

RESOLUTION NO. 2015-117

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES FOR THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE FISCAL YEAR 2016

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, 2016 and ending December 31, 2016 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 2016 budget on November 10, 2015 and December 1, 2015; and public hearings were held on December 1, 2015 and December 15, 2015 with public notice given by publication in the Cleveland Plain Dealer on November 19, 2015.

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, 2016 through December 31, 2016 ("Fiscal Year 2016"), are as indicated below. Furthermore, in order that the amount expended and encumbered in each classification during Fiscal Year 2016 are set aside and appropriated, the Board hereby sets aside and appropriates the following:

GENERAL FUND

OPERATIONS DIVISION

31	PARATRANSIT DISTRICT	
	Personnel Services	13,676,574
	Other Expenditures	<u>9,694,220</u>
		23,370,794
32	RAIL DISTRICT	
	Personnel Services	30,522,033
	Other Expenditures	<u>8,385,814</u>
		38,907,847
33	ASSET & CONFIGURATION MANAGEMENT	
	Personnel Services	1,082,922
	Other Expenditures	<u>1,243,650</u>
		2,326,572

34	TRANSIT POLICE	
	Personnel Services	13,753,876
	Other Expenditures	<u>418,150</u>
		14,172,026
35	SERVICE MANAGEMENT	
	Personnel Services	4,705,589
	Other Expenditures	<u>1,510,080</u>
		6,215,669
38	SERVICE QUALITY MANAGEMENT	
	Personnel Services	8,324,045
	Other Expenditures	<u>65,150</u>
		8,389,195
39	FLEET MANAGEMENT	
	Personnel Services	13,703,113
	Other Expenditures	<u>28,642,260</u>
		42,345,373
43	PASS THRUS	
	Personnel Services	0
	Other Expenditures	<u>668,883</u>
		668,883
46	HAYDEN DISTRICT	
	Personnel Services	47,778,221
	Other Expenditures	<u>623,030</u>
		48,401,251
49	TRISKETT DISTRICT	
	Personnel Services	32,225,329
	Other Expenditures	<u>171,100</u>
		32,396,429
58	INTELLIGENT TRANSPORTATION SYSTEMS	
	Personnel Services	636,506
	Other Expenditures	<u>354,350</u>
		990,856
	DIVISION TOTAL	\$218,184,895

FINANCE & ADMINISTRATION DIVISION

10	OFFICE OF BUSINESS DEVELOPMENT	
	Personnel Services	398,707
	Other Expenditures	<u>258,950</u>
		657,657

60	ACCOUNTING	
	Personnel Services	2,426,903
	Other Expenditures	<u>115,375</u>
		2,542,278
62	SUPPORT SERVICES	
	Personnel Services	497,367
	Other Expenditures	<u>502,950</u>
		1,000,317
64	PROCUREMENT	
	Personnel Services	1,607,681
	Other Expenditures	<u>48,250</u>
		1,655,931
65	REVENUE	
	Personnel Services	1,472,728
	Other Expenditures	<u>800,750</u>
		2,273,478
	DIVISION TOTAL	\$8,129,661

ENGINEERING & PROJECT MANAGEMENT DIVISION

55	PROJECT SUPPORT	
	Personnel Services	393,121
	Other Expenditures	<u>6,200</u>
		399,321
57	PROGRAMMING & PLANNING	
	Personnel Services	430,615
	Other Expenditures	<u>667,615</u>
		1,098,230
80	ENGINEERING & PROJECT DEVELOPMENT	
	Personnel Services	2,228,251
	Other Expenditures	<u>123,010</u>
		2,351,261
	DIVISION TOTAL	\$3,848,811

LEGAL AFFAIRS DIVISION

15	SAFETY	
	Personnel Services	671,800
	Other Expenditures	<u>330,800</u>
		1,002,600
21	LEGAL	
	Personnel Services	2,215,446
	Other Expenditures	<u>1,991,485</u>
		4,206,931

22	RISK MANAGEMENT	
	Personnel Services	742,663
	Other Expenditures	<u>4,651,100</u>
		5,393,763
	DIVISION TOTAL	\$10,603,294
	<u>HUMAN RESOURCES DIVISION</u>	
14	HUMAN RESOURCES	
	Personnel Services	1,878,444
	Other Expenditures	<u>333,692</u>
		2,212,136
18	LABOR & EMPLOYEE RELATIONS	
	Personnel Services	729,276
	Other Expenditures	<u>421,776</u>
		1,151,052
30	TRAINING & EMPLOYEE DEVELOPMENT	
	Personnel Services	2,597,431
	Other Expenditures	<u>908,100</u>
		3,505,531
	DIVISION TOTAL	\$6,868,719
	<u>EXECUTIVE DIVISION</u>	
12	EXECUTIVE	
	Personnel Services	623,785
	Other Expenditures	<u>231,548</u>
		855,333
16	SECRETARY/TREASURER – BOARD OF TRUSTEES	
	Personnel Services	131,817
	Other Expenditures	<u>222,150</u>
		353,967
19	INTERNAL AUDIT	
	Personnel Services	723,115
	Other Expenditures	<u>92,350</u>
		815,465
53	MARKETING & COMMUNICATIONS	
	Personnel Services	2,295,656
	Other Expenditures	<u>1,135,553</u>
		3,431,209

61	INFORMATION TECHNOLOGY	
	Personnel Services	3,026,788
	Other Expenditures	<u>4,886,949</u>
		7,913,737
67	OFFICE OF MANAGEMENT & BUDGET	
	Personnel Services	1,116,639
	Other Expenditures	<u>5,551,675</u>
		6,668,314
99	FUND TRANSFERS	
	Personnel Services	0
	Other Expenditures	<u>40,627,289</u>
		40,627,289
	DIVISION TOTAL	\$60,665,313
	GRAND TOTAL	\$308,300,694

CAPITAL IMPROVEMENT FUNDS

(Approved August 18, 2015)

Construction and Acquisition of Transit Facilities and Equipment	\$ 101,850,000
---------------------------------------------------------------------	----------------

BOND RETIREMENT FUND

Debt Service - Principal	\$ 16,975,000
Debt Service - Interest	6,037,515
Other	<u>1,500</u>
	\$ 23,014,015

INSURANCE FUND

Claims & Premium Outlay	\$ 2,269,700
-------------------------	--------------

SUPPLEMENTAL PENSION FUND

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

CUMULATED APPROPRIATIONS

General Fund	\$ 308,300,694
Capital Improvement Funds	\$ 101,850,000
Bond Retirement Fund	\$ 23,014,015
Insurance Fund	\$ 2,269,700
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 make expenditures for coffee, meals, refreshments, and other amenities for Authority employees or other persons in furtherance of official business of GCRTA. This appropriation includes \$58,300 allocated to the following departments:


10 – Office of Business Development	\$ 250
12 – Executive	\$22,500
14 – Human Resources	\$ 1,000
15 – Safety	\$ 1,000
16 – Secretary/Treasurer – Board of Trustees	\$ 2,000
18 – Labor & Employee Relations	\$ 3,500
19 – Internal Audit	\$ 750
21 – Legal	\$ 2,200
22 – Risk Management	\$ 100
30 – Training & Employee Development	\$ 2,000
31 – Paratransit District	\$ 100
32 – Rail District	\$ 1,000
33 – Asset & Configuration Management	\$ 600
34 – Transit Police	\$ 500
35 – Service Management	\$ 1,000
38 – Service Quality Management	\$ 500
39 – Fleet Management	\$ 1,000
46 – Hayden District	\$ 1,500
49 – Triskett District	\$ 500
53 – Marketing & Communications	\$10,000
55 – Project Support	\$ 100
57 – Programming & Planning	\$ 100
58 – Intelligent Transportation Systems	\$ 250
60 – Accounting	\$ 1,300
61 – Information Technology	\$ 750
62 – Support Services	\$ 100
64 – Procurement	\$ 200
65 – Revenue	\$ 100
67 – Office of Management & Budget	\$ 1,900
80 – Engineering & Project Development	\$ 1,500

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 to the Staff Summary.

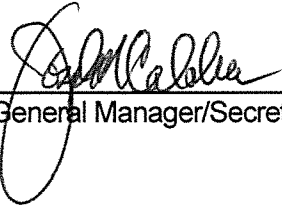
Section 6. That this resolution from time to time may be amended in order to appropriate additional monies that may be received in Fiscal Year 2016.

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

Adopted: December 15, 2015



President

Attest: 

CEO, General Manager/Secretary-Treasurer



Greater Cleveland Regional Transit Authority
STAFF SUMMARY AND COMMENTS

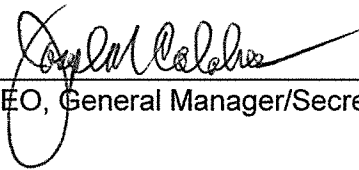
TITLE/DESCRIPTION: APPROVING THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY'S 2016 BUDGET	Resolution No.: 2015-117
	Date: December 10, 2015
	Initiator: Office of Management & Budget
ACTION REQUEST: <input checked="" type="checkbox"/> Approval <input type="checkbox"/> Review/Comment <input type="checkbox"/> Information Only <input type="checkbox"/> Other _____	

- 1.0 PURPOSE/SCOPE: This action will authorize an Appropriations Budget for Fiscal Year 2016 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 2016 begins January 1, 2016 and ends December 31, 2016. The process for developing the capital budget for FY 2016 began in April 2015 and was approved by the Board of Trustees on August 18, 2015. It involved extensive staff analysis and preparation as well as (1) meeting of the Board Finance Committee on August 4, 2015 and a public hearing was held on August 4, 2015. The process for developing the operating budget for FY 2016 began in July 2015. It also involved extensive staff analysis and preparation as well as a meeting of the Board's Finance Committee on November 10, 2015. A second Finance Committee meeting to discuss the 2016 Budget was held on December 1, 2015. One Public Hearing was held on December 1, 2015 and a second is scheduled for December 15, 2015, to discuss the 2016 Operating 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 2016.
- 3.0 PROCUREMENT BACKGROUND: Does not apply.
- 4.0 DBE/AFFIRMATIVE ACTION BACKGROUND: Does not apply.
- 5.0 POLICY IMPACT: The 2016 appropriation for Operating Expenditures totals \$308,300,694. This is a 7.5% increase over the current estimate of 2015 expenditures. It includes \$192,616,439 for Personnel Services, providing salary, overtime, and fringe benefit resources needed to fund 2,361.75 positions. The authorized employment level for 2016 represents an increase of 17.25 positions from the 2,344.5 positions in the 2015 budget. The 2016 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 2016 Capital Budget was approved by the Board of Trustees on August 18, 2015.
- 6.0 ECONOMIC IMPACT: The proposed 2016 General Fund Appropriations Budget and Fund Transfers provides for spending \$308,300,694 on estimated resources of \$314,973,224 leaving a year-end balance of 6,672,529 as an operating reserve.

The 2016 Operating Budget includes a 3.6% wage and fringe benefit increases for the FOP and a 3.0% wage and fringe benefit increases for the ATU members as well as non-bargaining salaried positions.

- 7.0 ALTERNATIVES: Modify the proposed 2016 Operating Budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.
- 8.0 RECOMMENDATION: The proposed 2016 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 2016 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.



CEO, General Manager/Secretary-Treasurer

ATTACHMENT A General Fund Balance Analysis

Assumptions:

Passenger Fare Annual Growth =	-1.1%	0.8%	2.1%	2.7%	5.9%	3.5%
Sales Tax Annual Growth =	4.6%	3.9%	4.8%	2.7%	2.8%	2.8%
Personnel & Fringe Cost Growth =	3.2%	7.2%	-0.1%	6.3%	2.1%	2.1%
Non-Personnel Cost Growth =	8.3%	7.9%	-1.2%	13.8%	-5.7%	0.4%
Operating Expenses Growth =	4.6%	7.4%	-0.4%	8.3%	-0.1%	1.6%
Capital Contribution =	34,094,435	36,355,659	37,966,541	38,585,897	33,295,257	34,765,834
	18.0%	18.4%	18.4%	18.2%	15.3%	15.5%

	2013	2014	2015	2016	2017	2018
	Actual	Actual	Estimate	Budget	Plan	Plan
Beginning Balance	40,713,947	38,394,321	26,870,715	25,894,064	6,672,529	1,900,508
Revenue						
Passenger Fares	48,699,580	49,085,267	50,113,420	51,475,500	54,535,500	56,456,300
Advertising & Concessions	1,400,191	1,488,870	1,477,912	1,420,000	1,400,000	1,400,000
Sales & Use Tax	189,630,645	197,118,776	206,618,710	212,243,660	218,186,482	224,295,704
CMAQ Reimbursement - Healthline	0	0	0	0	0	0
Operating Assistance - Paratransit Operations	3,889,000	4,057,815	3,125,000	0	0	0
Trolley Assistance	0	0	0	640,000	640,000	640,000
CMAQ Reimbursement - Trolley	1,104,680	704,063	934,596	0	0	0
Access to Jobs Program	2,927,754	2,470,656	1,098,518	0	0	0
Investment Income	200,188	169,211	250,000	200,000	190,000	170,000
Other Revenue	1,177,962	1,470,683	1,100,000	1,100,000	1,100,000	1,100,000
Reimbursed Expenditures	15,217,046	17,324,469	21,000,000	22,000,000	22,000,000	22,000,000
Total Revenue	264,247,046	273,889,810	285,718,156	289,079,160	298,051,982	306,062,004
Total Resources	304,960,993	312,284,131	312,588,871	314,973,224	304,724,511	307,962,512
Operating Expenditures						
Personnel Services	169,098,188	181,305,658	181,163,788	192,616,439	196,585,638	200,646,281
Diesel Fuel	13,956,183	14,335,896	11,845,797	9,274,280	7,233,370	7,050,000
Natural Gas	1,388,300	957,626	1,440,125	2,778,000	2,291,000	2,510,000
Other Expenditures	46,529,565	51,458,576	52,678,557	63,004,686	61,218,711	61,456,594
Total Operating Expenditures	230,972,236	248,057,756	247,128,267	267,673,405	267,328,719	271,662,875
Transfer to the Insurance Fund	1,400,000	900,000	1,500,000	1,200,000	2,000,000	2,200,000
Transfer to the Pension Fund	100,000	100,000	100,000	100,000	100,000	100,000
Transfers to Capital						
Bond Retirement Fund	18,324,392	20,480,914	22,273,402	23,006,085	17,486,950	18,834,857
Capital Improvement Fund	15,770,044	15,874,745	15,693,139	15,579,812	15,808,307	15,930,977
Total Transfers to Capital	34,094,435	36,355,659	37,966,541	38,585,897	33,295,257	34,765,834
Transfers to Rolling Stock Reserve Fund	0	0	0	741,392	100,027	0
Total Expenditures	266,566,672	285,413,415	286,694,808	308,300,694	302,824,003	308,728,709
Ending Balance	38,394,321	26,870,715	25,894,064	6,672,529	1,900,508	-766,197
Brookpark Lightning Strike Reserve Funds	0	0	0	0	0	0
Rolling Stock Reserve Funds	0	0	0	0	0	0
Reserved Funds	6,900,000	6,900,000	0	0	0	0
Available Ending Balance	31,494,321	19,970,715	25,894,063	6,672,528	1,900,507	-766,198

ATTACHMENT B

**2016 Budget
Financial Policy Objectives**

	Description	Goal	2013 Actual	2014 Actual	2015 Estimate	2016 Budget	2017 Plan	2018 Plan
Operating Efficiency	Operating Ratio	> 25%	22.0%	20.6%	21.1%	19.9%	21.1%	21.5%
	Cost/Hour of Service		\$129.1	\$123.6	\$123.0	\$134.3	\$134.5	\$138.1
	Growth per Year	< Rate of Inflation	5.6%	-4.2%	-0.5%	9.2%	0.1%	2.7%
	Operating Reserve (Months)	> 1 month	2.0	1.3	1.3	0.3	0.1	0.0
Capital Efficiency	Debt Service Coverage	> 1.5	2.73	2.37	2.18	1.32	1.09	0.96
	Sales Tax Contribution to Capital	10% - 15%	18.0%	18.4%	18.4%	18.2%	15.3%	15.5%
	Capital Maintenance to Expansion	75% - 90%	84.1%	95.7%	96.9%	94.2%	94.1%	92.5%

Attachment C
Staffing Level Comparisons
Authorized Staffing Level by Division

Division	Job Name	2013 Actual	2014 Actual	2015 Budget	2015 Current	2016 Budget
Operations						
	31 - Paratransit District	185.0	184.0	183.0	183.0	183.0
	32 - Rail District	355.0	361.0	365.0	365.0	371.0
	33 - Asset & Configuration Management	0.0	0.0	12.0	12.0	12.0
	34 - Transit Police	153.0	155.0	155.0	155.0	155.0
	35 - Service Management	74.0	76.0	71.0	69.0	62.0
	38 - Service Quality Management	70.5	68.0	68.0	68.0	68.0
	39 - Fleet Management	167.0	173.0	166.0	166.0	167.0
	46 - Hayden District	605.0	606.5	605.5	605.5	611.5
	49 - Triskett District	444.0	443.0	440.0	440.0	442.0
	58 - Intelligent Transportation Systems	0.0	0.0	0.0	0.0	7.0
	Totals	2,053.5	2,066.5	2,065.5	2,063.5	2,078.5
	<i>% Increase</i>		<i>0.6%</i>	<i>0.0%</i>	<i>-0.1%</i>	<i>0.7%</i>
Finance & Administration						
	10 - Office of Business Development	4.0	4.0	4.0	4.0	4.0
	60 - Accounting	26.0	27.0	26.0	27.0	27.0
	61 - Information Technology	23.0	0.0	0.0	0.0	0.0
	62 - Support Services	7.0	7.0	7.0	7.0	7.0
	64 - Procurement	16.0	16.0	16.0	16.0	16.0
	65 - Revenue	18.0	18.0	18.0	18.0	18.0
	Totals	94.0	72.0	71.0	72.0	72.0
	<i>% Increase</i>		<i>-23.4%</i>	<i>-1.4%</i>	<i>1.4%</i>	<i>0.0%</i>
Engineering & Project Management						
	55 - Project Support	4.0	4.0	4.0	4.0	4.0
	57 - Programming & Planning	4.0	4.0	4.0	4.0	4.0
	80 - Engineering & Project Development	17.0	19.0	19.0	19.0	20.0
	Totals	25.0	27.0	27.0	27.0	28.0
	<i>% Increase</i>		<i>8.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>3.7%</i>
Legal Affairs						
	15 - Safety	7.0	7.5	7.5	7.5	7.5
	21 - Legal	15.0	24.0	24.0	24.0	24.0
	22 - Risk Management	16.5	8.5	8.5	8.5	8.8
	Totals	38.5	40.0	40.0	40.0	40.3
	<i>% Increase</i>		<i>3.9%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.6%</i>
Human Resources						
	14 - Human Resources	16.0	16.0	17.0	17.0	16.0
	18 - Labor & Employee Relations	5.0	5.0	5.0	6.0	6.0
	30 - Training & Employee Development	26.0	26.0	26.0	26.0	28.0
	Totals	47.0	47.0	48.0	49.0	50.0
	<i>% Increase</i>		<i>0.0%</i>	<i>2.1%</i>	<i>2.1%</i>	<i>2.0%</i>
Executive						
	12 - Executive	5.0	4.0	4.0	4.0	4.0
	16 - Secretary/Treasurer - Board of Trustees	11.0	11.0	11.0	11.0	11.0
	19 - Internal Audit	7.0	7.0	7.0	7.0	7.0
	53 - Marketing & Communication	27.5	29.0	29.0	29.0	29.0
	61 - Information Technology	0.0	28.0	32.0	32.0	32.0
	67 - Office of Management & Budget	11.0	11.0	10.0	10.0	10.0
	Totals	61.5	90.0	93.0	93.0	93.0
	<i>% Increase</i>		<i>46.3%</i>	<i>3.3%</i>	<i>0.0%</i>	<i>0.0%</i>
	Grand Total	2,319.5	2,342.5	2,344.5	2,344.5	2,361.8
	<i>% Increase</i>		<i>1.0%</i>	<i>0.1%</i>	<i>0.0%</i>	<i>0.7%</i>

ATTACHMENT D

Capital Improvement Fund Balance Analysis

	2013 Actual	2014 Actual	2015 Estimate	2016 Budget	2017 Plan	2018 Plan
Beginning Balance	46,726,229	40,656,567	25,434,566	34,591,063	18,018,033	31,067,248
Revenue						
Transfer from General Fund	15,770,044	15,874,745	15,693,139	15,579,812	15,808,307	15,930,977
Investment Income	100,925	67,238	66,200	62,500	61,250	61,500
Federal Capital Grants	59,795,463	58,199,720	63,862,500	68,250,000	64,620,000	63,875,000
State Capital Grants	264,693	2,046,063	1,384,658	1,384,658	1,384,658	1,384,658
Debt Service	0	0	30,000,000	0	25,000,000	0
Other Revenue	0	72,916	0	0	0	0
Total Revenue	75,931,125	76,260,682	111,006,497	85,276,970	106,874,215	81,252,135
Total Resources	122,657,354	116,917,249	136,441,063	119,868,033	124,892,248	112,319,383
Expenditures						
Capital Outlay	82,000,787	91,482,683	101,850,000	101,850,000	93,825,000	91,600,000
Other Expenditures	0	0	0	0	0	0
Total Expenditures	82,000,787	91,482,683	101,850,000	101,850,000	93,825,000	91,600,000
Available Ending Balance	40,656,567	25,434,566	34,591,063	18,018,033	31,067,248	20,719,383

ATTACHMENT E
Bond Retirement Fund Balance Analysis

	2013	2014	2015	2016	2017	2018
	Actual	Actual	Estimate	Budget	Plan	Plan
Beginning Balance	4,119,818	1,710,131	1,775,684	1,929,490	1,924,060	1,574,060
Revenue						
Transfer from General Fund	18,324,392	20,480,914	22,273,402	23,006,085	17,486,950	18,834,857
Investment Income	12,502	263	1,560	2,500	2,500	2,500
Bond Premium Proceeds	0	0	0	0	0	0
Other Revenue	27	-445,748	0	0	0	0
Total Revenue	18,336,921	20,035,429	22,274,962	23,008,585	17,489,450	18,837,357
Reconciling Journal Entry	0	37,349	0	0	0	0
Total Resources	22,456,739	21,782,909	24,050,646	24,938,075	19,413,510	20,411,417
Expenditures						
Debt Service						
Principal	13,895,000	14,475,000	16,320,000	16,975,000	12,024,772	12,808,126
Interest	6,851,608	5,532,225	5,799,656	6,037,515	5,813,178	5,952,731
Other Expenditures	0	0	1,500	1,500	1,500	1,500
Total Expenditures	20,746,608	20,007,225	22,121,156	23,014,015	17,839,450	18,762,357
Ending Balance	1,710,131	1,775,684	1,929,490	1,924,060	1,574,060	1,649,060

ATTACHMENT F

Insurance Fund Balance Analysis

	2013	2014	2015	2016	2017	2018
	Actual	Actual	Estimate	Budget	Plan	Plan
Beginning Balance	6,678,594	6,384,153	6,162,818	6,474,546	5,449,846	5,440,746
Revenue						
Investment Income	39,881	28,978	46,253	45,000	45,000	45,000
Transfer from General Fund	1,400,000	900,000	1,500,000	1,200,000	2,000,000	2,200,000
Total Revenue	1,439,881	928,978	1,546,253	1,245,000	2,045,000	2,245,000
Total Resources	8,118,475	7,313,131	7,709,071	7,719,546	7,494,846	7,685,746
Expenditures						
Claims and Premium Outlay	1,734,322	1,150,313	1,234,525	2,269,700	2,054,100	2,269,700
Other Expenditures	0	0	0	0	0	0
Total Expenditures	1,734,322	1,150,313	1,234,525	2,269,700	2,054,100	2,269,700
Ending Balance	6,384,153	6,162,818	6,474,546	5,449,846	5,440,746	5,416,046

ATTACHMENT G

Supplemental Pension Fund Balance Analysis

	2013 Actual	2014 Actual	2015 Estimate	2016 Budget	2017 Plan	2018 Plan
Beginning Balance	1,195,091	1,228,490	1,227,680	1,263,680	1,299,680	1,337,430
Revenue						
Investment Income	7,752	3,859	6,500	6,500	6,750	6,750
Transfer from General Fund	100,000	100,000	100,000	100,000	100,000	100,000
Total Revenue	107,752	103,859	106,500	106,500	106,750	106,750
Total Resources	1,302,843	1,332,349	1,334,180	1,370,180	1,406,430	1,444,180
Expenditures						
Benefit Payments	74,353	74,676	70,500	70,500	69,000	67,500
Other Expenditures	0	0	0	0	0	0
Total Expenditures	74,353	74,676	70,500	70,500	69,000	67,500
Reconciling Journal Entry	0	29,993	0	0	0	0
Ending Balance	1,228,490	1,227,680	1,263,680	1,299,680	1,337,430	1,376,680

ATTACHMENT H

Law Enforcement Fund Balance Analysis

	2013 Actual	2014 Actual	2015 Estimate	2016 Budget	2017 Plan	2018 Plan
Beginning Balance	184,341	406,607	296,216	230,030	235,155	240,280
Revenue						
Investment Income	44	60	125	125	125	125
Other Revenue	292,445	81,335	177,000	55,000	55,000	55,000
Total Revenue	292,489	81,395	177,125	55,125	55,125	55,125
Total Resources	476,830	488,002	473,341	285,155	290,280	295,405
Expenditures						
Capital & Related Items	70,223	191,786	243,311	50,000	50,000	50,000
Total Expenditures	70,223	191,786	243,311	50,000	50,000	50,000
Reconciling Journal Entry	0	0	0	0	0	0
Ending Balance	406,607	296,216	230,030	235,155	240,280	245,405

ATTACHMENT I

2016 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

Grade	Minimum	Midpoint	Maximum
DGM99.X	\$ 114,637	\$ 151,895	\$ 189,153
32.R	\$ 111,724	\$ 148,034	\$ 184,344
31.A	\$ 97,152	\$ 128,725	\$ 160,299
30.B	\$ 90,607	\$ 120,053	\$ 149,500
30.A	\$ 84,062	\$ 111,381	\$ 138,700
29.R	\$ 81,467	\$ 107,942	\$ 134,417
29.B	\$ 78,401	\$ 103,879	\$ 129,357
29.A	\$ 72,738	\$ 96,377	\$ 120,015
28.R	\$ 70,522	\$ 93,442	\$ 116,361
28.A	\$ 62,966	\$ 83,430	\$ 103,894
27.A	\$ 57,292	\$ 75,912	\$ 94,532
26.A	\$ 52,078	\$ 69,004	\$ 85,929
25.A	\$ 47,348	\$ 62,736	\$ 78,124
24.A	\$ 43,839	\$ 58,086	\$ 72,333
23.A	\$ 35,183	\$ 46,617	\$ 58,051
22.A	\$ 29,615	\$ 39,240	\$ 48,865
21.A	\$ 22,391	\$ 29,667	\$ 36,944

Approved 11/6/15

Effective January 1, 2016