

RESOLUTION NO. 2010-93

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER  
EXPENDITURES OF THE GREATER CLEVELAND REGIONAL TRANSIT  
AUTHORITY DURING THE YEAR 2011

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, 2011 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 7, 2010 on said budget, of which public notice was given by publication in the Plain Dealer on November 17, 2010.

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, 2011, through December 31, 2011, 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	12,903,133.00
Other Expenditures	<u>4,627,346.00</u>
	17,530,479.00

32 RAIL DISTRICT

Personnel Services	26,096,137.00
Other Expenditures	<u>6,997,377.00</u>
	33,093,514.00

34 TRANSIT POLICE

Personnel Services	10,411,467.00
Other Expenditures	<u>660,050.00</u>
	11,071,517.00

35 SERVICE MANAGEMENT	
Personnel Services	4,811,868.00
Other Expenditures	<u>3,411,617.00</u>
	8,223,485.00
38 SERVICE QUALITY MANAGEMENT	
Personnel Services	5,842,630.00
Other Expenditures	<u>20,000.00</u>
	5,862,630.00
39 FLEET MANAGEMENT	
Personnel Services	13,068,557.00
Other Expenditures	<u>23,665,630.00</u>
	36,734,187.00
43 SATELLITES AND PASS THRU	
Personnel Services	0.00
Other Expenditures	<u>280,500.00</u>
	280,500.00
46 HAYDEN DISTRICT	
Personnel Services	42,435,224.00
Other Expenditures	<u>79,590.00</u>
	42,514,814.00
49 TRISKETT DISTRICT	
Personnel Services	29,735,735.00
Other Expenditures	<u>84,990.00</u>
	29,820,725.00
DIVISION TOTAL	\$185,131,851.00
 <u>FINANCE &amp; ADMINISTRATION DIVISION</u>	
10 OFFICE OF BUSINESS DEVELOPMENT	
Personnel Services	367,372.00
Other Expenditures	<u>6,100.00</u>
	373,472.00
60 ACCOUNTING	
Personnel Services	1,651,762.00
Other Expenditures	<u>50,350.00</u>
	1,702,112.00
61 INFORMATION SYSTEMS	
Personnel Services	2,032,839.00
Other Expenditures	<u>2,265,493.00</u>
	4,298,332.00

62 SUPPORT SERVICES	
Personnel Services	521,033.00
Other Expenditures	<u>434,464.00</u>
	955,497.00
64 PROCUREMENT	
Personnel Services	1,607,960.00
Other Expenditures	<u>47,000.00</u>
	1,654,960.00
65 REVENUE	
Personnel Services	1,394,601.00
Other Expenditures	<u>807,650.00</u>
	2,202,251.00
DIVISION TOTAL	\$11,186,624.00

ENGINEERING & PROJECT MANAGEMENT DIVISION

55 ENGINEERING & PROJECT MANAGEMENT	
Personnel Services	528,451.00
Other Expenditures	<u>5,900.00</u>
	534,351.00
57 PROGRAMMING & PLANNING	
Personnel Services	435,195.00
Other Expenditures	<u>318,425.00</u>
	753,620.00
80 ENGINEERING & PROJECT DEVELOPMENT	
Personnel Services	1,380,825.00
Other Expenditures	<u>21,750.00</u>
	1,402,575.00
DIVISION TOTAL	\$2,690,546.00

LEGAL AFFAIRS DIVISION

15 SAFETY	
Personnel Services	508,669.00
Other Expenditures	<u>322,000.00</u>
	830,669.00
21 LEGAL	
Personnel Services	1,328,192.00
Other Expenditures	<u>236,000.00</u>
	1,564,192.00

## 22 RISK MANAGEMENT

Personnel Services	1,306,997.00
Other Expenditures	<u>6,590,525.00</u>
	7,897,522.00

DIVISION TOTAL \$10,292,383.00

HUMAN RESOURCES DIVISION

## 14 HUMAN RESOURCES

Personnel Services	868,976.00
Other Expenditures	<u>112,450.00</u>
	981,426.00

## 18 LABOR &amp; EMPLOYEE RELATIONS

Personnel Services	1,352,150.00
Other Expenditures	<u>235,875.00</u>
	1,588,025.00

## 30 TRAINING &amp; EMPLOYEE DEVELOPMENT

Personnel Services	1,993,700.00
Other Expenditures	<u>219,750.00</u>
	2,213,450.00

DIVISION TOTAL \$4,782,901.00

EXECUTIVE DIVISION

## 12 EXECUTIVE

Personnel Services	1,780,342.00
Other Expenditures	<u>231,900.00</u>
	2,012,242.00

16 SECRETARY/TREASURER  
– BOARD OF TRUSTEES

Personnel Services	129,993.00
Other Expenditures	<u>250,900.00</u>
	380,893.00

## 19 INTERNAL AUDIT

Personnel Services	625,946.00
Other Expenditures	<u>40,000.00</u>
	665,946.00

## 53 MARKETING &amp; COMMUNICATIONS

Personnel Services	2,067,175.00
Other Expenditures	<u>958,500.00</u>
	3,025,675.00

67 OFFICE OF MANAGEMENT & BUDGET	
Personnel Services	993,318.00
Other Expenditures	<u>4,712,200.00</u>
	5,705,518.00
99 FUND TRANSFERS	
Personnel Services	0.00
Other Expenditures	<u>34,633,073.00</u>
	34,633,073.00
DIVISION TOTAL	46,423,347.00
<b>GRAND TOTAL</b>	<b>\$260,507,652.00</b>

**CAPITAL IMPROVEMENT FUNDS**

Construction and Acquisition of Transit Facilities and Equipment	\$ 95,052,051
Transfer to Bond Retirement Fund	<u>0</u>
	\$ 95,052,051

**BOND RETIREMENT FUND**

Debt Service - Principal	\$ 11,816,510
Debt Service - Interest	7,472,985
Other	<u>5,000</u>
	\$ 19,294,495

**INSURANCE FUND**

Claims & Premium Outlay	\$ 3,225,000
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**SUPPLEMENTAL PENSION FUND**

Benefit Payments	\$ 82,500
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**CUMULATED APPROPRIATIONS**

General Fund	\$ 260,507,652
Capital Improvement Funds	\$ 95,052,051
Bond Retirement Fund	\$ 19,294,495
Insurance Fund	\$ 3,225,000
Supplemental Pension Fund	\$ 82,500

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 from time to time may be amended in order to appropriate additional monies that may be received in 2011.

Section 5. That this resolution shall become effective immediately upon its adoption.

Adopted: December 7, 2010

  
\_\_\_\_\_  
President

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



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

TITLE/DESCRIPTION:  APPROVING THE GCRTA 2011 BUDGET	Resolution No.: 2010-93
	Date: December 2, 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 2011 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 2011 begins January 1, 2011 and ends December 31, 2011. The process for developing the operating and capital budgets for FY2011 began in July, 2010, and involved extensive staff analysis and preparation, and two meetings of the Board's Finance Committee on the 2011 Budget. A third Finance Committee meeting to discuss the 2011 Budget is scheduled for December 7, 2010 and a Public Hearing will be held on December 7, 2010 as well. 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 FY2011.
- 3.0 PROCUREMENT BACKGROUND: Does not apply.
- 4.0 DBE/AFFIRMATIVE ACTION BACKGROUND: Does not apply.
- 5.0 POLICY IMPACT: The 2011 appropriation for Operating Expenditures totals \$225,874,579. This is a 3.8% increase over the current estimate of 2010 expenditures. It includes \$168,180,247 for Personnel Services, providing salary, overtime, and fringe benefit resources needed to fund 2,232 positions. The authorized employment level for 2011 represents a decrease of 245 positions from the 2,477 in the original 2010 budget. The 2011 Capital Budget provides for the upkeep of the Authority's existing infrastructure, facilities and equipment and provides for the implementation of projects included in the Long-Range Plan.
- 6.0 ECONOMIC IMPACT: The proposed 2011 General Fund Appropriations Budget and Fund Transfers provides for spending \$260,507,652, on estimated resources of \$270,158,400, leaving a year-end balance of \$9,650,748 as an operating reserve.  
  
The 2011 Operating Budget includes no wage and fringe benefit increases for the ATU & FOP members.
- 7.0 The proposed FY2011 Capital Budget provides the budget authority for the spending of \$95,052,051 for capital improvement projects and purchases.
- 8.0 ALTERNATIVES: Modify the proposed 2011 Budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.

9.0 RECOMMENDATION: The proposed 2011 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 FY2011 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 2011 – 2015 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



ATTACHMENT A  
**General Fund Balance Analysis**

Assumptions:

Passenger Fare Annual Growth =	7.1%	10.8%	3.3%	-2.7%	1.5%	2.0%	2.0%
Sales Tax Annual Growth =	1.8%	1.1%	-10.9%	4.5%	1.2%	2.0%	2.0%
Operating Expenses Growth =	3.2%	2.7%	-0.6%	-8.8%	3.8%	0.6%	0.9%
Capital Contribution =	22,281,814	24,819,832	27,877,062	35,057,640	31,283,072	32,222,656	31,960,056
	13.0%	14.3%	18.0%	21.7%	19.1%	19.3%	18.8%

	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	2011 Budget	2012 Budget	2013 Budget
<b>Beginning Balance</b>	<b>15,762,335</b>	<b>14,047,468</b>	<b>8,401,085</b>	<b>2,880,104</b>	<b>8,871,812</b>	<b>9,650,747</b>	<b>4,865,879</b>
<b>Revenue</b>							
Passenger Fares	43,467,204	48,173,971	49,757,083	48,401,904	49,127,933	50,110,492	51,112,702
Advertising & Concessions	1,217,959	1,591,538	1,197,713	892,570	750,000	750,000	750,000
Sales & Use Tax	171,661,508	173,588,817	154,586,220	161,586,577	163,525,616	166,796,128	170,132,051
Operating Assistance - ARRA Federal Grants	0	0	0	3,196,015	0	0	0
Short Term Notes	0	0	8,000,000	0	0	0	0
CMAQ Reimbursement for the Healthline	0	0	1,930,603	5,389,397	7,205,000	1,680,000	0
Operating Assistance - Paratransit Operations	0	0	0	4,320,000	3,109,000	3,109,000	3,109,000
Ohio Elderly Fare Assistance	2,246,309	0	2,756,762	619,000	650,000	650,000	650,000
State Funding Fuel Initiative	0	0	7,875,683	1,165,200	0	0	0
Operating Assistance - Trolley Operations	0	0	0	1,961,960	980,980	0	0
Access to Jobs Program	572,647	976,432	2,697,111	2,329,175	2,034,466	2,034,466	2,034,466
Investment Income	870,024	825,633	198,200	86,533	112,493	146,241	190,113
Other Revenue	1,193,213	1,391,890	2,053,241	1,492,334	1,200,000	1,000,000	1,000,000
Reimbursed Expenditures	34,201,180	35,597,279	33,461,105	38,500,000	32,561,100	31,500,000	30,000,000
Weekly Shopper Service	0	0	0	30,000	30,000	30,000	30,000
<b>Total Revenue</b>	<b>255,430,044</b>	<b>262,125,560</b>	<b>264,513,721</b>	<b>269,970,665</b>	<b>261,286,588</b>	<b>257,806,327</b>	<b>259,008,332</b>
<b>Total Resources</b>	<b>271,192,379</b>	<b>276,173,028</b>	<b>272,914,806</b>	<b>272,850,769</b>	<b>270,158,400</b>	<b>267,457,074</b>	<b>263,874,211</b>
<b>Operating Expenditures</b>							
Personnel Services	173,796,848	173,016,961	176,631,322	165,498,948	168,180,247	169,021,148	170,711,360
Diesel Fuel	12,112,507	19,272,336	17,357,364	8,260,480	10,972,500	11,191,950	11,415,789
Other Expenditures	47,653,742	47,662,814	44,548,954	43,810,397	46,721,832	46,955,441	47,002,397
<b>Total Operating Expenditures</b>	<b>233,563,097</b>	<b>239,952,111</b>	<b>238,537,640</b>	<b>217,569,825</b>	<b>225,874,579</b>	<b>227,168,539</b>	<b>229,129,545</b>
<b>Short Term Notes Payment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,048,493</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfer to the Insurance Fund</b>	<b>1,200,000</b>	<b>2,900,000</b>	<b>3,520,000</b>	<b>3,203,000</b>	<b>3,250,000</b>	<b>3,100,000</b>	<b>3,250,000</b>
<b>Transfer to the Pension Fund</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>100,000</b>
<b>Transfers to Capital</b>							
Bond Retirement Fund	15,456,127	14,753,950	17,327,062	17,353,787	19,181,632	21,302,402	21,375,801
Capital Improvement Fund	6,825,687	10,065,882	10,550,000	17,703,853	12,101,441	10,920,255	10,584,255
<b>Total Transfers to Capital</b>	<b>22,281,814</b>	<b>24,819,832</b>	<b>27,877,062</b>	<b>35,057,640</b>	<b>31,283,073</b>	<b>32,222,656</b>	<b>31,960,056</b>
<b>Total Expenditures</b>	<b>257,144,911</b>	<b>267,771,943</b>	<b>270,034,702</b>	<b>263,978,958</b>	<b>260,507,652</b>	<b>262,591,196</b>	<b>264,439,601</b>
<b>Available Ending Balance</b>	<b>14,047,468</b>	<b>8,401,085</b>	<b>2,880,104</b>	<b>8,871,812</b>	<b>9,650,747</b>	<b>4,865,879</b>	<b>-565,390</b>

ATTACHMENT B

2011 Proposed Budget  
Financial Indicators

	2008 Actual	2009 Actual	2010 Estimate	2011 Budget	2012 Budget	2013 Budget
<b>REVENUES</b>						
Operating Ratio	21.5%	21.8%	23.4%	22.5%	22.8%	23.0%
Fare Subsidy (Net Cost) Per Passenger	\$3.23	\$3.70	\$3.66	\$3.81	\$3.74	\$3.70
Average Fare	\$0.83	\$1.00	\$1.09	\$1.08	\$1.08	\$1.08
<b>EXPENDITURES</b>						
Operating Reserve (Months)	0.4	0.1	0.5	0.5	0.3	0.0
Overhead Cost vs. Total Cost	12.2%	12.6%	14.1%	16.0%	16.0%	15.9%
Cost/Hour of Service	\$105.47	\$115.04	\$125.78	\$131.48	\$131.05	\$131.05
Growth per Year	5.3%	9.1%	9.3%	4.5%	-0.3%	0.0%
<b>DEBT STRUCTURES</b>						
Debt Service Coverage	1.32	1.14	1.43	1.49	1.22	0.97
<b>CAPITAL OUTLAY</b>						
Sales Tax Contribution to Capital	14.3%	18.0%	21.7%	19.1%	19.3%	18.8%
Capital Maintenance to Expansion	89.3%	95.6%	99.0%	96.9%	83.4%	88.5%

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

**Notes:**

\* Total Operating Expenditures are net capital expenditures.

**Attachment C**  
**Division Employment Level Analysis**

	2008	2009	2010	2011	Variance 2011 - 2010
<b>OPERATIONS</b>					
PARATRANSIT DISTRICT	175	182	182	180	(2)
RAIL DISTRICT	415	385	383	363	(20)
TRANSIT POLICE	151	153	148	148	0
SERVICE MANAGEMENT	126	65	64	68	4
SERVICE QUALITY MANAGEMENT	0	67	67	67	0
FLEET MANAGEMENT	182	177	174	175	1
HAYDEN DISTRICT	425	417	411	576	165
HARVARD DISTRICT	458	447	441	0	(441)
TRISKETT DISTRICT	462	412	336	395	59
<b>TOTALS</b>	<b>2,394</b>	<b>2,305</b>	<b>2,206</b>	<b>1,972</b>	<b>(234)</b>
<b>FINANCE &amp; ADMINISTRATION</b>					
OFFICE OF BUSINESS DEVELOPMENT	5	5	4	4	0
ACCOUNTING	23	22	22	22	0
INFORMATION TECHNOLOGY	24	23	23	23	0
SUPPORT SERVICES	10	8	8	7	(1)
PROCUREMENT	22	20	18	17	(1)
REVENUE	25	20	20	18	(2)
<b>TOTALS</b>	<b>109</b>	<b>98</b>	<b>95</b>	<b>91</b>	<b>(4)</b>
<b>ENGINEERING &amp; PROJECT MANAGEMENT</b>					
EUCLID CORRIDOR TRANSPORTATION PROJECT	11	2	0	0	0
PROJECT SUPPORT	0	0	7	6	(1)
PROGRAMMING & PLANNING	6	6	4	4	0
ENGINEERING & PROJECT DEVELOPMENT	18	16	13	13	0
<b>TOTALS</b>	<b>35</b>	<b>24</b>	<b>24</b>	<b>23</b>	<b>(1)</b>
<b>LEGAL AFFAIRS</b>					
SAFETY	6	6	6	6	0
LEGAL	15	15	15	14	(1)
RISK MANAGEMENT	19	18	17	16	(1)
<b>TOTALS</b>	<b>40</b>	<b>39</b>	<b>38</b>	<b>36</b>	<b>(2)</b>
<b>HUMAN RESOURCES</b>					
HUMAN RESOURCES	10	13	15	11	(4)
LABOR & EMPLOYEE RELATIONS	6	5	6	6	0
TRAINING & EMPLOYEE DEVELOPMENT	25	23	24	24	0
<b>TOTALS</b>	<b>41</b>	<b>41</b>	<b>45</b>	<b>41</b>	<b>(4)</b>
<b>EXECUTIVE</b>					
EXECUTIVE	13	13	12	13	1
SECRETARY/TREASURER - BOARD OF TRUSTEES	11	11	11	11	0
INTERNAL AUDIT	7	7	7	7	0
MARKETING & COMMUNICATIONS	33	30	29	28	(1)
OFFICE OF MANAGEMENT & BUDGET	10	9	10	10	0
<b>TOTALS</b>	<b>74</b>	<b>70</b>	<b>69</b>	<b>69</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>2,693</b>	<b>2,577</b>	<b>2,477</b>	<b>2,232</b>	<b>(245)</b>



**Attachment D**

**2011-2015 CAPITAL IMPROVEMENT PLAN**

<b>PROJECT CATEGORY</b>	<b>2011 Budget</b>	<b>2012 Plan</b>	<b>2013 Plan</b>	<b>2014 Plan</b>	<b>2015 Plan</b>	<b>2011-15</b>
Bus Garages	\$5,559,040	\$0	\$0	\$0	\$0	\$5,559,040
Buses	\$0	\$95,000	\$13,705,000	\$13,705,000	\$12,500,000	\$40,005,000
Equipment & Vehicles	\$1,994,000	\$2,952,500	\$4,111,400	\$1,555,000	\$1,913,000	\$12,525,900
Facilities Improvements	\$1,803,000	\$3,745,900	\$3,989,250	\$7,985,100	\$4,695,000	\$22,218,250
Other Projects	\$55,584,492	\$45,240,937	\$45,874,587	\$45,928,437	\$45,932,337	\$238,560,790
Rail Projects	\$29,266,519	\$13,250,541	\$14,646,885	\$29,385,750	\$54,223,700	\$140,773,395
Transit Centers	\$845,000	\$10,278,286	\$2,693,500	\$4,513,600	\$13,543,200	\$31,873,586
<b>TOTALS</b>	<b>\$95,052,051</b>	<b>\$75,563,164</b>	<b>\$85,020,622</b>	<b>\$103,072,887</b>	<b>\$132,807,237</b>	<b>\$491,515,961</b>

ATTACHMENT E

RTA Development Fund Balance Analysis

	2007	2008	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	<b>18,784,966</b>	<b>22,837,466</b>	<b>33,485,254</b>	<b>30,508,300</b>	<b>37,768,392</b>	<b>51,657,933</b>	<b>46,979,983</b>
<b>Revenue</b>							
General Obligation Debt Proceeds	0	35,472,559	0	0	25,000,000	0	0
Transfer from RTA Capital Fund	5,000,000	7,600,882	8,346,054	14,653,853	9,601,441	9,170,255	8,834,255
Investment Income	844,393	1,672,096	271,990	261,579	350,000	375,000	400,000
Federal Capital Grants	74,319,702	86,109,609	65,807,459	65,106,807	66,994,100	70,699,040	63,981,780
ARRA Federal Capital Grants	0	0	7,840,623	28,823,088	7,284,988	0	0
State Capital Grants	8,532,391	9,370,685	9,162,154	1,807,284	6,776,795	6,776,795	6,776,795
Capital Lease	25,000,000	0	0	0	0	0	0
Other Revenue	2,810,906	1,837,731	0	500,000	500,000	500,000	500,000
<b>T Total Revenue</b>	<b>116,507,392</b>	<b>142,063,562</b>	<b>91,428,280</b>	<b>111,152,611</b>	<b>116,507,324</b>	<b>87,521,090</b>	<b>80,492,830</b>
<b>T Total Resources</b>	<b>135,292,358</b>	<b>164,901,028</b>	<b>124,913,534</b>	<b>141,660,911</b>	<b>154,275,715</b>	<b>139,179,022</b>	<b>127,472,812</b>
<b>Expenditures</b>							
Capital Outlay	109,944,506	128,830,215	93,705,234	103,192,519	102,617,783	92,199,040	85,309,040
Other Expenditures	2,000,000	472,559	0	0	0	0	0
Transfer to Bond Retirement Fund	510,386	2,113,000	700,000	700,000	0	0	0
<b>T Total Expenditures</b>	<b>112,454,892</b>	<b>131,415,774</b>	<b>94,405,234</b>	<b>103,892,519</b>	<b>102,617,783</b>	<b>92,199,040</b>	<b>85,309,040</b>
<b>Ending Balance</b>	<b>22,837,466</b>	<b>33,485,254</b>	<b>30,508,300</b>	<b>37,768,392</b>	<b>51,657,933</b>	<b>46,979,983</b>	<b>42,163,773</b>

ATTACHMENT F

RTA Capital Fund Balance Analysis

	2007	2008	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	<b>2,899,226</b>	<b>1,374,346</b>	<b>270,264</b>	<b>197,782</b>	<b>797,915</b>	<b>800,415</b>	<b>804,915</b>
<b>Revenue</b>							
Transfer from General Fund	6,825,687	10,065,882	10,550,000	17,703,853	12,101,441	10,920,255	10,584,255
Investment Income	96,409	65,557	370	126	2,500	4,500	4,500
Other Revenue	0	0	0	8	0	0	0
<b>Total Revenue</b>	<b>6,922,096</b>	<b>10,131,439</b>	<b>10,550,370</b>	<b>17,703,987</b>	<b>12,103,941</b>	<b>10,924,755</b>	<b>10,588,755</b>
<b>Total Resources</b>	<b>9,821,322</b>	<b>11,505,785</b>	<b>10,820,634</b>	<b>17,901,768</b>	<b>12,901,856</b>	<b>11,725,170</b>	<b>11,393,670</b>
<b>Expenditures</b>							
Asset Maintenance	1,394,482	1,630,502	1,197,531	1,425,000	1,450,000	1,000,000	1,000,000
Routine Capital	2,052,494	2,004,137	1,079,267	1,025,000	1,050,000	750,000	750,000
Other Expenditures	0	0	0	0	0	0	0
Transfer to RTA Development Fund	5,000,000	7,600,882	8,346,054	14,653,853	9,601,441	9,170,255	8,834,255
<b>Total Expenditures</b>	<b>8,446,976</b>	<b>11,235,521</b>	<b>10,622,852</b>	<b>17,103,853</b>	<b>12,101,441</b>	<b>10,920,255</b>	<b>10,584,255</b>
<b>Ending Balance</b>	<b>1,374,346</b>	<b>270,264</b>	<b>197,782</b>	<b>797,915</b>	<b>800,415</b>	<b>804,915</b>	<b>809,415</b>

ATTACHMENT G

**Bond Retirement Fund Balance Analysis**

	2007	2008	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	1,764,973	1,727,210	1,733,884	2,084,582	1,812,196	1,774,333	1,789,156
<b>Revenue</b>							
Transfer from General Fund	15,456,127	14,753,950	17,327,062	17,353,787	19,181,632	21,302,402	21,375,801
Transfer from RTA Development Fund	510,386	2,113,000	700,000	700,000	0	0	0
Investment Income	271,752	316,200	36,270	47,086	75,000	125,000	125,000
Other Revenue	2,404	326,277	0	4,462	0	0	0
<b>Total Revenue</b>	<b>16,240,669</b>	<b>17,509,427</b>	<b>18,063,332</b>	<b>18,105,335</b>	<b>19,256,632</b>	<b>21,427,402</b>	<b>21,500,801</b>
<b>Total Resources</b>	<b>18,005,642</b>	<b>19,236,637</b>	<b>19,797,216</b>	<b>20,189,917</b>	<b>21,068,828</b>	<b>23,201,734</b>	<b>23,289,957</b>
<b>Expenditures</b>							
Debt Service							
Principal	9,358,533	10,216,526	10,012,244	11,108,564	11,816,510	14,050,515	14,603,260
Interest	6,919,899	7,286,227	7,700,390	7,269,157	7,472,985	7,357,063	6,823,518
Other Expenditures	0	0	0	0	5,000	5,000	5,000
<b>Total Expenditures</b>	<b>16,278,432</b>	<b>17,502,753</b>	<b>17,712,634</b>	<b>18,377,721</b>	<b>19,294,495</b>	<b>21,412,578</b>	<b>21,431,778</b>
<b>Ending Balance</b>	<b>1,727,210</b>	<b>1,733,884</b>	<b>2,084,582</b>	<b>1,812,196</b>	<b>1,774,333</b>	<b>1,789,156</b>	<b>1,858,179</b>



ATTACHMENT H

**Insurance Fund Balance Analysis**

	2007	2008	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	<b>5,167,010</b>	<b>5,264,655</b>	<b>5,432,199</b>	<b>4,634,855</b>	<b>5,450,958</b>	<b>5,560,958</b>	<b>5,508,708</b>
<b>Revenue</b>							
Investment Income	316,340	167,544	75,515	72,778	85,000	105,000	110,000
Transfer from General Fund	1,200,000	2,900,000	3,520,000	3,203,000	3,250,000	3,100,000	3,250,000
<b>Total Revenue</b>	<b>1,516,340</b>	<b>3,067,544</b>	<b>3,595,515</b>	<b>3,275,778</b>	<b>3,335,000</b>	<b>3,205,000</b>	<b>3,360,000</b>
<b>Total Resources</b>	<b>6,683,350</b>	<b>8,332,199</b>	<b>9,027,714</b>	<b>7,910,633</b>	<b>8,785,958</b>	<b>8,765,958</b>	<b>8,868,708</b>
<b>Expenditures</b>							
Claims and Premium Outlay	1,418,695	2,900,000	4,392,859	2,459,675	3,225,000	3,257,250	3,354,968
<b>Total Expenditures</b>	<b>1,418,695</b>	<b>2,900,000</b>	<b>4,392,859</b>	<b>2,459,675</b>	<b>3,225,000</b>	<b>3,257,250</b>	<b>3,354,968</b>
<b>Ending Balance</b>	<b>5,264,655</b>	<b>5,432,199</b>	<b>4,634,855</b>	<b>5,450,958</b>	<b>5,560,958</b>	<b>5,508,708</b>	<b>5,513,740</b>

ATTACHMENT I

Supplemental Pension Fund Balance Analysis

	2007	2008	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	<b>933,358</b>	<b>983,292</b>	<b>1,036,017</b>	<b>1,083,091</b>	<b>1,124,897</b>	<b>1,165,397</b>	<b>1,209,397</b>
<b>Revenue</b>							
Investment Income	42,900	34,609	28,441	22,505	23,000	25,500	26,500
Transfer from General Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total Revenue</b>	<b>142,900</b>	<b>134,609</b>	<b>128,441</b>	<b>122,505</b>	<b>123,000</b>	<b>125,500</b>	<b>126,500</b>
<b>Total Resources</b>	<b>1,076,258</b>	<b>1,117,901</b>	<b>1,164,458</b>	<b>1,205,596</b>	<b>1,247,897</b>	<b>1,290,897</b>	<b>1,335,897</b>
<b>Expenditures</b>							
Benefit Payments	92,966	81,884	81,366	80,699	82,500	81,500	80,500
Other Expenditures	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>92,966</b>	<b>81,884</b>	<b>81,366</b>	<b>80,699</b>	<b>82,500</b>	<b>81,500</b>	<b>80,500</b>
<b>Ending Balance</b>	<b>983,292</b>	<b>1,036,017</b>	<b>1,083,091</b>	<b>1,124,897</b>	<b>1,165,397</b>	<b>1,209,397</b>	<b>1,255,397</b>

ATTACHMENT J

**Law Enforcement Fund Balance Analysis**

	2007	2008	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Estimate	Budget	Budget	Budget
<b>Beginning Balance</b>	<b>204,509</b>	<b>204,126</b>	<b>172,193</b>	<b>152,517</b>	<b>232,924</b>	<b>244,374</b>	<b>256,974</b>
<b>Revenue</b>							
Law Enforcement Revenue	99,046	14,400	11,280	15,000	11,000	12,000	12,000
Investment Income	11,784	4,505	425	197	450	600	950
Other Revenue	0	61,991	28,937	127,741	0	0	0
<b>Total Revenue</b>	<b>110,830</b>	<b>80,896</b>	<b>40,642</b>	<b>142,938</b>	<b>11,450</b>	<b>12,600</b>	<b>12,950</b>
<b>Total Resources</b>	<b>315,339</b>	<b>285,022</b>	<b>212,835</b>	<b>295,455</b>	<b>244,374</b>	<b>256,974</b>	<b>269,924</b>
<b>Expenditures</b>							
Capital & Related Items	111,213	112,829	60,318	62,531	0	0	0
<b>Total Expenditures</b>	<b>111,213</b>	<b>112,829</b>	<b>60,318</b>	<b>62,531</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>204,126</b>	<b>172,193</b>	<b>152,517</b>	<b>232,924</b>	<b>244,374</b>	<b>256,974</b>	<b>269,924</b>