

RESOLUTION NO. 2014-125

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES FOR THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE FISCAL YEAR 2015

WHEREAS, there are legal and managerial requirements 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, 2015 and ending December 31, 2015 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 2015 budget on November 18, 2014, December 2, 2014 and December 16, 2014; and public hearings were held on December 2, 2014 and December 16, 2014 with public notice given by publication in the Cleveland Plain Dealer on November 19, 2014.

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, 2015 through December 31, 2015 are as indicated below, and the amount expended and encumbered in each classification during the fiscal year for which such appropriations are made are hereby set aside and appropriated:

**GENERAL FUND**

**OPERATIONS DIVISION**

31	PARATRANSIT DISTRICT	
	Personnel Services	13,752,741
	Other Expenditures	<u>8,381,920</u>
		22,134,661
32	RAIL DISTRICT	
	Personnel Services	29,742,861
	Other Expenditures	<u>7,653,289</u>
		37,396,150
33	ASSET & CONFIGURATION MANAGEMENT	
	Personnel Services	1,023,705
	Other Expenditures	<u>1,271,998</u>
		2,295,703

34	TRANSIT POLICE	
	Personnel Services	12,280,369
	Other Expenditures	<u>392,150</u>
		12,672,519
35	SERVICE MANAGEMENT	
	Personnel Services	4,574,409
	Other Expenditures	<u>1,649,747</u>
		6,224,156
38	SERVICE QUALITY MANAGEMENT	
	Personnel Services	6,672,638
	Other Expenditures	<u>73,044</u>
		6,745,682
39	FLEET MANAGEMENT	
	Personnel Services	13,312,263
	Other Expenditures	<u>30,299,028</u>
		43,611,291
43	PASS THRU	
	Personnel Services	0
	Other Expenditures	<u>755,473</u>
		755,473
46	HAYDEN DISTRICT	
	Personnel Services	44,383,227
	Other Expenditures	<u>387,365</u>
		44,770,592
49	TRISKETT DISTRICT	
	Personnel Services	31,591,174
	Other Expenditures	<u>159,075</u>
		31,750,249
	DIVISION TOTAL	\$208,356,475
 <u>FINANCE &amp; ADMINISTRATION DIVISION</u>		
10	OFFICE OF BUSINESS DEVELOPMENT	
	Personnel Services	388,673
	Other Expenditures	<u>8,200</u>
		396,873
60	ACCOUNTING	
	Personnel Services	2,389,130
	Other Expenditures	<u>112,800</u>
		2,501,930

62	SUPPORT SERVICES	
	Personnel Services	513,920
	Other Expenditures	<u>528,875</u>
		1,042,795
64	PROCUREMENT	
	Personnel Services	1,670,408
	Other Expenditures	<u>44,300</u>
		1,714,708
65	REVENUE	
	Personnel Services	1,480,029
	Other Expenditures	<u>799,725</u>
		2,279,754
	DIVISION TOTAL	\$7,862,360

ENGINEERING & PROJECT MANAGEMENT DIVISION

55	PROJECT SUPPORT	
	Personnel Services	407,697
	Other Expenditures	<u>22,605</u>
		430,302
57	PROGRAMMING & PLANNING	
	Personnel Services	412,612
	Other Expenditures	<u>415,105</u>
		827,717
80	ENGINEERING & PROJECT DEVELOPMENT	
	Personnel Services	1,960,107
	Other Expenditures	<u>91,150</u>
		2,051,257
	DIVISION TOTAL	\$3,309,276

LEGAL AFFAIRS DIVISION

15	SAFETY	
	Personnel Services	629,814
	Other Expenditures	<u>339,575</u>
		969,389
21	LEGAL	
	Personnel Services	2,390,474
	Other Expenditures	<u>1,972,650</u>
		4,363,124
22	RISK MANAGEMENT	
	Personnel Services	730,882
	Other Expenditures	<u>4,417,678</u>
		5,148,560

DIVISION TOTAL \$10,481,072

HUMAN RESOURCES DIVISION

14 HUMAN RESOURCES

Personnel Services 1,742,216  
Other Expenditures 483,492  
2,225,708

18 LABOR & EMPLOYEE RELATIONS

Personnel Services 829,212  
Other Expenditures 421,051  
1,250,263

30 TRAINING & EMPLOYEE DEVELOPMENT

Personnel Services 2,439,880  
Other Expenditures 1,129,800  
3,569,680

DIVISION TOTAL \$7,045,650

EXECUTIVE DIVISION

12 EXECUTIVE

Personnel Services 610,042  
Other Expenditures 229,935  
839,977

16 SECRETARY/TREASURER – BOARD OF TRUSTEES

Personnel Services 132,147  
Other Expenditures 206,700  
338,847

19 INTERNAL AUDIT

Personnel Services 691,914  
Other Expenditures 87,275  
779,189

53 MARKETING & COMMUNICATIONS

Personnel Services 2,222,725  
Other Expenditures 1,122,078  
3,344,803

61 INFORMATION TECHNOLOGY

Personnel Services 2,863,918  
Other Expenditures 4,178,052  
7,041,970

67	OFFICE OF MANAGEMENT & BUDGET	
	Personnel Services	1,007,272
	Other Expenditures	<u>4,708,990</u>
		5,716,262
99	FUND TRANSFERS	
	Personnel Services	0
	Other Expenditures	<u>39,748,919</u>
		39,748,919
	DIVISION TOTAL	\$57,809,967
	<b>GRAND TOTAL</b>	<b>\$294,864,801</b>

**CAPITAL IMPROVEMENT FUNDS**

(Approved August 19, 2014)

Construction and Acquisition of Transit Facilities and Equipment	\$ 111,350,000
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**BOND RETIREMENT FUND**

Debt Service - Principal	\$ 16,154,544
Debt Service - Interest	6,355,430
Other	<u>1,500</u>
	\$ 22,511,474

**INSURANCE FUND**

Claims & Premium Outlay	\$ 2,495,000
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**SUPPLEMENTAL PENSION FUND**

Benefit Payments	\$ 70,500
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**CUMULATED APPROPRIATIONS**

General Fund	\$ 294,864,801
Capital Improvement Funds	\$ 111,350,000
Bond Retirement Fund	\$ 22,511,474
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 funds for coffee, meals, refreshments, and other amenities for Authority employees or other persons in furtherance of official business of GCRTA. This appropriation includes \$48,300 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
32 – Rail District	\$ 500
34 – Transit Police	\$ 500
35 – Service Management	\$ 3,750
38 – Service Quality Management	\$ 500
53 – Marketing & Communications	\$10,000
60 – Accounting	\$ 1,200
67 – Office of Management & Budget	\$ 1,600
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 I.

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 2015.

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

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

Adopted: December 16, 2014

  
\_\_\_\_\_  
President

Attest:   
\_\_\_\_\_  
CEO, General Manager/Secretary-Treasurer

ATTACHMENT I

2015 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

January 1, 2015

Grade	Minimum	Midpoint	Maximum
DGM99.X	\$ 113,502	\$ 150,391	\$ 187,280
32.R	\$ 110,618	\$ 146,569	\$ 182,519
31.A	\$ 96,190	\$ 127,451	\$ 158,712
30.B	\$ 89,710	\$ 118,865	\$ 148,019
30.A	\$ 83,230	\$ 110,279	\$ 137,327
29.R	\$ 80,660	\$ 106,873	\$ 133,086
29.B	\$ 77,625	\$ 102,851	\$ 128,077
29.A	\$ 72,018	\$ 95,422	\$ 118,827
28.R	\$ 69,824	\$ 92,516	\$ 115,209
28.A	\$ 62,343	\$ 82,604	\$ 102,865
27.A	\$ 56,724	\$ 75,160	\$ 93,596
26.A	\$ 51,563	\$ 68,321	\$ 85,078
25.A	\$ 46,879	\$ 62,115	\$ 77,351
24.A	\$ 43,405	\$ 57,511	\$ 71,617
23.A	\$ 34,835	\$ 46,156	\$ 57,476
22.A	\$ 29,322	\$ 38,851	\$ 48,381
21.A	\$ 22,169	\$ 29,374	\$ 36,578



Greater Cleveland Regional Transit Authority  
**STAFF SUMMARY AND COMMENTS**

TITLE/DESCRIPTION:  APPROVING THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY'S 2015 BUDGET	Resolution No.: 2014-125
	Date: December 10, 2014
	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 _____	

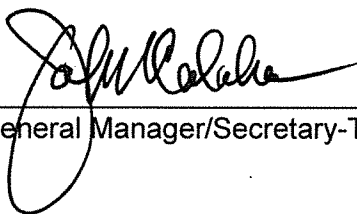
- 1.0 PURPOSE/SCOPE: This action will authorize an Appropriations Budget for Fiscal Year 2015 for the operation of the transit system; for required fund transfers for capital improvements, bond retirement, and to maintain the Insurance Fund minimum balance; for a Capital Budget covering locally-funded and grant-funded projects; and for the Bond Retirement, Insurance and Pension Funds.
- 2.0 DESCRIPTION/JUSTIFICATION: Fiscal year 2015 begins January 1, 2015 and ends December 31, 2015. The process for developing the capital budget for FY 2015 began in April 2014 and was approved by the Board of Trustees on August 19, 2014. It involved extensive staff analysis and preparation as well as a meeting of the Board Finance Committee on August 5, 2014 and a public hearing held on August 5, 2014. The process for developing the operating budget for FY 2015 began in July 2014. It also involved extensive staff analysis and preparation as well as a meeting of the Board's Finance Committee on November 18, 2014. A second Finance Committee meeting to discuss the 2015 Budget was held on December 2, 2014. Public hearings were held on December 2, 2014 and December 16, 2014, on the 2015 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 2015.
- 3.0 PROCUREMENT BACKGROUND: Does not apply.
- 4.0 DBE/AFFIRMATIVE ACTION BACKGROUND: Does not apply.
- 5.0 POLICY IMPACT: The 2015 appropriation for Operating Expenditures totals \$255,115,882. This is a 5.4% increase over the current estimate of 2014 expenditures. It includes \$182,772,756 for Personnel Services providing salary, overtime, and fringe benefit resources needed to fund 2,344.5 positions. The authorized employment level for 2015 represents a decrease of 4.0 positions from the 2,348.5 positions in the 2014 budget. The 2015 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 2015 Capital Budget was approved by the Board of Trustees on August 19, 2014.
- 6.0 ECONOMIC IMPACT: The proposed 2015 General Fund Appropriations Budget and Fund Transfers provides for spending \$294,864,801 on estimated resources of \$307,970,125, leaving a year-end balance of \$13,105,324 as an operating reserve.

The 2015 Operating Budget includes a 2.4% wage and fringe benefit increase for the FOP and ATU members as well as non-bargaining salaried positions.



- 7.0 ALTERNATIVES: Modify the proposed 2015 Operating Budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.
- 8.0 RECOMMENDATION: The proposed 2015 Operating Budget has been reviewed by the Finance Committee and is recommended for adoption. It is recommended that the Board approve the proposed FY 2015 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 Policy Objectives
  - C Staffing Level Comparisons Analysis
  - D Capital Improvement Fund Balance Analysis
  - E Bond Retirement Fund Balance Analysis
  - F Insurance Fund Balance Analysis
  - G Supplemental Pension Fund Balance Analysis
  - H Law Enforcement Fund Balance Analysis
  - I Non-Bargaining Salary Structure

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



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CEO, General Manager/Secretary-Treasurer

# ATTACHMENT A General Fund Balance Analysis

Assumptions:

Passenger Fare Annual Growth =	2.5%	-1.1%	1.3%	1.2%	1.2%	1.2%
Sales Tax Annual Growth =	4.6%	4.6%	2.5%	2.2%	2.2%	2.2%
Personnel & Fringe Cost Growth =	5.7%	3.2%	5.6%	2.4%	2.2%	1.6%
Non-Personnel Cost Growth =	6.7%	4.7%	2.6%	14.0%	-4.6%	-0.2%
Operating Expenses Growth =	6.0%	3.6%	4.8%	5.4%	0.3%	1.1%
Capital Contribution =	31,023,886	34,094,435	36,355,659	38,148,919	37,363,687	31,752,247
	17.1%	18.0%	18.7%	19.2%	18.4%	15.3%

	2012	2013	2014	2015	2016	2017
	Aud.Exp	Aud. Exp	Estimate	Budget	Plan	Plan
<b>Beginning Balance</b>	<b>36,822,635</b>	<b>38,769,328</b>	<b>36,295,022</b>	<b>28,303,497</b>	<b>13,105,324</b>	<b>-1,145,186</b>
<b>Revenue</b>						
Passenger Fares	49,237,857	48,699,580	49,314,054	49,905,823	50,504,693	51,110,749
Advertising & Concessions	1,375,671	1,400,191	1,350,000	1,220,000	1,200,000	1,200,000
Sales & Use Tax	181,219,251	189,630,645	194,415,153	198,692,286	203,063,517	207,530,914
CMAQ Reimbursement - Healthline	2,128,337	0	0	0	0	0
Operating Assistance - Paratransit Operations	3,125,000	3,889,000	4,132,736	3,125,000	2,125,000	2,125,000
Paratransit Management	0	0	0	300,000	300,000	300,000
CMAQ Reimbursement - Trolley	0	950,000	950,000	950,000	0	0
Access to Jobs Program	1,712,976	2,927,754	2,292,733	1,098,518	0	0
Investment Income	201,267	200,188	225,000	225,000	250,000	275,000
Other Revenue	971,146	1,177,962	1,440,000	1,100,000	1,100,000	1,100,000
Reimbursed Expenditures	16,955,634	15,217,046	17,756,264	23,050,000	23,000,000	23,000,000
<b>Total Revenue</b>	<b>256,927,139</b>	<b>264,092,366</b>	<b>271,875,940</b>	<b>279,666,627</b>	<b>281,543,210</b>	<b>286,641,663</b>
<b>Total Resources</b>	<b>293,749,774</b>	<b>302,861,694</b>	<b>308,170,962</b>	<b>307,970,125</b>	<b>294,648,534</b>	<b>285,496,477</b>
<b>Operating Expenditures</b>						
Personnel Services	163,776,230	169,098,188	178,556,180	182,772,756	186,879,434	189,873,943
Diesel Fuel	12,632,036	13,956,183	14,504,860	13,440,000	10,880,000	10,080,000
Natural Gas	0	1,388,300	1,292,600	1,506,000	2,291,000	2,510,000
Other Expenditures	46,448,294	46,529,565	47,658,165	57,397,126	55,879,599	56,294,654
<b>Total Operating Expenditures</b>	<b>222,856,560</b>	<b>230,972,236</b>	<b>242,011,806</b>	<b>255,115,882</b>	<b>255,930,033</b>	<b>258,758,597</b>
Transfer to the Insurance Fund	1,000,000	1,400,000	1,400,000	1,500,000	2,400,000	2,500,000
Transfer to the Pension Fund	100,000	100,000	100,000	100,000	100,000	100,000
Transfers to Capital						
Bond Retirement Fund	19,386,891	18,324,392	20,480,914	22,615,956	22,515,007	17,131,593
Capital Improvement Fund	11,636,995	15,770,044	15,874,745	15,532,963	14,848,680	14,620,654
<b>Total Transfers to Capital</b>	<b>31,023,886</b>	<b>34,094,435</b>	<b>36,355,659</b>	<b>38,148,919</b>	<b>37,363,687</b>	<b>31,752,247</b>
<b>Total Expenditures</b>	<b>254,980,446</b>	<b>266,566,672</b>	<b>279,867,464</b>	<b>294,864,801</b>	<b>295,793,720</b>	<b>293,110,844</b>
Ending Balance	38,769,328	36,295,022	28,303,497	13,105,324	-1,145,186	-7,614,368
Brookpark Lightning Strike Reserve Funds	1,100,000	0	0	0	0	0
Rolling Stock Reserve Funds	7,000,000	0	0	0	0	0
Reserved Funds	6,840,000	6,900,000	6,900,000	0	0	0
<b>Available Ending Balance</b>	<b>23,829,328</b>	<b>29,395,022</b>	<b>21,403,497</b>	<b>13,105,323</b>	<b>-1,145,187</b>	<b>-7,614,369</b>

ATTACHMENT B

2015 Budget  
Financial Policy Objectives

		2012 Actual	2013 Actual	2014 Estimate	2015 Budget	2016 Plan	2017 Plan
Operating Efficiency	Operating Ratio	23.0%	22.0%	21.2%	20.2%	20.4%	20.4%
	Cost/Hour of Service	\$123.3	\$129.1	\$120.7	\$126.0	\$125.1	\$125.3
	Growth per Year	-7.7%	4.7%	-6.5%	4.4%	-0.7%	0.1%
	Operating Reserve (Months)	2.1	1.9	1.4	0.6	-0.1	-0.4
Capital Efficiency	Debt Service Coverage	2.80	2.63	2.44	1.59	0.95	0.55
	Sales Tax Contribution to Capital	17.1%	18.0%	18.7%	19.2%	18.4%	15.3%
	Capital Maintenance to Expansion	97.9%	86.1%	93.5%	92.5%	94.2%	91.3%
	Fuel Reserve Funds	\$2.65	\$2.71	\$2.71	\$0.00	\$0.00	\$0.00
End of Year Reserved Funds	Compensated Absences Reserve Funds	\$2.25	\$2.25	\$2.25	\$0.00	\$0.00	\$0.00
	Hospitalization Reserve Funds	\$1.94	\$1.94	\$1.94	\$0.00	\$0.00	\$0.00
	Rolling Stock Reserve Funds	\$7.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## Attachment C

### Staffing Level Comparisons

#### Authorized Staffing Level by Division

Divisions	Department	2012 Actual	2013 Actual	2014 Budget	2015 Budget
<b>Operations</b>					
	31 - Paratransit District	180.0	184.0	184.0	183.0
	32 - Rail District	369.0	353.0	360.0	365.0
	34 - Transit Police	149.0	153.0	155.0	155.0
	35 - Service Management	74.0	75.0	73.0	76.0
	38 - Service Quality Management	68.0	70.5	70.5	70.5
	39 - Fleet Management	166.0	169.0	173.0	173.0
	46 - Hayden District	608.0	609.0	617.0	610.0
	49 - Triskett District	418.0	424.0	439.0	433.0
	<b>Totals</b>	<b>2,032.0</b>	<b>2,037.5</b>	<b>2,071.5</b>	<b>2,065.5</b>
<b>Finance &amp; Administration</b>					
	10 - Office of Business Development	4.0	4.0	4.0	4.0
	60 - Accounting	25.0	25.0	26.0	26.0
	61 - Information Technology	23.0	23.0	0.0	0.0
	62 - Support Services	7.0	7.0	7.0	7.0
	64 - Procurement	16.0	17.0	16.0	16.0
	65 - Revenue	18.0	18.0	18.0	18.0
	<b>Totals</b>	<b>93.0</b>	<b>94.0</b>	<b>71.0</b>	<b>71.0</b>
<b>Engineering &amp; Project Management</b>					
	55 - Project Support	4.0	4.0	4.0	4.0
	57 - Programming & Planning	4.0	4.0	4.0	4.0
	80 - Engineering & Project Development	16.0	16.0	19.0	19.0
	<b>Totals</b>	<b>24.0</b>	<b>24.0</b>	<b>27.0</b>	<b>27.0</b>
<b>Legal Affairs</b>					
	15 - Safety	6.5	7.0	7.0	7.5
	21 - Legal	15.0	15.0	16.0	24.0
	22 - Risk Management	16.5	16.5	16.5	8.5
	<b>Totals</b>	<b>38.0</b>	<b>38.5</b>	<b>39.5</b>	<b>40.0</b>
<b>Human Resources</b>					
	14 - Human Resources	16.0	16.0	16.0	17.0
	18 - Labor & Employee Relations	5.0	5.0	5.0	5.0
	30 - Training & Employee Development	25.0	26.0	26.0	26.0
	<b>Totals</b>	<b>46.0</b>	<b>47.0</b>	<b>47.0</b>	<b>48.0</b>
<b>Executive</b>					
	12 - Executive	5.0	5.0	5.0	4.0
	16 - Secretary/Treasurer - Board of Trustees	11.0	11.0	11.0	11.0
	19 - Internal Audit	7.0	7.0	7.0	7.0
	53 - Marketing & Communication	27.5	27.5	27.5	29.0
	58 - Intelligent Transportation Systems	0.0	0.0	32.0	0.0
	61 - Information Technology	0.0	0.0	0.0	32.0
	67 - Office of Management & Budget	11.0	11.0	10.0	10.0
	<b>Totals</b>	<b>61.5</b>	<b>61.5</b>	<b>92.5</b>	<b>93.0</b>
<b>Grand Total</b>		<b>2,294.5</b>	<b>2,302.5</b>	<b>2,348.5</b>	<b>2,344.5</b>

**ATTACHMENT D**  
**Capital Improvement Fund Balance Analysis**

	2012	2013	2014	2015	2016	2017
	Actual	Actual	Estimate	Budget	Plan	Plan
<b>Beginning Balance</b>	<b>28,043,855</b>	<b>46,726,229</b>	<b>40,656,567</b>	<b>29,051,093</b>	<b>31,002,464</b>	<b>12,078,302</b>
<b>Revenue</b>						
Transfer from General Fund	11,636,995	15,770,044	15,874,745	15,532,963	14,848,680	14,620,654
Investment Income	115,382	100,925	63,959	62,500	61,250	61,500
Federal Capital Grants	33,570,510	59,795,463	62,075,000	71,321,250	65,981,250	62,562,500
State Capital Grants	1,135,673	264,693	1,730,822	1,384,658	1,384,658	1,384,658
Debt Service	25,000,000	0	0	25,000,000	0	20,000,000
Other Revenue	3,424,859	0	0	0	0	0
<b>Total Revenue</b>	<b>74,883,419</b>	<b>75,931,125</b>	<b>79,744,526</b>	<b>113,301,371</b>	<b>82,275,838</b>	<b>98,629,312</b>
<b>Total Resources</b>	<b>102,927,274</b>	<b>122,657,354</b>	<b>120,401,093</b>	<b>142,352,464</b>	<b>113,278,302</b>	<b>110,707,614</b>
<b>Expenditures</b>						
Capital Outlay	56,201,045	82,000,787	91,350,000	111,350,000	101,200,000	90,850,000
Other Expenditures	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>56,201,045</b>	<b>82,000,787</b>	<b>91,350,000</b>	<b>111,350,000</b>	<b>101,200,000</b>	<b>90,850,000</b>
<b>Available Ending Balance</b>	<b>46,726,229</b>	<b>40,656,567</b>	<b>29,051,093</b>	<b>31,002,464</b>	<b>12,078,302</b>	<b>19,857,614</b>

ATTACHMENT E  
**Bond Retirement Fund Balance Analysis**

	2012	2013	2014	2015	2016	2017
	Actual	Actual	Estimate	Budget	Plan	Plan
<b>Beginning Balance</b>	<b>1,702,726</b>	<b>4,119,818</b>	<b>1,710,131</b>	<b>1,775,018</b>	<b>1,882,000</b>	<b>1,881,500</b>
<b>Revenue</b>						
Transfer from General Fund	19,386,891	18,324,392	20,480,914	22,615,956	22,515,007	17,131,593
Investment Income	23,086	12,502	1,945	2,500	2,500	2,500
Bond Premium Proceeds	3,779,561	0	0	0	0	0
Other Revenue	10	27	-445,748	0	0	0
<b>Total Revenue</b>	<b>23,189,548</b>	<b>18,336,921</b>	<b>20,037,111</b>	<b>22,618,456</b>	<b>22,517,507</b>	<b>17,134,093</b>
Reconciling Journal Entry	0	0	35,001	0	0	0
<b>Total Resources</b>	<b>24,892,274</b>	<b>22,456,739</b>	<b>21,782,243</b>	<b>24,393,474</b>	<b>24,399,507</b>	<b>19,015,593</b>
<b>Expenditures</b>						
Debt Service						
Principal	13,990,000	13,895,000	14,475,000	16,154,544	16,858,126	11,833,675
Interest	6,776,675	6,851,608	5,532,225	6,355,430	5,657,381	5,322,919
Other Expenditures	5,781	0	0	1,500	2,500	2,500
<b>Total Expenditures</b>	<b>20,772,456</b>	<b>20,746,608</b>	<b>20,007,225</b>	<b>22,511,474</b>	<b>22,518,007</b>	<b>17,159,094</b>
<b>Ending Balance</b>	<b>4,119,818</b>	<b>1,710,131</b>	<b>1,775,018</b>	<b>1,882,000</b>	<b>1,881,500</b>	<b>1,856,499</b>

ATTACHMENT F  
**Insurance Fund Balance Analysis**

	2012	2013	2014	2015	2016	2017
	Actual	Actual	Estimate	Budget	Plan	Plan
<b>Beginning Balance</b>	<b>6,883,060</b>	<b>6,678,594</b>	<b>6,384,153</b>	<b>6,018,131</b>	<b>5,068,131</b>	<b>5,005,656</b>
<b>Revenue</b>						
Investment Income	34,928	39,881	28,978	45,000	45,000	45,000
Transfer from General Fund	1,000,000	1,400,000	1,400,000	1,500,000	2,400,000	2,500,000
<b>Total Revenue</b>	<b>1,034,928</b>	<b>1,439,881</b>	<b>1,428,978</b>	<b>1,545,000</b>	<b>2,445,000</b>	<b>2,545,000</b>
<b>Total Resources</b>	<b>7,917,988</b>	<b>8,118,475</b>	<b>7,813,131</b>	<b>7,563,131</b>	<b>7,513,131</b>	<b>7,550,656</b>
<b>Expenditures</b>						
Claims and Premium Outlay	1,231,929	1,734,322	1,795,000	2,495,000	2,507,475	2,520,012
Other Expenditures	7,465	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,239,394</b>	<b>1,734,322</b>	<b>1,795,000</b>	<b>2,495,000</b>	<b>2,507,475</b>	<b>2,520,012</b>
<b>Ending Balance</b>	<b>6,678,594</b>	<b>6,384,153</b>	<b>6,018,131</b>	<b>5,068,131</b>	<b>5,005,656</b>	<b>5,030,644</b>

**ATTACHMENT G**  
**Supplemental Pension Fund Balance Analysis**

	2012	2013	2014	2015	2016	2017
	Actual	Actual	Estimate	Budget	Plan	Plan
<b>Beginning Balance</b>	1,161,820	1,195,091	1,228,490	1,223,682	1,259,682	1,297,432
<b>Revenue</b>						
Investment Income	6,183	7,752	1,722	6,500	6,750	6,750
Transfer from General Fund	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total Revenue</b>	<b>106,183</b>	<b>107,752</b>	<b>101,722</b>	<b>106,500</b>	<b>106,750</b>	<b>106,750</b>
<b>Total Resources</b>	<b>1,268,003</b>	<b>1,302,843</b>	<b>1,330,212</b>	<b>1,330,182</b>	<b>1,366,432</b>	<b>1,404,182</b>
<b>Expenditures</b>						
Benefit Payments	72,912	74,353	76,538	70,500	69,000	67,500
Other Expenditures	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>72,912</b>	<b>74,353</b>	<b>76,538</b>	<b>70,500</b>	<b>69,000</b>	<b>67,500</b>
Reconciling Journal Entry	0	0	29,992	0	0	0
<b>Ending Balance</b>	<b>1,195,091</b>	<b>1,228,490</b>	<b>1,223,682</b>	<b>1,259,682</b>	<b>1,297,432</b>	<b>1,336,682</b>



ATTACHMENT H

Law Enforcement Fund Balance Analysis

	2012	2013	2014	2015	2016	2017
	Actual	Actual	Estimate	Budget	Plan	Plan
<b>Beginning Balance</b>	298,091	184,341	406,607	341,089	311,214	301,339
<b>Revenue</b>						
Investment Income	86	44	61	125	125	125
Other Revenue	56,000	292,445	71,921	55,000	55,000	55,000
<b>Total Revenue</b>	<b>56,086</b>	<b>292,489</b>	<b>71,982</b>	<b>55,125</b>	<b>55,125</b>	<b>55,125</b>
<b>Total Resources</b>	<b>354,177</b>	<b>476,830</b>	<b>478,589</b>	<b>396,214</b>	<b>366,339</b>	<b>356,464</b>
<b>Expenditures</b>						
Capital & Related Items	129,986	70,223	137,500	85,000	65,000	65,000
<b>Total Expenditures</b>	<b>129,986</b>	<b>70,223</b>	<b>137,500</b>	<b>85,000</b>	<b>65,000</b>	<b>65,000</b>
Reconciling Journal Entry	39,850	0	0	0	0	0
<b>Ending Balance</b>	<b>184,341</b>	<b>406,607</b>	<b>341,089</b>	<b>311,214</b>	<b>301,339</b>	<b>291,464</b>

ATTACHMENT I

2015 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

January 1, 2015

Grade	Minimum	Midpoint	Maximum
DGM99.X	\$ 113,502	\$ 150,391	\$ 187,280
32.R	\$ 110,618	\$ 146,569	\$ 182,519
31.A	\$ 96,190	\$ 127,451	\$ 158,712
30.B	\$ 89,710	\$ 118,865	\$ 148,019
30.A	\$ 83,230	\$ 110,279	\$ 137,327
29.R	\$ 80,660	\$ 106,873	\$ 133,086
29.B	\$ 77,625	\$ 102,851	\$ 128,077
29.A	\$ 72,018	\$ 95,422	\$ 118,827
28.R	\$ 69,824	\$ 92,516	\$ 115,209
28.A	\$ 62,343	\$ 82,604	\$ 102,865
27.A	\$ 56,724	\$ 75,160	\$ 93,596
26.A	\$ 51,563	\$ 68,321	\$ 85,078
25.A	\$ 46,879	\$ 62,115	\$ 77,351
24.A	\$ 43,405	\$ 57,511	\$ 71,617
23.A	\$ 34,835	\$ 46,156	\$ 57,476
22.A	\$ 29,322	\$ 38,851	\$ 48,381
21.A	\$ 22,169	\$ 29,374	\$ 36,578