

RESOLUTION NO. 2021-112

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES FOR THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING FISCAL YEAR ("FY") 2022

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, 2022 and ending December 31, 2022 ("FY 2022 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 2022 budget on November 16, 2021 and December 7, 2021, and public hearings were held on November 16, 2021 and December 7, 2021, with public notices given by publication in the Cleveland Plain Dealer on October 22, 2021, October 24, 2021, November 2, 2021 and November 5, 2021 and the Call & Post on October 20, 2021, October 22, 2021, November 2, 2021, and November 3, 2021, 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.

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, 2022 through December 31, 2022 ("Fiscal Year 2022"), are as indicated below. Furthermore, in order that the amounts expended and encumbered in each classification during Fiscal Year 2022 are set aside and appropriated, the Board hereby sets aside and appropriates the following:

**General Fund**

	<b>2022 Budget Appropriation</b>
<b>Operations Division</b>	
31 PARATRANSIT DISTRICT	
Personnel Services	\$ 16,290,915
Other Expenditures	8,839,535
	<hr/> 25,130,450
32 RAIL DISTRICT	
Personnel Services	22,590,142
Other Expenditures	4,744,907
	<hr/> 27,335,049

	<b>2022 Budget Appropriation</b>
<b>33 ASSET &amp; CONFIGURATION MANAGEMENT</b>	
Personnel Services	1,065,367
Other Expenditures	977,751
	<u>2,043,118</u>
<b>34 TRANSIT POLICE</b>	
Personnel Services	14,159,199
Other Expenditures	753,241
	<u>14,912,440</u>
<b>35 SERVICE MANAGEMENT</b>	
Personnel Services	5,842,643
Other Expenditures	1,074,551
	<u>6,917,194</u>
<b>36 POWER &amp; WAY</b>	
Personnel Services	11,680,472
Other Expenditures	3,559,671
	<u>15,240,143</u>
<b>38 SERVICE QUALITY MGMT</b>	
Personnel Services	7,737,407
Other Expenditures	12,525
	<u>7,749,932</u>
<b>39 FLEET MANAGEMENT</b>	
Personnel Services	17,768,728
Other Expenditures	20,440,365
	<u>38,209,093</u>
<b>43 PASS THRUS</b>	
Personnel Services	-
Other Expenditures	650,000
	<u>650,000</u>
<b>46 HAYDEN DISTRICT</b>	
Personnel Services	46,052,038
Other Expenditures	582,150
	<u>46,634,188</u>
<b>49 TRISKETT DISTRICT</b>	
Personnel Services	35,213,419
Other Expenditures	310,100
	<u>35,523,519</u>
<b>58 INTELLIGENT TRANSPORTATION SYSTEMS</b>	
Personnel Services	965,656
Other Expenditures	1,226,757
	<u>2,192,413</u>
<b>DIVISION TOTAL</b>	<b>\$ 222,537,539</b>

	<b>2022 Budget Appropriation</b>
<b>FINANCE DIVISION</b>	
10 OFFICE OF BUSINESS DEVELOPMENT	
Personnel Services	\$ 435,682
Other Expenditures	5,580
	<hr/> 441,262
60 ACCOUNTING	
Personnel Services	2,923,515
Other Expenditures	1,423,500
	<hr/> 4,347,015
62 SUPPORT SERVICES	
Personnel Services	738,305
Other Expenditures	377,993
	<hr/> 1,116,298
64 PROCUREMENT	
Personnel Services	1,737,594
Other Expenditures	38,000
	<hr/> 1,775,594
65 REVENUE	
Personnel Services	1,620,365
Other Expenditures	611,025
	<hr/> 2,231,390
67 OFFICE OF MANAGEMENT & BUDGET	
Personnel Services	916,609
Other Expenditures	5,373,250
	<hr/> 6,289,859
<b>DIVISION TOTAL</b>	<b>\$ 16,201,418</b>
<b>ENGINEERING &amp; PROJECT MANAGEMENT DIVISION</b>	
55 PROJECT SUPPORT	
Personnel Services	\$ 359,132
Other Expenditures	96,050
	<hr/> 455,182
57 PROGRAMMING & PLANNING	
Personnel Services	541,240
Other Expenditures	355,992
	<hr/> 897,232
80 ENGINEERING & PROJECT DEVELOPMENT	
Personnel Services	2,298,830
Other Expenditures	177,240
	<hr/> 2,476,070
<b>DIVISION TOTAL</b>	<b>\$ 3,828,484</b>

	<b>2022 Budget Appropriation</b>
<b>LEGAL AFFAIRS DIVISION</b>	
15 SAFETY	
Personnel Services	\$ 704,584
Other Expenditures	289,910
	<hr/> 994,494
21 LEGAL	
Personnel Services	2,556,567
Other Expenditures	1,647,850
	<hr/> 4,204,417
22 RISK MANAGEMENT	
Personnel Services	810,498
Other Expenditures	4,167,777
	<hr/> 4,978,275
<b>DIVISION TOTAL</b>	<b>\$ 10,177,186</b>
<b>HUMAN RESOURCES DIVISION</b>	
14 HUMAN RESOURCES	
Personnel Services	\$ 1,891,969
Other Expenditures	482,265
	<hr/> 2,374,234
18 LABOR & EMPLOYEE RELATIONS	
Personnel Services	1,226,305
Other Expenditures	497,355
	<hr/> 1,723,660
30 TRAINING & EMPLOYEE DEVELOPMENT	
Personnel Services	3,413,881
Other Expenditures	829,658
	<hr/> 4,243,539
<b>DIVISION TOTAL</b>	<b>\$ 8,341,433</b>
<b>EXECUTIVE DIVISION</b>	
12 EXECUTIVE	
Personnel Services	\$ 483,813
Other Expenditures	595,339
	<hr/> 1,079,152
16 SECRETARY/TREASURER - BOARD OF TRUSTEES	
Personnel Services	152,573
Other Expenditures	146,700
	<hr/> 299,273

	<b>2022 Budget Appropriation</b>
19 INTERNAL AUDIT	
Personnel Services	892,261
Other Expenditures	126,180
	1,018,441
99 FUND TRANSFERS	
Personnel Services	-
Other Expenditures	65,147,080
	65,147,080
<b>DIVISION TOTAL</b>	<b>\$ 67,543,946</b>
<b>ADMINISTRATION &amp; EXTERNAL AFFAIRS</b>	
53 ADMINISTRATION & EXTERNAL AFFAIRS	
Personnel Services	2,248,259
Other Expenditures	1,062,550
	3,310,809
<b>DIVISION TOTAL</b>	<b>\$ 3,310,809</b>
<b>INNOVATION AND TECHNOLOGY DIVISION</b>	
61 INNOVATION AND TECHNOLOGY	
Personnel Services	3,591,136
Other Expenditures	4,371,999
	7,963,135
<b>DIVISION TOTAL</b>	<b>\$ 7,963,135</b>
<b>GRAND TOTAL</b>	<b>\$ 339,903,950</b>

**CAPITAL IMPROVEMENT FUNDS**

(Resolution No. 2021-055 approved on May 25, 2021, and Resolution No. 2021-112, pending approval on December 21, 2021)

Construction and Acquisition of Transit Facilities and Equipment	\$136,834,620
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**BOND RETIREMENT FUND**

Debt Service – Principal	\$9,535,000
Debt Service – Interest	2,338,700
Other	1,500

**INSURANCE FUND**

Claims & Premium Outlay	\$2,993,000
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**SUPPLEMENTAL PENSION FUND**

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

Safety & Security Training	\$25,000
Capital & Related Items	0

**RESERVE FUND**

Transfers to General Fund	0
Transfers to RTA Development Fund	\$10,000,000

**CUMULATED APPROPRIATIONS**

General Fund	\$339,903,950
Capital Improvement Funds	136,834,620
Bond Retirement Fund	11,875,200
Insurance Fund	2,993,000
Supplemental Pension Fund	58,000
Law Enforcement Fund	25,000
Reserve Fund	10,000,000

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 \$41,300 allocated to the following departments:

<b>Meals &amp; Concessions</b>		
<b>Dept#</b>	<b>Dept Name</b>	<b>Budget</b>
10	OFFICE OF BUSINESS DEVELOPMENT	400
12	EXECUTIVE	2,500
14	HUMAN RESOURCES	7,000
15	SAFETY	2,400
16	SECRETARY / TREASURER - BOARD OF TRUSTEES	1,500
18	LABOR & EMPLOYEE RELATIONS	2,800
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	2,500
38	SERVICE QUALITY MANAGEMENT	1,000
39	FLEET MANAGEMENT	1,000
46	HAYDEN DISTRICT	400
49	TRISKETT DISTRICT	400
53	ADMINISTRATION & EXTERNAL AFFAIRS	7,000
55	PROJECT SUPPORT	250
57	PROGRAMMING & PLANNING	100
58	INTELLIGENT TRANSPORTATION SYSTEMS	1,000
60	ACCOUNTING	600
61	INFORMATION TECHNOLOGY	750
62	SUPPORT SERVICES	-
64	PROCUREMENT	200
65	REVENUE	-
67	OFFICE OF MANAGEMENT & BUDGET	1,250
80	ENGINEERING & PROJECT DEVELOPMENT	800
<b>Total</b>		<b>41,300</b>

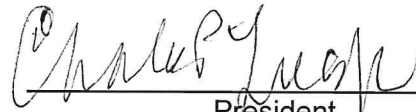
Section 5. That the Board of Trustees hereby approves the Greater Cleveland Regional Transit Authority's 2022 Management and Non-Bargaining Salary Structure, as set forth in Attachment 1.

Section 6. That the FY 2022 Budget may from time to time be amended and additional monies that may be received in FY 2022 may be appropriated.

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

Attachment 1 – GCRTA 2022 Management & Non-Bargaining Salary Structure

Adopted: December 21, 2021

  
\_\_\_\_\_  
President

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



## Attachment 1

### 2022 Non-bargaining Salary Structure

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



TITLE/DESCRIPTION:  APPROVING THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY'S FISCAL YEAR ("FY") 2022 BUDGET	Resolution No.: 2021-112
	Date: December 16, 2021
	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") 2022 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 2022 begins January 1, 2022 and ends December 31, 2022.

The process for developing the Operating Budget for FY 2022 began in July 2021 with the FY 2022 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 16, 2021. A second presentation was held on December 7, 2021. One public hearing was held on November 16, 2021 and a second was held on December 7, 2021 to discuss the FY 2022 Budget. The budgets and fund transfers proposed for adoption herein represent the Authority's spending plans for the transit system in 2022.

3.0 PROCUREMENT BACKGROUND: Does not apply.

4.0 DBE/AFFIRMATIVE ACTION BACKGROUND: Does not apply.

5.0 POLICY IMPACT: The FY 2022 appropriation for General Fund expenditures totals \$339,903,950. It includes \$208,909,104 for personnel services, providing salaries, overtime, payroll taxes, and fringe benefit resources needed to fund 2,374.5 FTE positions. The 2022 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 FY 2022 General Fund appropriations budget and fund transfers provides for spending \$339,903,950 on estimated revenues of \$354,394,944 leaving a year-end balance of \$84,802,987 as an operating reserve.

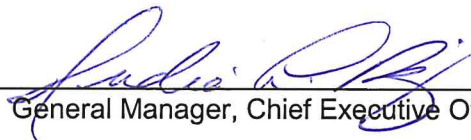
7.0 ALTERNATIVES: Modify the proposed FY 2022 General Fund budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.

8.0 RECOMMENDATION: The proposed FY 2022 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 2022 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.



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General Manager, Chief Executive Officer



**ATTACHMENT A  
General Fund Balance Analysis**

	2020	2021	2022	2023	2024
	Actual	Projection	Budget	Plan	Plan
<b>Beginning Balance</b>	<b>41,577,395</b>	<b>133,581,757</b>	<b>70,311,993</b>	<b>84,802,987</b>	<b>42,543,640</b>
<b>Revenue</b>					
Passenger Fares	24,044,664	21,504,518	21,719,563	21,936,759	22,265,810
Advertising & Concessions	2,337,735	1,195,086	1,390,000	1,390,000	1,390,000
Sales & Use Tax	210,147,468	238,221,615	242,986,048	247,845,769	252,802,684
Federal Operating Assistance - CARES Act	111,977,170	0	0	0	0
Fed. Operating Assistance - CRRSAA	0	67,416,467	0	0	0
Fed. Operating Assistance - ARP	0	54,815,088	81,199,333	0	0
Investment Income	698,786	629,377	600,000	500,000	400,000
Other Revenue	364,250	820,840	1,500,000	1,500,000	1,500,000
Reimbursed Expenditures	26,963,719	18,781,731	5,000,000	5,000,000	5,000,000
Transfer from Reserve Fund (Revenue Stabilization)	0	0	0	0	0
<b>Total Revenue</b>	<b>376,533,792</b>	<b>403,384,722</b>	<b>354,394,944</b>	<b>278,172,528</b>	<b>304,858,494</b>
<b>Total Resources</b>	<b>418,111,187</b>	<b>536,966,479</b>	<b>424,706,937</b>	<b>362,975,516</b>	<b>347,402,134</b>
<b>Operating Expenditures</b>					
Salaries and Overtime	138,668,611	139,592,476	150,098,342	153,942,642	157,185,991
Payroll Taxes and Fringes	52,142,719	56,338,143	58,810,762	59,069,422	59,128,342
Fuel ( Diesel, CNG, Prop. Pwr., Gas)	8,780,650	8,609,709	10,451,419	10,500,604	10,550,148
Utilities	3,576,407	4,800,076	4,179,636	4,215,440	4,251,602
Inventory	13,341,465	12,557,773	13,100,000	13,200,000	13,300,000
Services and Material & Supplies	18,809,509	18,464,154	21,866,701	21,983,615	22,113,583
Purchase Transportation	7,599,160	8,520,258	9,150,000	9,235,000	9,320,850
Other Expenditures	3,783,813	5,817,403	7,100,010	7,103,503	7,100,413
<b>Total Operating Expenditures</b>	<b>246,702,334</b>	<b>254,699,992</b>	<b>274,756,870</b>	<b>279,250,226</b>	<b>282,950,929</b>
<b>Transfers to (from) Other Funds</b>					
Transfer to (from) the Insurance Fund	0	2,100,000	2,500,000	3,000,000	3,000,000
Transfer to (from) the Pension Fund	50,000	45,000	40,000	40,000	40,000
Transfers to Reserve Fund	10,878,615	95,878,615	10,878,615	10,878,615	10,878,615
Transfers from the Reserve Fund	(1,450,000)	0	0	0	0
Transfers to (from) Capital					
Bond Retirement Fund	14,950,956	12,771,515	11,500,000	8,647,930	9,396,959
Bond Defeasance	0	57,760,505	0	0	0
Capital Improvement Fund	13,397,525	43,398,859	40,228,465	18,615,105	18,411,336
<b>Total Transfers to (from) Capital</b>	<b>28,348,481</b>	<b>113,930,879</b>	<b>51,728,465</b>	<b>27,263,035</b>	<b>27,808,295</b>
<b>Total Transfers to (from) Other Funds</b>	<b>37,827,096</b>	<b>211,954,494</b>	<b>65,147,080</b>	<b>41,181,650</b>	<b>41,726,910</b>
<b>Total Expenditures</b>	<b>284,529,430</b>	<b>466,654,486</b>	<b>339,903,950</b>	<b>320,431,876</b>	<b>324,677,839</b>
<b>Available Ending Balance</b>	<b>133,581,757</b>	<b>70,311,993</b>	<b>84,802,987</b>	<b>42,543,640</b>	<b>22,724,295</b>

ATTACHMENT B

**2022 Budget  
Financial Policy Goals**

	Goal	2020 Actual	2021 Estimate	2022 Budget	2023 Plan	2024 Plan	
Operating Efficiency	Operating Ratio	≥ 25%	11.0%	9.2%	8.7%	8.5%	
	Cost per Service Hour		\$195.9	\$152.7	\$164.8	\$169.7	
	Growth per Year	≤ Rate of Inflation	49.7%	-3.0%	4.7%	1.3%	
	Operating Reserve (Months)	≥ 1 month	6.5	3.3	3.7	1.8	1.0
Capital Efficiency	Debt Service Coverage	≥ 1.5	9.72	3.18	9.03	6.55	4.54
	Sales Tax Contribution to Capital	≥ 10%	13.5%	47.8%	21.3%	11.0%	11.0%
	Capital Maintenance to Expansion	75% - 90%	100.0%	100.0%	100.0%	100.0%	100.0%

**Attachment C**  
**FY 2022 Budgeted Positions by Division**

	2021 Budget	2022 Budget	Variance
<b>Operations</b>			
31 Paratransit	195.5	195.5	-
32 Rail	265.0	254.0	(11.0)
33 Asset & Configuration Management	11.0	11.0	-
34 Transit Police	154.0	153.0	(1.0)
35 Service Management	77.5	77.5	-
36 Rail Power & Way	114.0	123.0	9.0
38 Service Quality Management	66.0	66.0	-
39 Fleet Management	184.0	184.0	-
46 Hayden District	564.5	571.0	6.5
49 Triskett District	433.3	437.8	4.5
58 Intelligent Transportation Systems	9.0	9.0	-
	<b>2,073.8</b>	<b>2,081.8</b>	<b>8.0</b>
<b>Finance &amp; Administration</b>			
10 Office of Business Development	4.0	4.0	-
60 Accounting	27.0	30.0	3.0
62 Support Services	8.0	8.0	-
64 Procurement	16.0	16.0	-
65 Revenue	18.0	18.0	-
67 Office of Management & Budget	9.0	8.0	(1.0)
	<b>82.0</b>	<b>84.0</b>	<b>2.0</b>
<b>Engineering &amp; Project Management</b>			
55 Project Support	5.0	5.0	-
57 Programming & Planning	5.0	5.0	-
80 Engineering & Project Development	20.0	20.0	-
	<b>30.0</b>	<b>30.0</b>	<b>-</b>
<b>Legal Affairs</b>			
15 Safety	7.8	7.8	-
21 Legal	23.0	24.0	1.0
22 Risk Management	8.0	8.0	-
	<b>38.8</b>	<b>39.8</b>	<b>1.0</b>
<b>Human Resources</b>			
14 Human Resources	17.0	17.0	-
18 Labor & Employee Relations	9.0	11.0	2.0
30 Training & Employee Development	31.0	32.0	1.0
	<b>57.0</b>	<b>60.0</b>	<b>3.0</b>
<b>Executive</b>			
12 Executive	3.0	3.0	-
16 Board of Trustees	11.0	11.0	-
19 Internal Audit	8.0	8.0	-
	<b>22.0</b>	<b>22.0</b>	<b>-</b>
<b>Administration &amp; External Affairs</b>			
53 Administration & External Affairs	20.0	22.0	2.0
<b>Innovation &amp; Technology</b>			
61 Innovation & Technology	33.0	35.0	2.0
<b>Total</b>	<b>2,356.5</b>	<b>2,374.5</b>	<b>18.0</b>

ATTACHMENT D

Capital Improvement Fund Balance Analysis

	2020 Actual	2021 Projection	2022 Budget	2023 Plan	2024 Plan
<b>Beginning Balance</b>	<b>44,377,784</b>	<b>32,437,292</b>	<b>35,851,198</b>	<b>65,755,937</b>	<b>80,523,482</b>
<b>Revenue</b>					
Transfer from General Fund	13,397,525	43,398,859	40,228,465	18,615,105	18,411,336
Transfer from Reserve Fund	0	49,000,000	10,000,000	10,000,000	10,000,000
Investment Income	1,079,699	265,000	265,000	265,000	765,000
Federal Capital Grants	42,000,277	92,633,201	106,109,296	80,698,696	88,283,460
CARES Act / CRRSAA Assistance	111,977,170	67,416,467	0	0	0
ARP Assistance	0	54,815,088	81,199,333	0	0
State Capital Grants	2,702,681	10,464,375	10,136,598	10,136,598	1,384,658
Debt Service Proceeds	0	0	0	0	0
Other Revenue	12,800	0	0	0	0
<b>Total Revenue</b>	<b>171,170,152</b>	<b>317,992,990</b>	<b>247,938,692</b>	<b>119,715,399</b>	<b>118,844,454</b>
<b>Total Resources</b>	<b>215,547,936</b>	<b>350,430,282</b>	<b>283,789,890</b>	<b>185,471,336</b>	<b>199,367,936</b>
<b>Expenditures</b>					
Capital Outlay	71,133,474	191,174,752	136,834,620	104,947,854	127,535,826
Capital Outlay - CARES Act / CRRSAA	111,977,170	67,416,467	0	0	0
ARP Assistance	0	54,815,088	81,199,333	0	0
Other Expenditures	0	1,172,777	0	0	0
<b>Total Expenditures</b>	<b>183,110,644</b>	<b>314,579,084</b>	<b>218,033,953</b>	<b>104,947,854</b>	<b>127,535,826</b>
<b>Available Ending Balance</b>	<b>32,437,292</b>	<b>35,851,198</b>	<b>65,755,937</b>	<b>80,523,482</b>	<b>71,832,110</b>



ATTACHMENT E

**Bond Retirement Fund Balance Analysis**

	2020 Actual	2021 Projection	2022 Budget	2023 Plan	2024 Plan
<b>Beginning Balance</b>	7,145,347	5,946,363	2,228,878	1,988,678	1,263,158
<b>Revenue</b>					
Transfer from General Fund	14,950,956	12,771,515	11,500,000	8,647,930	9,396,959
Transfer from General Fund - Defeasance	0	57,760,505	0	0	0
Transfer from RTA Development Fund	0	0	0	0	0
Investment Income	107,770	135,000	135,000	100,000	100,000
Bond Premium Proceeds	0	0	0	0	0
Other Revenue	0	0	0	0	0
<b>Total Revenue</b>	15,058,726	70,667,020	11,635,000	8,747,930	9,496,959
<b>Reconciling Journal Entry</b>	0	0	0	0	0
<b>Total Resources</b>	22,204,073	76,613,382	13,863,878	10,736,608	10,760,117
<b>Expenditures</b>					
Debt Service					
Principal	10,560,000	11,345,000	9,535,000	7,610,000	7,995,000
Interest	5,697,710	5,279,000	2,338,700	1,861,950	1,481,450
Other Expenditures	0	57,760,505	1,500	1,500	1,500
<b>Total Expenditures</b>	16,257,710	74,384,505	11,875,200	9,473,450	9,477,950
<b>Ending Balance</b>	5,946,363	2,228,878	1,988,678	1,263,158	1,282,167



ATTACHMENT F

Insurance Fund Balance Analysis

	2020 Actual	2021 Projection	2022 Budget	2023 Plan	2024 Plan
<b>Beginning Balance</b>	7,808,801	5,827,793	5,482,178	5,024,178	5,041,178
<b>Revenue</b>					
Investment Income	177,397	35,000	35,000	35,000	35,000
Transfer from General Fund	0	2,100,000	2,500,000	3,000,000	3,000,000
Transfer from RTA Development Fund	0	0	0	0	0
Other Revenue	0	0	0	0	0
<b>Total Revenue</b>	177,397	2,135,000	2,535,000	3,035,000	3,035,000
<b>Total Resources</b>	7,986,198	7,962,793	8,017,178	8,059,178	8,076,178
<b>Expenditures</b>					
Claims and Premium Outlay	2,158,405	2,480,615	2,993,000	3,018,000	3,018,000
Other Expenditures	0	0	0	0	0
<b>Total Expenditures</b>	2,158,405	2,480,615	2,993,000	3,018,000	3,018,000
<b>Ending Balance</b>	5,827,793	5,482,178	5,024,178	5,041,178	5,058,178

ATTACHMENT G

Supplemental Pension Fund Balance Analysis

	2020 Actual	2021 Projection	2022 Budget	2023 Plan	2024 Plan
<b>Beginning Balance</b>	1,376,779	1,288,956	1,289,956	1,285,956	1,284,956
<b>Revenue</b>					
Investment Income	13,704	14,000	14,000	14,000	14,000
Transfer from General Fund	50,000	45,000	40,000	40,000	40,000
<b>Total Revenue</b>	63,704	59,000	54,000	54,000	54,000
<b>Total Resources</b>	1,440,483	1,347,956	1,343,956	1,339,956	1,338,956
<b>Expenditures</b>					
Benefit Payments	151,527	58,000	58,000	55,000	55,000
Transfer to the General Fund	0	0	0	0	0
Other Expenditures	0	0	0	0	0
<b>Total Expenditures</b>	151,527	58,000	58,000	55,000	55,000
Reconciling Journal Entry	0	0	0	0	0
<b>Ending Balance</b>	1,288,956	1,289,956	1,285,956	1,284,956	1,283,956

ATTACHMENT H

Law Enforcement Fund Balance Analysis

	2020 Actual	2021 Projection	2022 Budget	2023 Plan	2024 Plan
<b>Beginning Balance</b>	65,164	57,550	59,550	56,550	53,550
<b>Revenue</b>					
Law Enforcement Revenue	12,571	20,000	20,000	20,000	20,000
Law Enforcement Training Revenue	0	0	0	0	0
Investment Income	422	2,000	2,000	2,000	2,000
Other Revenue	0	0	0	0	0
<b>Total Revenue</b>	12,993	22,000	22,000	22,000	22,000
<b>Total Resources</b>	78,157	79,550	81,550	78,550	75,550
<b>Expenditures</b>					
Capital & Related Items	20,607	20,000	25,000	25,000	25,000
Training	0	0	0	0	0
<b>Total Expenditures</b>	20,607	20,000	25,000	25,000	25,000
Reconciling Journal Entry	0	0	0	0	0
<b>Ending Balance</b>	57,550	59,550	56,550	53,550	50,550

ATTACHMENT I

Reserve Fund Balance Analysis

	2020 Actual	2021 Projection	2022 Budget	2023 Plan	2024 Plan
<b>Beginning Balance</b>	41,473,850	52,898,078	100,401,693	101,905,308	103,183,923
<b>Revenue</b>					
Investment Income	1,895,613	625,000	625,000	400,000	200,000
Transfer from GF for Compensated Absences	0	0	0	0	0
Transfer from GF for Fuel	0	0	0	0	0
Transfer from GF for Hospitalization	0	0	0	0	0
Transfer from GF for Rolling Stock Reserve	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Transfer from GF for 27th Pay	878,615	878,615	878,615	878,615	878,615
Transfer from GF for Revenue Stabilization	0	85,000,000	0	0	0
Other Revenue	100,000	0	0	0	0
<b>Total Revenue</b>	<b>12,874,228</b>	<b>96,503,615</b>	<b>11,503,615</b>	<b>11,278,615</b>	<b>11,078,615</b>
<b>Total Resources</b>	<b>54,348,078</b>	<b>149,401,693</b>	<b>111,905,308</b>	<b>113,183,923</b>	<b>114,262,538</b>
<b>Expenditures</b>					
Transfer to General Fund (Compensated Absences)	0	0	0	0	0
Transfer to General Fund (Fuel)	0	0	0	0	0
Transfer to General Fund (Hospitalization)	0	0	0	0	0
Transfer to RTA Development Fund (Rolling Stock)	0	49,000,000	10,000,000	10,000,000	10,000,000
Transfer to General Fund (27th Pay - 2024)	1,450,000	0	0	0	0
Transfer to General Fund (Revenue Stabilization)	0	0	0	0	21,500,000
<b>Total Expenditures</b>	<b>1,450,000</b>	<b>49,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>31,500,000</b>
<b>Ending Balance</b>	<b>52,898,078</b>	<b>100,401,693</b>	<b>101,905,308</b>	<b>103,183,923</b>	<b>82,762,538</b>
<b>Rolling Balances</b>					
Compensated Absences	3,831,458	3,876,728	3,932,554	3,947,990	3,955,643
Fuel	2,703,802	2,735,748	2,775,144	2,786,037	2,791,437
Hospitalization	2,768,042	2,800,747	2,841,079	2,852,230	2,857,759
Rolling Stock	40,542,474	2,021,490	2,453,810	2,463,442	2,468,217
27th Pay: Salary: 2020 / Hourly 2025	3,052,302	3,966,980	4,902,721	5,800,580	6,690,438
Revenue Stabilization	0	85,000,000	85,000,000	85,333,643	63,999,044
<b>Total</b>	<b>52,898,078</b>	<b>100,401,693</b>	<b>101,905,308</b>	<b>103,183,923</b>	<b>82,762,538</b>

**ATTACHMENT J**  
**All Funds Balance Analysis**

	2020 Actual	2021 Projection	2022 Budget	2023 Plan	2024 Plan
<b>Beginning Balance</b>	<b>143,825,121</b>	<b>232,037,790</b>	<b>215,625,446</b>	<b>260,819,594</b>	<b>233,893,887</b>
<b>Revenue</b>					
Passenger Fares	24,044,664	21,504,518	21,719,563	21,936,759	22,265,810
Sales & Use Tax	210,147,468	238,221,615	242,986,048	247,845,769	252,802,684
Federal	42,000,277	92,633,201	106,109,296	80,698,696	88,283,460
CARES Act / CRRSAA ARP	111,977,170	67,416,467	0	0	0
State	2,702,681	54,815,088	81,199,333	0	0
Investment Income	3,973,391	10,464,375	10,136,598	10,136,598	1,384,658
Other Revenue	29,791,075	1,705,377	1,676,000	1,316,000	1,516,000
Debt Service Proceeds	0	20,817,657	7,910,000	7,910,000	7,910,000
<b>Total Revenue</b>	<b>424,636,726</b>	<b>507,578,298</b>	<b>471,736,838</b>	<b>369,843,822</b>	<b>374,162,612</b>
<b>Total Resources</b>	<b>568,461,847</b>	<b>739,616,087</b>	<b>687,362,284</b>	<b>630,663,417</b>	<b>608,056,498</b>
<b>Expenditures</b>					
Personnel Services	190,811,330	195,930,619	208,909,104	213,012,064	216,314,333
Fuel ( Diesel, CNG, Prop. Pwr., Gas)	8,780,650	8,609,709	10,451,419	10,500,604	10,550,148
Utilities	3,576,407	4,800,076	4,179,636	4,215,440	4,251,602
Inventory	13,341,465	12,557,773	13,100,000	13,200,000	13,300,000
Services & Materials	18,809,509	18,464,154	21,866,701	21,983,615	22,113,583
Purchased Transportation	7,599,160	8,520,258	9,150,000	9,235,000	9,320,850
Other Expenditures	6,114,352	67,309,300	10,177,510	10,203,003	10,199,913
Capital Outlay	71,133,474	191,174,752	136,834,620	104,947,854	127,535,826
Debt Service	16,257,710	16,624,000	11,873,700	9,471,950	9,476,450
<b>Total Expenditures</b>	<b>336,424,057</b>	<b>523,990,641</b>	<b>426,542,690</b>	<b>396,769,530</b>	<b>423,062,705</b>
<b>Available Ending Balance</b>	<b>232,037,790</b>	<b>215,625,446</b>	<b>260,819,594</b>	<b>233,893,887</b>	<b>184,993,793</b>