

RESOLUTION NO. 2007-177

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES OF THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE YEAR 2008

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, a budget for the Greater Cleveland Regional Transit Authority for the fiscal year beginning January 1, 2008 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 Office of Management and Budget of this Authority; and

WHEREAS, the Board of Trustees has held three Finance Committee hearings and has held a public hearing on December 4, 2007 on said budget, of which public notice was given by publication in the Plain Dealer on November 14, 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, 2008, through December 31, 2008, 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	10,950,851
	Other Expenditures	<u>3,264,182</u>
		14,215,033
32	RAIL DISTRICT	
	Personnel Services	27,669,034
	Other Expenditures	<u>8,695,725</u>
		36,364,759
34	TRANSIT POLICE	
	Personnel Services	9,119,101
	Other Expenditures	<u>642,505</u>
		9,761,606

35	SERVICE MANAGEMENT	
	Personnel Services	9,247,368
	Other Expenditures	<u>8,328,465</u>
		17,575,833
39	FLEET MANAGEMENT	
	Personnel Services	12,816,237
	Other Expenditures	<u>31,461,014</u>
		44,277,251
43	PASS THRU	
	Personnel Services	0
	Other Expenditures	<u>250,000</u>
		250,000
46	HAYDEN DISTRICT	
	Personnel Services	28,270,131
	Other Expenditures	<u>109,840</u>
		28,379,971
47	HARVARD DISTRICT	
	Personnel Services	27,875,889
	Other Expenditures	<u>127,390</u>
		28,003,279
49	TRISKETT DISTRICT	
	Personnel Services	31,206,261
	Other Expenditures	<u>66,040</u>
		31,272,301
	DIVISION TOTAL	210,100,033

FINANCE & ADMINISTRATION DIVISION

10	OFFICE OF BUSINESS DEVELOPMENT	
	Personnel Services	424,053
	Other Expenditures	<u>7,650</u>
		431,703
60	ACCOUNTING	
	Personnel Services	1,636,485
	Other Expenditures	<u>27,900</u>
		1,664,385

61	INFORMATION SYSTEMS	
	Personnel Services	1,957,394
	Other Expenditures	<u>1,854,343</u>
		3,811,737
62	SUPPORT SERVICES	
	Personnel Services	715,211
	Other Expenditures	<u>608,450</u>
		1,323,661
64	PROCUREMENT	
	Personnel Services	1,857,307
	Other Expenditures	<u>59,200</u>
		1,916,507
65	REVENUE	
	Personnel Services	1,468,346
	Other Expenditures	<u>922,300</u>
		2,390,646
	DIVISION TOTAL	11,538,639
	<u>ENGINEERING & PROJECT MANAGEMENT DIVISION</u>	
9	EUCLID CORRIDOR TRANSPORTATION PROJECT	
	Personnel Services	1,002,153
	Other Expenditures	<u>26,900</u>
		1,029,053
57	PROGRAMMING & PLANNING	
	Personnel Services	565,606
	Other Expenditures	<u>555,270</u>
		1,120,876
80	ENGINEERING & PROJECT DEVELOPMENT	
	Personnel Services	1,697,351
	Other Expenditures	<u>21,000</u>
		1,718,351
	DIVISION TOTAL	3,868,280

LEGAL AFFAIRS DIVISION

15	SAFETY	
	Personnel Services	473,953
	Other Expenditures	<u>280,875</u>
		754,828
21	LEGAL	
	Personnel Services	1,388,974
	Other Expenditures	<u>190,100</u>
		1,579,074
22	RISK MANAGEMENT	
	Personnel Services	1,424,281
	Other Expenditures	<u>6,626,250</u>
		8,050,531
	DIVISION TOTAL	10,384,433

HUMAN RESOURCES DIVISION

14	HUMAN RESOURCES	
	Personnel Services	771,182
	Other Expenditures	<u>138,000</u>
		909,182
18	LABOR & EMPLOYEE RELATIONS	
	Personnel Services	606,858
	Other Expenditures	<u>314,284</u>
		921,142
30	TRAINING & EMPLOYEE DEVELOPMENT	
	Personnel Services	1,970,809
	Other Expenditures	<u>167,800</u>
		2,138,609
	DIVISION TOTAL	3,968,933

EXECUTIVE DIVISION

12	EXECUTIVE	
	Personnel Services	2,230,870
	Other Expenditures	<u>237,300</u>
		2,468,170

16	SECRETARY/TREASURER – BOARD OF TRUSTEES	
	Personnel Services	116,377
	Other Expenditures	<u>200,500</u>
		316,877
19	INTERNAL AUDIT	
	Personnel Services	567,442
	Other Expenditures	<u>41,050</u>
		608,492
53	MARKETING & COMMUNICATIONS	
	Personnel Services	2,169,081
	Other Expenditures	<u>1,140,600</u>
		3,309,681
67	OFFICE OF MANAGEMENT & BUDGET	
	Personnel Services	875,602
	Other Expenditures	<u>32,700</u>
		908,302
99	FUND TRANSFERS	
	Personnel Services	0
	Other Expenditures	<u>25,184,832</u>
		25,184,832
	DIVISION TOTAL	32,796,354
	GRAND TOTAL	272,656,672

CAPITAL IMPROVEMENT FUNDS

Construction and Acquisition of Transit Facilities and Equipment	\$ 64,483,992
Transfer to Bond Retirement Fund	<u>700,000</u>
	\$ 65,183,992

BOND RETIREMENT FUND

Debt Service - Principal	\$ 10,488,991
Debt Service - Interest	8,079,270
Other	<u>18,750</u>
	\$ 18,587,011

INSURANCE FUND

Claims & Premium Outlay \$ 1,484,230

SUPPLEMENTAL PENSION FUND

Benefit Payments \$ 100,000

CUMULATED APPROPRIATIONS

General Fund \$ 272,656,672

Capital Improvement Funds \$ 65,183,992

Bond Retirement Fund \$ 18,587,011

Insurance Fund \$ 1,484,230

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 2008.

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

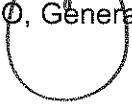
Adopted: December 18, 2007



President

Attest: 

CEO, General Manager/Secretary-Treasurer





Greater Cleveland Regional Transit Authority
STAFF SUMMARY AND COMMENTS

TITLE/DESCRIPTION: MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES OF THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE YEAR 2008.	Resolution No.: 2007-177
	Date: December 13, 2007
	Initiator: OMB
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 2008 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 2008 begins January 1, 2008 and ends December 31, 2008. The process for developing the operating and capital budgets for FY 2008 began in July, 2007, and involved extensive staff analysis and preparation, three meetings of the Board's Finance Committee on the 2008 Budget, and a Public Hearing on December 4, 2007. 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 2008.

- 3.0 **PROCUREMENT BACKGROUND:** Does not apply.

- 4.0 **DBE/AFFIRMATIVE ACTION BACKGROUND:** Does not apply.

- 5.0 **POLICY IMPACT:** A service realignment was implemented on December 16, 2007. The proposed 2008 Budget annualizes a 4.1% decrease in service hours and a 4.6% decrease in service miles. The changes include route modifications for a few lower utilized bus routes traveling from suburban areas into downtown as well as headway adjustments. The 2008 Proposed Budget reflects staffing of 2,693, an overall decrease of 51 positions. The major decrease is in the operator classification due to the December 2007 service reduction. In addition, 19 mechanic positions will be eliminated due to the reduction in service miles. Although these reductions must be taken, position growth is needed to execute the Heavy Rail Overhaul (HRV) project and fare collection duties related to the proof-of-payment policy, which will be used on the Red Line and Euclid Corridor. Additional staff is also included to assume maintenance responsibilities along the Euclid Corridor. The total operating expenditure growth is 4.6%, which mostly reflects costs related to accelerating fuel costs and compensation issues. The proposed Operating Budget meets two of the five Board Policy Goals. The operating reserve at the end of 2008 is projected to be 0.2 of one month's operating expenditures, or \$4.7 million. The Operating Budget revenue includes additional revenue as a result of the final phase of the Board approved fare increase, which will be implemented on January 1, 2008.

The 2008 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.

Staff Summary And Comments
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6.0 ECONOMIC IMPACT: The proposed 2008 General Fund Appropriations Budget and Fund Transfers provide for spending \$272,656,672, on estimated resources of \$277,346,656, leaving a year-end balance of \$4,689,984 as an operating reserve.

The 2008 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 2% to the current management and non-bargaining salary structure as adopted by Resolution No. 2006-230 on December 19, 2006.

7.0 The proposed FY 2008 Capital Budget provides for the spending of \$64,483,992 for capital improvement projects and purchases and for the transfer of \$700,000 to the Bond Retirement Fund.

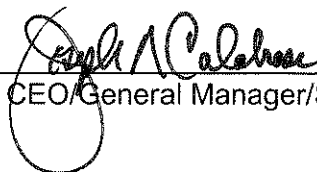
8.0 ALTERNATIVES: Modify the proposed 2008 Budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.

9.0 RECOMMENDATION: The proposed 2008 Operating and Capital Budgets have been reviewed by the Finance Committee. It is recommended that the Board approve the proposed FY 2008 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 2008 – 2012 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.



Joseph A. Calabrese

CEO/General Manager/Secretary-Treasurer

ATTACHMENT A

General Fund Balance Analysis

Assumptions:

Passenger Fare Annual Growth = -1.9%
 Sales Tax Annual Growth = 5.3%
 Operating Expenses Growth = -0.1%
 Capital Contribution = 11.5%

5.4%
 2.2%
 1.5%
 12.2%

3.3%
 -0.2%
 3.2%
 13.0%

8.0%
 2.3%
 4.6%
 12.9%

2004 Actual 2005 Actual 2006 Actual 2007 Estimate 2008 Budget 2009 Budget 2010 Budget

6,004,903 9,649,815 16,090,633 15,762,335 11,336,856 4,689,984 -8,862,136

19,032,028 20,699,560 21,840,207 22,281,814 23,809,832 26,422,450 28,682,355

11.5% 12.2% 13.0% 12.9% 13.6% 14.8% 15.7%

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget	2009 Budget	2010 Budget
Beginning Balance	6,004,903	9,649,815	16,090,633	15,762,335	11,336,856	4,689,984	-8,862,136
Revenue							
Passenger Fares	37,289,919	39,300,036	40,587,880	43,823,639	48,010,546	50,891,179	52,040,200
Advertising & Concessions	1,538,473	1,705,176	1,404,936	1,200,000	1,125,000	1,200,000	1,200,000
Sales & Use Tax	165,433,059	168,997,361	168,615,372	172,492,253	174,686,954	178,530,067	182,457,728
Ohio Elderly Fare Assistance	663,541	1,750,852	2,999,495	2,246,300	2,246,300	2,246,300	2,246,300
Access to Jobs Grants	1,117,925	1,927,187	890,152	600,000	2,089,000	1,400,000	1,400,000
Investment Income	168,759	443,225	862,701	840,000	652,000	600,000	400,000
Other Revenue	1,160,511	1,067,306	2,672,865	1,200,000	1,200,000	1,000,000	1,000,000
Reimbursed Expenditures	31,513,439	31,398,915	30,636,402	33,400,000	36,000,000	34,400,000	34,400,000
Total Revenue	238,885,626	246,590,058	248,669,803	255,802,192	266,009,800	270,267,546	275,144,228
Total Resources	244,890,529	256,239,873	264,760,436	271,564,527	277,346,656	274,957,530	266,282,092
Operating Expenditures							
Personnel Services	157,419,533	163,934,412	168,973,550	176,074,289	181,074,207	187,525,254	192,123,731
Other Expenditures	58,639,153	55,415,268	57,328,344	60,571,568	66,397,633	68,471,962	70,526,121
Total Operating Expenditures	216,058,686	219,349,680	226,301,894	236,645,857	247,471,840	255,997,216	262,649,852
Transfer to the Insurance Fund	0	0	750,000	1,200,000	1,275,000	1,300,000	1,350,000
Transfer to the Pension Fund	150,000	100,000	106,000	100,000	100,000	100,000	100,000
Transfers to Capital							
Bond Retirement Fund	11,304,006	14,073,000	14,700,000	15,456,127	17,162,960	12,870,330	11,044,376
Capital Improvement Fund	7,728,022	6,626,560	6,811,909	2,400,208	0	0	0
Total Transfers to Capital	19,032,028	20,699,560	21,511,909	17,856,335	17,162,960	12,870,330	11,044,376
Total Expenditures	235,240,714	240,149,240	248,669,803	255,802,192	266,009,800	270,267,546	275,144,228
Ending Balance	9,649,815	16,090,633	16,090,633	15,762,335	11,336,856	4,689,984	-8,862,136
Supplemental Transfer to Bond Retirement	0	0	0	0	563,043	5,881,635	9,829,539
Supplemental Transfer to Capital Improvement	0	0	328,298	4,425,479	6,083,829	7,670,485	7,808,440
Available Ending Balance	9,649,815	16,090,633	15,762,335	11,336,856	4,689,984	-8,862,136	-26,500,115

ATTACHMENT B

**2008 Proposed Budget
Financial Indicators**

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget	2009 Budget	2010 Budget
REVENUES							
Operating Ratio	18.5%	19.3%	19.3%	19.7%	20.6%	20.9%	20.8%
Fare Subsidy (Net Cost) Per Passenger	\$3.13	\$3.08	\$3.18	\$3.33	\$3.45	\$3.44	\$3.43
Average Fare	\$0.67	\$0.69	\$0.71	\$0.77	\$0.86	\$0.87	\$0.91
EXPENDITURES							
Operating Reserve (Months)	0.5	0.9	0.9	0.6	0.2	-0.4	-1.2
Overhead Cost vs. Total Cost	12.6%	12.4%	12.4%	12.2%	12.6%	12.6%	12.7%
Cost/Hour of Service	\$90.31	\$95.20	\$98.32	\$101.75	\$107.89	\$112.41	\$115.38
Growth per Year	0.6%	5.4%	3.3%	3.5%	6.0%	4.2%	2.6%
DEBT STRUCTURES							
Debt Service Coverage	1.87	2.08	1.93	1.61	1.21	0.51	-0.26
CAPITAL OUTLAY							
Sales Tax Contribution to Capital	11.5%	12.2%	13.0%	12.9%	13.6%	14.8%	15.7%
Capital Maintenance to Expansion	85.6%	80.3%	66.8%	80.5%	80.8%	92.5%	91.5%

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

Division	2007 Authorized Positions	2008 Authorized Positions	Change 2008 - 2007
Operations	2,453	2,394	(59)
Finance & Administration	101	109	8
Engineering & Project Management	35	35	0
Legal Affairs	40	40	0
Human Resources	37	41	4
Executive	78	74	(4)
Total	2,744	2,693	(51)

ATTACHMENT D

2008-2012 CAPITAL IMPROVEMENT PLAN

PROJECT CATEGORY	2008	2009	2010	2011	2012	TOTAL
Bus Garages	\$0	\$0	\$0	\$0	\$0	\$0
Buses	\$2,304,000	\$8,040,000	\$15,201,000	\$15,570,000	\$13,000,000	\$54,115,000
Bus Rapid Transit	\$7,241,216	\$0	\$0	\$0	\$0	\$7,241,216
Equipment & Vehicles	\$2,551,476	\$3,146,250	\$1,960,700	\$2,054,300	\$1,675,300	\$11,388,026
Facilities Improvements	\$1,900,000	\$2,223,000	\$5,402,500	\$5,118,500	\$3,925,000	\$18,569,000
Other Projects	\$32,191,700	\$32,200,800	\$32,235,300	\$32,245,400	\$32,280,800	\$161,154,000
Rail Projects	\$12,880,000	\$40,935,225	\$47,820,325	\$30,489,470	\$3,360,000	\$135,485,020
Transit Centers	\$5,415,600	\$7,313,700	\$9,828,250	\$13,966,500	\$9,230,000	\$45,754,050
TOTALS	\$64,483,992	\$93,858,975	\$112,448,075	\$99,444,170	\$63,471,100	\$433,706,312

ATTACHMENT E

RTA Development Fund Balance Analysis

	2004	2005	2006	2007	2008	2009	2010
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
Beginning Balance	14,393,417	34,291,132	9,366,610	18,533,162	2,998,684	12,158,836	9,318,263
Revenue							
General Obligation Debt Proceeds	38,006,672	0	25,003,289	0	35,000,000	0	25,000,000
Transfer from RTA Capital Fund	2,400,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Investment Income	131,205	607,626	1,112,118	696,050	700,000	400,000	400,000
Federal Capital Grants	47,691,764	55,888,368	71,849,886	78,584,156	122,506,134	47,149,724	47,026,783
State Capital Grants	3,675,597	3,177,747	6,011,798	7,564,251	14,595,406	2,946,858	146,400
Other Revenue	2,905,205	3,000,000	500,000	3,310,906	1,000,000	1,000,000	1,000,000
Total Revenue	94,810,443	67,673,741	109,477,091	95,155,363	178,801,540	56,496,582	78,573,183
Total Resources	109,203,860	101,964,873	118,843,701	113,688,525	181,800,224	68,655,418	87,891,445
Expenditures							
Capital Outlay	74,781,728	92,227,928	99,198,421	107,993,791	168,941,388	58,937,155	62,702,377
Other Expenditures	0	335	0	2,000,000	0	0	0
Transfer to Bond Retirement Fund	131,000	370,000	1,112,118	696,050	700,000	400,000	400,000
Total Expenditures	74,912,728	92,598,263	100,310,539	110,689,841	169,641,388	59,337,155	63,102,377
Ending Balance	34,291,132	9,366,610	18,533,162	2,998,684	12,158,836	9,318,263	24,789,068

ATTACHMENT F

RTA Capital Fund Balance Analysis

	2004	2005	2006	2007	2008	2009	2010
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
Beginning Balance	1,050,766	4,018,775	3,451,793	2,899,226	1,802,449	461,278	281,762
Revenue							
Transfer from General Fund	7,728,022	6,626,560	7,140,207	6,825,687	6,083,829	7,670,485	7,808,440
Investment Income	8,097	100,298	166,058	77,535	75,000	50,000	25,000
Other Revenue	0	0	0	0	0	0	0
Total Revenue	7,736,119	6,726,858	7,306,265	6,903,222	6,158,829	7,720,485	7,833,440
Total Resources	8,786,885	10,745,633	10,758,058	9,802,449	7,961,278	8,181,762	8,115,202
Expenditures							
Asset Maintenance	1,507,699	1,211,997	1,233,421	1,400,000	1,300,000	1,400,000	1,400,000
Routine Capital	860,411	1,081,843	1,625,411	1,600,000	1,200,000	1,500,000	1,500,000
Other Expenditures	0	0	0	0	0	0	0
Transfer to RTA Development Fund	2,400,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total Expenditures	4,768,110	7,293,840	7,858,832	8,000,000	7,500,000	7,900,000	7,900,000
Ending Balance	4,018,775	3,451,793	2,899,226	1,802,449	461,278	281,762	215,202

ATTACHMENT G

Bond Retirement Fund Balance Analysis

	2004	2005	2006	2007	2008	2009	2010
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
Beginning Balance	984,900	1,248,254	1,328,166	1,582,347	1,384,926	1,548,918	1,609,683
Revenue							
Transfer from General Fund	11,304,006	14,073,000	14,700,000	15,456,127	17,726,003	18,751,965	20,873,915
Transfer from RTA Development Fund	131,000	370,000	860,314	696,050	700,000	400,000	400,000
Investment Income	57,571	176,606	298,954	277,015	325,000	225,000	200,000
Other Revenue	0	0	142,782	0	0	0	0
Total Revenue	11,492,577	14,619,606	16,002,050	16,429,192	18,751,003	19,376,965	21,473,915
Total Resources	12,477,477	15,867,860	17,330,216	18,011,539	20,135,929	20,925,883	23,083,598
Expenditures							
Debt Service							
Principal	6,173,574	7,687,196	8,801,619	9,607,056	10,488,991	11,429,235	12,639,144
Interest	5,055,649	6,819,538	6,946,250	7,012,057	8,079,270	7,868,215	8,650,043
Other Expenditures	0	32,960	0	7,500	18,750	18,750	18,750
Total Expenditures	11,229,223	14,539,694	15,747,869	16,626,613	18,587,011	19,316,200	21,307,937
Ending Balance	1,248,254	1,328,166	1,582,347	1,384,926	1,548,918	1,609,683	1,775,661

ATTACHMENT H

Insurance Fund Balance Analysis

	2004	2005	2006	2007	2008	2009	2010
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
Beginning Balance	7,669,403	5,998,905	6,051,880	5,167,010	5,132,712	5,148,842	5,155,525
Revenue							
Investment Income	143,132	141,210	197,782	261,514	225,360	235,440	245,400
Transfer from General Fund	0	0	750,000	1,200,000	1,275,000	1,300,000	1,350,000
Other Revenue	0	1,740,737	0	0	0	0	0
Total Revenue	143,132	1,881,947	947,782	1,461,514	1,500,360	1,535,440	1,595,400
Total Resources	7,812,535	7,880,852	6,999,662	6,628,524	6,633,072	6,684,282	6,750,925
Expenditures							
Claims and Premium Outlay	1,813,630	1,828,972	1,832,652	1,495,812	1,484,230	1,528,757	1,574,620
Total Expenditures	1,813,630	1,828,972	1,832,652	1,495,812	1,484,230	1,528,757	1,574,620
Ending Balance	5,998,905	6,051,880	5,167,010	5,132,712	5,148,842	5,155,525	5,176,305

ATTACHMENT I

Supplemental Pension Fund Balance Analysis

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget	2009 Budget	2010 Budget
Beginning Balance	768,051	831,425	888,711	933,358	976,078	1,006,078	1,032,078
Revenue							
Investment Income	12,108	44,996	33,586	35,192	30,000	31,000	32,000
Transfer from General Fund	150,000	100,000	106,000	100,000	100,000	100,000	100,000
Total Revenue	162,108	144,996	139,586	135,192	130,000	131,000	132,000
Total Resources	930,159	976,421	1,028,297	1,068,550	1,106,078	1,137,078	1,164,078
Expenditures							
Benefit Payments	98,734	87,670	94,939	92,472	100,000	105,000	110,000
Other Expenditures	0	40	0	0	0	0	0
Total Expenditures	98,734	87,710	94,939	92,472	100,000	105,000	110,000
Ending Balance	831,425	888,711	933,358	976,078	1,006,078	1,032,078	1,054,078

ATTACHMENT J

Law Enforcement Fund Balance Analysis

	2004 Actual	2005 Actual	2006 Actual	2007 Estimate	2008 Budget	2009 Budget	2010 Budget
Beginning Balance	287,634	292,653	217,680	204,509	240,089	258,589	278,089
Revenue							
Law Enforcement Revenue	9,883	400	53,389	94,499	10,000	11,000	12,000
Investment Income	3,238	8,087	9,424	12,769	8,500	8,500	8,500
Total Revenue	13,121	8,487	62,813	107,268	18,500	19,500	20,500
Total Resources	300,755	301,140	280,493	311,777	258,589	278,089	298,589
Expenditures							
Capital & Related Items	8,102	83,460	75,984	71,688	0	0	0
Total Expenditures	8,102	83,460	75,984	71,688	0	0	0
Ending Balance	292,653	217,680	204,509	240,089	258,589	278,089	298,589

ATTACHMENT K

2008 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

January 1, 2008

Grade	Minimum	Midpoint	Maximum
DGM99.X	\$ 104,858	\$ 138,937	\$ 173,018
31.A	\$ 88,864	\$ 117,745	\$ 146,625
30.A	\$ 76,892	\$ 101,880	\$ 126,869
29.B	\$ 71,713	\$ 95,018	\$ 118,323
29.A	\$ 66,534	\$ 88,156	\$ 109,778
28.A	\$ 57,595	\$ 76,313	\$ 95,031
27.A	\$ 52,405	\$ 69,438	\$ 86,468
26.A	\$ 47,636	\$ 63,118	\$ 78,599
25.A	\$ 43,309	\$ 57,385	\$ 71,460
24.A	\$ 40,099	\$ 53,132	\$ 66,163
23.A	\$ 32,182	\$ 42,641	\$ 53,099
22.A	\$ 27,089	\$ 35,893	\$ 44,696
21.A	\$ 20,481	\$ 27,137	\$ 33,793