

RESOLUTION NO. 2008-169

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES OF THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE YEAR 2009

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, 2009 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 2, 2008 on said budget, of which public notice was given by publication in the Plain Dealer on November 17, 2008.

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 Greater Cleveland Regional Transit Authority during the period of January 1, 2009, through December 31, 2009, 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	11,711,386.20
	Other Expenditures	<u>4,110,624.30</u>
		15,822,010.50
32	RAIL DISTRICT	
	Personnel Services	25,621,462.60
	Other Expenditures	<u>8,810,282.00</u>
		34,431,744.60
34	TRANSIT POLICE	
	Personnel Services	10,417,439.40
	Other Expenditures	<u>576,375.00</u>
		10,993,814.40

35	SERVICE MANAGEMENT	
	Personnel Services	4,368,582.20
	Other Expenditures	<u>7,750,698.00</u>
		12,119,280.20
39	FLEET MANAGEMENT	
	Personnel Services	12,843,249.80
	Other Expenditures	<u>31,800,006.00</u>
		44,643,255.80
43	SATELLITES AND PASS THRU	
	Personnel Services	0.00
	Other Expenditures	<u>250,000.00</u>
		250,000.00
46	HAYDEN DISTRICT	
	Personnel Services	29,018,244.10
	Other Expenditures	<u>108,090.00</u>
		29,126,334.10
47	HARVARD DISTRICT	
	Personnel Services	29,417,564.10
	Other Expenditures	<u>124,290.00</u>
		29,541,854.10
49	TRISKETT DISTRICT	
	Personnel Services	27,086,678.70
	Other Expenditures	<u>69,440.00</u>
		27,156,118.70
	DIVISION TOTAL	\$209,988,473.90

FINANCE & ADMINISTRATION DIVISION

10	OFFICE OF BUSINESS DEVELOPMENT	
	Personnel Services	452,942.70
	Other Expenditures	<u>6,275.00</u>
		459,217.70
60	ACCOUNTING	
	Personnel Services	1,684,078.40
	Other Expenditures	<u>37,150.00</u>
		1,721,228.40
61	INFORMATION SYSTEMS	
	Personnel Services	2,020,597.80
	Other Expenditures	<u>1,852,729.00</u>
		3,873,326.80

62	SUPPORT SERVICES	
	Personnel Services	594,057.40
	Other Expenditures	<u>641,633.00</u>
		1,235,690.40
64	PROCUREMENT	
	Personnel Services	1,824,469.30
	Other Expenditures	<u>51,900.00</u>
		1,876,369.30
65	REVENUE	
	Personnel Services	1,492,485.30
	Other Expenditures	<u>966,050.00</u>
		2,458,535.30
	DIVISION TOTAL	\$11,624,367.90

ENGINEERING & PROJECT MANAGEMENT DIVISION

09	EUCLID CORRIDOR TRANSPORTATION PROJECT	
	Personnel Services	112,534.80
	Other Expenditures	<u>3,300.00</u>
		115,834.80
57	PROGRAMMING & PLANNING	
	Personnel Services	605,056.50
	Other Expenditures	<u>475,425.00</u>
		1,080,481.50
80	ENGINEERING & PROJECT DEVELOPMENT	
	Personnel Services	1,622,783.80
	Other Expenditures	<u>18,000.00</u>
		1,640,783.80
	DIVISION TOTAL	\$2,837,100.10

LEGAL AFFAIRS DIVISION

15	SAFETY	
	Personnel Services	502,003.60
	Other Expenditures	<u>286,460.00</u>
		788,463.60
21	LEGAL	
	Personnel Services	1,359,756.30
	Other Expenditures	<u>226,710.00</u>
		1,586,466.30
22	RISK MANAGEMENT	

Personnel Services	1,354,899.70
Other Expenditures	<u>6,737,680.00</u>
	8,092,579.70
 DIVISION TOTAL	 \$10,467,509.60
 <u>HUMAN RESOURCES DIVISION</u>	
14 HUMAN RESOURCES	
Personnel Services	1,015,448.70
Other Expenditures	<u>123,710.00</u>
	1,139,158.70
18 LABOR & EMPLOYEE RELATIONS	
Personnel Services	591,704.20
Other Expenditures	<u>291,141.00</u>
	882,845.20
30 TRAINING & EMPLOYEE DEVELOPMENT	
Personnel Services	1,946,309.00
Other Expenditures	<u>172,950.00</u>
	2,119,259.00
 DIVISION TOTAL	 \$4,141,262.90
 <u>EXECUTIVE DIVISION</u>	
12 EXECUTIVE	
Personnel Services	1,925,115.00
Other Expenditures	<u>233,100.00</u>
	2,158,215.00
16 SECRETARY/TREASURER – BOARD OF TRUSTEES	
Personnel Services	127,031.40
Other Expenditures	<u>193,900.00</u>
	320,931.40
19 INTERNAL AUDIT	
Personnel Services	608,138.80
Other Expenditures	<u>39,175.00</u>
	647,313.80
53 MARKETING & COMMUNICATIONS	
Personnel Services	2,067,856.10
Other Expenditures	<u>1,271,650.00</u>
	3,339,506.10

67 OFFICE OF MANAGEMENT & BUDGET	
Personnel Services	909,055.40
Other Expenditures	<u>80,700.00</u>
	989,755.40
99 FUND TRANSFERS	
Personnel Services	0.00
Other Expenditures	<u>31,567,898.00</u>
	31,567,898.00
DIVISION TOTAL	39,023,619.70
<b>GRAND TOTAL</b>	<b>\$278,082,334.10</b>

**CAPITAL IMPROVEMENT FUNDS**

Construction and Acquisition of Transit Facilities and Equipment	\$ 64,433,050
Transfer to Bond Retirement Fund	<u>700,000</u>
	\$ 65,133,050

**BOND RETIREMENT FUND**

Debt Service - Principal	\$ 10,275,037
Debt Service - Interest	7,788,617
Other	<u>20,000</u>
	\$ 18,083,654

**INSURANCE FUND**

Claims & Premium Outlay	\$ 3,200,000
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**SUPPLEMENTAL PENSION FUND**

Benefit Payments	\$ 100,000
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**CUMULATED APPROPRIATIONS**

General Fund	\$ 278,082,334.10
Capital Improvement Funds	\$ 65,133,050
Bond Retirement Fund	\$ 18,083,654
Insurance Fund	\$ 3,200,000
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 the Staff Summary's 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 2009.

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

Adopted: December 16, 2008

  
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President

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



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

<b>TITLE/DESCRIPTION:</b> MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES OF THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE YEAR 2009.	<b>Resolution No.:</b> 2008-169
	<b>Date:</b> December 11, 2008
	<b>Initiator:</b> OMB
<b>ACTION REQUEST:</b> <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 2009 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 2009 begins January 1, 2009 and ends December 31, 2009. The process for developing the operating and capital budgets for FY 2009 began in July, 2008, and involved extensive staff analysis and preparation, three meetings of the Board's Finance Committee on the 2009 Budget, and a Public Hearing on December 2, 2008. 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 2009.
  
- 3.0 **PROCUREMENT BACKGROUND:** Does not apply.
  
- 4.0 **DBE/AFFIRMATIVE ACTION BACKGROUND:** Does not apply.
  
- 5.0 **POLICY IMPACT:** The 2009 appropriation for Operating Expenditures totals \$246,514,436. This is a 1.9% increase over the current estimate of 2008 expenditures. It includes \$179,181,633 for Personnel Services, providing salary, overtime, and fringe benefit resources needed to fund 2,577 positions. The authorized employment level for 2009 represents a decrease of 116 positions from the 2,693 in the original 2008 budget. The 2009 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. This budget is very unusual for RTA. It anticipates the further reduction in overhead positions, the enactment of the additional 25-cent fuel surcharge, already approved by the Board of Trustees, and a significant reduction in service in September 2009 if additional funding, from a yet to be identified source, is not realized. What is certain is that these service cuts, as well as an increase in fares, will be devastating to many of our customers and to the region.

- 6.0 ECONOMIC IMPACT: The proposed 2009 General Fund Appropriations Budget and Fund Transfers provides for spending \$278,082,334, on estimated resources of \$274,560,405, leaving a year-end balance of \$3,950,327 as an operating reserve.

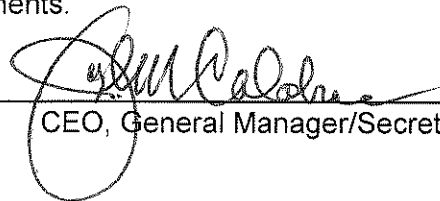
The 2009 Operating Budget includes the cost of wage and fringe benefit increases per the existing contracts for the ATU & FOP members. Moreover, it includes an increase of 0% to the current management and non-bargaining salary structure as adopted by Resolution No. 2007-177 on December 18, 2007.

- 7.0 The proposed FY 2009 Capital Budget provides the budget authority for the spending of \$64,433,050 for capital improvement projects and purchases and for the transfer of \$700,000 to the Bond Retirement Fund.
- 8.0 ALTERNATIVES: Modify the proposed 2009 Budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.
- 9.0 RECOMMENDATION: The proposed 2009 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 2009 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 2009 – 2013 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 =	5.4%	3.3%	7.1%	12.3%	11.5%	2.0%
Sales Tax Annual Growth =	2.2%	-0.2%	1.8%	0.2%	0.7%	0.7%
Operating Expenses Growth =	1.5%	3.2%	3.2%	3.6%	1.9%	1.6%
Capital Contribution =	20,699,560	21,840,207	22,281,814	24,668,950	28,667,898	30,976,358
	12.2%	13.0%	13.0%	14.3%	16.6%	17.8%

	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget	2010 Budget	2011 Budget
<b>Beginning Balance</b>	<b>9,649,815</b>	<b>16,090,633</b>	<b>15,762,335</b>	<b>14,047,468</b>	<b>7,472,256</b>	<b>3,950,327</b>	<b>-10,028,450</b>
<b>Revenue</b>							
Passenger Fares	39,300,036	40,587,880	43,467,204	48,810,546	54,411,601	55,499,833	56,609,830
Advertising & Concessions	1,705,176	1,404,936	1,217,959	1,198,387	1,225,000	1,225,000	1,225,000
Sales & Use Tax	168,997,361	168,615,372	171,661,508	172,000,000	173,204,000	174,416,428	175,637,343
Ohio Elderly Fare Assistance	1,750,852	2,999,495	2,246,309	2,089,149	2,089,149	2,089,149	2,089,149
State Funding	0	0	0	0	7,200,000	0	0
Federal Op. Assistance - Paratransit	0	0	0	0	240,000	240,000	0
Access to Jobs Program	1,927,187	890,152	572,647	1,000,000	1,200,000	1,400,000	1,400,000
Investment Income	443,225	862,701	870,024	652,000	390,655	400,000	400,000
Other Revenue	1,067,306	2,672,865	1,193,213	1,200,000	1,200,000	1,200,000	1,200,000
Reimbursed Expenditures	31,398,915	30,636,402	34,201,180	36,000,000	33,400,000	33,400,000	33,400,000
<b>Total Revenue</b>	<b>246,590,058</b>	<b>248,669,803</b>	<b>255,430,044</b>	<b>262,950,082</b>	<b>274,560,405</b>	<b>269,870,410</b>	<b>271,961,322</b>
<b>Total Resources</b>	<b>256,239,873</b>	<b>264,760,436</b>	<b>271,192,379</b>	<b>276,997,550</b>	<b>282,032,661</b>	<b>273,820,737</b>	<b>261,932,872</b>
<b>Operating Expenditures</b>							
Personnel Services	163,934,412	168,973,550	173,796,848	173,363,045	179,181,633	178,917,082	185,664,594
Diesel Fuel	11,466,037	12,552,157	12,112,507	19,599,092	17,126,100	18,838,710	20,722,581
Other Expenditures	43,949,231	44,776,187	47,653,742	48,894,207	50,206,703	52,717,038	55,352,890
<b>Total Operating Expenditures</b>	<b>219,349,680</b>	<b>226,301,894</b>	<b>233,563,097</b>	<b>241,856,344</b>	<b>246,514,436</b>	<b>250,472,830</b>	<b>261,740,065</b>
<b>Transfer to the Insurance Fund</b>	<b>0</b>	<b>750,000</b>	<b>1,200,000</b>	<b>2,900,000</b>	<b>2,800,000</b>	<b>2,300,000</b>	<b>2,300,000</b>
<b>Transfer to the Pension Fund</b>	<b>100,000</b>	<b>106,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Transfers to Capital</b>							
Bond Retirement Fund	14,073,000	14,700,000	15,456,127	14,718,950	17,327,062	19,258,558	19,142,911
Capital Improvement Fund	6,626,560	6,811,909	5,110,820	3,374,788	7,818,907	0	0
<b>Total Transfers to Capital</b>	<b>20,699,560</b>	<b>21,511,909</b>	<b>20,566,947</b>	<b>18,093,738</b>	<b>25,145,969</b>	<b>19,258,558</b>	<b>19,142,911</b>
<b>Total Expenditures</b>	<b>240,149,240</b>	<b>248,669,803</b>	<b>255,430,044</b>	<b>262,950,082</b>	<b>274,560,405</b>	<b>272,131,388</b>	<b>283,282,976</b>
Ending Balance	16,090,633	16,090,633	15,762,335	14,047,468	7,472,256	1,689,349	-21,350,104
Supplemental Transfer to Bond Retirement	0	0	0	0	0	0	0
Supplemental Transfer to Capital Imp.	0	328,298	1,714,867	6,575,212	3,521,929	11,717,800	11,242,355
<b>Available Ending Balance</b>	<b>16,090,633</b>	<b>15,762,335</b>	<b>14,047,468</b>	<b>7,472,256</b>	<b>3,950,327</b>	<b>-10,028,450</b>	<b>-32,592,459</b>

ATTACHMENT B

**2009 Proposed Budget  
Financial Indicators**

	2005 Actual	2006 Actual	2007 Actual	2008 Projected	2009 Budget	2010 Budget	2011 Budget
<b>REVENUES</b>							
Operating Ratio	19.3%	19.3%	19.9%	21.5%	23.1%	23.1%	22.6%
Fare Subsidy (Net Cost) Per Passenger	\$3.08	\$3.18	\$3.23	\$3.23	\$3.32	\$3.30	\$3.41
Average Fare	\$0.69	\$0.71	\$0.76	\$0.84	\$0.96	\$0.96	\$0.96
<b>EXPENDITURES</b>							
Operating Reserve (Months)	0.9	0.9	0.7	0.4	0.2	-0.5	-1.5
Overhead Cost vs. Total Cost	12.4%	12.4%	12.1%	12.4%	12.7%	12.7%	12.7%
Cost/Hour of Service	\$95.20	\$98.32	\$100.21	\$105.66	\$116.51	\$118.40	\$123.81
Growth per Year	5.4%	3.3%	1.9%	5.4%	10.3%	1.6%	4.6%
<b>DEBT STRUCTURES</b>							
Debt Service Coverage	2.08	1.93	1.81	1.27	1.18	0.46	-0.67
<b>CAPITAL OUTLAY</b>							
Sales Tax Contribution to Capital	12.2%	13.0%	13.0%	14.3%	16.6%	17.8%	17.3%
Capital Maintenance to Expansion	80.3%	66.8%	80.5%	80.8%	88.1%	97.5%	92.1%

**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>2008 Authorized Positions</b>	<b>2009 Authorized Positions</b>	<b>Change 2009 - 2008</b>
Operations	2,394	2,306	(88)
Finance & Administration	109	98	(11)
Engineering & Project Management	35	24	(11)
Legal Affairs	40	38	(2)
Human Resources	41	41	0
Executive	74	70	(4)
<b>Total</b>	<b>2,693</b>	<b>2,577</b>	<b>(116)</b>

ATTACHMENT D

2009-2013 CAPITAL IMPROVEMENT PLAN

PROJECT CATEGORY	2009	2010	2011	2012	2013	TOTAL
Bus Garages	\$0	\$0	\$0	\$0	\$0	\$0
Buses	\$2,320,000	\$12,676,000	\$13,000,000	\$13,000,000	\$9,640,000	\$50,636,000
Bus Rapid Transit	\$0	\$0	\$0	\$0	\$0	\$0
Equipment & Vehicles	\$1,897,100	\$2,516,000	\$1,398,500	\$1,464,700	\$1,291,000	\$8,567,300
Facilities Improvements	\$1,990,000	\$8,096,500	\$4,557,000	\$3,309,250	\$3,209,250	\$21,162,000
Other Projects	\$32,200,000	\$31,204,850	\$30,210,200	\$29,215,700	\$28,230,250	\$151,061,000
Rail Projects	\$18,007,250	\$38,824,100	\$33,366,620	\$27,853,300	\$32,060,000	\$150,111,270
Transit Centers	\$8,018,700	\$2,627,000	\$7,315,000	\$4,880,000	\$16,480,000	\$39,320,700
<b>TOTALS</b>	<b>\$64,433,050</b>	<b>\$95,944,450</b>	<b>\$89,847,320</b>	<b>\$79,722,950</b>	<b>\$90,910,500</b>	<b>\$420,858,270</b>

ATTACHMENT E

RTA Development Fund Balance Analysis

	2005	2006	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	34,291,132	9,366,610	18,533,162	22,585,662	33,928,361	22,760,507	39,419,499
<b>Revenue</b>							
General Obligation Debt Proceeds	0	25,003,289	0	35,472,559	0	25,000,000	0
Transfer from RTA Capital Fund	5,000,000	5,000,000	5,000,000	7,450,000	8,275,400	8,075,400	7,875,400
Investment Income	607,626	1,112,118	844,393	1,777,056	700,000	625,000	625,000
Federal Capital Grants	55,888,368	71,849,886	74,319,702	85,431,813	71,720,952	45,236,244	47,726,409
State Capital Grants	3,177,747	6,011,798	8,532,391	12,789,925	2,637,243	968,147	960,000
Capital Lease	0	0	25,000,000	0	0	0	0
Other Revenue	3,000,000	500,000	2,810,906	1,837,731	1,000,000	1,000,000	1,000,000
<b>Total Revenue</b>	<b>67,673,741</b>	<b>109,477,091</b>	<b>116,507,392</b>	<b>144,759,084</b>	<b>84,333,595</b>	<b>80,904,791</b>	<b>58,186,809</b>
<b>Total Resources</b>	<b>101,964,873</b>	<b>118,843,701</b>	<b>135,040,554</b>	<b>167,344,746</b>	<b>118,261,956</b>	<b>103,665,298</b>	<b>97,606,308</b>
<b>Expenditures</b>							
Capital Outlay	92,227,928	99,198,421	109,944,506	131,303,385	94,801,449	63,545,799	64,443,012
Other Expenditures	335	0	2,000,000	0	0	0	0
Transfer to Bond Retirement Fund	370,000	1,112,118	510,386	2,113,000	700,000	700,000	700,000
<b>Total Expenditures</b>	<b>92,598,263</b>	<b>100,310,539</b>	<b>112,454,892</b>	<b>133,416,385</b>	<b>95,501,449</b>	<b>64,245,799</b>	<b>65,143,012</b>
<b>Ending Balance</b>	<b>9,366,610</b>	<b>18,533,162</b>	<b>22,585,662</b>	<b>33,928,361</b>	<b>22,760,507</b>	<b>39,419,499</b>	<b>32,463,296</b>

ATTACHMENT F

RTA Capital Fund Balance Analysis

	2005	2006	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	4,018,775	3,451,793	2,899,226	1,374,346	362,887	153,323	370,723
<b>Revenue</b>							
Transfer from General Fund	6,626,560	7,140,207	6,825,687	9,950,000	11,340,836	11,717,800	11,242,355
Investment Income	100,298	166,058	96,409	65,007	75,000	50,000	50,000
Other Revenue	0	0	0	0	0	0	0
<b>Total Revenue</b>	6,726,858	7,306,265	6,922,096	10,015,007	11,415,836	11,767,800	11,292,355
<b>Total Resources</b>	10,745,633	10,758,058	9,821,322	11,389,353	11,778,723	11,921,123	11,663,078
<b>Expenditures</b>							
Asset Maintenance	1,211,997	1,233,421	1,394,482	1,797,706	1,925,000	1,825,000	1,875,000
Routine Capital	1,081,843	1,625,411	2,052,494	1,778,760	1,425,000	1,650,000	1,550,000
Other Expenditures	0	0	0	0	0	0	0
Transfer to RTA Development Fund	5,000,000	5,000,000	5,000,000	7,450,000	8,275,400	8,075,400	7,875,400
<b>Total Expenditures</b>	7,293,840	7,858,832	8,446,976	11,026,466	11,625,400	11,550,400	11,300,400
<b>Ending Balance</b>	3,451,793	2,899,226	1,374,346	362,887	153,323	370,723	362,678

ATTACHMENT G

# Bond Retirement Fund Balance Analysis

	2005	2006	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	1,430,880	1,510,792	1,764,973	1,724,210	1,541,456	1,582,320	1,697,327
<b>Revenue</b>							
Transfer from General Fund	14,073,000	14,700,000	15,456,127	14,718,950	17,327,062	19,258,558	19,142,911
Transfer from RTA Development Fund	370,000	860,314	510,386	2,113,000	700,000	700,000	700,000
Investment Income	176,606	298,954	271,752	88,263	97,456	125,000	125,000
Other Revenue	0	142,782	2,404	402,785	0	0	0
<b>Total Revenue</b>	14,619,606	16,002,050	16,240,669	17,322,998	18,124,518	20,083,558	19,967,911
<b>Total Resources</b>	16,050,486	17,512,842	18,005,642	19,047,208	19,665,974	21,665,878	21,665,238
<b>Expenditures</b>							
Debt Service							
Principal	7,687,196	8,801,619	9,361,533	10,219,525	10,275,037	11,641,013	12,114,746
Interest	6,819,538	6,946,250	6,919,899	7,286,227	7,788,617	8,307,538	7,833,215
Other Expenditures	32,960	0	0	0	20,000	20,000	20,000
<b>Total Expenditures</b>	14,539,694	15,747,869	16,281,432	17,505,752	18,083,654	19,968,551	19,967,961
<b>Ending Balance</b>	1,510,792	1,764,973	1,724,210	1,541,456	1,582,320	1,697,327	1,697,277

ATTACHMENT H

# Insurance Fund Balance Analysis

	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget	2010 Budget	2011 Budget
<b>Beginning Balance</b>	5,998,905	6,051,880	5,167,010	5,264,655	5,398,268	5,133,225	5,189,915
<b>Revenue</b>							
Investment Income	141,210	197,782	316,340	180,115	134,957	135,240	175,320
Transfer from General Fund	0	750,000	1,200,000	2,900,000	2,800,000	2,300,000	2,300,000
Other Revenue	1,740,737	0	0	0	0	0	0
<b>Total Revenue</b>	<b>1,881,947</b>	<b>947,782</b>	<b>1,516,340</b>	<b>3,080,115</b>	<b>2,934,957</b>	<b>2,435,240</b>	<b>2,475,320</b>
<b>Total Resources</b>	<b>7,880,852</b>	<b>6,999,662</b>	<b>6,683,350</b>	<b>8,344,770</b>	<b>8,333,225</b>	<b>7,568,465</b>	<b>7,665,235</b>
<b>Expenditures</b>							
Claims and Premium Outlay	1,828,972	1,832,652	1,418,695	2,946,502	3,200,000	2,378,550	2,402,336
<b>Total Expenditures</b>	<b>1,828,972</b>	<b>1,832,652</b>	<b>1,418,695</b>	<b>2,946,502</b>	<b>3,200,000</b>	<b>2,378,550</b>	<b>2,402,336</b>
<b>Ending Balance</b>	<b>6,051,880</b>	<b>5,167,010</b>	<b>5,264,655</b>	<b>5,398,268</b>	<b>5,133,225</b>	<b>5,189,915</b>	<b>5,262,899</b>



ATTACHMENT I

# Supplemental Pension Fund Balance Analysis

	2005	2006	2007	2008	2009	2010	2011
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	831,425	888,711	933,358	983,292	1,011,113	1,032,613	1,051,113
<b>Revenue</b>							
Investment Income	44,996	33,586	42,900	19,416	21,500	23,500	23,500
Transfer from General Fund	100,000	106,000	100,000	100,000	100,000	100,000	100,000
<b>Total Revenue</b>	144,996	139,586	142,900	119,416	121,500	123,500	123,500
<b>Total Resources</b>	976,421	1,028,297	1,076,258	1,102,708	1,132,613	1,156,113	1,174,613
<b>Expenditures</b>							
Benefit Payments	87,670	94,939	92,966	91,595	100,000	105,000	110,000
Other Expenditures	40	0	0	0	0	0	0
<b>Total Expenditures</b>	87,710	94,939	92,966	91,595	100,000	105,000	110,000
<b>Ending Balance</b>	888,711	933,358	983,292	1,011,113	1,032,613	1,051,113	1,064,613

ATTACHMENT J

Law Enforcement Fund Balance Analysis

	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Budget	2010 Budget	2011 Budget
<b>Beginning Balance</b>	292,653	217,680	204,509	204,126	189,599	205,099	222,599
<b>Revenue</b>							
Law Enforcement Revenue	400	53,389	99,046	14,400	10,000	11,000	12,000
Investment Income	8,087	9,424	11,784	4,962	5,500	6,500	6,500
Other Revenue	0	0	0	61,991			
<b>Total Revenue</b>	8,487	62,813	110,830	81,353	15,500	17,500	18,500
<b>Total Resources</b>	301,140	280,493	315,339	285,479	205,099	222,599	241,099
<b>Expenditures</b>							
Capital & Related Items	83,460	75,984	111,213	95,880	0	0	0
<b>Total Expenditures</b>	83,460	75,984	111,213	95,880	0	0	0
<b>Ending Balance</b>	217,680	204,509	204,126	189,599	205,099	222,599	241,099

Attachment K

2009 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

January 1, 2009

Grade	Minimum	Midpoint	Maximum
DGM99.X			
31.A	\$ 106,955	\$ 141,716	\$ 176,478
30.B	\$ 90,642	\$ 120,100	\$ 149,558
30.A	\$ 84,536	\$ 112,008	\$ 139,482
29.B	\$ 78,430	\$ 103,918	\$ 129,406
29.A	\$ 73,147	\$ 96,918	\$ 120,690
28.A	\$ 67,864	\$ 89,919	\$ 111,973
27.A	\$ 58,747	\$ 77,840	\$ 96,932
26.A	\$ 53,453	\$ 70,826	\$ 88,198
25.A	\$ 48,589	\$ 64,380	\$ 80,171
24.A	\$ 44,175	\$ 58,533	\$ 72,889
23.A	\$ 40,901	\$ 54,194	\$ 67,487
22.A	\$ 32,826	\$ 43,494	\$ 54,161
21.A	\$ 27,631	\$ 36,611	\$ 45,590
	\$ 20,890	\$ 27,680	\$ 34,468