

RESOLUTION NO. 2009-102

MAKING TEMPORARY APPROPRIATIONS FOR THE CURRENT  
EXPENSES AND OTHER EXPENDITURES OF THE GREATER CLEVELAND  
REGIONAL TRANSIT AUTHORITY FOR THE PERIOD OF JANUARY 1, 2010  
THROUGH MARCH 31, 2010

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, 2010, through March 31, 2010, are 25% of the amounts 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	12,759,165
Other Expenditures	<u>3,944,557</u>
	16,703,722

32 RAIL DISTRICT

Personnel Services	25,100,703
Other Expenditures	<u>8,401,777</u>
	33,502,480

34 TRANSIT POLICE

Personnel Services	10,439,766
Other Expenditures	<u>655,450</u>
	11,095,216

35 SERVICE MANAGEMENT

Personnel Services	4,595,112
Other Expenditures	<u>8,560,020</u>
	13,155,132

38 SERVICE QUALITY MANAGEMENT

Personnel Services	5,972,347
Other Expenditures	<u>20,000</u>
	5,992,347

39 FLEET MANAGEMENT

Personnel Services	12,835,545
Other Expenditures	<u>22,030,184</u>
	34,865,729

43	SATELLITES AND PASS THRU	
	Personnel Services	0
	Other Expenditures	<u>275,000</u>
		275,000
46	HAYDEN DISTRICT	
	Personnel Services	25,991,631
	Other Expenditures	<u>109,390</u>
		26,101,021
47	HARVARD DISTRICT	
	Personnel Services	27,159,184
	Other Expenditures	<u>125,490</u>
		27,284,674
49	TRISKETT DISTRICT	
	Personnel Services	21,588,605
	Other Expenditures	<u>213,640</u>
		21,802,245
	DIVISION TOTAL	\$190,777,566

#### FINANCE & ADMINISTRATION DIVISION

10	OFFICE OF BUSINESS DEVELOPMENT	
	Personnel Services	368,252
	Other Expenditures	<u>3,975</u>
		372,227
60	ACCOUNTING	
	Personnel Services	1,734,107
	Other Expenditures	<u>38,250</u>
		1,772,357
61	INFORMATION TECHNOLOGY	
	Personnel Services	2,055,025
	Other Expenditures	<u>1,959,964</u>
		4,014,989
62	SUPPORT SERVICES	
	Personnel Services	598,782
	Other Expenditures	<u>461,189</u>
		1,059,971
64	PROCUREMENT	
	Personnel Services	1,693,057
	Other Expenditures	<u>42,800</u>
		1,735,857

65	REVENUE	
	Personnel Services	1,618,131
	Other Expenditures	<u>998,350</u>
		2,616,481
	DIVISION TOTAL	\$11,571,882

ENGINEERING & PROJECT MANAGEMENT DIVISION

55	PROJECT SUPPORT	
	Personnel Services	633,855
	Other Expenditures	<u>6,300</u>
		640,155
57	PROGRAMMING & PLANNING	
	Personnel Services	437,494
	Other Expenditures	<u>320,926</u>
		758,420
80	ENGINEERING & PROJECT DEVELOPMENT	
	Personnel Services	1,352,172
	Other Expenditures	<u>17,475</u>
		1,369,647
	DIVISION TOTAL	\$2,768,222

LEGAL AFFAIRS DIVISION

15	SAFETY	
	Personnel Services	506,382
	Other Expenditures	<u>285,000</u>
		791,382
21	LEGAL	
	Personnel Services	1,388,363
	Other Expenditures	<u>238,500</u>
		1,626,863
22	RISK MANAGEMENT	
	Personnel Services	1,331,129
	Other Expenditures	<u>6,674,310</u>
		8,005,439
	DIVISION TOTAL	\$10,423,684

HUMAN RESOURCES DIVISION

## 14 HUMAN RESOURCES

Personnel Services	895,602
Other Expenditures	<u>167,450</u>
	1,063,052

## 18 LABOR &amp; EMPLOYEE RELATIONS

Personnel Services	839,340
Other Expenditures	<u>234,375</u>
	1,073,715

## 30 TRAINING &amp; EMPLOYEE DEVELOPMENT

Personnel Services	2,012,661
Other Expenditures	<u>159,750</u>
	2,172,411

DIVISION TOTAL \$4,309,178

EXECUTIVE DIVISION

## 12 EXECUTIVE

Personnel Services	1,786,167
Other Expenditures	<u>231,900</u>
	2,018,067

16 SECRETARY/TREASURER  
– BOARD OF TRUSTEES

Personnel Services	129,108
Other Expenditures	<u>213,900</u>
	343,008

## 19 INTERNAL AUDIT

Personnel Services	625,875
Other Expenditures	<u>40,000</u>
	665,875

## 53 MARKETING &amp; COMMUNICATIONS

Personnel Services	2,130,107
Other Expenditures	<u>1,056,500</u>
	3,186,607

## 67 OFFICE OF MANAGEMENT &amp; BUDGET

Personnel Services	972,589
Other Expenditures	<u>32,200</u>
	1,004,789

99 FUND TRANSFERS	
Personnel Services	0
Other Expenditures	<u>33,286,106</u>
	33,286,106
 DIVISION TOTAL	 40,504,452
 GRAND TOTAL	 \$260,354,983

**CAPITAL IMPROVEMENT FUNDS**

Construction and Acquisition of Transit Facilities and Equipment	\$ 72,069,350
Transfer to Bond Retirement Fund	<u>700,000</u>
	\$ 72,769,350

**BOND RETIREMENT FUND**

Debt Service - Principal	\$ 11,163,319
Debt Service - Interest	8,012,357
Other	<u>10,000</u>
	\$ 19,185,676

**INSURANCE FUND**

Claims & Premium Outlay	\$ 3,900,000
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**SUPPLEMENTAL PENSION FUND**

Benefit Payments	\$ 81,907
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**CUMULATED APPROPRIATIONS**

General Fund	\$ 260,354,983
Capital Improvement Funds	\$ 72,769,350
Bond Retirement Fund	\$ 19,185,676
Insurance Fund	\$ 3,900,000
Supplemental Pension Fund	\$ 81,907

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 1.

Section 5. That this resolution from time to time may be amended in order to appropriate additional monies that may be received in 2010.

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

Attachment 1: 2010 Management and Non-Bargaining Salary Structure

Adopted: December 15, 2009

  
\_\_\_\_\_  
President

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

## ATTACHMENT 1

## 2010 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

*0.0% Increase**January 1, 2010*

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



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

TITLE/DESCRIPTION:  APPROVING THE GCRTA 2010 BUDGET	Resolution No.: 2009-102
	Date: December 10, 2009
	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 2010 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 2010 begins January 1, 2010 and ends December 31, 2010. The process for developing the operating and capital budgets for FY 2010 began in July 2009, and involved extensive staff analysis and preparation, four meetings of the Board's Finance Committee on the 2010 Budget, and Public Hearings on December 1 and December 15, 2009. 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 2010.
- 3.0 **PROCUREMENT BACKGROUND:** Does not apply.
- 4.0 **DBE/AFFIRMATIVE ACTION BACKGROUND:** Does not apply.
- 5.0 **POLICY IMPACT:** The 2010 appropriation for Operating Expenditures totals \$227,068,877. This is a 5.3% decrease over the current estimate of 2009 expenditures. It includes \$169,550,255 for Personnel Services, providing salary, overtime, and fringe benefit resources needed to fund 2,477 positions. The authorized employment level for 2010 represents a decrease of 100 positions from the 2,577 positions in the original 2009 budget. The 2010 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 will be difficult. It anticipates the further reduction in overhead positions; the increase of fares by \$0.50 in February after the 50-cent fuel surcharge is eliminated in order to keep fares at the same level, and a significant reduction in service in April 2010. What is certain is that these service cuts, as well as the revision in fares, will be devastating to many of our customers and to the region.
- 6.0 **ECONOMIC IMPACT:** The proposed 2010 General Fund Appropriations Budget and Fund Transfers provide for spending \$260,354,983, on estimated resources of \$263,052,889, leaving a year-end balance of \$2,697,906 as an operating reserve.

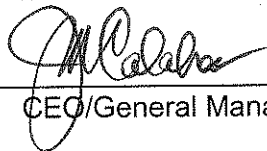
The 2010 Operating Budget includes the cost of wage and fringe benefit increases per the existing contracts for the FOP members but does not include any increase to the current ATU, management and non-bargaining salary structure as adopted by Resolution No. 2008-169 on December 18, 2008 and 2009-004 on January 13, 2009.



**Staff Summary And Comments**  
**Page 2**

- 7.0 The proposed FY 2010 General Fund Appropriations Budget provides for total transfers of \$33,286,106 to the Insurance Fund, Pension Fund, and Capital Improvement Fund. The proposed FY 2010 Capital Budget provides for the budget authority for the spending of \$72,069,350 for capital improvement projects and purchases and for the transfer of \$700,000 to the Bond Retirement Fund.
- 8.0 ALTERNATIVES: Modify the proposed 2010 Budget by adding or subtracting expenditures or revenues for specific activities, positions, or programs.
- 9.0 RECOMMENDATION: The proposed 2010 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 2010 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 2010 – 2014 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

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

# General Fund Balance Analysis

Assumptions:

Passenger Fare Annual Growth =	3.3%	7.1%	10.8%	8.9%	6.2%	2.0%	2.0%
Sales Tax Annual Growth =	-0.2%	1.8%	1.1%	-10.6%	1.4%	2.0%	2.0%
Operating Expenses Growth =	3.2%	3.2%	2.7%	-0.1%	-5.3%	1.8%	1.0%
Capital Contribution =	21,840,207	22,281,814	24,819,832	28,477,898	29,486,106	29,995,626	31,577,213
	13.0%	13.0%	14.3%	18.4%	18.8%	18.7%	19.3%

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Budget	2011 Budget	2012 Budget
<b>Beginning Balance</b>	<b>16,090,633</b>	<b>15,762,335</b>	<b>14,047,468</b>	<b>8,401,085</b>	<b>879,735</b>	<b>2,697,906</b>	<b>-5,982,003</b>
<b>Revenue</b>							
Passenger Fares	40,587,880	43,467,204	48,173,971	52,472,945	55,717,249	56,831,594	57,968,226
Advertising & Concessions	1,404,936	1,217,959	1,591,538	1,132,500	1,109,375	1,100,000	1,100,000
Sales & Use Tax	168,615,372	171,661,508	173,568,817	155,088,000	157,259,232	160,404,417	163,612,505
Operating Assistance - ARRA Federal Grants	0	0	0	3,456,599	0	0	0
CMAQ Reimbursement for the Healthline	0	0	0	2,901,000	6,200,000	0	0
Operating Assistance - Paratransit Operations	0	0	0	0	3,075,000	0	0
Ohio Elderly Fare Assistance	2,999,495	2,246,309	0	2,756,759	840,000	924,000	1,016,400
State Funding Fuel Initiative	0	0	0	8,200,000	800,000	0	0
Operating Assistance - Trolley Operations	0	0	0	783,000	783,000	0	0
Access to Jobs Program	890,152	572,647	976,432	1,539,889	1,863,358	1,200,000	1,200,000
Investment Income	862,701	870,024	825,633	298,000	306,940	322,287	338,401
Other Revenue	2,672,865	1,193,213	1,391,890	1,200,000	1,000,000	1,200,000	1,320,000
Reimbursed Expenditures	30,636,402	34,201,180	35,597,279	37,100,000	33,039,000	33,369,390	33,703,084
Weekly Shopper Service	0	0	0	0	180,000	0	0
<b>Total Revenue</b>	<b>248,669,803</b>	<b>255,430,044</b>	<b>262,125,560</b>	<b>266,928,692</b>	<b>262,173,154</b>	<b>255,351,687</b>	<b>260,258,616</b>
<b>Total Resources</b>	<b>264,760,436</b>	<b>271,192,379</b>	<b>276,173,028</b>	<b>275,329,777</b>	<b>263,052,889</b>	<b>258,049,594</b>	<b>254,276,613</b>
<b>Operating Expenditures</b>							
Personnel Services	168,973,550	173,796,848	173,016,961	175,970,546	169,550,255	171,245,757	172,958,215
Diesel Fuel	12,552,157	12,112,507	19,272,336	16,670,000	9,390,480	11,330,790	11,330,790
Other Expenditures	44,776,187	47,653,742	47,662,814	47,031,599	48,128,142	48,609,424	49,095,518
<b>Total Operating Expenditures</b>	<b>226,301,894</b>	<b>233,563,097</b>	<b>239,952,111</b>	<b>239,672,145</b>	<b>227,068,877</b>	<b>231,185,971</b>	<b>233,384,523</b>
<b>Transfer to the Insurance Fund</b>	<b>750,000</b>	<b>1,200,000</b>	<b>2,900,000</b>	<b>6,200,000</b>	<b>3,700,000</b>	<b>2,750,000</b>	<b>2,800,000</b>
<b>Transfer to the Pension Fund</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>100,000</b>
<b>Transfers to Capital</b>							
Bond Retirement Fund	14,700,000	15,456,127	14,718,950	17,137,062	18,500,639	19,027,476	20,617,643
Capital Improvement Fund	7,140,207	6,825,687	10,100,882	11,340,836	10,985,467	10,968,149	10,959,571
<b>Total Transfers to Capital</b>	<b>21,840,207</b>	<b>22,281,814</b>	<b>24,819,832</b>	<b>28,477,898</b>	<b>29,486,106</b>	<b>29,995,626</b>	<b>31,577,213</b>
<b>Total Expenditures</b>	<b>248,998,101</b>	<b>257,144,911</b>	<b>267,771,943</b>	<b>274,450,043</b>	<b>260,354,983</b>	<b>264,031,597</b>	<b>267,861,736</b>
<b>Available Ending Balance</b>	<b>15,762,335</b>	<b>14,047,468</b>	<b>8,401,085</b>	<b>879,735</b>	<b>2,697,906</b>	<b>-5,982,003</b>	<b>-13,585,123</b>

## 2010 Proposed Budget Financial Indicators

	2007 Actual	2008 Actual	2009 Estimate	2010 Budget	2011 Budget	2012 Budget
<b>REVENUES</b>						
Operating Ratio	19.9%	21.5%	22.9%	25.6%	25.9%	20.7%
Fare Subsidy (Net Cost) Per Passenger	\$3.23	\$3.23	\$3.15	\$3.20	\$3.21	\$3.79
Average Fare	\$0.76	\$0.83	\$0.91	\$1.06	\$1.08	\$0.95
<b>EXPENDITURES</b>						
Operating Reserve (Months)	0.7	0.4	0.0	0.1	-0.7	-1.5
Overhead Cost vs. Total Cost	12.1%	12.2%	12.6%	14.2%	14.4%	14.4%
Cost/Hour of Service	\$100.21	\$105.47	\$107.27	\$104.70	\$107.66	\$121.37
Growth per Year	1.9%	5.3%	1.7%	-2.4%	2.8%	12.7%
<b>DEBT STRUCTURES</b>						
Debt Service Coverage	1.81	1.32	1.00	1.10	0.67	0.33
<b>CAPITAL OUTLAY</b>						
Sales Tax Contribution to Capital	13.0%	14.3%	18.4%	18.8%	18.7%	19.3%
Capital Maintenance to Expansion	84.1%	89.3%	95.6%	99.0%	79.5%	88.4%

**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 & Capital Improvement + Bond Retirement Transfers) / Sales & Use Tax Revenue  
 Capital Maintenance to Expansion = Capital Maintenance Outlay / Total Capital Outlay

ATTACHMENT C  
**STAFFING LEVEL COMPARISONS**  
 Authorized Staffing Level by Division

	2008	2009	2010	Variance 2010 - 2009
<b>OPERATIONS</b>				
PARATRANSIT DISTRICT	175	182	182	0
RAIL DISTRICT	415	385	384	(1)
TRANSIT POLICE	151	153	148	(5)
SERVICE MANAGEMENT	126	65	64	(1)
SERVICE QUALITY MANAGEMENT	0	67	67	0
FLEET MANAGEMENT	182	177	174	(3)
HAYDEN DISTRICT	425	417	411	(6)
HARVARD DISTRICT	458	447	441	(6)
TRISKETT DISTRICT	462	412	335	(77)
<b>TOTALS</b>	<b>2,394</b>	<b>2,305</b>	<b>2,206</b>	<b>(99)</b>
<b>FINANCE &amp; ADMINISTRATION</b>				
OFFICE OF BUSINESS DEVELOPMENT	5	5	4	(1)
ACCOUNTING	23	22	22	0
INFORMATION SYSTEMS	24	23	23	0
SUPPORT SERVICES	10	8	8	0
PROCUREMENT	22	20	18	(2)
REVENUE	25	20	20	0
<b>TOTALS</b>	<b>109</b>	<b>98</b>	<b>95</b>	<b>(3)</b>
<b>ENGINEERING &amp; PROJECT MANAGEMENT</b>				
EUCLID CORRIDOR TRANSPORTATION PROJECT	11	2	0	(2)
PROJECT SUPPORT	0	0	7	7
PROGRAMMING & PLANNING	6	6	4	(2)
ENGINEERING & PROJECT DEVELOPMENT	18	16	13	(3)
<b>TOTALS</b>	<b>35</b>	<b>24</b>	<b>24</b>	<b>0</b>
<b>LEGAL AFFAIRS</b>				
SAFETY	6	6	6	0
LEGAL	15	15	15	0
RISK MANAGEMENT	19	18	17	(1)
<b>TOTALS</b>	<b>40</b>	<b>39</b>	<b>38</b>	<b>(1)</b>
<b>HUMAN RESOURCES</b>				
HUMAN RESOURCES	10	13	15	2
LABOR & EMPLOYEE RELATIONS	6	5	6	1
TRAINING & EMPLOYEE DEVELOPMENT	25	23	24	1
<b>TOTALS</b>	<b>41</b>	<b>41</b>	<b>45</b>	<b>4</b>
<b>EXECUTIVE</b>				
EXECUTIVE	13	13	12	(1)
SECRETARY/TREASURER - BOARD OF TRUSTEES	11	11	11	0
INTERNAL AUDIT	7	7	7	0
MARKETING & COMMUNICATIONS	33	30	29	(1)
OFFICE OF MANAGEMENT & BUDGET	10	9	10	1
<b>TOTALS</b>	<b>74</b>	<b>70</b>	<b>69</b>	<b>(1)</b>
<b>GRAND TOTAL</b>	<b>2,693</b>	<b>2,577</b>	<b>2,477</b>	<b>(100)</b>

ATTACHMENT D

2010-2014 CAPITAL IMPROVEMENT PLAN

PROJECT CATEGORY	2010	2011	2012	2013	2014	TOTAL
Bus Garages	\$0	\$0	\$0	\$0	\$0	\$0
Buses	\$0	\$95,000	\$10,210,000	\$21,350,000	\$26,160,000	\$57,815,000
Bus Rapid Transit	\$0	\$0	\$0	\$0	\$0	\$0
Equipment & Vehicles	\$2,067,500	\$657,500	\$780,000	\$912,000	\$830,000	\$5,247,000
Facilities Improvements	\$5,807,000	\$5,450,500	\$1,735,000	\$4,868,500	\$3,675,000	\$21,536,000
Other Projects	\$36,257,850	\$31,044,200	\$31,049,700	\$30,935,650	\$30,940,000	\$160,227,400
Rail Projects	\$27,445,000	\$39,298,250	\$19,437,130	\$39,668,130	\$29,621,000	\$155,469,510
Transit Centers	\$492,000	\$17,195,000	\$5,380,000	\$12,585,000	\$410,000	\$36,062,000
<b>TOTALS</b>	<b>\$72,069,350</b>	<b>\$93,740,450</b>	<b>\$68,591,830</b>	<b>\$110,319,280</b>	<b>\$91,636,000</b>	<b>\$436,356,910</b>

ATTACHMENT E

RTA Development Fund Balance Analysis

	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	9,366,610	18,784,966	22,837,466	33,485,254	27,333,064	48,533,558	39,676,349
<b>Revenue</b>							
General Obligation Debt Proceeds	25,003,289	0	35,472,559	0	20,000,000	0	0
Transfer from RTA Capital Fund	5,000,000	5,000,000	7,600,882	8,675,400	8,575,400	8,475,400	8,475,400
Investment Income	1,112,118	844,393	1,672,096	225,804	325,000	375,000	375,000
Federal Capital Grants	71,849,886	74,319,702	86,109,609	61,720,952	53,307,171	45,901,244	48,176,409
ARRA Federal Capital Grants	0	0	0	9,408,748	29,254,963	7,084,988	0
State Capital Grants	6,011,798	8,532,391	9,370,685	5,782,396	968,147	968,147	960,000
Capital Lease	0	25,000,000	0	0	0	0	0
Other Revenue	500,000	2,810,906	1,837,731	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Revenue</b>	<b>109,477,091</b>	<b>116,507,392</b>	<b>142,063,562</b>	<b>86,813,300</b>	<b>113,430,681</b>	<b>63,804,779</b>	<b>58,986,809</b>
<b>Total Resources</b>	<b>118,843,701</b>	<b>135,292,358</b>	<b>164,901,028</b>	<b>120,298,554</b>	<b>140,763,745</b>	<b>112,338,337</b>	<b>98,663,158</b>
<b>Expenditures</b>							
Capital Outlay	99,198,421	109,944,506	128,830,215	92,265,490	91,530,187	72,211,988	69,122,000
Other Expenditures	0	2,000,000	472,559	0	0	0	0
Transfer to Bond Retirement Fund	860,314	510,386	2,113,000	700,000	700,000	450,000	450,000
Transfer to Insurance Fund	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>100,058,735</b>	<b>112,454,892</b>	<b>131,415,774</b>	<b>92,965,490</b>	<b>92,230,187</b>	<b>72,661,988</b>	<b>69,572,000</b>
<b>Ending Balance</b>	<b>18,784,966</b>	<b>22,837,466</b>	<b>33,485,254</b>	<b>27,333,064</b>	<b>48,533,558</b>	<b>39,676,349</b>	<b>29,091,158</b>

ATTACHMENT F

**RTA Capital Fund Balance Analysis**

	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	3,451,793	2,899,226	1,374,346	305,264	311,305	272,872	265,621
<b>Revenue</b>							
Transfer from General Fund	7,140,207	6,825,687	10,100,882	11,340,836	10,985,467	10,968,149	10,959,571
Investment Income	166,058	96,409	65,557	305	1,500	50,000	50,000
Other Revenue	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>7,306,265</b>	<b>6,922,096</b>	<b>10,166,439</b>	<b>11,341,141</b>	<b>10,986,967</b>	<b>11,018,149</b>	<b>11,009,571</b>
<b>Total Resources</b>	<b>10,758,058</b>	<b>9,821,322</b>	<b>11,540,785</b>	<b>11,646,405</b>	<b>11,298,272</b>	<b>11,291,021</b>	<b>11,275,192</b>
<b>Expenditures</b>							
Asset Maintenance	1,233,421	1,394,482	1,630,502	1,407,600	1,400,000	1,450,000	1,450,000
Routine Capital	1,625,411	2,052,494	2,004,137	1,252,100	1,050,000	1,100,000	1,100,000
Other Expenditures	0	0	0	0	0	0	0
Transfer to RTA Development Fund	5,000,000	5,000,000	7,600,882	8,675,400	8,575,400	8,475,400	8,475,400
<b>Total Expenditures</b>	<b>7,858,832</b>	<b>8,446,976</b>	<b>11,235,521</b>	<b>11,335,100</b>	<b>11,025,400</b>	<b>11,025,400</b>	<b>11,025,400</b>
<b>Ending Balance</b>	<b>2,899,226</b>	<b>1,374,346</b>	<b>305,264</b>	<b>311,305</b>	<b>272,872</b>	<b>265,621</b>	<b>249,792</b>

ATTACHMENT G

**Bond Retirement Fund Balance Analysis**

	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	1,510,792	1,764,973	1,727,210	1,698,884	1,508,010	1,597,973	1,629,265
<b>Revenue</b>							
Transfer from General Fund	14,700,000	15,456,127	14,718,950	17,137,062	18,500,639	19,027,476	20,617,643
Transfer from RTA Development Fund	860,314	510,386	2,113,000	700,000	700,000	450,000	450,000
Investment Income	298,954	271,752	316,200	15,041	75,000	125,000	125,000
Other Revenue	142,782	2,404	326,277	0	0	0	0
<b>Total Revenue</b>	<b>16,002,050</b>	<b>16,240,669</b>	<b>17,474,427</b>	<b>17,852,103</b>	<b>19,275,639</b>	<b>19,602,476</b>	<b>21,192,643</b>
<b>Total Resources</b>	<b>17,512,842</b>	<b>18,005,642</b>	<b>19,201,637</b>	<b>19,550,987</b>	<b>20,783,649</b>	<b>21,200,450</b>	<b>22,821,908</b>
<b>Expenditures</b>							
Debt Service							
Principal	8,801,619	9,358,533	10,216,526	10,288,912	11,163,319	11,726,148	13,669,909
Interest	6,946,250	6,919,899	7,286,227	7,754,065	8,012,357	7,825,037	7,378,006
Other Expenditures	0	0	0	0	10,000	20,000	20,000
<b>Total Expenditures</b>	<b>15,747,869</b>	<b>16,278,432</b>	<b>17,502,753</b>	<b>18,042,977</b>	<b>19,185,676</b>	<b>19,571,185</b>	<b>21,067,915</b>
<b>Ending Balance</b>	<b>1,764,973</b>	<b>1,727,210</b>	<b>1,698,884</b>	<b>1,508,010</b>	<b>1,597,973</b>	<b>1,629,265</b>	<b>1,753,993</b>



## Insurance Fund Balance Analysis

	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Budget	2011 Budget	2012 Budget
<b>Beginning Balance</b>	6,051,880	5,167,010	5,264,655	5,432,199	5,073,264	5,023,267	5,008,507
<b>Revenue</b>							
Investment Income	197,782	316,340	167,544	133,236	150,000	135,240	175,320
Transfer from General Fund	750,000	1,200,000	2,900,000	6,200,000	3,700,000	2,750,000	2,800,000
Other Revenue	0	0	0	0	3	0	0
<b>Total Revenue</b>	<b>947,782</b>	<b>1,516,340</b>	<b>3,067,544</b>	<b>6,333,236</b>	<b>3,850,003</b>	<b>2,885,240</b>	<b>2,975,320</b>
<b>Total Resources</b>	<b>6,999,662</b>	<b>6,683,350</b>	<b>8,332,199</b>	<b>11,765,435</b>	<b>8,923,267</b>	<b>7,908,507</b>	<b>7,983,827</b>
<b>Expenditures</b>							
Claims and Premium Outlay	1,832,652	1,418,695	2,900,000	6,692,171	3,900,000	2,900,000	2,929,000
Other Expenditures	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,832,652</b>	<b>1,418,695</b>	<b>2,900,000</b>	<b>6,692,171</b>	<b>3,900,000</b>	<b>2,900,000</b>	<b>2,929,000</b>
<b>Ending Balance</b>	<b>5,167,010</b>	<b>5,264,655</b>	<b>5,432,199</b>	<b>5,073,264</b>	<b>5,023,267</b>	<b>5,008,507</b>	<b>5,054,827</b>

ATTACHMENT I

Supplemental Pension Fund Balance Analysis

	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	888,711	933,358	983,292	1,036,017	1,084,006	1,133,099	1,180,099
<b>Revenue</b>							
Investment Income	33,586	42,900	34,609	32,301	31,000	31,000	31,000
Transfer from General Fund	106,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total Revenue</b>	139,586	142,900	134,609	132,301	131,000	131,000	131,000
<b>Total Resources</b>	1,028,297	1,076,258	1,117,901	1,168,318	1,215,006	1,264,099	1,311,099
<b>Expenditures</b>							
Benefit Payments	94,939	92,966	81,884	84,312	81,907	84,000	84,000
Other Expenditures	0	0	0	0	0	0	0
<b>Total Expenditures</b>	94,939	92,966	81,884	84,312	81,907	84,000	84,000
<b>Ending Balance</b>	933,358	983,292	1,036,017	1,084,006	1,133,099	1,180,099	1,227,099

ATTACHMENT J

Law Enforcement Fund Balance Analysis

	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	217,680	204,509	204,126	172,193	152,772	168,372	179,972
<b>Revenue</b>							
Law Enforcement Revenue	53,389	99,046	14,400	11,280	15,000	11,000	12,000
Investment Income	9,424	11,784	4,505	491	600	600	600
Other Revenue	0	0	61,991	28,724	0	0	0
<b>Total Revenue</b>	<b>62,813</b>	<b>110,830</b>	<b>80,896</b>	<b>40,495</b>	<b>15,600</b>	<b>11,600</b>	<b>12,600</b>
<b>Total Resources</b>	<b>280,493</b>	<b>315,339</b>	<b>285,022</b>	<b>212,688</b>	<b>168,372</b>	<b>179,972</b>	<b>192,572</b>
<b>Expenditures</b>							
Capital & Related Items	75,984	111,213	112,829	59,916	0	0	0
<b>Total Expenditures</b>	<b>75,984</b>	<b>111,213</b>	<b>112,829</b>	<b>59,916</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>204,509</b>	<b>204,126</b>	<b>172,193</b>	<b>152,772</b>	<b>168,372</b>	<b>179,972</b>	<b>192,572</b>