

RESOLUTION NO. 2010-12

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

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, 2010 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 Finance Committee hearings and held public hearings on December 1, 2009 and December 15, 2009. The Board elected to authorize appropriations for only the first quarter of 2010 in Resolution No. 2009-102. The budget has been revised and was presented and discussed on February 9, 2010 and February 16, 2010. A public hearing was held on February 16, 2010. Public notice for this public hearing was published in the Plain Dealer on February 1, 2010. Passage of this resolution supersedes and replaces Resolution No. 2009-102.

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, 2010, through December 31, 2010, 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	12,759,165
Other Expenditures	<u>3,944,557</u>
	16,703,722

32 RAIL DISTRICT

Personnel Services	25,100,703
Other Expenditures	<u>7,274,777</u>
	32,375,480

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	\$189,650,566

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 & EMPLOYEE RELATIONS	
Personnel Services	839,340
Other Expenditures	<u>234,375</u>
	1,073,715
30 TRAINING & 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 & COMMUNICATIONS	
	Personnel Services	2,130,107
	Other Expenditures	<u>1,056,500</u>
		3,186,607
67	OFFICE OF MANAGEMENT & BUDGET	
	Personnel Services	972,589
	Other Expenditures	<u>32,200</u>
		1,004,789
99	FUND TRANSFERS	
	Personnel Services	0
	Other Expenditures	<u>41,280,956</u>
		41,280,956
	DIVISION TOTAL	48,499,302
	GRAND TOTAL	\$267,222,833

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	\$ 11,439,987
Debt Service - Interest	8,066,032
Other	<u>10,000</u>
	\$ 19,516,019

INSURANCE FUND

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

Benefit Payments \$ 81,907

CUMULATED APPROPRIATIONS

General Fund \$ 267,222,833
Capital Improvement Funds \$ 72,769,350
Bond Retirement Fund \$ 19,516,019
Insurance Fund \$ 3,900,000
Supplemental Pension Fund \$ 81,907

Section 2. That these appropriations supersede and replace Resolution No. 2009-102.

Section 3. 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 4. 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 5. That this resolution includes the Greater Cleveland Regional Transit Authority's Management and Non-Bargaining Salary Structure, as set forth in Attachment 1.

Section 6. That this resolution from time to time may be amended in order to appropriate additional monies that may be received in 2010.

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

Attachment 1: 2010 Management and Non-Bargaining Salary Structure

Adopted: February 16, 2010



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.: 2010-12
	Date: February 11, 2010
	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 the Insurance Fund; 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 Board of Trustees elected to authorize only 25% of that budget by passing Resolution No. 2009-102. The Transmittal Letter has been appropriately revised. 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. That plan was discussed with the Finance Committee on February 9, 2010 and will be discussed by the Finance Committee on February 16, 2010 and during a public hearing on February 16, 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 \$225,941,877. 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 base fares by \$0.50 in April 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 \$267,222,833 on estimated resources of \$269,494,156 leaving a year-end balance of \$2,271,323 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, or the management and non-bargaining salary structure.

- 7.0 The proposed FY 2010 General Fund Appropriations Budget provides for total transfers of \$41,280,956 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 \$72,769,350 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.



CEO/General Manager/Secretary-Treasurer

ATTACHMENT A General Fund Balance Analysis

Assumptions:

Passenger Fare Annual Growth =	3.3%	7.1%	10.8%	3.3%	5.1%	2.0%	2.0%
Sales Tax Annual Growth =	-0.2%	1.8%	1.1%	-10.9%	1.2%	1.2%	1.2%
Operating Expenses Growth =	3.2%	3.2%	2.7%	-0.6%	-5.3%	1.8%	1.0%
Capital Contribution =	21,840,207	22,281,814	24,819,832	27,877,062	29,410,956	29,605,569	31,082,364
	13.0%	13.0%	14.3%	18.0%	18.8%	18.7%	19.4%

	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Budget	Budget	Budget
Beginning Balance	16,090,633	15,762,335	14,047,468	8,401,085	2,880,103	2,271,323	-10,886,906
Revenue							
Passenger Fares	40,587,880	43,467,204	48,173,971	49,757,083	52,315,718	53,362,033	54,429,273
Advertising & Concessions	1,404,936	1,217,959	1,591,538	1,197,713	1,109,375	1,100,000	1,100,000
Sales & Use Tax	168,615,372	171,661,508	173,568,817	154,586,220	156,441,255	158,318,550	160,218,372
Operating Assistance - ARRA Federal Grants	0	0	0	0	3,456,000	0	0
Short Term Notes	0	0	0	8,000,000	0	0	0
CMAQ Reimbursement for the Healthline	0	0	0	1,930,603	6,200,000	0	0
Operating Assistance - Paratransit Operations	0	0	0	0	3,456,000	0	0
Ohio Elderly Fare Assistance	2,999,495	2,246,309	0	2,756,762	840,000	924,000	1,016,400
State Funding Fuel Initiative	0	0	0	7,875,683	1,165,200	0	0
Operating Assistance - Trolley Operations	0	0	0	0	783,000	0	0
Access to Jobs Program	890,152	572,647	976,432	2,697,111	1,863,358	1,200,000	1,200,000
Investment Income	862,701	870,024	825,633	198,200	204,146	214,353	225,071
Other Revenue	2,672,865	1,193,213	1,391,890	2,053,241	1,200,000	1,200,000	1,320,000
Reimbursed Expenditures	30,636,402	34,201,180	35,597,279	33,461,105	37,400,000	33,461,105	33,795,716
Weekly Shopper Service	0	0	0	0	180,000	0	0
Total Revenue	248,669,803	255,430,044	262,125,560	264,513,721	266,614,052	249,780,041	253,304,833
Total Resources	264,760,436	271,192,379	276,173,028	272,914,806	269,494,156	252,051,364	242,417,927
Operating Expenditures							
Personnel Services	168,973,550	173,796,848	173,016,961	176,631,322	169,550,255	171,245,757	172,958,215
Diesel Fuel	12,552,157	12,112,507	19,272,336	17,357,364	9,390,480	11,330,790	11,330,790
Other Expenditures	44,776,187	47,653,742	47,662,814	44,548,954	47,001,142	47,471,154	47,945,865
Total Operating Expenditures	226,301,894	233,563,097	239,952,111	238,537,641	225,941,877	230,047,701	232,234,870
Short Term Notes Payment	0	0	0	0	8,070,000	0	0
Transfer to the Insurance Fund	750,000	1,200,000	2,900,000	3,520,000	3,700,000	3,185,000	2,800,000
Transfer to the Pension Fund	106,000	100,000	100,000	100,000	100,000	100,000	100,000
Transfers to Capital							
Bond Retirement Fund	14,700,000	15,456,127	14,753,950	17,327,062	18,428,168	18,927,476	20,617,643
Capital Improvement Fund	7,140,207	6,825,687	10,065,882	10,550,000	10,982,788	10,678,092	10,464,721
Total Transfers to Capital	21,840,207	22,281,814	24,819,832	27,877,062	29,410,956	29,605,569	31,082,364
Total Expenditures	248,998,101	257,144,911	267,771,943	270,034,703	267,222,833	262,938,270	266,217,234
Available Ending Balance	15,762,335	14,047,468	8,401,085	2,880,103	2,271,323	-10,886,906	-23,799,308

ATTACHMENT B

2010 Proposed Budget
Financial Indicators

	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Budget	2012 Budget
REVENUES						
Operating Ratio	19.9%	21.5%	21.8%	24.1%	24.4%	20.7%
Fare Subsidy (Net Cost) Per Passenger	\$3.23	\$3.23	\$3.70	\$3.34	\$3.36	\$3.99
Average Fare	\$0.76	\$0.83	\$1.00	\$1.03	\$1.05	\$1.00
EXPENDITURES						
Operating Reserve (Months)	0.7	0.4	0.1	0.1	-1.2	-2.0
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	\$115.04	\$109.07	\$112.16	\$127.08
Growth per Year	1.9%	5.3%	9.1%	-5.2%	2.8%	13.3%
DEBT STRUCTURES						
Debt Service Coverage	1.81	1.32	1.14	1.06	0.41	-0.15
CAPITAL OUTLAY						
Sales Tax Contribution to Capital	13.0%	14.3%	18.0%	18.8%	18.7%	19.4%
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

**DIVISION EMPLOYMENT LEVEL ANALYSIS
AUTHORIZED STAFFING LEVEL**

DIVISION	2009 Authorized Positions	2010 Authorized Positions	Variance 2010 - 2009
Operations	2,305	2,206	(99)
Finance & Administration	98	95	(3)
Engineering & Project Management	24	24	0
Legal Affairs	39	38	(1)
Human Resources	41	45	4
Executive	70	69	(1)
Total	2,577	2,477	(100)

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
TOTALS	\$72,069,350	\$93,740,450	\$68,591,830	\$110,319,280	\$91,636,000	\$436,356,910

ATTACHMENT E
RTA Development Fund Balance Analysis

	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Budget	Budget	Budget
Beginning Balance	9,366,610	18,784,966	22,837,466	33,485,254	30,508,300	50,263,847	41,061,638
Revenue							
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	8,346,054	8,475,400	8,225,400	8,175,400
Investment Income	1,112,118	844,393	1,672,096	271,990	325,000	375,000	375,000
Federal Capital Grants	71,849,886	74,319,702	86,109,609	65,807,459	59,227,000	45,901,244	48,176,409
ARRA Federal Capital Grants	0	0	0	7,840,623	30,823,088	7,084,988	0
State Capital Grants	6,011,798	8,532,391	9,370,685	9,162,154	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	0	1,000,000	1,000,000	1,000,000
Total Revenue	109,477,091	116,507,392	142,063,562	91,428,280	120,818,635	63,554,779	58,686,809
Total Resources	118,843,701	135,292,358	164,901,028	124,913,534	151,326,935	113,818,626	99,748,447
Expenditures							
Capital Outlay	99,198,421	109,944,506	128,830,215	93,705,234	100,363,088	72,306,988	71,037,000
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
Total Expenditures	100,058,735	112,454,892	131,415,774	94,405,234	101,063,088	72,756,988	71,487,000
Ending Balance	18,784,966	22,837,466	33,485,254	30,508,300	50,263,847	41,061,638	28,261,447

ATTACHMENT F

RTA Capital Fund Balance Analysis

	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Budget	Budget	Budget
Beginning Balance	3,451,793	2,899,226	1,374,346	270,264	197,782	256,671	259,363
Revenue							
Transfer from General Fund	7,140,207	6,825,687	10,065,882	10,550,000	10,982,788	10,678,092	10,464,721
Investment Income	166,058	96,409	65,557	370	1,500	50,000	50,000
Other Revenue	0	0	0	0	0	0	0
Total Revenue	7,306,265	6,922,096	10,131,439	10,550,370	10,984,288	10,728,092	10,514,721
Total Resources	10,758,058	9,821,322	11,505,785	10,820,634	11,182,071	10,984,763	10,774,084
Expenditures							
Asset Maintenance	1,233,421	1,394,482	1,630,502	1,197,531	1,400,000	1,400,000	1,450,000
Routine Capital	1,625,411	2,052,494	2,004,137	1,079,267	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	8,346,054	8,475,400	8,225,400	8,175,400
Total Expenditures	7,858,832	8,446,976	11,235,521	10,622,852	10,925,400	10,725,400	10,725,400
Ending Balance	2,899,226	1,374,346	270,264	197,782	256,671	259,363	48,684

ATTACHMENT G

Bond Retirement Fund Balance Analysis

	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Budget	Budget	Budget
Beginning Balance	1,510,792	1,764,973	1,727,210	1,733,884	2,084,582	1,771,731	1,703,022
Revenue							
Transfer from General Fund	14,700,000	15,456,127	14,753,950	17,327,062	18,428,168	18,927,476	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	36,270	75,000	125,000	125,000
Other Revenue	142,782	2,404	326,277	0	0	0	0
Total Revenue	16,002,050	16,240,669	17,509,427	18,063,332	19,203,168	19,502,476	21,192,643
Total Resources	17,512,842	18,005,642	19,236,637	19,797,216	21,287,750	21,274,207	22,895,665
Expenditures							
Debt Service							
Principal	8,801,619	9,358,533	10,216,526	10,012,244	11,439,987	11,726,148	13,669,909
Interest	6,946,250	6,919,899	7,286,227	7,700,390	8,066,032	7,825,037	7,378,006
Other Expenditures	0	0	0	0	10,000	20,000	20,000
Total Expenditures	15,747,869	16,278,432	17,502,753	17,712,634	19,516,019	19,571,185	21,067,915
Ending Balance	1,764,973	1,727,210	1,733,884	2,084,582	1,771,731	1,703,022	1,827,750

ATTACHMENT H

Insurance Fund Balance Analysis

	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Budget	Budget	Budget
Beginning Balance	6,031,880	5,167,010	5,264,655	5,432,199	4,634,855	4,584,858	5,005,098
Revenue							
Investment Income	197,782	316,340	167,544	75,515	150,000	135,240	175,320
Transfer from General Fund	750,000	1,200,000	2,900,000	3,520,000	3,700,000	3,185,000	2,800,000
Other Revenue	0	0	0	0	3	0	0
Total Revenue	947,782	1,516,340	3,067,544	3,595,515	3,850,003	3,320,240	2,975,320
Total Resources	6,999,662	6,683,350	8,332,199	9,027,714	8,484,858	7,905,098	7,980,418
Expenditures							
Claims and Premium Outlay	1,832,652	1,418,695	2,900,000	4,392,859	3,900,000	2,900,000	2,929,000
Other Expenditures	0	0	0	0	0	0	0
Total Expenditures	1,832,652	1,418,695	2,900,000	4,392,859	3,900,000	2,900,000	2,929,000
Ending Balance	5,167,010	5,264,655	5,432,199	4,634,855	4,584,858	5,005,098	5,051,418

ATTACHMENT I

Supplemental Pension Fund Balance Analysis

	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Budget	Budget	Budget
Beginning Balance	888,711	933,358	983,292	1,036,017	1,083,091	1,132,184	1,179,184
Revenue							
Investment Income	33,586	42,900	34,609	28,441	31,000	31,000	31,000
Transfer from General Fund	106,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Revenue	139,586	142,900	134,609	128,441	131,000	131,000	131,000
Total Resources	1,028,297	1,076,258	1,117,901	1,164,458	1,214,091	1,263,184	1,310,184
Expenditures							
Benefit Payments	94,939	92,966	81,884	81,366	81,907	84,000	84,000
Other Expenditures	0	0	0	0	0	0	0
Total Expenditures	94,939	92,966	81,884	81,366	81,907	84,000	84,000
Ending Balance	933,358	983,292	1,036,017	1,083,091	1,132,184	1,179,184	1,226,184

ATTACHMENT J

Law Enforcement Fund Balance Analysis

	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Actual	Budget	Budget	Budget
Beginning Balance	217,680	204,509	204,126	172,193	152,517	168,117	179,717
Revenue							
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	425	600	600	600
Other Revenue	0	0	61,991	28,937	0	0	0
Total Revenue	62,813	110,830	80,896	40,642	15,600	11,600	12,600
Total Resources	280,493	315,339	285,022	212,835	168,117	179,717	192,317
Expenditures							
Capital & Related Items	75,984	111,213	112,829	60,318	0	0	0
Total Expenditures	75,984	111,213	112,829	60,318	0	0	0
Ending Balance	204,509	204,126	172,193	152,517	168,117	179,717	192,317