

RESOLUTION NO. 2006-230

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER  
EXPENDITURES OF THE GREATER CLEVELAND REGIONAL TRANSIT  
AUTHORITY DURING THE YEAR 2007

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 Greater Cleveland Regional Transit Authority during the period of January 1, 2007, through  
December 31, 2007, 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	10,602,705.10
	Other Expenditures	<u>3,313,283.00</u>
		13,915,988.10
32	RAIL DISTRICT	
	Personnel Services	26,681,764.80
	Other Expenditures	<u>8,150,022.00</u>
		34,831,786.80
34	TRANSIT POLICE	
	Personnel Services	8,512,375.60
	Other Expenditures	<u>704,660.00</u>
		9,217,035.60
35	SERVICE MANAGEMENT	
	Personnel Services	8,900,086.40
	Other Expenditures	<u>8,364,886.00</u>
		17,264,972.40
39	FLEET MANAGEMENT	
	Personnel Services	12,712,334.00
	Other Expenditures	<u>28,841,870.00</u>
		41,554,204.00
43	SATELLITES AND PASS THRU	
	Personnel Services	0.00
	Other Expenditures	<u>665,335.00</u>
		665,335.00

46 HAYDEN DISTRICT	
Personnel Services	27,884,351.30
Other Expenditures	<u>113,340.00</u>
	27,997,691.30

47 HARVARD DISTRICT	
Personnel Services	30,505,158.10
Other Expenditures	<u>130,890.00</u>
	30,636,048.10

49 TRISKETT DISTRICT	
Personnel Services	31,645,278.20
Other Expenditures	<u>69,540.00</u>
	31,714,818.20

DIVISION TOTAL	\$207,797,879.50
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FINANCE & ADMINISTRATION DIVISION

10 OFFICE OF BUSINESS DEVELOPMENT	
Personnel Services	410,139.70
Other Expenditures	<u>10,400.00</u>
	420,539.70

60 ACCOUNTING	
Personnel Services	1,330,569.70
Other Expenditures	<u>33,100.00</u>
	1,363,669.70

61 INFORMATION SYSTEMS	
Personnel Services	1,812,526.40
Other Expenditures	<u>1,736,740.00</u>
	3,549,266.40

62 SUPPORT SERVICES	
Personnel Services	677,622.60
Other Expenditures	<u>621,950.00</u>
	1,299,572.60

64 PROCUREMENT	
Personnel Services	1,804,484.20
Other Expenditures	<u>64,700.00</u>
	1,869,184.20

65 REVENUE

Personnel Services  
Other Expenditures

1,310,550.00  
924,800.00  
2,235,350.00

DIVISION TOTAL

\$10,737,582.60

ENGINEERING & PROJECT MANAGEMENT DIVISION

09 EUCLID CORRIDOR TRANSPORTATION PROJECT

Personnel Services  
Other Expenditures

1,058,275.20  
16,405.00  
1,074,680.20

57 PROGRAMMING & PLANNING

Personnel Services  
Other Expenditures

459,702.40  
649,420.00  
1,109,122.40

80 ENGINEERING & PROJECT DEVELOPMENT

Personnel Services  
Other Expenditures

1,658,486.00  
28,500.00  
1,686,986.00

DIVISION TOTAL

\$3,870,788.60

LEGAL AFFAIRS DIVISION

15 SAFETY

Personnel Services  
Other Expenditures

452,071.80  
275,625.00  
727,696.80

21 LEGAL

Personnel Services  
Other Expenditures

1,339,122.70  
199,600.00  
1,538,722.70

22 RISK MANAGEMENT

Personnel Services  
Other Expenditures

1,390,931.80  
6,995,132.00  
8,386,063.80

DIVISION TOTAL

\$10,652,483.30

HUMAN RESOURCES DIVISION

14 HUMAN RESOURCES

Personnel Services	741,908.40
Other Expenditures	<u>101,000.00</u>
	842,908.40

18 LABOR & EMPLOYEE RELATIONS

Personnel Services	546,146.70
Other Expenditures	<u>317,934.00</u>
	864,080.70

30 TRAINING & EMPLOYEE DEVELOPMENT

Personnel Services	1,689,644.60
Other Expenditures	<u>169,300.00</u>
	1,858,944.60

DIVISION TOTAL	<b>\$3,565,933.70</b>
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EXECUTIVE DIVISION

12 EXECUTIVE

Personnel Services	2,673,675.60
Other Expenditures	<u>238,700.00</u>
	2,912,375.60

16 SECRETARY/TREASURER  
- BOARD OF TRUSTEES

Personnel Services	119,955.40
Other Expenditures	<u>181,500.00</u>
	301,455.40

19 INTERNAL AUDIT

Personnel Services	544,611.80
Other Expenditures	<u>39,800.00</u>
	584,411.80

53 MARKETING & COMMUNICATIONS

Personnel Services	2,095,978.80
Other Expenditures	<u>1,034,100.00</u>
	3,130,078.80

67 OFFICE OF MANAGEMENT & BUDGET

Personnel Services	910,919.10
Other Expenditures	<u>35,650.00</u>
	946,569.10

99 FUND TRANSFERS

Personnel Services  
Other Expenditures

0.00  
23,775,687.00  
23,775,687.00

DIVISION TOTAL

\$31,650,577.70

**GRAND TOTAL**

**\$268,275,245.40**

CAPITAL IMPROVEMENT FUNDS

Construction and Acquisition of  
Transit Facilities and Equipment  
Transfer to Bond Retirement Fund

\$ 118,582,464  
750,000  
\$ 119,332,464

BOND RETIREMENT FUND

Debt Service - Principal  
Debt Service - Interest  
Other

\$ 9,606,875  
7,012,057  
0  
\$ 16,618,932

INSURANCE FUND

Claims & Premium Outlay

\$ 1,441,000

SUPPLEMENTAL PENSION FUND

Benefit Payments

\$ 100,000

CUMULATED APPROPRIATIONS

General Fund	\$ 268,275,245.40
Capital Improvement Funds	\$ 119,332,464
Bond Retirement Fund	\$ 16,618,932
Insurance Fund	\$ 1,441,000
Supplemental Pension Fund	\$ 100,000

Section 2: That transfers of funds may be made in this appropriation budget from one division to another, or within a division from one department to another, or from one line item to another, and shall be reported to the Board within thirty 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 the total number of positions approved in the budget is not exceeded. Furthermore, the General Manager may transfer positions from one department to another so long as the total number of positions approved in the budget is not exceeded.

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

Section 5: That this resolution from time to time may be amended in order to appropriate additional monies that may be received in 2007.

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

Adopted: December 19, 2006

  
\_\_\_\_\_  
President

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



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

TITLE/DESCRIPTION: <b>MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES OF THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE YEAR 2007.</b>	Resolution No.:
	2006-230
	Date: December 19, 2006
	Initiator: OMB

**ACTION REQUEST:**

Approval     Review/Comment     Information Only     Other \_\_\_\_\_

- 1.0 **PURPOSE/SCOPE:** This action will authorize an Appropriations Budget for Fiscal Year 2007 for 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 2007 begins January 1, 2007 and ends December 31, 2007. The process for developing the operating and capital budgets for FY 2007 began in July, 2006, and involved extensive staff analysis and preparation, four meetings of the Board's Finance Committee on the 2007 Budget, and a Public Hearing on December 5, 2006. 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 2007.
  
- 3.0 **PROCUREMENT BACKGROUND:** Does not apply.
  
- 4.0 **DBE/AFFIRMATIVE ACTION BACKGROUND:** Does not apply.
  
- 5.0 **POLICY IMPACT:** The proposed 2007 Budget funds a 2.2% increase in service hours and a 2.7% increase in service miles. The increase funds service to two new shopping centers, Steelyard Commons and City View Center, and additional Park-n-Ride service to meet customer needs. This budget reflects a net increase in staffing of 25 positions, all of which are directly related to service delivery. The total operating expenditure growth is 6.6%, which mostly reflects costs related to compensation issues, inventory issues, service opportunities, and inflation. The proposed Operating Budget meets one of the five Board Policy Goals. The operating reserve at the end of 2007 is projected to be 0.2 of one month's operating expenditures, or \$3.7 million. The Operating Budget revenue assumes no fare increase for regular bus and rail service; however, the first half of the year will show the annualizing effect of the 2006 increase.  
  
The 2007 Capital Budget provides for the upkeep of the Authority's existing infrastructure, facilities and equipment and provides for the implementation of projects included in the Long-Range Plan.

6.0 ECONOMIC IMPACT: The proposed 2007 General Fund Appropriations Budget and Fund Transfers provide for spending \$268,275,245, on estimated resources of \$272,019,822, leaving a year-end balance of \$3,744,577 as an operating reserve.

The 2007 Operating Budget includes the cost of wage and fringe benefit increases per the existing contracts for the ATU & FOP members and includes an increase of 3% to the current management and non-bargaining salary structure as adopted by Resolution No. 2005-168 on December 20, 2005.

7.0 The proposed FY 2007 Capital Budget provides for the spending of \$118,582,464 for capital improvement projects and purchases and for the transfer of \$750,000 to the Bond Retirement Fund.


8.0 ALTERNATIVES: Modify the proposed 2007 Budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.

9.0 RECOMMENDATION: The proposed 2007 Operating and Capital Budgets have been reviewed by the Finance Committee and are recommended for adoption by the Finance Committee. It is recommended that the Board approve the proposed FY 2007 Appropriations Budget, Fund Transfers, and Capital Budget, and budgets for the Bond Retirement, Insurance and Supplemental Pension Funds as proposed herein.

10.0 ATTACHMENTS:

- A General Fund Balance Analysis
- B Financial Indicators
- C Division Employment Level Analysis
- D 2007 – 2011 Capital Improvement Plan
- E RTA Development Fund Balance Analysis
- F RTA Capital Fund Balance Analysis
- G Bond Retirement Fund Balance Analysis
- H Insurance Fund Balance Analysis
- I Supplemental Pension Fund Balance Analysis
- J Law Enforcement Fund Balance Analysis
- K Management & 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 =	-2.7%	-1.9%	5.4%	6.8%	8.7%	12.9%	1.1%
Sales Tax Annual Growth =	-0.8%	5.3%	2.2%	-0.4%	2.7%	2.7%	2.7%
Operating Expenses Growth=	4.6%	-0.1%	1.5%	4.5%	6.6%	3.0%	3.0%
Capital Contribution =	17,894,552	19,032,028	20,699,560	21,840,207	22,475,687	23,449,034	26,101,676
	11.4%	11.5%	12.2%	13.0%	13.0%	13.2%	14.3%

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Budget	2008 Budget	2009 Budget
<b>Beginning Balance</b>	11,140,829	6,004,903	9,649,815	16,090,633	13,038,022	3,744,577	-3,662,902
<b>Revenue</b>							
Passenger Fares	38,014,201	37,289,919	39,300,036	41,958,900	45,612,400	51,492,400	52,040,200
Advertising & Concessions	1,443,880	1,538,473	1,705,176	1,500,000	1,200,000	1,200,000	1,200,000
Sales & Use Tax	157,145,585	165,433,059	168,997,361	168,262,800	172,889,900	177,644,200	182,529,200
Ohio Elderly Fare Assistance	285,435	663,541	1,750,852	2,999,495	2,239,500	2,239,500	2,239,500
Access to Jobs Grants	2,324,200	1,117,925	1,927,187	1,090,000	1,700,000	1,700,000	1,700,000
Investment Income	167,314	168,759	443,225	650,000	850,000	600,000	400,000
Other Revenue	937,438	1,160,511	1,067,306	1,880,000	1,090,000	1,000,000	1,000,000
Reimbursed Expenditures	30,624,389	31,513,439	31,398,915	30,500,000	33,400,000	33,400,000	33,400,000
<b>Total Revenue</b>	<b>230,942,442</b>	<b>238,885,626</b>	<b>246,590,058</b>	<b>248,841,195</b>	<b>258,981,800</b>	<b>269,276,100</b>	<b>274,508,900</b>
<b>Total Resources</b>	<b>242,083,271</b>	<b>244,890,529</b>	<b>256,239,873</b>	<b>264,931,828</b>	<b>272,019,822</b>	<b>273,020,677</b>	<b>270,845,998</b>
<b>Operating Expenditures</b>							
Personnel Services	163,606,768	157,419,533	163,934,412	171,249,110	180,471,376	185,885,517	191,462,083
Other Expenditures	52,677,048	58,639,153	55,415,268	58,054,489	64,028,182	65,949,027	67,927,498
<b>Total Operating Expenditures</b>	<b>216,283,816</b>	<b>216,058,686</b>	<b>219,349,680</b>	<b>229,303,599</b>	<b>244,499,558</b>	<b>251,834,545</b>	<b>259,389,581</b>
<b>Transfer to the Insurance Fund</b>	1,900,000	0	0	750,000	1,200,000	1,300,000	1,350,000
<b>Transfer to the Pension Fund</b>	0	150,000	100,000	0	100,000	100,000	100,000
<b>Transfers to Capital</b>							
Bond Retirement Fund	11,500,000	11,304,006	14,073,000	14,700,000	13,182,242	16,041,555	13,669,319
Capital Improvement Fund	1,258,626	7,728,022	6,626,560	4,087,596	0	0	0
<b>Total Transfers to Capital</b>	<b>12,758,626</b>	<b>19,032,028</b>	<b>20,699,560</b>	<b>18,787,596</b>	<b>13,182,242</b>	<b>16,041,555</b>	<b>13,669,319</b>
<b>Total Expenditures</b>	<b>230,942,442</b>	<b>235,240,714</b>	<b>240,149,240</b>	<b>248,841,195</b>	<b>258,981,800</b>	<b>269,276,100</b>	<b>274,508,900</b>
<b>Ending Balance</b>	11,140,829	9,649,815	16,090,633	16,090,633	13,038,022	3,744,577	-3,662,902
<b>Supplemental Transfer to Bond Retirement</b>	0	0	0	0	2,467,758	1,208,445	4,730,681
<b>Supplemental Transfer to Capital Improvement</b>	5,135,926	0	0	3,052,611	6,825,687	6,199,034	7,701,676
<b>Available Ending Balance</b>	<b>6,004,903</b>	<b>9,649,815</b>	<b>16,090,633</b>	<b>13,038,022</b>	<b>3,744,577</b>	<b>-3,662,902</b>	<b>-16,095,259</b>

ATTACHMENT B  
**2007 Proposed Budget  
 Financial Indicators**

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Budget	2008 Budget	2009 Budget
<b>REVENUES</b>							
Operating Ratio	18.7%	18.5%	19.3%	19.6%	19.8%	21.5%	21.0%
Fare Subsidy (Net Cost) Per Passenger	\$3.25	\$3.13	\$3.08	\$3.19	\$3.41	\$3.44	\$3.56
Average Fare	\$0.71	\$0.67	\$0.69	\$0.73	\$0.80	\$0.90	\$0.91
<b>EXPENDITURES</b>							
Operating Reserve (Months)	0.3	0.5	0.9	0.7	0.2	-0.2	-0.8
Overhead Cost vs. Total Cost	12.3%	12.6%	12.4%	12.6%	12.7%	12.7%	12.7%
Cost/Hour of Service	\$89.79	\$90.31	\$95.20	\$99.50	\$102.81	\$106.08	\$109.32
Growth per Year	5.1%	0.6%	5.4%	4.5%	3.3%	3.2%	3.1%
<b>DEBT STRUCTURES</b>							
Debt Service Coverage	1.46	1.87	2.08	1.76	1.17	0.75	0.12
<b>CAPITAL OUTLAY</b>							
Sales Tax Contribution to Capital	11.4%	11.5%	12.2%	13.0%	13.0%	13.2%	14.3%
Capital Maintenance to Expansion	98.0%	85.6%	80.3%	67.1%	74.6%	88.3%	85.7%

**Definitions:**

Operating Ratio = Operating Revenue (Fares + Advertising + Interest) / Total Operating Expenditures  
 Fare Subsidy (Net Cost) Per Passenger = (Total Operating Expenditures/Ridership) - (Fares/Ridership)  
 Operating Reserve = Available Ending Balance / (Total Operating Expenditures/12)  
 Overhead Cost vs. Total Cost = Operating Overhead Cost / Total Operating Cost  
 Cost/Hour of Service = Total Operating Expenditures / Total Service Hours  
 Debt Service Coverage = (Total Operating Revenues - Total Operating Expenditures) / Debt Service  
 Contribution to Capital = (Capital Improvements Contribution and Capital Improvement + Bond Retirement Transfers) / Sales & Use Tax Revenue  
 Capital Maintenance to Expansion = Capital Maintenance Outlay / Total Capital Outlay

ATTACHMENT C

**DIVISION EMPLOYMENT LEVEL ANALYSIS  
AUTHORIZED STAFFING LEVEL**

<b>Division</b>	<b>2006 Authorized Positions</b>	<b>2007 Authorized Positions</b>	<b>Change 2007-2006</b>
Operations	2,431	2,453	22
Finance & Administration	101	101	0
Engineering & Project Management	35	35	0
Legal Affairs	40	40	0
Human Resources	35	37	2
Executive	78	78	0
<b>Total</b>	<b>2,720</b>	<b>2,744</b>	<b>24</b>

## ATTACHMENT D

## 2007-2011 CAPITAL IMPROVEMENT PLAN

PROJECT CATEGORY	2007	2008	2009	2010	2011	TOTAL
Rail Projects	\$27,651,800	\$47,577,400	\$33,797,400	\$15,751,800	\$23,821,200	\$148,599,600
Bus Garages	\$1,625,000	\$100,000	\$0	\$0	\$0	\$1,725,000
Transit Centers	\$17,661,595	\$9,587,143	\$16,583,700	\$18,098,457	\$6,770,000	\$68,700,895
Facilities Improvements	\$12,840,000	\$2,255,000	\$3,395,000	\$5,120,000	\$3,655,000	\$27,265,000
Buses	\$10,883,000	\$11,650,000	\$31,153,900	\$0	\$11,140,000	\$64,826,900
Equipment & Vehicles	\$6,040,590	\$4,287,826	\$2,213,000	\$2,266,400	\$2,182,000	\$16,989,816
Bus Rapid Transit	\$11,486,000	\$3,341,216	\$0	\$0	\$0	\$14,827,216
Other	\$30,394,479	\$29,264,925	\$29,271,900	\$29,289,295	\$29,296,935	\$147,517,534
<b>TOTALS</b>	<b>\$118,582,464</b>	<b>\$108,063,510</b>	<b>\$116,414,900</b>	<b>\$70,525,952</b>	<b>\$76,865,135</b>	<b>\$490,451,961</b>

ATTACHMENT E  
**RTA Development Fund Balance Analysis**

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Budget	2008 Budget	2009 Budget
<b>Beginning Balance</b>	30,273,875	14,393,417	34,291,132	9,366,610	19,341,062	7,164,497	16,131,111
<b>Revenue</b>							
General Obligation Debt Proceeds	0	38,006,672	0	25,003,289	0	30,000,000	0
Transfer from RTA Capital Fund	4,400,000	2,400,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Investment Income	321,869	131,205	607,626	860,314	750,000	800,000	400,000
Federal Capital Grants	71,850,917	47,691,764	55,888,368	68,499,499	97,370,708	86,256,799	65,159,587
State Capital Grants	4,125,766	3,675,597	3,177,747	8,842,114	14,909,657	9,583,414	146,400
Other	4,136,594	2,905,205	3,000,000	500,000	1,000,000	1,000,000	1,000,000
<b>Total Revenue</b>	<b>84,835,146</b>	<b>94,810,443</b>	<b>67,673,741</b>	<b>108,705,215</b>	<b>119,030,364</b>	<b>132,640,213</b>	<b>71,705,987</b>
<b>Total Resources</b>	<b>115,109,021</b>	<b>109,203,860</b>	<b>101,964,873</b>	<b>118,071,825</b>	<b>138,371,427</b>	<b>139,804,710</b>	<b>87,837,099</b>
<b>Expenditures</b>							
Capital Outlay	100,396,604	74,781,728	92,227,928	97,870,449	130,456,930	122,873,599	86,558,521
Other	0	0	335	0	0	0	0
Transfer to Bond Retirement Fund	319,000	131,000	370,000	860,314	750,000	800,000	400,000
<b>Total Expenditures</b>	<b>100,715,604</b>	<b>74,912,728</b>	<b>92,598,263</b>	<b>98,730,763</b>	<b>131,206,930</b>	<b>123,673,599</b>	<b>86,958,521</b>
<b>Ending Balance</b>	<b>14,393,417</b>	<b>34,291,132</b>	<b>9,366,610</b>	<b>19,341,062</b>	<b>7,164,497</b>	<b>16,131,111</b>	<b>878,578</b>

ATTACHMENT F  
**RTA Capital Fund Balance Analysis**

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Budget	2008 Budget	2009 Budget
<b>Beginning Balance</b>	2,936,332	1,050,766	4,018,775	3,451,793	2,931,202	1,681,889	130,924
<b>Revenue</b>							
Transfer from General Fund	6,394,552	7,728,022	6,626,560	7,140,207	6,825,687	6,199,034	7,701,676
Investment Income	19,846	8,097	100,298	139,202	125,000	50,000	25,000
Other Income	(210)	0	0	0	0	0	0
<b>Total Revenue</b>	6,414,188	7,736,119	6,726,858	7,279,409	6,950,687	6,249,034	7,726,676
<b>Total Resources</b>	9,350,520	8,786,885	10,745,633	10,731,202	9,881,889	7,930,924	7,857,599
<b>Expenditures</b>							
Routine Capital	2,612,835	860,411	1,081,843	1,500,000	1,700,000	1,500,000	1,500,000
Asset Maintenance	1,286,919	1,507,699	1,211,997	1,300,000	1,500,000	1,300,000	1,300,000
Other Expenditures	0	0	0	0	0	0	0
Transfer to RTA Development Fund	4,400,000	2,400,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>Total Expenditures</b>	8,299,754	4,768,110	7,293,840	7,800,000	8,200,000	7,800,000	7,800,000
<b>Ending Balance</b>	1,050,766	4,018,775	3,451,793	2,931,202	1,681,889	130,924	57,599

ATTACHMENT G  
**Bond Retirement Fund Balance Analysis**

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Budget	2008 Budget	2009 Budget
<b>Beginning Balance</b>	1,115,070	984,900	1,248,254	1,361,126	1,429,248	1,485,316	1,595,655
<b>Revenue</b>							
Transfer from General Fund	11,500,000	11,304,006	14,073,000	14,700,000	15,650,000	17,250,000	18,400,000
Transfer from RTA Development Fund	319,000	131,000	370,000	860,314	750,000	800,000	400,000
Investment Income	49,170	57,571	176,606	255,677	275,000	225,000	200,000
<b>Total Revenue</b>	11,868,170	11,492,577	14,619,606	15,815,991	16,675,000	18,275,000	19,000,000
<b>Total Resources</b>	12,983,240	12,477,477	15,867,860	17,177,117	18,104,248	19,760,316	20,595,655
<b>Expenditures</b>							
Debt Service							
Principal	5,930,718	6,173,574	7,687,196	8,801,619	9,606,875	10,321,641	11,207,678
Interest	6,073,971	5,055,649	6,819,538	6,946,250	7,012,057	7,843,020	7,787,165
Other	(6,349)	0	0	0	0	0	0
<b>Total Expenditures</b>	11,998,340	11,229,223	14,506,734	15,747,869	16,618,932	18,164,661	18,994,843
<b>Ending Balance</b>	984,900	1,248,254	1,361,126	1,429,248	1,485,316	1,595,655	1,600,812

ATTACHMENT H  
**Insurance Fund Balance Analysis**

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Budget	2008 Budget	2009 Budget
<b>Beginning Balance</b>	7,601,769	7,669,403	5,998,905	6,051,880	5,046,060	5,005,060	5,020,830
<b>Revenue</b>							
Investment Income	144,471	143,132	141,210	219,180	200,000	200,000	200,000
Transfer from General Fund	1,900,000	0	0	750,000	1,200,000	1,300,000	1,350,000
Other Income	0	0	1,740,737	0	0	0	0
<b>Total Revenue</b>	2,044,471	143,132	1,881,947	969,180	1,400,000	1,500,000	1,550,000
<b>Total Resources</b>	9,646,240	7,812,535	7,880,852	7,021,060	6,446,060	6,505,060	6,570,830
<b>Expenditures</b>							
Claims and Premium Outlay	1,976,837	1,813,630	1,828,972	1,975,000	1,441,000	1,484,230	1,528,757
<b>Total Expenditures</b>	1,976,837	1,813,630	1,828,972	1,975,000	1,441,000	1,484,230	1,528,757
<b>Ending Balance</b>	7,669,403	5,998,905	6,051,880	5,046,060	5,005,060	5,020,830	5,042,073



ATTACHMENT I  
**Supplemental Pension Fund Balance Analysis**

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Budget	2008 Budget	2009 Budget
<b>Beginning Balance</b>	857,161	768,051	831,425	888,711	827,739	857,739	883,739
<b>Revenue</b>							
Investment Income	23,364	12,108	44,996	34,028	30,000	31,000	32,000
Transfer from General Fund	0	150,000	100,000	0	100,000	100,000	100,000
<b>Total Revenue</b>	23,364	162,108	144,996	34,028	130,000	131,000	132,000
<b>Total Resources</b>	880,525	930,159	976,421	922,739	957,739	988,739	1,015,739
<b>Expenditures</b>							
Benefit Payments	100,793	98,734	87,670	95,000	100,000	105,000	110,000
Other Expenditures	11,681	0	40	0	0	0	0
<b>Total Expenditures</b>	112,474	98,734	87,710	95,000	100,000	105,000	110,000
<b>Ending Balance</b>	768,051	831,425	888,711	827,739	857,739	883,739	905,739

ATTACHMENT J  
**Law Enforcement Fund Balance Analysis**

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Budget	2008 Budget	2009 Budget
<b>Beginning Balance</b>	185,760	287,634	292,653	217,680	121,813	140,313	159,813
<b>Revenue</b>							
Law Enforcement Revenue	128,345	9,883	400	50,000	10,000	11,000	12,000
Investment Income	2,369	3,238	8,087	9,133	8,500	8,500	8,500
<b>Total Revenue</b>	130,714	13,121	8,487	59,133	18,500	19,500	20,500
<b>Total Resources</b>	316,474	300,755	301,140	276,813	140,313	159,813	180,313
<b>Expenditures</b>							
Capital & Related Items	28,840	8,102	83,460	155,000	0	0	0
<b>Total Expenditures</b>	28,840	8,102	83,460	155,000	0	0	0
<b>Ending Balance</b>	287,634	292,653	217,680	121,813	140,313	159,813	180,313

ATTACHMENT K

2007 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

January 1, 2007

Grade	Minimum	Midpoint	Maximum
DGM99.X	\$ 102,802	\$ 136,213	\$ 169,625
31.A	\$ 87,122	\$ 115,436	\$ 143,750
30.A	\$ 75,384	\$ 99,882	\$ 124,381
29.B	\$ 70,307	\$ 93,155	\$ 116,003
29.A	\$ 65,229	\$ 86,427	\$ 107,625
28.A	\$ 56,466	\$ 74,817	\$ 93,168
27.A	\$ 51,377	\$ 68,076	\$ 84,773
26.A	\$ 46,702	\$ 61,880	\$ 77,058
25.A	\$ 42,460	\$ 56,260	\$ 70,059
24.A	\$ 39,313	\$ 52,090	\$ 64,866
23.A	\$ 31,551	\$ 41,805	\$ 52,058
22.A	\$ 26,558	\$ 35,189	\$ 43,820
21.A	\$ 20,079	\$ 26,605	\$ 33,130