

RESOLUTION NO. 2020-101

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES FOR THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING FISCAL YEAR 2021

WHEREAS, the Authority has 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 said revenue; and

WHEREAS, in order to meet those requirements, a budget for the fiscal year beginning January 1, 2021 and ending December 31, 2021 ("2021 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 2021 budget on November 10, 2020 and December 1, 2020, and public hearings were held on November 10, 2020 and December 1, 2020, with public notices given by publication in the Cleveland Plain Dealer on October 23<sup>rd</sup>, 25<sup>th</sup>, November 13<sup>th</sup> and 15<sup>th</sup>, and the Call & Post on October 21<sup>st</sup>, 28<sup>th</sup>, and November 18<sup>th</sup>, as well as by posting of notice in the first floor lobby of the Authority's Main Office Building, the Authority's Facebook page, and Twitter page. Notification was also given on these sites on how to virtually attend (live-streaming) the Committee Meeting, Public Hearing, and Board Meeting and how to submit a comment for the public hearing.

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, 2021 through December 31, 2021 ("Fiscal Year 2021"), are as indicated below. Furthermore, in order that the amounts expended and encumbered in each classification during Fiscal Year 2021 are set aside and appropriated, the Board hereby sets aside and appropriates the following:

**General Fund**

	<b>2021 Budget Appropriation</b>
<b>Operations Division</b>	
31 PARATRANSIT DISTRICT	
Personnel Services	\$ 15,845,075
Other Expenditures	9,690,715
	<hr/> 25,535,790
32 RAIL DISTRICT	
Personnel Services	21,514,765
Other Expenditures	3,754,039
	<hr/> 25,268,804

	<b>2021 Budget Appropriation</b>
<b>33 ASSET &amp; CONFIGURATION MANAGEMENT</b>	
Personnel Services	980,959
Other Expenditures	910,900
	<u>1,891,859</u>
<b>34 TRANSIT POLICE</b>	
Personnel Services	13,495,217
Other Expenditures	525,481
	<u>14,020,698</u>
<b>35 SERVICE MANAGEMENT</b>	
Personnel Services	5,006,647
Other Expenditures	1,171,050
	<u>6,177,697</u>
<b>36 POWER &amp; WAY</b>	
Personnel Services	10,810,690
Other Expenditures	3,720,471
	<u>14,531,161</u>
<b>38 SERVICE QUALITY MGMT</b>	
Personnel Services	7,274,416
Other Expenditures	27,025
	<u>7,301,441</u>
<b>39 FLEET MANAGEMENT</b>	
Personnel Services	16,668,129
Other Expenditures	20,476,214
	<u>37,144,344</u>
<b>43 PASS THRU</b>	
Personnel Services	-
Other Expenditures	650,000
	<u>650,000</u>
<b>46 HAYDEN DISTRICT</b>	
Personnel Services	43,954,309
Other Expenditures	470,150
	<u>44,424,459</u>
<b>49 TRISKETT DISTRICT</b>	
Personnel Services	33,681,372
Other Expenditures	282,300
	<u>33,963,672</u>
<b>58 INTELLIGENT TRANSPORTATION SYSTEMS</b>	
Personnel Services	872,557
Other Expenditures	888,316
	<u>1,760,873</u>
<b>DIVISION TOTAL</b>	<b>\$ 212,670,798</b>

	<b>2021 Budget Appropriation</b>
<b>FINANCE &amp; ADMINISTRATION DIVISION</b>	
10 OFFICE OF BUSINESS DEVELOPMENT	
Personnel Services	\$ 414,320
Other Expenditures	3,150
	<hr/> 417,470
60 ACCOUNTING	
Personnel Services	2,779,784
Other Expenditures	1,532,900
	<hr/> 4,312,684
62 SUPPORT SERVICES	
Personnel Services	630,814
Other Expenditures	397,685
	<hr/> 1,028,499
64 PROCUREMENT	
Personnel Services	1,739,471
Other Expenditures	38,236
	<hr/> 1,777,707
65 REVENUE	
Personnel Services	1,582,995
Other Expenditures	642,918
	<hr/> 2,225,912
67 OFFICE OF MANAGEMENT & BUDGET	
Personnel Services	943,009
Other Expenditures	4,745,450
	<hr/> 5,688,459
<b>DIVISION TOTAL</b>	<b>\$ 15,450,731</b>
<b>ENGINEERING &amp; PROJECT MANAGEMENT DIVISION</b>	
55 PROJECT SUPPORT	
Personnel Services	\$ 584,083
Other Expenditures	108,050
	<hr/> 692,133
57 PROGRAMMING & PLANNING	
Personnel Services	476,062
Other Expenditures	424,993
	<hr/> 901,055
80 ENGINEERING & PROJECT DEVELOPMENT	
Personnel Services	2,008,564
Other Expenditures	77,240
	<hr/> 2,085,804
<b>DIVISION TOTAL</b>	<b>\$ 3,678,992</b>

	<b>2021 Budget Appropriation</b>
<b>LEGAL AFFAIRS DIVISION</b>	
15 SAFETY	
Personnel Services	\$ 611,567
Other Expenditures	308,855
	<u>920,422</u>
21 LEGAL	
Personnel Services	2,333,405
Other Expenditures	1,734,810
	<u>4,068,215</u>
22 RISK MANAGEMENT	
Personnel Services	770,617
Other Expenditures	4,033,949
	<u>4,804,566</u>
<b>DIVISION TOTAL</b>	<b>\$ 9,793,203</b>
<b>HUMAN RESOURCES DIVISION</b>	
14 HUMAN RESOURCES	
Personnel Services	\$ 1,761,999
Other Expenditures	405,315
	<u>2,167,314</u>
18 LABOR & EMPLOYEE RELATIONS	
Personnel Services	966,538
Other Expenditures	424,575
	<u>1,391,113</u>
30 TRAINING & EMPLOYEE DEVELOPMENT	
Personnel Services	3,192,747
Other Expenditures	857,781
	<u>4,050,528</u>
<b>DIVISION TOTAL</b>	<b>\$ 7,608,955</b>
<b>EXECUTIVE DIVISION</b>	
12 EXECUTIVE	
Personnel Services	\$ 1,170,245
Other Expenditures	669,339
	<u>1,839,584</u>
16 SECRETARY/TREASURER - BOARD OF TRUSTEES	
Personnel Services	133,872
Other Expenditures	146,700
	<u>280,572</u>

	<b>2021 Budget Appropriation</b>
19 INTERNAL AUDIT	
Personnel Services	859,930
Other Expenditures	159,180
	1,019,110
53 MARKETING & COMMUNICATIONS	
Personnel Services	1,423,979
Other Expenditures	993,953
	2,417,932
61 INFORMATION TECHNOLOGY	
Personnel Services	3,165,021
Other Expenditures	4,561,598
	7,726,620
99 FUND TRANSFERS	
Personnel Services	-
Other Expenditures	55,157,882
	55,157,882
<b>DIVISION TOTAL</b>	<b>\$ 68,441,699</b>
<b>GRAND TOTAL</b>	<b>\$ 317,644,379</b>

**CAPITAL IMPROVEMENT FUNDS**

(Resolution No. 2020-039, pending approval- original was approved on May 12, 2020)

Construction and Acquisition of Transit Facilities and Equipment	\$126,674,752
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**BOND RETIREMENT FUND**

Debt Service – Principal	\$11,345,000
Debt Service – Interest	5,279,000
Other	1,500

**INSURANCE FUND**

Claims & Premium Outlay	\$2,919,000
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**SUPPLEMENTAL PENSION FUND**

Benefits Payments	\$58,000
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**LAW ENFORCEMENT FUND**

Safety & Security Training	\$20,000
Capital & Related Items	0

**RESERVE FUND**

Transfers to General Fund	0
Transfers to RTA Development Fund	\$21,000,000

**CUMULATED APPROPRIATIONS**

General Fund	\$317,644,379
Capital Improvement Funds	126,674,752
Bond Retirement Fund	16,625,500
Insurance Fund	2,919,000
Supplemental Pension Fund	58,000
Law Enforcement Fund	20,000
Reserve Fund	21,000,000

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 General Manager, Chief Executive Officer 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 General Manager, Chief Executive Officer 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 General Manager, Chief Executive Officer 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 \$43,850 allocated to the following departments:

**Meals & Concessions**

<u>Dept#</u>	<u>Dept Name</u>	<u>Budget</u>
10	OFFICE OF BUSINESS DEVELOPMENT	\$ 150.00
12	EXECUTIVE	2,500
14	HUMAN RESOURCES	7,050
15	SAFETY	4,900
16	SECRETARY / TREASURER - BOARD OF TRUSTEES	1,500
18	LABOR & EMPLOYEE RELATIONS	5,800
19	INTERNAL AUDIT	800
21	LEGAL	1,000
22	RISK MANAGEMENT	-
30	TRAINING & EMPLOYEE DEVELOPMENT	1,500
31	PARATRANSIT DISTRICT	100
32	RAIL DISTRICT	3,000
33	ASSET AND CONFIGURATION MANAGEMENT	250
34	TRANSIT POLICE	500
35	SERVICE MANAGEMENT	300
36	POWER & WAY	1,800
38	SERVICE QUALITY MANAGEMENT	1,000
39	FLEET MANAGEMENT	500
46	HAYDEN DISTRICT	400
49	TRISKETT DISTRICT	400
53	MARKETING & COMMUNICATIONS	5,000
55	PROJECT SUPPORT	250
57	PROGRAMMING & PLANNING	100
58	INTELLIGENT TRANSPORTATION SYSTEMS	1,000
60	ACCOUNTING	1,000
61	INFORMATION TECHNOLOGY	750
62	SUPPORT SERVICES	-
64	PROCUREMENT	200
65	REVENUE	-
67	OFFICE OF MANAGEMENT & BUDGET	1,300
80	ENGINEERING & PROJECT DEVELOPMENT	800
<b>Total</b>		<b>\$ 43,850</b>

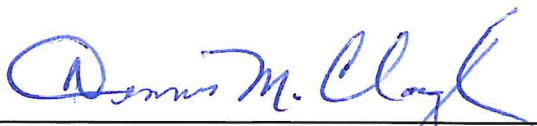
Section 5. That the Board of Trustees hereby approves the Greater Cleveland Regional Transit Authority's 2021 Management and Non-Bargaining Salary Structure, as set forth in Attachment 1.

Section 6. That the 2021 General Fund Budget may from time to time be amended and additional monies that may be received in Fiscal Year 2021 may be appropriated.

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

Attachment 1 – GCRTA 2021 Management & Non-Bargaining Salary Structure

Adopted: December 15, 2020

  
\_\_\_\_\_  
President

Attest:   
\_\_\_\_\_  
Interim Secretary-Treasurer

**ATTACHMENT 1.****2021 Non-bargaining Salary Structure**

<b>Grade</b>	<b>Min</b>	<b>Mid</b>	<b>Max</b>
<b>DGM99.X</b>	\$125,294	\$166,016	\$206,737
<b>32.R</b>	\$122,111	\$161,796	\$201,482
<b>31.A</b>	\$106,183	\$140,692	\$175,201
<b>30.B</b>	\$99,030	\$131,214	\$163,398
<b>30.A</b>	\$91,877	\$121,736	\$151,595
<b>29.R</b>	\$89,040	\$117,977	\$146,913
<b>29.B</b>	\$85,689	\$113,536	\$141,383
<b>29.A</b>	\$79,500	\$105,336	\$131,172
<b>28.R</b>	\$77,079	\$102,128	\$127,178
<b>28.A</b>	\$68,820	\$91,186	\$113,552
<b>27.A</b>	\$62,618	\$82,969	\$103,320
<b>26.A</b>	\$56,920	\$75,419	\$93,917
<b>25.A</b>	\$51,750	\$68,568	\$85,387
<b>24.A</b>	\$47,914	\$63,486	\$79,058
<b>23.A</b>	\$38,454	\$50,951	\$63,448
<b>22.A</b>	\$32,369	\$42,888	\$53,407
<b>21.A</b>	\$24,472	\$32,425	\$40,378





TITLE/DESCRIPTION:  APPROVING THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY'S 2021 BUDGET	Resolution No.: 2020-101
	Date: December 10, 2020
	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") 2021 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 2021 begins January 1, 2021 and ends December 31, 2021.

The process for developing the Operating Budget for FY 2021 began in July 2020 with the FY 2021 Tax Budget. It also involved extensive staff analysis and preparation as well as a meeting of the Board's Operational Planning & Infrastructure Committee on November 10, 2020. A second presentation was held on December 1, 2020. One public hearing was held on November 10, 2020 and a second was held on December 1, 2020 to discuss the 2021 Operating Budget. The budgets and fund transfers proposed for adoption herein represent the Authority's spending plans for the transit system in 2021.

3.0 PROCUREMENT BACKGROUND: Does not apply.

4.0 DBE/AFFIRMATIVE ACTION BACKGROUND: Does not apply.

5.0 POLICY IMPACT: The 2021 appropriation for General Fund expenditures totals \$317,644,379. It includes \$197,653,159 for personnel services, providing salaries, overtime, payroll taxes, and fringe benefit resources needed to fund 2,356.25 FTE positions. The 2021 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 2021 General Fund appropriations budget and fund transfers provides for spending \$317,644,379 on estimated revenues of \$268,170,867 leaving a year-end balance of \$90,180,578 as an operating reserve.

7.0 ALTERNATIVES: Modify the proposed 2021 General Fund budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.

8.0 RECOMMENDATION: The proposed 2021 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 2021 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: Budgeted Positions by Division
- D: Capital Improvement Fund Balance Analysis
- E: Bond Retirement Fund Balance Analysis
- F: Insurance Fund Balance Analysis
- G: Supplemental Pension Fund
- H: Law Enforcement Fund Balance Analysis
- I: Reserve Fund Balance Analysis
- J: All Funds Balance Analysis

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

A handwritten signature in blue ink, appearing to read "Linda R. [unclear]", is written over a horizontal line.

General Manager, Chief Executive Officer

ATTACHMENT A: General Fund Balance Analysis

General Fund Balance Analysis

	2019	2020	2020	2021	2022	2023
	Actual	Budget	Estimate	Budget	Plan	Plan
<b>Beginning Balance</b>	<b>38,959,995</b>	<b>37,136,081</b>	<b>41,577,395</b>	<b>139,654,092</b>	<b>90,180,579</b>	<b>44,628,720</b>
<b>Revenue</b>						
Passenger Fares	42,785,750	41,446,822	23,835,328	27,814,100	28,092,241	28,373,163
Advertising & Concessions	2,069,726	2,400,863	1,966,673	1,803,916	1,803,916	1,700,863
Sales & Use Tax	212,192,079	215,396,173	211,913,657	215,720,056	218,955,857	222,240,195
State Aid from MCO Loss	0	0	0	0	0	0
Federal Operating Assistance - CARES Act	0	0	111,977,170	0	0	0
Investment Income	910,634	779,858	1,286,833	2,069,958	808,221	937,203
Other Revenue	2,747,874	2,100,000	773,882	1,348,918	1,348,918	1,348,918
Reimbursed Expenditures	25,289,403	21,520,000	26,482,522	19,413,919	2,935,471	21,520,000
<b>Total Revenue</b>	<b>285,995,466</b>	<b>283,643,716</b>	<b>378,236,065</b>	<b>268,170,867</b>	<b>253,944,624</b>	<b>276,120,342</b>
<b>Total Resources</b>	<b>324,955,461</b>	<b>320,779,797</b>	<b>419,813,460</b>	<b>407,824,959</b>	<b>344,125,203</b>	<b>320,749,062</b>
<b>Operating Expenditures</b>						
Salaries and Overtime	134,891,187	143,667,173	135,948,781	143,376,531	147,051,514	150,096,778
Payroll Taxes and Fringes	49,579,426	53,391,398	50,193,817	54,276,628	54,830,017	56,098,988
Fuel ( Diesel, CNG, Prop. Pwr., Gas)	8,950,522	9,443,600	7,846,416	8,182,600	8,227,265	8,272,231
Utilities	5,155,284	5,655,857	4,609,262	5,614,454	5,650,037	5,685,976
Inventory	11,226,105	13,711,000	12,542,227	13,100,000	13,200,000	13,300,000
Services and Material & Supplies	18,522,788	19,430,753	18,237,135	21,157,429	21,263,478	21,387,990
Purchase Transportation	9,177,877	10,345,000	7,637,742	9,850,000	9,942,000	10,034,920
Other Expenditures	4,815,590	6,569,092	4,553,006	6,928,856	6,998,624	7,049,090
<b>Total Operating Expenditures</b>	<b>242,318,780</b>	<b>262,213,873</b>	<b>241,568,386</b>	<b>262,486,498</b>	<b>267,162,935</b>	<b>271,925,973</b>
<b>Transfers to (from) Other Funds</b>						
Transfer to (from) the Insurance Fund	2,700,000	2,000,000	2,000,000	2,000,000	2,600,000	2,700,000
Transfer to (from) the Pension Fund	50,000	50,000	50,000	45,000	40,000	40,000
Transfers to Reserve Fund	12,965,059	5,878,615	10,878,615	10,878,615	5,878,615	5,878,615
Transfers from the Reserve Fund		(1,450,000)	(1,450,000)			
Transfers to (from) Capital						
Bond Retirement Fund	13,339,003	13,714,842	13,714,842	13,835,408	13,820,910	14,065,825
Capital Improvement Fund	12,005,224	13,397,525	13,397,525	28,398,859	9,994,023	10,065,825
<b>Total Transfers to (from) Capital</b>	<b>25,344,227</b>	<b>27,112,367</b>	<b>27,112,367</b>	<b>42,234,267</b>	<b>23,814,934</b>	<b>24,131,650</b>
<b>Total Transfers to (from) Other Funds</b>	<b>41,059,286</b>	<b>33,590,982</b>	<b>38,590,982</b>	<b>55,157,882</b>	<b>32,333,549</b>	<b>32,750,265</b>
<b>Total Expenditures</b>	<b>283,378,066</b>	<b>295,804,856</b>	<b>280,159,368</b>	<b>317,644,379</b>	<b>299,496,484</b>	<b>304,676,238</b>
<b>Available Ending Balance</b>	<b>41,577,395</b>	<b>24,974,941</b>	<b>139,654,092</b>	<b>90,180,578</b>	<b>44,628,720</b>	<b>16,072,824</b>



## ATTACHMENT C: Budgeted Positions by Division

## FY 2021 Budgeted Positions by Division

		2020 Budget	2021 Budget	Variance
<b>Operations</b>				
31	Paratransit	195.5	195.3	(0.3)
32	Rail	265.0	265.0	-
33	Asset & Configuration Management	11.0	11.0	-
34	Transit Police	155.0	155.0	-
35	Service Management	59.8	77.8	18.0
36	Rail Power & Way	113.0	114.0	1.0
38	Service Quality Management	70.0	66.0	(4.0)
39	Fleet Management	182.0	183.0	1.0
46	Hayden District	565.3	564.5	(0.8)
49	Triskett District	433.0	434.0	1.0
58	Intelligent Transportation Systems	9.0	9.0	-
		<b>2,058.5</b>	<b>2,074.5</b>	<b>16.0</b>
<b>Finance &amp; Administration</b>				
10	Office of Business Development	4.0	4.0	-
60	Accounting	28.0	28.0	-
62	Support Services	7.0	7.0	-
64	Procurement	16.0	16.0	-
65	Revenue	18.0	18.0	-
67	Office of Management & Budget	9.0	9.0	-
		<b>82.0</b>	<b>82.0</b>	<b>-</b>
<b>Engineering &amp; Project Management</b>				
55	Project Support	6.0	6.0	-
57	Programming & Planning	4.0	4.0	-
80	Engineering & Project Development	21.0	20.0	(1.0)
		<b>31.0</b>	<b>30.0</b>	<b>(1.0)</b>
<b>Legal Affairs</b>				
15	Safety	7.8	7.8	-
21	Legal	24.0	22.0	(2.0)
22	Risk Management	8.0	8.0	-
		<b>39.8</b>	<b>37.8</b>	<b>(2.0)</b>
<b>Human Resources</b>				
14	Human Resources	17.0	17.0	-
18	Labor & Employee Relations	8.0	9.0	1.0
30	Training & Employee Development	27.0	31.0	4.0
		<b>52.0</b>	<b>57.0</b>	<b>5.0</b>
<b>Executive</b>				
12	Executive	5.0	10.0	5.0
16	Board of Trustees	11.0	11.0	-
19	Internal Audit	8.0	8.0	-
53	Marketing & Communications	14.0	14.0	-
61	Information Technology	32.0	32.0	-
		<b>70.0</b>	<b>75.0</b>	<b>5.0</b>
<b>Total</b>		<b>2,333.25</b>	<b>2,356.25</b>	<b>23.0</b>

ATTACHMENT D: Capital Improvement Fund Balance Analysis

### Capital Improvement Fund Balance Analysis

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Plan	2023 Plan
<b>Beginning Balance</b>	21,313,973	39,574,031	44,377,784	22,004,249	71,963,154	75,400,827
<b>Revenue</b>						
Transfer from General Fund	12,005,224	13,397,525	13,397,525	28,398,859	9,994,023	10,065,825
Transfer from Reserve Fund	0	0	0	21,000,000	5,200,000	12,500,000
Investment Income	979,003	565,000	215,000	265,000	265,000	265,000
Federal Capital Grants	33,292,740	63,887,602	63,887,602	92,633,201	75,639,795	70,208,000
CARES Act Assistance	0	0	111,977,170	0	0	0
State Capital Grants	1,384,658	1,384,658	1,384,658	9,336,598	10,136,598	10,136,598
Debt Service Proceeds	30,000,000	0	0	25,000,000	0	25,000,000
Other Revenue	0	0	0	0	0	0
<b>Total Revenue</b>	<b>77,661,625</b>	<b>79,234,785</b>	<b>190,861,956</b>	<b>176,633,657</b>	<b>101,235,417</b>	<b>128,175,423</b>
<b>Total Resources</b>	<b>98,975,597</b>	<b>118,808,816</b>	<b>235,239,740</b>	<b>198,637,906</b>	<b>173,198,571</b>	<b>203,576,250</b>
<b>Expenditures</b>						
Capital Outlay	54,597,813	101,258,321	101,258,321	126,674,752	97,797,744	90,863,984
Capital Outlay - CARES Act	0	0	111,977,170	0	0	0
Other Expenditures	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>54,597,813</b>	<b>101,258,321</b>	<b>213,235,491</b>	<b>126,674,752</b>	<b>97,797,744</b>	<b>90,863,984</b>
<b>Available Ending Balance</b>	<b>44,377,784</b>	<b>17,550,495</b>	<b>22,004,249</b>	<b>71,963,154</b>	<b>75,400,827</b>	<b>112,712,266</b>

ATTACHMENT E: Bond Retirement Fund Balance Analysis

### Bond Retirement Fund Balance Analysis

	2019	2020	2020	2021	2022	2023
	Actual	Budget	Estimate	Budget	Plan	Plan
<b>Beginning Balance</b>	2,739,205	7,046,617	7,145,347	4,735,979	2,080,887	1,788,347
<b>Revenue</b>						
Transfer from General Fund	13,339,003	13,714,842	13,714,842	13,835,408	13,820,910	14,065,825
Investment Income	228,730	135,000	135,000	135,000	135,000	135,000
Other Revenue	5,916,999	0	0	0	0	0
<b>Total Revenue</b>	19,484,732	13,849,842	13,849,842	13,970,408	13,955,910	14,200,825
Reconciling Journal Entry	0	0	0	0	0	0
<b>Total Resources</b>	22,223,937	20,896,459	20,995,189	18,706,387	16,036,797	15,989,172
<b>Expenditures</b>						
Debt Service						
Principal	9,650,000	10,560,000	10,560,000	11,345,000	9,535,000	10,005,000
Interest	5,427,090	5,697,710	5,697,710	5,279,000	4,711,950	4,235,200
Other Expenditures	1,500	1,500	1,500	1,500	1,500	1,500
<b>Total Expenditures</b>	15,078,590	16,259,210	16,259,210	16,625,500	14,248,450	14,241,700
<b>Ending Balance</b>	7,145,347	4,637,249	4,735,979	2,080,887	1,788,347	1,747,472

ATTACHMENT F: Insurance Fund Balance Analysis

## Insurance Fund Balance Analysis

	2019	2020	2020	2021	2022	2023
	Actual	Budget	Estimate	Budget	Plan	Plan
<b>Beginning Balance</b>	12,640,748	7,316,748	7,808,801	6,948,351	6,064,351	5,793,351
<b>Revenue</b>						
Investment Income	168,435	35,000	35,000	35,000	35,000	35,000
Transfer from General Fund	2,700,000	2,000,000	2,000,000	2,000,000	2,600,000	2,700,000
<b>Total Revenue</b>	2,868,435	2,035,000	2,035,000	2,035,000	2,635,000	2,735,000
<b>Total Resources</b>	15,509,183	9,351,748	9,843,801	8,983,351	8,699,351	8,528,351
<b>Expenditures</b>						
Claims and Premium Outlay	7,700,382	2,895,450	2,895,450	2,919,000	2,906,000	2,919,000
Other Expenditures	0	0	0		0	0
<b>Total Expenditures</b>	7,700,382	2,895,450	2,895,450	2,919,000	2,906,000	2,919,000
<b>Ending Balance</b>	7,808,801	6,456,298	6,948,351	6,064,351	5,793,351	5,609,351



ATTACHMENT G: Supplemental Pension Fund

### Supplemental Pension Fund Balance Analysis

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Plan	2023 Plan
<b>Beginning Balance</b>	1,352,482	1,356,482	1,376,779	1,380,779	1,381,779	1,377,779
<b>Revenue</b>						
Investment Income	22,825	14,000	14,000	14,000	14,000	14,000
Transfer from General Fund	50,000	50,000	50,000	45,000	40,000	40,000
<b>Total Revenue</b>	72,825	64,000	64,000	59,000	54,000	54,000
<b>Total Resources</b>	1,425,307	1,420,482	1,440,779	1,439,779	1,435,779	1,431,779
<b>Expenditures</b>						
Benefit Payments	48,528	60,000	60,000	58,000	58,000	55,000
Transfer to the General Fund	0	0	0	0	0	0
Other Expenditures	0	0	0	0	0	0
<b>Total Expenditures</b>	48,528	60,000	60,000	58,000	58,000	55,000
Reconciling Journal Entry	0	0	0	0	0	0
<b>Ending Balance</b>	1,376,779	1,360,482	1,380,779	1,381,779	1,377,779	1,376,779

ATTACHMENT H: Law Enforcement Fund Balance Analysis

### Law Enforcement Fund Balance Analysis

	2019	2020	2020	2021	2022	2023
	Actual	Budget	Estimate	Budget	Plan	Plan
<b>Beginning Balance</b>	34,063	55,863	65,164	87,164	89,164	111,164
<b>Revenue</b>						
Law Enforcement Revenue	42,978	20,000	20,000	20,000	20,000	20,000
Law Enforcement Training Revenue	0	0	0	0	0	0
Investment Income	1,098	2,000	2,000	2,000	2,000	2,000
Other Revenue	0	0	0	0	0	0
<b>Total Revenue</b>	44,076	22,000	22,000	22,000	22,000	22,000
<b>Total Resources</b>	78,139	77,863	87,164	109,164	111,164	133,164
<b>Expenditures</b>						
Capital & Related Items	12,975	0	0	20,000	0	0
Training	0	0	0	0	0	0
<b>Total Expenditures</b>	12,975	0	0	20,000	0	0
Reconciling Journal Entry	0	0	0	0	0	0
<b>Ending Balance</b>	65,164	77,863	87,164	89,164	111,164	133,164

ATTACHMENT I: Reserve Fund Balance Analysis

## Reserve Fund Balance Analysis

	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	2022 Plan	2023 Plan
<b>Beginning Balance</b>	27,677,990	41,093,049	41,473,850	51,377,465	41,881,080	43,309,695
<b>Revenue</b>						
Investment Income	830,801	475,000	475,000	625,000	750,000	900,000
Transfer from GF for Compensated Absences	690,000	0	0	0	0	0
Transfer from GF for Fuel	0	0	0	0	0	0
Transfer from GF for Hospitalization	0	0	0	0	0	0
Transfer from GF for Rolling Stock Reserve	11,000,000	5,000,000	10,000,000	10,000,000	5,000,000	5,000,000
Transfer from GF for 27th Pay	1,275,059	878,615	878,615	878,615	878,615	878,615
Other Revenue	0	0	0	0	0	0
<b>Total Revenue</b>	<b>13,795,860</b>	<b>6,353,615</b>	<b>11,353,615</b>	<b>11,503,615</b>	<b>6,628,615</b>	<b>6,778,615</b>
<b>Total Resources</b>	<b>41,473,850</b>	<b>47,446,664</b>	<b>52,827,465</b>	<b>62,881,080</b>	<b>48,509,695</b>	<b>50,088,310</b>
<b>Expenditures</b>						
Transfer to General Fund (Compensated Absences)	0	0	0	0	0	0
Transfer to General Fund (Fuel)	0	0	0	0	0	0
Transfer to General Fund (Hospitalization)	0	0	0	0	0	0
Transfer to RTA Development Fund (Rolling Stock)	0	0	0	21,000,000	5,200,000	12,500,000
Transfer to General Fund (27th Pay - 2024)	0	1,450,000	1,450,000	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>1,450,000</b>	<b>1,450,000</b>	<b>21,000,000</b>	<b>5,200,000</b>	<b>12,500,000</b>
<b>Ending Balance</b>	<b>41,473,850</b>	<b>45,996,664</b>	<b>51,377,465</b>	<b>41,881,080</b>	<b>43,309,695</b>	<b>37,588,310</b>

ATTACHMENT J: All Funds Balance Analysis

**All Funds Balance Analysis**

	2019	2020	2020	2021	2022	2023
	Actual	Budget	Estimate	Budget	Plan	Plan
<b>Beginning Balance</b>	<b>104,718,456</b>	<b>133,578,871</b>	<b>143,825,121</b>	<b>226,188,079</b>	<b>213,640,995</b>	<b>172,409,883</b>
<b>Revenue</b>						
Passenger Fares	42,785,750	41,446,822	23,835,328	27,814,100	28,092,241	28,373,163
Sales & Use Tax	212,192,079	215,396,173	211,913,657	215,720,056	218,955,857	222,240,195
Federal	33,292,740	63,887,602	63,887,602	92,633,201	75,639,795	70,208,000
CARES Act Reimbursement	0	0	111,977,170	0	0	0
State	1,384,658	1,384,658	1,384,658	9,336,598	10,136,598	10,136,598
Investment Income	3,141,526	2,005,858	2,162,833	3,145,958	2,009,221	2,288,203
Other Revenue	36,066,980	26,040,863	29,243,077	22,586,753	6,108,305	24,589,781
Debt Service Proceeds	30,000,000	0	0	25,000,000	0	25,000,000
<b>Total Revenue</b>	<b>358,863,733</b>	<b>350,161,976</b>	<b>444,404,325</b>	<b>396,236,666</b>	<b>340,942,017</b>	<b>382,835,940</b>
<b>Total Resources</b>	<b>463,582,189</b>	<b>483,740,847</b>	<b>588,229,446</b>	<b>622,424,744</b>	<b>554,583,012</b>	<b>555,245,823</b>
<b>Expenditures</b>						
Personnel Services	184,470,614	197,058,571	186,142,598	197,653,159	201,881,531	206,195,766
Fuel ( Diesel, CNG, Prop. Pwr., Gas)	8,950,522	9,443,600	7,846,416	8,182,600	8,227,265	8,272,231
Utilities	5,155,284	5,655,857	4,609,262	5,614,454	5,650,037	5,685,976
Inventory	11,226,105	13,711,000	12,542,227	13,100,000	13,200,000	13,300,000
Services & Materials	18,522,788	19,430,753	18,237,135	21,157,429	21,263,478	21,387,990
Purchased Transportation	9,177,877	10,345,000	7,637,742	9,850,000	9,942,000	10,034,920
Other Expenditures	12,578,975	9,526,042	7,509,956	9,927,356	9,964,124	10,024,590
Capital Outlay	54,597,813	101,258,321	101,258,321	126,674,752	97,797,744	90,863,984
Debt Service	15,077,090	16,257,710	16,257,710	16,624,000	14,246,950	14,240,200
<b>Total Expenditures</b>	<b>319,757,068</b>	<b>382,686,854</b>	<b>362,041,367</b>	<b>408,783,750</b>	<b>382,173,129</b>	<b>380,005,657</b>
<b>Available Ending Balance</b>	<b>143,825,121</b>	<b>101,053,993</b>	<b>226,188,079</b>	<b>213,640,995</b>	<b>172,409,883</b>	<b>175,240,166</b>