

RESOLUTION NO. 2016-116

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES FOR THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE FISCAL YEAR 2017

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, 2017 and ending December 31, 2017 has been prepared; and

WHEREAS, since September 2009, the Sales & Use Tax base included Medicaid Managed Health Care, however, as of June 30, 2017, the State of Ohio must comply with Federal regulations regarding removal of subsets of all health care providers from the State sales tax, which will have a negative impact on the 2017 Operating Budget and future fiscal years budgets for the Authority; 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 2017 budget on November 1, 2016 and December 6, 2016; and public hearings were held on December 6, 2016 and December 20, 2016 with public notice given by publication in the Cleveland Plain Dealer on November 23, 2016.

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, 2017 through December 31, 2017 ("Fiscal Year 2017"), are as indicated below. Furthermore, in order that the amount expended and encumbered in each classification during Fiscal Year 2017 are set aside and appropriated, the Board hereby sets aside and appropriates the following:

GENERAL FUND

OPERATIONS DIVISION

31	PARATRANSIT DISTRICT	
	Personnel Services	14,586,561
	Other Expenditures	<u>9,760,073</u>
		24,346,634
32	RAIL DISTRICT	
	Personnel Services	31,227,716
	Other Expenditures	<u>8,189,600</u>
		39,417,316

33	ASSET & CONFIGURATION MANAGEMENT	
	Personnel Services	1,049,698
	Other Expenditures	<u>961,225</u>
		2,010,923
34	TRANSIT POLICE	
	Personnel Services	14,000,742
	Other Expenditures	<u>537,195</u>
		14,537,967
35	SERVICE MANAGEMENT	
	Personnel Services	4,770,076
	Other Expenditures	<u>1,466,473</u>
		6,236,549
38	SERVICE QUALITY MANAGEMENT	
	Personnel Services	7,052,012
	Other Expenditures	<u>6,350</u>
		7,058,362
39	FLEET MANAGEMENT	
	Personnel Services	15,887,298
	Other Expenditures	<u>26,375,401</u>
		42,262,699
43	PASS THRU	
	Personnel Services	0
	Other Expenditures	<u>320,000</u>
		320,000
46	HAYDEN DISTRICT	
	Personnel Services	46,043,715
	Other Expenditures	<u>484,360</u>
		46,528,075
49	TRISKETT DISTRICT	
	Personnel Services	33,556,649
	Other Expenditures	<u>156,700</u>
		33,713,349
58	INTELLIGENT TRANSPORTATION SYSTEMS	
	Personnel Services	755,692
	Other Expenditures	<u>508,150</u>
		1,263,842
	DIVISION TOTAL	\$217,695,686

FINANCE & ADMINISTRATION DIVISION

10 OFFICE OF BUSINESS DEVELOPMENT

Personnel Services	407,043
Other Expenditures	<u>255,700</u>
	662,743

60 ACCOUNTING

Personnel Services	2,537,317
Other Expenditures	<u>114,625</u>
	2,651,942

62 SUPPORT SERVICES

Personnel Services	543,032
Other Expenditures	<u>468,350</u>
	1,011,382

64 PROCUREMENT

Personnel Services	1,654,767
Other Expenditures	<u>39,325</u>
	1,694,092

65 REVENUE

Personnel Services	1,550,057
Other Expenditures	<u>749,275</u>
	2,299,332

DIVISION TOTAL	\$8,319,492
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ENGINEERING & PROJECT MANAGEMENT DIVISION

55 PROJECT SUPPORT

Personnel Services	364,986
Other Expenditures	<u>5,350</u>
	370,336

57 PROGRAMMING & PLANNING

Personnel Services	447,988
Other Expenditures	<u>651,115</u>
	1,099,103

80 ENGINEERING & PROJECT DEVELOPMENT

Personnel Services	2,283,858
Other Expenditures	<u>88,750</u>
	2,372,608

DIVISION TOTAL	\$3,842,047
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LEGAL AFFAIRS DIVISION

15	SAFETY	
	Personnel Services	689,142
	Other Expenditures	<u>339,562</u>
		1,028,704
21	LEGAL	
	Personnel Services	2,462,592
	Other Expenditures	<u>1,956,750</u>
		4,419,342
22	RISK MANAGEMENT	
	Personnel Services	771,605
	Other Expenditures	<u>4,359,401</u>
		5,131,006
	DIVISION TOTAL	\$10,579,052

HUMAN RESOURCES DIVISION

14	HUMAN RESOURCES	
	Personnel Services	1,947,289
	Other Expenditures	<u>219,600</u>
		2,166,889
18	LABOR & EMPLOYEE RELATIONS	
	Personnel Services	839,750
	Other Expenditures	<u>448,783</u>
		1,288,533
30	TRAINING & EMPLOYEE DEVELOPMENT	
	Personnel Services	2,834,225
	Other Expenditures	<u>1,027,775</u>
		3,862,000
	DIVISION TOTAL	\$7,317,421

EXECUTIVE DIVISION

12	EXECUTIVE	
	Personnel Services	720,009
	Other Expenditures	<u>225,600</u>
		945,609
16	SECRETARY/TREASURER – BOARD OF TRUSTEES	
	Personnel Services	135,586
	Other Expenditures	<u>152,150</u>
		287,736

19	INTERNAL AUDIT	
	Personnel Services	727,666
	Other Expenditures	<u>130,775</u>
		858,441
53	MARKETING & COMMUNICATIONS	
	Personnel Services	2,391,124
	Other Expenditures	<u>1,126,253</u>
		3,517,377
61	INFORMATION TECHNOLOGY	
	Personnel Services	3,194,927
	Other Expenditures	<u>4,937,843</u>
		8,132,770
67	OFFICE OF MANAGEMENT & BUDGET	
	Personnel Services	1,074,159
	Other Expenditures	<u>4,925,625</u>
		5,999,784
99	FUND TRANSFERS	
	Personnel Services	0
	Other Expenditures	<u>35,462,297</u>
		35,462,297
	DIVISION TOTAL	\$55,204,014
	GRAND TOTAL	\$302,957,711

CAPITAL IMPROVEMENT FUNDS

(Resolution No. 2016-65, approved August 16, 2016)

Construction and Acquisition of Transit Facilities and Equipment	\$ 64,095,287
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BOND RETIREMENT FUND

Debt Service - Principal	\$ 12,622,453
Debt Service - Interest	6,502,001
Other	<u>1,500</u>
	\$ 19,125,954

INSURANCE FUND

Claims & Premium Outlay	\$ 2,657,380
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SUPPLEMENTAL PENSION FUND

Benefits Payments	\$ 70,500
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LAW ENFORCEMENT FUND

Safety & Security Training	\$	32,427
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CUMULATED APPROPRIATIONS

General Fund	\$	302,957,711
Capital Improvement Funds	\$	64,095,287
Bond Retirement Fund	\$	19,125,954
Insurance Fund	\$	2,657,380
Supplemental Pension Fund	\$	70,500
Law Enforcement Fund	\$	32,427
Rolling Stock Reserve Fund	\$	426,583

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 CEO, General Manager/Secretary-Treasurer 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 CEO, General Manager/Secretary-Treasurer 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 CEO, General Manager/Secretary-Treasurer 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 \$44,400 allocated to the following departments:

10 – Office of Business Development	\$	150
12 – Executive	\$	2,500
Annual Awards Banquet	\$	5,000
14 – Human Resources	\$	800
15 – Safety	\$	1,000
16 – Secretary/Treasurer – Board of Trustees	\$	2,000
18 – Labor & Employee Relations	\$	7,750
19 – Internal Audit	\$	750
21 – Legal	\$	2,500
22 – Risk Management	\$	50
30 – Training & Employee Development	\$	1,500
31 – Paratransit District	\$	100
32 – Rail District	\$	800
33 – Asset & Configuration Management	\$	500
34 – Transit Police	\$	400
35 – Service Management	\$	1,000
38 – Service Quality Management	\$	400

39 – Fleet Management	\$ 800
46 – Hayden District	\$ 600
49 – Triskett District	\$ 400
53 – Marketing & Communications	\$10,000
55 – Project Support	\$ 100
57 – Programming & Planning	\$ 100
58 – Intelligent Transportation Systems	\$ 250
60 – Accounting	\$ 1,000
61 – Information Technology	\$ 750
62 – Support Services	\$ 50
64 – Procurement	\$ 150
65 – Revenue	\$ 50
67 – Office of Management & Budget	\$ 1,650
80 – Engineering & Project Development	\$ 1,300

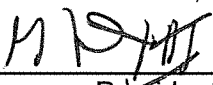
Section 5. That the Board of Trustees hereby approves the Greater Cleveland Regional Transit Authority's 2017 Management and Non-Bargaining Salary Structure, as set forth in Attachment A.

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 2017.

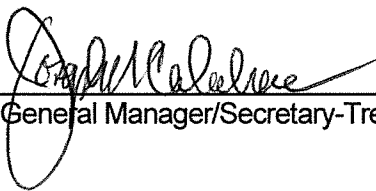
Section 7. That this resolution shall become effective immediately upon its adoption.

Attachment A – GCRTA 2017 Management & Non-Bargaining Salary Structure

Adopted: December 20, 2016



President

Attest: 

CEO, General Manager/Secretary-Treasurer

ATTACHMENT A

GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY

2017 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

Grade	Minimum	Mid-Point	Maximum
DGM99.X	\$115,783	\$ 153,414	\$ 191,044
32.R	\$112,842	\$ 149,515	\$ 186,188
31.A	\$98,123	\$ 130,012	\$ 161,902
30.B	\$91,513	\$ 121,254	\$ 150,995
30.A	\$84,903	\$ 112,495	\$ 140,087
29.R	\$82,282	\$ 109,021	\$ 135,761
29.B	\$79,185	\$ 104,918	\$ 130,651
29.A	\$73,466	\$ 97,340	\$ 121,215
28.R	\$71,228	\$ 94,376	\$ 117,524
28.A	\$63,596	\$ 84,264	\$ 104,933
27.A	\$57,865	\$ 76,671	\$ 95,478
26.A	\$52,599	\$ 69,694	\$ 86,788
25.A	\$47,822	\$ 63,364	\$ 78,906
24.A	\$44,277	\$ 58,667	\$ 73,057
23.A	\$35,535	\$ 47,083	\$ 58,632
22.A	\$29,912	\$ 39,632	\$ 49,353
21.A	\$22,614	\$ 29,964	\$ 37,313

Effective January 1, 2017



Form 100-326
07-03-97

Greater Cleveland Regional Transit Authority
STAFF SUMMARY AND COMMENTS

TITLE/DESCRIPTION: APPROVING THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY'S 2017 BUDGET	Resolution No.: 2016-116
	Date: December 15, 2016
	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 2017 for the operation of the transit system; for required fund transfers for Capital Improvements, Bond Retirement, Rolling Stock Reserve, 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, Pension and Law Enforcement Funds.

2.0 DESCRIPTION/JUSTIFICATION: Fiscal year 2017 begins January 1, 2017 and ends December 31, 2017. The process for developing the Capital Improvement Budget for FY 2017 began in April 2016. It involved extensive staff analysis and preparation as well as a meeting of the Board Finance Committee on August 2, 2016 and a public hearing held on August 2, 2016. The Capital Improvement Budget for FY 2017 was approved by the Board of Trustees on August 16, 2016.

The process for developing the Operating Budget for FY 2017 began in July 2016. It also involved extensive staff analysis and preparation as well as a meeting of the Board's Finance Committee on November 1, 2016. A second Finance Committee meeting to discuss the 2017 Budget was held on December 6, 2016. One public hearing was held on December 6, 2016 and a second is scheduled for December 20, 2016, to discuss the 2017 Operating Budget. The budgets and fund transfers proposed for adoption herein represent the Authority's spending plans for operation of the transit system and capital improvements to the transit system in FY 2017.

3.0 PROCUREMENT BACKGROUND: Does not apply.

4.0 DBE/AFFIRMATIVE ACTION BACKGROUND: Does not apply.

5.0 POLICY IMPACT: The 2017 appropriation for Operating Expenditures totals \$302,957,711. It includes \$196,507,281 for Personnel Services, providing salary, overtime, and fringe benefit resources needed to fund 2,332 positions. The authorized employment level for 2017 represents a decrease of 30 positions from the 2,362 positions in the 2016 budget. The 2017 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.

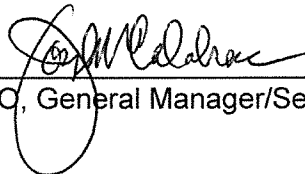
6.0 ECONOMIC IMPACT: The proposed 2017 General Fund Appropriations Budget and Fund Transfers provides for spending \$302,957,711 on estimated resources of \$311,479,199 leaving a year-end balance of \$8,521,488 as an operating reserve.

The 2017 Operating Budget includes contracted wage and fringe benefit increases for the FOP and the ATU members. There are no budgeted increases for non-bargaining positions.

In September 2009, the Medicaid Managed Care Organization was added to the Sales & Use Tax base by the State. In July 2014, the Centers for Medicare & Medicaid Services (CMS) of the U.S. Department of Health and Human Services advised state Medicaid directors that "taxing a subset of health care providers at the same rate as a statewide sales tax" is not permissible. The CMS gave the states "until the end of the next regular legislative session" to comply, which for Ohio is June 30, 2017. As the collection of Sales & Use Tax receipts lags by 3 months, the net impact of removing the Medicaid Managed Care from the Sales & Use Tax base for the Greater Cleveland Regional Transit Authority is an annual reduction of 8.2% of the Sales & Use Tax, which is approximately \$4.5 million for the last 3 months of 2017 and over \$18 million annually for 2018 and subsequent fiscal years.

- 7.0 ALTERNATIVES: Modify the proposed 2017 Operating Budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.
- 8.0 RECOMMENDATION: The proposed 2017 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 2017 Appropriations Budget, Fund Transfers, and budgets for the Bond Retirement, Insurance, Supplemental Pension and Law Enforcement 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

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 =	0.8%	-1.4%	-8.4%	5.7%	3.5%	4.2%
Sales & Use Tax Annual Growth =	3.9%	4.4%	6.1%	-0.6%	-3.5%	2.5%
Personnel & Fringe Cost Growth =	7.2%	2.9%	1.0%	4.2%	1.4%	2.0%
Non-Personnel Cost Growth =	7.9%	-2.5%	-2.3%	11.6%	-1.5%	1.8%
Operating Expenses Growth =	7.4%	1.5%	0.2%	6.1%	0.6%	2.0%
Capital Contribution =	36,355,543	38,125,229	31,354,360	32,560,814	32,503,891	32,386,271
	18.4%	18.5%	14.4%	15.0%	15.5%	15.1%

Includes removal of MMHC providers from Sales & Use Tax

	2014	2015	2016	2017	2018	2019
	Actual	Actual	Estimate	Budget	Plan	Plan
Beginning Balance	38,394,322	27,116,140	17,143,130	21,970,199	8,521,488	-11,797,127
Revenue						
Passenger Fares	49,085,267	48,419,211	44,346,663	46,872,000	48,500,000	50,550,000
Advertising & Concessions	1,488,870	1,442,677	1,450,000	1,552,000	1,677,000	1,727,000
Sales & Use Tax	197,118,146	205,843,321	218,360,330	217,100,000	209,500,000	214,700,000
Federal Operating Assistance - Various	7,232,534	4,579,048	0	0	0	0
Trolley Assistance	0	0	640,000	640,000	640,000	640,000
Investment Income	169,211	153,534	70,000	70,000	70,000	70,000
Other Revenue	1,470,683	1,254,771	1,640,000	1,200,000	1,200,000	1,200,000
Reimbursed Expenditures	17,570,406	19,720,588	24,864,091	22,075,000	22,075,000	22,075,000
Total Revenue	274,135,117	281,413,150	291,371,084	289,509,000	283,662,000	290,962,000
Total Resources	312,529,439	308,529,290	308,514,214	311,479,199	292,183,488	279,164,873
Operating Expenditures						
Salaries and Overtime	132,536,216	138,437,922	136,587,109	143,299,426	145,723,494	149,449,004
Fringe Benefits	48,769,442	48,170,869	51,975,651	53,207,855	53,469,093	53,731,630
Diesel Fuel	14,335,896	10,804,133	8,718,658	7,742,000	6,528,000	7,009,000
Natural Gas	957,626	1,119,725	1,165,167	2,245,000	2,269,000	2,501,000
Other Expenditures	51,458,576	53,128,282	53,701,937	61,001,133	61,112,137	61,676,468
Total Operating Expenditures	248,057,756	251,660,931	252,148,522	267,495,414	269,101,724	274,367,102
Transfer to the Insurance Fund	900,000	1,500,000	500,000	2,400,000	2,300,000	2,450,000
Transfer to the Pension Fund	100,000	100,000	100,000	75,000	75,000	75,000
Transfers to Capital						
Bond Retirement Fund	20,480,914	22,615,956	21,882,300	19,284,420	19,026,390	18,073,085
Capital Improvement Fund	15,874,629	15,509,273	9,472,060	13,276,394	13,477,501	14,313,186
Total Transfers to Capital	36,355,543	38,125,229	31,354,360	32,560,814	32,503,891	32,386,271
Transfers to Rolling Stock Reserve Fund	0	0	2,441,133	426,483	0	0
Total Expenditures	285,413,299	291,386,160	286,544,015	302,957,711	303,980,615	309,278,373
Ending Balance	27,116,140	17,143,130	21,970,199	8,521,488	-11,797,127	-30,113,500
Reserved Funds	6,900,000	0	0	0	0	0
Available Ending Balance	20,216,140	17,143,130	21,970,198	8,521,488	-11,797,128	-30,113,501

ATTACHMENT B

		2017 Budget						
		Financial Policy Objectives						
	Goal	2014 Actual	2015 Actual	2016 Estimate	2017 Budget	2018 Plan	2019 Plan	
Reduced Sales & Use Tax Base								
Operating Efficiency	Operating Ratio	20.6%	19.9%	18.2%	18.2%	18.7%	19.1%	
	Cost/Hour of Service	\$123.8	\$139.8	\$133.6	\$150.1	\$144.0	\$155.5	
	Growth per Year	-4.1%	12.9%	-4.4%	12.3%	-4.0%	8.0%	
Operating Reserve (Months)		1.3	0.8	1.0	0.4	-0.5	-1.3	
Capital Efficiency	Debt Service Coverage	2.38	1.80	2.10	1.48	0.38	-0.66	
	Sales Tax Contribution to Capital	18.4%	18.5%	14.4%	15.0%	15.5%	15.1%	
	Capital Maintenance to Expansion	95.7%	98.9%	96.3%	94.1%	92.5%	92.5%	

Attachment C
Staffing Level Comparisons
Authorized Staffing Level by Division

Department	2014 Actual	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget
Divisions						
Operations						
31 - Paratransit District	184.0	183.0	183.0	183.0	181.0	181.0
32 - Rail District	361.0	365.0	370.0	374.0	369.0	373.0
33 - Asset & Configuration Management	0.0	12.0	12.0	12.0	12.0	12.0
34 - Transit Police	155.0	155.0	155.0	155.0	155.0	155.0
35 - Service Management	76.0	71.0	67.0	67.0	60.0	60.0
38 - Service Quality Management	68.0	68.0	69.0	69.0	69.0	68.0
39 - Fleet Management	173.0	166.0	167.0	167.0	181.0	181.0
46 - Hayden District	618.5	612.5	611.5	618.5	613.3	576.5
49 - Triskett District	438.0	433.0	429.0	432.0	428.3	431.0
58 - Intelligent Transportation Systems	0.0	0.0	0.0	0.0	8.0	8.0
Totals	2,073.5	2,065.5	2,063.5	2,077.5	2,076.5	2,045.5
Finance & Administration						
10 - Office of Business Development	4.0	4.0	4.0	4.0	4.0	4.0
60 - Accounting	27.0	27.0	27.0	27.0	27.0	27.0
61 - Information Technology	28.0	32.0	0.0	0.0	0.0	0.0
62 - Support Services	7.0	7.0	7.0	7.0	7.0	7.0
64 - Procurement	16.0	16.0	16.0	16.0	16.0	16.0
65 - Revenue	18.0	18.0	18.0	18.0	18.0	18.0
Totals	100.0	104.0	72.0	72.0	72.0	72.0
Engineering & Project Management						
55 - Project Support	4.0	4.0	4.0	4.0	4.0	4.0
57 - Programming & Planning	4.0	4.0	4.0	4.0	4.0	4.0
80 - Engineering & Project Development	19.0	19.0	19.0	20.0	20.0	20.0
Totals	27.0	27.0	27.0	28.0	28.0	28.0
Legal Affairs						
15 - Safety	7.0	7.5	7.5	7.5	7.5	7.8
21 - Legal	24.0	24.0	24.0	24.0	24.0	24.0
22 - Risk Management	8.5	8.5	8.5	8.8	8.8	8.8
Totals	39.5	40.0	40.0	40.3	40.3	40.5
Human Resources						
14 - Human Resources	15.0	16.0	17.0	17.0	17.0	17.0
18 - Labor & Employee Relations	5.0	5.0	6.0	6.0	6.0	6.0
30 - Training & Employee Development	26.0	26.0	26.0	28.0	28.0	28.0
Totals	46.0	47.0	49.0	51.0	51.0	51.0
Executive						
12 - Executive	4.0	4.0	4.0	4.0	5.0	5.0
16 - Secretary/Treasurer - Board of Trustees	11.0	11.0	11.0	11.0	11.0	11.0
19 - Internal Audit	7.0	7.0	7.0	7.0	7.0	7.0
53 - Marketing & Communication	29.0	29.0	29.0	29.0	30.0	30.0
61 - Information Technology	0.0	0.0	32.0	32.0	31.0	32.0
67 - Office of Management & Budget	11.0	10.0	10.0	10.0	10.0	10.0
Totals	62.0	61.0	93.0	93.0	94.0	95.0
Grand Total	2,348.0	2,344.5	2,344.5	2,361.8	2,361.8	2,332.0

ATTACHMENT D
Capital Improvement Fund Balance Analysis

	2014	2015	2016	2017	2018	2019
	Actual	Actual	Estimate	Budget	Plan	Plan
Beginning Balance	40,656,567	25,434,449	44,613,977	25,393,695	34,072,747	11,437,906
Revenue						
Transfer from General Fund	15,874,629	15,509,273	9,472,060	13,276,394	13,477,501	14,313,186
Investment Income	67,238	207,421	73,000	73,000	63,000	72,000
Federal Capital Grants	58,199,720	75,819,587	61,250,000	59,345,000	62,790,000	71,285,500
State Capital Grants	2,046,063	534,487	1,384,658	1,384,658	1,384,658	1,384,658
Debt Service Proceeds	0	30,000,000	0	30,000,000	0	25,000,000
Other Revenue	72,916	9,000	0	0	0	0
Total Revenue	76,260,565	122,079,768	72,179,718	104,079,052	77,715,159	112,055,344
Total Resources	116,917,132	147,514,216	116,793,695	129,472,747	111,787,906	123,493,250
Expenditures						
Capital Outlay	91,482,683	102,900,240	91,400,000	95,400,000	100,350,000	103,400,000
Other Expenditures	0	0	0	0	0	0
Total Expenditures	91,482,683	102,900,240	91,400,000	95,400,000	100,350,000	103,400,000
Available Ending Balance	25,434,449	44,613,977	25,393,695	34,072,747	11,437,906	20,093,250

ATTACHMENT E

Bond Retirement Fund Balance Analysis

	2014	2015	2016	2017	2018	2019
	Actual	Actual	Estimate	Budget	Plan	Plan
Beginning Balance	1,710,131	1,775,685	2,273,404	2,089,034	2,250,000	2,150,000
Revenue						
Transfer from General Fund	20,480,914	22,615,956	21,882,300	19,284,420	19,026,390	18,073,085
Investment Income	263	1,419	2,500	2,500	2,500	2,500
Other Revenue	-445,748	0	0	0	0	0
Total Revenue	20,035,429	22,617,375	21,884,800	19,286,920	19,028,890	18,075,585
Reconciling Journal Entry	37,349	0	0	0	0	0
Total Resources	21,782,909	24,393,060	24,158,204	21,375,954	21,278,890	20,225,585
Expenditures						
Debt Service						
Principal	14,475,000	16,320,000	16,430,000	12,622,453	12,992,751	11,579,204
Interest	5,532,225	5,799,656	5,637,670	6,502,001	6,134,639	6,694,881
Other Expenditures	0	0	1,500	1,500	1,500	1,500
Total Expenditures	20,007,225	22,119,656	22,069,170	19,125,954	19,128,890	18,275,585
Ending Balance	1,775,685	2,273,404	2,089,034	2,250,000	2,150,000	1,950,000

**ATTACHMENT F
Insurance Fund Balance Analysis**

	2014 Actual	2015 Actual	2016 Estimate	2017 Budget	2018 Plan	2019 Plan
Beginning Balance	6,384,153	6,162,818	6,588,693	5,417,827	5,170,447	5,034,267
Revenue						
Investment Income	28,978	10,400	7,000	10,000	10,000	10,000
Transfer from General Fund	900,000	1,500,000	500,000	2,400,000	2,300,000	2,450,000
Total Revenue	928,978	1,510,400	507,000	2,410,000	2,310,000	2,460,000
Total Resources	7,313,131	7,673,218	7,095,693	7,827,827	7,480,447	7,494,267
Expenditures						
Claims and Premium Outlay	1,150,313	1,084,525	1,677,866	2,657,380	2,446,180	2,459,180
Other Expenditures	0	0	0	0	0	0
Total Expenditures	1,150,313	1,084,525	1,677,866	2,657,380	2,446,180	2,459,180
Ending Balance	6,162,818	6,588,693	5,417,827	5,170,447	5,034,267	5,035,087

ATTACHMENT G
Supplemental Pension Fund Balance Analysis

	2014 Actual	2015 Actual	2016 Estimate	2017 Budget	2018 Plan	2019 Plan
Beginning Balance	1,228,490	1,227,680	1,268,518	1,304,518	1,322,018	1,341,018
Revenue						
Investment Income	3,859	8,875	6,500	13,000	13,000	13,000
Transfer from General Fund	100,000	100,000	100,000	75,000	75,000	75,000
Total Revenue	103,859	108,875	106,500	88,000	88,000	88,000
Total Resources	1,332,349	1,336,555	1,375,018	1,392,518	1,410,018	1,429,018
Expenditures						
Benefit Payments	74,676	68,037	70,500	70,500	69,000	67,500
Other Expenditures	0	0	0	0	0	0
Total Expenditures	74,676	68,037	70,500	70,500	69,000	67,500
Reconciling Journal Entry	29,993	0	0	0	0	0
Ending Balance	1,227,680	1,268,518	1,304,518	1,322,018	1,341,018	1,361,518

ATTACHMENT H
Law Enforcement Fund Balance Analysis

	2014 Actual	2015 Actual	2016 Estimate	2017 Budget	2018 Plan	2019 Plan
Beginning Balance	406,607	296,216	257,133	262,193	284,826	339,886
Revenue						
Law Enforcement Revenue	0	9,040	0	0	0	0
Investment Income	60	60	60	60	60	60
Other Revenue	81,335	0	55,000	55,000	55,000	55,000
Total Revenue	81,395	9,100	55,060	55,060	55,060	55,060
Total Resources	488,002	305,316	312,193	317,253	339,886	394,946
Expenditures						
Capital & Related Items	191,786	48,183	50,000	32,427	0	0
Total Expenditures	191,786	48,183	50,000	32,427	0	0
Reconciling Journal Entry	0	0	0	0	0	0
Ending Balance	296,216	257,133	262,193	284,826	339,886	394,946