RESOLUTION NO. 2019-118

MAKING APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES FOR THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING FISCAL YEAR 2020

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, 2020 and ending December 31, 2020 ("2020 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 2020 budget on November 12, 2019 and December 3, 2019, and public hearings were held on November 12, 2019 and December 3, 2019, with public notices given by publication in the Cleveland Plain Dealer on October 29, 2019 and November 15, 2019.

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, 2020 through December 31, 2020 ("Fiscal Year 2020"), are as indicated below. Furthermore, in order that the amount expended and encumbered in each classification during Fiscal Year 2020 are set aside and appropriated, the Board hereby sets aside and appropriates the following:

General Fund

	2020 Budget Appropriation
Operations Division	
31 PARATRANSIT DISTRICT	
Personnel Services	$ 15,850,550
Other Expenditures	10,052,465
	25,903,015
32 RAIL DISTRICT	
Personnel Services	21,749,145
Other Expenditures	3,830,039
	25,579,184
33 ASSET & CONFIG MGMT	
Personnel Services	1,067,253
Other Expenditures	1,014,872
	2,082,125

	2020 Budget Appropriation
34 TRANSIT POLICE	
Personnel Services	13,701,441
Other Expenditures	655,366
	14,356,807
35 SERVICE MANAGEMENT	
Personnel Services	4,739,923
Other Expenditures	1,162,593
	5,902,516
36 POWER & WAY	
Personnel Services	10,601,003
Other Expenditures	3,532,471
	14,133,474
38 SERVICE QUALITY MGMT	
Personnel Services	7,603,392
Other Expenditures	178,025
	7,781,417
39 FLEET MANAGEMENT	
Personnel Services	15,809,015
Other Expenditures	22,215,660
	38,024,675
43 PASS THRUS	
Personnel Services	-
Other Expenditures	650,000
	650,000
46 HAYDEN DISTRICT	
Personnel Services	43,815,190
Other Expenditures	549,870
	44,365,060
49 TRISKETT DISTRICT	
Personnel Services	33,878,501
Other Expenditures	153,600
	34,032,101
58 INTELLIGENT TRANSP. SYSTEMS	
Personnel Services	869,597
Other Expenditures	720,800
	1,590,397
DIVISION TOTAL	**$ 214,400,771**

		2020 Budget Appropriation
FINANCE & ADMINISTRATION DIVISION		
10 OFFICE OF BUSINESS DEVELOPMENT		
Personnel Services	$	449,385
Other Expenditures		3,065
		452,450
60 ACCOUNTING		
Personnel Services		2,808,095
Other Expenditures		1,012,700
		3,820,795
62 SUPPORT SERVICES		
Personnel Services		621,874
Other Expenditures		372,636
		994,510
64 PROCUREMENT		
Personnel Services		1,720,565
Other Expenditures		37,886
		1,758,451
65 REVENUE		
Personnel Services		1,585,499
Other Expenditures		640,967
		2,226,466
67 OFFICE OF MANAGEMENT & BUDGET		
Personnel Services		946,662
Other Expenditures		4,625,550
		5,572,212
DIVISION TOTAL	**$**	**14,824,884**
ENGINEERING & PROJECT MANAGEMENT DIVISION		
55 PROJECT SUPPORT		
Personnel Services	$	582,771
Other Expenditures		108,050
		690,821
57 PROGRAMMING & PLANNING		
Personnel Services		474,291
Other Expenditures		445,959
		920,250
80 ENGINEERING & PROJECT DEVELOPMENT		
Personnel Services		2,194,754
Other Expenditures		77,240
		2,271,994
DIVISION TOTAL	**$**	**3,883,065**

		2020 Budget Appropriation
LEGAL AFFAIRS DIVISION		
15 SAFETY		
Personnel Services	$	618,295
Other Expenditures		308,555
		926,850
21 LEGAL		
Personnel Services		2,671,045
Other Expenditures		1,854,410
		4,525,455
22 RISK MANAGEMENT		
Personnel Services		768,259
Other Expenditures		3,683,291
		4,451,550
DIVISION TOTAL	**$**	**9,903,855**
HUMAN RESOURCES DIVISION		
14 HUMAN RESOURCES		
Personnel Services	$	1,814,045
Other Expenditures		254,155
		2,068,200
18 LABOR & EMPLOYEE RELATIONS		
Personnel Services		994,857
Other Expenditures		395,435
		1,390,292
30 TRAINING & EMPLOYEE DEVELOPMENT		
Personnel Services		2,793,526
Other Expenditures		765,911
		3,559,437
DIVISION TOTAL	**$**	**7,017,929**
EXECUTIVE DIVISION		
12 EXECUTIVE		
Personnel Services	$	722,086
Other Expenditures		470,738
		1,192,824
16 SECRETARY/TREASURER - BOARD OF TRUSTEES		
Personnel Services		135,762
Other Expenditures		146,700
		282,462

	2020 Budget Appropriation
19 INTERNAL AUDIT	
Personnel Services	801,946
Other Expenditures	199,505
	1,001,451
53 MARKETING & COMMUNICATIONS	
Personnel Services	1,411,408
Other Expenditures	999,953
	2,411,361
61 INFORMATION TECHNOLOGY	
Personnel Services	3,258,439
Other Expenditures	4,036,832
	7,295,271
99 FUND TRANSFERS	
Personnel Services	-
Other Expenditures	33,590,982
	33,590,982
DIVISION TOTAL	**$ 45,774,351**
GRAND TOTAL	**$ 295,804,855**

CAPITAL IMPROVEMENT FUNDS
(Resolution No. 2019-055, approved May 14, 2019)

Construction and Acquisition of Transit Facilities and Equipment	$101,258,321

BOND RETIREMENT FUND

Debt Service – Principal	$10,560,000
Debt Service – Interest	5,697,710
Other	1,500

INSURANCE FUND

Claims & Premium Outlay	$2,895,450

SUPPLEMENTAL PENSION FUND

Benefits Payments	$60,000

LAW ENFORCEMENT FUND

Safety & Security Training	$0
Capital & Related Items	0

RESERVE FUND

Transfers to General Fund	$1,450,000
Transfers to RTA Development Fund	0

CUMULATED APPROPRIATIONS

General Fund	$295,804,855
Capital Improvement Funds	101,258,321
Bond Retirement Fund	16,259,210
Insurance Fund	2,895,450
Supplemental Pension Fund	60,000
Law Enforcement Fund	0
Reserve Fund	1,450,000

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 $54,350 allocated to the following departments:

	Meals & Concessions	
Dept #	**Dept Name**	**Budget**
10	Office of Business Development	$ 150
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	2,500
30	Training & Employee Development	1,500
31	Paratransit	100
32	Rail	3,000
33	Asset & Configuration Management	250
34	Transit Police	500
35	Service Management	300
36	Power & Way	800
38	Service Quality Management	1,000
39	Fleet Management	500
46	Hayden	400
49	Triskett	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
64	Procurement	150
65	Revenue	50
67	Office of Management & Budget	11,300
80	Engineering & Project Development	800
	Total	**$ 54,350**

Section 5. That the Board of Trustees hereby approves the Greater Cleveland Regional Transit Authority's 2020 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 2020.

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

Attachment A – GCRTA 2020 Management & Non-Bargaining Salary Structure

Adopted: December 17, 2019

Dennis M. Clough
President

Attest: M Lover, Ph.D.
Interim Secretary-Treasurer

Attachment A

2020 GCRTA Management & Non-Bargaining Salary Structure			
Grade	**Minimum**	**Midpoint**	**Maximum**
DGM99.X	$121,645	$ 161,180	$ 200,716
32.R	$118,554	$ 157,084	$ 195,614
31.A	$103,091	$ 136,594	$ 170,098
30.B	$96,146	$ 127,392	$ 158,639
30.A	$89,201	$ 118,190	$ 147,179
29.R	$86,447	$ 114,540	$ 142,634
29.B	$83,194	$ 110,229	$ 137,265
29.A	$77,185	$ 102,268	$ 127,352
28.R	$74,834	$ 99,154	$ 123,474
28.A	$66,816	$ 88,530	$ 110,245
27.A	$60,794	$ 80,552	$ 100,311
26.A	$55,262	$ 73,222	$ 91,182
25.A	$50,243	$ 66,571	$ 82,900
24.A	$46,519	$ 61,637	$ 76,755
23.A	$37,334	$ 49,467	$ 61,600
22.A	$31,426	$ 41,639	$ 51,852
21.A	$23,759	$ 31,481	$ 39,202

Form 100-326
07-03-97

RTA Greater Cleveland Regional Transit Authority
STAFF SUMMARY AND COMMENTS

TITLE/DESCRIPTION:	Resolution No.: 2019-118
APPROVING THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY'S 2020 BUDGET	Date: December 12, 2019
	Initiator: Office of Management & Budget
ACTION REQUEST: ☒ Approval ☐ Review/Comment ☐ Information Only ☐ Other ____________	

1.0 PURPOSE/SCOPE: This action will authorize an Appropriations Budget for Fiscal Year ("FY") 2020 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 2020 begins January 1, 2020 and ends December 31, 2020.

The process for developing the Operating Budget for FY 2020 began in July 2019 with the FY 2020 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 12, 2019. A second presentation was held on December 3, 2019. One public hearing was held on November 12, 2019 and a second was held on December 3, 2019 to discuss the 2020 Operating Budget. The budgets and fund transfers proposed for adoption herein represent the Authority's spending plans for the transit system in 2020.

3.0 PROCUREMENT BACKGROUND: Does not apply.

4.0 DBE/AFFIRMATIVE ACTION BACKGROUND: Does not apply.

5.0 POLICY IMPACT: The 2020 appropriation for General Fund expenditures totals $295,804,855. It includes $197,058,571 for personnel services, providing salaries, overtime, payroll taxes, and fringe benefit resources needed to fund 2,333 positions. The 2020 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 2020 General Fund appropriations budget and fund transfers provides for spending $295,804,855 on estimated revenues of $283,643,716, leaving a year-end balance of $24,974,941 as an operating reserve.

7.0 ALTERNATIVES: Modify the proposed 2020 General Fund budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.

8.0 RECOMMENDATION: The proposed 2020 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 2020 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.

General Manager, Chief Executive Officer

ATTACHMENT A

General Fund Balance Analysis

	2018 Actual	2019 Amended Budget	2019 3Q Estimate	2020 Proposed Budget	2021 Plan	2022 Plan
Beginning Balance	**34,869,397**	**38,959,995**	**38,959,995**	**37,136,081**	**24,974,942**	**19,161,892**
Revenue						
Passenger Fares	46,611,350	46,497,104	43,173,773	41,446,822	39,788,949	38,197,391
Advertising & Concessions	786,836	2,162,000	3,412,700	2,400,863	2,400,863	2,400,863
Sales & Use Tax	204,331,707	207,396,683	211,172,719	215,396,173	218,627,116	221,906,523
State Aid from MCO Loss	18,271,169	0	0	0	0	0
Investment Income	733,668	600,000	879,782	779,858	524,474	402,400
Other Revenue	2,217,242	2,090,000	2,430,985	2,100,000	2,100,000	2,100,000
Reimbursed Expenditures	22,667,293	22,075,000	22,075,000	21,520,000	21,520,000	21,520,000
Total Revenue	**295,619,265**	**280,820,787**	**283,144,959**	**283,643,716**	**284,961,402**	**286,527,177**
Total Resources	**330,488,662**	**319,780,782**	**322,104,954**	**320,779,797**	**309,936,343**	**305,689,069**
Operating Expenditures						
Salaries and Overtime	134,480,231	138,563,985	136,887,461	143,667,173	142,423,079	142,888,912
Payroll Taxes and Fringes	51,457,495	53,873,933	51,773,035	53,391,398	53,337,455	53,381,480
Fuel (Diesel, CNG, Prop. Pwr., Gas)	9,351,736	10,304,550	8,961,021	9,443,600	9,321,888	9,229,585
Utilities	4,557,351	5,334,568	5,209,425	5,655,857	5,601,087	5,380,825
Inventory	12,961,263	13,368,000	10,792,337	13,711,000	14,585,082	14,585,082
Services and Material & Supplies	16,642,929	18,381,341	16,537,360	19,430,753	19,049,910	19,211,407
Purchase Transportation	9,934,312	8,434,045	9,094,714	10,345,000	10,439,920	9,885,789
Other Expenditures	4,968,361	6,257,353	4,654,235	6,569,092	6,342,427	6,195,927
Total Operating Expenditures	**244,353,679**	**254,517,776**	**243,909,588**	**262,213,873**	**261,100,848**	**260,759,007**
Transfers to Other Funds						
Transfer to the Insurance Fund	7,250,000	2,700,000	2,700,000	2,000,000	2,000,000	2,600,000
Transfer to the Pension Fund	60,000	50,000	50,000	50,000	45,000	40,000
Transfers to Reserve Fund	7,368,662	7,965,059	12,965,059	5,878,615	5,878,615	5,878,615
Transfers from the Reserve Fund				(1,450,000)		
Transfers to Capital						
Bond Retirement Fund	17,236,407	15,228,052	13,339,003	13,714,842	13,835,408	13,820,910
Capital Improvement Fund	15,259,919	11,887,181	12,005,224	13,397,525	7,914,580	8,527,908
Total Transfers to Capital	**32,496,326**	**27,115,233**	**25,344,227**	**27,112,367**	**21,749,988**	**22,348,819**
Total Transfers to Other Funds	**47,174,988**	**37,830,292**	**41,059,286**	**33,590,982**	**29,673,603**	**30,867,434**
Total Expenditures	**291,528,667**	**292,348,069**	**284,968,874**	**295,804,855**	**290,774,451**	**291,626,441**
Available Ending Balance	**38,959,995**	**27,432,714**	**37,136,081**	**24,974,941**	**19,161,891**	**14,062,627**
Passenger Fare & Sales Tax % Change		**1.18%**	**1.36%**	**0.98%**	**0.61%**	**0.65%**
Operating Expenses % Change		**4.16%**	**-0.18%**	**7.50%**	**-0.42%**	**-0.13%**
Revenues - Expenses (millions)	**$4.09**	**($11.53)**	**($1.82)**	**($12.16)**	**($5.81)**	**($5.10)**

ATTACHMENT B

2020 Budget
Financial Policy Goals

		Goal	2018 Actual	2019 Budget	2019 Estimate	2020 Budget	2021 Plan	2022 Plan
Operating Efficiency	Operating Ratio	≥ 25%	19.8%	19.4%	19.5%	17.1%	16.4%	15.8%
	Cost per Service Hour		$130.6	$140.8	$131.7	$143.1	$142.5	$142.3
	Growth per Year	≤ Rate of Inflation	**1.4%**	7.9%	**-6.5%**	8.6%	**-0.4%**	**-0.1%**
	Operating Reserve (Months)	≥ 1 month	**1.9**	**1.3**	**1.8**	**1.1**	0.9	0.6
Capital Efficiency	Debt Service Coverage	≥ 1.5	**3.76**	**3.19**	**4.21**	**2.65**	**2.34**	**2.37**
	Sales Tax Contribution to Capital	≥ 10%	**14.6%**	**13.1%**	**12.0%**	**12.6%**	**9.9%**	**10.1%**
	Capital Maintenance to Expansion	75% - 90%	97.3%	94.3%	100.0%	100.0%	100.0%	100.0%

Attachment C

FY 2020 Budgeted Positions by Division

Operations		2019 Budget	2020 Budget	Variance
31	Paratransit	191.5	195.5	4.0
32	Rail	380.0	265.0	(115.0)
33	Asset & Configuration Management	11.0	11.0	-
34	Transit Police	155.0	155.0	-
35	Service Management	60.0	59.8	(0.3)
36	Rail Power & Way	0.0	113.0	113.0
38	Service Quality Management	71.0	70.0	(1.0)
39	Fleet Management	183.0	182.0	(1.0)
46	Hayden District	565.5	565.3	(0.3)
49	Triskett District	431.5	433.0	1.5
58	Intelligent Transportation Systems	8.0	9.0	1.0
		2,056.5	**2,058.5**	**2.0**
Finance & Administration				
10	Office of Business Development	4.0	4.0	-
60	Accounting	27.0	28.0	1.0
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	-
		81.0	**82.0**	**1.0**
Engineering & Project Management				
55	Project Support	6.0	6.0	-
57	Programming & Planning	4.0	4.0	-
80	Engineering & Project Development	20.0	21.0	1.0
		30.0	**31.0**	**1.0**
Legal Affairs				
15	Safety	7.8	7.8	-
21	Legal	24.0	24.0	-
22	Risk Management	8.0	8.0	-
		39.8	**39.8**	**-**
Human Resources				
14	Human Resources	21.0	17.0	(4.0)
18	Labor & Employee Relations	6.0	8.0	2.0
30	Training & Employee Development	27.0	27.0	-
		54.0	**52.0**	**(2.0)**
Executive				
12	Executive	7.0	5.0	(2.0)
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	-
		72.0	**70.0**	**(2.0)**
	Total	**2,333.3**	**2,333.3**	**-**

ATTACHMENT D

RTA Development Fund Balance Analysis

	2018 Actual	2019 Amended Budget	2019 3Q Estimate	2020 Proposed Budget	2021 Plan	2022 Plan
Beginning Balance	20,136,261	18,099,415	18,099,415	36,608,688	14,776,584	23,289,906
Revenue						
Debt Service Proceeds	0	30,000,000	30,000,000	0	25,000,000	0
Transfer from RTA Capital Fund	9,434,255	8,984,255	8,984,255	10,684,255	6,034,255	5,884,255
Transfer from the Reserve Fund	2,000,000	0	0	0	2,400,000	5,200,000
Investment Income	258,572	800,000	800,000	500,000	700,000	500,000
Federal Capital Grants	56,531,115	42,082,188	42,082,188	63,887,602	67,750,869	65,973,700
State Capital Grants	827,365	1,384,658	1,384,658	1,384,658	1,384,658	1,384,658
Other Revenue	-32,530	0	0	0	0	0
Total Revenue	69,018,777	83,251,101	83,251,101	76,456,515	103,269,782	78,942,613
Total Resources	89,155,038	101,350,516	101,350,516	113,065,203	118,046,367	102,232,519
Expenditures						
Capital Outlay	71,055,623	64,741,828	64,741,828	98,288,619	94,756,461	92,270,909
Other Expenditures	0	0	0	0	0	0
Total Expenditures	71,055,623	64,741,828	64,741,828	98,288,619	94,756,461	92,270,909
Ending Balance	18,099,415	36,608,688	36,608,688	14,776,584	23,289,906	9,961,610

ATTACHMENT E

RTA Capital Fund Balance Analysis

	2018 Actual	2019 Amended Budget	2019 3Q Estimate	2020 Proposed Budget	2021 Plan	2022 Plan
Beginning Balance	1,299,482	3,214,558	3,214,558	2,965,343	2,773,912	1,659,247
Revenue						
Transfer from General Fund	15,259,919	11,887,181	12,005,224	13,397,525	7,914,580	8,527,908
Investment Income	62,161	60,000	60,000	65,000	65,000	65,000
Other Revenue	1,855	0	0	0	0	0
Total Revenue	15,323,935	11,947,181	12,065,224	13,462,525	7,979,580	8,592,908
Total Resources	16,623,417	15,161,739	15,279,781	16,427,869	10,753,492	10,252,155
Expenditures						
Asset Maintenance	1,920,700	1,405,000	1,405,000	1,510,000	1,755,000	1,710,000
Routine Capital	2,053,904	1,925,183	1,925,183	1,459,702	1,304,990	1,243,000
Other Expenditures	0	0	0	0	0	0
Transfer to RTA Development Fund	9,434,255	8,984,255	8,984,255	10,684,255	6,034,255	5,884,255
Total Expenditures	13,408,859	12,314,438	12,314,438	13,653,957	9,094,245	8,837,255
Ending Balance	3,214,558	2,847,301	2,965,343	2,773,912	1,659,247	1,414,900

ATTACHMENT F

Bond Retirement Fund Balance Analysis

	2018 Actual	2019 Amended Budget	2019 3Q Estimate	2020 Proposed Budget	2021 Plan	2022 Plan
Beginning Balance	2,299,936	2,739,205	2,739,205	7,046,617	4,637,249	1,982,157
Revenue						
Transfer from General Fund	17,236,407	15,228,052	13,339,003	13,714,842	13,835,408	13,820,910
Investment Income	122,664	130,000	130,000	135,000	135,000	135,000
Other Revenue	134	0	5,916,999	0	0	0
Total Revenue	17,359,205	15,358,052	19,386,002	13,849,842	13,970,408	13,955,910
Reconciling Journal Entry	0	0	0	0	0	0
Total Resources	19,659,141	18,097,257	22,125,207	20,896,459	18,607,657	15,938,067
Expenditures						
Debt Service						
Principal	11,945,000	10,405,589	9,650,000	10,560,000	11,345,000	9,535,000
Interest	4,974,936	5,477,090	5,427,090	5,697,710	5,279,000	4,711,950
Other Expenditures	0	1,500	1,500	1,500	1,500	1,500
Total Expenditures	16,919,936	15,884,179	15,078,590	16,259,210	16,625,500	14,248,450
Ending Balance	2,739,205	2,213,078	7,046,617	4,637,249	1,982,157	1,689,617

ATTACHMENT G

Insurance Fund Balance Analysis

	2018 Actual	2019 Amended Budget	2019 3Q Estimate	2020 Proposed Budget	2021 Plan	2022 Plan
Beginning Balance	6,074,641	12,640,748	12,640,748	7,316,748	6,456,298	5,772,298
Revenue						
Investment Income	90,005	90,000	90,000	35,000	35,000	35,000
Transfer from General Fund	7,250,000	2,700,000	2,700,000	2,000,000	2,000,000	2,600,000
Total Revenue	7,340,005	2,790,000	2,790,000	2,035,000	2,035,000	2,635,000
Total Resources	13,414,646	15,430,748	15,430,748	9,351,748	8,491,298	8,407,298
Expenditures						
Claims and Premium Outlay	773,898	8,114,000	8,114,000	2,895,450	2,719,000	2,706,000
Other Expenditures	0	0	0	0		0
Total Expenditures	773,898	8,114,000	8,114,000	2,895,450	2,719,000	2,706,000
Ending Balance	12,640,748	7,316,748	7,316,748	6,456,298	5,772,298	5,701,298

ATTACHMENT H

Supplemental Pension Fund Balance Analysis

	2018 Actual	2019 Amended Budget	2019 3Q Estimate	2020 Proposed Budget	2021 Plan	2022 Plan
Beginning Balance	1,333,767	1,352,482	1,352,482	1,356,482	1,360,482	1,361,482
Revenue						
Investment Income	16,260	14,000	14,000	14,000	14,000	14,000
Transfer from General Fund	60,000	50,000	50,000	50,000	45,000	40,000
Total Revenue	76,260	64,000	64,000	64,000	59,000	54,000
Total Resources	1,410,027	1,416,482	1,416,482	1,420,482	1,419,482	1,415,482
Expenditures						
Benefit Payments	57,545	60,000	60,000	60,000	58,000	58,000
Other Expenditures	0	0	0	0	0	0
Total Expenditures	57,545	60,000	60,000	60,000	58,000	58,000
Reconciling Journal Entry	0	0	0	0	0	0
Ending Balance	1,352,482	1,356,482	1,356,482	1,360,482	1,361,482	1,357,482

ATTACHMENT I

Law Enforcement Fund Balance Analysis

	2018 Actual	2019 Amended Budget	2019 3Q Estimate	2020 Proposed Budget	2021 Plan	2022 Plan
Beginning Balance	26,958	34,063	34,063	55,863	77,863	99,863
Revenue						
Law Enforcement Revenue	27,850	20,000	20,000	20,000	20,000	20,000
Law Enforcement Training Revenue	0	0	0	0	0	0
Investment Income	1,219	1,800	1,800	2,000	2,000	2,000
Other Revenue	0	0	0	0	0	0
Total Revenue	29,069	21,800	21,800	22,000	22,000	22,000
Total Resources	56,027	55,863	55,863	77,863	99,863	121,863
Expenditures						
Capital & Related Items	21,964	0	0	0	0	0
Training	0	0	0	0	0	0
Total Expenditures	21,964	0	0	0	0	0
Reconciling Journal Entry	0	0	0	0	0	0
Ending Balance	34,063	55,863	55,863	77,863	99,863	121,863

ATTACHMENT J

Reserve Fund Balance Analysis

	2018 Actual	2019 Amended Budget	2019 3Q Estimate	2020 Proposed Budget	2021 Plan	2022 Plan
Beginning Balance	17,624,278	27,677,990	27,677,990	41,093,049	45,996,664	50,100,279
Revenue						
Investment Income	326,456	450,000	450,000	475,000	625,000	750,000
Transfer from GF for Compensated Absences	944,484	690,000	690,000	0	0	0
Transfer from GF for Fuel	0	0	0	0	0	0
Transfer from GF for Hospitalization	729,330	0	0	0	0	0
Transfer from GF for Rolling Stock Reserve	5,000,000	6,000,000	11,000,000	5,000,000	5,000,000	5,000,000
Transfer from GF for 27th Pay	694,848	1,275,059	1,275,059	878,615	878,615	878,615
Other Revenue	4,358,594	0	0	0	0	0
Total Revenue	12,053,712	8,415,059	13,415,059	6,353,615	6,503,615	6,628,615
Total Resources	29,677,990	36,093,049	41,093,049	47,446,664	52,500,279	56,728,894
Expenditures						
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)	2,000,000	0	0	0	2,400,000	5,200,000
Transfer to General Fund (27th Pay - 2024)	0	0	0	1,450,000	0	0
Total Expenditures	2,000,000	0	0	1,450,000	2,400,000	5,200,000
Ending Balance	27,677,990	36,093,049	41,093,049	45,996,664	50,100,279	51,528,894
Rolling Balances						
Compensated Absences	2,887,323	3,624,267	3,624,267	3,666,160	3,715,976	3,771,604
Fuel	2,510,273	2,551,086	2,551,086	2,580,575	2,615,639	2,654,795
Hospitalization	2,569,915	2,611,697	2,611,697	2,641,886	2,677,784	2,717,871
Rolling Stock	17,584,065	23,869,954	28,869,954	34,203,665	37,268,423	37,626,330
27th Pay: Salary: 2020 / Hourly 2025	2,126,414	3,436,045	3,436,045	2,904,378	3,822,457	4,758,294
Total	27,677,990	36,093,049	41,093,049	45,996,664	50,100,279	51,528,894

ATTACHMENT K

All Funds Balance Analysis

	2018 Actual	2019 Amended Budget	2019 3Q Estimate	2020 Proposed Budget	2021 Plan	2022 Plan
Beginning Balance	83,664,719	104,718,456	104,718,456	133,578,871	101,053,993	103,427,124
Revenue						
Passenger Fares	46,611,350	46,497,104	43,173,773	41,446,822	39,788,949	38,197,391
Sales & Use Tax	204,331,707	207,396,683	211,172,719	215,396,173	218,627,116	221,906,523
Federal	56,531,115	42,082,188	42,082,188	63,887,602	67,750,869	65,973,700
State	19,098,534	1,384,658	1,384,658	1,384,658	1,384,658	1,384,658
Investment Income	1,611,005	2,145,800	2,425,582	2,005,858	2,100,474	1,903,400
Other Revenue	30,027,274	26,347,000	33,855,684	26,040,863	26,040,863	26,040,863
Debt Service Proceeds	0	30,000,000	30,000,000	0	25,000,000	0
Total Revenue	358,210,985	355,853,433	364,094,604	350,161,977	380,692,929	355,406,535
Total Resources	441,875,705	460,571,889	468,813,060	483,740,847	481,746,923	458,833,658
Expenditures						
Personnel Services	185,937,727	192,437,918	188,660,496	197,058,571	195,760,534	196,270,392
Fuel (Diesel, CNG, Prop. Pwr., Gas)	9,351,736	10,304,550	8,961,021	9,443,600	9,321,888	9,229,585
Utilities	4,557,351	5,334,568	5,209,425	5,655,857	5,601,087	5,380,825
Inventory	12,961,263	13,368,000	10,792,337	13,711,000	14,585,082	14,585,082
Services & Materials	16,642,929	18,381,341	16,537,360	19,430,753	19,049,910	19,211,407
Purchased Transportation	9,934,312	8,434,045	9,094,714	10,345,000	10,439,920	9,885,789
Other Expenditures	5,821,768	14,432,853	12,829,735	9,526,042	9,120,927	8,961,427
Capital Outlay	75,030,227	68,072,011	68,072,011	101,258,321	97,816,451	95,223,909
Debt Service	16,919,936	15,882,679	15,077,090	16,257,710	16,624,000	14,246,950
Total Expenditures	337,157,249	346,647,966	335,234,189	382,686,854	378,319,799	372,995,366
Available Ending Balance	104,718,456	113,923,923	133,578,871	101,053,993	103,427,124	85,838,292