supplemental Pension Fund Balance Analysis
- J Law Enforcement Fund Balance Analysis
- K Non-Bargaining Salary Structure

Recommended and certified as appropriate to the availability of funds, legal form and conformance with the Procurement requirements.



CEO, General Manager/Secretary-Treasurer

General Fund Balance Analysis

Assumptions:

Passenger Fare Annual Growth =	-5.2%	5.0%	1.5%	2.0%	2.0%	1.5%
Sales Tax Annual Growth =	5.6%	6.1%	4.8%	2.1%	2.0%	2.5%
Personnel & Fringe Cost Growth =	-11.1%	-1.3%	8.3%	3.2%	1.5%	1.9%
Non-Personnel Cost Growth =	-1.8%	4.2%	-2.4%	13.8%	-0.2%	-0.2%
Operating Expenses Growth =	-12.5%	-11.8%	7.6%	5.9%	1.1%	1.2%
Capital Contribution =	29,876,950	31,895,296	32,023,887	39,594,436	41,228,629	35,063,409
	18.3%	18.4%	17.6%	21.4%	21.8%	18.1%

	2010 Actual	2011 Actual	2012 Estimate	2013 Budget	2014 Budget	2015 Budget
Beginning Balance	2,880,104	19,846,961	36,375,981	34,946,382	17,218,993	1,965,334
Revenue						
Passenger Fares	47,153,709	48,017,726	50,259,213	51,264,397	52,289,685	53,074,030
Advertising & Concessions	966,688	904,153	1,200,000	1,100,000	1,100,000	1,100,000
Sales & Use Tax	163,220,649	173,242,329	181,478,753	185,289,807	188,995,603	193,720,493
Operating Assistance - ARRA Federal Grants	3,196,015	0	0	0	0	0
CMAQ Reimbursement for the Healthline	1,069,397	7,129,442	2,128,337	0	0	0
Operating Assistance - Paratransit Operations	4,320,000	3,109,000	3,089,000	3,089,000	3,089,000	3,089,000
Ohio Elderly Fare Assistance	619,057	0	0	0	0	0
State Funding Fuel Initiative	1,165,200	0	0	0	0	0
CMAQ Reimbursement - Trolley	1,765,764	980,980	0	1,500,000	1,500,000	600,000
Access to Jobs Program	2,399,907	1,559,639	1,800,000	2,074,440	2,074,440	651,120
Investment Income	71,468	131,592	200,000	200,000	200,000	200,000
Other Revenue	1,892,101	1,500,537	1,050,000	1,000,000	1,000,000	1,000,000
Reimbursed Expenditures	39,212,130	25,600,974	14,922,825	15,500,000	17,500,000	20,000,000
Total Revenue	267,942,085	262,176,372	266,128,128	261,017,644	267,748,728	273,434,643
Total Resources	269,922,189	282,023,333	292,504,109	295,964,026	284,967,721	275,399,977
Operating Expenditures						
Personnel Services	156,964,659	154,927,523	167,851,897	173,228,548	175,886,728	179,224,449
Diesel Fuel	7,936,072	9,918,864	12,114,919	13,835,135	13,777,323	13,501,963
Other Expenditures	43,739,803	45,555,668	44,467,024	50,586,914	50,509,708	50,404,592
Total Operating Expenditures	208,640,535	210,402,056	224,433,840	237,650,597	240,173,759	243,131,004
Short Term Notes Payment	8,254,743	0	0	0	0	0
Transfer to the Insurance Fund	3,203,000	3,250,000	1,000,000	1,400,000	1,500,000	1,700,000
Transfer to the Pension Fund	100,000	100,000	100,000	100,000	100,000	100,000
Transfers to Capital						
Bond Retirement Fund	17,351,950	19,793,855	19,386,892	18,324,392	20,744,079	21,566,293
Capital Improvement Fund	12,525,000	12,101,441	12,636,995	12,127,044	20,484,550	13,497,116
Total Transfers to Capital	29,876,950	31,895,296	32,023,887	39,594,436	41,228,629	35,063,409
Total Expenditures	250,075,228	245,647,351	257,557,727	278,745,033	283,002,388	279,994,413
Ending Balance	19,846,961	36,375,981	34,946,382	17,218,993	1,965,334	-4,594,437
Brookpark Lightning Strike Reserve Funds	0	1,100,000	1,100,000	0	0	0
Rolling Stock Reserve Funds	0	0	7,000,000	6,000,000	0	0
Reserved Funds	4,639,000	6,602,000	7,202,000	7,202,000	7,202,000	7,202,000
Available Ending Balance	15,207,961	28,673,981	19,644,382	4,016,992	-5,236,667	-11,796,438

ATTACHMENT C

STAFFING LEVEL COMPARISONS

Authorized Staffing Level by Division

	2010	2011	2012	2013	Variance 2013 - 2012
OPERATIONS					
PARATRANSIT DISTRICT	181.0	180.0	181.0	185.0	4.0
RAIL DISTRICT	383.0	362.0	368.0	353.0	-15.0
TRANSIT POLICE	148.0	148.0	149.0	153.0	4.0
SERVICE MANAGEMENT	64.0	68.0	72.0	75.0	3.0
SERVICE QUALITY MANAGEMENT	67.0	67.0	68.0	70.5	2.5
FLEET MANAGEMENT	174.0	163.0	164.0	169.0	5.0
HAYDEN DISTRICT	411.0	590.0	611.0	610.0	-1.0
HARVARD DISTRICT	441.0	0.0	0.0	0.0	0.0
TRISKETT DISTRICT	336.0	394.0	421.0	423.0	2.0
TOTALS	2,205.0	1,972.0	2,034.0	2,038.5	4.5
FINANCE & ADMINISTRATION					
OFFICE OF BUSINESS DEVELOPMENT	4.0	4.0	4.0	4.0	0.0
ACCOUNTING	22.0	22.0	24.0	24.0	0.0
INFORMATION TECHNOLOGY	23.0	23.0	23.0	23.0	0.0
SUPPORT SERVICES	8.0	7.0	7.0	7.0	0.0
PROCUREMENT	18.0	16.0	16.0	16.0	0.0
REVENUE	20.0	18.0	18.0	18.0	0.0
TOTALS	95.0	90.0	92.0	92.0	0.0
ENGINEERING & PROJECT MANAGEMENT					
PROJECT SUPPORT	7.0	6.0	5.0	4.0	-1.0
PROGRAMMING & PLANNING	4.0	4.0	4.0	4.0	0.0
ENGINEERING & PROJECT DEVELOPMENT	13.0	13.0	16.0	17.0	1.0
TOTALS	24.0	23.0	25.0	25.0	0.0
LEGAL AFFAIRS					
SAFETY	6.0	6.0	6.5	7.0	0.5
LEGAL	15.0	14.0	15.0	15.0	0.0
RISK MANAGEMENT	16.5	16.5	16.5	16.5	0.0
TOTALS	37.5	36.5	38.0	38.5	0.5
HUMAN RESOURCES					
HUMAN RESOURCES	15.0	12.0	16.0	16.0	0.0
LABOR & EMPLOYEE RELATIONS	6.0	5.0	5.0	5.0	0.0
TRAINING & EMPLOYEE DEVELOPMENT	24.0	25.0	25.0	26.0	1.0
TOTALS	45.0	42.0	46.0	47.0	1.0
EXECUTIVE					
EXECUTIVE	12.0	14.0	5.0	5.0	0.0
SECRETARY/TREASURER - BOARD OF TRUSTEES	11.0	11.0	11.0	11.0	0.0
INTERNAL AUDIT	7.0	7.0	7.0	7.0	0.0
MARKETING & COMMUNICATIONS	29.0	27.0	27.5	27.5	0.0
OFFICE OF MANAGEMENT & BUDGET	10.0	10.0	11.0	11.0	0.0
TOTALS	69.0	69.0	61.5	61.5	0.0
GRAND TOTAL	2,475.5	2,232.5	2,296.5	2,302.5	6.0

ATTACHMENT D

2013-2017 CAPITAL IMPROVEMENT PLAN

Budget Authority

PROJECT CATEGORY	2013 Budget	2014 Plan	2015 Plan	2016 Plan	2017 Plan	2013-2017	%
Buses	\$34,766,205	\$28,081,016	\$10,781,392	\$15,515,766	\$18,296,616	\$107,440,995	27.7%
Equipment & Vehicles	\$9,489,715	\$2,581,500	\$2,318,000	\$1,697,000	\$2,265,600	\$18,351,815	4.7%
Facilities Improvements	\$8,364,410	\$6,150,000	\$2,005,000	\$5,090,000	\$2,175,000	\$23,784,410	6.1%
Other Projects	\$2,813,360	\$2,818,810	\$2,912,560	\$2,912,560	\$2,916,360	\$14,373,650	3.7%
Preventive Maint./Oper. Reimb.	\$17,813,578	\$18,305,000	\$20,805,000	\$23,305,000	\$23,305,000	\$103,533,578	26.7%
Rail Projects	\$19,516,385	\$16,848,250	\$36,392,874	\$35,694,500	\$9,185,050	\$117,637,059	30.4%
Transit Centers	\$1,299,463	\$288,783	\$288,783	\$288,783	\$288,783	\$2,454,595	0.6%
TOTALS	\$94,063,116	\$75,073,359	\$75,503,609	\$84,503,609	\$58,432,409	\$387,576,102	100.0%

ATTACHMENT E

RTA Development Fund Balance Analysis

	2010	2011	2012	2013	2014	2015
	Actual	Actual	Estimate	Budget	Budget	Budget
Beginning Balance	30,508,300	21,135,307	25,947,255	58,441,750	53,871,577	46,769,154
Revenue						
General Obligation Debt Proceeds	0	0	25,000,000	0	0	20,000,000
Transfer from RTA Capital Fund	9,275,000	9,601,441	9,620,255	18,970,255	17,734,255	10,684,255
Investment Income	244,766	242,341	160,585	235,000	245,000	245,000
Federal Capital Grants	81,487,975	51,104,869	47,023,123	67,243,750	70,687,500	67,787,500
State Capital Grants	1,807,284	778,956	1,135,673	1,730,822	1,730,822	1,730,822
Other Revenue	0	1,500,000	3,304,859	0	0	0
Total Revenue	92,815,025	63,227,607	86,244,495	88,179,827	90,397,577	100,447,577
Total Resources	123,323,325	84,362,914	112,191,750	146,621,577	144,269,154	147,216,731
Expenditures						
Capital Outlay	101,488,018	58,415,659	53,750,000	92,750,000	97,500,000	93,500,000
Transfer to Bond Retirement Fund	700,000	0	0	0	0	0
Total Expenditures	102,188,018	58,415,659	53,750,000	92,750,000	97,500,000	93,500,000
Ending Balance	21,135,307	25,947,255	58,441,750	53,871,577	46,769,154	53,716,731

RTA Capital Fund Balance Analysis

	2010 Actual	2011 Actual	2012 Estimate	2013 Budget	2014 Budget	2015 Budget
Beginning Balance	197,782	814,717	2,061,599	3,003,989	1,854,228	1,354,923
Revenue						
Transfer from General Fund	12,525,000	12,101,441	12,636,995	21,270,044	20,484,550	13,497,116
Investment Income	235	265	650	450	400	400
Other Revenue	41	0	0	0	0	0
Total Revenue	12,525,276	12,101,706	12,637,645	21,270,494	20,484,950	13,497,516
Total Resources	12,723,058	12,916,423	14,699,244	24,274,483	22,339,178	14,852,439
Expenditures						
Asset Maintenance	1,703,742	708,534	1,150,000	1,350,000	1,300,000	1,300,000
Routine Capital	929,599	544,849	925,000	2,100,000	1,950,000	1,600,000
Transfer to RTA Development Fund	9,275,000	9,601,441	9,620,255	18,970,255	17,734,255	10,684,255
Total Expenditures	11,908,341	10,854,824	11,695,255	22,420,255	20,984,255	13,584,255
Ending Balance	814,717	2,061,599	3,003,989	1,854,228	1,354,923	1,268,184

ATTACHMENT G

Bond Retirement Fund Balance Analysis

	2010 Actual	2011 Actual	2012 Estimate	2013 Budget	2014 Budget	2015 Budget
Beginning Balance	2,084,582	1,790,289	1,737,726	4,157,004	1,738,788	1,733,259
Revenue						
Transfer from General Fund	17,351,950	19,793,855	19,386,892	18,324,392	20,744,079	21,566,293
Transfer from RTA Development Fund	700,000	0	0	0	0	0
Investment Income	26,959	39,161	19,500	26,500	37,500	37,500
Bond Premium Proceeds	0	0	3,779,561	0	0	0
Other Revenue	4,519	0	0	0	0	0
Total Revenue	18,083,428	19,833,016	23,185,953	18,350,892	20,781,579	21,603,793
Total Resources	20,168,010	21,623,305	24,923,679	22,507,896	22,520,367	23,337,052
Expenditures						
Debt Service						
Principal	11,108,564	13,139,510	13,990,000	13,905,000	14,485,000	15,360,818
Interest	7,269,157	6,746,069	6,776,675	6,861,608	6,299,608	6,174,896
Other Expenditures	0	0	0	2,500	2,500	2,500
Total Expenditures	18,377,721	19,885,579	20,766,675	20,769,108	20,787,108	21,538,214
Ending Balance	1,790,289	1,737,726	4,157,004	1,738,788	1,733,259	1,738,838

Insurance Fund Balance Analysis

	2010 Actual	2011 Actual	2012 Estimate	2013 Budget	2014 Budget	2015 Budget
Beginning Balance	4,634,855	5,448,731	6,883,060	6,487,631	5,900,131	5,397,631
Revenue						
Investment Income	70,551	72,788	43,968	57,500	62,500	62,500
Transfer from General Fund	3,203,000	3,250,000	1,000,000	1,400,000	1,500,000	1,700,000
Total Revenue	3,273,551	3,322,788	1,043,968	1,457,500	1,562,500	1,762,500
Total Resources	7,908,406	8,771,519	7,927,028	7,945,131	7,462,631	7,160,131
Expenditures						
Claims and Premium Outlay	2,459,675	1,888,459	1,439,397	2,045,000	2,065,000	2,065,000
Other Expenditures	0	0	0	0	0	0
Total Expenditures	2,459,675	1,888,459	1,439,397	2,045,000	2,065,000	2,065,000
Ending Balance	5,448,731	6,883,060	6,487,631	5,900,131	5,397,631	5,095,131

ATTACHMENT I

Supplemental Pension Fund Balance Analysis

	2010 Actual	2011 Actual	2012 Estimate	2013 Budget	2014 Budget	2015 Budget
Beginning Balance	1,083,091	1,121,472	1,161,820	1,190,818	1,220,668	1,251,318
Revenue						
Investment Income	17,532	15,704	8,098	8,750	9,150	9,350
Transfer from General Fund	100,000	100,000	100,000	100,000	100,000	100,000
Total Revenue	117,532	115,704	108,098	108,750	109,150	109,350
Total Resources	1,200,623	1,237,176	1,269,918	1,299,568	1,329,818	1,360,668
Expenditures						
Benefit Payments	79,151	75,357	79,100	78,900	78,500	78,500
Other Expenditures	0	0	0	0	0	0
Total Expenditures	79,151	75,357	79,100	78,900	78,500	78,500
Ending Balance	1,121,472	1,161,820	1,190,818	1,220,668	1,251,318	1,282,168

Law Enforcement Fund Balance Analysis

	2010 Actual	2011 Actual	2012 Estimate	2013 Budget	2014 Budget	2015 Budget
Beginning Balance	152,517	191,563	298,091	157,867	127,992	118,117
Revenue						
Law Enforcement Revenue	2,340	0	0	0	0	0
Investment Income	171	171	119	125	125	125
Other Revenue	126,011	164,467	55,000	55,000	55,000	55,000
Total Revenue	128,522	164,638	55,119	55,125	55,125	55,125
Total Resources	281,039	356,201	353,210	212,992	183,117	173,242
Expenditures						
Capital & Related Items	89,476	58,110	127,271	85,000	65,000	65,000
Total Expenditures	89,476	58,110	127,271	85,000	65,000	65,000
Reconciling Journal Entry	0	0	68,072	0	0	0
Ending Balance	191,563	298,091	157,867	127,992	118,117	108,242

ATTACHMENT K

2013 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

January 1, 2013

Grade	Minimum	Midpoint	Maximum
DGM99.X	\$ 109,094	\$ 144,550	\$ 180,007
32.R	\$ 106,323	\$ 140,877	\$ 175,432
31.A	\$ 92,455	\$ 122,502	\$ 152,549
30.B	\$ 86,226	\$ 114,248	\$ 142,272
30.A	\$ 79,998	\$ 105,996	\$ 131,995
29.R	\$ 79,605	\$ 105,475	\$ 125,657
29.B	\$ 74,610	\$ 98,857	\$ 123,103
29.A	\$ 69,222	\$ 91,717	\$ 114,213
28.R	\$ 68,910	\$ 91,306	\$ 113,701
28.A	\$ 59,922	\$ 79,396	\$ 98,871
27.A	\$ 54,522	\$ 72,243	\$ 89,962
26.A	\$ 49,561	\$ 65,668	\$ 81,775
25.A	\$ 45,059	\$ 59,704	\$ 74,347
24.A	\$ 41,719	\$ 55,278	\$ 68,836
23.A	\$ 33,482	\$ 44,364	\$ 55,244
22.A	\$ 28,184	\$ 37,343	\$ 46,502
21.A	\$ 21,308	\$ 28,233	\$ 35,158