

City of Cumberland

FY 2017 Budget Summary **June 21, 2016**

Table of Contents

	Page
Assessable Real Property Tax Base	3
Capital Expenditure Summary	4
Capital Expenditure Detail	5
Debt Service Requirements	6
Debt Service Graph	7
General Fund Revenue and Expenditure Comparison	8
General Fund Revenue	9
General Fund Expenditure Department Detail	10
Governmental Fund Summary	11
Proprietary Fund Summary	12
Water - Sewer Appropriation	13

Assessable Real Property Tax Base

Year	Assessable Base		Tax Rate	Estimated Levy	Actual Levy
	Constant Yield Notice	Actual			
2012	\$ 896,834,367	\$ 887,587,321	\$ 0.9654	\$ 8,658,039	\$ 8,568,768
2013	844,796,646	838,474,933	0.9654	8,155,667	8,094,637
2014	859,192,850	844,812,408	0.9654	8,294,648	8,155,819
2015	867,489,323	847,998,342	0.9654	8,374,742	8,186,576
2016 (1)	843,325,551	842,944,684	0.9654	8,141,465	8,137,788
2017	858,692,645		0.9654	8,289,819	

FY 2016 actual = FY 2017 CYN adjusted figure

Capital Expenditures

City of Cumberland							
FY 2017 Capital Projects/Financing Analysis							
		Initial FY 2017 Request	FY 2017 Adjust	FY 2017 Balance	Existing Funding	New Funding	Funded Thru Operations
001	General Fund	\$ 1,174,644	\$ 903,136	\$ 271,508	\$ -	\$ -	\$ 271,508
002	Water Fund	781,000	175,000	606,000	426,000	-	180,000
003	Sewer Fund	10,483,072	10,000	10,473,072	1,666,964	8,711,000	95,108
020	MPA	30,000	30,000	-	-	-	-
111	CDBG	593,511	-	593,511	-	593,511	-
115	Capital Projects Fund	1,433,898	-	1,433,898	1,155,000	278,898	-
127	Street Improve Fund	2,486,400	-	2,486,400	1,359,000	1,127,400	-
Total		\$ 16,982,525	\$ 1,118,136	\$ 15,864,389	\$ 4,606,964	\$ 10,710,809	\$ 546,616

Capital Expenditure Detail

Fund		Equip	Infrast	Building	Paving	Vehicles	Software	Total
001	General	\$ 143,409	\$ -	\$ -	\$ -	\$ 122,099	\$ 6,000	\$ 271,508
002	Water	15,000	526,000	-	-	65,000	-	606,000
003	Sewer	1,366,156	9,028,389	-	-	78,527	-	10,473,072
020	MPA	-	-	-	-	-	-	-
111	CDBG	-	287,325	-	306,186	-	-	593,511
115	Capital Projects	-	1,318,898	10,000	-	-	105,000	1,433,898
127	Street Improve	-	-	-	2,486,400	-	-	2,486,400
Total		\$ 1,524,565	\$11,160,612	\$ 10,000	\$ 2,792,586	\$ 265,626	\$ 111,000	\$15,864,389

General

Fire Mobile radio	\$ 13,761
Fire Portable rabio	129,648
Police Sedans (2)	80,846
Police SUV	41,253
Teamview s/w	6,000
	\$ 271,508

Water

Generator	\$ 15,000
Water lines	426,000
Lake Gordon imprv	85,000
Ft Hill ctrl vlve	15,000
Utility Vehicles	65,000
	\$ 606,000

Sewer

Digester Strainer	\$ 1,321,000
Pump station doors	42,000
Snow blower	3,156
WWTP fence rep	5,000
Eichner Ave line rep	188,964
Flood Ctrl concrete	110,000
Evitts CSO	553,750
WWTP CSO	8,157,250
Algae clean sys	13,425
Utility Vehicles	73,200
Snow Plow attach	5,327
	\$ 10,473,072

CDBG

Misc Projects	\$ 287,325
Paving Projects	306,186
	\$ 593,511
Capital	
Const Park Pool	\$ 278,898
Intersect traf lghts	40,000
City Hall fire alarm	10,000
MD Ave Redev Proj	1,000,000
Com Dev s/w	105,000
	\$ 1,433,898
Street projects	\$ 2,486,400

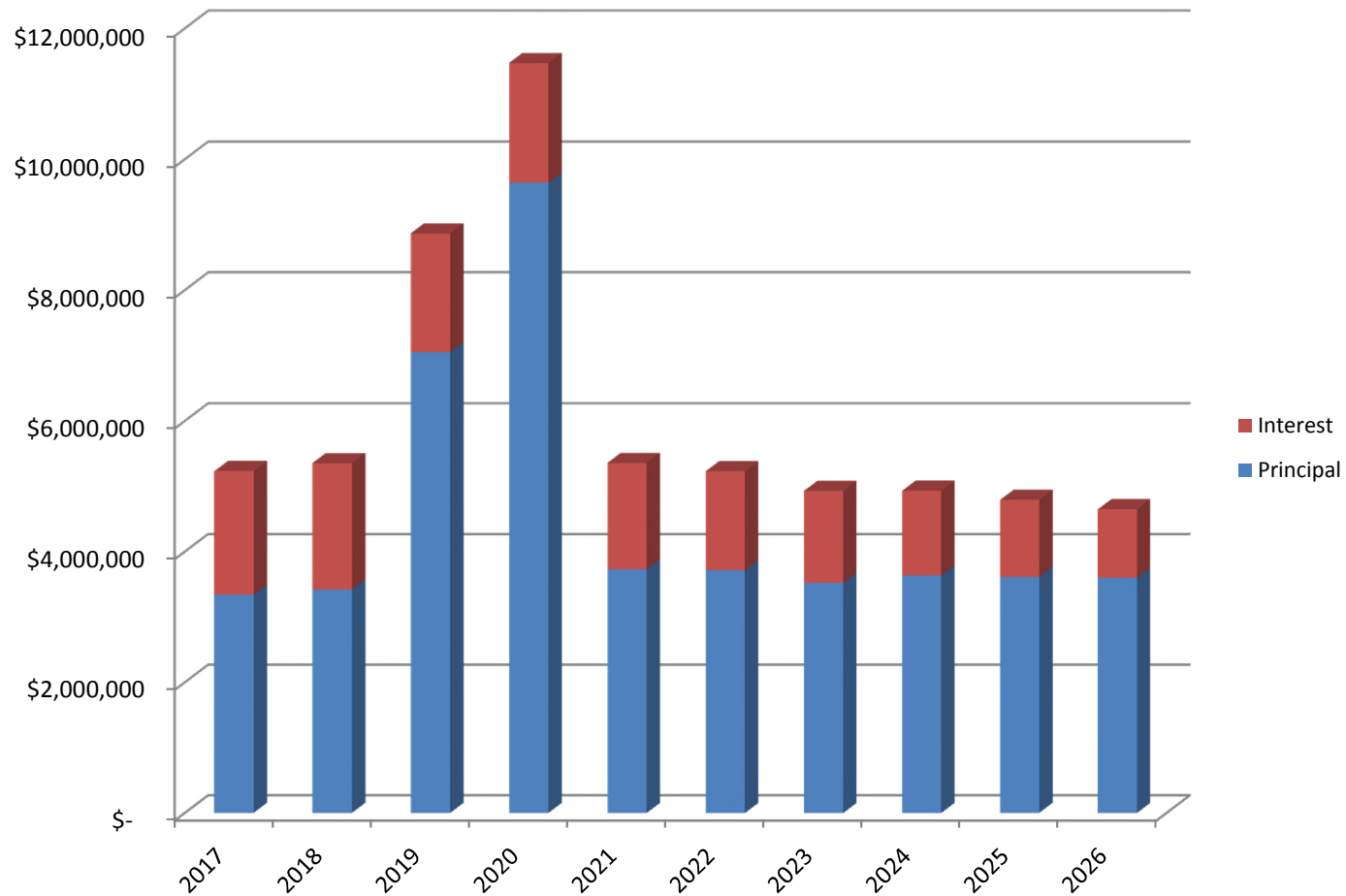
City-Wide Debt Service Requirements

(000's)

Year	Governmental Funds			Proprietary Funds			City-Wide		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2017	\$ 1,491	\$ 1,193	\$ 2,684	\$ 1,848	\$ 700	\$ 2,548	\$ 3,339	\$ 1,893	\$ 5,232
2018	1,464	1,218	2,682	1,956	719	2,675	3,420	1,937	5,357
2019	4,974	1,066	6,040	2,076	753	2,829	7,050	1,819	8,869
2020	1,526	1,122	2,648	8,111	713	8,824	9,637	1,835	11,472
2021	1,563	963	2,526	2,168	664	2,832	3,731	1,627	5,358
2022-2026	8,461	3,845	12,306	9,626	2,599	12,225	18,087	6,444	24,531
2027-2031	6,917	1,964	8,881	7,375	1,330	8,705	14,292	3,294	17,586
2032-2036	3,808	584	4,392	3,792	405	4,197	7,600	989	8,589
2037-2041	-	-	-	719	26	745	719	26	745
2042-2044	-	-	-	-	-	-	-	-	-
Total	\$ 30,202	\$11,955	\$ 42,159	\$ 37,671	\$ 7,909	\$ 45,580	\$ 67,875	\$19,864	\$87,739

- FY 2020 includes \$6.0M in debt forgiveness associated with the 2009 American Recovery and Reinvestment Act (ARRA)

City-Wide Debt Service Requirements



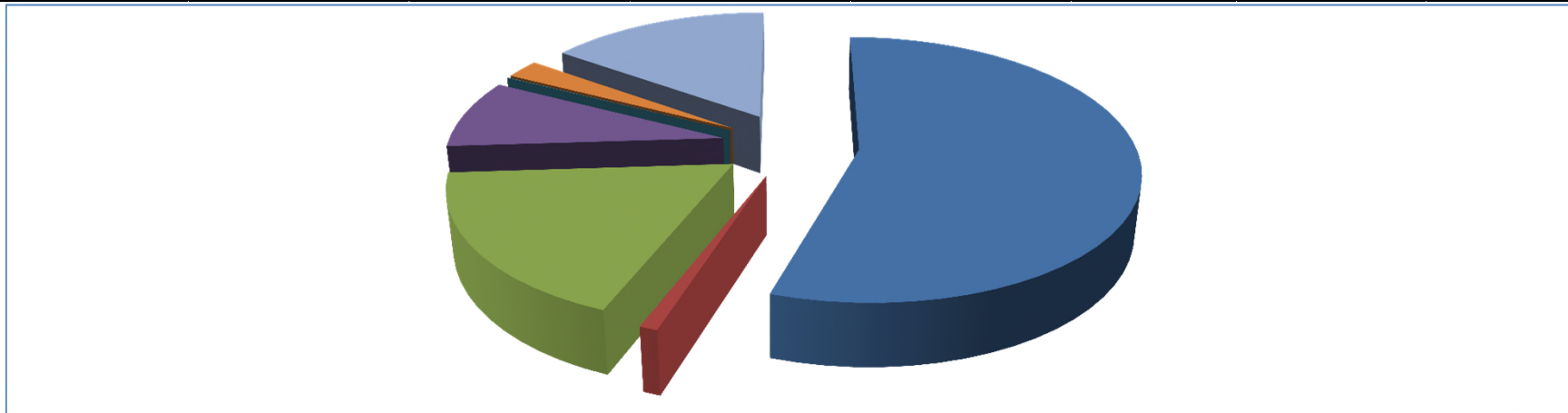
General Fund

Revenue and Expenditure Comparison

	FY 2014 Actual	FY 2015 Actual	FY 2016 Original Budget	FY 2017 Adopted Budget
Revenues:				
Taxes	\$ 10,935,713	\$ 11,054,597	\$ 10,726,987	\$ 11,012,145
Licenses & Permits	151,120	248,312	172,700	180,000
Intergovernmental	3,269,829	3,525,587	3,066,828	3,615,168
Service Charges	1,475,442	1,948,052	1,591,628	1,695,576
Fines, Forfeitures & Interest	7,164	9,202	8,050	7,700
Misc	551,974	499,740	458,750	465,700
Total Revenues	16,391,242	17,285,490	16,024,943	16,976,289
Expenditures:				
General Government	1,711,168	1,774,562	1,684,034	1,544,527
Public Safety	10,494,540	11,282,097	11,028,402	10,762,846
Public Works	2,617,524	2,953,458	3,234,760	2,869,259
Recreation	837,579	806,133	1,226,545	973,552
Community Development & Housing	834,590	1,666,751	1,472,161	1,299,313
Capital Outlay	-			-
Debt Service	1,420,529	1,461,886	1,598,738	1,665,305
Total Expenditures	17,915,930	19,944,887	20,244,640	19,114,802
Revenue in Excess of (less than) expenditures	(1,524,688)	(2,659,397)	(4,219,697)	(2,138,513)
Other Financing Sources (Uses):				
Payment in Lieu of Taxes	1,940,495	1,956,113	1,542,472	1,870,574
Other Transfers In (Out)	(1,494,191)	1,028,854	1,741,117	(2,227,596)
Issuance of Debt	723,600	5,352,339	1,439,000	
Special Item - Demolition Costs		(661,280)		
Change in Nonspendable & Restricted Fund Balance	(47,353)	(4,694,928)	-	2,514,000
Unassigned surplus (deficit)	\$ (402,137)	\$ 321,701	\$ 502,892	\$ 18,465

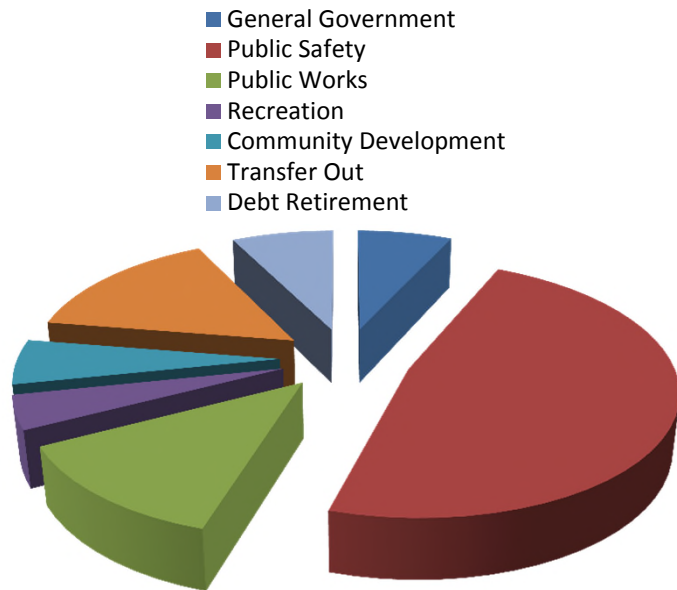
General Fund Revenue FY 2017 Budget

Taxes	Licenses & Permits	Intergov	Charges for Services	Fines, Forfeitures & Interest	Miscellaneous	Financing / Transfers	Total
\$ 11,012,145	\$ 180,000	\$ 3,615,168	\$ 1,695,576	\$ 7,700	\$465,700	\$3,035,574	\$ 20,011,863
55.0%	0.9%	18.1%	8.5%	0.0%	2.3%	15.2%	100.0%



- Taxes
- Licenses & Permits
- Intergovernmental
- Charges for Services
- Fines, Forfeitures & Interest
- Miscellaneous
- Transfer-In - Financing

General Fund Expenditures FY 2017 Budget



General Government

Mayors' Office	\$	11,255	
City Council		39,283	
City Clerk		89,543	
City Administrator		95,601	
Comptroller		363,990	
Personnel		92,336	
City Solicitor		112,982	
Planning		55,569	
City Hall		108,403	
Management Info Systems		312,033	
Vehicle Maintenance		108,476	
Building Maintenance - HRDC		7,230	
Municipal Service Center		87,715	
Insurance		60,111	
Total	\$	1,544,527	6.9%

Public Safety

Police	\$	5,314,552	
C3I		19,717	
Federal Forfeiture Fund		3,700	
C3I Narcotics		13,100	
DDC Code Enforcement		36,206	
Fire		5,233,576	
Public Safety Building		141,995	
Total	\$	10,762,846	47.8%

Public Works

Public Works	\$	103,419	
Engineering Services		203,279	
Street Maintenance		1,594,053	
Snow Removal		281,643	
Street Lighting		436,000	
Central Services		250,865	
Total	\$	2,869,259	12.7%

Recreation

Recreation Activities	\$	140,140	
Swimming Pool		124,402	
Parks		594,645	
Total	\$	973,552	4.3%

Community Development

Economic Development	\$	350,000	
Community Development		760,120	
Comm Devel Special Projects		189,193	
Total	\$	1,299,313	5.8%

Transfers Out

Total	\$	3,392,596	15.1%
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Debt Retirement

Total	\$	1,665,305	7.4%
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Total Expenses & Outflows \$ 22,507,398

Governmental Funds FY 2017 Budget

	Housing General Fund Assistance		Non-Major Governmental Funds							Total
			DDC	Capital Projects	CDBG	Police Grants	TIF District	Community Legacy	Street Improve	
Revenues										
Taxes	\$ 11,012,145	\$ -	\$ 190,931	\$ -	\$ -	\$ -	\$ 16,737	\$ -	\$ -	\$ 11,219,813
Licenses & Permits	180,000	-	-	-	-	-	-	-	-	180,000
Intergovernmental	3,615,168	1,922,905	12,000	278,898	927,171	220,000	-	200,000	1,127,400	8,303,542
Service Charges	1,695,576	-	-	-	-	-	-	-	-	1,695,576
Fines, Forfeitures & Interest	7,700	-	-	-	41,842	-	-	-	-	49,542
Misc	465,700	-	22,545	-	-	-	-	-	-	488,245
	16,976,289	1,922,905	225,476	278,898	969,013	220,000	16,737	200,000	1,127,400	21,936,718
Expenditures										
General Government	1,544,527	-	306,041	-	-	-	-	-	775	1,851,343
Public Safety	10,762,846	-	-	-	-	220,000	-	-	-	10,982,846
Public Works	2,869,259	-	-	-	-	-	-	-	-	2,869,259
Recreation	973,552	-	-	-	-	-	-	-	-	973,552
Community Development & Housing	1,299,313	1,922,905	-	-	877,171	-	-	200,000	-	4,299,389
Capital Outlay	-	-	-	1,433,898	-	-	-	-	2,486,400	3,920,298
Debt Service	1,665,305	-	-	-	91,842	-	35,900	-	780,438	2,573,485
	19,114,802	1,922,905	306,041	1,433,898	969,013	220,000	35,900	200,000	3,267,613	27,470,172
Revenue in Excess of (less than) expenditures	(2,138,513)	-	(80,565)	(1,155,000)	-	-	(19,163)	-	(2,140,213)	(5,533,454)
Net Transfers In (Out)										
Payment in Lieu of Taxes	1,870,574	-	-	-	-	-	-	-	-	1,870,574
Other Transfers	(2,227,596)	-	80,565	1,155,000	-	-	16,817	-	2,140,213	1,164,999
Utilization Of Restricted Fund Balance	2,514,000	-	-	-	-	-	-	-	-	2,514,000
Unrestricted surplus (deficit)	\$ 18,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,346)	\$ -	\$ -	\$ 16,119

Proprietary Funds FY 2017 Budget

			Non-Major Proprietary Funds		Total Proprietary Fund
	Water	Sewer	Trash	MPA	
Operating Revenue	\$ 7,264,800	\$ 10,386,500	\$ 1,304,700	\$ 428,973	\$ 19,384,973
Operating Expense	6,390,893	7,910,362	1,359,797	448,391	16,109,443
Operating Income (Loss)	873,907	2,476,138	(55,097)	(19,418)	3,275,530
Non-Operating Revenue (Expense)					
Revenue	1,000	-	-	-	1,000
Interest Expense	(407,205)	(194,136)		(98,990)	(700,331)
Net Income Before Special Items and Transfers	467,702	2,282,002	(55,097)	(118,408)	2,576,199
Payment in Lieu of Taxes	(352,286)	(1,518,288)	-	-	(1,870,574)
Special Items & Transfers	(90,000)	6,044,750	-	-	5,954,750
Net Income (Loss)	\$ 25,416	\$ 6,808,464	\$ (55,097)	\$ (118,408)	\$ 6,660,375
Add:					
Depreciation	1,188,000	1,688,000	-	139,319	3,015,319
Financing Proceeds	426,000	3,258,214	-	-	3,684,214
Less:					
Principal Payments	938,080	767,175	-	142,255	1,847,510
Capital Expenditures	606,000	10,473,072	-	-	11,079,072
Cash Flow	\$ 95,336	\$ 514,431	\$ (55,097)	\$ (121,344)	\$ 433,326

Water – Sewer Appropriation

Water	Operating	Less Depreciation	Add Transfers	Appropriation
Administration	\$ 1,022,946	\$ -	\$ 90,000	\$ 1,112,946
Distribution	3,038,349	478,000	195,020	2,755,369
Filtration	2,329,598	710,000	157,266	1,776,864
Interest Expense				407,205
Principal Payment				938,080
Capital Expenditure				606,000
	<u>\$ 6,390,893</u>	<u>\$ 1,188,000</u>	<u>\$ 442,286</u>	<u>\$ 7,596,464</u>

Sewer	Operating	Less Depreciation	Add Transfers	Appropriation
Wastewater Treatment	\$ 5,755,240	\$ 1,222,000	\$ 2,204,518	\$ 6,737,758
Sanitary and Storm Sewer	1,552,930	466,000	388,770	1,475,700
Flood Control	602,192			602,192
Interest Expense				194,136
Principal Payment				767,175
Capital Expenditure				10,473,072
	<u>\$ 7,910,362</u>	<u>\$ 1,688,000</u>	<u>\$ 2,593,288</u>	<u>\$ 20,250,033</u>