

RESOLUTION NO. 2013-120

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES FOR THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE FISCAL YEAR 2014

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, 2014 and ending December 31, 2014 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 2014 budget on November 19, 2013 and December 3, 2013; and two public hearings were held on November 19, 2013 and December 3, 2013 with public notice given by publication in the Cleveland Plain Dealer on November 8, 2013.

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, 2014, through December 31, 2014 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	13,565,891
Other Expenditures	<u>7,393,783</u>
	20,959,674

32 RAIL DISTRICT

Personnel Services	27,891,763
Other Expenditures	<u>7,878,761</u>
	35,860,524

34 TRANSIT POLICE

Personnel Services	12,605,858
Other Expenditures	<u>480,050</u>
	13,085,908

35	SERVICE MANAGEMENT	
	Personnel Services	4,946,967
	Other Expenditures	<u>3,435,944</u>
		8,382,911
38	SERVICE QUALITY MANAGEMENT	
	Personnel Services	6,536,568
	Other Expenditures	<u>23,825</u>
		6,560,393
39	FLEET MANAGEMENT	
	Personnel Services	13,370,318
	Other Expenditures	<u>29,546,575</u>
		42,916,893
43	BRUNSWICK PASS THRU	
	Personnel Services	0
	Other Expenditures	<u>284,343</u>
		284,343
46	HAYDEN DISTRICT	
	Personnel Services	43,597,271
	Other Expenditures	<u>147,840</u>
		43,745,111
49	TRISKETT DISTRICT	
	Personnel Services	31,529,600
	Other Expenditures	<u>127,265</u>
		31,656,865
	DIVISION TOTAL	\$203,452,622

FINANCE & ADMINISTRATION DIVISION

10	OFFICE OF BUSINESS DEVELOPMENT	
	Personnel Services	381,659
	Other Expenditures	<u>8,850</u>
		390,509
60	ACCOUNTING	
	Personnel Services	2,319,878
	Other Expenditures	<u>106,800</u>
		2,426,678
62	SUPPORT SERVICES	
	Personnel Services	513,037
	Other Expenditures	<u>510,650</u>
		1,023,687

64	PROCUREMENT	
	Personnel Services	1,636,194
	Other Expenditures	<u>46,900</u>
		1,683,094
65	REVENUE	
	Personnel Services	1,451,064
	Other Expenditures	<u>787,675</u>
		2,238,739
	DIVISION TOTAL	\$7,762,707

ENGINEERING & PROJECT MANAGEMENT DIVISION

55	PROJECT SUPPORT	
	Personnel Services	394,530
	Other Expenditures	<u>19,004</u>
		413,534
57	PROGRAMMING & PLANNING	
	Personnel Services	424,514
	Other Expenditures	<u>386,044</u>
		810,558
80	ENGINEERING & PROJECT DEVELOPMENT	
	Personnel Services	2,162,392
	Other Expenditures	<u>51,325</u>
		2,213,717
	DIVISION TOTAL	\$3,437,810

LEGAL AFFAIRS DIVISION

15	SAFETY	
	Personnel Services	573,339
	Other Expenditures	<u>380,300</u>
		953,639
21	LEGAL	
	Personnel Services	1,707,004
	Other Expenditures	<u>323,325</u>
		2,030,329
22	RISK MANAGEMENT	
	Personnel Services	1,315,539
	Other Expenditures	<u>6,271,294</u>
		7,586,833
	DIVISION TOTAL	\$10,570,802

HUMAN RESOURCES DIVISION

14	HUMAN RESOURCES	
	Personnel Services	1,559,506
	Other Expenditures	<u>279,217</u>
		1,838,723
18	LABOR & EMPLOYEE RELATIONS	
	Personnel Services	656,346
	Other Expenditures	<u>320,876</u>
		977,222
30	TRAINING & EMPLOYEE DEVELOPMENT	
	Personnel Services	2,360,860
	Other Expenditures	<u>611,800</u>
		2,972,660
	DIVISION TOTAL	\$5,788,605

EXECUTIVE DIVISION

12	EXECUTIVE	
	Personnel Services	726,728
	Other Expenditures	<u>219,325</u>
		946,053
16	SECRETARY/TREASURER – BOARD OF TRUSTEES	
	Personnel Services	132,787
	Other Expenditures	<u>212,700</u>
		345,487
19	INTERNAL AUDIT	
	Personnel Services	685,902
	Other Expenditures	<u>86,300</u>
		772,202
53	MARKETING & COMMUNICATIONS	
	Personnel Services	2,151,762
	Other Expenditures	<u>1,094,648</u>
		3,246,410
58	INTELLIGENT TRANSPORTATION SYSTEMS	
	Personnel Services	2,930,790
	Other Expenditures	<u>3,442,525</u>
		6,373,315
67	OFFICE OF MANAGEMENT & BUDGET	
	Personnel Services	1,052,549
	Other Expenditures	<u>4,049,250</u>
		5,101,799

99 FUND TRANSFERS	
Personnel Services	0
Other Expenditures	<u>39,075,897</u>
	39,075,897
DIVISION TOTAL	\$55,861,162
GRAND TOTAL	\$286,873,707

CAPITAL IMPROVEMENT FUNDS

(Approved August 20, 2013)

Construction and Acquisition of Transit Facilities and Equipment	\$ 92,500,000
---	---------------

BOND RETIREMENT FUND

Debt Service - Principal	\$ 14,485,000
Debt Service - Interest	6,299,608
Other	<u>1,500</u>
	\$ 20,786,108

INSURANCE FUND

Claims & Premium Outlay	\$ 2,495,000
-------------------------	--------------

SUPPLEMENTAL PENSION FUND

Benefit Payments	\$ 70,500
------------------	-----------

CUMULATED APPROPRIATIONS

General Fund	\$ 286,873,707
Capital Improvement Funds	\$ 92,500,000
Bond Retirement Fund	\$ 20,786,108
Insurance Fund	\$ 2,495,000
Supplemental Pension Fund	\$ 70,500

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 as a part of this appropriation, the General Manager is granted the authority to expend coffee, meals, refreshments, and other amenities for Authority employees or other persons in furtherance of official business of GCRTA. This appropriation includes \$44,950 allocated to the following departments:

10 – Office of Business Development	\$ 250
12 – Executive	\$22,000
14 – Human Resources	\$ 1,000
15 – Safety	\$ 1,000
16 – Secretary/Treasurer – Board of Trustees	\$ 2,000
18 – Labor & Employee Relations	\$ 2,000
21 – Legal	\$ 1,000
35 – Service Management	\$ 2,000
38 – Service Quality Management	\$ 500
53 – Marketing & Communications	\$10,000
60 – Accounting	\$ 1,200
67 – Office of Management & Budget	\$ 1,000
80 – Engineering & Project Development	\$ 1,000

Section 5. That this resolution includes the Greater Cleveland Regional Transit Authority's Management and Non-Bargaining Salary Structure, as set forth in Attachment H.

Section 6. That this resolution from time to time may be amended in order to appropriate additional monies that may be received in Fiscal Year 2014.

Section 7. That this resolution shall become effective immediately upon its adoption.

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

Adopted: December 17, 2013



President

Attest: 

CEO, General Manager/Secretary-Treasurer

ATTACHMENT H

2014 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

January 1, 2014

Grade	Minimum	Midpoint	Maximum
DGM99.X	\$ 111,276	147,442	\$ 183,608
32.R	\$ 108,449	143,695	\$ 178,940
31.A	\$ 94,304	124,952	\$ 155,600
30.B	\$ 87,951	116,534	\$ 145,117
30.A	\$ 81,598	108,116	\$ 134,634
29.R	\$ 79,079	104,778	\$ 130,476
29.B	\$ 76,103	100,834	\$ 125,565
29.A	\$ 70,606	93,551	\$ 116,497
28.R	\$ 68,455	90,702	\$ 112,950
28.A	\$ 61,121	80,984	\$ 100,848
27.A	\$ 55,612	73,687	\$ 91,761
26.A	\$ 50,552	66,981	\$ 83,410
25.A	\$ 45,960	60,897	\$ 75,834
24.A	\$ 42,554	56,383	\$ 70,213
23.A	\$ 34,152	45,251	\$ 56,349
22.A	\$ 28,747	38,090	\$ 47,432
21.A	\$ 21,734	28,798	\$ 35,861



Greater Cleveland Regional Transit Authority
STAFF SUMMARY AND COMMENTS

TITLE/DESCRIPTION: APPROVING THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY'S 2014 BUDGET	Resolution No.: 2013-120
	Date: December 12, 2013
	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 2014 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 2014 begins January 1, 2014 and ends December 31, 2014. The process for developing the capital budget for FY 2014 began in April 2013 and was approved by the Board of Trustees on August 20, 2013. It involved extensive staff analysis and preparation as well as (1) meeting of the Board Finance Committee on August 6, 2013 and a public hearing was held on August 20, 2013. The process for developing the operating budget for FY 2014 began in July 2013. It also involved extensive staff analysis and preparation as well as a meeting of the Board's Finance Committee on November 19, 2013. A second Finance Committee meeting to discuss the 2014 Budget is scheduled for December 3, 2013. Two Public Hearings were held, one on November 19, 2013 and the second on December 3, 2013, to discuss the 2014 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 2014. This appropriation budget for Fiscal Year 2014 includes \$44,950 allocated for the purchase of coffee, meals, refreshments, and other amenities for Authority employees or other persons in furtherance of official business of GCRTA.
- 3.0 PROCUREMENT BACKGROUND: Does not apply.
- 4.0 DBE/AFFIRMATIVE ACTION BACKGROUND: Does not apply.
- 5.0 POLICY IMPACT: The 2014 appropriation for Operating Expenditures totals \$247,797,810. This is a 6.61% increase over the current estimate of 2013 expenditures. It includes \$179,270,617 for Personnel Services, providing salary, overtime, and fringe benefit resources needed to fund 2,348.50 positions. The authorized employment level for 2014 represents an increase of 46 positions from the 2,302.50 positions in the 2013 budget. The 2014 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. The 2014 Capital Budget was approved by the Board of Trustees on August 20, 2013.
- 6.0 ECONOMIC IMPACT: The proposed 2014 General Fund Appropriations Budget and Fund Transfers provides for spending \$286,873,707 on estimated resources of \$301,222,475 leaving a year-end balance of \$14,348,768 as an operating reserve.

The 2014 Operating Budget includes a 3% wage and fringe benefit increases for the FOP and ATU members as well as non-bargaining salaried positions.

- 7.0 ALTERNATIVES: Modify the proposed 2014 Operating Budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.
- 8.0 RECOMMENDATION: The proposed 2014 Operating Budget has been reviewed by the Finance Committee and is recommended for adoption by the Finance Committee. It is recommended that the Board approve the proposed FY 2014 Appropriations Budget, Fund Transfers, 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 Bond Retirement Fund Balance Analysis
 - E Insurance Fund Balance Analysis
 - F Supplemental Pension Fund Balance Analysis
 - G Law Enforcement Fund Balance Analysis
 - H 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

ATTACHMENT A

General Fund Balance Analysis

Assumptions:

Passenger Fare Annual Growth =	1.8%	2.5%	-1.3%	1.5%	1.5%	1.5%
Sales Tax Annual Growth =	6.1%	4.6%	4.4%	2.6%	2.2%	2.2%
Personnel & Fringe Cost Growth =	-1.3%	5.7%	4.8%	4.4%	-0.3%	1.7%
Non-Personnel Cost Growth =	4.2%	2.2%	0.5%	16.2%	0.2%	0.3%
Operating Expenses Growth =	-11.8%	6.9%	10.5%	6.6%	-0.1%	1.3%
Capital Contribution =	31,895,296	31,023,887	36,094,436	36,875,897	36,072,262	36,357,581
	18.4%	17.1%	19.1%	19.0%	18.2%	17.9%

	2011	2012	2013	2014	2015	2016
	Actual	Actual	Estimate	Budget	Budget	Budget
Beginning Balance	19,846,961	36,375,982	38,235,140	30,420,885	14,348,768	4,674,394
Revenue						
Passenger Fares	48,017,726	49,237,857	48,585,275	49,314,054	50,053,765	50,804,571
Advertising & Concessions	904,153	1,375,671	1,630,000	1,000,000	1,000,000	1,000,000
Sales & Use Tax	173,242,329	181,219,251	189,225,299	194,083,536	198,353,374	202,717,148
CMAQ Reimbursement for the Healthline	7,129,442	2,128,337	0	0	0	0
Operating Assistance - Paratransit Operations	3,109,000	3,125,000	3,889,000	3,889,000	3,089,000	3,089,000
Ohio Elderly Fare Assistance	0	0	0	0	0	0
CMAQ Reimbursement - Trolley	980,980	0	950,000	950,000	850,000	0
Access to Jobs Program	1,559,639	1,712,976	3,214,000	2,340,000	1,595,494	0
Investment Income	131,592	201,267	210,000	225,000	250,000	275,000
Other Revenue	1,500,537	971,146	1,000,000	1,000,000	1,000,000	1,000,000
Reimbursed Expenditures	25,600,974	16,955,634	13,500,000	18,000,000	20,500,000	23,000,000
Total Revenue	262,176,372	256,927,139	262,203,574	270,801,590	276,691,633	281,885,719
Total Resources	282,023,333	293,303,121	300,438,714	301,222,475	291,040,401	286,560,113
Operating Expenditures						
Personnel Services	154,927,523	163,776,230	171,657,813	179,270,617	178,785,940	181,761,853
Diesel Fuel	9,918,864	12,632,036	13,977,752	14,182,500	14,253,413	14,324,680
Other Expenditures	45,555,668	46,535,828	46,787,828	54,344,693	54,454,393	54,636,844
Total Operating Expenditures	210,402,056	222,944,094	232,423,393	247,797,810	247,493,745	250,723,376
Transfer to the Insurance Fund	3,250,000	1,000,000	1,400,000	2,100,000	2,700,000	2,650,000
Transfer to the Pension Fund	100,000	100,000	100,000	100,000	100,000	100,000
Transfers to Capital						
Bond Retirement Fund	19,793,855	19,386,892	18,324,392	20,754,392	21,574,686	22,347,495
Capital Improvement Fund	12,101,441	11,636,995	17,770,044	16,121,505	14,497,576	14,010,086
Total Transfers to Capital	31,895,296	31,023,887	36,094,436	36,875,897	36,072,262	36,357,581
Total Expenditures	245,647,351	255,067,981	270,017,829	286,873,707	286,366,007	289,830,957
Ending Balance	36,375,982	38,235,140	30,420,885	14,348,768	4,674,394	-3,270,844
Brookpark Lightning Strike Reserve Funds	1,100,000	1,100,000	0	0	0	0
Rolling Stock Reserve Funds	0	7,000,000	0	0	0	0
Reserved Funds	6,602,000	6,840,000	6,900,000	6,900,000	6,900,000	6,900,000
Available Ending Balance	28,673,982	23,295,140	23,520,885	7,448,767	-2,225,607	-10,170,845

ATTACHMENT B

2014 Base Budget
Financial Policy Objectives

	Description	Goal	2011 Actual	2012 Actual	2013 Estimate	2014 Budget	2015 Budget	2016 Budget
Operating Efficiency	Operating Ratio	Ratio that shows the efficiency of management by comparing operating expenses to operating revenues. Operating Revenues divided by Operating Expenses	> 25%	23.8%	23.0%	21.9%	20.5%	20.9%
	Cost/Hour of Service	Measure of service efficiency. Total Operating Expenses divided by Total Service Hours		\$133.6	\$123.4	\$121.9	\$123.6	\$122.6
	Growth per Year	Growth in the cost of delivering a unit of service (Cost per Hour), compared to the prior year, to be kept at or below the rate of inflation.	< Rate of Inflation	9.5%	-7.7%	-1.2%	1.4%	-1.1%
Capital Efficiency	Operating Reserve (Months)	Equal or above one month's operating expenses to cover unforeseen or extraordinary fluctuations in revenues or expenses.	> 1 month	2.1	2.1	1.6	0.7	0.2
	Debt Service Coverage	The measure of the Authority's ability to meet annual interest and principal payments on outstanding debts.	> 1.5	2.82	2.77	2.35	1.69	1.22
	Sales Tax Contribution to Capital	Sales tax revenues to be allocated directly to the Capital Improvement Fund to support budgeted projects or to the Bond Retirement Fund to support debt service payments.	10% - 15%	18.4%	17.1%	19.1%	19.0%	18.2%
End of Year Reserved Funds	Capital Maintenance to Expansion	The capital program requires a critical balance between maintenance of existing assets and expansion efforts.	75% - 90%	98.2%	97.9%	86.1%	94.0%	72.8%
	Fuel Reserve Funds	A reserve designated to protect the Authority from a significant and continuing rise in fuel prices. (In Millions)	Fuel Budget less Annual Expenditures	\$2.41	\$2.65	\$2.71	\$2.71	\$2.71
	Compensated Absences Reserve Funds	Ensure payment of over \$9 million in charges the Authority will need to pay to employees for vacation that has been earned. (In Millions)	< 25% of Accrued Liability	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25
End of Year Reserved Funds	Hospitalization Reserve Funds	Protect against substantial cost increases from unfunded mandates or out of the ordinary costs for catastrophic illnesses. (In Millions)	< 10% of Annual Hospitalization Costs	\$1.94	\$1.94	\$1.94	\$1.94	\$1.94
	Rolling Stock Reserve Funds	A reserve designated to protect the Authority from a significant and continuing rise in replacement of revenue vehicles (in Millions)	Savings in Operating Funds	\$0.00	\$7.00	\$0.00	\$0.00	\$0.00

Attachment C
Staffing Level Comparisons
Authorized Staffing Level by Division

Dept Grade Divisions	Job Name	Pay Group	2012 Actual	2013 Actual	2014 Budget	Variance (2014 - 2013)
Operations	31 - Paratransit District		181.0	185.0	184.0	-1.0
	32 - Rail District		364.0	353.0	359.0	6.0
	34 - Transit Police		149.0	153.0	155.0	2.0
	35 - Service Management		74.0	75.0	73.0	-2.0
	38 - Service Quality Management		68.0	70.5	70.5	0.0
	39 - Fleet Management		168.0	167.0	174.0	7.0
	46 - Hayden District		611.0	610.0	617.0	7.0
	49 - Triskett District		421.0	423.0	439.0	16.0
	Totals		2,036.0	2,036.5	2,071.5	35.0
	Finance & Administration	10 - Office of Business Development		4.0	4.0	4.0
60 - Accounting			24.0	25.0	26.0	1.0
61 - Information Technology			23.0	23.0	0.0	-23.0
62 - Support Services			7.0	7.0	7.0	0.0
64 - Procurement			16.0	17.0	16.0	-1.0
65 - Revenue			18.0	18.0	18.0	0.0
Totals			92.0	94.0	71.0	-23.0
Engineering & Project Management	55 - Project Support		4.0	4.0	4.0	0.0
	57 - Programming & Planning		4.0	4.0	4.0	0.0
	80 - Engineering & Project Development		16.0	17.0	19.0	2.0
	Totals		24.0	25.0	27.0	2.0
Legal Affairs	15 - Safety		6.5	7.0	7.0	0.0
	21 - Legal		15.0	15.0	16.0	1.0
	22 - Risk Management		16.5	16.5	16.5	0.0
Totals		38.0	38.5	39.5	1.0	
Human Resources	14 - Human Resources		16.0	16.0	16.0	0.0
	18 - Labor & Employee Relations		5.0	5.0	5.0	0.0
	30 - Training & Employee Development		25.0	26.0	26.0	0.0
Totals		46.0	47.0	47.0	0.0	
Executive	12 - Executive		5.0	5.0	5.0	0.0
	16 - Secretary/Treasurer - Board of Trustees		11.0	11.0	11.0	0.0
	19 - Internal Audit		7.0	7.0	7.0	0.0
	53 - Marketing & Communication		27.5	27.5	27.5	0.0
	67 - Office of Management & Budget		11.0	11.0	10.0	-1.0
	6X - Intelligent Transportation Systems		0.0	0.0	32.0	32.0
Totals		61.5	61.5	92.5	31.0	
Grand Total		2,297.5	2,302.5	2,348.5	46.0	

ATTACHMENT D

Bond Retirement Fund Balance Analysis

	2011	2012	2013	2014	2015	2016
	Actual	Actual	Estimate	Budget	Budget	Budget
Beginning Balance	1,790,289	1,737,726	4,154,819	1,758,246	1,752,030	1,815,003
Revenue						
Transfer from General Fund	19,793,855	19,386,892	18,324,392	20,754,392	21,574,686	22,347,495
Investment Income	39,161	23,086	25,643	25,500	26,500	26,500
Bond Premium Proceeds	0	3,779,561	0	0	0	0
Other Revenue	0	10	0	0	0	0
Total Revenue	19,833,016	23,189,549	18,350,035	20,779,892	21,601,186	22,373,995
Total Resources	21,623,305	24,927,275	22,504,854	22,538,138	23,353,216	24,188,998
Expenditures						
Debt Service						
Principal	13,139,510	13,990,000	13,895,000	14,485,000	15,360,818	16,421,440
Interest	6,746,069	6,776,675	6,851,608	6,299,608	6,174,895	5,885,767
Other Expenditures	0	5,781	0	1,500	2,500	2,500
Total Expenditures	19,885,579	20,772,456	20,746,608	20,786,108	21,538,213	22,309,707
Ending Balance	1,737,726	4,154,819	1,758,246	1,752,030	1,815,003	1,879,291

ATTACHMENT E

Insurance Fund Balance Analysis

	2011	2012	2013	2014	2015	2016
	Actual	Actual	Estimate	Budget	Budget	Budget
Beginning Balance	5,448,731	6,883,060	6,678,594	6,074,156	5,724,156	5,739,656
Revenue						
Investment Income	72,788	34,928	40,562	45,000	45,000	45,000
Transfer from General Fund	3,250,000	1,000,000	1,400,000	2,100,000	2,700,000	2,650,000
Total Revenue	3,322,788	1,034,928	1,440,562	2,145,000	2,745,000	2,695,000
Total Resources	8,771,519	7,917,988	8,119,156	8,219,156	8,469,156	8,434,656
Expenditures						
Claims and Premium Outlay	1,888,459	1,231,929	2,045,000	2,495,000	2,729,500	2,861,500
Other Expenditures	0	7,465	0	0	0	0
Total Expenditures	1,888,459	1,239,394	2,045,000	2,495,000	2,729,500	2,861,500
Ending Balance	6,883,060	6,678,594	6,074,156	5,724,156	5,739,656	5,573,156

ATTACHMENT F

Supplemental Pension Fund Balance Analysis

	2011 Actual	2012 Actual	2013 Estimate	2014 Budget	2015 Budget	2016 Budget
Beginning Balance	1,121,472	1,161,820	1,195,091	1,233,042	1,269,042	1,306,792
Revenue						
Investment Income	15,704	6,183	7,751	6,500	6,750	6,750
Transfer from General Fund	100,000	100,000	100,000	100,000	100,000	100,000
Total Revenue	115,704	106,183	107,751	106,500	106,750	106,750
Total Resources	1,237,176	1,268,003	1,302,842	1,339,542	1,375,792	1,413,542
Expenditures						
Benefit Payments	75,357	72,912	69,800	70,500	69,000	67,500
Total Expenditures	75,357	72,912	69,800	70,500	69,000	67,500
Ending Balance	1,161,820	1,195,091	1,233,042	1,269,042	1,306,792	1,346,042

ATTACHMENT G
Law Enforcement Fund Balance Analysis

	2011 Actual	2012 Actual	2013 Estimate	2014 Budget	2015 Budget	2016 Budget
Beginning Balance	191,563	298,091	184,342	154,267	124,392	114,517
Revenue						
Investment Income	171	86	43	125	125	125
Other Revenue	164,467	56,000	55,000	55,000	55,000	55,000
Total Revenue	164,638	56,086	55,043	55,125	55,125	55,125
Total Resources	356,201	354,177	239,385	209,392	179,517	169,642
Expenditures						
Capital & Related Items	58,110	129,986	85,117	85,000	65,000	65,000
Total Expenditures	58,110	129,986	85,117	85,000	65,000	65,000
Reconciling Journal Entry	0	39,850	0	0	0	0
Ending Balance	298,091	184,342	154,267	124,392	114,517	104,642

ATTACHMENT H

2014 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

January 1, 2014

Grade	Minimum	Midpoint	Maximum
DGM99.X	\$ 111,276	147,442	\$ 183,608
32.R	\$ 108,449	143,695	\$ 178,940
31.A	\$ 94,304	124,952	\$ 155,600
30.B	\$ 87,951	116,534	\$ 145,117
30.A	\$ 81,598	108,116	\$ 134,634
29.R	\$ 79,079	104,778	\$ 130,476
29.B	\$ 76,103	100,834	\$ 125,565
29.A	\$ 70,606	93,551	\$ 116,497
28.R	\$ 68,455	90,702	\$ 112,950
28.A	\$ 61,121	80,984	\$ 100,848
27.A	\$ 55,612	73,687	\$ 91,761
26.A	\$ 50,552	66,981	\$ 83,410
25.A	\$ 45,960	60,897	\$ 75,834
24.A	\$ 42,554	56,383	\$ 70,213
23.A	\$ 34,152	45,251	\$ 56,349
22.A	\$ 28,747	38,090	\$ 47,432
21.A	\$ 21,734	28,798	\$ 35,861