

RESOLUTION NO. 2018-119

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES FOR THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE FISCAL YEAR 2019

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 ("Authority") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 ("2019 General Fund Budget") was 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 GCRTA Office of Management and Budget; and

WHEREAS, the Operational Planning & Infrastructure Committee of the Board of Trustees discussed the 2019 budget on November 13, 2018 and December 4, 2018, and public hearings were held on November 13, 2018 and December 4, 2018, with public notices given by publication in the Cleveland Plain Dealer on October 25, 2018; and

WHEREAS, the 2019 Capital Improvement Plan was approved on May 15, 2018 through Resolution No. 2018-047 and will be amended on December 18, 2018, increasing the funding by \$4,169,683, for a total amended appropriation of \$68,072,011.

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 Authority, during the period of January 1, 2019 through December 31, 2019 ("Fiscal Year 2019"), are as indicated below. Furthermore, in order that the amounts expended and encumbered in each classification during Fiscal Year 2019 are set aside and appropriated, the Board hereby sets aside and appropriates the following:

General Fund

	2019 Appropriation
Operations Division	
31 PARATRANSIT DISTRICT	
Personnel Services	\$ 15,171,023
Other Expenditures	9,304,285
	<u>24,475,308</u>
32 RAIL DISTRICT	
Personnel Services	31,234,430
Other Expenditures	7,555,492
	<u>38,789,922</u>
33 ASSET & CONFIG MGMT	
Personnel Services	994,454
Other Expenditures	953,250
	<u>1,947,704</u>
34 TRANSIT POLICE	
Personnel Services	13,920,079
Other Expenditures	406,771
	<u>14,326,850</u>
35 SERVICE MANAGEMENT	
Personnel Services	4,305,344
Other Expenditures	1,159,583
	<u>5,464,927</u>
38 SERVICE QUALITY MGMT	
Personnel Services	7,420,065
Other Expenditures	4,300
	<u>7,424,365</u>
39 FLEET MANAGEMENT	
Personnel Services	15,890,873
Other Expenditures	21,935,406
	<u>37,826,279</u>
43 PASS THRU	
Personnel Services	-
Other Expenditures	-
	<u>-</u>

46 HAYDEN DISTRICT	
Personnel Services	\$ 43,825,636
Other Expenditures	475,670
	<u>44,301,306</u>
49 TRISKETT DISTRICT	
Personnel Services	33,196,095
Other Expenditures	153,400
	<u>33,349,495</u>
58 INTELLIGENT TRANSP. SYSTEMS	
Personnel Services	776,780
Other Expenditures	502,800
	<u>1,279,580</u>
DIVISION TOTAL	\$ 209,185,736

FINANCE & ADMINISTRATION DIVISION

10 OFFICE OF BUSINESS DEVELOPMENT	
Personnel Services	\$ 391,358
Other Expenditures	3,065
	<u>394,423</u>
60 ACCOUNTING	
Personnel Services	2,486,333
Other Expenditures	503,279
	<u>2,989,612</u>
62 SUPPORT SERVICES	
Personnel Services	592,759
Other Expenditures	389,101
	<u>981,860</u>
64 PROCUREMENT	
Personnel Services	1,568,624
Other Expenditures	28,150
	<u>1,596,774</u>
65 REVENUE	
Personnel Services	1,485,994
Other Expenditures	637,755
	<u>2,123,749</u>
67 OFFICE OF MANAGEMENT & BUDGET	
Personnel Services	814,193
Other Expenditures	4,703,400
	<u>5,517,593</u>
DIVISION TOTAL	\$ 13,604,011

ENGINEERING & PROJECT MANAGEMENT DIVISION

55 PROJECT SUPPORT

Personnel Services	\$	534,454
Other Expenditures		3,200
		<u>537,654</u>

57 PROGRAMMING & PLANNING

Personnel Services	\$	440,781
Other Expenditures		413,353
		<u>854,134</u>

80 ENGINEERING & PROJECT DEVELOPMENT

Personnel Services		1,928,949
Other Expenditures		154,025
		<u>2,082,974</u>

DIVISION TOTAL \$ 3,474,762

LEGAL AFFAIRS DIVISION

15 SAFETY

Personnel Services	\$	665,523
Other Expenditures		377,600
		<u>1,043,123</u>

21 LEGAL

Personnel Services		2,603,385
Other Expenditures		1,673,410
		<u>4,276,795</u>

22 RISK MANAGEMENT

Personnel Services		670,115
Other Expenditures		3,658,694
		<u>4,328,809</u>

DIVISION TOTAL \$ 9,648,727

HUMAN RESOURCES DIVISION

14 HUMAN RESOURCES

Personnel Services	\$	1,773,297
Other Expenditures		416,675
		<u>2,189,972</u>

18 LABOR & EMPLOYEE RELATIONS

Personnel Services		762,535
Other Expenditures		406,575
		<u>1,169,110</u>

30 TRAINING & EMPLOYEE DEVELOPMENT

Personnel Services		2,621,343
Other Expenditures		711,836
		<u>3,333,179</u>

DIVISION TOTAL \$ 6,692,261

EXECUTIVE DIVISION

12 EXECUTIVE

Personnel Services	\$ 1,143,916
Other Expenditures	323,477
	1,467,393

16 SECRETARY/TREASURER - BOARD OF TRUSTEES

Personnel Services	121,229
Other Expenditures	123,700
	244,929

19 INTERNAL AUDIT

Personnel Services	821,693
Other Expenditures	100,775
	922,468

53 MARKETING & COMMUNICATIONS

Personnel Services	1,181,518
Other Expenditures	1,004,278
	2,185,796

61 INFORMATION TECHNOLOGY

Personnel Services	3,095,139
Other Expenditures	3,996,554
	7,091,693

99 FUND TRANSFERS

Personnel Services	-
Other Expenditures	31,830,292
	31,830,292

DIVISION TOTAL \$ 43,742,571

GRAND TOTAL \$ 286,348,068

CAPITAL IMPROVEMENT FUNDS

(Resolution No. 2018-047, approved May 15, 2018
Resolution No. 2018-xxx, amended December 18, 2018)

Construction and Acquisition of Transit Facilities and Equipment	\$68,072,011
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BOND RETIREMENT FUND

Debt Service – Principal	\$10,405,589
Debt Service – Interest	5,477,090
Other	1,500

INSURANCE FUND

Claims & Premium Outlay \$7,014,000

SUPPLEMENTAL PENSION FUND

Benefits Payments \$60,000

LAW ENFORCEMENT FUND

Safety & Security Training \$0
Capital & Related Items 0

RESERVE FUND

Transfers to General Fund \$0
Transfers to RTA Development Fund 0

CUMULATED APPROPRIATIONS

General Fund \$286,348,068
Capital Improvement Funds 68,072,011
Bond Retirement Fund 15,884,179
Insurance Fund 7,014,000
Supplemental Pension Fund 60,000
Law Enforcement Fund 0
Reserve Fund 0

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. As part of this appropriation, the Interim 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 Interim 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 part of this appropriation, the Interim 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. The appropriation includes \$40,325 allocated to the following departments:

10 – Office of Business Development	\$150
12 – Executive	2,500
14 – Human Resources	5,800
15 – Safety	4,900
16 – Secretary/Treasurer – Board of Trustees	1,500
18 – Labor & Employee Relations	7,750
19 – Internal Audit	750
21 – Legal	2,500
30 – Training & Employee Development	1,500
31 – Paratransit District	100
32 – Rail District	500
33 – Asset & Configuration Management	250
34 – Transit Police	50
35 – Service Management	1,000
38 – Service Quality Management	100
39 – Fleet Management	800
46 – Hayden District	400
49 – Triskett District	400
53 – Marketing & Communication	5,125
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	1,300
80 – Engineering & Project Development	800
	<u>\$40,325</u>

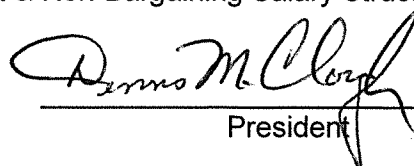
Section 5. That the Board of Trustees hereby approves the Greater Cleveland Regional Transit Authority's 2019 Management and Non-Bargaining Salary Structure, as set forth in Attachment A.

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 2019.

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

Attachment A – GCRTA 2019 Management & Non-Bargaining Salary Structure

Adopted: December 18, 2018



 President

Attest: 

 Interim CEO, General Manager/Secretary-Treasurer

ATTACHMENT A

2019 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

Grade	Minimum	Mid-Point	Maximum
DGM99.X	\$118,678	\$ 157,249	\$ 195,820
32.R	\$115,663	\$ 153,253	\$ 190,843
31.A	\$100,576	\$ 133,263	\$ 165,949
30.B	\$93,801	\$ 124,285	\$ 154,769
30.A	\$87,026	\$ 115,308	\$ 143,590
29.R	\$84,339	\$ 111,747	\$ 139,155
29.B	\$81,164	\$ 107,541	\$ 133,917
29.A	\$75,302	\$ 99,774	\$ 124,245
28.R	\$73,008	\$ 96,735	\$ 120,463
28.A	\$65,186	\$ 86,371	\$ 107,556
27.A	\$59,311	\$ 78,588	\$ 97,864
26.A	\$53,914	\$ 71,436	\$ 88,958
25.A	\$49,017	\$ 64,948	\$ 80,878
24.A	\$45,384	\$ 60,134	\$ 74,883
23.A	\$36,423	\$ 48,260	\$ 60,097
22.A	\$30,659	\$ 40,623	\$ 50,587
21.A	\$23,180	\$ 30,713	\$ 38,246

Effective January 1, 2019



TITLE/DESCRIPTION: APPROVING THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY'S 2019 BUDGET	Resolution No.: 2018-119
	Date: December 13, 2018
	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 ("FY") 2019 for the operation of the transit system; for required fund transfers for Capital Improvements, Bond Retirement, Pension Fund, Reserve Fund, 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, Supplemental Pension, Reserve, and Law Enforcement Funds.

2.0 DESCRIPTION/JUSTIFICATION: FY 2019 begins January 1, 2019 and ends December 31, 2019. The process for developing the Capital Improvement Budget for FY 2019 began in January 2018. It involved extensive staff analysis and preparation, as well as a meeting of the Board's Operational Planning & Infrastructure Committee on May 1, 2018 and a public hearing held on May 1, 2018. The Capital Improvement Budget for FY 2019 was approved by the Board of Trustees on May 15, 2018 through Resolution 2018-047. The FY 2019 Capital Improvement Budget will be amended by the Board of Trustees on December 18, 2018. An increase of \$4.2 million is needed to pay for a printing press, combine two (2) track projects, from Westpark Station to the Airport Tunnel, and align the budget with anticipated grants.

The process for developing the Operating Budget for FY 2019 began in August 2018. It also involved extensive staff analysis and preparation as well as a meeting of the Board's Operational Planning & Infrastructure Committee on November 13, 2018. A second presentation was held on December 4, 2018. One public hearing was held on November 13, 2018 and a second was held on December 4, 2018 to discuss the 2019 Operating Budget and the increase to the 2019 Capital Improvement 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 2019.

3.0 PROCUREMENT BACKGROUND: Does not apply.

4.0 DBE/AFFIRMATIVE ACTION BACKGROUND: Does not apply.

5.0 POLICY IMPACT: The 2019 appropriation for General Fund expenditures totals \$286,348,068. It includes \$192,437,918 for personnel services, providing salaries, overtime, payroll taxes, and fringe benefit resources needed to fund 2,333.5 positions. The 2019 Capital Improvement 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 2019 General Fund appropriations budget and fund transfers provides for spending \$286,348,068 on estimated revenues of \$312,778,505, leaving a year-end balance of \$26,430,437 as an operating reserve.

- 7.0 ALTERNATIVES: Modify the proposed 2019 General Fund budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.
- 8.0 RECOMMENDATION: The proposed 2019 General Fund Budget has been reviewed by the Operational Planning & Infrastructure Committee and is recommended for adoption. It is recommended that the Board approve the proposed FY 2019 General Fund budget, fund transfers, and budgets for Bond Retirement, Insurance, Supplemental Pension, Reserve, and Law Enforcement Funds as proposed herein.
- 9.0 ATTACHMENTS:
- A: General Fund Balance Analysis
 - B: Financial Policy Goals
 - C: Staffing Level Comparisons Analysis
 - D: RTA Development Fund Budget Analysis
 - E: RTA Capital Fund Budget Analysis
 - F: Bond Retirement Fund Balance Analysis
 - G: Insurance Fund Balance Analysis
 - H: Supplemental Pension Fund
 - I: Law Enforcement Fund Balance Analysis
 - J: Reserve Fund Balance Analysis
 - K: All Funds Balance Analysis

Recommended and certified as appropriate to the availability of funds, legal form and conformance with the Procurement requirements.



Interim CEO, General Manager/Secretary-Treasurer

ATTACHMENT A

General Fund Balance Analysis

	2017 Actual	2018 Estimate	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan
Beginning Balance	33,324,814	34,869,398	35,052,045	26,430,437	17,924,573	5,599,726	-5,311,548
Revenue							
Passenger Fares	45,436,326	45,945,755	46,497,104	46,264,619	46,033,296	45,803,129	45,574,114
Advertising & Concessions	2,389,856	2,095,000	2,162,000	2,230,000	2,297,000	2,364,000	2,364,000
Sales & Use Tax	213,718,145	201,283,110	204,302,357	207,366,892	210,477,395	213,634,556	216,839,075
State Aid from MCO Loss	10,034,083	18,271,169	0	0	0	0	0
Federal Operating Assistance - Various	0	0	0	0	0	0	0
Trolley Sponsorship	0	640,000	640,000	640,000	640,000	640,000	640,000
Investment Income	260,016	702,055	600,000	400,000	100,000	70,000	50,000
Other Revenue	1,990,027	1,630,000	1,450,000	1,400,000	1,400,000	1,400,000	1,400,000
Funding from Reserve Fund	0	0	0	1,450,000	0	0	0
Reimbursed Expenditures	22,782,104	22,685,000	22,075,000	22,075,000	22,075,000	22,075,000	22,075,000
Total Revenue	296,610,557	293,252,089	277,726,461	281,826,511	283,022,691	285,986,685	288,942,189
Total Resources	329,935,371	328,121,487	312,778,505	308,256,948	300,947,264	291,586,411	283,630,641
Operating Expenditures							
Salaries and Overtime	135,514,105	135,432,828	138,563,985	139,966,609	138,904,447	138,856,567	139,029,548
Payroll Taxes & Fringe Benefits	51,553,465	51,870,936	53,873,933	54,027,607	54,072,122	54,145,894	54,204,720
Diesel Fuel	6,535,532	4,486,129	4,550,000	4,413,500	4,281,095	4,152,662	4,028,082
Natural Gas	1,874,683	1,909,642	1,962,000	1,963,089	1,964,179	1,965,269	1,966,361
Other Expenditures	52,241,152	52,139,043	55,567,858	56,497,706	56,853,373	56,910,001	57,176,316
Total Operating Expenditures	247,718,937	245,838,577	254,517,776	256,868,511	256,075,216	256,030,393	256,405,028
Transfer to the Insurance Fund	2,400,000	7,250,000	2,700,000	2,800,000	2,100,000	2,200,000	2,200,000
Transfer to the Pension Fund	75,000	60,000	50,000	50,000	50,000	50,000	50,000
Transfers to Capital							
Bond Retirement Fund	17,045,783	17,292,285	15,228,052	16,088,991	18,321,569	15,685,774	17,563,765
Capital Improvement Fund	10,271,331	15,259,919	11,887,181	13,646,258	12,922,138	17,053,177	14,001,499
Total Transfers to Capital	27,317,114	32,552,204	27,115,233	29,735,249	31,243,708	32,738,951	31,565,264
Transfers to Reserve Fund	17,554,922	7,368,662	1,965,059	878,615	5,878,615	5,878,615	5,878,615
Total Expenditures	295,065,973	293,069,443	286,348,068	290,332,375	295,347,539	296,897,959	296,098,907
Available Ending Balance	34,869,398	35,052,045	26,430,437	17,924,573	5,599,726	-5,311,548	-12,468,266
Passenger Fare & Sales Tax % Change	-2.22%	-4.60%	1.44%	1.13%	1.14%	1.14%	1.15%
Operating Expenses % Change	0.73%	-0.76%	3.53%	0.92%	-0.31%	-0.02%	0.15%
Revenues - Expenses (millions)	\$1.54	\$0.18	(\$8.52)	(\$8.51)	(\$12.32)	(\$10.91)	(\$7.16)

a Funding from Reserve Fund for 27th pay expenses in 2020

ATTACHMENT C

2019 Proposed Budget
Staffing Level Comparison

Division	Dept. #	Dept. Name	2018 Current Positions	2019 Proposed Positions	Sum of Variance 2019 vs. 2018
1 - Operations	31	Paratransit District	193.50	193.50	-
	32	Rail District	380.00	380.00	-
	33	Asset & Configuration Management	11.00	11.00	-
	34	Transit Police	155.00	155.00	-
	35	Service Management	60.00	60.00	-
	38	Service Quality Management	71.00	71.00	-
	39	Fleet Management	183.00	183.00	-
	46	Hayden District	565.50	565.50	-
	49	Triskett District	431.50	431.50	-
	58	Intelligent Transportation Systems	8.00	8.00	-
1 - Operations Total			2,058.50	2,058.50	-
2 - Finance & Administration	10	Office of Business Development	4.00	4.00	-
	60	Accounting	27.00	27.00	-
	62	Support Services	7.00	7.00	-
	64	Procurement	16.00	16.00	-
	65	Revenue	18.00	18.00	-
	67	Office of Management & Budget	9.00	9.00	-
2 - Finance & Administration Total			81.00	81.00	-
3 - Engineering & Project Management	55	Project Support	6.00	6.00	-
	57	Programming & Planning	4.00	4.00	-
	80	Engineering & Project Development	20.00	20.00	-
3 - Engineering & Project Management Total			30.00	30.00	-
4 - Legal Affairs	15	Safety	7.75	7.75	-
	21	Legal	24.00	24.00	-
	22	Risk Management	8.00	8.00	-
4 - Legal Affairs Total			39.75	39.75	-
5 - Human Resources	14	Human Resources	19.00	19.00	-
	18	Labor & Employee Relations	6.00	6.00	-
	30	Training & Employee Development	27.00	27.00	-
5 - Human Resources Total			52.00	52.00	-
6 - Executive	12	Executive	7.00	7.00	-
	16	Secretary/Treasurer - BOT	11.00	11.00	-
	19	Internal Audit	8.50	8.50	-
	53	Marketing & Communications	13.75	13.75	-
	61	Information Technology	32.00	32.00	-
6 - Executive Total			72.25	72.25	-
Grand Total			2,333.50	2,333.50	-

ATTACHMENT D

RTA Development Fund Balance Analysis

	2017 Actual	2018 Estimate	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan
Beginning Balance	30,037,486	20,136,261	20,032,763	38,542,036	38,201,759	25,140,049	19,807,810
Revenue							
Debt Service Proceeds	0	0	30,000,000	25,000,000	0	0	25,000,000
Transfer from RTA Capital Fund	6,844,255	9,434,255	8,984,255	12,684,255	10,534,255	13,884,255	12,184,255
Transfer from the Reserve Fund	0	2,000,000	0	0	0	0	0
Investment Income	284,557	582,256	800,000	500,000	700,000	500,000	700,000
Federal Capital Grants	48,455,538	55,274,589	42,082,188	74,117,067	64,426,827	52,937,977	50,280,376
State Capital Grants	0	3,054,730	1,384,658	1,384,658	1,384,658	1,384,658	1,384,658
Other Revenue	329,920	0	0	0	0	0	0
Total Revenue	55,914,270	70,345,830	83,251,101	113,685,980	77,045,740	68,706,890	89,549,289
Total Resources	85,951,756	90,482,091	103,283,864	152,228,016	115,247,500	93,846,938	109,357,099
Expenditures							
Capital Outlay	65,815,495	70,449,328	64,741,828	114,026,257	90,107,451	74,039,128	70,322,204
Other Expenditures	0	0	0	0	0	0	0
Total Expenditures	65,815,495	70,449,328	64,741,828	114,026,257	90,107,451	74,039,128	70,322,204
Ending Balance	20,136,261	20,032,763	38,542,036	38,201,759	25,140,049	19,807,810	39,034,895

ATTACHMENT E
RTA Capital Fund Balance Analysis

	2017 Actual	2018 Estimate	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan
Beginning Balance	3,074,133	1,299,482	3,456,938	3,089,681	1,155,506	1,182,658	1,817,027
Revenue							
Transfer from General Fund	10,271,331	15,259,919	11,887,181	13,646,258	12,922,138	17,053,177	14,001,499
Investment Income	41,632	42,773	60,000	65,000	65,000	65,000	65,000
Other Revenue	0	1,855	0	0	0	0	0
Total Revenue	10,312,963	15,304,547	11,947,181	13,711,258	12,987,138	17,118,177	14,066,499
Total Resources	13,387,096	16,604,028	15,404,119	16,800,939	14,142,645	18,300,834	15,883,526
Expenditures							
Asset Maintenance	2,322,492	1,757,952	1,405,000	1,680,672	1,386,224	1,399,664	1,383,144
Routine Capital	2,920,867	1,954,883	1,925,183	1,280,506	1,039,508	1,199,888	984,488
Other Expenditures	0	0	0	0	0	0	0
Transfer to RTA Development Fund	6,844,255	9,434,255	8,984,255	12,684,255	10,534,255	13,884,255	12,184,255
Total Expenditures	12,087,614	13,147,090	12,314,438	15,645,433	12,959,987	16,483,807	14,551,887
Ending Balance	1,299,482	3,456,938	3,089,681	1,155,506	1,182,658	1,817,027	1,331,639

**ATTACHMENT F
Bond Retirement Fund Balance Analysis**

	2017 Actual	2018 Estimate	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan
Beginning Balance	2,112,464	2,299,936	2,793,241	2,267,114	1,969,557	2,163,380	2,095,708
Revenue							
Transfer from General Fund	17,045,783	17,292,285	15,228,052	16,088,991	18,321,569	15,685,774	17,563,765
Investment Income	58,691	116,759	130,000	135,000	135,000	135,000	135,000
Other Revenue	0	4,197	0	0	0	0	0
Total Revenue	17,104,474	17,413,241	15,358,052	16,223,991	18,456,569	15,820,774	17,698,765
Reconciling Journal Entry	0	0	0	0	0	0	0
Total Resources	19,216,938	19,713,177	18,151,293	18,491,105	20,426,126	17,984,154	19,794,473
Expenditures							
Debt Service							
Principal	11,615,000	11,945,000	10,405,589	10,902,562	12,317,122	10,539,207	11,878,919
Interest	5,302,002	4,974,936	5,477,090	5,617,486	5,944,124	5,347,739	5,840,821
Other Expenditures	0	0	1,500	1,500	1,500	1,500	1,500
Total Expenditures	16,917,002	16,919,936	15,884,179	16,521,548	18,262,746	15,888,446	17,721,240
Ending Balance	2,299,936	2,793,241	2,267,114	1,969,557	2,163,380	2,095,708	2,073,233

**ATTACHMENT G
Insurance Fund Balance Analysis**

	2017 Actual	2018 Estimate	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan
Beginning Balance	5,263,076	6,074,641	9,289,758	5,065,758	5,096,758	5,012,758	5,041,758
Revenue							
Investment Income	59,172	94,597	90,000	35,000	35,000	35,000	35,000
Transfer from General Fund	2,400,000	7,250,000	2,700,000	2,800,000	2,100,000	2,200,000	2,200,000
Total Revenue	2,459,172	7,344,597	2,790,000	2,835,000	2,135,000	2,235,000	2,235,000
Total Resources	7,722,248	13,419,238	12,079,758	7,900,758	7,231,758	7,247,758	7,276,758
Expenditures							
Claims and Premium Outlay	1,647,607	4,129,480	7,014,000	2,804,000	2,219,000	2,206,000	2,219,000
Other Expenditures	0	0	0	0	0	0	0
Total Expenditures	1,647,607	4,129,480	7,014,000	2,804,000	2,219,000	2,206,000	2,219,000
Ending Balance	6,074,641	9,289,758	5,065,758	5,096,758	5,012,758	5,041,758	5,057,758

ATTACHMENT H
Supplemental Pension Fund Balance Analysis

	2017 Actual	2018 Estimate	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan
Beginning Balance	1,311,956	1,333,767	1,351,071	1,355,071	1,359,071	1,365,071	1,371,071
Revenue							
Investment Income	10,588	16,169	14,000	14,000	14,000	14,000	14,000
Transfer from General Fund	75,000	60,000	50,000	50,000	50,000	50,000	50,000
Total Revenue	85,588	76,169	64,000	64,000	64,000	64,000	64,000
Total Resources	1,397,544	1,409,936	1,415,071	1,419,071	1,423,071	1,429,071	1,435,071
Expenditures							
Benefit Payments	63,777	58,865	60,000	60,000	58,000	58,000	55,000
Other Expenditures	0	0	0	0	0	0	0
Total Expenditures	63,777	58,865	60,000	60,000	58,000	58,000	55,000
Reconciling Journal Entry	0	0	0	0	0	0	0
Ending Balance	1,333,767	1,351,071	1,355,071	1,359,071	1,365,071	1,371,071	1,380,071

ATTACHMENT I
Law Enforcement Fund Balance Analysis

	2017 Actual	2018 Estimate	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan
Beginning Balance	109,110	26,958	30,289	52,089	74,089	96,089	118,089
Revenue							
Law Enforcement Revenue	95,945	20,000	20,000	20,000	20,000	20,000	20,000
Law Enforcement Training Revenue	27,500	0	0	0	0	0	0
Investment Income	815	1,232	1,800	2,000	2,000	2,000	2,000
Other Revenue	0	60,178	0	0	0	0	0
Total Revenue	124,260	81,410	21,800	22,000	22,000	22,000	22,000
Total Resources	233,370	108,368	52,089	74,089	96,089	118,089	140,089
Expenditures							
Capital & Related Items	146,582	78,079	0	0	0	0	0
Training	59,830	0	0	0	0	0	0
Total Expenditures	206,412	78,079	0	0	0	0	0
Reconciling Journal Entry	0	0	0	0	0	0	0
Ending Balance	26,958	30,289	52,089	74,089	96,089	118,089	140,089

ATTACHMENT J

Reserve Fund Balance Analysis

	2017	2018	2019	2020	2021	2022	2023
	Actual	Estimate	Budget	Plan	Plan	Plan	Plan
Beginning Balance	0	17,624,278	27,750,353	30,165,412	30,069,027	36,572,642	43,201,257
Revenue							
Investment Income	69,356	398,819	450,000	475,000	625,000	750,000	900,000
Transfer from GF for Compensated Absences	1,900,000	944,484	690,000	0	0	0	0
Transfer from GF for Fuel	2,454,922	0	0	0	0	0	0
Transfer from GF for Hospitalization	1,800,000	729,330	0	0	0	0	0
Transfer from GF for Rolling Stock Reserve	10,000,000	5,000,000	0	0	5,000,000	5,000,000	5,000,000
Transfer from GF for 27th Pay	1,400,000	694,848	1,275,059	878,615	878,615	878,615	878,615
Other Revenue	0	4,358,594	0	0	0	0	0
Total Revenue	17,624,278	12,126,075	2,415,059	1,353,615	6,503,615	6,628,615	6,778,615
Total Resources	17,624,278	29,750,353	30,165,412	31,519,027	36,572,642	43,201,257	49,979,872
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	2,000,000	0	0	0	0	0
Transfer to General Fund (27th Pay)	0	0	0	1,450,000	0	0	0
Total Expenditures	0	2,000,000	0	1,450,000	0	0	0
Ending Balance	17,624,278	27,750,353	30,165,412	30,069,027	36,572,642	43,201,257	49,979,872
Rolling Balances							
Compensated Absences	1,900,000	2,844,484	3,534,484	3,534,484	3,534,484	3,534,484	3,534,484
Fuel	2,454,922	2,454,922	2,454,922	2,454,922	2,454,922	2,454,922	2,454,922
Hospitalization	1,800,000	2,529,330	2,529,330	2,529,330	2,529,330	2,529,330	2,529,330
Rolling Stock	10,000,000	17,358,594	17,358,594	17,358,594	22,358,594	27,358,594	32,358,594
27th Pay: Salary: 2020 / Hourly 2025	1,400,000	2,094,848	3,369,907	2,798,522	3,677,137	4,555,752	5,434,367
Total	17,554,922	27,282,178	29,247,237	28,675,852	34,554,467	40,433,082	46,311,697

**ATTACHMENT K
All Funds Balance Analysis**

	2017 Actual	2018 Estimate	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan
Beginning Balance	75,233,039	83,664,721	99,756,458	106,967,598	95,850,340	77,132,372	68,141,173
Revenue							
Passenger Fares	45,436,326	45,945,755	46,497,104	46,264,619	46,033,296	45,803,129	45,574,114
Sales & Use Tax	213,718,145	201,283,110	204,302,357	207,366,892	210,477,395	213,634,556	216,839,075
Federal	48,455,538	55,274,589	42,082,188	74,117,067	64,426,827	52,937,977	50,280,376
State	10,034,083	21,965,899	2,024,658	2,024,658	2,024,658	2,024,658	2,024,658
Investment Income	784,827	1,954,660	2,145,800	1,626,000	1,676,000	1,571,000	1,901,000
Other Revenue	27,615,352	30,854,824	25,707,000	25,725,000	25,792,000	25,859,000	25,859,000
Debt Service Proceeds	0	0	30,000,000	25,000,000	0	0	25,000,000
Total Revenue	346,044,271	357,278,837	352,759,107	382,124,236	350,430,177	341,830,320	367,478,223
Total Resources	421,277,310	440,943,558	452,515,565	489,091,834	446,280,517	418,962,692	435,619,395
Expenditures							
Personnel Services	187,067,570	187,303,763	192,437,918	193,994,216	192,976,569	193,002,461	193,234,268
Diesel Fuel	6,535,532	4,486,129	4,550,000	4,413,500	4,281,095	4,152,662	4,028,082
Natural Gas	1,874,683	1,909,642	1,962,000	1,963,089	1,964,179	1,965,269	1,966,361
Other Expenditures	54,158,948	56,405,467	62,643,358	59,363,206	59,131,873	59,175,501	59,451,816
Capital Outlay	71,058,854	74,162,163	68,072,011	116,987,435	92,533,183	76,638,680	72,689,836
Debt Service	16,917,002	16,919,936	15,882,679	16,520,048	18,261,246	15,886,946	17,719,740
Total Expenditures	337,612,589	341,187,100	345,547,966	393,241,494	369,148,145	350,821,519	349,090,104
Available Ending Balance	83,664,721	99,756,458	106,967,598	95,850,340	77,132,372	68,141,173	86,529,291