

RESOLUTION NO. 2004 - 164

A RESOLUTION TO MAKE APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES OF THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE YEAR 2005

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 Greater Cleveland Regional Transit Authority during the period of January 1, 2005, through December 31, 2005, are as indicated below in order that the amount expended and encumbered in each classification during the fiscal year for which such appropriations are made and they are hereby set aside and appropriated:

GENERAL FUND

OPERATIONS DIVISION

| | | |
|----|--------------------------|-------------------|
| 31 | PARATRANSIT DISTRICT | |
| | Personnel Services | 9,462,141 |
| | Other Expenditures | <u>2,627,076</u> |
| | | 12,089,217 |
| 32 | RAIL DISTRICT | |
| | Personnel Services | 25,298,878 |
| | Other Expenditures | <u>7,721,249</u> |
| | | 33,020,127 |
| 34 | TRANSIT POLICE | |
| | Personnel Services | 6,905,193 |
| | Other Expenditures | <u>574,942</u> |
| | | 7,480,135 |
| 35 | SERVICE MANAGEMENT | |
| | Personnel Services | 8,315,587 |
| | Other Expenditures | <u>6,915,931</u> |
| | | 15,231,518 |
| 39 | FLEET MANAGEMENT | |
| | Personnel Services | 12,260,802 |
| | Other Expenditures | <u>20,695,544</u> |
| | | 32,956,346 |
| 43 | SATELLITES AND PASS THRU | |
| | Personnel Services | 0 |
| | Other Expenditures | <u>5,947,201</u> |
| | | 5,947,201 |

| | | |
|----|--------------------|----------------|
| 46 | HAYDEN DISTRICT | |
| | Personnel Services | 25,793,497 |
| | Other Expenditures | <u>100,905</u> |
| | | 25,894,402 |
| 47 | HARVARD DISTRICT | |
| | Personnel Services | 24,775,753 |
| | Other Expenditures | <u>117,105</u> |
| | | 24,892,858 |
| 49 | TRISKETT DISTRICT | |
| | Personnel Services | 30,196,999 |
| | Other Expenditures | <u>59,605</u> |
| | | 30,256,604 |
| | DIVISION TOTAL | \$187,768,408 |

FINANCE & ADMINISTRATION DIVISION

| | | |
|----|--------------------------------|------------------|
| 10 | OFFICE OF BUSINESS DEVELOPMENT | |
| | Personnel Services | 323,970 |
| | Other Expenditures | <u>58,850</u> |
| | | 382,820 |
| 60 | ACCOUNTING | |
| | Personnel Services | 1,266,598 |
| | Other Expenditures | <u>32,200</u> |
| | | 1,298,798 |
| 61 | INFORMATION SERVICES | |
| | Personnel Services | 1,731,206 |
| | Other Expenditures | <u>1,616,495</u> |
| | | 3,347,701 |
| 62 | SUPPORT SERVICES | |
| | Personnel Services | 626,466 |
| | Other Expenditures | <u>612,400</u> |
| | | 1,238,866 |
| 64 | PROCUREMENT | |
| | Personnel Services | 1,679,295 |
| | Other Expenditures | <u>64,200</u> |
| | | 1,743,495 |

| | |
|--------------------|------------------|
| 65 REVENUE | |
| Personnel Services | 1,285,154 |
| Other Expenditures | <u>859,014</u> |
| | 2,144,168 |
| DIVISION TOTAL | \$10,155,848 |

ENGINEERING & PROJECT MANAGEMENT DIVISION

| | |
|---|-----------------|
| 09 EUCLID CORRIDOR TRANSPORTATION PROJECT | |
| Personnel Services | 636,323 |
| Other Expenditures | <u>13,200</u> |
| | 649,523 |
| 57 PROGRAMMING & PLANNING | |
| Personnel Services | 431,938 |
| Other Expenditures | <u>426,515</u> |
| | 858,453 |
| 80 ENGINEERING & PROJECT DEVELOPMENT | |
| Personnel Services | 1,510,547 |
| Other Expenditures | <u>27,370</u> |
| | 1,537,917 |
| DIVISION TOTAL | \$3,045,893 |

LEGAL AFFAIRS DIVISION

| | |
|------------------------|------------------|
| 15 SAFETY | |
| Personnel Services | 342,611 |
| Other Expenditures | <u>394,650</u> |
| | 737,261 |
| 21 LEGAL | |
| Personnel Services | 1,181,034 |
| Other Expenditures | <u>210,400</u> |
| | 1,391,434 |
| 22 RISK MANAGEMENT | |
| Personnel Services | 1,319,472 |
| Other Expenditures | <u>6,050,946</u> |
| | 7,370,418 |
| DIVISION TOTAL | \$9,499,113 |

HUMAN RESOURCES

14 HUMAN RESOURCES

| | |
|--------------------|----------------|
| Personnel Services | 870,443 |
| Other Expenditures | <u>303,079</u> |
| | 1,173,522 |

18 LABOR & EMPLOYEE RELATIONS

| | |
|--------------------|---------------|
| Personnel Services | 419,013 |
| Other Expenditures | <u>42,800</u> |
| | 461,813 |

30 TRAINING & EMPLOYEE DEVELOPMENT

| | |
|--------------------|----------------|
| Personnel Services | 1,474,834 |
| Other Expenditures | <u>152,100</u> |
| | 1,626,934 |

DIVISION TOTAL \$3,262,269

EXECUTIVE DIVISION

12 EXECUTIVE

| | |
|--------------------|----------------|
| Personnel Services | 2,519,237 |
| Other Expenditures | <u>302,100</u> |
| | 2,821,337 |

16 SECRETARY/TREASURER
– BOARD OF TRUSTEES

| | |
|--------------------|----------------|
| Personnel Services | 124,391 |
| Other Expenditures | <u>224,000</u> |
| | 348,391 |

19 INTERNAL AUDIT

| | |
|--------------------|---------------|
| Personnel Services | 499,586 |
| Other Expenditures | <u>39,800</u> |
| | 539,386 |

53 MARKETING & COMMUNICATIONS

| | |
|--------------------|------------------|
| Personnel Services | 1,934,500 |
| Other Expenditures | <u>1,097,133</u> |
| | 3,031,633 |

67 OFFICE OF MANAGEMENT & BUDGET

| | |
|--------------------|----------------|
| Personnel Services | 808,295 |
| Other Expenditures | <u>231,800</u> |
| | 1,040,095 |

| | |
|--------------------|--------------------|
| 99 FUNDS TRANSFERS | |
| Personnel Services | 0 |
| Other Expenditures | <u>21,061,560</u> |
| | 21,061,560 |
| DIVISION TOTAL | \$ 28,842,402 |
| GRAND TOTAL | \$ 242,573,933 |

CAPITAL IMPROVEMENT FUNDS

| | |
|---|----------------|
| Construction and Acquisition of Transit Facilities and Equipment | \$ 143,875,536 |
| Transfer to Bond Retirement Fund | <u>370,000</u> |
| | \$ 144,245,536 |

BOND RETIREMENT FUND

| | |
|--------------------------|---------------|
| Debt Service - Principal | \$ 7,687,196 |
| Debt Service - Interest | 6,819,538 |
| Other | <u>15,000</u> |
| | \$ 14,521,734 |

INSURANCE FUND

| | |
|-------------------------|--------------|
| Claims & Premium Outlay | \$ 1,455,525 |
|-------------------------|--------------|

SUPPLEMENTAL PENSION FUND

| | |
|------------------|-----------|
| Benefit Payments | \$ 90,000 |
|------------------|-----------|

CUMULATED APPROPRIATIONS

| | |
|---------------------------|----------------|
| General Fund | \$ 242,573,933 |
| Capital Improvement Funds | \$ 144,245,536 |
| Bond Retirement Fund | \$ 14,521,734 |
| Insurance Fund | \$ 1,455,525 |
| Supplemental Pension Fund | \$ 90,000 |

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

Section 3: That as part of this appropriation, the General Manager is granted the authority to upgrade or downgrade positions within the Authority provided the total number of positions approved in the budget is not exceeded. Furthermore, the General Manager 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 this resolution includes the Greater Cleveland Regional Transit Authority's Management and Non-Bargaining Salary Structure, as set forth in Attachment K.

Section 5: That this resolution from time to time may be amended in order to appropriate additional monies that may be received in 2005.

Section 6: That this resolution shall become effective immediately upon its adoption.

Adopted: December 21, 2004

Attest: 
CEO, General Manager/Secretary-Treasurer


President



Greater Cleveland Regional Transit Authority
STAFF SUMMARY AND COMMENTS

| | |
|--|-------------------------------|
| TITLE/DESCRIPTION: A RESOLUTION TO MAKE APPROPRIATIONS FOR THE CURRENT EXPENSES AND OTHER EXPENDITURES OF THE GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY DURING THE YEAR 2005 | Resolution No.: 2004 – 164 |
| | Date: December 16, 2004 |
| | Initiator: OMB |
| 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 2005 for operation of the transit system; for required fund transfers for capital improvements, bond retirement, 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 and Pension Funds.

2.0 DESCRIPTION/JUSTIFICATION: Fiscal year 2005 begins January 1, 2005 and ends December 31, 2005. The process for developing the operating and capital budgets for FY 2005 began in July, 2004, and involved extensive staff analysis and preparation, four meetings of the Board's Finance Committee on the 2005 Budget, and two Public Hearings on December 7 and 21, 2004. The budgets and fund transfers proposed for adoption herein represent the Authority's spending plans for operation of the transit system and capital improvements to the transit system in FY 2005.

3.0 PROCUREMENT BACKGROUND: Does not apply.

4.0 DBE/AFFIRMATIVE ACTION BACKGROUND: Does not apply.

5.0 POLICY IMPACT: The proposed 2005 Budget funds existing levels of service. This budget reflects a net decrease in staffing of 77 positions, nearly all of which are related to reorganization/re-engineering efforts and service efficiencies. The total operating expenditure growth is 0.7%, which mostly reflects costs related to compensation issues and inflation. The proposed Operating Budget meets two of the five Board Policy Goals. The operating reserve at the end of 2005 is projected to be 0.3 of one month's operating expenditures, or \$ 6.0 million. The Operating Budget revenue assumes no fare increase for regular bus and rail service, but does include assumptions for fare policy changes.

The 2005 Capital Budget provides for the upkeep of the Authority's existing infrastructure, facilities and equipment and provides for the implementation of projects included in the Long-Range Plan.

6.0 ECONOMIC IMPACT: The proposed 2005 General Fund Appropriations Budget and Fund Transfers provide for spending \$242,573,933 on estimated resources of \$248,589,219, leaving a year-end balance of \$6,015,286 as an operating reserve.

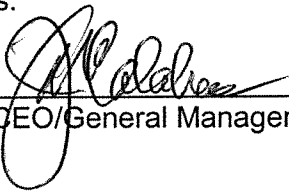
The 2005 Operating Budget includes the cost of wage and fringe benefit increases per the existing contracts for the ATU & FOP members and includes an increase of 3% to the current management and non-bargaining salary structure as adopted by Resolution No. 2004-62 on April 20, 2004.

Staff Summary And Comments

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- 7.0 The proposed 2005 Capital Budget provides for the spending of \$143,875,536 for capital improvement projects and purchases in FY 2005 and for the transfer of \$370,000 to the Bond Retirement Fund.
- 8.0 ALTERNATIVES: Modify the proposed 2005 Budget by adding or subtracting expenditures or revenues for specific activities, positions or programs.
- 9.0 RECOMMENDATION: The proposed 2005 Operating and Capital Budgets have been reviewed by the Finance Committee and are recommended for adoption by the Finance Committee. It is recommended that the Board approve the proposed FY 2005 Appropriations Budget, Fund Transfers, and Capital Budget, and budgets for the Bond Retirement, Insurance and Supplemental Pension Funds as proposed herein.
- 10.0 ATTACHMENTS:
- A General Fund Balance Analysis
 - B Financial Indicators
 - C Division Employment Level Analysis
 - D Capital Improvement Plan
 - E RTA Development Fund Balance Analysis
 - F RTA Capital Fund Balance Analysis
 - G Bond Retirement Fund Balance Analysis
 - H Insurance Fund Balance Analysis
 - I Supplemental Pension Fund Balance Analysis
 - J Law Enforcement Fund Balance Analysis
 - K Management & Non-Bargaining Salary Structure

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



CEO/General Manager/Secretary-Treasurer

2005 Proposed Budget General Fund Balance Analysis

Assumptions:

| | | | | | | | |
|--------------------------------|------------|------------|------------|------------|------------|------------|------------|
| Passenger Fare Annual Growth = | -3.7% | -2.4% | -2.7% | -2.2% | 2.4% | 5.4% | 6.5% |
| Sales Tax Annual Growth = | -1.6% | 0.2% | -0.8% | 5.3% | 2.2% | 3.5% | 4.0% |
| Operating Expenses Growth = | 0.6% | -0.6% | 4.6% | 1.8% | 0.7% | 2.5% | 2.0% |
| Capital Contribution = | 15,914,000 | 15,845,596 | 17,894,552 | 19,032,022 | 20,711,560 | 22,225,520 | 22,258,486 |
| | 10.1% | 10.0% | 11.4% | 11.5% | 12.2% | 12.7% | 12.2% |

| | 2001 Actual | 2002 Actual | 2003 Actual | 2004 Estimate | 2005 Budget | 2006 Budget | 2007 Budget |
|---|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| Beginning Balance | 11,294,115 | 10,470,875 | 11,140,829 | 6,004,903 | 6,014,219 | 6,015,286 | 6,019,756 |
| Revenue | | | | | | | |
| Passenger Fares | 40,061,742 | 39,080,387 | 38,014,201 | 37,167,882 | 38,056,000 | 40,126,360 | 42,736,320 |
| Advertising & Concessions | 1,624,188 | 1,750,448 | 1,443,880 | 1,525,000 | 1,700,000 | 1,700,000 | 1,700,000 |
| Sales & Use Tax | 158,097,740 | 158,455,958 | 157,145,585 | 165,495,840 | 169,219,000 | 175,142,000 | 182,148,000 |
| Ohio Elderly Fare Assistance | 896,796 | 584,368 | 285,435 | 900,000 | 600,000 | 600,000 | 600,000 |
| Access to Jobs Grants | 2,119,746 | 2,107,909 | 2,324,200 | 1,854,214 | 1,500,000 | 1,500,000 | 1,500,000 |
| Investment Income | 711,620 | 261,244 | 167,314 | 150,000 | 180,000 | 232,000 | 239,000 |
| Other Revenue | 901,004 | 961,925 | 937,438 | 1,200,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Reimbursed Expenditures | 21,923,404 | 20,611,238 | 30,624,389 | 30,970,000 | 30,320,000 | 30,320,000 | 25,320,000 |
| Transfer From Insurance Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 226,336,240 | 223,813,477 | 230,942,442 | 239,262,936 | 242,575,000 | 250,620,360 | 255,243,320 |
| Total Resources | 237,630,355 | 234,284,352 | 242,083,271 | 245,267,839 | 248,589,219 | 256,635,646 | 261,263,076 |
| Operating Expenditures | | | | | | | |
| Personnel Services | 158,124,141 | 156,798,361 | 163,606,768 | 160,338,549 | 164,093,763 | 168,606,341 | 171,978,468 |
| Other Expenditures | 49,771,339 | 49,949,566 | 52,677,048 | 59,733,049 | 57,418,610 | 58,484,028 | 59,653,709 |
| Total Operating Expenditures | 207,895,480 | 206,747,927 | 216,283,816 | 220,071,598 | 221,512,373 | 227,090,370 | 231,632,177 |
| Transfer to the Insurance Fund | 3,350,000 | 550,000 | 1,900,000 | 0 | 250,000 | 1,300,000 | 1,350,000 |
| Transfer to the Pension Fund | 0 | 0 | 0 | 150,000 | 100,000 | 0 | 0 |
| Transfers to Capital | | | | | | | |
| Bond Retirement Fund | 9,550,000 | 11,160,000 | 11,500,000 | 11,304,000 | 14,085,000 | 14,365,000 | 14,330,000 |
| Capital Improvement Fund | 5,540,752 | 4,685,596 | 1,258,626 | 7,728,022 | 6,626,560 | 7,860,520 | 7,928,486 |
| Total Transfers to Capital | 15,090,752 | 15,845,596 | 12,758,626 | 19,032,022 | 20,711,560 | 22,225,520 | 22,258,486 |
| Total Expenditures | 226,336,232 | 223,143,523 | 230,942,442 | 239,253,620 | 242,573,933 | 250,615,890 | 255,240,663 |
| Ending Balance | 11,294,123 | 11,140,829 | 11,140,829 | 6,014,219 | 6,015,286 | 6,019,756 | 6,022,413 |
| Additional Transfer to Bond Retirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Additional Transfer to Capital Improvement | 823,248 | 0 | 5,135,926 | 0 | 0 | 0 | 0 |

ATTACHMENT B

2005 Proposed Budget Financial Indicators

| | 2001 Actual | 2002 Actual | 2003 Actual | 2004 Estimate | 2005 Budget | 2006 Budget | 2007 Budget |
|---------------------------------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| REVENUES | | | | | | | |
| Operating Ratio | 20.6% | 20.2% | 18.7% | 18.0% | 18.4% | 18.9% | 19.6% |
| Fare Subsidy (Net Cost) Per Passenger | \$2.85 | \$3.11 | \$3.25 | \$3.23 | \$3.16 | \$3.23 | \$3.44 |
| Average Fare | \$0.69 | \$0.74 | \$0.71 | \$0.67 | \$0.67 | \$0.71 | \$0.80 |
| EXPENDITURES | | | | | | | |
| Operating Reserve (Months) | 0.6 | 0.7 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Overhead Cost vs. Total Cost | 11.5% | 12.5% | 12.3% | 12.4% | 12.6% | 12.6% | 12.6% |
| Cost/Hour of Service | \$81.75 | \$85.43 | \$89.79 | \$91.97 | \$94.26 | \$96.68 | \$98.65 |
| Growth per Year | 4.5% | 4.5% | 5.1% | 2.4% | 2.5% | 2.6% | 2.0% |
| DEBT STRUCTURES | | | | | | | |
| Debt Service Coverage | 2.15 | 1.87 | 1.48 | 1.53 | 1.38 | 1.38 | 1.38 |
| CAPITAL OUTLAY | | | | | | | |
| Sales Tax Contribution to Capital | 10.1% | 10.0% | 11.4% | 11.5% | 12.2% | 12.7% | 12.2% |
| Capital Maintenance to Expansion | 84.2% | 72.5% | 98.0% | 84.9% | 63.5% | 56.0% | 80.9% |

Definitions:

Operating Ratio = Operating Revenue (Fares + Advertising + Interest) / Total Operating Expenditures

Fare Subsidy (Net Cost) Per Passenger = (Total Operating Expenditures/Ridership) - (Fares/Ridership)

Operating Reserve = Available Ending Balance / (Total Operating Expenditures/12)

Overhead Cost vs. Total Cost = Operating Overhead Cost / Total Operating Cost

Cost/Hour of Service = Total Operating Expenditures / Total Service Hours

Debt Service Coverage = (Total Operating Revenues - Total Operating Expenditures) / Debt Service

Contribution to Capital = (Capital Improvements Contribution and Capital Improvement + Bond Retirement Transfers) / Sales & Use Tax Revenue

Capital Maintenance to Expansion = Capital Maintenance Outlay / Total Capital

ATTACHMENT C

**DIVISION EMPLOYMENT LEVEL ANALYSIS
AUTHORIZED STAFFING LEVEL**

| Division | 2004 Authorized Positions | 2005 Authorized Positions | Change 2005-2004 |
|----------------------------------|--|--|-----------------------------|
| Operations | 2,441 | 2,378 | (63) |
| Finance & Administration * | 106 | 100 | (6) |
| Engineering & Project Management | 32 | 30 | (2) |
| Legal Affairs | 39 | 39 | 0 |
| Human Resources * | 36 | 35 | (1) |
| Executive | 80 | 78 | (2) |
| Union Officials | 3 | 0 | (3) |
| Total | 2,737 | 2,660 | (77) |

*Due to changes implemented as a result of the structural reorganization of the Authority some Divisions may have undergone name changes and/or structural changes.

ATTACHMENT D

2005-2009 CAPITAL IMPROVEMENT PLAN

| PROJECT CATEGORY | 2005 | 2006 | 2007 | 2008 | 2009 | TOTAL |
|--------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| Rail Projects | \$26,140,598 | \$32,536,540 | \$33,161,558 | \$25,330,487 | \$19,550,352 | \$136,719,535 |
| Bus Garages | \$3,700,000 | \$0 | \$1,445,000 | \$1,037,500 | \$10,150,000 | \$16,332,500 |
| Transit Centers | \$3,760,000 | \$14,454,000 | \$4,668,043 | \$27,260,000 | \$11,999,957 | \$62,142,000 |
| Facilities Improvements | \$2,890,000 | \$5,963,000 | \$6,967,000 | \$6,547,000 | \$3,120,000 | \$25,487,000 |
| Buses | \$16,304,388 | \$19,286,310 | \$2,771,600 | \$3,459,100 | \$7,031,600 | \$48,852,998 |
| Equipment, Vehicles, Furniture | \$20,032,050 | \$3,388,400 | \$2,253,000 | \$2,262,900 | \$8,613,600 | \$36,549,950 |
| Bus Rapid Transit | \$44,444,000 | \$47,666,000 | \$4,736,000 | \$4,821,000 | \$0 | \$101,667,000 |
| Other | \$26,604,500 | \$26,604,500 | \$21,604,500 | \$21,604,500 | \$16,604,500 | \$113,022,500 |
| TOTALS | \$143,875,536 | \$149,898,750 | \$77,606,701 | \$92,322,487 | \$77,070,009 | \$540,773,483 |

ATTACHMENT E

RTA Development Fund Balance Analysis

| | 2001 Actual | 2002 Actual | 2003 Actual | 2004 Estimate | 2005 Budget | 2006 Budget | 2007 Budget |
|----------------------------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| Beginning Balance | 10,112,468 | 35,310,401 | 30,273,875 | 14,393,417 | 35,391,024 | 18,045,913 | 6,091,753 |
| Revenue | | | | | | | |
| General Obligation Debt Proceeds | 30,076,381 | 0 | 0 | 36,370,000 | 0 | 0 | 25,000,000 |
| State Infrastructure Bank Loan | 2,460,292 | 0 | 0 | 0 | 9,000,000 | 0 | 0 |
| Transfer from RTA Capital Fund | 5,200,000 | 5,100,000 | 4,400,000 | 2,400,000 | 5,000,000 | 5,000,000 | 4,000,000 |
| Investment Income | 387,604 | 807,565 | 321,869 | 150,000 | 370,000 | 300,000 | 450,000 |
| Federal Capital Grants | 42,523,635 | 63,753,899 | 71,850,917 | 57,707,744 | 66,150,849 | 69,538,161 | 55,849,066 |
| State Capital Grants | 9,890,942 | 5,988,002 | 4,125,766 | 3,405,978 | 15,120,000 | 28,723,500 | 25,457,250 |
| Other | 1,051,501 | 15,017,467 | 4,136,594 | 2,564,000 | 4,568,000 | 4,117,780 | 3,279,630 |
| Total Revenue | 91,590,355 | 90,666,933 | 84,835,146 | 102,597,722 | 100,208,849 | 107,679,441 | 114,035,946 |
| Total Resources | 101,702,823 | 125,977,334 | 115,109,021 | 116,991,199 | 135,599,873 | 125,725,353 | 120,127,699 |
| Expenditures | | | | | | | |
| Capital Outlay | 65,881,137 | 90,756,459 | 100,396,604 | 81,450,115 | 117,183,960 | 119,333,600 | 97,366,437 |
| Other | 11,285 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to Bond Retirement Fund | 500,000 | 847,000 | 319,000 | 150,000 | 370,000 | 300,000 | 450,000 |
| Transfer to Insurance Fund | 0 | 4,100,000 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 66,392,422 | 95,703,459 | 100,715,604 | 81,600,115 | 117,553,960 | 119,633,600 | 97,816,437 |
| Ending Balance | 35,310,401 | 30,273,875 | 14,393,417 | 35,391,024 | 18,045,913 | 6,091,753 | 22,311,262 |

ATTACHMENT F

RTA Capital Fund Balance Analysis

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|----------------------------------|------------|------------|-----------|-----------|-----------|-----------|-----------|
| | Actual | Actual | Actual | Estimate | Budget | Budget | Budget |
| Beginning Balance | 8,123,797 | 6,446,295 | 2,936,332 | 1,050,766 | 2,881,988 | 1,018,547 | 392,067 |
| Revenue | | | | | | | |
| Transfer from General Fund | 6,364,000 | 4,685,596 | 6,394,552 | 7,728,022 | 6,626,560 | 7,860,520 | 7,928,486 |
| Investment Income | 409,802 | 159,973 | 19,846 | 3,200 | 10,000 | 13,000 | 17,000 |
| Other Income | 7,366 | 110,074 | (210) | 0 | 0 | 0 | 0 |
| Total Revenue | 6,781,168 | 4,955,643 | 6,414,188 | 7,731,222 | 6,636,560 | 7,873,520 | 7,945,486 |
| Total Resources | 14,904,965 | 11,401,938 | 9,350,520 | 8,781,988 | 9,518,547 | 8,892,067 | 8,337,553 |
| Expenditures | | | | | | | |
| Routine Capital | 2,014,466 | 2,282,406 | 2,612,835 | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 |
| Asset Maintenance | 1,217,292 | 1,083,200 | 1,286,919 | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| Other Expenditures | 26,912 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to RTA Development Fund | 5,200,000 | 5,100,000 | 4,400,000 | 2,400,000 | 5,000,000 | 5,000,000 | 4,000,000 |
| Total Expenditures | 8,458,670 | 8,465,606 | 8,299,754 | 5,900,000 | 8,500,000 | 8,500,000 | 7,500,000 |
| Ending Balance | 6,446,295 | 2,936,332 | 1,050,766 | 2,881,988 | 1,018,547 | 392,067 | 837,553 |

ATTACHMENT G

Bond Retirement Fund Balance Analysis

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
|------------------------------------|------------|------------|------------|------------|------------|------------|------------|
| | Actual | Actual | Actual | Estimate | Budget | Budget | Budget |
| Beginning Balance | 115,451 | 974,344 | 1,115,070 | 988,897 | 1,210,374 | 1,231,640 | 1,227,034 |
| Revenue | | | | | | | |
| Transfer from General Fund | 9,550,000 | 11,160,000 | 11,500,000 | 11,304,000 | 14,085,000 | 14,365,000 | 14,330,000 |
| Transfer from RTA Development Fund | 500,000 | 847,000 | 319,000 | 150,000 | 370,000 | 300,000 | 450,000 |
| Investment Income | 106,327 | 85,488 | 49,170 | 69,248 | 88,000 | 100,000 | 120,000 |
| Total Revenue | 10,156,327 | 12,092,488 | 11,868,170 | 11,523,248 | 14,543,000 | 14,765,000 | 14,900,000 |
| Total Resources | 10,271,778 | 13,066,832 | 12,983,240 | 12,512,145 | 15,753,374 | 15,996,640 | 16,127,034 |
| Expenditures | | | | | | | |
| Debt Service | | | | | | | |
| Principal | 4,198,101 | 5,543,597 | 5,635,131 | 6,173,574 | 7,687,196 | 8,401,619 | 8,741,875 |
| Interest | 5,099,333 | 6,388,726 | 6,365,561 | 5,041,074 | 6,819,538 | 6,352,987 | 5,971,474 |
| Other | 0 | 19,439 | (6,349) | 87,123 | 15,000 | 15,000 | 15,000 |
| Total Expenditures | 9,297,434 | 11,951,762 | 11,994,343 | 11,301,771 | 14,521,734 | 14,769,606 | 14,728,349 |
| Ending Balance | 974,344 | 1,115,070 | 988,897 | 1,210,374 | 1,231,640 | 1,227,034 | 1,398,685 |

ATTACHMENT H

Insurance Fund Balance Analysis

| | 2001 Actual | 2002 Actual | 2003 Actual | 2004 Estimate | 2005 Budget | 2006 Budget | 2007 Budget |
|------------------------------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| Beginning Balance | 5,080,421 | 4,862,150 | 7,601,769 | 7,669,403 | 6,056,685 | 5,031,160 | 5,016,247 |
| Revenue | | | | | | | |
| Investment Income | 150,479 | 161,394 | 144,471 | 155,200 | 180,000 | 177,000 | 190,000 |
| Transfer from General Fund | 3,350,000 | 550,000 | 1,900,000 | 0 | 250,000 | 1,300,000 | 1,350,000 |
| Transfer from RTA Development Fund | 0 | 4,100,000 | 0 | 0 | 0 | 0 | 0 |
| Other Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 3,500,479 | 4,811,394 | 2,044,471 | 155,200 | 430,000 | 1,477,000 | 1,540,000 |
| Total Resources | 8,580,900 | 9,673,544 | 9,646,240 | 7,824,603 | 6,486,685 | 6,508,160 | 6,556,247 |
| Expenditures | | | | | | | |
| Claims and Premium Outlay | 3,718,750 | 2,071,775 | 1,976,837 | 1,767,918 | 1,455,525 | 1,491,913 | 1,529,211 |
| Transfer to General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 3,718,750 | 2,071,775 | 1,976,837 | 1,767,918 | 1,455,525 | 1,491,913 | 1,529,211 |
| Ending Balance | 4,862,150 | 7,601,769 | 7,669,403 | 6,056,685 | 5,031,160 | 5,016,247 | 5,027,036 |

ATTACHMENT I

Supplemental Pension Fund Balance Analysis

| | 2001 Actual | 2002 Actual | 2003 Actual | 2004 Estimate | 2005 Budget | 2006 Budget | 2007 Budget |
|----------------------------|------------------|----------------|----------------|------------------|----------------|----------------|----------------|
| Beginning Balance | 1,040,217 | 960,261 | 857,161 | 768,051 | 832,601 | 860,601 | 795,601 |
| Revenue | | | | | | | |
| Investment Income | 63,052 | 9,668 | 23,364 | 9,550 | 18,000 | 20,000 | 24,000 |
| Transfer from General Fund | 0 | 0 | 0 | 150,000 | 100,000 | 0 | 0 |
| Total Revenue | 63,052 | 9,668 | 23,364 | 159,550 | 118,000 | 20,000 | 24,000 |
| Total Resources | 1,103,269 | 969,929 | 880,525 | 927,601 | 950,601 | 880,601 | 819,601 |
| Expenditures | | | | | | | |
| Benefit Payments | 133,770 | 112,768 | 100,793 | 95,000 | 90,000 | 85,000 | 80,000 |
| Other Expenditures | 9,238 | 0 | 11,681 | 0 | 0 | 0 | 0 |
| Total Expenditures | 143,008 | 112,768 | 112,474 | 95,000 | 90,000 | 85,000 | 80,000 |
| Ending Balance | 960,261 | 857,161 | 768,051 | 832,601 | 860,601 | 795,601 | 739,601 |

ATTACHMENT J

Law Enforcement Fund Balance Analysis

| | 2001 Actual | 2002 Actual | 2003 Actual | 2004 Estimate | 2005 Budget | 2006 Budget | 2007 Budget |
|---------------------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| Beginning Balance | 140,376 | 216,533 | 185,760 | 290,983 | 213,743 | 227,743 | 242,743 |
| Revenue | | | | | | | |
| Law Enforcement Revenue | 6,481 | 9,052 | 128,345 | 10,000 | 10,000 | 10,000 | 10,000 |
| Investment Income | 120,747 | 3,597 | 2,369 | 2,760 | 4,000 | 5,000 | 6,000 |
| Total Revenue | 127,228 | 12,649 | 130,714 | 12,760 | 14,000 | 15,000 | 16,000 |
| Total Resources | 267,604 | 229,182 | 316,474 | 303,743 | 227,743 | 242,743 | 258,743 |
| Expenditures | | | | | | | |
| Capital | 51,071 | 43,422 | 25,491 | 90,000 | 0 | 0 | 0 |
| Total Expenditures | 51,071 | 43,422 | 25,491 | 90,000 | 0 | 0 | 0 |
| Ending Balance | 216,533 | 185,760 | 290,983 | 213,743 | 227,743 | 242,743 | 258,743 |

ATTACHMENT K

2005 MANAGEMENT AND NON-BARGAINING SALARY STRUCTURE

Effective January 1, 2005

| Grade | Minimum | Midpoint | Maximum |
|-------|-----------|------------|------------|
| DGM99 | \$ 96,901 | \$ 128,394 | \$ 159,887 |
| 31 | \$ 82,120 | \$ 108,809 | \$ 135,498 |
| 30 | \$ 71,056 | \$ 94,148 | \$ 117,241 |
| 29 | \$ 61,484 | \$ 81,465 | \$ 101,447 |
| 28 | \$ 53,224 | \$ 70,522 | \$ 87,819 |
| 27 | \$ 48,428 | \$ 64,168 | \$ 79,907 |
| 26 | \$ 44,021 | \$ 58,328 | \$ 72,635 |
| 25 | \$ 40,022 | \$ 53,030 | \$ 66,037 |
| 24 | \$ 37,056 | \$ 49,099 | \$ 61,143 |
| 23 | \$ 29,740 | \$ 39,405 | \$ 49,070 |
| 22 | \$ 25,033 | \$ 33,169 | \$ 41,305 |
| 21 | \$ 18,926 | \$ 25,077 | \$ 31,228 |