

RESOLUTION NO. 2017-117

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES FOR THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE FISCAL YEAR 2018

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; and

WHEREAS, in order to meet those requirements, a budget for the Greater Cleveland Regional Transit Authority ("GCRTA") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been prepared; and

WHEREAS, since September 2009, the Sales & Use Tax base included Medicaid Managed Health Care, however, as of June 30, 2017, the State of Ohio complied with Federal regulations regarding removal of subsets of all health care providers from the State sales tax, which will have a negative impact on the 2018 Operating Budget and future fiscal years' budgets for the Authority; 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 GCRTA Office of Management and Budget; and

WHEREAS, the Finance Committee of the Board of Trustees discussed the 2018 budget on November 14, 2017 and December 19, 2017; and public hearings were held on November 21, 2017 and December 19, 2017 with public notices given by publication in the Cleveland Plain Dealer on November 7, 2017 and December 5, 2017; and

WHEREAS, the 2018 Capital Improvement Plan was approved on August 15, 2017 through Resolution No. 2017-070 and was amended on December 19, 2017 through Resolution No. 2017-119.

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 GCRTA, during the period of January 1, 2018 through December 31, 2018 ("Fiscal Year 2018"), are as indicated below. Furthermore, in order that the amount expended and encumbered in each classification during Fiscal Year 2018 are set aside and appropriated, the Board hereby sets aside and appropriates the following:

GENERAL FUND

OPERATIONS DIVISION

31 PARATRANSIT DISTRICT

Personnel Services	13,039,464
Other Expenditures	<u>10,587,510</u>
	23,626,974

32	RAIL DISTRICT	
	Personnel Services	31,601,245
	Other Expenditures	<u>7,678,400</u>
		39,279,645
33	ASSET & CONFIGURATION MANAGEMENT	
	Personnel Services	1,085,517
	Other Expenditures	<u>989,025</u>
		2,074,542
34	TRANSIT POLICE	
	Personnel Services	13,526,521
	Other Expenditures	<u>434,021</u>
		13,960,542
35	SERVICE MANAGEMENT	
	Personnel Services	5,028,787
	Other Expenditures	<u>1,272,245</u>
		6,301,032
38	SERVICE QUALITY MANAGEMENT	
	Personnel Services	6,868,281
	Other Expenditures	<u>2,300</u>
		6,870,581
39	FLEET MANAGEMENT	
	Personnel Services	15,853,865
	Other Expenditures	<u>24,797,603</u>
		40,651,468
43	PASS THRU	
	Personnel Services	0
	Other Expenditures	<u>324,503</u>
		324,503
46	HAYDEN DISTRICT	
	Personnel Services	44,114,379
	Other Expenditures	<u>521,340</u>
		44,635,719
49	TRISKETT DISTRICT	
	Personnel Services	33,685,132
	Other Expenditures	<u>160,800</u>
		33,845,932
58	INTELLIGENT TRANSPORTATION SYSTEMS	
	Personnel Services	604,957
	Other Expenditures	<u>369,900</u>
		974,857

DIVISION TOTAL \$212,545,795

FINANCE & ADMINISTRATION DIVISION

10 OFFICE OF BUSINESS DEVELOPMENT

Personnel Services	346,328
Other Expenditures	<u>5,040</u>
	351,368

60 ACCOUNTING

Personnel Services	2,489,623
Other Expenditures	<u>442,187</u>
	2,931,810

62 SUPPORT SERVICES

Personnel Services	557,631
Other Expenditures	<u>420,101</u>
	977,732

64 PROCUREMENT

Personnel Services	1,578,270
Other Expenditures	<u>34,583</u>
	1,612,853

65 REVENUE

Personnel Services	1,558,393
Other Expenditures	<u>674,168</u>
	2,232,561

DIVISION TOTAL \$8,106,323

ENGINEERING & PROJECT MANAGEMENT DIVISION

55 PROJECT SUPPORT

Personnel Services	365,412
Other Expenditures	<u>5,350</u>
	370,762

57 PROGRAMMING & PLANNING

Personnel Services	434,361
Other Expenditures	<u>519,253</u>
	953,614

80 ENGINEERING & PROJECT DEVELOPMENT

Personnel Services	2,122,356
Other Expenditures	<u>88,750</u>
	2,211,106

DIVISION TOTAL \$3,535,482

LEGAL AFFAIRS DIVISION

15 SAFETY

Personnel Services	672,887
Other Expenditures	<u>333,900</u>
	1,006,787

21 LEGAL

Personnel Services	2,357,050
Other Expenditures	<u>1,907,760</u>
	4,264,810

22 RISK MANAGEMENT

Personnel Services	654,392
Other Expenditures	<u>3,843,218</u>
	4,497,610

DIVISION TOTAL

\$9,769,207

HUMAN RESOURCES DIVISION

14 HUMAN RESOURCES

Personnel Services	1,885,095
Other Expenditures	<u>316,600</u>
	2,201,695

18 LABOR & EMPLOYEE RELATIONS

Personnel Services	824,267
Other Expenditures	<u>499,439</u>
	1,323,706

30 TRAINING & EMPLOYEE DEVELOPMENT

Personnel Services	2,633,761
Other Expenditures	<u>970,125</u>
	3,603,886

DIVISION TOTAL

\$7,129,287

EXECUTIVE DIVISION

12 EXECUTIVE

Personnel Services	825,113
Other Expenditures	<u>294,900</u>
	1,120,013

16 SECRETARY/TREASURER – BOARD OF TRUSTEES

Personnel Services	141,043
Other Expenditures	<u>134,200</u>
	275,243

19	INTERNAL AUDIT	
	Personnel Services	797,843
	Other Expenditures	<u>130,775</u>
		928,618
53	MARKETING & COMMUNICATIONS	
	Personnel Services	2,136,903
	Other Expenditures	<u>1,149,253</u>
		3,286,156
61	INFORMATION TECHNOLOGY	
	Personnel Services	2,957,130
	Other Expenditures	<u>4,413,894</u>
		7,371,024
67	OFFICE OF MANAGEMENT & BUDGET	
	Personnel Services	944,150
	Other Expenditures	<u>4,648,429</u>
		5,592,579
99	FUND TRANSFERS	
	Personnel Services	0
	Other Expenditures	<u>40,477,479</u>
		40,477,479
	DIVISION TOTAL	\$59,051,112
	GRAND TOTAL	\$300,137,206

CAPITAL IMPROVEMENT FUNDS

(Resolution No. 2017-070, approved August 15, 2017
 Resolution No. 2017-119, amended December 19, 2017)

Construction and Acquisition of Transit Facilities and Equipment	\$ 115,942,256
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BOND RETIREMENT FUND

Debt Service - Principal	\$ 12,952,453
Debt Service - Interest	6,174,937
Other	<u>1,500</u>
	\$ 19,128,890

INSURANCE FUND

Claims & Premium Outlay	\$ 2,329,480
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SUPPLEMENTAL PENSION FUND

Benefits Payments	\$ 65,000
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LAW ENFORCEMENT FUND

Safety & Security Training	\$	0
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RESERVE FUND

Transfers to General Fund	\$	0
Transfers to RTA Development Fund		<u>2,000,000</u>
	\$	2,000,000

MEDICAID SALES & USE TAX TRANSITION FUND

Transfers to General Fund (Revenue)	\$	10,034,083
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CUMULATED APPROPRIATIONS

General Fund	\$	300,137,206
Capital Improvement Funds	\$	115,942,256
Bond Retirement Fund	\$	19,128,890
Insurance Fund	\$	2,329,480
Supplemental Pension Fund	\$	65,000
Law Enforcement Fund	\$	0
Reserve Fund	\$	2,000,000
Medicaid Sales & Use Tax Transition Fund	\$	10,034,083

Section 2. That transfers of funds may be made in this appropriation budget from one division to another, or from one department to another, or from one line item to another, or from one fund to another, and that transfers of funds shall be reported to the Board within thirty (30) days after the end of the month in which said transfer occurred.

Section 3. That as part of this appropriation, the CEO, General Manager/Secretary-Treasurer is granted the authority to upgrade or downgrade positions within the Authority provided that the total number of positions approved in the budget is not exceeded. Furthermore, the CEO, General Manager/Secretary-Treasurer 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 as a part of this appropriation, the CEO, General Manager/Secretary-Treasurer is granted the authority to make expenditures for coffee, meals, refreshments, and other amenities for Authority employees or other persons in furtherance of official business of GCRTA. This appropriation includes \$47,500 allocated to the following departments:

10 – Office of Business Development	\$ 150
12 – Executive	\$ 2,500
Annual Awards Banquet	\$ 5,000
14 – Human Resources	\$ 800
15 – Safety	\$ 4,900
16 – Secretary/Treasurer – Board of Trustees	\$ 2,000
18 – Labor & Employee Relations	\$ 7,750
19 – Internal Audit	\$ 750
21 – Legal	\$ 2,500
22 – Risk Management	\$ 50
30 – Training & Employee Development	\$ 1,500
31 – Paratransit District	\$ 100
32 – Rail District	\$ 800
33 – Asset & Configuration Management	\$ 500
34 – Transit Police	\$ 400
35 – Service Management	\$ 1,000
39 – Fleet Management	\$ 800
46 – Hayden District	\$ 400
49 – Triskett District	\$ 500
53 – Marketing & Communications	\$10,000
55 – Project Support	\$ 100
57 – Programming & Planning	\$ 100
60 – Accounting	\$ 1,000
61 – Information Technology	\$ 750
64 – Procurement	\$ 150
65 – Revenue	\$ 50
67 – Office of Management & Budget	\$ 1,650
80 – Engineering & Project Development	\$ 1,300


Section 5. That the Board of Trustees hereby approves the Greater Cleveland Regional Transit Authority's 2018 Management and Non-Bargaining Salary Structure, as set forth in Attachment A.

Section 6. That this resolution from time to time may be amended in order to appropriate additional monies that may be received in Fiscal Year 2018.

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

Attachment A – GCRTA 2018 Management & Non-Bargaining Salary Structure

Adopted: December 19, 2017



President

Attest: 

CEO, General Manager/Secretary-Treasurer

ATTACHMENT A

GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY

2018 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

Grade	Minimum	Mid-Point	Maximum
DGM99.X	\$115,783	\$ 153,414	\$ 191,044
32.R	\$112,842	\$ 149,515	\$ 186,188
31.A	\$98,123	\$ 130,012	\$ 161,902
30.B	\$91,513	\$ 121,254	\$ 150,995
30.A	\$84,903	\$ 112,495	\$ 140,087
29.R	\$82,282	\$ 109,021	\$ 135,761
29.B	\$79,185	\$ 104,918	\$ 130,651
29.A	\$73,466	\$ 97,340	\$ 121,215
28.R	\$71,228	\$ 94,376	\$ 117,524
28.A	\$63,596	\$ 84,264	\$ 104,933
27.A	\$57,865	\$ 76,671	\$ 95,478
26.A	\$52,599	\$ 69,694	\$ 86,788
25.A	\$47,822	\$ 63,364	\$ 78,906
24.A	\$44,277	\$ 58,667	\$ 73,057
23.A	\$35,535	\$ 47,083	\$ 58,632
22.A	\$29,912	\$ 39,632	\$ 49,353
21.A	\$22,614	\$ 29,964	\$ 37,313

Effective January 1, 2018



Greater Cleveland Regional Transit Authority
STAFF SUMMARY AND COMMENTS

TITLE/DESCRIPTION: APPROVING THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY'S 2018 BUDGET	Resolution No.: 2017-117
	Date: December 14, 2017
	Initiator: Office of Management & Budget
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 2018 for the operation of the transit system; for required fund transfers for Capital Improvements, Bond Retirement, Rolling Stock Reserve, 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, Pension and Law Enforcement Funds.

- 2.0 DESCRIPTION/JUSTIFICATION: Fiscal year 2018 begins January 1, 2018 and ends December 31, 2018. The process for developing the Capital Improvement Budget for FY 2018 began in April 2017. It involved extensive staff analysis and preparation as well as a meeting of the Board Finance Committee on August 1, 2017 and a public hearing held on August 1, 2017. The Capital Improvement Budget for FY 2018 was approved by the Board of Trustees on August 15, 2017 and amended on December 19, 2017.

The process for developing the Operating Budget for FY 2018 began in July 2017. It also involved extensive staff analysis and preparation as well as a meeting of the Board's Finance Committee on November 14, 2017. A second Finance Committee meeting to discuss the 2018 Budget was held on December 19, 2017. One public hearing was held on November 21, 2017 and a second is scheduled for December 19, 2017, to discuss the 2018 Operating Budget. The budgets and fund transfers proposed for adoption herein represent the Authority's spending plans for operation of the transit system and capital improvements to the transit system in FY 2018.

- 3.0 PROCUREMENT BACKGROUND: Does not apply.

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

- 5.0 POLICY IMPACT: The 2018 appropriation for Operating Expenditures totals \$300,137,206. It includes \$191,690,156 for Personnel Services, providing salary, overtime, and fringe benefit resources needed to fund 2,332.5 positions. The authorized employment level for 2018 represents an increase of 0.5 positions from the 2,332 positions in the 2017 budget. The 2018 Capital Budget provides for the upkeep of the Authority's existing infrastructure, facilities and equipment and also provides for the implementation of projects included in the Long-Range Plan.


- 6.0 ECONOMIC IMPACT: The proposed 2018 General Fund Appropriations Budget and Fund Transfers provides for spending \$300,137,206 on estimated resources of \$318,528,694 leaving a year-end balance of \$18,391,488 as an operating reserve.

The 2018 Operating Budget includes contracted step and fringe benefit increases for the FOP and the ATU members. There are no budgeted increases for non-bargaining positions.

In September 2009, the Medicaid Managed Care Organization was added to the Sales & Use Tax base by the State. In July 2014, the Centers for Medicare & Medicaid Services (CMS) of the U.S. Department of Health and Human Services advised state Medicaid directors that "taxing a subset of health care providers at the same rate as a statewide sales tax" is not permissible. The CMS gave the states "until the end of the next regular legislative session" to comply, which for Ohio is June 30, 2017. The net impact of removing the Medicaid Managed Care from the Sales & Use Tax base for the Greater Cleveland Regional Transit Authority is \$20 million annually for 2018 and subsequent fiscal years.

- 7.0 ALTERNATIVES: Modify the proposed 2018 Operating Budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.
- 8.0 RECOMMENDATION: The proposed 2018 Operating Budget has been reviewed by the Finance Committee and is recommended for adoption by the Finance Committee. It is recommended that the Board approve the proposed FY 2018 Appropriations Budget, Fund Transfers, and budgets for the Bond Retirement, Insurance, Supplemental Pension and Law Enforcement Funds as proposed herein.
- 9.0 ATTACHMENTS:
- A General Fund Balance Analysis
 - B Financial Policy Objectives
 - C Staffing Level Comparisons Analysis
 - D RTA Development Fund Balance Analysis
 - E RTA Capital Fund Balance Analysis
 - F Bond Retirement Fund Balance Analysis
 - G Insurance Fund Balance Analysis
 - H Supplemental Pension Fund Balance Analysis
 - I Law Enforcement Fund Balance Analysis
 - J Reserve Fund Balance Analysis
 - K Medicaid Sales & Use Tax Transition Fund
 - L All Funds 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 =	-4.4%	1.8%	1.6%	2.1%	-0.5%	0.0%	-0.7%
Sales & Use Tax Annual Growth =	6.3%	-2.3%	-7.4%	0.5%	0.5%	0.5%	0.5%
Personnel & Fringe Cost Growth =	-2.2%	2.6%	2.4%	0.3%	1.2%	-0.4%	0.4%
Non-Personnel Cost Growth =	-2.9%	-5.7%	13.6%	-0.5%	0.6%	-0.5%	0.0%
Operating Expenses Growth =	-2.4%	0.4%	5.2%	0.1%	1.0%	-0.4%	0.3%
Capital Contribution =	31,359,622	27,617,114	30,798,817	29,190,742	29,201,137	31,847,275	32,047,970
	14.3%	12.3%	14.8%	14.7%	14.6%	15.9%	15.9%

	2016		2017		2018		2019		2020		2021		2022	
	Actual	Estimate	Budget	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
Beginning Balance	16,822,906	33,324,814	36,387,585	18,391,488	-6,028,176	-31,314,668	-56,906,860							
Revenue														
Passenger Fares	46,279,344	47,103,978	47,843,114	48,861,774	48,615,022	48,613,807	48,249,811							
Advertising & Concessions	2,860,267	1,660,000	2,095,000	2,162,000	2,230,000	2,297,000	2,364,000							
Sales & Use Tax	218,749,851	213,693,355	197,793,912	198,782,882	199,776,796	200,775,680	201,779,558							
Revenue from Medicaid Transition Fund	0	10,034,083	10,034,083	0	0	0	0							
Federal Operating Assistance - Various	0	0	0	0	0	0	0							
Trolley Assistance	0	640,000	640,000	640,000	640,000	640,000	640,000							
Investment Income	42,156	217,987	110,000	90,000	90,000	70,000	70,000							
Other Revenue	1,888,060	2,100,000	1,550,000	1,450,000	1,400,000	1,400,000	1,400,000							
Reimbursed Expenditures	24,560,024	22,201,800	22,075,000	22,075,000	22,075,000	22,075,000	22,075,000							
Total Revenue	294,379,702	297,651,203	282,141,109	274,061,656	274,826,818	275,871,487	276,578,369							
Total Resources	311,202,608	330,976,017	318,528,694	292,453,143	268,798,642	244,556,819	219,671,509							
Operating Expenditures														
Salaries and Overtime	134,370,484	136,237,188	138,358,462	138,344,129	139,838,915	138,588,492	138,706,794							
Fringe Benefits	48,074,083	50,876,550	53,331,694	53,967,904	54,821,882	55,244,430	55,893,452							
Diesel Fuel	8,627,383	6,596,987	5,887,000	5,769,260	5,653,875	5,597,336	5,541,363							
Natural Gas	1,246,088	1,956,545	1,985,000	1,986,114	1,987,229	1,988,345	1,989,461							
Other Expenditures	53,600,135	51,274,126	60,097,571	59,844,145	60,333,852	60,064,187	60,138,315							
Total Operating Expenditures	245,918,172	246,941,396	259,659,727	259,911,552	262,635,752	261,482,789	262,269,385							
Transfer to the Insurance Fund	500,000	2,400,000	2,250,000	2,200,000	2,200,000	2,200,000	2,100,000							
Transfer to the Pension Fund	100,000	75,000	60,000	60,000	55,000	55,000	50,000							
Transfers to Capital														
Bond Retirement Fund	21,887,562	17,045,783	18,865,474	16,603,865	17,891,282	18,249,054	17,621,881							
Capital Improvement Fund	9,472,060	10,571,331	11,933,343	12,586,877	11,309,855	13,598,221	14,426,089							
Total Transfers to Capital	31,359,622	27,617,114	30,798,817	29,190,742	29,201,137	31,847,275	32,047,970							
Transfers to Reserve Fund	0	17,554,922	7,368,662	7,119,025	6,021,421	5,878,615	5,878,615							
Total Expenditures	277,877,794	294,588,432	300,137,206	298,481,319	300,113,310	301,463,679	302,345,970							
Ending Balance	33,324,814	36,387,585	18,391,488	-6,028,176	-31,314,668	-56,906,860	-82,674,461							
Reserved Funds	8,776,432	0	0	0	0	0	0							
Available Ending Balance	24,548,382	36,387,585	18,391,488	-6,028,177	-31,314,669	-56,906,861	-82,674,462							

Attachment C
Staffing Level Comparisons
Authorized Staffing Level by Division

Department	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2018 vs. 2017
Divisions					
Operations					
31 - Paratransit District	183.00	181.00	181.00	180.50	(0.50)
32 - Rail District	369.00	369.00	373.00	380.00	7.00
33 - Asset & Configuration Management	12.00	12.00	12.00	12.00	-
34 - Transit Police	155.00	155.00	155.00	155.00	-
35 - Service Management	67.00	60.00	59.00	62.50	3.50
38 - Service Quality Management	69.00	68.00	69.00	69.00	-
39 - Fleet Management	167.00	181.00	181.00	182.00	1.00
46 - Hayden District	612.50	613.25	575.50	565.50	(10.00)
49 - Triskett District	429.00	429.25	431.00	431.50	0.50
58 - Intelligent Transportation Systems	-	8.00	8.00	8.00	-
Totals	2,063.50	2,076.50	2,044.50	2,046.00	1.50
Finance & Administration					
10 - Office of Business Development	4.00	4.00	4.00	4.00	-
60 - Accounting	27.00	27.00	27.00	27.00	-
62 - Support Services	7.00	7.00	7.00	7.00	-
64 - Procurement	16.00	16.00	16.00	16.00	-
65 - Revenue	18.00	18.00	18.00	18.00	-
Totals	72.00	72.00	72.00	72.00	-
Engineering & Project Management					
55 - Project Support	4.00	4.00	4.00	4.00	-
57 - Programming & Planning	4.00	4.00	4.00	4.00	-
80 - Engineering & Project Development	18.00	20.00	20.00	20.00	-
Totals	26.00	28.00	28.00	28.00	-
Legal Affairs					
15 - Safety	7.50	7.50	7.75	7.75	-
21 - Legal	24.00	24.00	24.00	24.00	-
22 - Risk Management	8.50	8.75	8.00	8.00	-
Totals	40.00	40.25	39.75	39.75	-
Human Resources					
14 - Human Resources	17.00	17.00	19.00	18.00	(1.00)
18 - Labor & Employee Relations	6.00	6.00	6.00	6.00	-
30 - Training & Employee Development	26.00	28.00	27.00	27.00	-
Totals	49.00	51.00	52.00	51.00	(1.00)
Executive					
12 - Executive	4.00	5.00	6.00	6.00	-
16 - Secretary/Treasurer - Board of Trustees	11.00	11.00	11.00	11.00	-
19 - Internal Audit	7.00	7.00	8.00	8.00	-
53 - Marketing & Communication	29.00	30.00	30.00	28.75	(1.25)
61 - Information Technology	32.00	31.00	32.00	32.00	-
67 - Office of Management & Budget	10.00	10.00	9.00	10.00	1.00
Totals	93.00	94.00	96.00	95.75	(0.25)
Grand Total	2,343.50	2,361.75	2,332.25	2,332.50	0.25

ATTACHMENT D

RTA Development Fund Balance Analysis

	2016 Actual	2017 Estimate	2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan
Beginning Balance	42,499,967	30,037,486	28,845,347	45,655,160	21,633,092	30,579,505	17,064,957
Revenue							
Debt Service Proceeds	0	0	30,000,000	0	25,000,000	0	25,000,000
Transfer from RTA Capital Fund	5,334,255	6,844,255	9,434,255	8,684,255	8,684,255	10,434,255	10,684,255
Transfer from the Reserve Fund	0	0	2,000,000	0	0	0	0
Investment Income	260,886	438,027	250,000	240,000	240,000	240,000	240,000
Federal Capital Grants	47,732,909	56,042,151	48,766,900	63,757,536	66,137,500	64,157,980	45,360,163
State Capital Grants	110,699	1,384,658	1,384,658	1,384,658	1,384,658	1,384,658	1,384,658
Other Revenue	0	0	0	0	0	0	0
Total Revenue	53,438,749	64,709,091	91,835,813	74,066,449	101,446,413	76,216,893	82,669,076
Total Resources	95,938,716	94,746,577	120,681,160	119,721,609	123,079,505	106,796,398	99,734,033
Expenditures							
Capital Outlay	65,901,230	65,901,230	75,026,000	98,088,517	92,500,000	89,731,441	63,440,787
Other Expenditures	0	0	0	0	0	0	0
Total Expenditures	65,901,230	65,901,230	75,026,000	98,088,517	92,500,000	89,731,441	63,440,787
Ending Balance	30,037,486	28,845,347	45,655,160	21,633,092	30,579,505	17,064,957	36,293,246

ATTACHMENT E
RTA Capital Fund Balance Analysis

	2016 Actual	2017 Estimate	2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan
Beginning Balance	2,114,010	3,074,133	2,750,336	2,049,424	2,832,047	2,317,646	2,315,113
Revenue							
Transfer from General Fund	9,472,060	10,571,331	11,933,343	12,586,877	11,309,855	13,598,221	14,426,089
Investment Income	25,784	49,127	20,000	20,000	20,000	20,000	20,000
Other Revenue	0	0	0	0	0	0	0
Total Revenue	9,497,844	10,620,458	11,953,343	12,606,877	11,329,855	13,618,221	14,446,089
Total Resources	11,611,854	13,694,591	14,703,679	14,656,302	14,161,901	15,935,868	16,761,202
Expenditures							
Asset Maintenance	1,020,521	1,900,000	1,600,000	1,510,000	1,550,000	1,471,500	1,900,000
Routine Capital	2,182,945	2,200,000	1,620,000	1,630,000	1,610,000	1,715,000	1,800,000
Other Expenditures	0	0	0	0	0	0	0
Transfer to RTA Development Fund	5,334,255	6,844,255	9,434,255	8,684,255	8,684,255	10,434,255	10,684,255
Total Expenditures	8,537,721	10,944,255	12,654,255	11,824,255	11,844,255	13,620,755	14,384,255
Ending Balance	3,074,133	2,750,336	2,049,424	2,832,047	2,317,646	2,315,113	2,376,947

ATTACHMENT F
Bond Retirement Fund Balance Analysis

	2016	2017	2018	2019	2020	2021	2022
	Actual	Estimate	Budget	Plan	Plan	Plan	Plan
Beginning Balance	2,273,404	2,112,464	2,263,573	2,002,657	2,172,980	2,165,556	2,154,363
Revenue							
Transfer from General Fund	21,887,562	17,045,783	18,865,474	16,603,865	17,891,282	18,249,054	17,621,881
Investment Income	13,906	22,328	2,500	2,500	2,500	2,500	2,500
Other Revenue	5,262	0	0	0	0	0	0
Total Revenue	21,906,730	17,068,111	18,867,974	16,606,365	17,893,782	18,251,554	17,624,381
Reconciling Journal Entry	0	0	0	0	0	0	0
Total Resources	24,180,134	19,180,575	21,131,547	18,609,022	20,066,762	20,417,110	19,778,744
Expenditures							
Debt Service							
Principal	16,430,000	11,615,000	12,952,453	10,697,751	11,584,204	12,396,373	11,461,171
Interest	5,637,670	5,302,002	6,174,937	5,736,791	6,315,502	5,864,874	6,265,319
Other Expenditures	0	0	1,500	1,500	1,500	1,500	1,500
Total Expenditures	22,067,670	16,917,002	19,128,890	16,436,042	17,901,206	18,262,747	17,727,990
Ending Balance	2,112,464	2,263,573	2,002,657	2,172,980	2,165,556	2,154,363	2,050,754

ATTACHMENT G

Insurance Fund Balance Analysis

	2016 Actual	2017 Estimate	2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan
Beginning Balance	6,734,850	5,263,076	5,063,266	5,018,786	5,039,786	5,068,786	5,084,786
Revenue							
Investment Income	62,584	57,570	35,000	35,000	35,000	35,000	35,000
Transfer from General Fund	500,000	2,400,000	2,250,000	2,200,000	2,200,000	2,200,000	2,100,000
Total Revenue	562,584	2,457,570	2,285,000	2,235,000	2,235,000	2,235,000	2,135,000
Total Resources	7,297,434	7,720,646	7,348,266	7,253,786	7,274,786	7,303,786	7,219,786
Expenditures							
Claims and Premium Outlay	2,034,358	2,657,380	2,329,480	2,214,000	2,206,000	2,219,000	2,206,000
Other Expenditures	0	0	0	0	0	0	0
Total Expenditures	2,034,358	2,657,380	2,329,480	2,214,000	2,206,000	2,219,000	2,206,000
Ending Balance	5,263,076	5,063,266	5,018,786	5,039,786	5,068,786	5,084,786	5,013,786

ATTACHMENT H

Supplemental Pension Fund Balance Analysis

	2016	2017	2018	2019	2020	2021	2022
	Actual	Estimate	Budget	Plan	Plan	Plan	Plan
Beginning Balance	1,268,518	1,311,956	1,333,603	1,338,503	1,343,403	1,345,303	1,347,103
Revenue							
Investment Income	12,508	10,567	9,900	9,900	9,900	9,800	9,900
Transfer from General Fund	100,000	75,000	60,000	60,000	55,000	55,000	50,000
Total Revenue	112,508	85,567	69,900	69,900	64,900	64,800	59,900
Total Resources	1,381,026	1,397,523	1,403,503	1,408,403	1,408,303	1,410,103	1,407,003
Expenditures							
Benefit Payments	69,070	63,920	65,000	65,000	63,000	63,000	61,000
Other Expenditures	0	0	0	0	0	0	0
Total Expenditures	69,070	63,920	65,000	65,000	63,000	63,000	61,000
Reconciling Journal Entry	0	0	0	0	0	0	0
Ending Balance	1,311,956	1,333,603	1,338,503	1,343,403	1,345,303	1,347,103	1,346,003

ATTACHMENT I

Law Enforcement Fund Balance Analysis

	2016 Actual	2017 Estimate	2018 Budget	2019 Plan	2020 Plan	2021 Plan	2022 Plan
Beginning Balance	257,133	109,110	128,773	183,803	183,833	183,863	183,893
Revenue							
Law Enforcement Revenue	0	88,653	0	0	0	0	0
Law Enforcement Training Revenue	22,180	27,500	0	0	0	0	0
Investment Income	37	702	30	30	30	30	30
Other Revenue	50,694	0	55,000	0	0	0	0
Total Revenue	72,911	116,855	55,030	30	30	30	30
Total Resources	330,044	225,965	183,803	183,833	183,863	183,893	183,923
Expenditures							
Capital & Related Items	198,754	37,362	0	0	0	0	0
Training	22,180	59,830	0	0	0	0	0
Total Expenditures	220,934	97,192	0	0	0	0	0
Reconciling Journal Entry	0	0	0	0	0	0	0
Ending Balance	109,110	128,773	183,803	183,833	183,863	183,893	183,923

ATTACHMENT J

Reserve Fund Balance Analysis

	2016	2017	2018	2019	2020	2021	2022
	Actual	Estimate	Budget	Plan	Plan	Plan	Plan
Beginning Balance	0	0	17,614,212	23,032,874	30,201,899	36,274,320	42,203,935
Revenue							
Investment Income	0	59,290	50,000	50,000	51,000	51,000	51,000
Transfer from General Fund	0	17,554,922	7,368,662	7,119,025	6,021,421	5,878,615	5,878,615
Total Revenue	0	17,614,212	7,418,662	7,169,025	6,072,421	5,929,615	5,929,615
Total Resources	0	17,614,212	25,032,874	30,201,899	36,274,320	42,203,935	48,133,550
Expenditures							
Transfer to General Fund (Compensated Absences)	0	0	0	0	0	0	0
Transfer to General Fund (Fuel)	0	0	0	0	0	0	0
Transfer to General Fund (Hospitalization)	0	0	0	0	0	0	0
Transfer to RTA Development Fund (Rolling Stock)	0	0	2,000,000	0	0	0	0
Transfer to General Fund (27th Pay - 2024)	0	0	0	0	0	0	0
Total Expenditures	0	0	2,000,000	0	0	0	0
Ending Balance	0	17,614,212	23,032,874	30,201,899	36,274,320	42,203,935	48,133,550

ATTACHMENT K

Medicaid Sales & Use Tax Transition Fund

	2016	2017	2018	2019	2020	2021	2022
	Actual	Estimate	Budget	Plan	Plan	Plan	Plan
Beginning Balance	0	0	0	0	0	0	0
Revenue							
Investment Income	0	0	0	0	0	0	0
State	0	10,034,083	10,034,083	0	0	0	0
Total Revenue	0	10,034,083	10,034,083	0	0	0	0
Total Resources	0	10,034,083	10,034,083	0	0	0	0
Expenditures							
Transfer to General Fund (Revenue)	0	10,034,083	10,034,083	0	0	0	0
Total Expenditures	0	10,034,083	10,034,083	0	0	0	0
Ending Balance	0	0	0	0	0	0	0

ATTACHMENT L

All Funds Balance Analysis

	2016	2017	2018	2019	2020	2021	2022
	Actual	Estimate	Budget	Plan	Plan	Plan	Plan
Beginning Balance	71,970,788	75,233,039	94,386,695	97,672,695	57,378,863	46,620,311	13,447,289
Revenue							
Passenger Fares	46,279,344	47,103,978	47,843,114	48,861,774	48,615,022	48,613,807	48,249,811
Sales & Use Tax	218,749,851	213,693,355	197,793,912	198,782,882	199,776,796	200,775,680	201,779,558
Federal	47,732,909	56,042,151	48,766,900	63,757,536	66,137,500	64,157,980	45,360,163
State	110,699	12,058,741	12,058,741	2,024,658	2,024,658	2,024,658	2,024,658
Investment Income	417,861	855,598	477,430	447,430	448,430	428,330	428,430
Other Revenue	29,386,487	26,077,953	25,775,000	25,687,000	25,705,000	25,772,000	25,839,000
Debt Service Proceeds	0	0	30,000,000	0	25,000,000	0	25,000,000
Total Revenue	342,677,151	355,831,776	362,715,097	339,561,280	367,707,406	341,772,455	348,681,620
Total Resources	414,647,939	431,064,815	457,101,792	437,233,974	425,086,269	388,392,767	362,128,909
Expenditures							
Personnel Services	182,444,567	187,113,738	191,690,156	192,312,033	194,660,797	193,832,922	194,600,246
Diesel Fuel	8,627,383	6,596,987	5,887,000	5,769,260	5,653,875	5,597,336	5,541,363
Natural Gas	1,246,088	1,956,545	1,985,000	1,986,114	1,987,229	1,988,345	1,989,461
Other Expenditures	55,924,497	54,092,618	62,493,551	62,124,645	62,604,352	62,347,687	62,406,815
Capital Outlay	69,104,696	70,001,230	78,246,000	101,228,517	95,660,000	92,917,941	67,140,787
Debt Service	22,067,670	16,917,002	19,127,390	16,434,542	17,899,706	18,261,247	17,726,490
Total Expenditures	339,414,900	336,678,120	359,429,097	379,855,111	378,465,958	374,945,477	349,405,162
Available Ending Balance	75,233,039	94,386,695	97,672,695	57,378,863	46,620,311	13,447,289	12,723,748